

**COMMONWEALTH OF KENTUCKY
BEFORE THE PUBLIC SERVICE COMMISSION**

IN THE MATTER OF THE ADJUSTMENT
OF NATURAL GAS RATES OF DUKE ENERGY KENTUCKY, INC.

CASE NO. 2025-00125

FILING REQUIREMENTS

VOLUME 9

Duke Energy Kentucky, Inc.
Case No. 2025-00125
Forecasted Test Period Filing Requirements
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Vol. #	Tab #	Filing Requirement	Description	Sponsoring Witness
1	1	KRS 278.180	30 days' notice of rates to PSC.	Amy B. Spiller
1	2	807 KAR 5:001 Section 7(1)	The original and 10 copies of application plus copy for anyone named as interested party.	Amy B. Spiller
1	3	807 KAR 5:001 Section 12(2)	<p>(a) Amount and kinds of stock authorized.</p> <p>(b) Amount and kinds of stock issued and outstanding.</p> <p>(c) Terms of preference of preferred stock whether cumulative or participating, or on dividends or assets or otherwise.</p> <p>(d) Brief description of each mortgage on property of applicant, giving date of execution, name of mortgagor, name of mortgagee, or trustee, amount of indebtedness authorized to be secured thereby, and the amount of indebtedness actually secured, together with any sinking fund provisions.</p> <p>(e) Amount of bonds authorized, and amount issued, giving the name of the public utility which issued the same, describing each class separately, and giving date of issue, face value, rate of interest, date of maturity and how secured, together with amount of interest paid thereon during the last fiscal year.</p> <p>(f) Each note outstanding, giving date of issue, amount, date of maturity, rate of interest, in whose favor, together with amount of interest paid thereon during the last fiscal year.</p> <p>(g) Other indebtedness, giving same by classes and describing security, if any, with a brief statement of the devolution or assumption of any portion of such indebtedness upon or by person or corporation if the original liability has been transferred, together with amount of interest paid thereon during the last fiscal year.</p> <p>(h) Rate and amount of dividends paid during the five (5) previous fiscal years, and the amount of capital stock on which dividends were paid each year.</p> <p>(i) Detailed income statement and balance sheet.</p>	Thomas J. Heath, Jr. Linda L. Miller
1	4	807 KAR 5:001 Section 14(1)	Full name, mailing address, and electronic mail address of applicant and reference to the particular provision of law requiring PSC approval.	Amy B. Spiller
1	5	807 KAR 5:001 Section 14(2)	If a corporation, the applicant shall identify in the application the state in which it is incorporated and the date of its incorporation, attest that it is currently in good standing in the state in which it is incorporated, and, if it is not a Kentucky corporation, state if it is authorized to transact business in Kentucky.	Amy B. Spiller

1	6	807 KAR 5:001 Section 14(3)	If a limited liability company, the applicant shall identify in the application the state in which it is organized and the date on which it was organized, attest that it is in good standing in the state in which it is organized, and, if it is not a Kentucky limited liability company, state if it is authorized to transact business in Kentucky.	Amy B. Spiller
1	7	807 KAR 5:001 Section 14(4)	If the applicant is a limited partnership, a certified copy of its limited partnership agreement and all amendments, if any, shall be annexed to the application, or a written statement attesting that its partnership agreement and all amendments have been filed with the commission in a prior proceeding and referencing the case number of the prior proceeding.	Amy B. Spiller
1	8	807 KAR 5:001 Section 16 (1)(b)(1)	Reason adjustment is required.	Amy B. Spiller Sarah E. Lawler
1	9	807 KAR 5:001 Section 16 (1)(b)(2)	Certified copy of certificate of assumed name required by KRS 365.015 or statement that certificate not necessary.	Amy B. Spiller
1	10	807 KAR 5:001 Section 16 (1)(b)(3)	New or revised tariff sheets, if applicable in a format that complies with 807 KAR 5:011 with an effective date not less than thirty (30) days from the date the application is filed.	Bruce L. Sailors
1	11	807 KAR 5:001 Section 16 (1)(b)(4)	Proposed tariff changes shown by present and proposed tariffs in comparative form or by indicating additions in italics or by underscoring and striking over deletions in current tariff.	Bruce L. Sailors
1	12	807 KAR 5:001 Section 16 (1)(b)(5)	A statement that notice has been given in compliance with Section 17 of this administrative regulation with a copy of the notice.	Amy B. Spiller
1	13	807 KAR 5:001 Section 16(2)	If gross annual revenues exceed \$5,000,000, written notice of intent filed at least 30 days, but not more than 60 days prior to application. Notice shall state whether application will be supported by historical or fully forecasted test period.	Amy B. Spiller
1	14	807 KAR 5:001 Section 16(3)	Notice given pursuant to Section 17 of this administrative regulation shall satisfy the requirements of 807 KAR 5:051, Section 2.	Amy B. Spiller
1	15	807 KAR 5:001 Section 16(6)(a)	The financial data for the forecasted period shall be presented in the form of pro forma adjustments to the base period.	Clare C. Hudson
1	16	807 KAR 5:001 Section 16(6)(b)	Forecasted adjustments shall be limited to the twelve (12) months immediately following the suspension period.	Jefferson "Jay" P. Brown Claire C. Hudson Sharif S. Mitchell
1	17	807 KAR 5:001 Section 16(6)(c)	Capitalization and net investment rate base shall be based on a thirteen (13) month average for the forecasted period.	Jefferson "Jay" P. Brown
1	18	807 KAR 5:001 Section 16(6)(d)	After an application based on a forecasted test period is filed, there shall be no revisions to the forecast, except for the correction of mathematical errors, unless the revisions reflect statutory or regulatory enactments that could not, with reasonable diligence, have been included in the forecast on the date it was filed. There shall be no revisions filed within thirty (30) days of a scheduled hearing on the rate application.	Claire C. Hudson

1	19	807 KAR 5:001 Section 16(6)(e)	The commission may require the utility to prepare an alternative forecast based on a reasonable number of changes in the variables, assumptions, and other factors used as the basis for the utility's forecast.	Claire C. Hudson
1	20	807 KAR 5:001 Section 16(6)(f)	The utility shall provide a reconciliation of the rate base and capital used to determine its revenue requirements.	Jefferson "Jay" P. Brown
1	21	807 KAR 5:001 Section 16(7)(a)	Prepared testimony of each witness supporting its application including testimony from chief officer in charge of Kentucky operations on the existing programs to achieve improvements in efficiency and productivity, including an explanation of the purpose of the program.	All Witnesses
1	22	807 KAR 5:001 Section 16(7)(b)	Most recent capital construction budget containing at minimum 3 year forecast of construction expenditures.	Claire C. Hudson Brian R. Weisker
1	23	807 KAR 5:001 Section 16(7)(c)	Complete description, which may be in prefilled testimony form, of all factors used to prepare forecast period. All econometric models, variables, assumptions, escalation factors, contingency provisions, and changes in activity levels shall be quantified, explained, and properly supported.	Claire C. Hudson
1	24	807 KAR 5:001 Section 16(7)(d)	Annual and monthly budget for the 12 months preceding filing date, base period and forecasted period.	Claire C. Hudson
1	25	807 KAR 5:001 Section 16(7)(e)	Attestation signed by utility's chief officer in charge of Kentucky operations providing: 1. That forecast is reasonable, reliable, made in good faith and that all basic assumptions used have been identified and justified; and 2. That forecast contains same assumptions and methodologies used in forecast prepared for use by management, or an identification and explanation for any differences; and 3. That productivity and efficiency gains are included in the forecast.	Amy B. Spiller
1	26	807 KAR 5:001 Section 16(7)(f)	For each major construction project constituting 5% or more of annual construction budget within 3 year forecast, following information shall be filed: 1. Date project began or estimated starting date; 2. Estimated completion date; 3. Total estimated cost of construction by year exclusive and inclusive of Allowance for Funds Used During construction ("AFUDC") or Interest During construction Credit; and 4. Most recent available total costs incurred exclusive and inclusive of AFUDC or Interest During Construction Credit.	Claire C. Hudson Brian R. Weisker
1	27	807 KAR 5:001 Section 16(7)(g)	For all construction projects constituting less than 5% of annual construction budget within 3 year forecast, file aggregate of information requested in paragraph (f) 3 and 4 of this subsection.	Claire C. Hudson Brian R. Weisker

1	28	807 KAR 5:001 Section 16(7)(h)	Financial forecast for each of 3 forecasted years included in capital construction budget supported by underlying assumptions made in projecting results of operations and including the following information: 1. Operating income statement (exclusive of dividends per share or earnings per share); 2. Balance sheet; 3. Statement of cash flows; 4. Revenue requirements necessary to support the forecasted rate of return; 5. Load forecast including energy and demand (electric); 6. Access line forecast (telephone); 7. Mix of generation (electric); 8. Mix of gas supply (gas); 9. Employee level; 10. Labor cost changes; 11. Capital structure requirements; 12. Rate base; 13. Gallons of water projected to be sold (water); 14. Customer forecast (gas, water); 15. MCF sales forecasts (gas); 16. Toll and access forecast of number of calls and number of minutes (telephone); and 17. A detailed explanation of any other information provided.	Claire C. Hudson Jonathon C. Thorpe Brian R. Weisker
1	29	807 KAR 5:001 Section 16(7)(i)	Most recent FERC or FCC audit reports.	Linda L. Miller
1	30	807 KAR 5:001 Section 16(7)(j)	Prospectuses of most recent stock or bond offerings.	Thomas J. Heath, Jr.
1	31	807 KAR 5:001 Section 16(7)(k)	Most recent FERC Form 1 (electric), FERC Form 2 (gas), or PSC Form T (telephone).	Linda L. Miller
2	32	807 KAR 5:001 Section 16(7)(l)	Annual report to shareholders or members and statistical supplements for the most recent 2 years prior to application filing date.	Thomas J. Heath, Jr.
3	33	807 KAR 5:001 Section 16(7)(m)	Current chart of accounts if more detailed than Uniform System of Accounts charts.	Linda L. Miller
3	34	807 KAR 5:001 Section 16(7)(n)	Latest 12 months of the monthly managerial reports providing financial results of operations in comparison to forecast.	Linda L. Miller
3	35	807 KAR 5:001 Section 16(7)(o)	Complete monthly budget variance reports, with narrative explanations, for the 12 months prior to base period, each month of base period, and subsequent months, as available.	Linda L. Miller Claire C. Hudson
3-8	36	807 KAR 5:001 Section 16(7)(p)	SEC's annual report for most recent 2 years, Form 10-Ks and any Form 8-Ks issued during prior 2 years and any Form 10-Qs issued during past 6 quarters.	Linda L. Miller
8	37	807 KAR 5:001 Section 16(7)(q)	Independent auditor's annual opinion report, with any written communication which indicates the existence of a material weakness in internal controls.	Linda L. Miller
8	38	807 KAR 5:001 Section 16(7)(r)	Quarterly reports to the stockholders for the most recent 5 quarters.	Thomas J. Heath, Jr.

9	39	807 KAR 5:001 Section 16(7)(s)	Summary of latest depreciation study with schedules itemized by major plant accounts, except that telecommunications utilities adopting PSC's average depreciation rates shall identify current and base period depreciation rates used by major plant accounts. If information has been filed in another PSC case, refer to that case's number and style.	John J. Spanos
9	40	807 KAR 5:001 Section 16(7)(t)	List all commercial or in-house computer software, programs, and models used to develop schedules and work papers associated with application. Include each software, program, or model; its use; identify the supplier of each; briefly describe software, program, or model; specifications for computer hardware and operating system required to run program	Jefferson "Jay" P. Brown
9	41	807 KAR 5:001 Section 16(7)(u)	If utility had any amounts charged or allocated to it by affiliate or general or home office or paid any monies to affiliate or general or home office during the base period or during previous 3 calendar years, file: 1. Detailed description of method of calculation and amounts allocated or charged to utility by affiliate or general or home office for each allocation or payment; 2. method and amounts allocated during base period and method and estimated amounts to be allocated during forecasted test period; 3. Explain how allocator for both base and forecasted test period was determined; and 4. All facts relied upon, including other regulatory approval, to demonstrate that each amount charged, allocated or paid during base period is reasonable.	Rebekah E. Buck
9	42	807 KAR 5:001 Section 16(7)(v)	If gas, electric or water utility with annual gross revenues greater than \$5,000,000, cost of service study based on methodology generally accepted in industry and based on current and reliable data from single time period.	Douglas J. Heitkamp
9	43	807 KAR 5:001 Section 16(7)(w)	Local exchange carriers with fewer than 50,000 access lines need not file cost of service studies, except as specifically directed by PSC. Local exchange carriers with more than 50,000 access lines shall file: 1. Jurisdictional separations study consistent with Part 36 of the FCC's rules and regulations; and 2. Service specific cost studies supporting pricing of services generating annual revenue greater than \$1,000,000 except local exchange access: a. Based on current and reliable data from single time period; and b. Using generally recognized fully allocated, embedded, or incremental cost principles.	Not Applicable
9	44	807 KAR 5:001 Section 16(8)(a)	Jurisdictional financial summary for both base and forecasted periods detailing how utility derived amount of requested revenue increase.	Jefferson "Jay" P. Brown

9	45	807 KAR 5:001 Section 16(8)(b)	Jurisdictional rate base summary for both base and forecasted periods with supporting schedules which include detailed analyses of each component of the rate base.	Jefferson "Jay" P. Brown Douglas J. Heitkamp Claire C. Hudson Linda L. Miller Sharif S. Mitchell John R. Panizza
9	46	807 KAR 5:001 Section 16(8)(c)	Jurisdictional operating income summary for both base and forecasted periods with supporting schedules which provide breakdowns by major account group and by individual account.	Jefferson "Jay" P. Brown
9	47	807 KAR 5:001 Section 16(8)(d)	Summary of jurisdictional adjustments to operating income by major account with supporting schedules for individual adjustments and jurisdictional factors.	Jefferson "Jay" P. Brown Douglas J. Heitkamp Claire C. Hudson Sharif S. Mitchell Lindsay B. Philemon
9	48	807 KAR 5:001 Section 16(8)(e)	Jurisdictional federal and state income tax summary for both base and forecasted periods with all supporting schedules of the various components of jurisdictional income taxes.	John R. Panizza
9	49	807 KAR 5:001 Section 16(8)(f)	Summary schedules for both base and forecasted periods (utility may also provide summary segregating items it proposes to recover in rates) of organization membership dues; initiation fees; expenditures for country club; charitable contributions; marketing, sales, and advertising; professional services; civic and political activities; employee parties and outings; employee gifts; and rate cases.	Jefferson "Jay" P. Brown
9	50	807 KAR 5:001 Section 16(8)(g)	Analyses of payroll costs including schedules for wages and salaries, employee benefits, payroll taxes, straight time and overtime hours, and executive compensation by title.	Jefferson "Jay" P. Brown Shannon A. Caldwell
9	51	807 KAR 5:001 Section 16(8)(h)	Computation of gross revenue conversion factor for forecasted period.	Jefferson "Jay" P. Brown
9	52	807 KAR 5:001 Section 16(8)(i)	Comparative income statements (exclusive of dividends per share or earnings per share), revenue statistics and sales statistics for 5 calendar years prior to application filing date, base period, forecasted period, and 2 calendar years beyond forecast period.	Claire C. Hudson Linda L. Miller
9	53	807 KAR 5:001 Section 16(8)(j)	Cost of capital summary for both base and forecasted periods with supporting schedules providing details on each component of the capital structure.	Thomas J. Heath, Jr.
9	54	807 KAR 5:001 Section 16(8)(k)	Comparative financial data and earnings measures for the 10 most recent calendar years, base period, and forecast period.	Thomas J. Heath, Jr. Claire C. Hudson Linda L. Miller Sharif S. Mitchell
9	55	807 KAR 5:001 Section 16(8)(l)	Narrative description and explanation of all proposed tariff changes.	Bruce L. Sailors
9	56	807 KAR 5:001 Section 16(8)(m)	Revenue summary for both base and forecasted periods with supporting schedules which provide detailed billing analyses for all customer classes.	Bruce L. Sailors
9	57	807 KAR 5:001 Section 16(8)(n)	Typical bill comparison under present and proposed rates for all customer classes.	Bruce L. Sailors
9	58	807 KAR 5:001 Section 16(9)	The commission shall notify the applicant of any deficiencies in the application within thirty (30) days of the application's submission. An application shall not be accepted for filing until the utility has cured all noted deficiencies.	Sarah E. Lawler

9	59	807 KAR 5:001 Section 16(10)	<p>A request for a waiver from the requirements of this section shall include the specific reasons for the request. The commission shall grant the request upon good cause shown by the utility. In determining if good cause has been shown, the commission shall consider:</p> <ol style="list-style-type: none"> 1. if other information that the utility would provide if the waiver is granted is sufficient to allow the commission to effectively and efficiently review the rate application; 2. if the information that is the subject of the waiver request is normally maintained by the utility or reasonably available to it from the information that it maintains; and 3. the expense to the utility in providing the information that is the subject of the waiver request. 	Not Applicable
9	60	807 KAR 5:001 Section (17)(1)	<p>(1) Public postings.</p> <p>(a) A utility shall post at its place of business a copy of the notice no later than the date the application is submitted to the commission.</p> <p>(b) A utility that maintains a Web site shall, within five (5) business days of the date the application is submitted to the commission, post on its Web sites:</p> <ol style="list-style-type: none"> 1. A copy of the public notice; and 2. A hyperlink to the location on the commission's Web site where the case documents are available. <p>(c) The information required in paragraphs (a) and (b) of this subsection shall not be removed until the commission issues a final decision on the application.</p>	Amy B. Spiller
9	61	807 KAR 5:001 Section 17(2)	<p>(2) Customer Notice.</p> <p>(a) If a utility has twenty (20) or fewer customers, the utility shall mail a written notice to each customer no later than the date on which the application is submitted to the commission.</p> <p>(b) If a utility has more than twenty (20) customers, it shall provide notice by:</p> <ol style="list-style-type: none"> 1. Including notice with customer bills mailed no later than the date the application is submitted to the commission; 2. Mailing a written notice to each customer no later than the date the application is submitted to the commission; 3. Publishing notice once a week for three (3) consecutive weeks in a prominent manner in a newspaper of general circulation in the utility's service area, the first publication to be made no later than the date the application is submitted to the commission; or 4. Publishing notice in a trade publication or newsletter delivered to all customers no later than the date the application is submitted to the commission. <p>(c) A utility that provides service in more than one (1) county may use a combination of the notice methods listed in paragraph (b) of this subsection.</p>	Amy B. Spiller

9	62	807 KAR 5:001 Section 17(3)	<p>(3) Proof of Notice. A utility shall file with the commission no later than forty-five (45) days from the date the application was initially submitted to the commission:</p> <p>(a) If notice is mailed to its customers, an affidavit from an authorized representative of the utility verifying the contents of the notice, that notice was mailed to all customers, and the date of the mailing;</p> <p>(b) If notice is published in a newspaper of general circulation in the utility's service area, an affidavit from the publisher verifying the contents of the notice, that the notice was published, and the dates of the notice's publication; or</p> <p>(c) If notice is published in a trade publication or newsletter delivered to all customers, an affidavit from an authorized representative of the utility verifying the contents of the notice, the mailing of the trade publication or newsletter, that notice was included in the publication or newsletter, and the date of mailing.</p>	Amy B. Spiller
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9	63	807 KAR 5:001 Section 17(4)	<p>(4) Notice Content. Each notice issued in accordance with this section shall contain:</p> <p>(a) The proposed effective date and the date the proposed rates are expected to be filed with the commission;</p> <p>(b) The present rates and proposed rates for each customer classification to which the proposed rates will apply;</p> <p>(c) The amount of the change requested in both dollar amounts and percentage change for each customer classification to which the proposed rates will apply;</p> <p>(d) The amount of the average usage and the effect upon the average bill for each customer classification to which the proposed rates will apply, except for local exchange companies, which shall include the effect upon the average bill for each customer classification for the proposed rate change in basic local service;</p> <p>(e) A statement that a person may examine this application at the offices of (utility name) located at (utility address);</p> <p>(f) A statement that a person may examine this application at the commission's offices located at 211 Sower Boulevard, Frankfort, Kentucky, Monday through Friday, 8:00 a.m. to 4:30 p.m., or through the commission's Web site at http://psc.ky.gov;</p> <p>(g) A statement that comments regarding the application may be submitted to the Public Service Commission through its Web site or by mail to Public Service Commission, Post Office Box 615, Frankfort, Kentucky 40602;</p> <p>(h) A statement that the rates contained in this notice are the rates proposed by (utility name) but that the Public Service Commission may order rates to be charged that differ from the proposed rates contained in this notice;</p> <p>(i) A statement that a person may submit a timely written request for intervention to the Public Service Commission, Post Office Box 615, Frankfort, Kentucky 40602, establishing the grounds for the request including the status and interest of the party; and</p> <p>(j) A statement that if the commission does not receive a written request for intervention within thirty (30) days of initial publication or mailing of the notice, the commission may take final action on the application.</p>	Bruce L. Sailors
9	64	807 KAR 5:001 Section 17(5)	<p>(5) Abbreviated form of notice. Upon written request, the commission may grant a utility permission to use an abbreviated form of published notice of the proposed rates, provided the notice includes a coupon that may be used to obtain all the required information.</p>	Not Applicable

10	-	807 KAR 5:001 Section 16(8)(a) through (k)	Schedule Book (Schedules A-K)	Various
11	-	807 KAR 5:001 Section 16(8)(l) through (n)	Schedules L-N	Bruce L. Sailors
12	-	-	Workpapers	Various
13	-	807 KAR 5:001 Section 16(7)(a)	Testimony (Volume 1 of 3)	Various
14	-	807 KAR 5:001 Section 16(7)(a)	Testimony (Volume 2 of 3)	Various
15	-	807 KAR 5:001 Section 16(7)(a)	Testimony (Volume 3 of 3)	Various
16-17	-	KRS 278.2205(6)	Cost Allocation Manual	Rebekah E. Buck

DUKE ENERGY KENTUCKY
CASE NO. 2025-00125
FORECASTED TEST PERIOD FILING REQUIREMENTS
FR 16(7)(s)

807 KAR 5:001, SECTION 16(7)(s)

Description of Filing Requirement:

A summary of the utility's latest depreciation study with schedules by major plant accounts, except that telecommunications utilities that have adopted the commission's average depreciation rates shall provide a schedule that identifies the current and test period depreciation rates used by major plant accounts. If the required information has been filed in another commission case, a reference to that case's number shall be sufficient.

Response:

See John J. Spanos testimony Attachment JJS-1.

Witness Responsible:

John J. Spanos

**DUKE ENERGY KENTUCKY
CASE NO. 2025-00125
FORECASTED TEST PERIOD FILING REQUIREMENTS
FR 16(7)(t)**

807 KAR 5:001, SECTION 16(7)(t)

Description of Filing Requirement:

A list of all commercially available or in-house developed computer software, programs, and models used in the development of the schedules and work papers associated with the filing of the utility's application. The list shall include:

1. Each software, program or model;
2. What the software, program or model was used for;
3. The supplier of each software, program or model;
4. A brief description of the software, program or model;
5. The specifications for the computer hardware and the operating system required to run the program.

Response:

See attached.

Witness Responsible:

Jefferson "Jay" P. Brown

Supplier	Software / Program / Model	Description and Use in Application	Hardware Specifications	Operating System Specifications
OneStream	OneStream version 7.4	OneStream, a vendor provided SaaS solution application is a corporate consolidation & reporting, budgeting, planning and Account reconciliation tool.	1.6 GHz minimum processor is required. Processor type: x64	Microsoft Windows: Windows 7 or higher
PowerPlan Consultants	PowerPlan Version 2021.2.0.0	This application is used to maintain records of fixed assets including book and tax depreciation and associated deferred taxes.	i5 1.9 GHz or greater. 4GB RAM or more. 3GB Disk space minimum. Video card ability to run 1600x900 windows.	Windows 10 Pro
SAS	Version 9.4	This application is used to query billing data from the Company's billing system.	x64 processor family systems, also known as Intel64 or AMD64 systems; minimum of 2 cores; 2 GB RAM (available to SAS); Swap space: 1.5 times physical RAM or 250 GB, whichever is less	Windows 7 SP1 Professional, Ultimate, and Enterprise; Windows 8 Pro and Enterprise, Windows 8.1 Pro and Enterprise; Windows 10 Home, Pro, Enterprise, and Education
Oracle/ PeopleSoft	PeopleSoft version 9.2	This application is used for the Company's accounting system.	Intel 2 GHz processor or greater	Microsoft Windows: Windows 7 or higher Windows 10/11
SAP Analytics Software	SAP BusinessObjects BI Platform 4.2 Support Pack 9 Patch 6 Version: 14.2.9.4130	This application is used to query accounting data from the Company's accounting system.	Minimum Client Hardware Requirements Dual Core CPU 2 GB RAM Recommended Disk Space Requirements SAP BusinessObjects BI (client installer): • 4.35 GB for default installation with English language only installed • 5.4 GB for default installation with all languages installed SAP BusinessObjects BI (server installer): • 25.5 GB for default installation with English language only installed • 29.8 GB for default installation with all languages installed	Windows 10/11
Ascend Analytics	PowerSIMM	This application is used to forecast the generation sales, power purchases, fuel consumption and other dispatch metrics for the Company's generation fleet for multi-year horizons. The application includes a stochastic simulation of weather, load, prices, outages, and a mixed-integer programming based optimization engine. This software encompasses all fuel forecasting, including natural gas. The Company's FAST model is a reporting and post-processing framework built around PowerSIMM.	Thirty workstations with the following specifications: Dell PowerEdge R640 x64-based PC SKU=0716 Processor: Intel(R) Xeon(R) Gold 6258R CPU @ 2.70GHz, 2694 Mhz, 28 Core(s), 56 Logical Processor(s) Installed Physical Memory (RAM): 384 GB Total Virtual Memory: 423 GB Input/output Database with the following specifications: Oracle servers 2x16 core Xeon Gold 6334 @ 3.6GHz, 256GB RAM 4port 10g NIC attached to MD3460 and MD3060 storage units with a total of around 65 TB capacity	Workstations: Microsoft Windows 10 Pro Version 10.0.19045 Database Servers: Windows Server 2019
UI Planner - Utilities International	UI Planner 18.05.1 Rev 0	UI Planner was used to create the budget data and forecast data used in the development of the base and forecast test year.	4 – 16 GB of RAM; 64-bit JRE 1.8; Memory: 4 to 16+ GB depending on client data requirements;	64-bit OS - Windows 10, Windows 11

Supplier	Software / Program / Model	Description and Use in Application	Hardware Specifications	Operating System Specifications
Adobe Acrobat	Adobe Acrobat Pro Version 2024.002.20759	This application is used to preserve and secure the layout of documents created in other applications.	<p>Processor Intel® or AMD processor; 1.5GHz or faster processor</p> <p>RAM 2GB of RAM</p> <p>Hard disk space 4.5GB of available hard-disk space.</p> <p>Monitor resolution 1024x768 screen resolution</p> <p>Graphics card Video hardware acceleration (optional)</p>	<p>Operating system Windows 11 (64 bit), Windows 10 (64 bit) version 1809 or later, Windows Server 2016 (64 bit), or Windows Server 2019 (64 bit)</p>
Microsoft 365	<p>Microsoft Word V2308</p> <p>Microsoft Excel V2308</p> <p>Microsoft Access V2308</p> <p>Power BI Version: 2.129.1229.0 64-bit (May 2024) etc.</p>	This suite of products were used to prepare various documents utilized in this filing.	<p>Computer and processor</p> <p>Windows OS: 1.6 GHz or faster, 2-core. 2 GHz or greater recommended for Skype for Business</p> <p>macOS: Intel processor</p> <p>Memory</p> <p>Windows OS: 4 GB RAM; 2 GB RAM (32-bit)</p> <p>macOS: 4 GB RAM</p> <p>Hard disk</p> <p>Windows OS: 4 GB of available disk space</p> <p>macOS: 10 GB of available disk space; HFS+ hard disk format (also known as macOS Extended) or APFS Updates may require additional storage over time.</p> <p>Display</p> <p>Windows OS: 1280 x 768 screen resolution (32-bit requires hardware acceleration for 4K and higher)</p> <p>macOS: 1280 x 800 screen resolution.</p> <p>Web apps require the same minimum resolution as the OS they are running on.</p> <p>Apps running inside of Microsoft Teams adhere to the Teams minimum resolution.</p> <p>Minimum resolution assumes zoom, DPI settings, and text scaling are set at 100%. If not set to 100%, minimum resolution should be scaled accordingly. For example, if you set the Windows display 'Scale and layout' setting on your Surface Book, which has a 3000x2000 physical display, to 200%, then Office would see a logical screen resolution of 1500x1000, meeting the minimum 1280x768 requirement.</p> <p>Graphics</p> <p>Windows OS: Graphics hardware acceleration requires DirectX 9 or later, with WDDM 2.0 or higher for Windows 10 (or WDDM 1.3 or higher for Windows 10 Fall Creators Update). Skype for Business requires DirectX 9 or later, 128 MB graphics memory, and 32-bits-per-pixel-capable format.</p> <p>macOS: No graphics requirements</p> <p>Browser</p> <p>The current version of Microsoft Edge, Safari, Chrome, or Firefox.</p>	<p>Windows OS: Windows 11, Windows 10, Windows Server 2022, Windows Server 2019 or Windows Server 2016. Please note Microsoft 365 Apps for enterprise will be supported on Windows Server 2022 through October 2026, and on Windows Server 2019 or Windows Server 2016 through October 2025.</p> <p>macOS: One of the three most recent versions of macOS. When a new version of macOS is released, the macOS requirement becomes one of the then-current three most recent versions: the new version of macOS and the previous two versions.</p>

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FR 16(7)(u)**

807 KAR 5:001, SECTION 16(7)(u)

Description of Filing Requirement:

If the utility had any amounts charged or allocated to it by an affiliate or general or home office or paid monies to an affiliate or a general or home office during the base period or during the previous three (3) calendar years, the utility shall file:

- (1) a detailed description of the method and amounts allocated or charged to the utility by the affiliate or general or home office for each allocation or payment;
- (2) the method and amounts allocated during the base period and the method and estimated amounts to be allocated during the forecasted test period;
- (3) an explanation of how the allocator for both the base period and the forecasted test period were determined; and
- (4) all facts relied upon, including other regulatory approval, to demonstrate that each amount charged, allocated, or paid during the base period is reasonable.

Response:

16(7)(u)(1) a detailed description of the method and amounts allocated or charged to the utility by the affiliate or general or home office for each allocation or payment.

- A. Duke Energy Business Services LLC (DEBS) provides a variety of administrative, management, and support services to Duke Energy Corporation (Duke Energy) and its affiliates pursuant to two agreements: the Utility Service Agreement and the Non-Utility Service Agreement. Under the Utility Service Agreement, DEBS provides service to and on behalf of Duke Energy's utility operating companies, including Duke Energy Kentucky, Inc. (Duke Energy Kentucky). Under the Non-Utility Service Agreement, DEBS provides

services to and on behalf of Duke Energy's non-utility companies. These affiliate companies receiving services from DEBS are referred to as "Client Companies."

Under the provisions of these agreements (as amended September 1, 2008), the services that DEBS may provide to the Client Companies are grouped into the following Functions:

<u>Utility Service Agreement</u>	<u>Non-Utility Service Agreement</u>
Information Systems	Information Systems
Meters	Meters
Transportation	Transportation
System Maintenance	Human Resources
Marketing and Customer Relations	Facilities
Transmission & Distr. Engineering & Contr.	Accounting
Power Engineering and Construction	Public Affairs
Human Resources	Legal
Supply Chain	Finance
Facilities	Internal Auditing
Accounting	Investor Relations
Power and Gas Planning Operations	Planning
Public Affairs	Executive
Legal	Energy-Related Facility Maintenance
Rates	Engineering and Construction
Finance	Marketing and Customer Relations
Rights of Way	Supply Chain
Internal Auditing	Fuels
Environmental, Health and Safety	Environmental, Health and Safety
Fuels	Rates
Investor Relations	Rights of Way
Planning	Energy-Related System Operations
Executive	
Nuclear Development	

The above-mentioned service agreements provide the basis of how costs for services will be assigned, distributed, or allocated between companies. To the extent costs are allocated, these agreements specify the appropriate allocation methods for services

provided by each of the above-mentioned Functions. The current allocation methods (Ratios) include:

Utility Service Agreement

Non-Utility Service Agreement

Sales Ratio	Revenues Ratio
Electric Peak Load Ratio	Number of Employees Ratio
Number of Customers Ratio	Construction Expenditures Ratio
Number of Employees Ratio	Million of Instructions Per Second (MIPS) Ratio
Construction Expenditures Ratio	Sales Ratio
Miles of Distribution Lines Ratio	Electric Peak Load Ratio
Circuit Miles of Electric Trans. Lines Ratio	Number of Customers Ratio
Million of Instructions Per Second (MIPS) Ratio	Inventory Ratio
Revenues Ratio	Procurement Spending Ratio
Inventory Ratio	Square Footage Ratio
Procurement Spending Ratio	Gross Margin Ratio
Square Footage Ratio	Labor Dollars Ratio
Gross Margin Ratio	Number of PC Work Stations Ratio
Labor Dollars Ratio	Number of Information Servers Ratio
Number of PC Work Stations Ratio	Total Property, Plant and Equipment Ratio
Number of Information Servers Ratio	Generating Unit MW Capability Ratio
Total Property, Plant and Equipment Ratio	
Generating Unit MW Capability/MDC Ratio	
Number of Meters Ratio	
O&M Expenditures Ratio	

Depending on the type of service provided, the cost may be allocated using a single Ratio, or it may be allocated using a weighted average of two or more Ratios. Each of the service agreements provides an example of how a weighted average ratio is calculated.

- B. Certain Duke Energy Ohio, Inc. (Duke Energy Ohio) departments provide services to Duke Energy Ohio and Duke Energy Kentucky. To the extent that the charges from those departments cannot be direct charged to a particular company, they are allocated. The bases for such allocations are determined by a review of the work activities performed by each department. The costs associated with each activity are distributed to the appropriate

company based on a quantitative measure related to the work being performed. The primary quantitative measure is the Number of Customers Ratio.

Various departments of Duke Energy Ohio provide services to Duke Energy Ohio and Duke Energy Kentucky. Whenever possible, the costs of these services are charged directly to the company for which the services were performed. In some cases, however, there is no reasonable basis for direct charging an expense to either Duke Energy Ohio or Duke Energy Kentucky, so the expense must be allocated between the two companies. Examples of such expenses are the Marketing Department's expense for preparing bill inserts for both Duke Energy Ohio and Duke Energy Kentucky customers and the Customer Services Department's expense for credit and collection activity provided to both Duke Energy Ohio and Duke Energy Kentucky. These are activities that benefit both Duke Energy Ohio and Duke Energy Kentucky, but cannot be directly charged to either one, so the cost of these activities is allocated between the two companies.

Most costs can be directly charged, such that the need to allocate costs only arises for a small percentage of Duke Energy Kentucky's total costs. When costs must be allocated, the functional activities of each department are matched with the allocation method that most closely related to the nature of the work performed. Departments are provided an allocation code to pool the costs to be allocated. The various pools will be allocated between gas and electric based on the above methods when costs cannot be directly charged.

- C. Under the Operating Company Services Agreement, Duke Energy Kentucky and its utility affiliates are permitted to provide and receive services to and from each other in the normal course of conducting business at the providing company's fully embedded costs. Services

provided to Duke Energy Kentucky from its utility affiliate companies include but are not limited to the following functions:

Electric System Maintenance	Power Engineering and Construction
Electric System Engineering and Construction	Power Planning and Operations
Customer Operations and Marketing Relations	Procurement (including Fuel)
Environmental Health & Safety	Coal Combustion Support

In 2013, DEBS employees engaged in core utility functions that primarily supported the Carolina utilities were transferred to either Duke Energy Carolinas, LLC (Duke Energy Carolinas) or Duke Energy Progress, LLC (Duke Energy Progress). While these employees primarily support the Carolinas, they also provide support to other jurisdictions including Duke Energy Kentucky. This has resulted in an increase in affiliate charges from the Carolinas that was previously incurred from DEBS. The allocation method utilized during the year ended December 31, 2024 was the Number of Customers Ratio.

The majority of common costs can be directly charged. A portion of the common costs are allocated to Duke Energy's utilities, including Duke Energy Kentucky, from the Carolinas. When costs must be allocated, the functional activities of each department are matched with the allocation method that most closely related to the nature of the work performed. Departments are provided an allocation code to pool the costs to be allocated.

D. To the extent that Duke Energy Kentucky's Customer and Administrative and General (A&G) costs cannot be directly charged to gas and/or electric expense, they are allocated using a subset of the bases specified in the Utility Service Agreement. Department costs are then distributed based on quantitative measures associated with the activity performed.

The allocation methods utilized during the year ended December 31, 2024 are as follows:

1. Labor Dollars Ratio
2. Number of Customers Ratio

3. Total Property, Plant and Equipment Ratio (PPE)
4. Three Factor Formula
5. Revenues Ratio

The Three Factor Formula uses a weighted average of the three ratios. The Three Factor Formula shown above uses 34% PPE, 33% Labor Dollars Ratio and 33% Gross margin Ratio to allocate gas and electric charges. The functional activities of each department are matched with the allocation method that most closely related to the nature of the work performed. Departments are provided an allocation code to pool the costs to be allocated. The various pools will be allocated between gas and electric based on the above methods when costs cannot be directly charged.

16(7)(u)(2) to (u)(4)

(2) the method and amounts allocated during the base period and the method and estimated amounts to be allocated during the forecasted test period;

(3) an explanation of how the allocator for both the base period and the forecasted test period were determined; and

(4) all facts relied upon, including other regulatory approval, to demonstrate that each amount charged, allocated, or paid during the base period is reasonable.

A. Please see FR 16(7)(u) Attachment A for the basis for allocating charges from DEBS to Duke Energy Kentucky, Inc. Amounts assigned to Duke Energy Kentucky from DEBS during the years ended December 31, 2022; 2023; 2024; the base period; and the forecasted test period are provided by the method of assignment.

B. Please see FR 16(7)(u) Attachment B for the amounts allocated by Duke Energy Ohio to Duke Energy Kentucky during the years ended December 31, 2022; 2023; 2024; the base period; and the forecasted test period are provided by allocation code.

The allocation codes provided in the attachment are based on sales and customers. Each department is responsible for periodically reviewing the activities it performs and for determining a quantitative measure for allocating its common costs, based on the nature of

the work being performed. In so doing, the goal is to select the quantitative measure that most closely related to the nature of the work performed, such that quantitative measure used to allocate common costs is reasonable.

For the majority of costs, Duke Energy Ohio department general managers select the Number of Retail Gas and Electric Customers as the method for allocating common costs, which as of December 31, 2024 was split approximately 83% - Duke Energy Ohio and 17% Duke Energy Kentucky.

C. Please see FR 16(7)(u) Attachment C for the amounts allocated from Duke Energy Carolinas and Duke Energy Progress to Duke Energy Kentucky during the years ended December 31, 2022; 2023; 2024; for the base period; and the forecasted test period are provided by allocation method.

The majority of common costs are allocated from the Carolinas to other Duke utilities including Duke Energy Kentucky using the number of customers ratio as the allocation method.

D. Please see FR 16(7)(u) Attachment D for costs allocated by Duke Energy Kentucky to gas and electric during the years ended December 31, 2022; 2023; 2024; and the base period are provided by allocation code.

Note: An Example of Customer and A&G departments that could allocate gas / electric costs include Meter Reading and Planning.

Witness Responsible:

Rebekah E. Buck

Duke Energy Kentucky

Analysis of Amounts Allocated to Duke Energy Kentucky from DEBS

Summarized by Allocation Basis

	Years Ended			Base Period (1)	Forecasted Test Period (2)
	December 31,				
	2022	2023	2024		
CPU Seconds (MIPS)	67,778	19,831		-	-
Customers	2,302,505	1,729,933	1,879,041	1,402,190	946,871
Customers and Employees	34	33	1	-	-
Electric Peak Load				-	-
Employees	263,392	235,678	224,144	183,827	161,710
Generation Capacity				-	-
Interest	400,554	197,892	137,147	49,421	-
Procurement	410,133	327,705	313,747	204,551	76,610
Sales	286	195	114	29	-
Servers	163,399	159,095	123,425	128,043	163,361
Square Footage	40,585	55,180	33,612	193,649	353,397
Three Factor Formula	4,997,256	2,759,927	2,711,789	2,851,182	2,940,306
Work Stations	323,238	218,339	186,119	212,519	228,626
	\$ 8,969,161	\$ 5,703,810	\$ 5,609,139	\$ 5,225,411	\$ 4,870,881

(1) Base period represents September 2024 - February 2025 Actuals and March 2025 - August 2025 Budget.

(2) Forecasted test period represents January - December 2026 budget.

Duke Energy Kentucky
Analysis of Amounts Allocated to Duke Energy Kentucky from Duke Energy Ohio
Summarized by Allocation Code

Allocation Code (1)	Years Ended			Base Period (2)	Forecasted Test Period (3)
	December 31,				
	2022	2023	2024		
COK1	\$ 12,539	\$ 12,357	\$ 11,359	\$ 11,799	\$ 11,832
COK3	229,417	262,676	254,236	243,181	203,428
MOK4	-	-	-	-	-
	\$ 241,956	\$ 275,032	\$ 265,595	\$ 254,979	\$ 215,261

(1) These codes allocate between Duke Energy Ohio and Duke Energy Kentucky based on number of gas and electric customers (COK1 and COK3) and total gas sales (MOK4).
(2) Base period represents September 2024 - February 2025 Actuals and March 2025 - August 2025 Budget.
(3) Forecasted test period represents January - December 2026 Budget.

Duke Energy Kentucky

Analysis of Amounts Allocated to Duke Energy Kentucky from DEC and DEP and Other Affiliates

Summarized by Allocation Basis

	Years Ended			Base Period (1)	Forecasted Test Period (2)
	December 31,				
	2022	2023	2024		
Customers	556,145	1,061,474	1,209,319	1,645,410	1,906,142
	\$ 556,145	\$ 1,061,474	\$ 1,209,319	\$ 1,645,410	\$ 1,906,142

(1) Base period represents September 2024 - February 2025 Actuals and March 2025 - August 2025 Budget.

(2) Forecasted test period represents January - December 2026 budget.

Duke Energy Kentucky
Customer and Administrative and General Charges Allocated between Gas and Electric Expense Accounts
For the Years Ended December 31, 2022, 2023, 2024 and Base Period Actuals

Account Number	Account Description	12/31/2022			12/31/2023			12/31/2024			Base Period(1)		
		Electric	Gas	Total	Electric	Gas	Total	Electric	Gas	Total	Electric	Gas	Total
0901002	Supervision-Cust Accts	99,205.15	167,421.40	266,626.55	54,735.72	138,169.68	192,905.40	72,705.47	140,867.30	213,572.77	31,037.85	66,944.47	98,882.32
0902000	Meter Reading Expense	225,910.46	18,213.69	244,124.15	188,725.13	11,263.79	199,988.92	165,249.53	28,502.16	193,751.69	61,445.17	38,752.10	100,197.27
0903000	Cust Records & Collection Exp	3,482,349.50	1,703,058.83	5,185,408.33	2,056,821.42	1,510,304.15	3,567,125.57	1,571,013.92	1,096,007.16	2,667,021.08	760,871.65	441,322.91	1,202,194.56
0903001	NC Cust Records & Exp	-	-	-	-	-	-	-	-	-	-	-	-
0903100	Cust Contracts & Orders-Local	337,478.14	195,692.87	533,171.01	442,482.20	302,458.71	744,940.91	719,337.58	428,330.91	1,147,668.49	415,441.33	284,225.31	699,666.64
0903200	Cust Billing & Acct	843,643.97	604,378.26	1,448,022.23	995,901.87	653,405.46	1,649,307.33	1,234,373.36	771,434.70	2,005,808.12	630,503.01	436,479.03	1,073,042.04
0903300	Cust Collecting Local	312,243.51	184,300.59	496,544.10	408,694.76	280,321.47	689,016.23	587,012.88	354,406.36	941,419.24	315,062.58	215,844.20	530,906.78
0903400	Cust Receiv & Collect Exp-Edp	29,066.11	21,137.47	50,203.58	33,175.28	22,998.01	56,173.29	31,594.50	21,756.44	53,350.94	16,738.22	11,495.44	28,233.66
0903700	Common - Operating-Cust Accts	-	-	-	-	-	-	-	-	-	-	-	-
0903891	IC Collection Agent Revenue	(262,355.11)	(73,480.94)	(335,836.05)	(232,206.33)	(74,498.64)	(306,704.97)	(52,403.14)	(14,685.78)	(67,088.90)	-	-	-
0904000	Uncollectible Accounts	(989,726.99)	-	(989,726.99)	(742,322.75)	219,002.34	(523,320.41)	1,010,446.97	2,547,661.98	611,032.88	680,820.30	1,291,853.18	-
0904001	BAD DEBT EXPENSE	70,550.98	43,336.03	113,887.01	59,108.38	76,002.20	135,108.58	(427,819.20)	38,176.87	(389,642.33)	(498,580.59)	(72,198.21)	(570,778.80)
0904003	Cust Acctg-Loss On Sale-A/R	-	-	-	-	-	-	-	-	-	-	-	-
0904891	IC Loss on Sale of AR with VIE	-	-	-	-	-	-	-	-	-	-	-	-
0905000	Misc Customer Accts Expenses	150.27	113.77	273.04	128.19	88.99	217.18	150.41	103.53	253.94	106.70	73.43	180.13
0908000	Cust Asst Exp-Conservation Pro	111.23	21.44	132.67	10,372.37	3.58	10,375.95	17,505.74	62.85	17,568.59	100.31	57.77	158.08
0908140	Economic Development	-	-	-	-	-	-	-	-	-	-	-	-
0908150	Customer/Invest Assistance Exp	-	-	-	-	-	-	-	-	-	-	-	-
0908160	Cust Asst Exp-General	-	170,439.06	170,439.06	-	169,104.75	169,104.75	-	172,939.48	172,939.48	-	80,451.79	80,451.79
0909650	Misc Advertising Expenses	7,573.10	4,323.56	11,896.66	10,816.94	4,083.09	14,900.03	13,101.69	10,267.72	23,369.41	5,790.45	2,750.26	8,540.71
0910000	Misc Cust Serv/Inform Exp	237,032.25	118,162.76	355,195.01	1,294,702.96	502,212.01	1,796,714.97	977,667.32	430,446.09	1,408,113.41	596,812.52	200,796.70	797,609.22
0910100	Exp-Rs Reg Prod/Svcs-CstAccts	88,316.95	256,261.00	344,577.95	113,515.84	128,650.06	242,165.90	178,935.73	68,192.22	247,127.95	208,283.88	30,540.96	238,824.84
0911000	Supervision	-	-	-	0.57	0.22	0.79	-	-	-	-	-	-
0912000	Demonstrating & Selling Exp	1,349,189.06	342,660.14	1,691,849.20	163,052.17	73,216.98	237,169.15	98,168.07	72,006.75	170,194.82	72,355.37	50,557.72	122,413.09
0912100	Demonstration & Sell-Prod Supt	-	-	-	-	-	-	-	-	-	-	-	-
0912200	EV Employee Incentive	-	-	-	-	-	-	-	-	-	-	-	-
0913001	Advertising Expense	42,863.72	7,086.51	49,950.23	28,300.50	810.21	29,200.80	2,200.64	18.93	2,219.57	1,038.64	-	1,038.64
0915000	Misc Sales Expenses	-	-	-	4.34	-	4.34	-	-	-	-	-	-
0920000	A & G Salaries	6,598,088.23	2,155,405.30	8,753,493.53	6,592,875.79	1,688,452.58	8,281,328.37	4,245,902.05	1,592,801.93	5,838,703.98	1,805,143.77	849,717.32	2,654,861.09
0920001	SC O&M Labor Deferral	-	-	-	79.06	-	79.06	5.44	-	5.44	-	-	-
0920100	Salaries & Wages - Proj Supt-	120.24	-	120.24	375.68	0.17	375.85	313.21	-	313.21	56.93	-	56.93
0920300	Project Development Labor	-	-	-	-	-	-	-	-	-	-	-	-
0921100	Employee Expenses	125,972.88	57,130.85	183,103.73	65,084.86	32,459.31	98,343.97	90,796.98	43,074.99	133,861.97	50,879.08	24,471.72	74,850.80
0921101	Employee Exp - NC	12.00	6.00	18.00	-	-	-	0.05	-	0.05	-	-	-
0921110	Relocation Expenses	1.02	3.62	4.64	0.20	5.70	5.90	121.37	34.85	156.22	(41.11)	(92.33)	(133.44)
0921200	Office Expenses	487,416.39	204,161.19	691,577.58	360,571.80	138,900.35	499,472.15	366,441.63	151,177.14	517,618.77	246,526.34	90,605.47	337,131.71
0921300	Telephone And Telegraph Exp	10.64	66.51	77.15	4.03	155.35	159.38	2.21	85.99	88.20	1.41	54.52	55.93
0921400	Computer Services Expenses	272,807.69	96,785.26	369,592.95	147,887.75	80,386.07	228,273.82	143,407.50	73,377.62	216,785.12	71,661.39	35,183.42	106,844.81
0921540	Computer Rent (Go Only)	139,749.99	230,786.80	370,536.79	187,586.91	218,021.24	405,508.15	210,864.09	209,357.56	420,221.65	79,829.07	67,246.14	147,075.21
0921600	Other	(896.38)	7.38	(889.00)	(1,061.06)	61.34	(999.72)	174.36	254.18	428.54	73.42	53.25	126.67
0921800	Off Supplies & Exp - Proj Supt	-	-	-	-	-	-	-	-	-	-	-	-
0921900	Office Supply And Exp-Partner	-	-	-	-	-	-	-	-	-	-	-	-
0921980	Office Supplies & Expenses	2,394,040.30	887,795.19	3,281,835.49	2,494,070.68	962,932.07	3,457,002.75	3,094,536.94	1,222,225.79	4,316,762.67	1,588,132.04	625,551.64	2,213,684.58
0922000	Admin Exp Transfer	-	-	-	-	-	-	-	-	-	-	-	-
0922100	Admin Exp Transf-Construction	-	-	-	-	-	-	-	-	-	-	-	-
0923000	Outside Services Employed	1,230,839.31	651,136.23	1,882,035.54	3,951,302.02	488,506.92	4,439,826.94	2,474,927.78	427,171.04	2,902,098.82	772,346.79	209,488.24	981,835.03
0923100	Outside Svcs Cont- Proj Supt	-	-	-	-	-	-	-	-	-	-	-	-
0923860	Outside Services Employee & Property Insurance	(3,393.44)	(2,633.02)	(6,026.46)	8,883.15	6,151.99	15,033.14	51,089.93	(9,782.01)	41,307.92	17,047.98	(9,545.32)	7,502.66
0924000	Property Insurance	-	(24.39)	(24.39)	-	-	-	-	-	-	-	-	-
0924050	Inter-Co Prop Ins Exp	1,284,334.92	5,946.00	1,290,280.92	1,331,715.00	1,248.00	1,332,963.00	1,439,186.04	1,494.00	1,440,680.04	604,854.18	681.00	605,535.18
0924080	Property Insurance For Corp.	-	-	-	2,859.13	-	2,859.13	-	-	-	-	-	-
0925000	Injuries & Damages	171,270.16	38,683.20	209,953.36	80,329.31	23,507.30	103,796.61	92,296.62	11,506.09	103,796.62	70,950.53	1,880.33	72,839.88
0925051	INTER-CO GEN LMB EXP	761,960.04	105,489.00	867,449.04	313,491.96	151,586.96	465,078.92	393,837.96	205,805.04	599,643.00	218,697.02	108,414.68	327,112.60
0925452	Inter-Co Worker Comp Insur Exp	-	-	-	100,376.04	58,239.96	158,616.00	53,072.04	2,180.04	55,252.08	23,615.18	997.34	24,632.52
0925100	Accrued Inj And Damages	-	-	-	-	-	-	-	-	-	-	-	-
0925200	Injuries And Damages-Other	1,761.80	660.72	2,422.52	3,392.17	1,282.76	4,674.93	1,762.31	696.04	2,458.35	6.77	2.67	9.44
0925300	Environmental Inj & Damages	-	(50,536.00)	(50,536.00)	-	-	-	-	-	-	-	-	-
0925980	Injuries And Damages For Corp.	-	-	-	-	-	-	-	-	-	-	-	-
0926000	Employee Benefits	3,454,101.44	1,469,433.50	4,923,535.14	2,768,417.00	992,536.22	3,760,953.22	3,116,686.04	1,212,100.91	4,328,786.95	1,263,340.06	567,391.29	1,830,731.35
0926420	Employees' Tuition Refund	-	-	-	0.74	0.51	1.25	-	-	-	-	-	-
0926430	Employees' Recreation Expense	5.88	0.39	6.27	11.90	8.26	20.16	2,434.25	1,675.35	4,109.60	700.98	492.39	1,193.37
0926490	Other Employee Benefits	-	-	-	-	-	-	-	-	-	-	-	-
0926600	Employee Benefits-Transferred	2,700,156.83	497,738.93	3,197,895.76	2,409,512.86	691,808.42	3,101,321.28	1,823,111.21	345,590.49	2,168,701.70	919,297.46	167,117.19	1,086,414.65
0926999	Non Serv Pension (ASU 2017-07)	1,281,925.51	471,425.01	1,753,350.52	(758,478.60)	(206,981.40)	(1,025,460.00)	(498,499.77)	(191,128.71)	(689,628.48)	55,086.06	21,201.40	76,887.46
0928000	Regulatory Expenses (Go)	11,454.52	5,601.12	17,055.64	7,529.62	8,441.98	15,971.60	38,982.00	6,099.58	45,081.58	19,594.59	4,142.61	23,737.20
0928006	State Reg Comm Proceeding	756,891.09	288,212.50	1,045,103.59	739,239.13	271,327.56	1,010,566.69	879,307.10	246,521.46	1,125,828.56	483,120.56	116,183.92	599,304.39
0928030	Professional Fees Consultant	-	-	-	-	-	-	-	-	-	-	-	-
0929000	Duplicate Chgs-Enrgy To Exp	(55,519.57)	(564,847.58)	(620,367.15)	(65,542.41)	(21,725.77)	(87,268.18)	(33,174.98)	(19,513.58)	(52,688.56)	(18,774.11)	(13,088.04)	(31,863.15)
0929500	Admin Exp Transf	(854,118.79)	(514,978.87)	(1,369,097.66)	(812,651.10)	(580,378.94)	(1,393,030.04)	(1,082,178.62)	(468,498.11)	(1,550,676.73)	(620,811.79)	(202,214.82)	(823,026.60)
0930100	Miscellaneous Advertising Exp	89,307.13											

**DUKE ENERGY KENTUCKY
CASE NO. 2025-00125
FORECASTED TEST PERIOD FILING REQUIREMENTS
FR 16(7)(v)**

807 KAR 5:001, SECTION 16(7)(v)

Description of Filing Requirement:

If the utility provides electric, gas or water utility service and has annual gross revenues greater than \$5,000,000, a cost of service study based on a methodology generally accepted within the industry and based on current and reliable data from a single time period.

Response:

See attached Schedules FR 16(7)(v)-1 through FR 16(7)(v)-12 which contain the cost of service studies. See attached Work Paper FR-16(7)(v), for work papers supporting the cost of service study.

Witness Responsible:

Douglas J. Heitkamp

DUKE ENERGY KENTUCKY, INC.
 FUNCTIONAL GAS COST OF SERVICE
 CASE NO: 2025-00125
 DATA: 12 MONTH FORECASTED PERIOD
 TYPE OF FILING: "X" ORIGINAL UPDATED REVISED

FR-16(7)(v)-1
 WITNESS RESPONSIBLE:
 DOUGLAS J. HEITKAMP
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LINE NO.	SUMMARY OF RESULTS	ALLO	TOTAL GAS	FUNCTIONAL			TOTAL AT ISSUE	ALL OTHER
				PRODUCTION	STORAGE	DISTRIBUTION		
	Schedule 1			3	4	5		
1	NET INCOME COMPUTATION							
2	GROSS GAS PLANT IN SERVICE		925,424,402	5,519,018	0	919,905,384	925,424,402	0
3	TOTAL DEPRECIATION RESERVE		(252,827,972)	(2,710,148)	0	(250,117,824)	(252,827,972)	0
4	TOTAL RATE BASE ADJUSTMENTS		(118,765,138)	1,513,439	0	(120,278,577)	(118,765,138)	0
5	TOTAL RATE BASE		553,831,292	4,322,309	0	549,508,983	553,831,292	0
6								
7	OPERATING EXPENSES							
8	TOTAL O&M EXPENSE		85,717,248	65,416,645	0	20,300,603	85,717,248	0
9	TOTAL DEPRECIATION EXPENSE		26,963,557	543,528	0	26,420,029	26,963,557	0
10	TOTAL OTHER TAX & MISC EXPENSE		5,323,783	65,908	0	5,257,875	5,323,783	0
11	TOTAL OP EXP EXCLUDING INC & REV TAX		118,004,588	66,026,081	0	51,978,507	118,004,588	0
12	NET FED INCOME TAX EXP ALLOWABLE		7,394,054	706,116	0	6,687,938	7,394,054	(0)
13	NET STATE INCOME TAX EXP ALLOWABLE		1,833,223	44,861	0	1,788,362	1,833,223	0
14	TOTAL OPERATING EXPENSE		127,231,865	66,777,058	0	60,454,807	127,231,865	(0)
15								
16	RETURN ON RATE BASE		44,367,379	346,214	0	44,021,165	44,367,379	0
17	TOTAL OTHER OPERATING REVENUES		(1,087,776)	(55,958)	0	(1,031,818)	(1,087,776)	0
18	TOTAL GAS COST OF SERVICE		170,511,468	67,067,314	0	103,444,154	170,511,468	(0)

DUKE ENERGY KENTUCKY, INC.
 FUNCTIONAL GAS COST OF SERVICE
 CASE NO: 2025-00125
 DATA: 12 MONTH FORECASTED PERIOD
 TYPE OF FILING: "X" ORIGINAL UPDATED REVISED

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 WITNESS RESPONSIBLE:
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LINE NO.	GROSS GAS PLANT IN SERVICE	ALLO	TOTAL GAS	FUNCTIONAL			TOTAL AT ISSUE	ALL OTHER
				PRODUCTION	STORAGE	DISTRIBUTION		
				3	4	5		
1	PRODUCTION PLANT	Schedule 2						
2	PRODUCTION PLANT	K205	0	0	0	0	0	0
3	GAS PRODUCTION -CPMPL NOT CLASS	K205	0	0	0	0	0	0
4	PRODUCTION PLANT IN SERVICE		0	0	0	0	0	0
5								
6	TRANSMISSION PLANT							
7	TRANSMISSION PLANT							
8	TRANSMISSION PLANT IN SERVICE		0	0	0	0	0	0
9								
10	TOTAL PROD & TRANS PLANT		0	0	0	0	0	0
11								
12	DISTRIBUTION PLANT							
13	SYSTEM M&R - (2780, 2781)	K203	76,523,866	0	0	76,523,866	76,523,866	0
14	DIST REG EQUIP & CITY GATE M&R- (2782, 2790)	K203	3,953,923	0	0	3,953,923	3,953,923	0
15	LARGE IND M&R - (2850, 2851)	K595	567,756	0	0	567,756	567,756	0
16	MAINS - (2761, 2762, 2763, 2765)	K415	448,188,826	0	0	448,188,826	448,188,826	0
17	SERVICES - (2801, 2802, 2803)	K403	254,604,525	0	0	254,604,525	254,604,525	0
18	MTRS & MTR INST (2810, 2811, 2820, 2821)	K413	40,779,942	0	0	40,779,942	40,779,942	0
19	LAND, R OF W, STRUCT & IMPROV	K203	18,487,900	0	0	18,487,900	18,487,900	0
20	HOUSE REG & INSTALL (2830, 2840)	K417	15,412,723	0	0	15,412,723	15,412,723	0
21	STREET LIGHTING EQUIPMENT & OTH	K597	90,730	0	0	90,730	90,730	0
22	ASSET RETIREMENT COST FOR DISTRIBUTION PLANT	K203	0	0	0	0	0	0
23	DISTRIBUTION PLANT IN SERVICE		858,610,191	0	0	858,610,191	858,610,191	0
24								
25	TOTAL TRANS & DIST PLANT		858,610,191	0	0	858,610,191	858,610,191	0
26	TOTAL GROSS PTD PLANT		858,610,191	0	0	858,610,191	858,610,191	0
27								
28	GENERAL & INTANGIBLE PLANT							
29	PRODUCTION PLANT	K201	0	0	0	0	0	0
30	PRODUCTION PLANT COMMODITY	P349	4,286,932	4,286,932	0	0	4,286,932	0
31	DISTRIBUTION PLANT	D349	32,368,897	0	0	32,368,897	32,368,897	0
32	CUSTOMER ACCOUNTING	CA19	11,313,346	0	0	11,313,346	11,313,346	0
33	CUSTOMER SERVICE & INFORMATION	CS19	3,929,181	0	0	3,929,181	3,929,181	0
34	SALES	SE19	0	0	0	0	0	0
35	GEN & INTANG PLANT IN SERVICE		51,898,356	4,286,932	0	47,611,424	51,898,356	0
36								
37	COMMON & OTHER PLANT							
38	PRODUCTION PLANT	K201	0	0	0	0	0	0
39	PRODUCTION PLANT COMMODITY	P349	1,232,086	1,232,086	0	0	1,232,086	0
40	DISTRIBUTION PLANT	D349	9,302,988	0	0	9,302,988	9,302,988	0
41	CUSTOMER ACCOUNTING	CA19	3,251,514	0	0	3,251,514	3,251,514	0
42	CUSTOMER SERVICE & INFORMATION	CS19	1,129,267	0	0	1,129,267	1,129,267	0
43	SALES	SE19	0	0	0	0	0	0
44	COMMON & OTHER PLANT IN SERVICE		14,915,855	1,232,086	0	13,683,769	14,915,855	0
45								
46	GROSS GAS PLANT IN SERVICE		925,424,402	5,519,018	0	919,905,384	925,424,402	0

DUKE ENERGY KENTUCKY, INC.
 FUNCTIONAL GAS COST OF SERVICE
 CASE NO: 2025-00125
 DATA: 12 MONTH FORECASTED PERIOD
 TYPE OF FILING: "X" ORIGINAL UPDATED REVISED

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 WITNESS RESPONSIBLE:
 DOUGLAS J. HEITKAMP
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LINE NO.	DEPRECIATION RESERVE	ALLO	TOTAL GAS	FUNCTIONAL			TOTAL AT ISSUE	ALL OTHER
				PRODUCTION	STORAGE	DISTRIBUTION		
				3	4	5		
1	PRODUCTION PLANT							
2	PRODUCTION PLANT	K205	0	0	0	0	0	0
3	TOTAL PROD DEPREC RESERVE		0	0	0	0	0	0
4								
5	TRANSMISSION PLANT							
6	TRANSMISSION PLANT							
7	TOTAL TRANS DEPREC RESERVE		0	0	0	0	0	0
8								
9	DISTRIBUTION PLANT							
10	SYSTEM M&R - (2780, 2781)	K203	8,217,527	0	0	8,217,527	8,217,527	0
11	DIST REG EQUIP & CITY GATE M&R- (2782, 2790)	K203	871,719	0	0	871,719	871,719	0
12	LARGE IND M&R - (2850, 2851)	K595	530,247	0	0	530,247	530,247	0
13	MAINS - (2761, 2762, 2763, 2765)	K415	126,433,521	0	0	126,433,521	126,433,521	0
14	SERVICES - (2801, 2802, 2803)	K403	78,494,621	0	0	78,494,621	78,494,621	0
15	MTRS & MTR INST (2810, 2811, 2820, 2821)	K413	8,223,154	0	0	8,223,154	8,223,154	0
16	LAND, R OF W, STRUCT & IMPROV & OTH	K203	1,394,350	0	0	1,394,350	1,394,350	0
17	HOUSE REG & INSTALL (2830, 2840)	K417	7,017,914	0	0	7,017,914	7,017,914	0
18	STREET LIGHTING EQUIPMENT & OTH	K597	(11,164,624)	0	0	(11,164,624)	(11,164,624)	0
19	TOTAL DIST DEPREC RESERVE		220,018,429	0	0	220,018,429	220,018,429	0
20								
21	GENERAL & INTANGIBLE PLANT							
22	PRODUCTION PLANT	K201	(1)	(1)	0	0	(1)	0
23	PRODUCTION PLANT COMMODITY	P349	2,049,283	2,049,283	0	0	2,049,283	0
24	DISTRIBUTION PLANT	D349	15,473,310	0	0	15,473,310	15,473,310	0
25	CUSTOMER ACCOUNTING	CA19	5,408,121	0	0	5,408,121	5,408,121	0
26	CUSTOMER SERVICE & INFORMATION	CS19	1,878,267	0	0	1,878,267	1,878,267	0
27	SALES	SE19	0	0	0	0	0	0
28	TOTAL GEN DEPREC RESERVE		24,808,980	2,049,282	0	22,759,698	24,808,980	0
29								
30	COMMON & OTHER PLANT							
31	PRODUCTION PLANT	K201	0	0	0	0	0	0
32	PRODUCTION PLANT COMMODITY	P349	660,866	660,866	0	0	660,866	0
33	DISTRIBUTION PLANT	D349	4,989,935	0	0	4,989,935	4,989,935	0
34	CUSTOMER ACCOUNTING	CA19	1,744,046	0	0	1,744,046	1,744,046	0
35	CUSTOMER SERVICE & INFORMATION	CS19	605,716	0	0	605,716	605,716	0
36	SALES	SE19	0	0	0	0	0	0
37	TOTAL COM & OTHER PLT RESERVE		8,000,563	660,866	0	7,339,697	8,000,563	0
38								
39	TOTAL DEPRECIATION RESERVE		252,827,972	2,710,148	0	250,117,824	252,827,972	0

DUKE ENERGY KENTUCKY, INC.
 FUNCTIONAL GAS COST OF SERVICE
 CASE NO: 2025-00125
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LINE NO.	NET GAS PLANT	ALLO	TOTAL GAS	FUNCTIONAL			TOTAL AT ISSUE	ALL OTHER
				PRODUCTION	STORAGE	DISTRIBUTION		
		Schedule 4		3	4	5		
1	PRODUCTION PLANT							
2	PRODUCTION PLANT IN SERVICE		0	0	0	0	0	0
3	TOTAL PROD DEPRC RESERVE		0	0	0	0	0	0
4	NET PRODUCTION PLANT		0	0	0	0	0	0
5								
6	TRANSMISSION PLANT							
7	TRANSMISSION PLANT IN SERVICE		0	0	0	0	0	0
8	TOTAL TRANS DEPREC RESERVE		0	0	0	0	0	0
9	NET TRANSMISSION PLANT		0	0	0	0	0	0
10								
11	DISTRIBUTION PLANT							
12	DISTRIBUTION PLANT IN SERVICE		858,610,191	0	0	858,610,191	858,610,191	0
13	TOTAL DIST DEPREC RESERVE		(220,018,429)	0	0	(220,018,429)	(220,018,429)	0
14	NET DISTRIBUTION PLANT		638,591,762	0	0	638,591,762	638,591,762	0
15								
16	NET PTD PLANT		638,591,762	0	0	638,591,762	638,591,762	0
17	NET TRANS & DIST PLANT		638,591,762	0	0	638,591,762	638,591,762	0
18								
19	GENERAL & INTANGIBLE PLANT							
20	GEN & INTANG PLANT IN SERVICE		51,898,356	4,286,932	0	47,611,424	51,898,356	0
21	TOTAL GEN & INTG DEPREC RESERVE		(24,808,980)	(2,049,282)	0	(22,759,698)	(24,808,980)	0
22	NET GENERAL & INTANG PLANT		27,089,376	2,237,650	0	24,851,726	27,089,376	0
23								
24	COMMON & OTHER PLANT							
25	COMMON & OTH PLT IN SERVICE		14,915,855	1,232,086	0	13,683,769	14,915,855	0
26	TOTAL COM & OTH DEPREC RESERVE		(8,000,563)	(660,866)	0	(7,339,697)	(8,000,563)	0
27	NET COMMON & OTHER PLANT		6,915,292	571,220	0	6,344,072	6,915,292	0
28								
29	NET GAS PLANT IN SERVICE		672,596,430	2,808,870	0	669,787,560	672,596,430	0

DUKE ENERGY KENTUCKY, INC.
 FUNCTIONAL GAS COST OF SERVICE
 CASE NO: 2025-00125
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LINE NO.	SUBTRACTIVE RATE BASE ADJUSTMENTS	ALLO	TOTAL GAS	FUNCTIONAL			TOTAL AT ISSUE	ALL OTHER
				PRODUCTION	STORAGE	DISTRIBUTION		
	Schedule 5			3	4	5		
1	RATE BASE ADJUSTMENTS							
2	ACCUMULATED DEFERRED INCOME TAXES							
3	ACCUM DEF INC TAXES (282)							
4	LIBERALIZED DEPRECIATION	NP29	73,247,627	306,175	0	72,941,452	73,247,627	0
5	LEASED METERS	K413		0	0	0	0	0
6	CONTRIB AID CONSTR	D249		0	0	0	0	0
7	CAPITALIZED INTEREST	NP29		0	0	0	0	0
8	AFUDC IN DEBT	NP29		0	0	0	0	0
9	CWIP DIFFERENCES	NP29		0	0	0	0	0
10	NON-CASH OVERHEADS	AG39		0	0	0	0	0
11	PLANT FAS 109	NP29		0	0	0	0	0
12	MISCELLANEOUS	NP29	23,057,044	96,378	0	22,960,666	23,057,044	0
13	TOTAL ACCOUNT 282		96,304,671	402,553	0	95,902,118	96,304,671	0
14								
15	ACCUM DEF INC TAXES (283)							
16	BLANK	K413		0	0	0	0	0
17	BLANK	K413		0	0	0	0	0
18	UNRECOVERED PURCHASED GAS COST	AG39		0	0	0	0	0
19	ENVIRONMENTAL RESERVE	NP29		0	0	0	0	0
20	POST IN-SERVICE CARRYING COSTS	K667		0	0	0	0	0
21	ARO CUMULATIVE EFFECT	NP29		0	0	0	0	0
22	LOSS ON REACQUIRED DEBT	NP29		0	0	0	0	0
23	VACATION PAY ACCRUAL	AG39		0	0	0	0	0
24	RATE CASE EXPENSE AMORT	AG39		0	0	0	0	0
25	PENSION	AG39		0	0	0	0	0
26	MISCELLANEOUS	K406	231,761	0	0	231,761	231,761	0
27	TOTAL ACCOUNT 283		231,761	0	0	231,761	231,761	0
28								
29	OTHER ACCUMULATED DEFERRED INCOME TAXES							
30	CUSTOMER ADVANCES FOR CONSTRUCTION	D249	1,801,940	0	0	1,801,940	1,801,940	0
31	CUSTOMER SERVICE DEPOSITS	D249		0	0	0	0	0
32	POST RETIREMENT BENEFITS	AG39		0	0	0	0	0
33	EDIT	NP29	27,023,637	112,959	0	26,910,678	27,023,637	0
34	TOTAL OTHER SUBTRACTIVE ADJS		28,825,577	112,959	0	28,712,618	28,825,577	0
35								
36	SUBTOTAL ACCUMULATED DEFERRED INC TAXES		125,362,009	515,512	0	124,846,497	125,362,009	0

DUKE ENERGY KENTUCKY, INC.
 FUNCTIONAL GAS COST OF SERVICE
 CASE NO: 2025-00125
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LINE NO.	ADDITIVE RATE BASE ADJUSTMENTS	ALLO	TOTAL GAS	FUNCTIONAL			TOTAL AT ISSUE	ALL OTHER
				PRODUCTION	STORAGE	DISTRIBUTION		
	Schedule 5.1			3	4	5		
1	OTHER ACCUMULATED DEFERRED INCOME TAXES							
2	ACCUM DEF INC TAXES (190)							
3	UNCOLLECTIBLE ACCTS	K406		0	0	0	0	0
4	GAS SUPPLIER REFUND	K300		0	0	0	0	0
5	UNBILLED REVENUE - FUEL & RATE REFUNDS	K300		0	0	0	0	0
6	OFFSITE GAS STORAGE	K300		0	0	0	0	0
7	GAS METERS	K413		0	0	0	0	0
8	UNAMORTIZED DEBT PREMIUM	NP29		0	0	0	0	0
9	ARO CUMULATIVE EFFECT	NP29		0	0	0	0	0
10	PENSION EXPENSE	AG39		0	0	0	0	0
11	POST RETIREMENT BENEFITS - LIFE INS	AG39		0	0	0	0	0
12	POST RETIREMENT BENEFITS - HEALTH CARE	AG39		0	0	0	0	0
13	POST EMPLOYMENT BENEFITS - SFAS 112	AG39		0	0	0	0	0
14	OPEB EXPENSE ACCRUAL	AG39		0	0	0	0	0
15	INCENTIVE PLAN	AG39		0	0	0	0	0
16	FEDERAL DEFERRED TAX RECEIVABLE	AG39		0	0	0	0	0
17	DSM DEFERRAL	AG39		0	0	0	0	0
18	PROPERTY TAX	P229		0	0	0	0	0
19	PROPERTY TAX ON PROPANE	P229		0	0	0	0	0
20	401K INCENTIVE PLAN	AG39		0	0	0	0	0
21	ENVIRONMENTAL RESERVE	NP29		0	0	0	0	0
22	VACATION PAY ACCRUALS	G129		0	0	0	0	0
23	SMART GRID	K413		0	0	0	0	0
24	METERS & TRANSFORMERS	D249		0	0	0	0	0
25	OTHER	AG39	2,824,291	233,286	0	2,591,005	2,824,291	0
26	TOTAL ACCOUNT 190		2,824,291	233,286	0	2,591,005	2,824,291	0
27								
28	OTHER							
29	RESERVED FOR FUTURE USE	D249	0	0	0	0	0	0
30	OTHER RATE BASE ADJUSTMENTS	NP29 OK	1,299,897	5,434	0	1,294,463	1,299,897	0
31	ELIMINATE UNBILLED REVENUE AND GAS COSTS	K300	0	0	0	0	0	0
32	OTHER		1,299,897	5,434	0	1,294,463	1,299,897	0
33								
34	TOTAL OTHER ACCUMULATED DEFERRED INCOME TAXES		4,124,188	238,720	0	3,885,468	4,124,188	0

DUKE ENERGY KENTUCKY, INC.
 FUNCTIONAL GAS COST OF SERVICE
 CASE NO: 2025-00125
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LINE NO.	WORKING CAPITAL	ALLO	TOTAL GAS	FUNCTIONAL			TOTAL AT ISSUE	ALL OTHER
				PRODUCTION	STORAGE	DISTRIBUTION		
	Schedule 5.2			3	4	5		
1	NET ORIGINAL COST RATE BASE		551,358,609	2,532,078	0	548,826,531	551,358,609	0
2								
3	WORKING CAPITAL							
4								
5	PLANT MATERIALS & SUPPLIES							
6	GAS ENRICHER LIQUID	K301	0	0	0	0	0	0
7	OTHER SUPPLIES	NP29	630,182	2,634	0	627,548	630,182	0
8	TOTAL PLANT MATS. & SUPPLIES		630,182	2,634	0	627,548	630,182	0
9	TOTAL MATERIALS & SUPPLIES		630,182	2,634	0	627,548	630,182	0
10								
11	PREPAYMENTS							
12	INSURANCE GENERAL	OM39	199,980	152,619	0	47,361	199,980	0
13	EXCISE TAX	OM39	0	0	0	0	0	0
14	GAS PURCHASE	K301	0	0	0	0	0	0
15	TOTAL PREPAYMENTS		199,980	152,619	0	47,361	199,980	0
16								
17	AUTO CALC (O&M-GAS COST)/8		0	0	0	0	0	0
18	TOTAL WORKING CASH		0	0	0	0	0	0
19								
20	WORKING CAPITAL AND MISCELLANEOUS							
21	GAS STORED UNDERGROUND	K301	1,610,670	1,610,670	0	0	1,610,670	0
22	PIPP UNCOLLECTIBLES	K406	0	0	0	0	0	0
23	CASH WORKING CAPITAL	OM39	31,851	24,308	0	7,543	31,851	0
24	TOTAL MISC WORK CAPITAL		1,642,521	1,634,978	0	7,543	1,642,521	0
25								
26	TOTAL WORKING CAPITAL		2,472,683	1,790,231	0	682,452	2,472,683	0
27	PRELIMINARY SUMMARY							
28	TOTAL ACCUMULATED DEFERRED INCOME TAXES		(125,362,009)	(515,512)	0	(124,846,497)	(125,362,009)	0
29	TOTAL OTHER ACCUMULATED DEFERRED INCOME TAXES		4,124,188	238,720	0	3,885,468	4,124,188	0
30	TOTAL WORKING CAPITAL		2,472,683	1,790,231	0	682,452	2,472,683	0
31	TOTAL RATE BASE ADJUSTMENTS		(118,765,138)	1,513,439	0	(120,278,577)	(118,765,138)	0
32								
33	RATE BASE CALCULATION							
34	NET GAS PLANT IN SERVICE		672,596,430	2,808,870	0	669,787,560	672,596,430	0
35	TOTAL RATE BASE ADJUSTMENTS		(118,765,138)	1,513,439	0	(120,278,577)	(118,765,138)	0
36	TOTAL RATE BASE		553,831,292	4,322,309	0	549,508,983	553,831,292	0
37								
38	TOTAL RATE OF RETURN ALLOWABLE		0.08011	0.08011	0.08011	0.08011	0.08011	0.08011
39	RETURN ON RATE BASE		44,367,379	346,214	0	44,021,165	44,367,379	0

DUKE ENERGY KENTUCKY, INC.
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LINE NO.	O&M EXPENSES	ALLO	TOTAL GAS	FUNCTIONAL			TOTAL AT ISSUE	ALL OTHER
				PRODUCTION	STORAGE	DISTRIBUTION		
				3	4	5		
1	PRODUCTION O&M							
2	COMMODITY RELATED O&M							
3	ANNUALIZED GAS COST	K301	64,547,695	64,547,695	0	0	64,547,695	0
4	OTHER ASSOCIATED COST INCL TRANSMISSION O&M	K300	258,043	258,043	0	0	258,043	0
5	TOTAL COMMODITY RELATED		64,805,738	64,805,738	0	0	64,805,738	0
6								
7	DEMAND RELATED PROD O&M							
8	ANNUALIZED GAS COST - DEMAND	K301	0	0	0	0	0	0
9	TOTAL DEMAND RELATED		0	0	0	0	0	0
10								
11	DEMAND RELATED & OTHER PROD O&M							
12	PRODUCTION EXPENSES	K201	0	0	0	0	0	0
13	TOTAL DEM REL & OTH PROD O&M		0	0	0	0	0	0
14								
15	TOTAL PRODUCTION O&M		64,805,738	64,805,738	0	0	64,805,738	0
16								
17	TRANSMISSION O & M							
18	TRANSMISSION O & M							
19	TOTAL TRANSMISSION O & M		0	0	0	0	0	0
20								
21	DISTRIBUTION O & M							
22	LOAD DISPATCHING	K203	227,854	0	0	227,854	227,854	0
23	MAINS & SERVICES OPER	K667	2,769,541	0	0	2,769,541	2,769,541	0
24	M & R STATION GENERAL	K203	447,166	0	0	447,166	447,166	0
25	CUSTOMER INST & OTHER	K415	1,196,991	0	0	1,196,991	1,196,991	0
26	METERS & HOUSE REG	K697	453,061	0	0	453,061	453,061	0
27	MAINS	K415	944,145	0	0	944,145	944,145	0
28	SERVICES	K403	915,428	0	0	915,428	915,428	0
29	SUPV & ENG	D249	0	0	0	0	0	0
30	ELIMINATE NON-KY CUSTOMER	K595	(467,478)	0	0	(467,478)	(467,478)	0
31	INTEGRITY MANAGEMENT EXPENSES	K203	0	0	0	0	0	0
32	OTHER DISTRIBUTION EXPENSES	K415	2,528,793	0	0	2,528,793	2,528,793	0
33	TOTAL DISTRIBUTION O & M		9,015,501	0	0	9,015,501	9,015,501	0
34								
35	CUSTOMER ACCOUNTING							
36	SUPERVISION & ENGINEERING	K405	0	0	0	0	0	0
37	METER READING	K405	78,374	0	0	78,374	78,374	0
38	CUSTOMER BILLING & COLLECTIONS	K405	2,783,000	0	0	2,783,000	2,783,000	0
39	UNCOLLECTIBLE EXP	K406	614,710	0	0	614,710	614,710	0
40	ELIMINATE MISC EXPENSES	K406	(49,110)	0	0	(49,110)	(49,110)	0
41	CREDIT CARD FEES	K405	237,738	0	0	237,738	237,738	0
42	INTEREST ON CUSTOMER SERVICE DEPOSITS	K405	0	0	0	0	0	0
43	ANNUALIZED UNCOLL EXP ON INCR	K406	0	0	0	0	0	0
44	TOTAL CUSTOMER ACCT EXPENSE		3,664,712	0	0	3,664,712	3,664,712	0

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LINE NO.	O&M EXPENSES	ALLO	TOTAL GAS	FUNCTIONAL			TOTAL AT ISSUE	ALL OTHER
				PRODUCTION	STORAGE	DISTRIBUTION		
				3	4	5		
1	CUSTOMER SERVICE & INFORMATION							
2	TOTAL CUST SERVICE & INFO	K407	797,729	0	0	797,729	797,729	0
3	TOTAL CUSTOMER SERV. & INFO.		797,729	0	0	797,729	797,729	0
4								
5	SALES							
6	SALES EXPENSE	K408	37,841	0	0	37,841	37,841	0
7	TOTAL SALES EXPENSE		37,841	0	0	37,841	37,841	0
8								
9	ADMINISTRATIVE & GENERAL							
10	PRODUCTION PLANT DEMAND	P349	(1)	(1)	0	0	(1)	0
11	PRODUCTION PLANT COMMODITY	K301	663,106	663,106	0	0	663,106	0
12	DISTRIBUTION PLANT	D349	5,006,846	0	0	5,006,846	5,006,846	0
13	CUSTOMER ACCOUNTING	CA19	1,749,957	0	0	1,749,957	1,749,957	0
14	CUSTOMER SERVICE & INFORMATION	CS19	607,769	0	0	607,769	607,769	0
15	SALES	SE19	0	0	0	0	0	0
16	TOT ADMIN & GEN LESS REG EXP		8,027,677	663,105	0	7,364,572	8,027,677	0
17	AMORTIZATION RATE CASE EXPENSE	AG39	311,304	25,714	0	285,590	311,304	0
18	INCENTIVE COMPENSATION	AG39	(691,166)	(57,090)	0	(634,076)	(691,166)	0
19	ELIMINATE MISCELLANEOUS EXPENSES	AG39	(301,768)	(24,926)	0	(276,842)	(301,768)	0
20	ELIMINATE NON-JURISDICTIONAL EXPENSES	NP29	0	0	0	0	0	0
21	AMORTIZATION OF DEFERRED EXP	AG39	49,680	4,104	0	45,576	49,680	0
22	STATE REG COMMISSION EXPENSES	AG39		0	0	0	0	0
23	STATE REG COM EXP ANN ADJ.	AG39		0	0	0	0	0
24	AMORTIZE CAMERA WORK	AG39		0	0	0	0	0
25	ELIMINATE MERGER EXPENSE	AG39		0	0	0	0	0
26	SMART GRID AMORTIZATION ADJUSTMENT	K413		0	0	0	0	0
27	AMORTIZE 2011 SMART GRID DEFERRED O&M	K413		0	0	0	0	0
28	INCREASED MEDICAL COSTS	AG39		0	0	0	0	0
29	AMORTIZE GAS FURNACE PROGRAM	NP29	0	0	0	0	0	0
30	AMORTIZATION OF MGP DEFERRED EXP	NP29		0	0	0	0	0
31	TOTAL ADMIN. & GENERAL		7,395,727	610,907	0	6,784,820	7,395,727	0
32								
33	TOTAL O & M EXPENSE		85,717,248	65,416,645	0	20,300,603	85,717,248	0

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LINE NO.	DEPRECIATION EXPENSE	ALLO	TOTAL GAS	FUNCTIONAL			TOTAL AT ISSUE	ALL OTHER
				PRODUCTION	STORAGE	DISTRIBUTION		
		Schedule 7		3	4	5		
1	PRODUCTION DEPRECIATION							
2	PRODUCTION DEPRECIATION	P229	0	0	0	0	0	0
3	TOTAL PRODUCTION DEPREC EXP.		0	0	0	0	0	0
4								
5	TRANSMISSION DEPRECIATION							
6	TOTAL TRANSMISSION DEP. EXP.		0	0	0	0	0	0
7								
8	DISTRIBUTION DEPRECIATION							
9	DISTRIBUTION DEPRECIATION	D249	20,383,317	0	0	20,383,317	20,383,317	0
10	TOTAL DIST. DEPREC EXP.		20,383,317	0	0	20,383,317	20,383,317	0
11								
12	GENERAL DEPRECIATION							
13	GENERAL DEPRECIATION	G229	6,212,338	513,139	0	5,699,199	6,212,338	0
14	TOTAL GENERAL DEPREC EXP.		6,212,338	513,139	0	5,699,199	6,212,338	0
15								
16	COMMON AND OTHER DEPRECIATION							
17	COMMON DEPRECIATION	C229	367,902	30,389	0	337,513	367,902	0
18	TOTAL COM & OTHER DEPREC EXP.		367,902	30,389	0	337,513	367,902	0
19								
20								
21	TOTAL DEPRECIATION EXPENSE		26,963,557	543,528	0	26,420,029	26,963,557	0

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LINE NO.	OTHER TAXES & MISC EXPENSES	ALLO	TOTAL GAS	FUNCTIONAL			TOTAL AT ISSUE	ALL OTHER
				PRODUCTION	STORAGE	DISTRIBUTION		
				3	4	5		
1	TAXES OTHER THAN INC & REV	Schedule 8						
2	REAL ESTATE & PROPERTY TAX							
3	REAL ESTATE & PROPERTY TAX	NP29	4,767,103	19,926	0	4,747,177	4,767,103	0
4	ANNUALIZE PROPERTY TAX	NP29	0	0	0	0	0	0
5	TOTAL REAL ESTATE & PROPERTY TAX		4,767,103	19,926	0	4,747,177	4,767,103	0
6								
7	MISCELLANEOUS TAXES							
8	PAYROLL	AG39	515,674	42,595	0	473,079	515,674	0
9	UNEMPLOYMENT COMPENSATION	AG39	0	0	0	0	0	0
10	OHIO EXCISE TAX	OM39	0	0	0	0	0	0
11	STATE TAX RIDER	OM39	0	0	0	0	0	0
12	TOTAL MISCELLANEOUS TAXES		515,674	42,595	0	473,079	515,674	0
13								
14	MISCELLANEOUS EXPENSES							
15	PSC MAINT. EXP ON INCREASE	AG39	41,006	3,387	0	37,619	41,006	0
16	RESERVED FOR FUTURE USE	AG39	0	0	0	0	0	0
17	TOTAL MISCELLANEOUS EXPENSES		41,006	3,387	0	37,619	41,006	0
18								
19	TOTAL OTHER TAX & MISC EXPENSE		5,323,783	65,908	0	5,257,875	5,323,783	0
20								
21	PRELIMINARY SUMMARY							
22	TOTAL O&M EXPENSE		85,717,248	65,416,645	0	20,300,603	85,717,248	0
23	TOTAL DEPRECIATION EXPENSE		26,963,557	543,528	0	26,420,029	26,963,557	0
24	TOTAL OTHER TAX & MISC EXPENSE		5,323,783	65,908	0	5,257,875	5,323,783	0
25	TOTAL OPER EXP EXCL INCOME & REV TAX		118,004,588	66,026,081	0	51,978,507	118,004,588	0

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LINE NO.	FEDERAL INCOME TAX BASED ON RETURN	ALLO	TOTAL GAS	FUNCTIONAL			TOTAL AT ISSUE	ALL OTHER
				PRODUCTION	STORAGE	DISTRIBUTION		
				3	4	5		
1	FEDERAL INCOME TAX DEDUCTIONS							
2	AUTOMATIC INTEREST CALCULATION							
3	AUTO PROC INTEREST DED	RB99	13,016,871	101,532	0	12,915,339	13,016,871	0
4	TOTAL INTEREST EXPENSE		13,016,871	101,532	0	12,915,339	13,016,871	0
5								
6	OTHER DEDUCTIONS							
7	DEPREC EXCESS TAX-BOOK	DE49	(2,196,097)	(44,273)	0	(2,151,824)	(2,196,097)	0
8	PERMANENT DIFFERENCES	AG39	270,327	22,329	0	247,998	270,327	0
9	TEMPORARY DIFFERENCES	DE49	5,710,128	115,116	0	5,595,012	5,710,128	0
10	TOTAL OTHER DEDUCTIONS		3,784,358	93,172	0	3,691,186	3,784,358	0
11								
12	NET DEDUCTIONS AND ADDITIONS		16,801,229	194,704	0	16,606,525	16,801,229	0
13								
14	FED DEFERRED INCOME TAX (410 & 411)							
15	DEFERRED INCOME TAXES - NET	OM39	701,281	535,197	0	166,084	701,281	0
16	AMORT OF DEFERRED OTHER COST	AG39	0	0	0	0	0	0
17	DIT ADJUSTMENT - S/L DEPRECIATION	DE49	0	0	0	0	0	0
18	DIT ADJUSTMENT - ARAM	K201	48,505	48,505	0	0	48,505	0
19	DIT ADJUSTMENT - AMORT OF EXCESS DEF TAXES	AG39	(698,455)	(57,692)	0	(640,763)	(698,455)	0
20	TOTAL FED DEF IT (410 & 411)		51,331	526,010	0	(474,679)	51,331	0
21								
22	AMORT INV TAX CREDIT							
23	AMORTIZE ITC	NP29	0	0	0	0	0	0
24	TOTAL AMORTIZED ITC		0	0	0	0	0	0
25								
26	TEST YEAR INV TAX CREDIT							
27	PROV INVEST TAX CREDIT	NP29	0	0	0	0	0	0
28	TEST YEAR INV TAX CREDIT		0	0	0	0	0	0
29								
30	PRELIMINARY SUMMARY							
31	TOTAL FED DEF IT (410 & 411)		51,331	526,010	0	(474,679)	51,331	0
32	TOTAL AMORTIZED ITC		0	0	0	0	0	0
33	TOTAL FEDERAL TAX ADJUSTMENTS		51,331	526,010	0	(474,679)	51,331	0
34								
35	FEDERAL INCOME TAX COMPUTATION							
36	RETURN ON RATE BASE		44,367,379	346,214	0	44,021,165	44,367,379	0
37	NET DEDUCTIONS AND ADDITIONS		(16,801,229)	(194,704)	0	(16,606,525)	(16,801,229)	0
38	TOTAL STATE PROV DEF IT (410 & 411)		5,142	21	0	5,121	5,142	0
39	TOTAL FEDERAL TAX ADJUSTMENTS		51,331	526,010	0	(474,679)	51,331	0
40	BASE FOR FIT COMPUATION		27,622,623	677,541	0	26,945,082	27,622,623	0
41								
42	FIT FACTOR K190/(1-K190)		0.26582	0.26582	0.26582	0.26582		0.26582
43	PRELIM FED INCOME TAX	Rounding added	7,342,723	180,106	0	7,162,617	7,342,723	0
44	TOTAL FEDERAL TAX ADJUSTMENTS		51,331	526,010	0	(474,679)	51,331	0
45	NET FED INCOME TAX ALLOWABLE		7,394,054	706,116	0	6,687,938	7,394,054	0
46								
47	INCOME TAX BASED ON RETURN							
48	FEDERAL INCOME TAX PAYABLE							
49	PRELIM FEDERAL INCOME TAX		7,342,723	180,106	0	7,162,617	7,342,723	0
50	TEST YEAR INV TAX CREDIT		0	0	0	0	0	0
51	NET FED INCOME TAX PAYABLE		7,342,723	180,106	0	7,162,617	7,342,723	0
52								
53	COMPOSITE TAX RATE		0.2492500	0.24925	0.24925	0.24925		0.24925

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LINE NO.	STATE INCOME TAX BASED ON RETURN	Allo	TOTAL GAS	FUNCTIONAL			TOTAL AT ISSUE	ALL OTHER
				PRODUCTION	STORAGE	DISTRIBUTION		
	Schedule 9.1			3	4	5		
1	DEDUCTIONS IN ADDITION TO Y871							
2	KY TAXABLE INCOME ADJUSTMENT	NP29	0	0	0	0	0	0
3	RESERVED FOR FUTURE USE	NP29		0	0	0	0	0
4	DEDUCTIONS IN ADD TO Y871		0	0	0	0	0	0
5								
6	STATE INCOME TAX ADJUSTMENTS							
7	STATE PROV DEF INC TAX (410 & 411)							
8	OTHER DEFERRED INCOME TAXES - NET	NP29	5,142	21	0	5,121	5,142	0
9	TOT STATE PROV DEF IT (410 & 411)		5,142	21	0	5,121	5,142	0
10								
11	OTHER SIT ADJUSTMENTS							
12	CURRENT YEAR PAYABLE ADJUSTMENT	NP29	0	0	0	0	0	0
13	OTHER SIT ADJUSTMENTS		0	0	0	0	0	0
14								
15	TOTAL STATE INC TAX ADJUSTMENT		5,142	21	0	5,121	5,142	0
16								
17	INCOME TAX BASED ON RETURN							
18	SUMMARY OF SIT CALCULATION							
19	RETURN ON RATE BASE		44,367,379	346,214	0	44,021,165	44,367,379	0
20	NET FED INCOME TAX ALLOWABLE		7,394,054	706,116	0	6,687,938	7,394,054	0
21	NET FED. DED. AND ADDITIONS		(16,801,229)	(194,704)	0	(16,606,525)	(16,801,229)	0
22	DEDUCTIONS IN ADD TO Y871		0	0	0	0	0	0
23	TOTAL STATE INC TAX ADJ		5,142	21	0	5,121	5,142	0
24	BASE FOR SIT COMPUTATION		34,965,346	857,647	0	34,107,699	34,965,346	0
25								
26	SIT FACTOR K192/(1-K192)		0.05228266	0.05228266	0.05228266	0.05228266	0.05228266	0.05228266
27	PRELIMINARY STATE INCOME TAX	Rounding added	1,828,081	44,840	0	1,783,241	1,828,081	0
28	TOTAL STATE INCOME TAX ADJ.		5,142	21	0	5,121	5,142	0
29	NET STATE INC TAX ALLOWABLE		1,833,223	44,861	0	1,788,362	1,833,223	0
30								
31	STATE INCOME TAX PAYABLE							
32	PRELIMINARY STATE INCOME TAX		1,828,081	44,840	0	1,783,241	1,828,081	0
33	OTHER SIT ADJUSTMENTS		0	0	0	0	0	0
34	NET STATE INCOME TAX PAYABLE		1,828,081	44,840	0	1,783,241	1,828,081	0
35								
36	COMPOSITE TAX RATE		0.2492512	0.249251	0.249251	0.249251	0.249251	0.249251

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LINE NO.	COST OF SERVICE COMPUTATION	ALLO	TOTAL GAS	FUNCTIONAL			TOTAL AT ISSUE	ALL OTHER
				PRODUCTION	STORAGE	DISTRIBUTION		
	Schedule 10			3	4	5		
1	OTHER OPERATING REVENUES							
2	MISC SERVICE REVENUE	K401	388,464	0	0	388,464	388,464	0
3	INTERDEPARTMENTAL	AG39	0	0	0	0	0	0
4	OTH MISC REVENUE	K401	21,852	0	0	21,852	21,852	0
5	RENTS	D249	0	0	0	0	0	0
6	IT TRANSPORT SPECIAL CONTRACTS	AG39	677,460	55,958	0	621,502	677,460	0
7	TOTAL OTHER OPERATING REVS		1,087,776	55,958	0	1,031,818	1,087,776	0
8								
9	COST OF SERVICE COMPUTATION							
10	TOTAL OP EXP EXC INC & REV TAX		118,004,588	66,026,081	0	51,978,507	118,004,588	0
11	RETURN ON RATE BASE		44,367,379	346,214	0	44,021,165	44,367,379	0
12	NET FED INCOME TAX ALLOWABLE		7,394,054	706,116	0	6,687,938	7,394,054	0
13	TOTAL OTHER OPERATING REVENUES		(1,087,776)	(55,958)	0	(1,031,818)	(1,087,776)	0
14	SUBTOTAL B		168,678,244	67,022,453	0	101,655,792	168,678,245	0
15								
16	TOTAL OTHER OPERATING REVENUES		1,087,776	55,958	0	1,031,818	1,087,776	0
17	LESS: REVS EXCL FROM REV TAX CALC		0	0	0	0	0	0
18	OTHER OPERATING REVS TO BE TAXED		1,087,776	55,958	0	1,031,818	1,087,776	0
19								
20	REVENUE TAX FACTOR		0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
21	REVENUE TAX ON OTHER OPER. REVS		0	0	0	0	0	0
22	REVENUE TAX ON COST OF SERVICE		0	0	0	0	0	0
23	TOTAL REVENUE TAX		0	0	0	0	0	0
24	TOTAL GAS COST OF SERVICE		168,678,244	67,022,453	0	101,655,792	168,678,245	0
25								
26	PROPOSED REVENUES		169,657,554	67,411,733	0	102,245,821	169,657,554	0
27	TOTAL GAS COST OF SERVICE		(168,678,244)	(67,022,453)	0	(101,655,792)	(168,678,245)	0
28	EXCESS REVENUES		979,310	389,280	0	590,029	979,309	0
29	COMPOSITE TAX RATE		0.24925	0.24925	0.24925	0.24925	0.24925	0.24925
30	EXCESS TAX		244,093	97,028	0	147,065	244,093	0
31	EXCESS RETURN		735,217	292,252	0	442,964	735,216	0

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LINE NO.	ROR, TAX RATES & SPEC FACTORS	ALLO	TOTAL GAS	FUNCTIONAL			TOTAL AT ISSUE	ALL OTHER
				PRODUCTION	STORAGE	DISTRIBUTION		
		Schedule 11		3	4	5		
1	RATE OF RETURN							
2	CAPITALIZATION AMOUNTS			RATIO				
3	LONG TERM DEBT		994,013,497	0.44086				
4	PREFERRED STOCK		0	0.00000				
5	COMMON STOCK		1,187,101,737	0.52649				
6	SHORT TERM DEBT		73,621,738	0.03265				
7	UNAMORTIZED DISCOUNT		0	0.00000				
8	TOTAL		2,254,736,972	1.00000				
9								
10	COST OF CAPITAL							
11	LONG TERM DEBT		0.05051					
12	PREFERRED STOCK		0.00000					
13	COMMON STOCK		0.10750					
14	SHORT TERM DEBT		0.03784					
15	UNAMORTIZED DISCOUNT		0.00000					
16								
17	WEIGHTED COST OF CAPITAL							
18	LONG TERM DEBT		0.02227					
19	PREFERRED STOCK		0.00000					
20	COMMON STOCK		0.05660					
21	SHORT TERM DEBT		0.00124					
22	UNAMORTIZED DISCOUNT		0.00000					
23	TOT RATE OF RETURN ALLOWABLE		0.08011					
24								
25	TAX RATES AND SPECIAL FACTORS							
26	SHORT TERM DEBT COST		0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
27	FEDERAL INCOME TAX RATE		0.21000	0.21000	0.21000	0.21000	0.21000	0.21000
28	STATE INCOME TAX RATE		0.049685	0.04969	0.04969	0.04969	0.04969	0.04969
29	REVENUE TAX RATE		0.00000	0.00000	0.00000	0.00000	0.00000	0.00000

DUKE ENERGY KENTUCKY, INC.
 FUNCTIONAL GAS COST OF SERVICE
 CASE NO: 2025-00125
 DATA: 12 MONTH FORECASTED PERIOD
 TYPE OF FILING: "X" ORIGINAL UPDATED REVISED

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LINE NO.	ALLOCATORS	SOURCE	ALLO	TOTAL GAS	FUNCTIONAL			TOTAL AT ISSUE	ALL OTHER
					PRODUCTION	STORAGE	DISTRIBUTION		
		Schedule 12	1	2	3	4	5		
1	DEMAND ENERGY & SPEC. ASSIGN								
2	FIRM MCF SALES	External		11,132,518	11,132,518	0	0	11,132,518	0
3	RATIO TO TOTAL GAS		K201	1.00000	1.00000	0.00000	0.00000	1.00000	0.00000
4	AVERAGE & EXCESS INCL IT (PK & AVG)	External		100.00000	0	0	100.00000	100	0
5	RATIO TO TOTAL GAS		K203	1.00000	0.00000	0.00000	1.00000	1.00000	0.00000
6	AVERAGE & EXCESS EXCL IT (PK & AVG)	External		100.00000	100.00000	0	0.00000	100	0
7	RATIO TO TOTAL GAS		K205	1.00000	1.00000	0.00000	0.00000	1.00000	0.00000
8	TOTAL ANNUAL MCF THROUGHPUT	External		12,659,370	12,659,370	0	0	12,659,370	0
9	RATIO TO TOTAL GAS		K300	1.00000	1.00000	0.00000	0.00000	1.00000	0.00000
10	PURCHASED MCF SALES	External		8,392,993	8,392,993	0	0	8,392,993	0
11	RATIO TO TOTAL GAS		K301	1.00000	1.00000	0.00000	0.00000	1.00000	0.00000
12	TOTAL CUSTOMERS	External		105,849	0	0	105,849	105,849	0
13	RATIO TO TOTAL GAS		K401	1.00000	0.00000	0.00000	1.00000	1.00000	0.00000
14	W'TD CUSTOMERS - SERVICES	External		113,973	0	0	113,973	113,973	0
15	RATIO TO TOTAL GAS		K403	1.00000	0.00000	0.00000	1.00000	1.00000	0.00000
16	CUST ACCTG EXPENSE	External		2,826,619	0	0	2,826,619	2,826,619	0
17	RATIO TO TOTAL GAS		K405	1.00000	0.00000	0.00000	1.00000	1.00000	0.00000
18	UNCOLLECTIBLE EXP	External		1,575,392	0	0	1,575,392	1,575,392	0
19	RATIO TO TOTAL GAS		K406	1.00000	0.00000	0.00000	1.00000	1.00000	0.00000
20	CUST SERVICE & INFORMATION EXP	External		183,379	0	0	183,379	183,379	0
21	RATIO TO TOTAL GAS		K407	1.00000	0.00000	0.00000	1.00000	1.00000	0.00000
22	CUSTOMER SALES EXPENSE	External		19	0	0	19	19	0
23	RATIO TO TOTAL GAS		K408	1.00000	0.00000	0.00000	1.00000	1.00000	0.00000
24	METER COSTS	External		14,947,004	0	0	14,947,004	14,947,004	0
25	RATIO TO TOTAL GAS		K413	1.00000	0.00000	0.00000	1.00000	1.00000	0.00000
26	CUSTOMER / DEMAND	External		100	0	0	100	100	0
27	RATIO TO TOTAL GAS		K415	1.00000	0.00000	0.00000	1.00000	1.00000	0.00000
28	WEIGHTED CUST - REGULATORS	External		164,635	0	0	164,635	164,635	0
29	RATIO TO TOTAL GAS		K417	1.00000	0.00000	0.00000	1.00000	1.00000	0.00000
30	LARGE CUSTOMERS	External		154	0	0	154	154	0
31	RATIO TO TOTAL GAS		K431	1.00000	0.00000	0.00000	1.00000	1.00000	0.00000
32	GS INDUST, FT & IT TRANSP (MCF)	External		4,266,377	0	0	4,266,377	4,266,377	0
33	RATIO TO TOTAL GAS		K595	1.00000	0.00000	0.00000	1.00000	1.00000	0.00000
34	ASSIGN 100% TO GS OTHER	External		1	0	0	1	1	0
35	RATIO TO TOTAL GAS		K597	1.00000	0.00000	0.00000	1.00000	1.00000	0.00000
36	ASSIGN 100% TO RS/RFT			1	0	0	1	1	0
37	RATIO TO TOTAL GAS		K903	1.00000	0.00000	0.00000	1.00000	1.00000	0.00000
38									
39	PRESENT REVENUES	CS09	R600	144,124,104	57,266,271	0	86,857,833	144,124,104	0
40	PROPOSED REVENUES	CS09	R602	169,657,554	67,411,733	0	102,245,821	169,657,554	0

DUKE ENERGY KENTUCKY, INC.
 FUNCTIONAL GAS COST OF SERVICE
 CASE NO: 2025-00125
 DATA: 12 MONTH FORECASTED PERIOD
 TYPE OF FILING: "X" ORIGINAL UPDATED REVISED

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LINE NO.	ALLOCATORS	SOURCE	ALLO	TOTAL GAS	FUNCTIONAL			TOTAL AT ISSUE	ALL OTHER
					PRODUCTION	STORAGE	DISTRIBUTION		
					3	4	5		
1	COMBINATION MAINS & SERVICES	Internal	1	497,865,209	0	0	497,865,209	497,865,209	0
2	RATIO TO TOTAL GAS		K667	1.00000	0.00000	0.00000	1.00000	1.00000	0.00000
3	COMBINATION METERS & HOUSE REGULATORS	Internal		40,951,597	0	0	40,951,597	40,951,597	0
4	RATIO TO TOTAL GAS		K697	1.00000	0.00000	0.00000	1.00000	1.00000	0.00000
5	PRESENT REVENUES	Internal		144,124,104	57,266,271	0	86,857,833	144,124,104	0
6	RATIO TO TOTAL GAS		K901	1.00000	0.39734	0.00000	0.60266	1.00000	0.00000
7	PROPOSED REVENUES	Internal		169,657,554	67,411,733	0	102,245,821	169,657,554	0
8	RATIO TO TOTAL GAS		K902	1.00000	0.39734	0.00000	0.60266	1.00000	0.00000
9									
10	<u>SPECIAL ALLOCATOR INFO FOR K667</u>								
11	MAINS - (2761, 2762, 2763, 2765) - Gross Plant			448,188,826	0	0	448,188,826	448,188,826	0
12	SERVICES - (2801, 2802, 2803) - Gross Plant			254,604,525	0	0	254,604,525	254,604,525	0
13	MAINS - (2761, 2762, 2763, 2765) - Accum Reserve			(126,433,521)	0	0	(126,433,521)	(126,433,521)	0
14	SERVICES - (2801, 2802, 2803) - Accum Reserve			(78,494,621)	0	0	(78,494,621)	(78,494,621)	0
15	TOTAL K667			497,865,209	0	0	497,865,209	497,865,209	0
16									
17	<u>SPECIAL ALLOCATOR INFO FOR K697</u>								
18	MTRS & MTR INST (2810, 2811, 2820, 2821) - Gross Plant			40,779,942	0	0	40,779,942	40,779,942	0
19	HOUSE REG & INSTALL (2830, 2840) - Gross Plant			15,412,723	0	0	15,412,723	15,412,723	0
20	MTRS & MTR INST (2810, 2811, 2820, 2821) - Accum Reserve			(8,223,154)	0	0	(8,223,154)	(8,223,154)	0
21	HOUSE REG & INSTALL (2830, 2840) - Accum Reserve			(7,017,914)	0	0	(7,017,914)	(7,017,914)	0
22	TOTAL K697			40,951,597	0	0	40,951,597	40,951,597	0
23									
24	WEIGHTED RATIOS								
25	GROSS GAS PLANT IN SERVICE								
26	WTD GROSS PROD PLANT RATIOS	Internal	P129	1.00000	0.00000	0.00000	0.00000	0.00000	1.00000
27	WTD GROSS DIST PLANT RATIOS	Internal	D149	1.00000	0.00000	0.00000	1.00000	1.00000	0.00000
28	WTD GROSS PTD PLT RATIOS	Internal	PD29	1.00000	0.00000	0.00000	1.00000	1.00000	0.00000
29	WTD GROSS G & I PLT RATIOS	Internal	G129	1.00000	0.08260	0.00000	0.91740	1.00000	0.00000
30	WTD GROSS C & O PLANT RATIOS	Internal	C129	1.00000	0.08260	0.00000	0.91740	1.00000	0.00000
31	WTD GROSS PLANT RATIOS	Internal	GP19	1.00000	0.00596	0.00000	0.99404	1.00000	0.00000
32	WTD DISTR ACCUM RESERVE	Internal	D199	1.00000	0.00000	0.00000	1.00000	1.00000	0.00000
33	WTD TOTAL DEPRC RES RATIOS	Internal	DR19	1.00000	0.01072	0.00000	0.98928	1.00000	0.00000
34									
35	NET GAS PLANT								
36	WTD NET PROD PLANT RATIOS	Internal	P229	1.00000	0.00000	0.00000	0.00000	0.00000	1.00000
37	WTD NET DIST PLANT RATIOS	Internal	D249	1.00000	0.00000	0.00000	1.00000	1.00000	0.00000
38	WTD NET G & I PLT RATIOS	Internal	G229	1.00000	0.08260	0.00000	0.91740	1.00000	0.00000
39	WTD NET C & O PLANT RATIOS	Internal	C229	1.00000	0.08260	0.00000	0.91740	1.00000	0.00000
40	WTD NET PLANT RATIOS	Internal	NP29	1.00000	0.00418	0.00000	0.99582	1.00000	0.00000
41									
42	WORKING CAPITAL								
43	WTD MATERIAL & SUPPLY RATIOS	Internal	W669	1.00000	0.00418	0.00000	0.99582	1.00000	0.00000
44	WTD PREPAYMENTS RATIOS	Internal	W689	1.00000	0.76317	0.00000	0.23683	1.00000	0.00000
45	WTD TOTAL WORKING CASH RATIOS	Internal	W729	1.00000	0.00000	0.00000	0.00000	0.00000	1.00000
46	WTD TOTAL MISC WRKNG CAP RATIO	Internal	W749	1.00000	0.99541	0.00000	0.00459	1.00000	0.00000
47	WTD TOTAL WRKNG CAP RATIOS	Internal	WC79	1.00000	0.72400	0.00000	0.27600	1.00000	0.00000

DUKE ENERGY KENTUCKY, INC.
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LINE NO.	ALLOCATORS	SOURCE	ALLO	TOTAL GAS	FUNCTIONAL			TOTAL AT ISSUE	ALL OTHER
					PRODUCTION	STORAGE	DISTRIBUTION		
	Schedule 12.2		1	2	3	4	5		
1	RATE BASE								
2	WTD NET OCRB RATIOS	Internal	RB29	1.00000	0.00459	0.00000	0.99541	1.00000	0.00000
3	WTD TOTAL RATE BASE RATIOS	Internal	RB99	1.00000	0.00780	0.00000	0.99220	1.00000	0.00000
4	WTD CWIP RATIO	Internal	CW29	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
5									
6	WEIGHTED O & M EXPENSE RATIOS								
7	WTD PROD COMMODITY EXP RATIOS	Internal	P349	1.00000	1.00000	0.00000	0.00000	1.00000	0.00000
8	WTD PROD O&M EXP RATIOS	Internal	P459	1.00000	1.00000	0.00000	0.00000	1.00000	0.00000
9	WTD DIST O&M EXP RATIOS	Internal	D349	1.00000	0.00000	0.00000	1.00000	1.00000	0.00000
10	WTD CUST ACCT EXP RATIOS	Internal	CA19	1.00000	0.00000	0.00000	1.00000	1.00000	0.00000
11	WTD CUST SERV & INFO EXP RATIOS	Internal	CS19	1.00000	0.00000	0.00000	1.00000	1.00000	0.00000
12	WTD SALES EXP RATIOS	Internal	SE19	1.00000	0.00000	0.00000	1.00000	1.00000	0.00000
13	WTD A&G EXP RATIOS	Internal	AG39	1.00000	0.08260	0.00000	0.91740	1.00000	0.00000
14	WTD O&M EXP RATIOS	Internal	OM39	1.00000	0.76317	0.00000	0.23683	1.00000	0.00000
15									
16	DEPRECIATION EXPENSES								
17	WTD PRODUCTION DEPREC RATIOS	Internal	P489	1.00000	0.00000	0.00000	0.00000	0.00000	1.00000
18	WTD DIST DEPREC RATIOS	Internal	D489	1.00000	0.00000	0.00000	1.00000	1.00000	0.00000
19	WTD GENERAL DEPREC EXP RATIOS	Internal	G489	1.00000	0.08260	0.00000	0.91740	1.00000	0.00000
20	WTD COM & OTHER DEP EXP RATIOS	Internal	C489	1.00000	0.08260	0.00000	0.91740	1.00000	0.00000
21	WTD TOT DEPREC EXP RATIOS	Internal	DE49	1.00000	0.02016	0.00000	0.97984	1.00000	0.00000
22									
23	OTHER TAXES & MISC EXPENSES								
24	WTD R. E. & PROP TAX RATIOS	Internal	L529	1.00000	0.00418	0.00000	0.99582	1.00000	0.00000
25	WTD MISC TAX RATIOS	Internal	L589	1.00000	0.08260	0.00000	0.91740	1.00000	0.00000
26	WTD OTHER TAX RATIOS	Internal	L599	1.00000	0.01238	0.00000	0.98762	1.00000	0.00000
27	WTD OP EXP EX IT & REV RATIOS	Internal	OP69	1.00000	0.55952	0.00000	0.44048	1.00000	0.00000
28									
29	TOTAL COST OF SERVICE								
30	WTD TOTAL COST OF SERVICE	Internal	CS09	1.00000	0.39734	0.00000	0.60266	1.00000	0.00000

DUKE ENERGY KENTUCKY, INC.
 PRODUCTION CLASSIFIED - GAS COST OF SERVICE
 CASE NO: 2025-00125
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LINE NO.	SUMMARY OF RESULTS	ALLO	TOTAL PRODUCTION	CLASSIFIED			TOTAL AT ISSUE	ALL OTHER
				DEMAND	COMMODITY	CUSTOMER		
		Schedule 1		3	4	5		
1	NET INCOME COMPUTATION							
2	GROSS GAS PLANT IN SERVICE		5,519,018	0	5,519,018	0	5,519,018	0
3	TOTAL DEPRECIATION RESERVE		(2,710,148)	0	(2,710,148)	0	(2,710,148)	0
4	TOTAL RATE BASE ADJUSTMENTS		1,513,439	0	1,513,439	0	1,513,439	0
5	TOTAL RATE BASE		4,322,309	0	4,322,309	0	4,322,309	0
6								
7	OPERATING EXPENSES							
8	TOTAL O&M EXPENSE		65,416,645	0	65,416,645	0	65,416,645	0
9	TOTAL DEPRECIATION EXPENSE		543,528	(0)	543,528	0	543,528	0
10	TOTAL OTHER TAX & MISC EXPENSE		65,908	0	65,908	0	65,908	0
11	TOTAL OP EXP EXCLUDING INC & REV TAX		66,026,081	(0)	66,026,081	0	66,026,081	0
12	NET FED INCOME TAX EXP ALLOWABLE		706,128	0	706,128	0	706,128	0
13	NET STATE INCOME TAX EXP ALLOWABLE		44,864	0	44,864	0	44,864	0
14	TOTAL OPERATING EXPENSE		66,777,073	(0)	66,777,073	0	66,777,073	0
15								
16	RETURN ON RATE BASE		346,261	0	346,261	0	346,261	0
17	TOTAL OTHER OPERATING REVENUES		(55,958)	0	(55,958)	0	(55,958)	0
18	TOTAL GAS COST OF SERVICE		67,067,376	(0)	67,067,376	0	67,067,376	0

DUKE ENERGY KENTUCKY, INC.
 PRODUCTION CLASSIFIED - GAS COST OF SERVICE
 CASE NO: 2025-00125
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LINE NO.	GROSS GAS PLANT IN SERVICE	ALLO	TOTAL PRODUCTION	CLASSIFIED			TOTAL AT ISSUE	ALL OTHER
				DEMAND	COMMODITY	CUSTOMER		
	Schedule 2			3	4	5		
1	PRODUCTION PLANT							
2	PRODUCTION PLANT	K205	0	0	0	0	0	0
3	GAS PRODUCTION -CPMPL NOT CLASS	K205	0	0	0	0	0	0
4	PRODUCTION PLANT IN SERVICE		0	0	0	0	0	0
5								
6	TRANSMISSION PLANT							
7	TRANSMISSION PLANT							
8	TRANSMISSION PLANT IN SERVICE		0	0	0	0	0	0
9								
10	TOTAL PROD & TRANS PLANT		0	0	0	0	0	0
11								
12	DISTRIBUTION PLANT							
13	SYSTEM M&R - (2780, 2781)	K203	0	0	0	0	0	0
14	DIST REG EQUIP & CITY GATE M&R- (2782, 2790)	K203	0	0	0	0	0	0
15	LARGE IND M&R - (2850, 2851)	K595	0	0	0	0	0	0
16	MAINS - (2761, 2762, 2763, 2765)	K415	0	0	0	0	0	0
17	SERVICES - (2801, 2802, 2803)	K403	0	0	0	0	0	0
18	MTRS & MTR INST (2810, 2811, 2820, 2821)	K413	0	0	0	0	0	0
19	LAND, R OF W, STRUCT & IMPROV	K203	0	0	0	0	0	0
20	HOUSE REG & INSTALL (2830, 2840)	K417	0	0	0	0	0	0
21	STREET LIGHTING EQUIPMENT & OTH	K597	0	0	0	0	0	0
22	ASSET RETIREMENT COST FOR DISTRIBUTION PLANT	K203	0	0	0	0	0	0
23	DISTRIBUTION PLANT IN SERVICE		0	0	0	0	0	0
24								
25	TOTAL TRANS & DIST PLANT		0	0	0	0	0	0
26	TOTAL GROSS PTD PLANT		0	0	0	0	0	0
27								
28	GENERAL & INTANGIBLE PLANT							
29	PRODUCTION PLANT	K201	0	0	0	0	0	0
30	PRODUCTION PLANT COMMODITY	P349	4,286,932	0	4,286,932	0	4,286,932	0
31	DISTRIBUTION PLANT	D349	0	0	0	0	0	0
32	CUSTOMER ACCOUNTING	CA19	0	0	0	0	0	0
33	CUSTOMER SERVICE & INFORMATION	CS19	0	0	0	0	0	0
34	SALES	SE19	0	0	0	0	0	0
35	GEN & INTANG PLANT IN SERVICE		4,286,932	0	4,286,932	0	4,286,932	0
36								
37	COMMON & OTHER PLANT							
38	PRODUCTION PLANT	K201	0	0	0	0	0	0
39	PRODUCTION PLANT COMMODITY	P349	1,232,086	0	1,232,086	0	1,232,086	0
40	DISTRIBUTION PLANT	D349	0	0	0	0	0	0
41	CUSTOMER ACCOUNTING	CA19	0	0	0	0	0	0
42	CUSTOMER SERVICE & INFORMATION	CS19	0	0	0	0	0	0
43	SALES	SE19	0	0	0	0	0	0
44	COMMON & OTHER PLANT IN SERVICE		1,232,086	0	1,232,086	0	1,232,086	0
45								
46	GROSS GAS PLANT IN SERVICE		5,519,018	0	5,519,018	0	5,519,018	0

DUKE ENERGY KENTUCKY, INC.
 PRODUCTION CLASSIFIED - GAS COST OF SERVICE
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LINE NO.	DEPRECIATION RESERVE	ALLO	TOTAL PRODUCTION	CLASSIFIED			TOTAL AT ISSUE	ALL OTHER
				DEMAND	COMMODITY	CUSTOMER		
				3	4	5		
1	PRODUCTION PLANT							
2	PRODUCTION PLANT	K205	0	0	0	0	0	0
3	TOTAL PROD DEPREC RESERVE		0	0	0	0	0	0
4								
5	TRANSMISSION PLANT							
6	TRANSMISSION PLANT							
7	TOTAL TRANS DEPREC RESERVE		0	0	0	0	0	0
8								
9	DISTRIBUTION PLANT							
10	SYSTEM M&R - (2780, 2781)	K203	0	0	0	0	0	0
11	DIST REG EQUIP & CITY GATE M&R- (2782, 2790)	K203	0	0	0	0	0	0
12	LARGE IND M&R - (2850, 2851)	K595	0	0	0	0	0	0
13	MAINS - (2761, 2762, 2763, 2765)	K415	0	0	0	0	0	0
14	SERVICES - (2801, 2802, 2803)	K403	0	0	0	0	0	0
15	MTRS & MTR INST (2810, 2811, 2820, 2821)	K413	0	0	0	0	0	0
16	LAND, R OF W, STRUCT & IMPROV & OTH	K203	0	0	0	0	0	0
17	HOUSE REG & INSTALL (2830, 2840)	K417	0	0	0	0	0	0
18	STREET LIGHTING EQUIPMENT & OTH	K597	0	0	0	0	0	0
19	TOTAL DIST DEPREC RESERVE		0	0	0	0	0	0
20								
21	GENERAL & INTANGIBLE PLANT							
22	PRODUCTION PLANT	K201	(1)	0	(1)	0	(1)	0
23	PRODUCTION PLANT COMMODITY	P349	2,049,283	0	2,049,283	0	2,049,283	0
24	DISTRIBUTION PLANT	D349	0	0	0	0	0	0
25	CUSTOMER ACCOUNTING	CA19	0	0	0	0	0	0
26	CUSTOMER SERVICE & INFORMATION	CS19	0	0	0	0	0	0
27	SALES	SE19	0	0	0	0	0	0
28	TOTAL GEN DEPREC RESERVE		2,049,282	0	2,049,282	0	2,049,282	0
29								
30	COMMON & OTHER PLANT							
31	PRODUCTION PLANT	K201	0	0	0	0	0	0
32	PRODUCTION PLANT COMMODITY	P349	660,866	0	660,866	0	660,866	0
33	DISTRIBUTION PLANT	D349	0	0	0	0	0	0
34	CUSTOMER ACCOUNTING	CA19	0	0	0	0	0	0
35	CUSTOMER SERVICE & INFORMATION	CS19	0	0	0	0	0	0
36	SALES	SE19	0	0	0	0	0	0
37	TOTAL COM & OTHER PLT RESERVE		660,866	0	660,866	0	660,866	0
38								
39	TOTAL DEPRECIATION RESERVE		2,710,148	0	2,710,148	0	2,710,148	0

DUKE ENERGY KENTUCKY, INC.
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LINE NO.	NET GAS PLANT	ALLO	TOTAL PRODUCTION	CLASSIFIED			TOTAL AT ISSUE	ALL OTHER
				DEMAND	COMMODITY	CUSTOMER		
				3	4	5		
1	PRODUCTION PLANT	Schedule 4						
2	PRODUCTION PLANT IN SERVICE		0	0	0	0	0	0
3	TOTAL PROD DEPRC RESERVE		0	0	0	0	0	0
4	NET PRODUCTION PLANT		0	0	0	0	0	0
5								
6	TRANSMISSION PLANT							
7	TRANSMISSION PLANT IN SERVICE		0	0	0	0	0	0
8	TOTAL TRANS DEPREC RESERVE		0	0	0	0	0	0
9	NET TRANSMISSION PLANT		0	0	0	0	0	0
10								
11	DISTRIBUTION PLANT							
12	DISTRIBUTION PLANT IN SERVICE		0	0	0	0	0	0
13	TOTAL DIST DEPREC RESERVE		0	0	0	0	0	0
14	NET DISTRIBUTION PLANT		0	0	0	0	0	0
15								
16	NET PTD PLANT		0	0	0	0	0	0
17	NET TRANS & DIST PLANT		0	0	0	0	0	0
18								
19	GENERAL & INTANGIBLE PLANT							
20	GEN & INTANG PLANT IN SERVICE		4,286,932	0	4,286,932	0	4,286,932	0
21	TOTAL GEN & INTG DEPREC RESERVE		(2,049,282)	0	(2,049,282)	0	(2,049,282)	0
22	NET GENERAL & INTANG PLANT		2,237,650	0	2,237,650	0	2,237,650	0
23								
24	COMMON & OTHER PLANT							
25	COMMON & OTH PLT IN SERVICE		1,232,086	0	1,232,086	0	1,232,086	0
26	TOTAL COM & OTH DEPREC RESERVE		(660,866)	0	(660,866)	0	(660,866)	0
27	NET COMMON & OTHER PLANT		571,220	0	571,220	0	571,220	0
28								
29	NET GAS PLANT IN SERVICE		2,808,870	0	2,808,870	0	2,808,870	0

DUKE ENERGY KENTUCKY, INC.
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LINE NO.	SUBTRACTIVE RATE BASE ADJUSTMENTS	ALLO	TOTAL PRODUCTION	CLASSIFIED			TOTAL AT ISSUE	ALL OTHER
				DEMAND	COMMODITY	CUSTOMER		
				3	4	5		
1	RATE BASE ADJUSTMENTS							
2	ACCUMULATED DEFERRED INCOME TAXES							
3	ACCUM DEF INC TAXES (282)							
4	LIBERALIZED DEPRECIATION	NP29	306,175.00	0	306,175	0	306,175	0
5	LEASED METERS	K413	0.00	0	0	0	0	0
6	CONTRIB AID CONSTR	D249	0.00	0	0	0	0	0
7	CAPITALIZED INTEREST	NP29	0.00	0	0	0	0	0
8	AFUDC IN DEBT	NP29	0.00	0	0	0	0	0
9	CWIP DIFFERENCES	NP29	0.00	0	0	0	0	0
10	NON-CASH OVERHEADS	AG39	0.00	0	0	0	0	0
11	PLANT FAS 109	NP29	0.00	0	0	0	0	0
12	MISCELLANEOUS	NP29	96,378.00	0	96,378	0	96,378	0
13	TOTAL ACCOUNT 282		402,553.00	0	402,553	0	402,553	0
14								
15	ACCUM DEF INC TAXES (283)							
16	BLANK	K413	0	0	0	0	0	0
17	BLANK	K413	0	0	0	0	0	0
18	UNRECOVERED PURCHASED GAS COST	AG39	0	0	0	0	0	0
19	ENVIRONMENTAL RESERVE	NP29	0	0	0	0	0	0
20	POST IN-SERVICE CARRYING COSTS	K667	0	0	0	0	0	0
21	ARO CUMULATIVE EFFECT	NP29	0	0	0	0	0	0
22	LOSS ON REACQUIRED DEBT	NP29	0	0	0	0	0	0
23	VACATION PAY ACCRUAL	AG39	0	0	0	0	0	0
24	RATE CASE EXPENSE AMORT	AG39	0	0	0	0	0	0
25	PENSION	AG39	0	0	0	0	0	0
26	MISCELLANEOUS	K406	0	0	0	0	0	0
27	TOTAL ACCOUNT 283		0	0	0	0	0	0
28								
29	OTHER ACCUMULATED DEFERRED INCOME TAXES							
30	CUSTOMER ADVANCES FOR CONSTRUCTION	D249	0	0	0	0	0	0
31	CUSTOMER SERVICE DEPOSITS	D249	0	0	0	0	0	0
32	POST RETIREMENT BENEFITS	AG39	0	0	0	0	0	0
33	EDIT	NP29	112,959	0	112,959	0	112,959	0
34	TOTAL OTHER SUBTRACTIVE ADJS		112,959	0	112,959	0	112,959	0
35								
36	SUBTOTAL ACCUMULATED DEFERRED INC TAXES		515,512	0	515,512	0	515,512	0

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LINE NO.	ADDITIVE RATE BASE ADJUSTMENTS	ALLO	TOTAL PRODUCTION	CLASSIFIED			TOTAL AT ISSUE	ALL OTHER
				DEMAND	COMMODITY	CUSTOMER		
				3	4	5		
1	OTHER ACCUMULATED DEFERRED INCOME TAXES							
2	ACCUM DEF INC TAXES (190)							
3	UNCOLLECTIBLE ACCTS	K406	0	0	0	0	0	0
4	GAS SUPPLIER REFUND	K300	0	0	0	0	0	0
5	UNBILLED REVENUE - FUEL & RATE REFUNDS	K300	0	0	0	0	0	0
6	OFFSITE GAS STORAGE	K300	0	0	0	0	0	0
7	GAS METERS	K413	0	0	0	0	0	0
8	UNAMORTIZED DEBT PREMIUM	NP29	0	0	0	0	0	0
9	ARO CUMULATIVE EFFECT	NP29	0	0	0	0	0	0
10	PENSION EXPENSE	AG39	0	0	0	0	0	0
11	POST RETIREMENT BENEFITS - LIFE INS	AG39	0	0	0	0	0	0
12	POST RETIREMENT BENEFITS - HEALTH CARE	AG39	0	0	0	0	0	0
13	POST EMPLOYMENT BENEFITS - SFAS 112	AG39	0	0	0	0	0	0
14	OPEB EXPENSE ACCRUAL	AG39	0	0	0	0	0	0
15	INCENTIVE PLAN	AG39	0	0	0	0	0	0
16	FEDERAL DEFERRED TAX RECEIVABLE	AG39	0	0	0	0	0	0
17	DSM DEFERRAL	AG39	0	0	0	0	0	0
18	PROPERTY TAX	P229	0	0	0	0	0	0
19	PROPERTY TAX ON PROPANE	P229	0	0	0	0	0	0
20	401K INCENTIVE PLAN	AG39	0	0	0	0	0	0
21	ENVIRONMENTAL RESERVE	NP29	0	0	0	0	0	0
22	VACATION PAY ACCRUALS	G129	0	0	0	0	0	0
23	SMART GRID	K413	0	0	0	0	0	0
24	METERS & TRANSFORMERS	D249	0	0	0	0	0	0
25	OTHER	AG39	233,286	0	233,286	0	233,286	0
26	TOTAL ACCOUNT 190		233,286	0	233,286	0	233,286	0
27								
28	OTHER							
29	RESERVED FOR FUTURE USE	D249	0	0	0	0	0	0
30	OTHER RATE BASE ADJUSTMENTS	NP29	5,434	0	5,434	0	5,434	0
31	ELIMINATE UNBILLED REVENUE AND GAS COSTS	K300	0	0	0	0	0	0
32	OTHER		5,434	0	5,434	0	5,434	0
33								
34	TOTAL OTHER ACCUMULATED DEFERRED INCOME TAXES		238,720	0	238,720	0	238,720	0

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LINE NO.	WORKING CAPITAL	ALLO	TOTAL PRODUCTION	CLASSIFIED			TOTAL AT ISSUE	ALL OTHER
				DEMAND	COMMODITY	CUSTOMER		
				3	4	5		
1	NET ORIGINAL COST RATE BASE		2,532,078	0	2,532,078	0	2,532,078	0
2								
3	WORKING CAPITAL							
4								
5	PLANT MATERIALS & SUPPLIES							
6	GAS ENRICHER LIQUID	K301	0	0	0	0	0	0
7	OTHER SUPPLIES	NP29	2,634	0	2,634	0	2,634	0
8	TOTAL PLANT MATS. & SUPPLIES		2,634	0	2,634	0	2,634	0
9	TOTAL MATERIALS & SUPPLIES		2,634	0	2,634	0	2,634	0
10								
11	PREPAYMENTS							
12	INSURANCE GENERAL	OM39	152,619	0	152,619	0	152,619	0
13	EXCISE TAX	OM39	0	0	0	0	0	0
14	GAS PURCHASE	K301	0	0	0	0	0	0
15	TOTAL PREPAYMENTS		152,619	0	152,619	0	152,619	0
16								
17	AUTO CALC (O&M-GAS COST)/8		0	0	0	0	0	0
18	TOTAL WORKING CASH		0	0	0	0	0	0
19								
20	MISCELLANEOUS WORKING CAPITAL							
21	GAS STORED UNDERGROUND	K301	1,610,670	0	1,610,670	0	1,610,670	0
22	PIPP UNCOLLECTIBLES	K406	0	0	0	0	0	0
23	CASH WORKING CAPITAL	OM39	24,308	0	24,308	0	24,308	0
24	TOTAL MISC WORK CAPITAL		1,634,978	0	1,634,978	0	1,634,978	0
25								
26	TOTAL WORKING CAPITAL		1,790,231	0	1,790,231	0	1,790,231	0
27	PRELIMINARY SUMMARY							
28	TOTAL ACCUMULATED DEFERRED INCOME TAXES		(515,512)	0	(515,512)	0	(515,512)	0
29	TOTAL OTHER ACCUMULATED DEFERRED INCOME TAXES		238,720	0	238,720	0	238,720	0
30	TOTAL WORKING CAPITAL		1,790,231	0	1,790,231	0	1,790,231	0
31	TOTAL RATE BASE ADJUSTMENTS		1,513,439	0	1,513,439	0	1,513,439	0
32								
33	RATE BASE CALCULATION							
34	NET GAS PLANT IN SERVICE		2,808,870	0	2,808,870	0	2,808,870	0
35	TOTAL RATE BASE ADJUSTMENTS		1,513,439	0	1,513,439	0	1,513,439	0
36	TOTAL RATE BASE		4,322,309	0	4,322,309	0	4,322,309	0
37								
38	TOTAL RATE OF RETURN ALLOWABLE		0.08011	0.08011	0.08011	0.08011	0.08011	0.08011
39	RETURN ON RATE BASE		346,261	0	346,261	0	346,261	0

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LINE NO.	O&M EXPENSES	ALLO	TOTAL PRODUCTION	CLASSIFIED			TOTAL AT ISSUE	ALL OTHER
				DEMAND	COMMODITY	CUSTOMER		
				3	4	5		
1	PRODUCTION O&M							
2	COMMODITY RELATED O&M							
3	ANNUALIZED GAS COST	K301	64,547,695	0	64,547,695	0	64,547,695	0
4	OTHER ASSOCIATED COST INCL TRANSMISSION O&M	K300	258,043	0	258,043	0	258,043	0
5	TOTAL COMMODITY RELATED		64,805,738	0	64,805,738	0	64,805,738	0
6								
7	DEMAND RELATED PROD O&M							
8	ANNUALIZED GAS COST - DEMAND	K301	0	0	0	0	0	0
9	TOTAL DEMAND RELATED		0	0	0	0	0	0
10								
11	DEMAND RELATED & OTHER PROD O&M							
12	PRODUCTION EXPENSES	K201	0	0	0	0	0	0
13	TOTAL DEM REL & OTH PROD O&M		0	0	0	0	0	0
14								
15	TOTAL PRODUCTION O&M		64,805,738	0	64,805,738	0	64,805,738	0
16								
17	TRANSMISSION O & M							
18	TRANSMISSION O & M							
19	TOTAL TRANSMISSION O & M		0	0	0	0	0	0
20								
21	DISTRIBUTION O & M							
22	LOAD DISPATCHING	K203	0	0	0	0	0	0
23	MAINS & SERVICES OPER	K667	0	0	0	0	0	0
24	M & R STATION GENERAL	K203	0	0	0	0	0	0
25	CUSTOMER INST & OTHER	K415	0	0	0	0	0	0
26	METERS & HOUSE REG	K697	0	0	0	0	0	0
27	MAINS	K415	0	0	0	0	0	0
28	SERVICES	K403	0	0	0	0	0	0
29	SUPV & ENG	D249	0	0	0	0	0	0
30	ELIMINATE NON-KY CUSTOMER	K595	0	0	0	0	0	0
31	INTEGRITY MANAGEMENT EXPENSES	K203	0	0	0	0	0	0
32	OTHER DISTRIBUTION EXPENSES	K415	0	0	0	0	0	0
33	TOTAL DISTRIBUTION O & M		0	0	0	0	0	0
34								
35	CUSTOMER ACCOUNTING							
36	SUPERVISION & ENGINEERING	K405	0	0	0	0	0	0
37	METER READING	K405	0	0	0	0	0	0
38	CUSTOMER BILLING & COLLECTIONS	K405	0	0	0	0	0	0
39	UNCOLLECTIBLE EXP	K406	0	0	0	0	0	0
40	ELIMINATE MISC EXPENSES	K406	0	0	0	0	0	0
41	CREDIT CARD FEES	K405	0	0	0	0	0	0
42	INTEREST ON CUSTOMER SERVICE DEPOSITS	K405	0	0	0	0	0	0
43	ANNUALIZED UNCOLL EXP ON INCR	K406	0	0	0	0	0	0
44	TOTAL CUSTOMER ACCT EXPENSE		0	0	0	0	0	0

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LINE NO.	O&M EXPENSES	ALLO	TOTAL PRODUCTION	CLASSIFIED			TOTAL AT ISSUE	ALL OTHER
				DEMAND	COMMODITY	CUSTOMER		
				3	4	5		
Schedule 6.1								
1	CUSTOMER SERVICE & INFORMATION							
2	TOTAL CUST SERVICE & INFO	K407	0	0	0	0	0	0
3	TOTAL CUSTOMER SERV. & INFO.		0	0	0	0	0	0
4								
5	SALES							
6	SALES EXPENSE	K408	0	0	0	0	0	0
7	TOTAL SALES EXPENSE		0	0	0	0	0	0
8								
9	ADMINISTRATIVE & GENERAL							
10	PRODUCTION PLANT DEMAND	P349	(1)	0	(1)	0	(1)	0
11	PRODUCTION PLANT COMMODITY	K301	663,106	0	663,106	0	663,106	0
12	DISTRIBUTION PLANT	D349	0	0	0	0	0	0
13	CUSTOMER ACCOUNTING	CA19	0	0	0	0	0	0
14	CUSTOMER SERVICE & INFORMATION	CS19	0	0	0	0	0	0
15	SALES	SE19	0	0	0	0	0	0
16	TOT ADMIN & GEN LESS REG EXP		663,105	0	663,105	0	663,105	0
17	AMORTIZATION RATE CASE EXPENSE	AG39	25,714	0	25,714	0	25,714	0
18	INCENTIVE COMPENSATION	AG39	(57,090)	0	(57,090)	0	(57,090)	0
19	ELIMINATE MISCELLANEOUS EXPENSES	AG39	(24,926)	0	(24,926)	0	(24,926)	0
20	ELIMINATE NON-JURISDICTIONAL EXPENSES	NP29	0	0	0	0	0	0
21	AMORTIZATION OF DEFERRED EXP	AG39	4,104	0	4,104	0	4,104	0
22	STATE REG COMMISSION EXPENSES	AG39	0	0	0	0	0	0
23	STATE REG COM EXP ANN ADJ.	AG39	0	0	0	0	0	0
24	AMORTIZE CAMERA WORK	AG39	0	0	0	0	0	0
25	ELIMINATE MERGER EXPENSE	AG39	0	0	0	0	0	0
26	SMART GRID AMORTIZATION ADJUSTMENT	K413	0	0	0	0	0	0
27	AMORTIZE 2011 SMART GRID DEFERRED O&M	K413	0	0	0	0	0	0
28	INCREASED MEDICAL COSTS	AG39	0	0	0	0	0	0
29	AMORTIZE GAS FURNACE PROGRAM	NP29	0	0	0	0	0	0
30	AMORTIZATION OF MGP DEFERRED EXP	NP29	0	0	0	0	0	0
31	TOTAL ADMIN. & GENERAL		610,907	0	610,907	0	610,907	0
32								
33	TOTAL O & M EXPENSE		65,416,645	0	65,416,645	0	65,416,645	0

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LINE NO.	DEPRECIATION EXPENSE	ALLO	TOTAL PRODUCTION	CLASSIFIED			TOTAL AT ISSUE	ALL OTHER
				DEMAND	COMMODITY	CUSTOMER		
				3	4	5		
1	PRODUCTION DEPRECIATION							
2	PRODUCTION DEPRECIATION	P229	0	0	0	0	0	0
3	TOTAL PRODUCTION DEPREC EXP.		0	0	0	0	0	0
4								
5	TRANSMISSION DEPRECIATION							
6	TOTAL TRANSMISSION DEP. EXP.		0	0	0	0	0	0
7								
8	DISTRIBUTION DEPRECIATION							
9	DISTRIBUTION DEPRECIATION	D249	0	0	0	0	0	0
10	TOTAL DIST. DEPREC EXP.		0	0	0	0	0	0
11								
12	GENERAL DEPRECIATION							
13	GENERAL DEPRECIATION	G229	513,139	0	513,139	0	513,139	0
14	TOTAL GENERAL DEPREC EXP.		513,139	0	513,139	0	513,139	0
15								
16	COMMON AND OTHER DEPRECIATION							
17	COMMON DEPRECIATION	C229	30,389	(0)	30,389	0	30,389	0
18	TOTAL COM & OTHER DEPREC EXP.		30,389	(0)	30,389	0	30,389	0
19								
20								
21	TOTAL DEPRECIATION EXPENSE		543,528	(0)	543,528	0	543,528	0

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LINE NO.	OTHER TAXES & MISC EXPENSES	ALLO	TOTAL PRODUCTION	CLASSIFIED			TOTAL AT ISSUE	ALL OTHER
				DEMAND	COMMODITY	CUSTOMER		
				3	4	5		
1	TAXES OTHER THAN INC & REV							
2	REAL ESTATE & PROPERTY TAX							
3	REAL ESTATE & PROPERTY TAX	NP29	19,926	0	19,926	0	19,926	0
4	ANNUALIZE PROPERTY TAX	NP29	0	0	0	0	0	0
5	TOTAL REAL ESTATE & PROPERTY TAX		19,926	0	19,926	0	19,926	0
6								
7	MISCELLANEOUS TAXES							
8	PAYROLL	AG39	42,595	0	42,595	0	42,595	0
9	UNEMPLOYMENT COMPENSATION	AG39	0	0	0	0	0	0
10	OHIO EXCISE TAX	OM39	0	0	0	0	0	0
11	STATE TAX RIDER	OM39	0	0	0	0	0	0
12	TOTAL MISCELLANEOUS TAXES		42,595	0	42,595	0	42,595	0
13								
14	MISCELLANEOUS EXPENSES							
15	PSC MAINT. EXP ON INCREASE	AG39	3,387	0	3,387	0	3,387	0
16	RESERVED FOR FUTURE USE	AG39	0	0	0	0	0	0
17	TOTAL MISCELLANEOUS EXPENSES		3,387	0	3,387	0	3,387	0
18								
19	TOTAL OTHER TAX & MISC EXPENSE		65,908	0	65,908	0	65,908	0
20								
21	PRELIMINARY SUMMARY							
22	TOTAL O&M EXPENSE		65,416,645	0	65,416,645	0	65,416,645	0
23	TOTAL DEPRECIATION EXPENSE		543,528	(0)	543,528	0	543,528	0
24	TOTAL OTHER TAX & MISC EXPENSE		65,908	0	65,908	0	65,908	0
25	TOTAL OPER EXP EXCL INCOME & REV TAX		66,026,081	(0)	66,026,081	0	66,026,081	0

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LINE NO.	FEDERAL INCOME TAX BASED ON RETURN	ALLO	TOTAL PRODUCTION	CLASSIFIED			TOTAL AT ISSUE	ALL OTHER
				DEMAND	COMMODITY	CUSTOMER		
				3	4	5		
1	FEDERAL INCOME TAX DEDUCTIONS	Schedule 9						
2	AUTOMATIC INTEREST CALCULATION							
3	AUTO PROC INTEREST DED	RB99	101,532	0	101,532	0	101,532	0
4	TOTAL INTEREST EXPENSE		101,532	0	101,532	0	101,532	0
5								
6	OTHER DEDUCTIONS							
7	DEPREC EXCESS TAX-BOOK	DE49	(44,273)	0	(44,273)	0	(44,273)	0
8	PERMANENT DIFFERENCES	AG39	22,329	0	22,329	0	22,329	0
9	TEMPORARY DIFFERENCES	DE49	115,116	0	115,116	0	115,116	0
10	TOTAL OTHER DEDUCTIONS		93,172	0	93,172	0	93,172	0
11								
12	NET DEDUCTIONS AND ADDITIONS		194,704	0	194,704	0	194,704	0
13								
14	FED DEFERRED INCOME TAX (410 & 411)							
15	DEFERRED INCOME TAXES - NET	OM39	535,197	0	535,197	0	535,197	0
16	AMORT OF DEFERRED OTHER COST	AG39	0	0	0	0	0	0
17	DIT ADJUSTMENT - S/L DEPRECIATION	DE49	0	0	0	0	0	0
18	DIT ADJUSTMENT - ARAM	K201	48,505	0	48,505	0	48,505	0
19	DIT ADJUSTMENT - AMORT OF EXCESS DEF TAXES	AG39	(57,692)	0	(57,692)	0	(57,692)	0
20	TOTAL FED DEF IT (410 & 411)		526,010	0	526,010	0	526,010	0
21								
22	AMORT INV TAX CREDIT							
23	AMORTIZE ITC	NP29	0	0	0	0	0	0
24	TOTAL AMORTIZED ITC		0	0	0	0	0	0
25								
26	TEST YEAR INV TAX CREDIT							
27	PROV INVEST TAX CREDIT	NP29	0	0	0	0	0	0
28	TEST YEAR INV TAX CREDIT		0	0	0	0	0	0
29								
30	PRELIMINARY SUMMARY							
31	TOTAL FED DEF IT (410 & 411)		526,010	0	526,010	0	526,010	0
32	TOTAL AMORTIZED ITC		0	0	0	0	0	0
33	TOTAL FEDERAL TAX ADJUSTMENTS		526,010	0	526,010	0	526,010	0
34								
35	FEDERAL INCOME TAX COMPUTATION							
36	RETURN ON RATE BASE		346,261	0	346,261	0	346,261	0
37	NET DEDUCTIONS AND ADDITIONS		(194,704)	0	(194,704)	0	(194,704)	0
38	TOTAL STATE PROV DEF IT (410 & 411)		21	0	21	0	21	0
39	TOTAL FEDERAL TAX ADJUSTMENTS		526,010	0	526,010	0	526,010	0
40	BASE FOR FIT COMPUATION		677,588	0	677,588	0	677,588	0
41								
42	FIT FACTOR K190/(1-K190)		0.26582	0.26582	0.26582	0.26582		0.26582
43	PRELIM FED INCOME TAX		180,118	0	180,118	0	180,118	0
44	TOTAL FEDERAL TAX ADJUSTMENTS		526,010	0	526,010	0	526,010	0
45	NET FED INCOME TAX ALLOWABLE		706,128	0	706,128	0	706,128	0
46								
47	INCOME TAX BASED ON RETURN							
48	FEDERAL INCOME TAX PAYABLE							
49	PRELIM FEDERAL INCOME TAX		180,118	0	180,118	0	180,118	0
50	TEST YEAR INV TAX CREDIT		0	0	0	0	0	0
51	NET FED INCOME TAX PAYABLE		180,118	0	180,118	0	180,118	0
52								
53	COMPOSITE TAX RATE		0.24925	0.24925	0.24925	0.24925		0.24925

DUKE ENERGY KENTUCKY, INC.
 PRODUCTION CLASSIFIED - GAS COST OF SERVICE
 CASE NO: 2025-00125
 DATA: 12 MONTH FORECASTED PERIOD
 TYPE OF FILING: "X" ORIGINAL UPDATED REVISED

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LINE NO.	STATE INCOME TAX BASED ON RETURN	Allo	TOTAL PRODUCTION	CLASSIFIED			TOTAL AT ISSUE	ALL OTHER
				DEMAND	COMMODITY	CUSTOMER		
				3	4	5		
1	DEDUCTIONS IN ADDITION TO Y871							
2	KY TAXABLE INCOME ADJUSTMENT	NP29	0	0	0	0	0	0
3	RESERVED FOR FUTURE USE	NP29		0	0	0	0	0
4	DEDUCTIONS IN ADD TO Y871		0	0	0	0	0	0
5								
6	STATE INCOME TAX ADJUSTMENTS							
7	STATE PROV DEF INC TAX (410 & 411)							
8	OTHER DEFERRED INCOME TAXES - NET	NP29	21	0	21	0	21	0
9	TOT STATE PROV DEF IT (410 & 411)		21	0	21	0	21	0
10								
11	OTHER SIT ADJUSTMENTS							
12	CURRENT YEAR PAYABLE ADJUSTMENT	NP29	0	0	0	0	0	0
13	OTHER SIT ADJUSMENTS		0	0	0	0	0	0
14								
15	TOTAL STATE INC TAX ADJUSTMENT		21	0	21	0	21	0
16								
17	INCOME TAX BASED ON RETURN							
18	SUMMARY OF SIT CALCULATION							
19	RETURN ON RATE BASE		346,261	0	346,261	0	346,261	0
20	NET FED INCOME TAX ALLOWABLE		706,128	0	706,128	0	706,128	0
21	NET FED. DED. AND ADDITIONS		(194,704)	0	(194,704)	0	(194,704)	0
22	DEDUCTIONS IN ADD TO Y871		0	0	0	0	0	0
23	TOTAL STATE INC TAX ADJ		21	0	21	0	21	0
24	BASE FOR SIT COMPUTATION		857,706	0	857,706	0	857,706	0
25								
26	SIT FACTOR K192/(1-K192)		0.05228266	0.05228266	0.05228266	0.05228266	0.05228266	0.05228266
27	PRELIMINARY STATE INCOME TAX	Rounding added	44,843	0	44,843	0	44,843	0
28	TOTAL STATE INCOME TAX ADJ.		21	0	21	0	21	0
29	NET STATE INC TAX ALLOWABLE		44,864	0	44,864	0	44,864	0
30								
31	STATE INCOME TAX PAYABLE							
32	PRELIMINARY STATE INCOME TAX		44,843	0	44,843	0	44,843	0
33	OTHER SIT ADJUSTMENTS		0	0	0	0	0	0
34	NET STATE INCOME TAX PAYABLE		44,843	0	44,843	0	44,843	0
35								
36	COMPOSITE TAX RATE		0.249251	0.249251	0.249251	0.249251	0.249251	0.249251

DUKE ENERGY KENTUCKY, INC.
 PRODUCTION CLASSIFIED - GAS COST OF SERVICE
 CASE NO: 2025-00125
 DATA: 12 MONTH FORECASTED PERIOD
 TYPE OF FILING: "X" ORIGINAL UPDATED REVISED

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 WITNESS RESPONSIBLE:
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LINE NO.	COST OF SERVICE COMPUTATION	ALLO	TOTAL PRODUCTION	CLASSIFIED			TOTAL AT ISSUE	ALL OTHER
				DEMAND	COMMODITY	CUSTOMER		
				3	4	5		
1	OTHER OPERATING REVENUES							
2	MISC SERVICE REVENUE	K401	0	0	0	0	0	0
3	INTERDEPARTMENTAL	AG39	0	0	0	0	0	0
4	OTH MISC REVENUE	K401	0	0	0	0	0	0
5	RENTS	D249	0	0	0	0	0	0
6	IT TRANSPORT SPECIAL CONTRACTS	AG39	55,958	0	55,958	0	55,958	0
7	TOTAL OTHER OPERATING REVS		55,958	0	55,958	0	55,958	0
8								
9	COST OF SERVICE COMPUTATION							
10	TOTAL OP EXP EXC INC & REV TAX		66,026,081	(0)	66,026,081	0	66,026,081	0
11	RETURN ON RATE BASE		346,261	0	346,261	0	346,261	0
12	NET FED INCOME TAX ALLOWABLE		706,128	0	706,128	0	706,128	0
13	TOTAL OTHER OPERATING REVENUES		(55,958)	0	(55,958)	0	(55,958)	0
14	SUBTOTAL B		67,022,512	(0)	67,022,512	0	67,022,512	0
15								
16	TOTAL OTHER OPERATING REVENUES		55,958	0	55,958	0	55,958	0
17	LESS: REVS EXCL FROM REV TAX CALC		0	0	0	0	0	0
18	OTHER OPERATING REVS TO BE TAXED		55,958	0	55,958	0	55,958	0
19								
20	REVENUE TAX FACTOR		0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
21	REVENUE TAX ON OTHER OPER. REVS		0	0	0	0	0	0
22	REVENUE TAX ON COST OF SERVICE		0	0	0	0	0	0
23	TOTAL REVENUE TAX		0	0	0	0	0	0
24	TOTAL GAS COST OF SERVICE		67,022,512	(0)	67,022,512	0	67,022,512	0
25								
26	PROPOSED REVENUES		67,411,733	0	67,411,733	0	0	0
27	TOTAL GAS COST OF SERVICE		(67,022,512)	0	(67,022,512)	0	(67,022,512)	0
28	EXCESS REVENUES		389,221	0	389,221	0	389,221	0
29	COMPOSITE TAX RATE		0.24925	0.24925	0.24925	0.24925	0.24925	0.24925
30	EXCESS TAX		97,013	0	97,013	0	97,013	0
31	EXCESS RETURN		292,208	0	292,208	0	292,208	0

DUKE ENERGY KENTUCKY, INC.
 PRODUCTION CLASSIFIED - GAS COST OF SERVICE
 CASE NO: 2025-00125
 DATA: 12 MONTH FORECASTED PERIOD
 TYPE OF FILING: "X" ORIGINAL UPDATED REVISED

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LINE NO.	ROR, TAX RATES & SPEC FACTORS	ALLO	TOTAL PRODUCTION	CLASSIFIED			TOTAL AT ISSUE	ALL OTHER
				DEMAND	COMMODITY	CUSTOMER		
		Schedule 11		3	4	5		
1	RATE OF RETURN							
2	CAPITALIZATION AMOUNTS			RATIO				
3	LONG TERM DEBT		994,013,497	0.44086				
4	PREFERRED STOCK		0	0.00000				
5	COMMON STOCK		1,187,101,737	0.52649				
6	SHORT TERM DEBT		73,621,738	0.03265				
7	UNAMORTIZED DISCOUNT		0	0.00000				
8	TOTAL		2,254,736,972	1.0000				
9								
10	COST OF CAPITAL							
11	LONG TERM DEBT		0.05051					
12	PREFERRED STOCK		0.00000					
13	COMMON STOCK		0.10750					
14	SHORT TERM DEBT		0.03784					
15	UNAMORTIZED DISCOUNT		0.00000					
16								
17	WEIGHTED COST OF CAPITAL							
18	LONG TERM DEBT		0.02227					
19	PREFERRED STOCK		0.00000					
20	COMMON STOCK		0.05660					
21	SHORT TERM DEBT		0.00124					
22	UNAMORTIZED DISCOUNT		0.00000					
23	TOT RATE OF RETURN ALLOWABLE		0.08011					
24								
25	TAX RATES AND SPECIAL FACTORS							
26	SHORT TERM DEBT COST		0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
27	FEDERAL INCOME TAX RATE		0.21000	0.21000	0.21000	0.21000	0.21000	0.21000
28	STATE INCOME TAX RATE		0.04969	0.04969	0.04969	0.04969	0.04969	0.04969
29	REVENUE TAX RATE		0.00000	0.00000	0.00000	0.00000	0.00000	0.00000

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WITNESS RESPONSIBLE:
DOUGLAS J. HEITKAMP
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LINE NO.	ALLOCATORS	SOURCE	ALLO	TOTAL PRODUCTION	CLASSIFIED			TOTAL AT ISSUE	ALL OTHER
					DEMAND	COMMODITY	CUSTOMER		
	Schedule 12		1	2	3	4	5		
1	DEMAND ENERGY & SPEC. ASSIGN								
2	FIRM MCF SALES	External		11,132,518	0	11,132,518	0	11,132,518	0
3	RATIO TO TOTAL GAS		K201	1.00000	0.00000	1.00000	0.00000	1.00000	0.00000
4	AVERAGE & EXCESS INCL IT (PK & AVG)	External		100.00000	0	100.00000	0	100	0
5	RATIO TO TOTAL GAS		K203	1.00000	0.00000	1.00000	0.00000	1.00000	0.00000
6	AVERAGE & EXCESS EXCL IT (PK & AVG)	External		100.00000	0	100.00000	0	100	0
7	RATIO TO TOTAL GAS		K205	1.00000	0.00000	1.00000	0.00000	1.00000	0.00000
8	TOTAL ANNUAL MCF THROUGHPUT	External		12,659,370	0	12,659,370	0	12,659,370	0
9	RATIO TO TOTAL GAS		K300	1.00000	0.00000	1.00000	0.00000	1.00000	0.00000
10	PURCHASED MCF SALES	External		8,392,993	0	8,392,993	0	8,392,993	0
11	RATIO TO TOTAL GAS		K301	1.00000	0.00000	1.00000	0.00000	1.00000	0.00000
12	TOTAL CUSTOMERS	External		105,849	0	105,849	0	105,849	0
13	RATIO TO TOTAL GAS		K401	1.00000	0.00000	1.00000	0.00000	1.00000	0.00000
14	WTD CUSTOMERS - SERVICES	External		113,973	0	113,973	0	113,973	0
15	RATIO TO TOTAL GAS		K403	1.00000	0.00000	1.00000	0.00000	1.00000	0.00000
16	CUST ACCTG EXPENSE	External		2,826,619	0	2,826,619	0	2,826,619	0
17	RATIO TO TOTAL GAS		K405	1.00000	0.00000	1.00000	0.00000	1.00000	0.00000
18	UNCOLLECTIBLE EXP	External		1,575,392	0	1,575,392	0	1,575,392	0
19	RATIO TO TOTAL GAS		K406	1.00000	0.00000	1.00000	0.00000	1.00000	0.00000
20	CUST SERVICE & INFORMATION EXP	External		183,379	0	183,379	0	183,379	0
21	RATIO TO TOTAL GAS		K407	1.00000	0.00000	1.00000	0.00000	1.00000	0.00000
22	CUSTOMER SALES EXPENSE	External		19	0	19	0	19	0
23	RATIO TO TOTAL GAS		K408	1.00000	0.00000	1.00000	0.00000	1.00000	0.00000
24	METER COSTS	External		14,947,004	0	14,947,004	0	14,947,004	0
25	RATIO TO TOTAL GAS		K413	1.00000	0.00000	1.00000	0.00000	1.00000	0.00000
26	CUSTOMER / DEMAND	External		100	0	100	0	100	0
27	RATIO TO TOTAL GAS		K415	1.00000	0.00000	1.00000	0.00000	1.00000	0.00000
28	WEIGHTED CUST - REGULATORS	External		164,635	0	164,635	0	164,635	0
29	RATIO TO TOTAL GAS		K417	1.00000	0.00000	1.00000	0.00000	1.00000	0.00000
30	LARGE CUSTOMERS	External		154	0	154	0	154	0
31	RATIO TO TOTAL GAS		K431	1.00000	0.00000	1.00000	0.00000	1.00000	0.00000
32	GS INDUST, FT & IT TRANSP	External		4,266,377	0	4,266,377	0	4,266,377	0
33	RATIO TO TOTAL GAS		K595	1.00000	0.00000	1.00000	0.00000	1.00000	0.00000
34	ASSIGN 100% TO GS OTHER	External		1	0	1	0	1	0
35	RATIO TO TOTAL GAS		K597	1.00000	0.00000	1.00000	0.00000	1.00000	0.00000
36	ASSIGN 100% TO RS/RFT			1	0	1	0	1	0
37	RATIO TO TOTAL GAS		K903	1.00000	0.00000	1.00000	0.00000	1.00000	0.00000
38									
39	PRESENT REVENUES	CS09	R600	57,266,271	0	57,266,271	0	57,266,271	0
40	PROPOSED REVENUES	CS09	R602	67,411,733	0	67,411,733	0	67,411,733	0

DUKE ENERGY KENTUCKY, INC.
 PRODUCTION CLASSIFIED - GAS COST OF SERVICE
 CASE NO: 2025-00125
 DATA: 12 MONTH FORECASTED PERIOD
 TYPE OF FILING: "X" ORIGINAL UPDATED REVISED

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LINE NO.	ALLOCATORS	SOURCE	ALLO	TOTAL PRODUCTION	CLASSIFIED			TOTAL AT ISSUE	ALL OTHER
					DEMAND	COMMODITY	CUSTOMER		
	Schedule 12.1		1	2	3	4	5		
1	COMBINATION MAINS & SERVICES	Internal		0	0	0	0	0	0
2	RATIO TO TOTAL GAS		K667	1.00000	0.00000	0.00000	0.00000	0.00000	1.00000
3	COMBINATION METERS & HOUSE REGULATORS	Internal		0	0	0	0	0	0
4	RATIO TO TOTAL GAS		K697	1.00000	0.00000	0.00000	0.00000	0.00000	1.00000
5	PRESENT REVENUES	Internal		57,266,271	0	57,266,271	0	57,266,271	0
6	RATIO TO TOTAL GAS		K901	1.00000	0.00000	1.00000	0.00000	1.00000	0.00000
7	PROPOSED REVENUES	Internal		67,411,733	0	67,411,733	0	67,411,733	0
8	RATIO TO TOTAL GAS		K902	1.00000	0.00000	1.00000	0.00000	1.00000	0.00000
9									
10	<u>SPECIAL ALLOCATOR INFO FOR K667</u>								
11	MAINS - (2761, 2762, 2763, 2765) - Gross Plant			0	0	0	0	0	0
12	SERVICES - (2801, 2802, 2803) - Gross Plant			0	0	0	0	0	0
13	MAINS - (2761, 2762, 2763, 2765) - Accum Reserve			0	0	0	0	0	0
14	SERVICES - (2801, 2802, 2803) - Accum Reserve			0	0	0	0	0	0
15	TOTAL K667			0	0	0	0	0	0
16									
17	<u>SPECIAL ALLOCATOR INFO FOR K697</u>								
18	MTRS & MTR INST (2810, 2811, 2820, 2821) - Gross Plant			0	0	0	0	0	0
19	HOUSE REG & INSTALL (2830, 2840) - Gross Plant			0	0	0	0	0	0
20	MTRS & MTR INST (2810, 2811, 2820, 2821) - Accum Reserve			0	0	0	0	0	0
21	HOUSE REG & INSTALL (2830, 2840) - Accum Reserve			0	0	0	0	0	0
22	TOTAL K697			0	0	0	0	0	0
23									
24	WEIGHTED RATIOS								
25	GROSS GAS PLANT IN SERVICE								
26	WTD GROSS PROD PLANT RATIOS	Internal	P129	1.00000	0.00000	0.00000	0.00000	0.00000	1.00000
27	WTD GROSS DIST PLANT RATIOS	Internal	D149	1.00000	0.00000	0.00000	1.00000	1.00000	0.00000
28	WTD GROSS PTD PLT RATIOS	Internal	PD29	1.00000	0.00000	0.00000	1.00000	1.00000	0.00000
29	WTD GROSS G & I PLT RATIOS	Internal	G129	1.00000	0.00000	1.00000	0.00000	1.00000	0.00000
30	WTD GROSS C & O PLANT RATIOS	Internal	C129	1.00000	0.00000	1.00000	0.00000	1.00000	0.00000
31	WTD GROSS PLANT RATIOS	Internal	GP19	1.00000	0.00000	1.00000	0.00000	1.00000	0.00000
32	WTD DISTR ACCUM RESERVE	Internal	D199	1.00000	0.00000	0.00000	1.00000	1.00000	0.00000
33	WTD TOTAL DEPRC RES RATIOS	Internal	DR19	1.00000	0.00000	1.00000	0.00000	1.00000	0.00000
34									
35	NET GAS PLANT								
36	WTD NET PROD PLANT RATIOS	Internal	P229	1.00000	0.00000	0.00000	0.00000	0.00000	1.00000
37	WTD NET DIST PLANT RATIOS	Internal	D249	1.00000	0.00000	0.00000	1.00000	1.00000	0.00000
38	WTD NET G & I PLT RATIOS	Internal	G229	1.00000	0.00000	1.00000	0.00000	1.00000	0.00000
39	WTD NET C & O PLANT RATIOS	Internal	C229	1.00000	0.00000	1.00000	0.00000	1.00000	0.00000
40	WTD NET PLANT RATIOS	Internal	NP29	1.00000	0.00000	1.00000	0.00000	1.00000	0.00000
41									
42	WORKING CAPITAL								
43	WTD MATERIAL & SUPPLY RATIOS	Internal	W669	1.00000	0.00000	1.00000	0.00000	1.00000	0.00000
44	WTD PREPAYMENTS RATIOS	Internal	W689	1.00000	0.00000	1.00000	0.00000	1.00000	0.00000
45	WTD TOTAL WORKING CASH RATIOS	Internal	W729	1.00000	0.00000	0.00000	0.00000	0.00000	1.00000
46	WTD TOTAL MISC WRKNG CAP RATIO	Internal	W749	1.00000	0.00000	1.00000	0.00000	1.00000	0.00000
47	WTD TOTAL WRKNG CAP RATIOS	Internal	WC79	1.00000	0.00000	1.00000	0.00000	1.00000	0.00000

DUKE ENERGY KENTUCKY, INC.
PRODUCTION CLASSIFIED - GAS COST OF SERVICE
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FR-16(7)(v)-2
WITNESS RESPONSIBLE:
DOUGLAS J. HEITKAMP
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LINE NO.	ALLOCATORS	SOURCE	ALLO	TOTAL PRODUCTION	CLASSIFIED			TOTAL AT ISSUE	ALL OTHER
					DEMAND	COMMODITY	CUSTOMER		
		Schedule 12.2	1	2	3	4	5		
1	RATE BASE								
2	WTD NET OCRB RATIOS	Internal	RB29	1.00000	0.00000	1.00000	0.00000	1.00000	0.00000
3	WTD TOTAL RATE BASE RATIOS	Internal	RB99	1.00000	0.00000	1.00000	0.00000	1.00000	0.00000
4	WTD CWIP RATIO	Internal	CW29	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
5									
6	WEIGHTED O & M EXPENSE RATIOS								
7	WTD PROD COMMODITY EXP RATIOS	Internal	P349	1.00000	0.00000	1.00000	0.00000	1.00000	0.00000
8	WTD PROD O&M EXP RATIOS	Internal	P459	1.00000	0.00000	1.00000	0.00000	1.00000	0.00000
9	WTD DIST O&M EXP RATIOS	Internal	D349	1.00000	0.00000	0.00000	1.00000	1.00000	0.00000
10	WTD CUST ACCT EXP RATIOS	Internal	CA19	1.00000	0.00000	0.00000	1.00000	1.00000	0.00000
11	WTD CUST SERV & INFO EXP RATIOS	Internal	CS19	1.00000	0.00000	0.00000	1.00000	1.00000	0.00000
12	WTD SALES EXP RATIOS	Internal	SE19	1.00000	0.00000	0.00000	0.00000	0.00000	1.00000
13	WTD A&G EXP RATIOS	Internal	AG39	1.00000	0.00000	1.00000	0.00000	1.00000	0.00000
14	WTD O&M EXP RATIOS	Internal	OM39	1.00000	0.00000	1.00000	0.00000	1.00000	0.00000
15									
16	DEPRECIATION EXPENSES								
17	WTD PRODUCTION DEPREC RATIOS	Internal	P489	1.00000	0.00000	0.00000	0.00000	0.00000	1.00000
18	WTD DIST DEPREC RATIOS	Internal	D489	1.00000	0.00000	0.00000	1.00000	1.00000	0.00000
19	WTD GENERAL DEPREC EXP RATIOS	Internal	G489	1.00000	0.00000	1.00000	0.00000	1.00000	0.00000
20	WTD COM & OTHER DEP EXP RATIOS	Internal	C489	1.00000	(0.00001)	1.00001	0.00000	1.00000	0.00000
21	WTD TOT DEPREC EXP RATIOS	Internal	DE49	1.00000	0.00000	1.00000	0.00000	1.00000	0.00000
22									
23	OTHER TAXES & MISC EXPENSES								
24	WTD R. E. & PROP TAX RATIOS	Internal	L529	1.00000	0.00000	1.00000	0.00000	1.00000	0.00000
25	WTD MISC TAX RATIOS	Internal	L589	1.00000	0.00000	1.00000	0.00000	1.00000	0.00000
26	WTD OTHER TAX RATIOS	Internal	L599	1.00000	0.00000	1.00000	0.00000	1.00000	0.00000
27	WTD OP EXP EX IT & REV RATIOS	Internal	OP69	1.00000	0.00000	1.00000	0.00000	1.00000	0.00000
28									
29	TOTAL COST OF SERVICE								
30	WTD TOTAL COST OF SERVICE	Internal	CS09	1.00000	0.00000	1.00000	0.00000	1.00000	0.00000

DUKE ENERGY KENTUCKY, INC.
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LINE NO.	SUMMARY OF RESULTS	ALLO	TOTAL PRODUCTION COMMODITY	RS RESIDENTIAL	GS GEN SERV	FT-L FIRM TRANS	INTERUPT TRANS	TOTAL AT ISSUE	ALL OTHER
		Schedule 1		3	4	5	6		
1	NET INCOME COMPUTATION								
2	GROSS GAS PLANT IN SERVICE		5,519,018	3,446,902	2,064,720	4,747	2,649	5,519,018	0
3	TOTAL DEPRECIATION RESERVE		(2,710,148)	(1,692,623)	(1,013,894)	(2,330)	(1,301)	(2,710,148)	0
4	TOTAL RATE BASE ADJUSTMENTS		1,513,439	946,769	567,114	(285)	(158)	1,513,440	(1)
5	TOTAL RATE BASE		4,322,309	2,701,048	1,617,940	2,132	1,190	4,322,310	(1)
6									
7	OPERATING EXPENSES								
8	TOTAL O&M EXPENSE		65,416,645	40,856,529	24,473,152	55,841	31,123	65,416,645	0
9	TOTAL DEPRECIATION EXPENSE		543,528	339,461	203,339	467	261	543,528	0
10	TOTAL OTHER TAX & MISC EXPENSE		65,908	41,200	24,681	17	10	65,908	0
11	TOTAL OP EXP EXCLUDING INC & REV TAX		66,026,081	41,237,190	24,701,172	56,325	31,394	66,026,081	0
12	NET FED INCOME TAX EXP ALLOWABLE		706,128	431,578	258,515	15,701	334	706,128	0
13	NET STATE INCOME TAX EXP ALLOWABLE		44,864	27,530	16,491	824	19	44,864	0
14	TOTAL OPERATING EXPENSE		66,777,073	41,696,298	24,976,178	72,850	31,747	66,777,073	0
15									
16	RETURN ON RATE BASE		346,261	216,382	129,613	171	95	346,261	0
17	TOTAL OTHER OPERATING REVENUES		(55,958)	(34,996)	(20,962)	0	0	(55,958)	0
18	TOTAL GAS COST OF SERVICE		67,067,376	41,877,684	25,084,829	73,021	31,842	67,067,376	0

DUKE ENERGY KENTUCKY, INC.
 PRODUCTION COMMODITY ALLOCATED - GAS COST OF SERVICE
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LINE NO.	GROSS GAS PLANT IN SERVICE	ALLO	TOTAL PRODUCTION COMMODITY	RS/RFT/RSLI RESIDENTIAL	GS/FT SMALL GEN SERV	GS/FT LARGE GEN SERV	INTERUPT TRANS	TOTAL AT ISSUE	ALL OTHER
				3	4	5	6		
1	PRODUCTION PLANT								
2	PRODUCTION PLANT	K205	0	0	0	0	0	0	0
3	GAS PRODUCTION -CPMPL NOT CLASS	K205	0	0	0	0	0	0	0
4	PRODUCTION PLANT IN SERVICE		0	0	0	0	0	0	0
5									
6	TRANSMISSION PLANT								
7	TRANSMISSION PLANT								
8	TRANSMISSION PLANT IN SERVICE		0	0	0	0	0	0	0
9									
10	TOTAL PROD & TRANS PLANT		0	0	0	0	0	0	0
11									
12	DISTRIBUTION PLANT								
13	SYSTEM M&R - (2780, 2781)	K203	0	0	0	0	0	0	0
14	DIST REG EQUIP & CITY GATE M&R- (2782, 2790)	K203	0	0	0	0	0	0	0
15	LARGE IND M&R - (2850, 2851)	K595	0	0	0	0	0	0	0
16	MAINS - (2761, 2762, 2763, 2765)	K415	0	0	0	0	0	0	0
17	SERVICES - (2801, 2802, 2803)	K403	0	0	0	0	0	0	0
18	MTRS & MTR INST (2810, 2811, 2820, 2821)	K413	0	0	0	0	0	0	0
19	LAND, R OF W, STRUCT & IMPROV	K203	0	0	0	0	0	0	0
20	HOUSE REG & INSTALL (2830, 2840)	K417	0	0	0	0	0	0	0
21	STREET LIGHTING EQUIPMENT & OTH	K597	0	0	0	0	0	0	0
22	ASSET RETIREMENT COST FOR DISTRIBUTION PLANT	K203	0	0	0	0	0	0	0
23	DISTRIBUTION PLANT IN SERVICE		0	0	0	0	0	0	0
24									
25	TOTAL TRANS & DIST PLANT		0	0	0	0	0	0	0
26	TOTAL GROSS PTD PLANT		0	0	0	0	0	0	0
27									
28	GENERAL & INTANGIBLE PLANT								
29	PRODUCTION PLANT	K201	0	0	0	0	0	0	0
30	PRODUCTION PLANT COMMODITY	P349	4,286,932	2,677,403	1,603,784	3,687	2,058	4,286,932	0
31	DISTRIBUTION PLANT	D349	0	0	0	0	0	0	0
32	CUSTOMER ACCOUNTING	CA19	0	0	0	0	0	0	0
33	CUSTOMER SERVICE & INFORMATION	CS19	0	0	0	0	0	0	0
34	SALES	SE19	0	0	0	0	0	0	0
35	GEN & INTANG PLANT IN SERVICE		4,286,932	2,677,403	1,603,784	3,687	2,058	4,286,932	0
36									
37	COMMON & OTHER PLANT								
38	PRODUCTION PLANT	K201	0	0	0	0	0	0	0
39	PRODUCTION PLANT COMMODITY	P349	1,232,086	769,499	460,936	1,060	591	1,232,086	0
40	DISTRIBUTION PLANT	D349	0	0	0	0	0	0	0
41	CUSTOMER ACCOUNTING	CA19	0	0	0	0	0	0	0
42	CUSTOMER SERVICE & INFORMATION	CS19	0	0	0	0	0	0	0
43	SALES	SE19	0	0	0	0	0	0	0
44	COMMON & OTHER PLANT IN SERVICE		1,232,086	769,499	460,936	1,060	591	1,232,086	0
45									
46	GROSS GAS PLANT IN SERVICE		5,519,018	3,446,902	2,064,720	4,747	2,649	5,519,018	0

DUKE ENERGY KENTUCKY, INC.
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LINE NO.	DEPRECIATION RESERVE	ALLO	TOTAL PRODUCTION COMMODITY	RS/RFT RESIDENTIAL	GS/FT SMALL GEN SERV	GS/FT LARGE GEN SERV	INTERUPT TRANS	TOTAL AT ISSUE	ALL OTHER
				3	4	5	6		
1	PRODUCTION PLANT								
2	PRODUCTION PLANT	K205	0	0	0	0	0	0	0
3	TOTAL PROD DEPREC RESERVE		0	0	0	0	0	0	0
4									
5	TRANSMISSION PLANT								
6	TRANSMISSION PLANT								
7	TOTAL TRANS DEPREC RESERVE		0	0	0	0	0	0	0
8									
9	DISTRIBUTION PLANT								
10	SYSTEM M&R - (2780, 2781)	K203	0	0	0	0	0	0	0
11	DIST REG EQUIP & CITY GATE M&R- (2782, 2790)	K203	0	0	0	0	0	0	0
12	LARGE IND M&R - (2850, 2851)	K595	0	0	0	0	0	0	0
13	MAINS - (2761, 2762, 2763, 2765)	K415	0	0	0	0	0	0	0
14	SERVICES - (2801, 2802, 2803)	K403	0	0	0	0	0	0	0
15	MTRS & MTR INST (2810, 2811, 2820, 2821)	K413	0	0	0	0	0	0	0
16	LAND, R OF W, STRUCT & IMPROV & OTH	K203	0	0	0	0	0	0	0
17	HOUSE REG & INSTALL (2830, 2840)	K417	0	0	0	0	0	0	0
18	STREET LIGHTING EQUIPMENT & OTH	K597	0	0	0	0	0	0	0
19	TOTAL DIST DEPREC RESERVE		0	0	0	0	0	0	0
20									
21	GENERAL & INTANGIBLE PLANT								
22	PRODUCTION PLANT	K201	(1)	(1)	0	0	0	(1)	0
23	PRODUCTION PLANT COMMODITY	P349	2,049,283	1,279,880	766,657	1,762	984	2,049,283	0
24	DISTRIBUTION PLANT	D349	0	0	0	0	0	0	0
25	CUSTOMER ACCOUNTING	CA19	0	0	0	0	0	0	0
26	CUSTOMER SERVICE & INFORMATION	CS19	0	0	0	0	0	0	0
27	SALES	SE19	0	0	0	0	0	0	0
28	TOTAL GEN DEPREC RESERVE		2,049,282	1,279,879	766,657	1,762	984	2,049,282	0
29									
30	COMMON & OTHER PLANT								
31	PRODUCTION PLANT	K201	0	0	0	0	0	0	0
32	PRODUCTION PLANT COMMODITY	P349	660,866	412,744	247,237	568	317	660,866	0
33	DISTRIBUTION PLANT	D349	0	0	0	0	0	0	0
34	CUSTOMER ACCOUNTING	CA19	0	0	0	0	0	0	0
35	CUSTOMER SERVICE & INFORMATION	CS19	0	0	0	0	0	0	0
36	SALES	SE19	0	0	0	0	0	0	0
37	TOTAL COM & OTHER PLT RESERVE		660,866	412,744	247,237	568	317	660,866	0
38									
39	TOTAL DEPRECIATION RESERVE		2,710,148	1,692,623	1,013,894	2,330	1,301	2,710,148	0

DUKE ENERGY KENTUCKY, INC.
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LINE NO.	NET GAS PLANT	ALLO	TOTAL PRODUCTION COMMODITY	RS/RFT RESIDENTIAL	GS/FT SMALL GEN SERV	GS/FT LARGE GEN SERV	INTERUPT TRANS	TOTAL AT ISSUE	ALL OTHER
		Schedule 4		3	4	5	6		
1	PRODUCTION PLANT								
2	PRODUCTION PLANT IN SERVICE		0	0	0	0	0	0	0
3	TOTAL PROD DEPRC RESERVE		0	0	0	0	0	0	0
4	NET PRODUCTION PLANT		0	0	0	0	0	0	0
5									
6	TRANSMISSION PLANT								
7	TRANSMISSION PLANT IN SERVICE		0	0	0	0	0	0	0
8	TOTAL TRANS DEPREC RESERVE		0	0	0	0	0	0	0
9	NET TRANSMISSION PLANT		0	0	0	0	0	0	0
10									
11	DISTRIBUTION PLANT								
12	DISTRIBUTION PLANT IN SERVICE		0	0	0	0	0	0	0
13	TOTAL DIST DEPREC RESERVE		0	0	0	0	0	0	0
14	NET DISTRIBUTION PLANT		0	0	0	0	0	0	0
15									
16	NET PTD PLANT		0	0	0	0	0	0	0
17	NET TRANS & DIST PLANT		0	0	0	0	0	0	0
18									
19	GENERAL & INTANGIBLE PLANT								
20	GEN & INTANG PLANT IN SERVICE		4,286,932	2,677,403	1,603,784	3,687	2,058	4,286,932	0
21	TOTAL GEN & INTG DEPREC RESERVE		(2,049,282)	(1,279,879)	(766,657)	(1,762)	(984)	(2,049,282)	0
22	NET GENERAL & INTANG PLANT		2,237,650	1,397,524	837,127	1,925	1,074	2,237,650	0
23									
24	COMMON & OTHER PLANT								
25	COMMON & OTH PLT IN SERVICE		1,232,086	769,499	460,936	1,060	591	1,232,086	0
26	TOTAL COM & OTH DEPREC RESERVE		(660,866)	(412,744)	(247,237)	(568)	(317)	(660,866)	0
27	NET COMMON & OTHER PLANT		571,220	356,755	213,699	492	274	571,220	0
28									
29	NET GAS PLANT IN SERVICE		2,808,870	1,754,279	1,050,826	2,417	1,348	2,808,870	0

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LINE NO.	SUBTRACTIVE RATE BASE ADJUSTMENTS	ALLO	TOTAL PRODUCTION COMMODITY	RS/RFT RESIDENTIAL	GS/FT SMALL GEN SERV	GS/FT LARGE GEN SERV	INTERUPT TRANS	TOTAL AT ISSUE	ALL OTHER
		Schedule 5		3	4	5	6		
1	RATE BASE ADJUSTMENTS								
2	ACCUMULATED DEFERRED INCOME TAXES								
3	ACCUM DEF INC TAXES (282)								
4	LIBERALIZED DEPRECIATION	NP29	306,175	191,222	114,543	263	147	306,175	0
5	LEASED METERS	K413	0	0	0	0	0	0	0
6	CONTRIB AID CONSTR	D249	0	0	0	0	0	0	0
7	CAPITALIZED INTEREST	NP29	0	0	0	0	0	0	0
8	AFUDC IN DEBT	NP29	0	0	0	0	0	0	0
9	CWIP DIFFERENCES	NP29	0	0	0	0	0	0	0
10	NON-CASH OVERHEADS	AG39	0	0	0	0	0	0	0
11	PLANT FAS 109	NP29	0	0	0	0	0	0	0
12	MISCELLANEOUS	NP29	96,378	60,193	36,056	83	46	96,378	0
13	TOTAL ACCOUNT 282		402,553	251,415	150,599	346	193	402,553	0
14									
15	ACCUM DEF INC TAXES (283)								
16	BLANK	K413	0	0	0	0	0	0	0
17	BLANK	K413	0	0	0	0	0	0	0
18	UNRECOVERED PURCHASED GAS COST	AG39	0	0	0	0	0	0	0
19	ENVIRONMENTAL RESERVE	NP29	0	0	0	0	0	0	0
20	POST IN-SERVICE CARRYING COSTS	K667	0	0	0	0	0	0	0
21	ARO CUMULATIVE EFFECT	NP29	0	0	0	0	0	0	0
22	LOSS ON REACQUIRED DEBT	NP29	0	0	0	0	0	0	0
23	VACATION PAY ACCRUAL	AG39	0	0	0	0	0	0	0
24	RATE CASE EXPENSE AMORT	AG39	0	0	0	0	0	0	0
25	PENSION	AG39	0	0	0	0	0	0	0
26	MISCELLANEOUS	K406	0	0	0	0	0	0	0
27	TOTAL ACCOUNT 283		0	0	0	0	0	0	0
28									
29	OTHER ACCUMULATED DEFERRED INCOME TAXES								
30	CUSTOMER ADVANCES FOR CONSTRUCTION	D249	0	0	0	0	0	0	0
31	CUSTOMER SERVICE DEPOSITS	D249	0	0	0	0	0	0	0
32	POST RETIREMENT BENEFITS	AG39	0	0	0	0	0	0	0
33	EDIT	NP29	112,959	70,549	42,259	97	54	112,959	0
34	TOTAL OTHER SUBTRACTIVE ADJS		112,959	70,549	42,259	97	54	112,959	0
35									
36	SUBTOTAL ACCUMULATED DEFERRED INC TAXES		515,512	321,964	192,858	443	247	515,512	0

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LINE NO.	ADDITIVE RATE BASE ADJUSTMENTS	ALLO	TOTAL PRODUCTION COMMODITY	RS/RFT RESIDENTIAL	GS/FT SMALL GEN SERV	GS/FT LARGE GEN SERV	INTERUPT TRANS	TOTAL AT ISSUE	ALL OTHER
				3	4	5	6		
1	OTHER ACCUMULATED DEFERRED INCOME TAXES								
2	ACCUM DEF INC TAXES (190)								
3	UNCOLLECTIBLE ACCTS	K406	0	0	0	0	0	0	0
4	GAS SUPPLIER REFUND	K300	0	0	0	0	0	0	0
5	UNBILLED REVENUE - FUEL & RATE REFUNDS	K300	0	0	0	0	0	0	0
6	OFFSITE GAS STORAGE	K300	0	0	0	0	0	0	0
7	GAS METERS	K413	0	0	0	0	0	0	0
8	UNAMORTIZED DEBT PREMIUM	NP29	0	0	0	0	0	0	0
9	ARO CUMULATIVE EFFECT	NP29	0	0	0	0	0	0	0
10	PENSION EXPENSE	AG39	0	0	0	0	0	0	0
11	POST RETIREMENT BENEFITS - LIFE INS	AG39	0	0	0	0	0	0	0
12	POST RETIREMENT BENEFITS - HEALTH CARE	AG39	0	0	0	0	0	0	0
13	POST EMPLOYMENT BENEFITS - SFAS 112	AG39	0	0	0	0	0	0	0
14	OPEB EXPENSE ACCRUAL	AG39	0	0	0	0	0	0	0
15	INCENTIVE PLAN	AG39	0	0	0	0	0	0	0
16	FEDERAL DEFERRED TAX RECEIVABLE	AG39	0	0	0	0	0	0	0
17	DSM DEFERRAL	AG39	0	0	0	0	0	0	0
18	PROPERTY TAX	P229	0	0	0	0	0	0	0
19	PROPERTY TAX ON PROPANE	P229	0	0	0	0	0	0	0
20	401K INCENTIVE PLAN	AG39	0	0	0	0	0	0	0
21	ENVIRONMENTAL RESERVE	NP29	0	0	0	0	0	0	0
22	VACATION PAY ACCRUALS	G129	0	0	0	0	0	0	0
23	SMART GRID	K413	0	0	0	0	0	0	0
24	METERS & TRANSFORMERS	D249	0	0	0	0	0	0	0
25	OTHER	AG39	233,286	145,895	87,391	0	0	233,286	0
26	TOTAL ACCOUNT 190		233,286	145,895	87,391	0	0	233,286	0
27									
28	OTHER								
29	RESERVED FOR FUTURE USE	D249	0	0	0	0	0	0	0
30	OTHER RATE BASE ADJUSTMENTS	NP29	5,434	3,394	2,033	5	3	5,435	(1)
31	ELIMINATE UNBILLED REVENUE AND GAS COSTS	K300	0	0	0	0	0	0	0
32	OTHER		5,434	3,394	2,033	5	3	5,435	(1)
33									
34	TOTAL OTHER ACCUMULATED DEFERRED INCOME TAXES		238,720	149,289	89,424	5	3	238,721	(1)

DUKE ENERGY KENTUCKY, INC.
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LINE NO.	WORKING CAPITAL	ALLO	TOTAL PRODUCTION COMMODITY	RS/RFT RESIDENTIAL	GS/FT SMALL GEN SERV	GS/FT LARGE GEN SERV	INTERUPT TRANS	TOTAL AT ISSUE	ALL OTHER
		Schedule 5.2		3	4	5	6		
1	NET ORIGINAL COST RATE BASE		2,532,078	1,581,604	947,392	1,979	1,104	2,532,079	(1)
2									
3	WORKING CAPITAL								
4									
5	PLANT MATERIALS & SUPPLIES								
6	GAS ENRICHER LIQUID	K301	0	0	0	0	0	0	0
7	OTHER SUPPLIES	NP29	2,634	1,646	985	2	1	2,634	0
8	TOTAL PLANT MATS. & SUPPLIES		2,634	1,646	985	2	1	2,634	0
9	TOTAL MATERIALS & SUPPLIES		2,634	1,646	985	2	1	2,634	0
10									
11	PREPAYMENTS								
12	INSURANCE GENERAL	OM39	152,619	95,320	57,096	130	73	152,619	0
13	EXCISE TAX	OM39	0	0	0	0	0	0	0
14	GAS PURCHASE	K301	0	0	0	0	0	0	0
15	TOTAL PREPAYMENTS		152,619	95,320	57,096	130	73	152,619	0
16									
17	AUTO CALC (O&M-GAS COST)/8		0	0	0	0	0	0	0
18	TOTAL WORKING CASH		0	0	0	0	0	0	0
19									
20	MISCELLANEOUS WORKING CAPITAL								
21	GAS STORED UNDERGROUND	K301	1,610,670	1,007,297	603,373	0	0	1,610,670	0
22	PIPP UNCOLLECTIBLES	K406	0	0	0	0	0	0	0
23	CASH WORKING CAPITAL	OM39	24,308	15,181	9,094	21	12	24,308	0
24	TOTAL MISC WORK CAPITAL		1,634,978	1,022,478	612,467	21	12	1,634,978	0
25									
26	TOTAL WORKING CAPITAL		1,790,231	1,119,444	670,548	153	86	1,790,231	0
27	PRELIMINARY SUMMARY								
28	TOTAL ACCUMULATED DEFERRED INCOME TAXES		(515,512)	(321,964)	(192,858)	(443)	(247)	(515,512)	0
29	TOTAL OTHER ACCUMULATED DEFERRED INCOME TAXES		238,720	149,289	89,424	5	3	238,721	(1)
30	TOTAL WORKING CAPITAL		1,790,231	1,119,444	670,548	153	86	1,790,231	0
31	TOTAL RATE BASE ADJUSTMENTS		1,513,439	946,769	567,114	(285)	(158)	1,513,440	(1)
32									
33	RATE BASE CALCULATION								
34	NET GAS PLANT IN SERVICE		2,808,870	1,754,279	1,050,826	2,417	1,348	2,808,870	0
35	TOTAL RATE BASE ADJUSTMENTS		1,513,439	946,769	567,114	(285)	(158)	1,513,440	(1)
36	TOTAL RATE BASE		4,322,309	2,701,048	1,617,940	2,132	1,190	4,322,310	(1)
37									
38	TOTAL RATE OF RETURN ALLOWABLE		0.08011	0.08011	0.08011	0.08011	0.08011	0.08011	0.08011
39	RETURN ON RATE BASE		346,261	216,382	129,613	171	95	346,261	0

DUKE ENERGY KENTUCKY, INC.
 PRODUCTION COMMODITY ALLOCATED - GAS COST OF SERVICE
 CASE NO: 2025-00125
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LINE NO.	O&M EXPENSES	ALLO	TOTAL PRODUCTION COMMODITY	RS/RFT RESIDENTIAL 3	GS/FT SMALL GEN SERV 4	GS/FT LARGE GEN SERV 5	INTERUPT TRANS 6	TOTAL AT ISSUE	ALL OTHER
		Schedule 6							
1	PRODUCTION O&M								
2	COMMODITY RELATED O&M								
3	ANNUALIZED GAS COST	K301	64,547,695	40,367,483	24,180,212	0	0	64,547,695	0
4	OTHER ASSOCIATED COST INCL TRANSMISSION O&M	K300	258,043	106,991	64,088	55,841	31,123	258,043	0
5	TOTAL COMMODITY RELATED		64,805,738	40,474,474	24,244,300	55,841	31,123	64,805,738	0
6									
7	DEMAND RELATED PROD O&M								
8	ANNUALIZED GAS COST - DEMAND	K301	0	0	0	0	0	0	0
9	TOTAL DEMAND RELATED		0	0	0	0	0	0	0
10									
11	DEMAND RELATED & OTHER PROD O&M								
12	PRODUCTION EXPENSES	K201	0	0	0	0	0	0	0
13	TOTAL DEM REL & OTH PROD O&M		0	0	0	0	0	0	0
14									
15	TOTAL PRODUCTION O&M		64,805,738	40,474,474	24,244,300	55,841	31,123	64,805,738	0
16									
17	TRANSMISSION O & M								
18	TRANSMISSION O & M								
19	TOTAL TRANSMISSION O & M		0	0	0	0	0	0	0
20									
21	DISTRIBUTION O & M								
22	LOAD DISPATCHING	K203	0	0	0	0	0	0	0
23	MAINS & SERVICES OPER	K667	0	0	0	0	0	0	0
24	M & R STATION GENERAL	K203	0	0	0	0	0	0	0
25	CUSTOMER INST & OTHER	K415	0	0	0	0	0	0	0
26	METERS & HOUSE REG	K697	0	0	0	0	0	0	0
27	MAINS	K415	0	0	0	0	0	0	0
28	SERVICES	K403	0	0	0	0	0	0	0
29	SUPV & ENG	D249	0	0	0	0	0	0	0
30	ELIMINATE NON-KY CUSTOMER	K595	0	0	0	0	0	0	0
31	INTEGRITY MANAGEMENT EXPENSES	K203	0	0	0	0	0	0	0
32	OTHER DISTRIBUTION EXPENSES	K415	0	0	0	0	0	0	0
33	TOTAL DISTRIBUTION O & M		0	0	0	0	0	0	0
34									
35	CUSTOMER ACCOUNTING								
36	SUPERVISION & ENGINEERING	K405	0	0	0	0	0	0	0
37	METER READING	K405	0	0	0	0	0	0	0
38	CUSTOMER BILLING & COLLECTIONS	K405	0	0	0	0	0	0	0
39	UNCOLLECTIBLE EXP	K406	0	0	0	0	0	0	0
40	ELIMINATE MISC EXPENSES	K406	0	0	0	0	0	0	0
41	CREDIT CARD FEES	K405	0	0	0	0	0	0	0
42	INTEREST ON CUSTOMER SERVICE DEPOSITS	K405	0	0	0	0	0	0	0
43	ANNUALIZED UNCOLL EXP ON INCR	K406	0	0	0	0	0	0	0
44	TOTAL CUSTOMER ACCT EXPENSE		0	0	0	0	0	0	0

DUKE ENERGY KENTUCKY, INC.
 PRODUCTION COMMODITY ALLOCATED - GAS COST OF SERVICE
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LINE NO.	O&M EXPENSES	ALLO	TOTAL PRODUCTION COMMODITY	RS/RFT RESIDENTIAL	GS/FT SMALL GEN SERV	GS/FT LARGE GEN SERV	INTERUPT TRANS	TOTAL AT ISSUE	ALL OTHER
				3	4	5	6		
1	CUSTOMER SERVICE & INFORMATION								
2	TOTAL CUST SERVICE & INFO	K407	0	0	0	0	0	0	0
3	TOTAL CUSTOMER SERV. & INFO.		0	0	0	0	0	0	0
4									
5	SALES								
6	SALES EXPENSE	K408	0	0	0	0	0	0	0
7	TOTAL SALES EXPENSE		0	0	0	0	0	0	0
8									
9	ADMINISTRATIVE & GENERAL								
10	PRODUCTION PLANT DEMAND	P349	(1)	(1)	0	0	0	(1)	0
11	PRODUCTION PLANT COMMODITY	K301	663,106	414,700	248,406	0	0	663,106	0
12	DISTRIBUTION PLANT	D349	0	0	0	0	0	0	0
13	CUSTOMER ACCOUNTING	CA19	0	0	0	0	0	0	0
14	CUSTOMER SERVICE & INFORMATION	CS19	0	0	0	0	0	0	0
15	SALES	SE19	0	0	0	0	0	0	0
16	TOT ADMIN & GEN LESS REG EXP		663,105	414,699	248,406	0	0	663,105	0
17	AMORTIZATION RATE CASE EXPENSE	AG39	25,714	16,081	9,633	0	0	25,714	0
18	INCENTIVE COMPENSATION	AG39	(57,090)	(35,704)	(21,386)	0	0	(57,090)	0
19	ELIMINATE MISCELLANEOUS EXPENSES	AG39	(24,926)	(15,588)	(9,338)	0	0	(24,926)	0
20	ELIMINATE NON-JURISDICTIONAL EXPENSES	NP29	0	0	0	0	0	0	0
21	AMORTIZATION OF DEFERRED EXP	AG39	4,104	2,567	1,537	0	0	4,104	0
22	STATE REG COMMISSION EXPENSES	AG39	0	0	0	0	0	0	0
23	STATE REG COM EXP ANN ADJ.	AG39	0	0	0	0	0	0	0
24	AMORTIZE CAMERA WORK	AG39	0	0	0	0	0	0	0
25	ELIMINATE MERGER EXPENSE	AG39	0	0	0	0	0	0	0
26	SMART GRID AMORTIZATION ADJUSTMENT	K413	0	0	0	0	0	0	0
27	AMORTIZE 2011 SMART GRID DEFERRED O&M	K413	0	0	0	0	0	0	0
28	INCREASED MEDICAL COSTS	AG39	0	0	0	0	0	0	0
29	AMORTIZE GAS FURNACE PROGRAM	NP29	0	0	0	0	0	0	0
30	AMORTIZATION OF MGP DEFERRED EXP	NP29	0	0	0	0	0	0	0
31	TOTAL ADMIN. & GENERAL		610,907	382,055	228,852	0	0	610,907	0
32									
33	TOTAL O & M EXPENSE		65,416,645	40,856,529	24,473,152	55,841	31,123	65,416,645	0

DUKE ENERGY KENTUCKY, INC.
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LINE NO.	DEPRECIATION EXPENSE	ALLO	TOTAL PRODUCTION COMMODITY	RS/RFT RESIDENTIAL	GS/FT SMALL GEN SERV	GS/FT LARGE GEN SERV	INTERUPT TRANS	TOTAL AT ISSUE	ALL OTHER
				3	4	5	6		
1	PRODUCTION DEPRECIATION								
2	PRODUCTION DEPRECIATION	P229	0	0	0	0	0	0	0
3	TOTAL PRODUCTION DEPREC EXP.		0	0	0	0	0	0	0
4									
5	TRANSMISSION DEPRECIATION								
6	TOTAL TRANSMISSION DEP. EXP.		0	0	0	0	0	0	0
7									
8	DISTRIBUTION DEPRECIATION								
9	DISTRIBUTION DEPRECIATION	D249	0	0	0	0	0	0	0
10	TOTAL DIST. DEPREC EXP.		0	0	0	0	0	0	0
11									
12	GENERAL DEPRECIATION								
13	GENERAL DEPRECIATION	G229	513,139	320,482	191,970	441	246	513,139	0
14	TOTAL GENERAL DEPREC EXP.		513,139	320,482	191,970	441	246	513,139	0
15									
16	COMMON AND OTHER DEPRECIATION								
17	COMMON DEPRECIATION	C229	30,389	18,979	11,369	26	15	30,389	0
18	TOTAL COM & OTHER DEPREC EXP.		30,389	18,979	11,369	26	15	30,389	0
19									
20									
21	TOTAL DEPRECIATION EXPENSE		543,528	339,461	203,339	467	261	543,528	0

DUKE ENERGY KENTUCKY, INC.
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LINE NO.	OTHER TAXES & MISC EXPENSES	ALLO	TOTAL PRODUCTION COMMODITY	RS/RFT RESIDENTIAL	GS/FT SMALL GEN SERV	GS/FT LARGE GEN SERV	INTERUPT TRANS	TOTAL AT ISSUE	ALL OTHER
		Schedule 8		3	4	5	6		
1	TAXES OTHER THAN INC & REV								
2	REAL ESTATE & PROPERTY TAX								
3	REAL ESTATE & PROPERTY TAX	NP29	19,926	12,444	7,455	17	10	19,926	0
4	ANNUALIZE PROPERTY TAX	NP29	0	0	0	0	0	0	0
5	TOTAL REAL ESTATE & PROPERTY TAX		19,926	12,444	7,455	17	10	19,926	0
6									
7	MISCELLANEOUS TAXES								
8	PAYROLL	AG39	42,595	26,638	15,957	0	0	42,595	0
9	UNEMPLOYMENT COMPENSATION	AG39	0	0	0	0	0	0	0
10	OHIO EXCISE TAX	OM39	0	0	0	0	0	0	0
11	STATE TAX RIDER	OM39	0	0	0	0	0	0	0
12	TOTAL MISCELLANEOUS TAXES		42,595	26,638	15,957	0	0	42,595	0
13									
14	MISCELLANEOUS EXPENSES								
15	PSC MAINT. EXP ON INCREASE	AG39	3,387	2,118	1,269	0	0	3,387	0
16	RESERVED FOR FUTURE USE	AG39	0	0	0	0	0	0	0
17	TOTAL MISCELLANEOUS EXPENSES		3,387	2,118	1,269	0	0	3,387	0
18									
19	TOTAL OTHER TAX & MISC EXPENSE		65,908	41,200	24,681	17	10	65,908	0
20									
21	PRELIMINARY SUMMARY								
22	TOTAL O&M EXPENSE		65,416,645	40,856,529	24,473,152	55,841	31,123	65,416,645	0
23	TOTAL DEPRECIATION EXPENSE		543,528	339,461	203,339	467	261	543,528	0
24	TOTAL OTHER TAX & MISC EXPENSE		65,908	41,200	24,681	17	10	65,908	0
25	TOTAL OPER EXP EXCL INCOME & REV TAX		66,026,081	41,237,190	24,701,172	56,325	31,394	66,026,081	0

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LINE NO.	FEDERAL INCOME TAX BASED ON RETURN	ALLO	TOTAL PRODUCTION COMMODITY	RS/RFT RESIDENTIAL	GS/FT SMALL GEN SERV	GS/FT LARGE GEN SERV	INTERUPT TRANS	TOTAL AT ISSUE	ALL OTHER
				3	4	5	6		
1	FEDERAL INCOME TAX DEDUCTIONS								
2	AUTOMATIC INTEREST CALCULATION								
3	AUTO PROC INTEREST DED	RB99	101,532	63,449	38,005	50	28	101,532	0
4	TOTAL INTEREST EXPENSE		101,532	63,449	38,005	50	28	101,532	0
5									
6	OTHER DEDUCTIONS								
7	DEPREC EXCESS TAX-BOOK	DE49	(44,273)	(27,651)	(16,563)	(38)	(21)	(44,273)	0
8	PERMANENT DIFFERENCES	AG39	22,329	13,964	8,365	0	0	22,329	0
9	TEMPORARY DIFFERENCES	DE49	115,116	71,896	43,066	99	55	115,116	0
10	TOTAL OTHER DEDUCTIONS		93,172	58,209	34,868	61	34	93,172	0
11									
12	NET DEDUCTIONS AND ADDITIONS		194,704	121,658	72,873	111	62	194,704	0
13									
14	FED DEFERRED INCOME TAX (410 & 411)								
15	DEFERRED INCOME TAXES - NET	OM39	535,197	334,262	200,223	455	257	535,197	0
16	AMORT OF DEFERRED OTHER COST	AG39	0	0	0	0	0	0	0
17	DIT ADJUSTMENT - S/L DEPRECIATION	DE49	0	0	0	0	0	0	0
18	DIT ADJUSTMENT - ARAM	K201	48,505	22,870	13,699	11,936	0	48,505	0
19	DIT ADJUSTMENT - AMORT OF EXCESS DEF TAXES	AG39	(57,692)	(36,080)	(21,612)	0	0	(57,692)	0
20	TOTAL FED DEF IT (410 & 411)		526,010	321,052	192,310	12,391	257	526,010	0
21									
22	AMORT INV TAX CREDIT								
23	AMORTIZE ITC	NP29	0	0	0	0	0	0	0
24	TOTAL AMORTIZED ITC		0	0	0	0	0	0	0
25									
26	TEST YEAR INV TAX CREDIT								
27	PROV INVEST TAX CREDIT	NP29	0	0	0	0	0	0	0
28	TEST YEAR INV TAX CREDIT		0	0	0	0	0	0	0
29									
30	PRELIMINARY SUMMARY								
31	TOTAL FED DEF IT (410 & 411)		526,010	321,052	192,310	12,391	257	526,010	0
32	TOTAL AMORTIZED ITC		0	0	0	0	0	0	0
33	TOTAL FEDERAL TAX ADJUSTMENTS		526,010	321,052	192,310	12,391	257	526,010	0
34									
35	FEDERAL INCOME TAX COMPUTATION								
36	RETURN ON RATE BASE		346,261	216,382	129,613	171	95	346,261	0
37	NET DEDUCTIONS AND ADDITIONS		(194,704)	(121,658)	(72,873)	(111)	(62)	(194,704)	0
38	TOTAL STATE PROV DEF IT (410 & 411)		21	13	8	0	0	21	0
39	TOTAL FEDERAL TAX ADJUSTMENTS		526,010	321,052	192,310	12,391	257	526,010	0
40	BASE FOR FIT COMPUTATION		677,588	415,789	249,058	12,451	290	677,588	0
41									
42	FIT FACTOR K190/(1-K190)		0.26582	0.26582	0.26582	0.26582	0.26582		0.26582
43	PRELIM FED INCOME TAX		180,118	110,526	66,205	3,310	77	180,118	0
44	TOTAL FEDERAL TAX ADJUSTMENTS		526,010	321,052	192,310	12,391	257	526,010	0
45	NET FED INCOME TAX ALLOWABLE		706,128	431,578	258,515	15,701	334	706,128	0
46									
47	INCOME TAX BASED ON RETURN								
48	FEDERAL INCOME TAX PAYABLE								
49	PRELIM FEDERAL INCOME TAX		180,118	110,526	66,205	3,310	77	180,118	0
50	TEST YEAR INV TAX CREDIT		0	0	0	0	0	0	0
51	NET FED INCOME TAX PAYABLE		180,118	110,526	66,205	3,310	77	180,118	0
52									
53	COMPOSITE TAX RATE		0.24925	0.24925	0.24925	0.2492512	0.24925		0.24925

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LINE NO.	COST OF SERVICE COMPUTATION	ALLO	TOTAL PRODUCTION COMMODITY	RS/RFT RESIDENTIAL	GS/FT SMALL GEN SERV	GS/FT LARGE GEN SERV	INTERUPT TRANS	TOTAL AT ISSUE	ALL OTHER
				3	4	5	6		
1	OTHER OPERATING REVENUES								
2	MISC SERVICE REVENUE	K401	0	0	0	0	0	0	0
3	INTERDEPARTMENTAL	AG39	0	0	0	0	0	0	0
4	OTH MISC REVENUE	K401	0	0	0	0	0	0	0
5	RENTS	D249	0	0	0	0	0	0	0
6	IT TRANSPORT SPECIAL CONTRACTS	AG39	55,958	34,996	20,962	0	0	55,958	0
7	TOTAL OTHER OPERATING REVS		55,958	34,996	20,962	0	0	55,958	0
8									
9	COST OF SERVICE COMPUTATION								
10	TOTAL OP EXP EXC INC & REV TAX		66,026,081	41,237,190	24,701,172	56,325	31,394	66,026,081	0
11	RETURN ON RATE BASE		346,261	216,382	129,613	171	95	346,261	0
12	NET FED INCOME TAX ALLOWABLE		706,128	431,578	258,515	15,701	334	706,128	0
13	TOTAL OTHER OPERATING REVENUES		(55,958)	(34,996)	(20,962)	0	0	(55,958)	0
14	SUBTOTAL B		67,022,512	41,850,154	25,068,338	72,197	31,823	67,022,512	0
15									
16	TOTAL OTHER OPERATING REVENUES		55,958	34,996	20,962	0	0	55,958	0
17	LESS: REVS EXCL FROM REV TAX CALC		0	0	0	0	0	0	0
18	OTHER OPERATING REVS TO BE TAXED		55,958	34,996	20,962	0	0	55,958	0
19									
20	REVENUE TAX FACTOR		0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
21	REVENUE TAX ON OTHER OPER. REVS		0	0	0	0	0	0	0
22	REVENUE TAX ON COST OF SERVICE		0	0	0	0	0	0	0
23	TOTAL REVENUE TAX		0	0	0	0	0	0	0
24	TOTAL GAS COST OF SERVICE		67,022,512	41,850,154	25,068,338	72,197	31,823	67,022,512	0
25									
26	PROPOSED REVENUES		67,411,733	44,214,571	19,363,183	3,014,309	819,670	67,411,733	0
27	TOTAL GAS COST OF SERVICE		(67,022,512)	(41,850,154)	(25,068,338)	(72,197)	(31,823)	(67,022,512)	0
28	EXCESS REVENUES		389,221	2,364,417	(5,705,155)	2,942,112	787,847	389,221	0
29	COMPOSITE TAX RATE		0.24925	0.24925	0.24925	0.24925	0.24925	0.24925	0.24925
30	EXCESS TAX		97,013	589,331	(1,422,010)	733,325	196,371	97,017	0
31	EXCESS RETURN		292,208	1,775,086	(4,283,145)	2,208,787	591,476	292,204	0

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LINE NO.	ALLOCATORS	SOURCE	ALLO	TOTAL PRODUCTION COMMODITY	RS RESIDENTIAL	GS/FT SMALL GEN SERV	GS/FT LARGE GEN SERV	INTERUPT TRANS	TOTAL AT ISSUE	ALL OTHER
		Schedule 12	1	2	3	4	5	6		
1	DEMAND ENERGY & SPEC. ASSIGN									
2	FIRM MCF SALES	External		11,132,518	5,248,860	3,144,133	2,739,525	0	11,132,518	0
3	RATIO TO TOTAL GAS		K201	1.00000	0.47149	0.28243	0.24608	0.00000	1.00000	0.00000
4	AVERAGE & EXCESS INCL IT (PK & AVG)	External		100.00000	52.08600	31.21000	13.41600	3.28800	100.00000	0.00000
5	RATIO TO TOTAL GAS		K203	1.00000	0.52086	0.31210	0.13416	0.03288	1.00000	0.00000
6	AVERAGE & EXCESS EXCL IT (PK & AVG)	External		100.00000	53.93000	32.31400	13.75600	0.00000	100.00000	0.00000
7	RATIO TO TOTAL GAS		K205	1.00000	0.53930	0.32314	0.13756	0.00000	1.00000	0.00000
8	TOTAL ANNUAL MCF THROUGHPUT	External		12,659,370	5,248,860	3,144,133	2,739,525	1,526,852	12,659,370	0
9	RATIO TO TOTAL GAS		K300	1.00000	0.41463	0.24836	0.21640	0.12061	1.00000	0.00000
10	PURCHASED MCF SALES	External		8,392,993	5,248,860	3,144,133	0	0	8,392,993	0
11	RATIO TO TOTAL GAS		K301	1.00000	0.62539	0.37461	0.00000	0.00000	1.00000	0.00000
12	TOTAL CUSTOMERS	External		105,849	98,278	7,417	135	19	105,849	0
13	RATIO TO TOTAL GAS		K401	1.00000	0.92847	0.07007	0.00128	0.00018	1.00000	0.00000
14	WTD CUSTOMERS - SERVICES	External		113,973	98,278	15,166	332	197	113,973	0
15	RATIO TO TOTAL GAS		K403	1.00000	0.86229	0.13307	0.00291	0.00173	1.00000	0.00000
16	CUST ACCTG EXPENSE	External		2,826,619	2,624,441	198,065	3,605	507	2,826,619	0
17	RATIO TO TOTAL GAS		K405	1.00000	0.92847	0.07007	0.00128	0.00018	1.00000	0.00000
18	UNCOLLECTIBLE EXP	External		1,575,392	1,462,710	110,390	2,009	283	1,575,392	0
19	RATIO TO TOTAL GAS		K406	1.00000	0.92847	0.07007	0.00128	0.00018	1.00000	0.00000
20	CUST SERVICE & INFORMATION EXP	External		183,379	170,263	12,850	234	33	183,379	0
21	RATIO TO TOTAL GAS		K407	1.00000	0.92847	0.07007	0.00128	0.00018	1.00000	0.00000
22	CUSTOMER SALES EXPENSE	External		19	18	1	0	0	19	0
23	RATIO TO TOTAL GAS		K408	1.00000	0.94737	0.05263	0.00000	0.00000	1.00000	0.00000
24	METER COSTS	External		14,947,004	10,371,473	3,834,761	655,485	85,285	14,947,003.60	0
25	RATIO TO TOTAL GAS		K413	1.00000	0.69388	0.25656	0.04385	0.00571	1.00000	0.00000
26	CUSTOMER / DEMAND	External		100.000	60.162	26.414	10.783	2.641	100.000	0.000
27	RATIO TO TOTAL GAS		K415	1.00000	0.60162	0.26414	0.10783	0.02641	1.00000	0.00000
28	WEIGHTED CUST - REGULATORS	External		164,635	98,278	64,568	1,568	221	164,635	0
29	RATIO TO TOTAL GAS		K417	1.00000	0.59695	0.39219	0.00952	0.00134	1.00000	0.00000
30	LARGE CUSTOMERS	External		154	0	0	135	19	154	0
31	RATIO TO TOTAL GAS		K431	1.00000	0.00000	0.00000	0.87662	0.12338	1.00000	0.00000
32	GS INDUST, FT & IT TRANSP	External		4,266,377	0	0	2,739,525	1,526,852	4,266,377	0
33	RATIO TO TOTAL GAS		K595	1.00000	0.00000	0.00000	0.64212	0.35788	1.00000	0.00000
34	ASSIGN 100% TO GS OTHER	External		1	0	1	0	0	1	0
35	RATIO TO TOTAL GAS		K597	1.00000	0.00000	1.00000	0.00000	0.00000	1.00000	0.00000
36	ASSIGN 100% TO RS/RFT			1	1	0	0	0	1	0
37	RATIO TO TOTAL GAS		K903	1.00000	1.00000	0.00000	0.00000	0.00000	1.00000	0.00000
38										
39	PRESENT REVENUES	K901	R600	57,266,271	37,404,507	16,160,509	2,919,593	781,662	57,266,271	0
40	PROPOSED REVENUES	K902	R602	67,411,733	44,214,571	19,363,183	3,014,309	819,670	67,411,733	0

DUKE ENERGY KENTUCKY, INC.
 PRODUCTION COMMODITY ALLOCATED - GAS COST OF SERVICE
 CASE NO: 2025-00125
 DATA: 12 MONTH FORECASTED PERIOD
 TYPE OF FILING: "X" ORIGINAL UPDATED REVISED

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 WITNESS RESPONSIBLE:
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LINE NO.	ALLOCATORS	SOURCE	ALLO	TOTAL PRODUCTION COMMODITY	RS RESIDENTIAL	GS GEN SERV	FT-L FIRM TRANS	INTERUPT TRANS	TOTAL AT ISSUE	ALL OTHER
				2	3	4	5	6		
	Schedule 12.1		1							
1	COMBINATION MAINS & SERVICES	Internal		0	0	0	0	0	0	0
2	RATIO TO TOTAL GAS		K667	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
3	COMBINATION METERS & HOUSE REGULATORS	Internal		0	0	0	0	0	0	0
4	RATIO TO TOTAL GAS		K697	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
5	PRESENT REVENUES	Internal		144,124,104	94,137,279	40,671,741	7,347,846	1,967,238	144,124,104	0
6	RATIO TO TOTAL GAS		K901	1.00000	0.65317	0.28220	0.05098	0.01365	1.00000	0.00000
7	PROPOSED REVENUES	Internal		169,657,554	111,276,416	48,732,025	7,586,220	2,062,893	169,657,554	0
8	RATIO TO TOTAL GAS		K902	1.00000	0.65589	0.28724	0.04471	0.01216	1.00000	0.00000
9										
10	<u>SPECIAL ALLOCATOR INFO FOR K667</u>									
11	MAINS - (2761, 2762, 2763, 2765) - Gross Plant			0	0	0	0	0	0	0
12	SERVICES - (2801, 2802, 2803) - Gross Plant			0	0	0	0	0	0	0
13	MAINS - (2761, 2762, 2763, 2765) - Accum Reserve			0	0	0	0	0	0	0
14	SERVICES - (2801, 2802, 2803) - Accum Reserve			0	0	0	0	0	0	0
15	TOTAL K667			0	0	0	0	0	0	0
16										
17	<u>SPECIAL ALLOCATOR INFO FOR K697</u>									
18	MTRS & MTR INST (2810, 2811, 2820, 2821) - Gross Plant			0	0	0	0	0	0	0
19	HOUSE REG & INSTALL (2830, 2840) - Gross Plant			0	0	0	0	0	0	0
20	MTRS & MTR INST (2810, 2811, 2820, 2821) - Accum Reserve			0	0	0	0	0	0	0
21	HOUSE REG & INSTALL (2830, 2840) - Accum Reserve			0	0	0	0	0	0	0
22	TOTAL K697			0	0	0	0	0	0	0
23										
24	WEIGHTED RATIOS									
25	GROSS GAS PLANT IN SERVICE									
26	WTD GROSS PROD PLANT RATIOS	Internal	P129	1.00000	1.00000	0.00000	0.00000	0.00000	1.00000	0.00000
27	WTD GROSS DIST PLANT RATIOS	Internal	D149	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
28	WTD GROSS PTD PLT RATIOS	Internal	PD29	1.00000	1.00000	0.00000	0.00000	0.00000	1.00000	0.00000
29	WTD GROSS G & I PLT RATIOS	Internal	G129	1.00000	0.62455	0.37411	0.00086	0.00048	1.00000	0.00000
30	WTD GROSS C & O PLANT RATIOS	Internal	C129	1.00000	0.62455	0.37411	0.00086	0.00048	1.00000	0.00000
31	WTD GROSS PLANT RATIOS	Internal	GP19	1.00000	0.62455	0.37411	0.00086	0.00048	1.00000	0.00000
32	WTD DISTR ACCUM RESERVE	Internal	D199	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
33	WTD TOTAL DEPRC RES RATIOS	Internal	DR19	1.00000	0.62455	0.37411	0.00086	0.00048	1.00000	0.00000
34										
35	NET GAS PLANT									
36	WTD NET PROD PLANT RATIOS	Internal	P229	1.00000	1.00000	0.00000	0.00000	0.00000	1.00000	0.00000
37	WTD NET DIST PLANT RATIOS	Internal	D249	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
38	WTD NET G & I PLT RATIOS	Internal	G229	1.00000	0.62455	0.37411	0.00086	0.00048	1.00000	0.00000
39	WTD NET C & O PLANT RATIOS	Internal	C229	1.00000	0.62455	0.37411	0.00086	0.00048	1.00000	0.00000
40	WTD NET PLANT RATIOS	Internal	NP29	1.00000	0.62455	0.37411	0.00086	0.00048	1.00000	0.00000
41										
42	WORKING CAPITAL									
43	WTD MATERIAL & SUPPLY RATIOS	Internal	W669	1.00000	0.62490	0.37396	0.00076	0.00038	1.00000	0.00000
44	WTD PREPAYMENTS RATIOS	Internal	W689	0.00000	(0.37544)	0.37411	0.00085	0.00048	0.00000	(0.00000)
45	WTD TOTAL WORKING CASH RATIOS	Internal	W729	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
46	WTD TOTAL MISC WRKNG CAP RATIO	Internal	W749	0.00000	(0.37462)	0.37460	0.00001	0.00001	(0.00000)	0.00000
47	WTD TOTAL WRKNG CAP RATIOS	Internal	WC79	1.00000	0.62530	0.37456	0.00009	0.00005	1.00000	0.00000

DUKE ENERGY KENTUCKY, INC.
 PRODUCTION COMMODITY ALLOCATED - GAS COST OF SERVICE
 CASE NO: 2025-00125
 DATA: 12 MONTH FORECASTED PERIOD
 TYPE OF FILING: "X" ORIGINAL UPDATED REVISED

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 WITNESS RESPONSIBLE:
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LINE NO.	ALLOCATORS	SOURCE	ALLO	TOTAL PRODUCTION COMMODITY	RS RESIDENTIAL	GS GEN SERV	FT-L FIRM TRANS	INTERUPT TRANS	TOTAL AT ISSUE	ALL OTHER
		Schedule 12.2	1	2	3	4	5	6		
1	RATE BASE									
2	WTD NET OCRB RATIOS	Internal	RB29	1.00000	0.62462	0.37416	0.00078	0.00044	1.00000	0.00000
3	WTD TOTAL RATE BASE RATIOS	Internal	RB99	1.00000	0.62491	0.37432	0.00049	0.00028	1.00000	0.00000
4	WTD CWIP RATIO	Internal	CW29	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	1.00000
5										
6	WEIGHTED O & M EXPENSE RATIOS									
7	WTD PROD COMMODITY EXP RATIOS	Internal	P349	1.00000	0.62455	0.37411	0.00086	0.00048	1.00000	0.00000
8	WTD PROD O&M EXP RATIOS	Internal	P459	1.00000	0.62455	0.37411	0.00086	0.00048	1.00000	0.00000
9	WTD DIST O&M EXP RATIOS	Internal	D349	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
10	WTD CUST ACCT EXP RATIOS	Internal	CA19	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
11	WTD CUST SERV & INFO EXP RATIOS	Internal	CS19	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
12	WTD SALES EXP RATIOS	Internal	SE19	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
13	WTD A&G EXP RATIOS	Internal	AG39	1.00000	0.62539	0.37461	0.00000	0.00000	1.00000	0.00000
14	WTD O&M EXP RATIOS	Internal	OM39	1.00000	0.62456	0.37411	0.00085	0.00048	1.00000	0.00000
15										
16	DEPRECIATION EXPENSES									
17	WTD PRODUCTION DEPREC RATIOS	Internal	P489	1.00000	1.00000	0.00000	0.00000	0.00000	1.00000	0.00000
18	WTD DIST DEPREC RATIOS	Internal	D489	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
19	WTD GENERAL DEPREC EXP RATIOS	Internal	G489	1.00000	0.62455	0.37411	0.00086	0.00048	1.00000	0.00000
20	WTD COM & OTHER DEP EXP RATIOS	Internal	C489	1.00000	0.62453	0.37412	0.00086	0.00049	1.00000	0.00000
21	WTD TOT DEPREC EXP RATIOS	Internal	DE49	1.00000	0.62455	0.37411	0.00086	0.00048	1.00000	0.00000
22										
23	OTHER TAXES & MISC EXPENSES									
24	WTD R. E. & PROP TAX RATIOS	Internal	L529	1.00000	0.62452	0.37413	0.00085	0.00050	1.00000	0.00000
25	WTD MISC TAX RATIOS	Internal	L589	1.00000	0.62538	0.37462	0.00000	0.00000	1.00000	0.00000
26	WTD OTHER TAX RATIOS	Internal	L599	1.00000	0.62511	0.37448	0.00026	0.00015	1.00000	0.00000
27	WTD OP EXP EX IT & REV RATIOS	Internal	OP69	1.00000	0.62456	0.37411	0.00085	0.00048	1.00000	0.00000
28										
29	TOTAL COST OF SERVICE									
30	WTD TOTAL COST OF SERVICE	Internal	CS09	1.00000	0.62442	0.37403	0.00108	0.00047	1.00000	0.00000

DUKE ENERGY KENTUCKY, INC.
DISTRIBUTION CLASSIFIED - GAS COST OF SERVICE
CASE NO: 2025-00125
DATA: 12 MONTH FORECASTED PERIOD
TYPE OF FILING: "X" ORIGINAL UPDATED REVISED

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WITNESS RESPONSIBLE:
DOUGLAS J. HEITKAMP
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LINE NO.	SUMMARY OF RESULTS	ALLO	TOTAL DISTRIBUTION	CLASSIFIED			TOTAL AT ISSUE	ALL OTHER
				DEMAND	COMMODITY	CUSTOMER		
		Schedule 1		3	4	5		
1	NET INCOME COMPUTATION							
2	GROSS GAS PLANT IN SERVICE		919,905,384	521,265,419	0	398,639,965	919,905,384	0
3	TOTAL DEPRECIATION RESERVE		(250,117,824)	(124,484,675)	0	(125,633,149)	(250,117,824)	0
4	TOTAL RATE BASE ADJUSTMENTS		(120,278,577)	(71,520,849)	0	(48,757,728)	(120,278,577)	0
5	TOTAL RATE BASE		549,508,983	325,259,895	0	224,249,088	549,508,983	0
6								
7	OPERATING EXPENSES							
8	TOTAL O&M EXPENSE		20,300,603	8,906,846	0	11,393,757	20,300,603	0
9	TOTAL DEPRECIATION EXPENSE		26,420,029	14,904,740	0	11,515,289	26,420,029	0
10	TOTAL OTHER TAX & MISC EXPENSE		5,257,875	3,039,146	0	2,218,729	5,257,875	0
11	TOTAL OP EXP EXCLUDING INC & REV TAX		51,978,507	26,850,732	0	25,127,775	51,978,507	0
12	NET FED INCOME TAX EXP ALLOWABLE		6,687,938	4,081,297	0	2,606,640	6,687,937	1
13	NET STATE INCOME TAX EXP ALLOWABLE		1,788,362	1,071,875	0	716,487	1,788,362	0
14	TOTAL OPERATING EXPENSE		60,454,807	32,003,904	0	28,450,902	60,454,806	1
15								
16	RETURN ON RATE BASE		44,021,165	26,056,570	0	17,964,594	44,021,164	1
17	TOTAL OTHER OPERATING REVENUES		(1,031,818)	(276,152)	0	(755,666)	(1,031,818)	0
18	TOTAL GAS COST OF SERVICE		103,444,154	57,784,322	0	45,659,830	103,444,152	2

DUKE ENERGY KENTUCKY, INC.
DISTRIBUTION CLASSIFIED - GAS COST OF SERVICE
CASE NO: 2025-00125
DATA: 12 MONTH FORECASTED PERIOD
TYPE OF FILING: "X" ORIGINAL UPDATED REVISED

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LINE NO.	GROSS GAS PLANT IN SERVICE	ALLO	TOTAL DISTRIBUTION	CLASSIFIED			TOTAL AT ISSUE	ALL OTHER
				DEMAND	COMMODITY	CUSTOMER		
				3	4	5		
1	PRODUCTION PLANT							
2	PRODUCTION PLANT	K205	0	0	0	0	0	0
3	GAS PRODUCTION -CPMPL NOT CLASS	K205	0	0	0	0	0	0
4	PRODUCTION PLANT IN SERVICE		0	0	0	0	0	0
5								
6	TRANSMISSION PLANT							
7	TRANSMISSION PLANT							
8	TRANSMISSION PLANT IN SERVICE		0	0	0	0	0	0
9								
10	TOTAL PROD & TRANS PLANT		0	0	0	0	0	0
11								
12	DISTRIBUTION PLANT							
13	SYSTEM M&R - (2780, 2781)	K203	76,523,866	76,523,866	0	0	76,523,866	0
14	DIST REG EQUIP & CITY GATE M&R- (2782, 2790)	K203	3,953,923	3,953,923	0	0	3,953,923	0
15	LARGE IND M&R - (2850, 2851)	K595	567,756	567,756	0	0	567,756	0
16	MAINS - (2761, 2762, 2763, 2765)	K415	448,188,826	394,406,167	0	53,782,659	448,188,826	0
17	SERVICES - (2801, 2802, 2803)	K403	254,604,525	0	0	254,604,525	254,604,525	0
18	MTRS & MTR INST (2810, 2811, 2820, 2821)	K413	40,779,942	0	0	40,779,942	40,779,942	0
19	LAND, R OF W, STRUCT & IMPROV	K203	18,487,900	18,487,900	0	0	18,487,900	0
20	HOUSE REG & INSTALL (2830, 2840)	K417	15,412,723	0	0	15,412,723	15,412,723	0
21	STREET LIGHTING EQUIPMENT & OTH	K597	90,730	90,730	0	0	90,730	0
22	ASSET RETIREMENT COST FOR DISTRIBUTION PLANT	K203	0	0	0	0	0	0
23	DISTRIBUTION PLANT IN SERVICE		858,610,191	494,030,342	0	364,579,849	858,610,191	0
24								
25	TOTAL TRANS & DIST PLANT		858,610,191	494,030,342	0	364,579,849	858,610,191	0
26	TOTAL GROSS PTD PLANT		858,610,191	494,030,342	0	364,579,849	858,610,191	0
27								
28	GENERAL & INTANGIBLE PLANT							
29	PRODUCTION PLANT	K201	0	0	0	0	0	0
30	PRODUCTION PLANT COMMODITY	P349	0	0	0	0	0	0
31	DISTRIBUTION PLANT	D349	32,368,897	21,155,016	0	11,213,881	32,368,897	0
32	CUSTOMER ACCOUNTING	CA19	11,313,346	0	0	11,313,346	11,313,346	0
33	CUSTOMER SERVICE & INFORMATION	CS19	3,929,181	0	0	3,929,181	3,929,181	0
34	SALES	SE19	0	0	0	0	0	0
35	GEN & INTANG PLANT IN SERVICE		47,611,424	21,155,016	0	26,456,408	47,611,424	0
36								
37	COMMON & OTHER PLANT							
38	PRODUCTION PLANT	K201	0	0	0	0	0	0
39	PRODUCTION PLANT COMMODITY	P349	0	0	0	0	0	0
40	DISTRIBUTION PLANT	D349	9,302,988	6,080,061	0	3,222,927	9,302,988	0
41	CUSTOMER ACCOUNTING	CA19	3,251,514	0	0	3,251,514	3,251,514	0
42	CUSTOMER SERVICE & INFORMATION	CS19	1,129,267	0	0	1,129,267	1,129,267	0
43	SALES	SE19	0	0	0	0	0	0
44	COMMON & OTHER PLANT IN SERVICE		13,683,769	6,080,061	0	7,603,708	13,683,769	0
45								
46	GROSS GAS PLANT IN SERVICE		919,905,384	521,265,419	0	398,639,965	919,905,384	0

DUKE ENERGY KENTUCKY, INC.
DISTRIBUTION CLASSIFIED - GAS COST OF SERVICE
CASE NO: 2025-00125
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WITNESS RESPONSIBLE:
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LINE NO.	DEPRECIATION RESERVE	ALLO	TOTAL DISTRIBUTION	CLASSIFIED			TOTAL AT ISSUE	ALL OTHER
				DEMAND	COMMODITY	CUSTOMER		
				3	4	5		
1	PRODUCTION PLANT							
2	PRODUCTION PLANT	K205	0	0	0	0	0	0
3	TOTAL PROD DEPREC RESERVE		0	0	0	0	0	0
4								
5	TRANSMISSION PLANT							
6	TRANSMISSION PLANT							
7	TOTAL TRANS DEPREC RESERVE		0	0	0	0	0	0
8								
9	DISTRIBUTION PLANT							
10	SYSTEM M&R - (2780, 2781)	K203	8,217,527	8,217,527	0	0	8,217,527	0
11	DIST REG EQUIP & CITY GATE M&R- (2782, 2790)	K203	871,719	871,719	0	0	871,719	0
12	LARGE IND M&R - (2850, 2851)	K595	530,247	530,247	0	0	530,247	0
13	MAINS - (2761, 2762, 2763, 2765)	K415	126,433,521	111,261,498	0	15,172,023	126,433,521	0
14	SERVICES - (2801, 2802, 2803)	K403	78,494,621	0	0	78,494,621	78,494,621	0
15	MTRS & MTR INST (2810, 2811, 2820, 2821)	K413	8,223,154	0	0	8,223,154	8,223,154	0
16	LAND, R OF W, STRUCT & IMPROV & OTH	K203	1,394,350	1,394,350	0	0	1,394,350	0
17	HOUSE REG & INSTALL (2830, 2840)	K417	7,017,914	0	0	7,017,914	7,017,914	0
18	STREET LIGHTING EQUIPMENT & OTH	K597	(11,164,624)	(11,164,624)	0	0	(11,164,624)	0
19	TOTAL DIST DEPREC RESERVE		220,018,429	111,110,717	0	108,907,712	220,018,429	0
20								
21	GENERAL & INTANGIBLE PLANT							
22	PRODUCTION PLANT	K201	0	0	0	0	0	0
23	PRODUCTION PLANT COMMODITY	P349	0	0	0	0	0	0
24	DISTRIBUTION PLANT	D349	15,473,310	10,112,736	0	5,360,574	15,473,310	0
25	CUSTOMER ACCOUNTING	CA19	5,408,121	0	0	5,408,121	5,408,121	0
26	CUSTOMER SERVICE & INFORMATION	CS19	1,878,267	0	0	1,878,267	1,878,267	0
27	SALES	SE19	0	0	0	0	0	0
28	TOTAL GEN DEPREC RESERVE		22,759,698	10,112,736	0	12,646,962	22,759,698	0
29								
30	COMMON & OTHER PLANT							
31	PRODUCTION PLANT	K201	0	0	0	0	0	0
32	PRODUCTION PLANT COMMODITY	P349	0	0	0	0	0	0
33	DISTRIBUTION PLANT	D349	4,989,935	3,261,222	0	1,728,713	4,989,935	0
34	CUSTOMER ACCOUNTING	CA19	1,744,046	0	0	1,744,046	1,744,046	0
35	CUSTOMER SERVICE & INFORMATION	CS19	605,716	0	0	605,716	605,716	0
36	SALES	SE19	0	0	0	0	0	0
37	TOTAL COM & OTHER PLT RESERVE		7,339,697	3,261,222	0	4,078,475	7,339,697	0
38								
39	TOTAL DEPRECIATION RESERVE		250,117,824	124,484,675	0	125,633,149	250,117,824	0

DUKE ENERGY KENTUCKY, INC.
DISTRIBUTION CLASSIFIED - GAS COST OF SERVICE
CASE NO: 2025-00125
DATA: 12 MONTH FORECASTED PERIOD
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LINE NO.	NET GAS PLANT	ALLO	TOTAL DISTRIBUTION	CLASSIFIED			TOTAL AT ISSUE	ALL OTHER
				DEMAND	COMMODITY	CUSTOMER		
		Schedule 4		3	4	5		
1	PRODUCTION PLANT							
2	PRODUCTION PLANT IN SERVICE		0	0	0	0	0	0
3	TOTAL PROD DEPRC RESERVE		0	0	0	0	0	0
4	NET PRODUCTION PLANT		0	0	0	0	0	0
5								
6	TRANSMISSION PLANT							
7	TRANSMISSION PLANT IN SERVICE		0	0	0	0	0	0
8	TOTAL TRANS DEPREC RESERVE		0	0	0	0	0	0
9	NET TRANSMISSION PLANT		0	0	0	0	0	0
10								
11	DISTRIBUTION PLANT							
12	DISTRIBUTION PLANT IN SERVICE		858,610,191	494,030,342	0	364,579,849	858,610,191	0
13	TOTAL DIST DEPREC RESERVE		(220,018,429)	(111,110,717)	0	(108,907,712)	(220,018,429)	0
14	NET DISTRIBUTION PLANT		638,591,762	382,919,625	0	255,672,137	638,591,762	0
15								
16	NET PTD PLANT		638,591,762	382,919,625	0	255,672,137	638,591,762	0
17	NET TRANS & DIST PLANT		638,591,762	382,919,625	0	255,672,137	638,591,762	0
18								
19	GENERAL & INTANGIBLE PLANT							
20	GEN & INTANG PLANT IN SERVICE		47,611,424	21,155,016	0	26,456,408	47,611,424	0
21	TOTAL GEN & INTG DEPREC RESERVE		(22,759,698)	(10,112,736)	0	(12,646,962)	(22,759,698)	0
22	NET GENERAL & INTANG PLANT		24,851,726	11,042,280	0	13,809,446	24,851,726	0
23								
24	COMMON & OTHER PLANT							
25	COMMON & OTH PLT IN SERVICE		13,683,769	6,080,061	0	7,603,708	13,683,769	0
26	TOTAL COM & OTH DEPREC RESERVE		(7,339,697)	(3,261,222)	0	(4,078,475)	(7,339,697)	0
27	NET COMMON & OTHER PLANT		6,344,072	2,818,839	0	3,525,233	6,344,072	0
28								
29	NET GAS PLANT IN SERVICE		669,787,560	396,780,744	0	273,006,816	669,787,560	0

DUKE ENERGY KENTUCKY, INC.
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CASE NO: 2025-00125
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LINE NO.	SUBTRACTIVE RATE BASE ADJUSTMENTS	ALLO	TOTAL DISTRIBUTION	CLASSIFIED			TOTAL AT ISSUE	ALL OTHER
				DEMAND	COMMODITY	CUSTOMER		
				3	4	5		
1	RATE BASE ADJUSTMENTS	Schedule 5						
2	ACCUMULATED DEFERRED INCOME TAXES							
3	ACCUM DEF INC TAXES (282)							
4	LIBERALIZED DEPRECIATION	NP29	72,941,452	43,210,516	0	29,730,936	72,941,452	0
5	LEASED METERS	K413	0	0	0	0	0	0
6	CONTRIB AID CONSTR	D249	0	0	0	0	0	0
7	CAPITALIZED INTEREST	NP29	0	0	0	0	0	0
8	AFUDC IN DEBT	NP29	0	0	0	0	0	0
9	CWIP DIFFERENCES	NP29	0	0	0	0	0	0
10	NON-CASH OVERHEADS	AG39	0	0	0	0	0	0
11	PLANT FAS 109	NP29	0	0	0	0	0	0
12	MISCELLANEOUS	NP29	22,960,666	13,601,899	0	9,358,767	22,960,666	0
13	TOTAL ACCOUNT 282		95,902,118	56,812,415	0	39,089,703	95,902,118	0
14								
15	ACCUM DEF INC TAXES (283)							
16	BLANK	K413	0	0	0	0	0	0
17	BLANK	K413	0	0	0	0	0	0
18	UNRECOVERED PURCHASED GAS COST	AG39	0	0	0	0	0	0
19	ENVIRONMENTAL RESERVE	NP29	0	0	0	0	0	0
20	POST IN-SERVICE CARRYING COSTS	K667	0	0	0	0	0	0
21	ARO CUMULATIVE EFFECT	NP29	0	0	0	0	0	0
22	LOSS ON REACQUIRED DEBT	NP29	0	0	0	0	0	0
23	VACATION PAY ACCRUAL	AG39	0	0	0	0	0	0
24	RATE CASE EXPENSE AMORT	AG39	0	0	0	0	0	0
25	PENSION	AG39	0	0	0	0	0	0
26	MISCELLANEOUS	K406	231,761	0	0	231,761	231,761	0
27	TOTAL ACCOUNT 283		231,761	0	0	231,761	231,761	0
28								
29	OTHER ACCUMULATED DEFERRED INCOME TAXES							
30	CUSTOMER ADVANCES FOR CONSTRUCTION	D249	1,801,940	1,080,497	0	721,443	1,801,940	0
31	CUSTOMER SERVICE DEPOSITS	D249	0	0	0	0	0	0
32	POST RETIREMENT BENEFITS	AG39	0	0	0	0	0	0
33	EDIT	NP29	26,910,678	15,941,886	0	10,968,792	26,910,678	0
34	TOTAL OTHER SUBTRACTIVE ADJS		28,712,618	17,022,383	0	11,690,235	28,712,618	0
35								
36	SUBTOTAL ACCUMULATED DEFERRED INC TAXES		124,846,497	73,834,798	0	51,011,699	124,846,497	0

DUKE ENERGY KENTUCKY, INC.
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LINE NO.	ADDITIVE RATE BASE ADJUSTMENTS	ALLO	TOTAL DISTRIBUTION	CLASSIFIED			TOTAL AT ISSUE	ALL OTHER
				DEMAND	COMMODITY	CUSTOMER		
				3	4	5		
1	OTHER ACCUMULATED DEFERRED INCOME TAXES							
2	ACCUM DEF INC TAXES (190)							
3	UNCOLLECTIBLE ACCTS	K406	0	0	0	0	0	0
4	GAS SUPPLIER REFUND	K300	0	0	0	0	0	0
5	UNBILLED REVENUE - FUEL & RATE REFUNDS	K300	0	0	0	0	0	0
6	OFFSITE GAS STORAGE	K300	0	0	0	0	0	0
7	GAS METERS	K413	0	0	0	0	0	0
8	UNAMORTIZED DEBT PREMIUM	NP29	0	0	0	0	0	0
9	ARO CUMULATIVE EFFECT	NP29	0	0	0	0	0	0
10	PENSION EXPENSE	AG39	0	0	0	0	0	0
11	POST RETIREMENT BENEFITS - LIFE INS	AG39	0	0	0	0	0	0
12	POST RETIREMENT BENEFITS - HEALTH CARE	AG39	0	0	0	0	0	0
13	POST EMPLOYMENT BENEFITS - SFAS 112	AG39	0	0	0	0	0	0
14	OPEB EXPENSE ACCRUAL	AG39	0	0	0	0	0	0
15	INCENTIVE PLAN	AG39	0	0	0	0	0	0
16	FEDERAL DEFERRED TAX RECEIVABLE	AG39	0	0	0	0	0	0
17	DSM DEFERRAL	AG39	0	0	0	0	0	0
18	PROPERTY TAX	P229	0	0	0	0	0	0
19	PROPERTY TAX ON PROPANE	P229	0	0	0	0	0	0
20	401K INCENTIVE PLAN	AG39	0	0	0	0	0	0
21	ENVIRONMENTAL RESERVE	NP29	0	0	0	0	0	0
22	VACATION PAY ACCRUALS	G129	0	0	0	0	0	0
23	SMART GRID	K413	0	0	0	0	0	0
24	METERS & TRANSFORMERS	D249	0	0	0	0	0	0
25	OTHER	AG39	2,591,005	1,151,261	0	1,439,744	2,591,005	0
26	TOTAL ACCOUNT 190		2,591,005	1,151,261	0	1,439,744	2,591,005	0
27								
28	OTHER							
29	RESERVED FOR FUTURE USE	D249	0	0	0	0	0	0
30	OTHER RATE BASE ADJUSTMENTS	NP29	1,294,463	766,840	0	527,623	1,294,463	0
31	ELIMINATE UNBILLED REVENUE AND GAS COSTS	K300	0	0	0	0	0	0
32	OTHER		1,294,463	766,840	0	527,623	1,294,463	0
33								
34	TOTAL OTHER ACCUMULATED DEFERRED INCOME TAXES		3,885,468	1,918,101	0	1,967,367	3,885,468	0

DUKE ENERGY KENTUCKY, INC.
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LINE NO.	WORKING CAPITAL	ALLO	TOTAL DISTRIBUTION	CLASSIFIED			TOTAL AT ISSUE	ALL OTHER
				DEMAND	COMMODITY	CUSTOMER		
				3	4	5		
1	NET ORIGINAL COST RATE BASE		548,826,531	324,864,047	0	223,962,484	548,826,531	0
2								
3	WORKING CAPITAL							
4								
5	PLANT MATERIALS & SUPPLIES							
6	GAS ENRICHER LIQUID	K301	0	0	0	0	0	0
7	OTHER SUPPLIES	NP29	627,548	371,759	0	255,789	627,548	0
8	TOTAL PLANT MATS. & SUPPLIES		627,548	371,759	0	255,789	627,548	0
9	TOTAL MATERIALS & SUPPLIES		627,548	371,759	0	255,789	627,548	0
10								
11	PREPAYMENTS							
12	INSURANCE GENERAL	OM39	47,361	20,780	0	26,581	47,361	0
13	EXCISE TAX	OM39	0	0	0	0	0	0
14	GAS PURCHASE	K301	0	0	0	0	0	0
15	TOTAL PREPAYMENTS		47,361	20,780	0	26,581	47,361	0
16								
17	AUTO CALC (O&M-GAS COST)/8		0	0	0	0	0	0
18	TOTAL WORKING CASH		0	0	0	0	0	0
19								
20	MISCELLANEOUS WORKING CAPITAL							
21	GAS STORED UNDERGROUND	K301	0	0	0	0	0	0
22	PIPP UNCOLLECTIBLES	K406	0	0	0	0	0	0
23	CASH WORKING CAPITAL	OM39	7,543	3,309	0	4,234	7,543	0
24	TOTAL MISC WORK CAPITAL		7,543	3,309	0	4,234	7,543	0
25								
26	TOTAL WORKING CAPITAL		682,452	395,848	0	286,604	682,452	0
27	PRELIMINARY SUMMARY							
28	TOTAL ACCUMULATED DEFERRED INCOME TAXES		(124,846,497)	(73,834,798)	0	(51,011,699)	(124,846,497)	0
29	TOTAL OTHER ACCUMULATED DEFERRED INCOME TAXES		3,885,468	1,918,101	0	1,967,367	3,885,468	0
30	TOTAL WORKING CAPITAL		682,452	395,848	0	286,604	682,452	0
31	TOTAL RATE BASE ADJUSTMENTS		(120,278,577)	(71,520,849)	0	(48,757,728)	(120,278,577)	0
32								
33	RATE BASE CALCULATION							
34	NET GAS PLANT IN SERVICE		669,787,560	396,780,744	0	273,006,816	669,787,560	0
35	TOTAL RATE BASE ADJUSTMENTS		(120,278,577)	(71,520,849)	0	(48,757,728)	(120,278,577)	0
36	TOTAL RATE BASE		549,508,983	325,259,895	0	224,249,088	549,508,983	0
37								
38	TOTAL RATE OF RETURN ALLOWABLE		0.08011	0.08011	0.08011	0.08011	0.08011	0.08011
39	RETURN ON RATE BASE		44,021,165	26,056,570	0	17,964,594	44,021,164	0

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LINE NO.	O&M EXPENSES	ALLO	TOTAL DISTRIBUTION	CLASSIFIED			TOTAL AT ISSUE	ALL OTHER
				DEMAND	COMMODITY	CUSTOMER		
				3	4	5		
1	PRODUCTION O&M							
2	COMMODITY RELATED O&M							
3	ANNUALIZED GAS COST	K301	0	0	0	0	0	0
4	OTHER ASSOCIATED COST INCL TRANSMISSION O&M	K300	0	0	0	0	0	0
5	TOTAL COMMODITY RELATED		0	0	0	0	0	0
6								
7	DEMAND RELATED PROD O&M							
8	ANNUALIZED GAS COST - DEMAND	K301	0	0	0	0	0	0
9	TOTAL DEMAND RELATED		0	0	0	0	0	0
10								
11	DEMAND RELATED & OTHER PROD O&M							
12	PRODUCTION EXPENSES	K201	0	0	0	0	0	0
13	TOTAL DEM REL & OTH PROD O&M		0	0	0	0	0	0
14								
15	TOTAL PRODUCTION O&M		0	0	0	0	0	0
16								
17	TRANSMISSION O & M							
18	TRANSMISSION O & M							
19	TOTAL TRANSMISSION O & M		0	0	0	0	0	0
20								
21	DISTRIBUTION O & M							
22	LOAD DISPATCHING	K203	227,854	227,854	0	0	227,854	0
23	MAINS & SERVICES OPER	K667	2,769,541	1,575,093	0	1,194,448	2,769,541	0
24	M & R STATION GENERAL	K203	447,166	447,166	0	0	447,166	0
25	CUSTOMER INST & OTHER	K415	1,196,991	1,053,352	0	143,639	1,196,991	0
26	METERS & HOUSE REG	K697	453,061	0	0	453,061	453,061	0
27	MAINS	K415	944,145	830,848	0	113,297	944,145	0
28	SERVICES	K403	915,428	0	0	915,428	915,428	0
29	SUPV & ENG	D249	0	0	0	0	0	0
30	ELIMINATE NON-KY CUSTOMER	K595	(467,478)	(467,478)	0	0	(467,478)	0
31	INTEGRITY MANAGEMENT EXPENSES	K203	0	0	0	0	0	0
32	OTHER DISTRIBUTION EXPENSES	K415	2,528,793	2,225,338	0	303,455	2,528,793	0
33	TOTAL DISTRIBUTION O & M		9,015,501	5,892,173	0	3,123,328	9,015,501	0
34								
35	CUSTOMER ACCOUNTING							
36	SUPERVISION & ENGINEERING	K405	0	0	0	0	0	0
37	METER READING	K405	78,374	0	0	78,374	78,374	0
38	CUSTOMER BILLING & COLLECTIONS	K405	2,783,000	0	0	2,783,000	2,783,000	0
39	UNCOLLECTIBLE EXP	K406	614,710	0	0	614,710	614,710	0
40	ELIMINATE MISC EXPENSES	K406	(49,110)	0	0	(49,110)	(49,110)	0
41	CREDIT CARD FEES	K405	237,738	0	0	237,738	237,738	0
42	INTEREST ON CUSTOMER SERVICE DEPOSITS	K405	0	0	0	0	0	0
43	ANNUALIZED UNCOLL EXP ON INCR	K406	0	0	0	0	0	0
44	TOTAL CUSTOMER ACCT EXPENSE		3,664,712	0	0	3,664,712	3,664,712	0

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LINE NO.	O&M EXPENSES	ALLO	TOTAL DISTRIBUTION	CLASSIFIED			TOTAL AT ISSUE	ALL OTHER
				DEMAND	COMMODITY	CUSTOMER		
				3	4	5		
1	CUSTOMER SERVICE & INFORMATION							
2	TOTAL CUST SERVICE & INFO	K407	797,729	0	0	797,729	797,729	0
3	TOTAL CUSTOMER SERV. & INFO.		797,729	0	0	797,729	797,729	0
4								
5	SALES							
6	SALES EXPENSE	K408	37,841	0	0	37,841	37,841	0
7	TOTAL SALES EXPENSE		37,841	0	0	37,841	37,841	0
8								
9	ADMINISTRATIVE & GENERAL							
10	PRODUCTION PLANT DEMAND	P349	0	0	0	0	0	0
11	PRODUCTION PLANT COMMODITY	K301	0	0	0	0	0	0
12	DISTRIBUTION PLANT	D349	5,006,846	3,272,274	0	1,734,572	5,006,846	0
13	CUSTOMER ACCOUNTING	CA19	1,749,957	0	0	1,749,957	1,749,957	0
14	CUSTOMER SERVICE & INFORMATION	CS19	607,769	0	0	607,769	607,769	0
15	SALES	SE19	0	0	0	0	0	0
16	TOT ADMIN & GEN LESS REG EXP		7,364,572	3,272,274	0	4,092,298	7,364,572	0
17	AMORTIZATION RATE CASE EXPENSE	AG39	285,590	126,896	0	158,694	285,590	0
18	INCENTIVE COMPENSATION	AG39	(634,076)	(281,739)	0	(352,337)	(634,076)	0
19	ELIMINATE MISCELLANEOUS EXPENSES	AG39	(276,842)	(123,009)	0	(153,833)	(276,842)	0
20	ELIMINATE NON-JURISDICTIONAL EXPENSES	NP29	0	0	0	0	0	0
21	AMORTIZATION OF DEFERRED EXP	AG39	45,576	20,251	0	25,325	45,576	0
22	STATE REG COMMISSION EXPENSES	AG39	0	0	0	0	0	0
23	STATE REG COM EXP ANN ADJ.	AG39	0	0	0	0	0	0
24	AMORTIZE CAMERA WORK	AG39	0	0	0	0	0	0
25	ELIMINATE MERGER EXPENSE	AG39	0	0	0	0	0	0
26	SMART GRID AMORTIZATION ADJUSTMENT	K413	0	0	0	0	0	0
27	AMORTIZE 2011 SMART GRID DEFERRED O&M	K413	0	0	0	0	0	0
28	INCREASED MEDICAL COSTS	AG39	0	0	0	0	0	0
29	AMORTIZE GAS FURNACE PROGRAM	NP29	0	0	0	0	0	0
30	AMORTIZATION OF MGP DEFERRED EXP	NP29	0	0	0	0	0	0
31	TOTAL ADMIN. & GENERAL		6,784,820	3,014,673	0	3,770,147	6,784,820	0
32								
33	TOTAL O & M EXPENSE		20,300,603	8,906,846	0	11,393,757	20,300,603	0

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LINE NO.	DEPRECIATION EXPENSE	ALLO	TOTAL DISTRIBUTION	CLASSIFIED			TOTAL AT ISSUE	ALL OTHER
				DEMAND	COMMODITY	CUSTOMER		
		Schedule 7		3	4	5		
1	PRODUCTION DEPRECIATION							
2	PRODUCTION DEPRECIATION	P229	0	0	0	0	0	0
3	TOTAL PRODUCTION DEPREC EXP.		0	0	0	0	0	0
4								
5	TRANSMISSION DEPRECIATION							
6	TOTAL TRANSMISSION DEP. EXP.		0	0	0	0	0	0
7								
8	DISTRIBUTION DEPRECIATION							
9	DISTRIBUTION DEPRECIATION	D249	20,383,317	12,222,448	0	8,160,869	20,383,317	0
10	TOTAL DIST. DEPREC EXP.		20,383,317	12,222,448	0	8,160,869	20,383,317	0
11								
12	GENERAL DEPRECIATION							
13	GENERAL DEPRECIATION	G229	5,699,199	2,532,325	0	3,166,874	5,699,199	0
14	TOTAL GENERAL DEPREC EXP.		5,699,199	2,532,325	0	3,166,874	5,699,199	0
15								
16	COMMON AND OTHER DEPRECIATION							
17	COMMON DEPRECIATION	C229	337,513	149,967	0	187,546	337,513	0
18	TOTAL COM & OTHER DEPREC EXP.		337,513	149,967	0	187,546	337,513	0
19								
20								
21	TOTAL DEPRECIATION EXPENSE		26,420,029	14,904,740	0	11,515,289	26,420,029	0

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LINE NO.	OTHER TAXES & MISC EXPENSES	ALLO	TOTAL DISTRIBUTION	CLASSIFIED			TOTAL AT ISSUE	ALL OTHER
				DEMAND	COMMODITY	CUSTOMER		
				3	4	5		
1	TAXES OTHER THAN INC & REV							
2	REAL ESTATE & PROPERTY TAX							
3	REAL ESTATE & PROPERTY TAX	NP29	4,747,177	2,812,228	0	1,934,949	4,747,177	0
4	ANNUALIZE PROPERTY TAX	NP29	0	0	0	0	0	0
5	TOTAL REAL ESTATE & PROPERTY TAX		4,747,177	2,812,228	0	1,934,949	4,747,177	0
6								
7	MISCELLANEOUS TAXES							
8	PAYROLL	AG39	473,079	210,203	0	262,876	473,079	0
9	UNEMPLOYMENT COMPENSATION	AG39	0	0	0	0	0	0
10	OHIO EXCISE TAX	OM39	0	0	0	0	0	0
11	STATE TAX RIDER	OM39	0	0	0	0	0	0
12	TOTAL MISCELLANEOUS TAXES		473,079	210,203	0	262,876	473,079	0
13								
14	MISCELLANEOUS EXPENSES							
15	PSC MAINT. EXP ON INCREASE	AG39	37,619	16,715	0	20,904	37,619	0
16	RESERVED FOR FUTURE USE	AG39	0	0	0	0	0	0
17	TOTAL MISCELLANEOUS EXPENSES		37,619	16,715	0	20,904	37,619	0
18								
19	TOTAL OTHER TAX & MISC EXPENSE		5,257,875	3,039,146	0	2,218,729	5,257,875	0
20								
21	PRELIMINARY SUMMARY							
22	TOTAL O&M EXPENSE		20,300,603	8,906,846	0	11,393,757	20,300,603	0
23	TOTAL DEPRECIATION EXPENSE		26,420,029	14,904,740	0	11,515,289	26,420,029	0
24	TOTAL OTHER TAX & MISC EXPENSE		5,257,875	3,039,146	0	2,218,729	5,257,875	0
25	TOTAL OPER EXP EXCL INCOME & REV TAX		51,978,507	26,850,732	0	25,127,775	51,978,507	0

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LINE NO.	FEDERAL INCOME TAX BASED ON RETURN	ALLO	TOTAL DISTRIBUTION	CLASSIFIED			TOTAL AT ISSUE	ALL OTHER
				DEMAND	COMMODITY	CUSTOMER		
				3	4	5		
1	FEDERAL INCOME TAX DEDUCTIONS							
2	AUTOMATIC INTEREST CALCULATION							
3	AUTO PROC INTEREST DED	RB99	12,915,339	7,644,718	0	5,270,621	12,915,339	0
4	TOTAL INTEREST EXPENSE		12,915,339	7,644,718	0	5,270,621	12,915,339	0
5								
6	OTHER DEDUCTIONS							
7	DEPREC EXCESS TAX-BOOK	DE49	(2,151,824)	(1,213,952)	0	(937,872)	(2,151,824)	0
8	PERMANENT DIFFERENCES	AG39	247,998	110,193	0	137,805	247,998	0
9	TEMPORARY DIFFERENCES	DE49	5,595,012	3,156,426	0	2,438,586	5,595,012	0
10	TOTAL OTHER DEDUCTIONS		3,691,186	2,052,667	0	1,638,519	3,691,186	0
11								
12	NET DEDUCTIONS AND ADDITIONS		16,606,525	9,697,385	0	6,909,140	16,606,525	0
13								
14	FED DEFERRED INCOME TAX (410 & 411)							
15	DEFERRED INCOME TAXES - NET	OM39	166,084	72,869	0	93,215	166,084	0
16	AMORT OF DEFERRED OTHER COST	AG39	0	0	0	0	0	0
17	DIT ADJUSTMENT - S/L DEPRECIATION	DE49	0	0	0	0	0	0
18	DIT ADJUSTMENT - ARAM	K201	0	0	0	0	0	0
19	DIT ADJUSTMENT - AMORT OF EXCESS DEF TAXES	AG39	(640,763)	(284,710)	0	(356,053)	(640,763)	0
20	TOTAL FED DEF IT (410 & 411)		(474,679)	(211,841)	0	(262,838)	(474,679)	0
21								
22	AMORT INV TAX CREDIT							
23	AMORTIZE ITC	NP29	0	0	0	0	0	0
24	TOTAL AMORTIZED ITC		0	0	0	0	0	0
25								
26	TEST YEAR INV TAX CREDIT							
27	PROV INVEST TAX CREDIT	NP29	0	0	0	0	0	0
28	TEST YEAR INV TAX CREDIT		0	0	0	0	0	0
29								
30	PRELIMINARY SUMMARY							
31	TOTAL FED DEF IT (410 & 411)		(474,679)	(211,841)	0	(262,838)	(474,679)	0
32	TOTAL AMORTIZED ITC		0	0	0	0	0	0
33	TOTAL FEDERAL TAX ADJUSTMENTS		(474,679)	(211,841)	0	(262,838)	(474,679)	0
34								
35	FEDERAL INCOME TAX COMPUTATION							
36	RETURN ON RATE BASE		44,021,165	26,056,570	0	17,964,594	44,021,164	0
37	NET DEDUCTIONS AND ADDITIONS		(16,606,525)	(9,697,385)	0	(6,909,140)	(16,606,525)	0
38	TOTAL STATE PROV DEF IT (410 & 411)		5,121	3,034	0	2,087	5,121	0
39	TOTAL FEDERAL TAX ADJUSTMENTS		(474,679)	(211,841)	0	(262,838)	(474,679)	0
40	BASE FOR FIT COMPUATION		26,945,082	16,150,378	0	10,794,703	26,945,081	0
41								
42	FIT FACTOR K190/(1-K190)		0.26582	0.26582	0.26582	0.26582		0.26582
43	PRELIM FED INCOME TAX		7,162,617	4,293,138	0	2,869,478	7,162,616	0
44	TOTAL FEDERAL TAX ADJUSTMENTS		(474,679)	(211,841)	0	(262,838)	(474,679)	0
45	NET FED INCOME TAX ALLOWABLE		6,687,938	4,081,297	0	2,606,640	6,687,937	0
46								
47	INCOME TAX BASED ON RETURN							
48	FEDERAL INCOME TAX PAYABLE							
49	PRELIM FEDERAL INCOME TAX		7,162,617	4,293,138	0	2,869,478	7,162,616	0
50	TEST YEAR INV TAX CREDIT		0	0	0	0	0	0
51	NET FED INCOME TAX PAYABLE		7,162,617	4,293,138	0	2,869,478	7,162,616	0
52								
53	COMPOSITE TAX RATE		0.24925	0.24925	0.24925	0.24925		0.24925

DUKE ENERGY KENTUCKY, INC.
DISTRIBUTION CLASSIFIED - GAS COST OF SERVICE
CASE NO: 2025-00125
DATA: 12 MONTH FORECASTED PERIOD
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LINE NO.	STATE INCOME TAX BASED ON RETURN	Allo	TOTAL DISTRIBUTION	CLASSIFIED			TOTAL AT ISSUE	ALL OTHER
				DEMAND	COMMODITY	CUSTOMER		
				3	4	5		
1	DEDUCTIONS IN ADDITION TO Y871							
2	KY TAXABLE INCOME ADJUSTMENT	NP29	0	0	0	0	0	0
3	RESERVED FOR FUTURE USE	NP29		0	0	0	0	0
4	DEDUCTIONS IN ADD TO Y871		0	0	0	0	0	0
5								
6	STATE INCOME TAX ADJUSTMENTS							
7	STATE PROV DEF INC TAX (410 & 411)							
8	OTHER DEFERRED INCOME TAXES - NET	NP29	5,121	3,034	0	2,087	5,121	0
9	TOT STATE PROV DEF IT (410 & 411)		5,121	3,034	0	2,087	5,121	0
10								
11	OTHER SIT ADJUSTMENTS							
12	CURRENT YEAR PAYABLE ADJUSTMENT	NP29	0	0	0	0	0	0
13	OTHER SIT ADJUSTMENTS		0	0	0	0	0	0
14								
15	TOTAL STATE INC TAX ADJUSTMENT		5,121	3,034	0	2,087	5,121	0
16								
17	INCOME TAX BASED ON RETURN							
18	SUMMARY OF SIT CALCULATION							
19	RETURN ON RATE BASE		44,021,165	26,056,570	0	17,964,594	44,021,164	0
20	NET FED INCOME TAX ALLOWABLE		6,687,938	4,081,297	0	2,606,640	6,687,937	0
21	NET FED. DED. AND ADDITIONS		(16,606,525)	(9,697,385)	0	(6,909,140)	(16,606,525)	0
22	DEDUCTIONS IN ADD TO Y871		0	0	0	0	0	0
23	TOTAL STATE INC TAX ADJ		5,121	3,034	0	2,087	5,121	0
24	BASE FOR SIT COMPUTATION		34,107,699	20,443,516	0	13,664,181	34,107,697	0
25								
26	SIT FACTOR K192/(1-K192)		0.05228266	0.05228266	0.05228266	0.05228266	0.05228266	0.05228266
27	PRELIMINARY STATE INCOME TAX	Rounding added	1,783,241	1,068,841	0	714,400	1,783,241	0
28	TOTAL STATE INCOME TAX ADJ.		5,121	3,034	0	2,087	5,121	0
29	NET STATE INC TAX ALLOWABLE		1,788,362	1,071,875	0	716,487	1,788,362	0
30								
31	STATE INCOME TAX PAYABLE							
32	PRELIMINARY STATE INCOME TAX		1,783,241	1,068,841	0	714,400	1,783,241	0
33	OTHER SIT ADJUSTMENTS		0	0	0	0	0	0
34	NET STATE INCOME TAX PAYABLE		1,783,241	1,068,841	0	714,400	1,783,241	0
35								
36	COMPOSITE TAX RATE		0.249251	0.249251	0.249251	0.249251	0.249251	0.249251

DUKE ENERGY KENTUCKY, INC.
DISTRIBUTION CLASSIFIED - GAS COST OF SERVICE
CASE NO: 2025-00125
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LINE NO.	COST OF SERVICE COMPUTATION	ALLO	TOTAL DISTRIBUTION	CLASSIFIED			TOTAL AT ISSUE	ALL OTHER
				DEMAND	COMMODITY	CUSTOMER		
				3	4	5		
1	OTHER OPERATING REVENUES							
2	MISC SERVICE REVENUE	K401	388,464	0	0	388,464	388,464	0
3	INTERDEPARTMENTAL	AG39	0	0	0	0	0	0
4	OTH MISC REVENUE	K401	21,852	0	0	21,852	21,852	0
5	RENTS	D249	0	0	0	0	0	0
6	IT TRANSPORT SPECIAL CONTRACTS	AG39	621,502	276,152	0	345,350	621,502	0
7	TOTAL OTHER OPERATING REVS		1,031,818	276,152	0	755,666	1,031,818	0
8								
9	COST OF SERVICE COMPUTATION							
10	TOTAL OP EXP EXC INC & REV TAX		51,978,507	26,850,732	0	25,127,775	51,978,507	0
11	RETURN ON RATE BASE		44,021,165	26,056,570	0	17,964,594	44,021,164	0
12	NET FED INCOME TAX ALLOWABLE		6,687,938	4,081,297	0	2,606,640	6,687,937	0
13	TOTAL OTHER OPERATING REVENUES		(1,031,818)	(276,152)	0	(755,666)	(1,031,818)	0
14	SUBTOTAL B		101,655,792	56,712,447	0	44,943,343	101,655,790	(2)
15								
16	TOTAL OTHER OPERATING REVENUES		1,031,818	276,152	0	755,666	1,031,818	0
17	LESS: REVS EXCL FROM REV TAX CALC		0	0	0	0	0	0
18	OTHER OPERATING REVS TO BE TAXED		1,031,818	276,152	0	755,666	1,031,818	0
19								
20	REVENUE TAX FACTOR		0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
21	REVENUE TAX ON OTHER OPER. REVS		0	0	0	0	0	0
22	REVENUE TAX ON COST OF SERVICE		0	0	0	0	0	0
23	TOTAL REVENUE TAX		0	0	0	0	0	0
24	TOTAL GAS COST OF SERVICE		101,655,792	56,712,447	0	44,943,343	101,655,790	(2)
25								
26	PROPOSED REVENUES		102,245,821	57,041,921	0	45,203,900	0	0
27	TOTAL GAS COST OF SERVICE		(101,655,792)	(56,712,447)	0	(44,943,343)	(101,655,790)	2
28	EXCESS REVENUES		590,029	329,474	0	260,557	590,031	2
29	COMPOSITE TAX RATE		0.24925	0.24925	0.24925	0.24925	0.24925	0.24925
30	EXCESS TAX		147,065	82,121	0	64,944	147,065	0
31	EXCESS RETURN		442,964	247,353	0	195,613	442,966	2

DUKE ENERGY KENTUCKY, INC.
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CASE NO: 2025-00125
DATA: 12 MONTH FORECASTED PERIOD
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LINE NO.	ROR, TAX RATES & SPEC FACTORS	ALLO	TOTAL DISTRIBUTION	CLASSIFIED			TOTAL AT ISSUE	ALL OTHER
				DEMAND	COMMODITY	CUSTOMER		
		Schedule 11		3	4	5		
1	RATE OF RETURN							
2	CAPITALIZATION AMOUNTS							
3	LONG TERM DEBT		994,013,497					
4	PREFERRED STOCK		0					
5	COMMON STOCK		1,187,101,737					
6	SHORT TERM DEBT		73,621,738					
7	UNAMORTIZED DISCOUNT		0					
8	TOTAL		2,254,736,972					
9								
10	COST OF CAPITAL							
11	LONG TERM DEBT		0.05051					
12	PREFERRED STOCK		0.00000					
13	COMMON STOCK		0.10750					
14	SHORT TERM DEBT		0.03784					
15	UNAMORTIZED DISCOUNT		0.00000					
16								
17	WEIGHTED COST OF CAPITAL							
18	LONG TERM DEBT		0.02227					
19	PREFERRED STOCK		0.00000					
20	COMMON STOCK		0.05660					
21	SHORT TERM DEBT		0.00124					
22	UNAMORTIZED DISCOUNT		0.00000					
23	TOT RATE OF RETURN ALLOWABLE		0.08011					
24								
25	TAX RATES AND SPECIAL FACTORS							
26	SHORT TERM DEBT COST		0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
27	FEDERAL INCOME TAX RATE		0.21000	0.21000	0.21000	0.21000	0.21000	0.21000
28	STATE INCOME TAX RATE		0.04969	0.04969	0.04969	0.04969	0.04969	0.04969
29	REVENUE TAX RATE		0.00000	0.00000	0.00000	0.00000	0.00000	0.00000

DUKE ENERGY KENTUCKY, INC.
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LINE NO.	ALLOCATORS	SOURCE	ALLO	TOTAL DISTRIBUTION	CLASSIFIED			TOTAL AT ISSUE	ALL OTHER
					DEMAND	COMMODITY	CUSTOMER		
		Schedule 12	1	2	3	4	5		
1	DEMAND ENERGY & SPEC. ASSIGN								
2	FIRM MCF SALES	External		11,132,518	11,132,518	0	0	11,132,518	0
3	RATIO TO TOTAL GAS		K201	1.00000	1.00000	0.00000	0.00000	1.00000	0.00000
4	AVERAGE & EXCESS INCL IT (PK & AVG)	External		100.00000	100.00000	0	0	100	0
5	RATIO TO TOTAL GAS		K203	1.00000	1.00000	0.00000	0.00000	1.00000	0.00000
6	AVERAGE & EXCESS EXCL IT (PK & AVG)	External		100.00000	100.00000	0	0	100	0
7	RATIO TO TOTAL GAS		K205	1.00000	1.00000	0.00000	0.00000	1.00000	0.00000
8	TOTAL ANNUAL MCF THROUGHPUT	External		12,659,370	0	12,659,370	0	12,659,370	0
9	RATIO TO TOTAL GAS		K300	1.00000	0.00000	1.00000	0.00000	1.00000	0.00000
10	PURCHASED MCF SALES	External		8,392,993	0	8,392,993	0	8,392,993	0
11	RATIO TO TOTAL GAS		K301	1.00000	0.00000	1.00000	0.00000	1.00000	0.00000
12	TOTAL CUSTOMERS	External		105,849	0	0	105,849	105,849	0
13	RATIO TO TOTAL GAS		K401	1.00000	0.00000	0.00000	1.00000	1.00000	0.00000
14	WTD CUSTOMERS - SERVICES	External		113,973	0	0	113,973	113,973	0
15	RATIO TO TOTAL GAS		K403	1.00000	0.00000	0.00000	1.00000	1.00000	0.00000
16	CUST ACCTG EXPENSE	External		2,826,619	0	0	2,826,619	2,826,619	0
17	RATIO TO TOTAL GAS		K405	1.00000	0.00000	0.00000	1.00000	1.00000	0.00000
18	UNCOLLECTIBLE EXP	External		1,575,392	0	0	1,575,392	1,575,392	0
19	RATIO TO TOTAL GAS		K406	1.00000	0.00000	0.00000	1.00000	1.00000	0.00000
20	CUST SERVICE & INFORMATION EXP	External		183,379	0	0	183,379	183,379	0
21	RATIO TO TOTAL GAS		K407	1.00000	0.00000	0.00000	1.00000	1.00000	0.00000
22	CUSTOMER SALES EXPENSE	External		19	0	0	19	19	0
23	RATIO TO TOTAL GAS		K408	1.00000	0.00000	0.00000	1.00000	1.00000	0.00000
24	METER COSTS	External		14,947,004	0	0	14,947,004	14,947,004	0
25	RATIO TO TOTAL GAS		K413	1.00000	0.00000	0.00000	1.00000	1.00000	0.00000
26	CUSTOMER / DEMAND	External		100.000	88	0	12	100	0
27	RATIO TO TOTAL GAS		K415	1.00000	0.88000	0.00000	0.12000	1.00000	0.00000
28	WEIGHTED CUST - REGULATORS	External		164,635	0	0	164,635	164,635	0
29	RATIO TO TOTAL GAS		K417	1.00000	0.00000	0.00000	1.00000	1.00000	0.00000
30	LARGE CUSTOMERS	External		154	0	0	154	154	0
31	RATIO TO TOTAL GAS		K431	1.00000	0.00000	0.00000	1.00000	1.00000	0.00000
32	GS INDUST, FT & IT TRANSP	External		4,266,377	4,266,377	0	0	4,266,377	0
33	RATIO TO TOTAL GAS		K595	1.00000	1.00000	0.00000	0.00000	1.00000	0.00000
34	ASSIGN 100% TO GS OTHER	External		1	1	0	0	1	0
35	RATIO TO TOTAL GAS		K597	1.00000	1.00000	0.00000	0.00000	1.00000	0.00000
36	ASSIGN 100% TO RS/RFT			1	1	0	0	1	0
37	RATIO TO TOTAL GAS		K903	1.00000	1.00000	0.00000	0.00000	1.00000	0.00000
38									
39	PRESENT REVENUES	CS09	R600	86,857,833	48,457,116	0	38,400,717	86,857,833	0
40	PROPOSED REVENUES	CS09	R602	102,245,821	57,041,921	0	45,203,900	102,245,821	0

DUKE ENERGY KENTUCKY, INC.
DISTRIBUTION CLASSIFIED - GAS COST OF SERVICE
CASE NO: 2025-00125
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LINE NO.	ALLOCATORS	SOURCE	ALLO	TOTAL DISTRIBUTION	CLASSIFIED			TOTAL AT ISSUE	ALL OTHER
					DEMAND	COMMODITY	CUSTOMER		
	Schedule 12.1		1	2	3	4	5		
1	COMBINATION MAINS & SERVICES	Internal		497,865,209	283,144,669	0	214,720,540	497,865,209	0
2	RATIO TO TOTAL GAS		K667	1.00000	0.56872	0.00000	0.43128	1.00000	0.00000
3	COMBINATION METERS & HOUSE REGULATORS	Internal		40,951,597	0	0	40,951,597	40,951,597	0
4	RATIO TO TOTAL GAS		K697	1.00000	0.00000	0.00000	1.00000	1.00000	0.00000
5	PRESENT REVENUES	Internal		86,857,833	48,457,116	0	38,400,717	86,857,833	0
6	RATIO TO TOTAL GAS		K901	1.00000	0.55789	0.00000	0.44211	1.00000	0.00000
7	PROPOSED REVENUES	Internal		102,245,821	57,041,921	0	45,203,900	102,245,821	0
8	RATIO TO TOTAL GAS		K902	1.00000	0.55789	0.00000	0.44211	1.00000	0.00000
9									
10	<u>SPECIAL ALLOCATOR INFO FOR K667</u>								
11	MAINS - (2761, 2762, 2763, 2765) - Gross Plant			448,188,826	394,406,167	0	53,782,659	448,188,826	0
12	SERVICES - (2801, 2802, 2803) - Gross Plant			254,604,525	0	0	254,604,525	254,604,525	0
13	MAINS - (2761, 2762, 2763, 2765) - Accum Reserve			(126,433,521)	(111,261,498)	0	(15,172,023)	(126,433,521)	0
14	SERVICES - (2801, 2802, 2803) - Accum Reserve			(78,494,621)	0	0	(78,494,621)	(78,494,621)	0
15	TOTAL K667			497,865,209	283,144,669	0	214,720,540	497,865,209	0
16									
17	<u>SPECIAL ALLOCATOR INFO FOR K697</u>								
18	MTRS & MTR INST (2810, 2811, 2820, 2821) - Gross Plant			40,779,942	0	0	40,779,942	40,779,942	0
19	HOUSE REG & INSTALL (2830, 2840) - Gross Plant			15,412,723	0	0	15,412,723	15,412,723	0
20	MTRS & MTR INST (2810, 2811, 2820, 2821) - Accum Reserve			(8,223,154)	0	0	(8,223,154)	(8,223,154)	0
21	HOUSE REG & INSTALL (2830, 2840) - Accum Reserve			(7,017,914)	0	0	(7,017,914)	(7,017,914)	0
22	TOTAL K697			40,951,597	0	0	40,951,597	40,951,597	0
23									
24	WEIGHTED RATIOS								
25	GROSS GAS PLANT IN SERVICE								
26	WTD GROSS PROD PLANT RATIOS	Internal	P129	1.00000	0.00000	0.00000	0.00000	0.00000	1.00000
27	WTD GROSS DIST PLANT RATIOS	Internal	D149	1.00000	0.57538	0.00000	0.42462	1.00000	0.00000
28	WTD GROSS PTD PLT RATIOS	Internal	PD29	1.00000	0.57538	0.00000	0.42462	1.00000	0.00000
29	WTD GROSS G & I PLT RATIOS	Internal	G129	1.00000	0.44433	0.00000	0.55567	1.00000	0.00000
30	WTD GROSS C & O PLANT RATIOS	Internal	C129	1.00000	0.44433	0.00000	0.55567	1.00000	0.00000
31	WTD GROSS PLANT RATIOS	Internal	GP19	1.00000	0.56665	0.00000	0.43335	1.00000	0.00000
32	WTD DISTR ACCUM RESERVE	Internal	D199	1.00000	0.50501	0.00000	0.49499	1.00000	0.00000
33	WTD TOTAL DEPRC RES RATIOS	Internal	DR19	1.00000	0.49770	0.00000	0.50230	1.00000	0.00000
34									
35	NET GAS PLANT								
36	WTD NET PROD PLANT RATIOS	Internal	P229	1.00000	0.00000	0.00000	0.00000	0.00000	1.00000
37	WTD NET DIST PLANT RATIOS	Internal	D249	1.00000	0.59963	0.00000	0.40037	1.00000	0.00000
38	WTD NET G & I PLT RATIOS	Internal	G229	1.00000	0.44433	0.00000	0.55567	1.00000	0.00000
39	WTD NET C & O PLANT RATIOS	Internal	C229	1.00000	0.44433	0.00000	0.55567	1.00000	0.00000
40	WTD NET PLANT RATIOS	Internal	NP29	1.00000	0.59240	0.00000	0.40760	1.00000	0.00000
41									
42	WORKING CAPITAL								
43	WTD MATERIAL & SUPPLY RATIOS	Internal	W669	1.00000	0.59240	0.00000	0.40760	1.00000	0.00000
44	WTD PREPAYMENTS RATIOS	Internal	W689	1.00000	0.43876	0.00000	0.56124	1.00000	0.00000
45	WTD TOTAL WORKING CASH RATIOS	Internal	W729	1.00000	0.00000	0.00000	0.00000	0.00000	1.00000
46	WTD TOTAL MISC WRKNG CAP RATIO	Internal	W749	1.00000	0.43868	0.00000	0.56132	1.00000	0.00000
47	WTD TOTAL WRKNG CAP RATIOS	Internal	WC79	1.00000	0.58004	0.00000	0.41996	1.00000	0.00000

DUKE ENERGY KENTUCKY, INC.
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LINE NO.	ALLOCATORS	SOURCE	ALLO	TOTAL DISTRIBUTION	CLASSIFIED			TOTAL AT ISSUE	ALL OTHER
					DEMAND	COMMODITY	CUSTOMER		
		Schedule 12.2	1	2	3	4	5		
1	RATE BASE								
2	WTD NET OCRB RATIOS	Internal	RB29	1.00000	0.59192	0.00000	0.40808	1.00000	0.00000
3	WTD TOTAL RATE BASE RATIOS	Internal	RB99	1.00000	0.59191	0.00000	0.40809	1.00000	0.00000
4	WTD CWIP RATIO	Internal	CW29	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
5									
6	WEIGHTED O & M EXPENSE RATIOS								
7	WTD PROD COMMODITY EXP RATIOS	Internal	P349	1.00000	0.00000	0.00000	0.00000	0.00000	1.00000
8	WTD PROD O&M EXP RATIOS	Internal	P459	1.00000	0.00000	0.00000	0.00000	0.00000	1.00000
9	WTD DIST O&M EXP RATIOS	Internal	D349	1.00000	0.65356	0.00000	0.34644	1.00000	0.00000
10	WTD CUST ACCT EXP RATIOS	Internal	CA19	1.00000	0.00000	0.00000	1.00000	1.00000	0.00000
11	WTD CUST SERV & INFO EXP RATIOS	Internal	CS19	1.00000	0.00000	0.00000	1.00000	1.00000	0.00000
12	WTD SALES EXP RATIOS	Internal	SE19	1.00000	0.00000	0.00000	1.00000	1.00000	0.00000
13	WTD A&G EXP RATIOS	Internal	AG39	1.00000	0.44433	0.00000	0.55567	1.00000	0.00000
14	WTD O&M EXP RATIOS	Internal	OM39	1.00000	0.43875	0.00000	0.56125	1.00000	0.00000
15									
16	DEPRECIATION EXPENSES								
17	WTD PRODUCTION DEPREC RATIOS	Internal	P489	1.00000	0.00000	0.00000	0.00000	0.00000	1.00000
18	WTD DIST DEPREC RATIOS	Internal	D489	1.00000	0.59963	0.00000	0.40037	1.00000	0.00000
19	WTD GENERAL DEPREC EXP RATIOS	Internal	G489	1.00000	0.44433	0.00000	0.55567	1.00000	0.00000
20	WTD COM & OTHER DEP EXP RATIOS	Internal	C489	1.00000	0.44433	0.00000	0.55567	1.00000	0.00000
21	WTD TOT DEPREC EXP RATIOS	Internal	DE49	1.00000	0.56415	0.00000	0.43585	1.00000	0.00000
22									
23	OTHER TAXES & MISC EXPENSES								
24	WTD R. E. & PROP TAX RATIOS	Internal	L529	1.00000	0.59240	0.00000	0.40760	1.00000	0.00000
25	WTD MISC TAX RATIOS	Internal	L589	1.00000	0.44433	0.00000	0.55567	1.00000	0.00000
26	WTD OTHER TAX RATIOS	Internal	L599	1.00000	0.57802	0.00000	0.42198	1.00000	0.00000
27	WTD OP EXP EX IT & REV RATIOS	Internal	OP69	1.00000	0.51657	0.00000	0.48343	1.00000	0.00000
28									
29	TOTAL COST OF SERVICE								
30	WTD TOTAL COST OF SERVICE	Internal	CS09	1.00000	0.55789	0.00000	0.44211	1.00000	0.00000

DUKE ENERGY KENTUCKY, INC.
DISTRIBUTION DEMAND ALLOCATED - GAS COST OF SERVICE
CASE NO: 2025-00125
DATA: 12 MONTH FORECASTED PERIOD
TYPE OF FILING: "X" ORIGINAL UPDATED REVISED

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LINE NO.	SUMMARY OF RESULTS	ALLO	TOTAL DISTRIBUTION DEMAND	RS RESIDENTIAL	GS GEN SERV	FT-L FIRM TRANS	INTERUPT TRANS	TOTAL AT ISSUE	ALL OTHER
		Schedule 1		3	4	5	6		
1	NET INCOME COMPUTATION								
2	GROSS GAS PLANT IN SERVICE		521,265,419	273,823,104	162,335,481	68,611,311	16,495,523	521,265,419	0
3	TOTAL DEPRECIATION RESERVE		(124,484,675)	(71,684,211)	(30,889,812)	(17,683,404)	(4,227,248)	(124,484,675)	0
4	TOTAL RATE BASE ADJUSTMENTS		(71,520,849)	(36,303,824)	(23,727,275)	(9,243,904)	(2,245,846)	(71,520,849)	0
5	TOTAL RATE BASE		325,259,895	165,835,069	107,718,394	41,684,003	10,022,429	325,259,895	0
6									
7	OPERATING EXPENSES								
8	TOTAL O&M EXPENSE		8,906,846	5,509,009	2,702,437	672,407	22,993	8,906,846	0
9	TOTAL DEPRECIATION EXPENSE		14,904,740	7,837,378	4,875,231	1,794,704	397,427	14,904,740	0
10	TOTAL OTHER TAX & MISC EXPENSE		3,039,146	1,573,044	1,000,484	378,079	87,539	3,039,146	0
11	TOTAL OP EXP EXCLUDING INC & REV TAX		26,850,732	14,919,431	8,578,152	2,845,190	507,959	26,850,732	0
12	NET FED INCOME TAX EXP ALLOWABLE		4,081,297	2,040,298	1,361,991	542,699	136,309	4,081,297	0
13	NET STATE INCOME TAX EXP ALLOWABLE		1,071,875	542,130	356,095	139,484	34,166	1,071,875	0
14	TOTAL OPERATING EXPENSE		32,003,904	17,501,859	10,296,238	3,527,373	678,434	32,003,904	0
15									
16	RETURN ON RATE BASE		26,056,570	13,285,047	8,629,321	3,339,305	802,897	26,056,570	0
17	TOTAL OTHER OPERATING REVENUES		(276,152)	(170,806)	(83,787)	(20,847)	(712)	(276,152)	0
18	TOTAL GAS COST OF SERVICE		57,784,322	30,616,100	18,841,772	6,845,831	1,480,619	57,784,322	0

DUKE ENERGY KENTUCKY, INC.
DISTRIBUTION DEMAND ALLOCATED - GAS COST OF SERVICE
CASE NO: 2025-00125
DATA: 12 MONTH FORECASTED PERIOD
TYPE OF FILING: "X" ORIGINAL UPDATED REVISED

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LINE NO.	GROSS GAS PLANT IN SERVICE	ALLO	TOTAL DISTRIBUTION DEMAND	RS/RFT/RSLI RESIDENTIAL	GS/FT SMALL GEN SERV	GS/FT LARGE GEN SERV	INTERUPT TRANS	TOTAL AT ISSUE	ALL OTHER
				3	4	5	6		
1	PRODUCTION PLANT								
2	PRODUCTION PLANT	K205	0	0	0	0	0	0	0
3	GAS PRODUCTION -CPMPL NOT CLASS	K205	0	0	0	0	0	0	0
4	PRODUCTION PLANT IN SERVICE		0	0	0	0	0	0	0
5									
6	TRANSMISSION PLANT								
7	TRANSMISSION PLANT								
8	TRANSMISSION PLANT IN SERVICE		0	0	0	0	0	0	0
9									
10	TOTAL PROD & TRANS PLANT		0	0	0	0	0	0	0
11									
12	DISTRIBUTION PLANT								
13	SYSTEM M&R - (2780, 2781)	K203	76,523,866	39,858,220	23,883,099	10,266,442	2,516,105	76,523,866	0
14	DIST REG EQUIP & CITY GATE M&R- (2782, 2790)	K203	3,953,923	2,059,441	1,234,019	530,458	130,005	3,953,923	0
15	LARGE IND M&R - (2850, 2851)	K595	567,756	0	0	364,567	203,189	567,756	0
16	MAINS - (2761, 2762, 2763, 2765)	K203	394,406,167	205,430,396	123,094,165	52,913,531	12,968,075	394,406,167	0
17	SERVICES - (2801, 2802, 2803)	K403	0	0	0	0	0	0	0
18	MTRS & MTR INST (2810, 2811, 2820, 2821)	K413	0	0	0	0	0	0	0
19	LAND, R OF W, STRUCT & IMPROV	K203	18,487,900	9,629,607	5,770,074	2,480,337	607,882	18,487,900	0
20	HOUSE REG & INSTALL (2830, 2840)	K417	0	0	0	0	0	0	0
21	STREET LIGHTING EQUIPMENT & OTH	K597	90,730	0	90,730	0	0	90,730	0
22	ASSET RETIREMENT COST FOR DISTRIBUTION PLANT	K203	0	0	0	0	0	0	0
23	DISTRIBUTION PLANT IN SERVICE		494,030,342	256,977,664	154,072,087	66,555,335	16,425,256	494,030,342	0
24									
25	TOTAL TRANS & DIST PLANT		494,030,342	256,977,664	154,072,087	66,555,335	16,425,256	494,030,342	0
26	TOTAL GROSS PTD PLANT		494,030,342	256,977,664	154,072,087	66,555,335	16,425,256	494,030,342	0
27									
28	GENERAL & INTANGIBLE PLANT								
29	PRODUCTION PLANT	K201	0	0	0	0	0	0	0
30	PRODUCTION PLANT COMMODITY	P349	0	0	0	0	0	0	0
31	DISTRIBUTION PLANT	D349	21,155,016	13,084,801	6,418,643	1,596,992	54,580	21,155,016	0
32	CUSTOMER ACCOUNTING	CA19	0	0	0	0	0	0	0
33	CUSTOMER SERVICE & INFORMATION	CS19	0	0	0	0	0	0	0
34	SALES	SE19	0	0	0	0	0	0	0
35	GEN & INTANG PLANT IN SERVICE		21,155,016	13,084,801	6,418,643	1,596,992	54,580	21,155,016	0
36									
37	COMMON & OTHER PLANT								
38	PRODUCTION PLANT	K201	0	0	0	0	0	0	0
39	PRODUCTION PLANT COMMODITY	P349	0	0	0	0	0	0	0
40	DISTRIBUTION PLANT	D349	6,080,061	3,760,639	1,844,751	458,984	15,687	6,080,061	0
41	CUSTOMER ACCOUNTING	CA19	0	0	0	0	0	0	0
42	CUSTOMER SERVICE & INFORMATION	CS19	0	0	0	0	0	0	0
43	SALES	SE19	0	0	0	0	0	0	0
44	COMMON & OTHER PLANT IN SERVICE		6,080,061	3,760,639	1,844,751	458,984	15,687	6,080,061	0
45									
46	GROSS GAS PLANT IN SERVICE		521,265,419	273,823,104	162,335,481	68,611,311	16,495,523	521,265,419	0

DUKE ENERGY KENTUCKY, INC.
DISTRIBUTION DEMAND ALLOCATED - GAS COST OF SERVICE
CASE NO: 2025-00125
DATA: 12 MONTH FORECASTED PERIOD
TYPE OF FILING: "X" ORIGINAL UPDATED REVISED

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LINE NO.	DEPRECIATION RESERVE	ALLO	TOTAL DISTRIBUTION DEMAND	RS/RFT RESIDENTIAL	GS/FT SMALL GEN SERV	GS/FT LARGE GEN SERV	INTERUPT TRANS	TOTAL AT ISSUE	ALL OTHER
		Schedule 3		3	4	5	6		
1	PRODUCTION PLANT								
2	PRODUCTION PLANT	K205	0	0	0	0	0	0	0
3	TOTAL PROD DEPREC RESERVE		0	0	0	0	0	0	0
4									
5	TRANSMISSION PLANT								
6	TRANSMISSION PLANT								
7	TOTAL TRANS DEPREC RESERVE		0	0	0	0	0	0	0
8									
9	DISTRIBUTION PLANT								
10	SYSTEM M&R - (2780, 2781)	K203	8,217,527	4,280,182	2,564,690	1,102,463	270,192	8,217,527	0
11	DIST REG EQUIP & CITY GATE M&R- (2782, 2790)	K203	871,719	454,044	272,063	116,950	28,662	871,719	0
12	LARGE IND M&R - (2850, 2851)	K595	530,247	0	0	340,482	189,765	530,247	0
13	MAINS - (2761, 2762, 2763, 2765)	K203	111,261,498	57,951,663	34,724,714	14,926,843	3,658,278	111,261,498	0
14	SERVICES - (2801, 2802, 2803)	K403	0	0	0	0	0	0	0
15	MTRS & MTR INST (2810, 2811, 2820, 2821)	K413	0	0	0	0	0	0	0
16	LAND, R OF W, STRUCT & IMPROV & OTH	K203	1,394,350	726,261	435,177	187,066	45,846	1,394,350	0
17	HOUSE REG & INSTALL (2830, 2840)	K417	0	0	0	0	0	0	0
18	STREET LIGHTING EQUIPMENT & OTH	K597	(11,164,624)	0	(11,164,624)	0	0	(11,164,624)	0
19	TOTAL DIST DEPREC RESERVE		111,110,717	63,412,150	26,832,020	16,673,804	4,192,743	111,110,717	0
20									
21	GENERAL & INTANGIBLE PLANT								
22	PRODUCTION PLANT	K201	0	0	0	0	0	0	0
23	PRODUCTION PLANT COMMODITY	P349	0	0	0	0	0	0	0
24	DISTRIBUTION PLANT	D349	10,112,736	6,254,930	3,068,305	763,410	26,091	10,112,736	0
25	CUSTOMER ACCOUNTING	CA19	0	0	0	0	0	0	0
26	CUSTOMER SERVICE & INFORMATION	CS19	0	0	0	0	0	0	0
27	SALES	SE19	0	0	0	0	0	0	0
28	TOTAL GEN DEPREC RESERVE		10,112,736	6,254,930	3,068,305	763,410	26,091	10,112,736	0
29									
30	COMMON & OTHER PLANT								
31	PRODUCTION PLANT	K201	0	0	0	0	0	0	0
32	PRODUCTION PLANT COMMODITY	P349	0	0	0	0	0	0	0
33	DISTRIBUTION PLANT	D349	3,261,222	2,017,131	989,487	246,190	8,414	3,261,222	0
34	CUSTOMER ACCOUNTING	CA19	0	0	0	0	0	0	0
35	CUSTOMER SERVICE & INFORMATION	CS19	0	0	0	0	0	0	0
36	SALES	SE19	0	0	0	0	0	0	0
37	TOTAL COM & OTHER PLT RESERVE		3,261,222	2,017,131	989,487	246,190	8,414	3,261,222	0
38									
39	TOTAL DEPRECIATION RESERVE		124,484,675	71,684,211	30,889,812	17,683,404	4,227,248	124,484,675	0

DUKE ENERGY KENTUCKY, INC.
DISTRIBUTION DEMAND ALLOCATED - GAS COST OF SERVICE
CASE NO: 2025-00125
DATA: 12 MONTH FORECASTED PERIOD
TYPE OF FILING: "X" ORIGINAL UPDATED REVISED

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LINE NO.	NET GAS PLANT	ALLO	TOTAL DISTRIBUTION DEMAND	RS/RFT RESIDENTIAL	GS/FT SMALL GEN SERV	GS/FT LARGE GEN SERV	INTERUPT TRANS	TOTAL AT ISSUE	ALL OTHER
		Schedule 4		3	4	5	6		
1	PRODUCTION PLANT								
2	PRODUCTION PLANT IN SERVICE		0	0	0	0	0	0	0
3	TOTAL PROD DEPREC RESERVE		0	0	0	0	0	0	0
4	NET PRODUCTION PLANT		0	0	0	0	0	0	0
5									
6	TRANSMISSION PLANT								
7	TRANSMISSION PLANT IN SERVICE		0	0	0	0	0	0	0
8	TOTAL TRANS DEPREC RESERVE		0	0	0	0	0	0	0
9	NET TRANSMISSION PLANT		0	0	0	0	0	0	0
10									
11	DISTRIBUTION PLANT								
12	DISTRIBUTION PLANT IN SERVICE		494,030,342	256,977,664	154,072,087	66,555,335	16,425,256	494,030,342	0
13	TOTAL DIST DEPREC RESERVE		(111,110,717)	(63,412,150)	(26,832,020)	(16,673,804)	(4,192,743)	(111,110,717)	0
14	NET DISTRIBUTION PLANT		382,919,625	193,565,514	127,240,067	49,881,531	12,232,513	382,919,625	0
15									
16	NET PTD PLANT		382,919,625	193,565,514	127,240,067	49,881,531	12,232,513	382,919,625	0
17	NET TRANS & DIST PLANT		382,919,625	193,565,514	127,240,067	49,881,531	12,232,513	382,919,625	0
18									
19	GENERAL & INTANGIBLE PLANT								
20	GEN & INTANG PLANT IN SERVICE		21,155,016	13,084,801	6,418,643	1,596,992	54,580	21,155,016	0
21	TOTAL GEN & INTG DEPREC RESERVE		(10,112,736)	(6,254,930)	(3,068,305)	(763,410)	(26,091)	(10,112,736)	0
22	NET GENERAL & INTANG PLANT		11,042,280	6,829,871	3,350,338	833,582	28,489	11,042,280	0
23									
24	COMMON & OTHER PLANT								
25	COMMON & OTH PLT IN SERVICE		6,080,061	3,760,639	1,844,751	458,984	15,687	6,080,061	0
26	TOTAL COM & OTH DEPREC RESERVE		(3,261,222)	(2,017,131)	(989,487)	(246,190)	(8,414)	(3,261,222)	0
27	NET COMMON & OTHER PLANT		2,818,839	1,743,508	855,264	212,794	7,273	2,818,839	0
28									
29	NET GAS PLANT IN SERVICE		396,780,744	202,138,893	131,445,669	50,927,907	12,268,275	396,780,744	0

DUKE ENERGY KENTUCKY, INC.
DISTRIBUTION DEMAND ALLOCATED - GAS COST OF SERVICE
CASE NO: 2025-00125
DATA: 12 MONTH FORECASTED PERIOD
TYPE OF FILING: "X" ORIGINAL UPDATED REVISED

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LINE NO.	SUBTRACTIVE RATE BASE ADJUSTMENTS	ALLO	TOTAL DISTRIBUTION DEMAND	RS/RFT RESIDENTIAL	GS/FT SMALL GEN SERV	GS/FT LARGE GEN SERV	INTERUPT TRANS	TOTAL AT ISSUE	ALL OTHER
				3	4	5	6		
1	RATE BASE ADJUSTMENTS								
2	ACCUMULATED DEFERRED INCOME TAXES								
3	ACCUM DEF INC TAXES (282)								
4	LIBERALIZED DEPRECIATION	NP29	43,210,516	22,013,597	14,314,780	5,546,070	1,336,069	43,210,516	0
5	LEASED METERS	K413	0	0	0	0	0	0	0
6	CONTRIB AID CONSTR	D249	0	0	0	0	0	0	0
7	CAPITALIZED INTEREST	NP29	0	0	0	0	0	0	0
8	AFUDC IN DEBT	NP29	0	0	0	0	0	0	0
9	CWIP DIFFERENCES	NP29	0	0	0	0	0	0	0
10	NON-CASH OVERHEADS	AG39	0	0	0	0	0	0	0
11	PLANT FAS 109	NP29	0	0	0	0	0	0	0
12	MISCELLANEOUS	NP29	13,601,899	6,929,487	4,506,037	1,745,804	420,571	13,601,899	0
13	TOTAL ACCOUNT 282		56,812,415	28,943,084	18,820,817	7,291,874	1,756,640	56,812,415	0
14									
15	ACCUM DEF INC TAXES (283)								
16	BLANK	K413	0	0	0	0	0	0	0
17	BLANK	K413	0	0	0	0	0	0	0
18	UNRECOVERED PURCHASED GAS COST	AG39	0	0	0	0	0	0	0
19	ENVIRONMENTAL RESERVE	NP29	0	0	0	0	0	0	0
20	POST IN-SERVICE CARRYING COSTS	K667	0	0	0	0	0	0	0
21	ARO CUMULATIVE EFFECT	NP29	0	0	0	0	0	0	0
22	LOSS ON REACQUIRED DEBT	NP29	0	0	0	0	0	0	0
23	VACATION PAY ACCRUAL	AG39	0	0	0	0	0	0	0
24	RATE CASE EXPENSE AMORT	AG39	0	0	0	0	0	0	0
25	PENSION	AG39	0	0	0	0	0	0	0
26	MISCELLANEOUS	K406	0	0	0	0	0	0	0
27	TOTAL ACCOUNT 283		0	0	0	0	0	0	0
28									
29	OTHER ACCUMULATED DEFERRED INCOME TAXES								
30	CUSTOMER ADVANCES FOR CONSTRUCTION	D249	1,080,497	546,181	359,038	140,756	34,522	1,080,497	0
31	CUSTOMER SERVICE DEPOSITS	D249	0	0	0	0	0	0	0
32	POST RETIREMENT BENEFITS	AG39	0	0	0	0	0	0	0
33	EDIT	NP29	15,941,886	8,121,594	5,281,228	2,046,141	492,923	15,941,886	0
34	TOTAL OTHER SUBTRACTIVE ADJS		17,022,383	8,667,775	5,640,266	2,186,897	527,445	17,022,383	0
35									
36	SUBTOTAL ACCUMULATED DEFERRED INC TAXES		73,834,798	37,610,859	24,461,083	9,478,771	2,284,085	73,834,798	0

DUKE ENERGY KENTUCKY, INC.
DISTRIBUTION DEMAND ALLOCATED - GAS COST OF SERVICE
CASE NO: 2025-00125
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LINE NO.	ADDITIVE RATE BASE ADJUSTMENTS	ALLO	TOTAL DISTRIBUTION DEMAND	RS/RFT RESIDENTIAL	GS/FT SMALL GEN SERV	GS/FT LARGE GEN SERV	INTERUPT TRANS	TOTAL AT ISSUE	ALL OTHER
	Schedule 5.1			3	4	5	6		
1	OTHER ACCUMULATED DEFERRED INCOME TAXES								
2	ACCUM DEF INC TAXES (190)								
3	UNCOLLECTIBLE ACCTS	K406	0	0	0	0	0	0	0
4	GAS SUPPLIER REFUND	K300	0	0	0	0	0	0	0
5	UNBILLED REVENUE - FUEL & RATE REFUNDS	K300	0	0	0	0	0	0	0
6	OFFSITE GAS STORAGE	K300	0	0	0	0	0	0	0
7	GAS METERS	K413	0	0	0	0	0	0	0
8	UNAMORTIZED DEBT PREMIUM	NP29	0	0	0	0	0	0	0
9	ARO CUMULATIVE EFFECT	NP29	0	0	0	0	0	0	0
10	PENSION EXPENSE	AG39	0	0	0	0	0	0	0
11	POST RETIREMENT BENEFITS - LIFE INS	AG39	0	0	0	0	0	0	0
12	POST RETIREMENT BENEFITS - HEALTH CARE	AG39	0	0	0	0	0	0	0
13	POST EMPLOYMENT BENEFITS - SFAS 112	AG39	0	0	0	0	0	0	0
14	OPEB EXPENSE ACCRUAL	AG39	0	0	0	0	0	0	0
15	INCENTIVE PLAN	AG39	0	0	0	0	0	0	0
16	FEDERAL DEFERRED TAX RECEIVABLE	AG39	0	0	0	0	0	0	0
17	DSM DEFERRAL	AG39	0	0	0	0	0	0	0
18	PROPERTY TAX	P229	0	0	0	0	0	0	0
19	PROPERTY TAX ON PROPANE	P229	0	0	0	0	0	0	0
20	401K INCENTIVE PLAN	AG39	0	0	0	0	0	0	0
21	ENVIRONMENTAL RESERVE	NP29	0	0	0	0	0	0	0
22	VACATION PAY ACCRUALS	G129	0	0	0	0	0	0	0
23	SMART GRID	K413	0	0	0	0	0	0	0
24	METERS & TRANSFORMERS	D249	0	0	0	0	0	0	0
25	OTHER	AG39	1,151,261	712,078	349,304	86,909	2,970	1,151,261	0
26	TOTAL ACCOUNT 190		1,151,261	712,078	349,304	86,909	2,970	1,151,261	0
27									
28	OTHER								
29	RESERVED FOR FUTURE USE	D249	0	0	0	0	0	0	0
30	OTHER RATE BASE ADJUSTMENTS	NP29	766,840	390,666	254,039	98,424	23,711	766,840	0
31	ELIMINATE UNBILLED REVENUE AND GAS COSTS	K300	0	0	0	0	0	0	0
32	OTHER		766,840	390,666	254,039	98,424	23,711	766,840	0
33									
34	TOTAL OTHER ACCUMULATED DEFERRED INCOME TAXES		1,918,101	1,102,744	603,343	185,333	26,681	1,918,101	0

DUKE ENERGY KENTUCKY, INC.
DISTRIBUTION DEMAND ALLOCATED - GAS COST OF SERVICE
CASE NO: 2025-00125
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LINE NO.	WORKING CAPITAL	ALLO	TOTAL DISTRIBUTION DEMAND	RS/RFT RESIDENTIAL	GS/FT SMALL GEN SERV	GS/FT LARGE GEN SERV	INTERUPT TRANS	TOTAL AT ISSUE	ALL OTHER
		Schedule 5.2		3	4	5	6		
1	NET ORIGINAL COST RATE BASE		324,864,047	165,630,778	107,587,929	41,634,469	10,010,871	324,864,047	0
2									
3	WORKING CAPITAL								
4									
5	PLANT MATERIALS & SUPPLIES								
6	GAS ENRICHER LIQUID	K301	0	0	0	0	0	0	0
7	OTHER SUPPLIES	NP29	371,759	189,393	123,156	47,715	11,495	371,759	0
8	TOTAL PLANT MATS. & SUPPLIES		371,759	189,393	123,156	47,715	11,495	371,759	0
9	TOTAL MATERIALS & SUPPLIES		371,759	189,393	123,156	47,715	11,495	371,759	0
10									
11	PREPAYMENTS								
12	INSURANCE GENERAL	OM39	20,780	12,852	6,305	1,569	54	20,780	0
13	EXCISE TAX	OM39	0	0	0	0	0	0	0
14	GAS PURCHASE	K301	0	0	0	0	0	0	0
15	TOTAL PREPAYMENTS		20,780	12,852	6,305	1,569	54	20,780	0
16									
17	AUTO CALC (O&M-GAS COST)/8		0	0	0	0	0	0	0
18	TOTAL WORKING CASH		0	0	0	0	0	0	0
19									
20	MISCELLANEOUS WORKING CAPITAL								
21	GAS STORED UNDERGROUND	K301	0	0	0	0	0	0	0
22	PIPP UNCOLLECTIBLES	K406	0	0	0	0	0	0	0
23	CASH WORKING CAPITAL	OM39	3,309	2,046	1,004	250	9	3,309	0
24	TOTAL MISC WORK CAPITAL		3,309	2,046	1,004	250	9	3,309	0
25									
26	TOTAL WORKING CAPITAL		395,848	204,291	130,465	49,534	11,558	395,848	0
27	PRELIMINARY SUMMARY								
28	TOTAL ACCUMULATED DEFERRED INCOME TAXES		(73,834,798)	(37,610,859)	(24,461,083)	(9,478,771)	(2,284,085)	(73,834,798)	0
29	TOTAL OTHER ACCUMULATED DEFERRED INCOME TAXES		1,918,101	1,102,744	603,343	185,333	26,681	1,918,101	0
30	TOTAL WORKING CAPITAL		395,848	204,291	130,465	49,534	11,558	395,848	0
31	TOTAL RATE BASE ADJUSTMENTS		(71,520,849)	(36,303,824)	(23,727,275)	(9,243,904)	(2,245,846)	(71,520,849)	0
32									
33	RATE BASE CALCULATION								
34	NET GAS PLANT IN SERVICE		396,780,744	202,138,893	131,445,669	50,927,907	12,268,275	396,780,744	0
35	TOTAL RATE BASE ADJUSTMENTS		(71,520,849)	(36,303,824)	(23,727,275)	(9,243,904)	(2,245,846)	(71,520,849)	0
36	TOTAL RATE BASE		325,259,895	165,835,069	107,718,394	41,684,003	10,022,429	325,259,895	0
37									
38	TOTAL RATE OF RETURN ALLOWABLE		0.08011	0.08011	0.08011	0.08011	0.08011	0.08011	0.08011
39	RETURN ON RATE BASE		26,056,570	13,285,047	8,629,321	3,339,305	802,897	26,056,570	0

DUKE ENERGY KENTUCKY, INC.
DISTRIBUTION DEMAND ALLOCATED - GAS COST OF SERVICE
CASE NO: 2025-00125
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LINE NO.	O&M EXPENSES	ALLO	TOTAL DISTRIBUTION DEMAND	RS/RFT RESIDENTIAL	GS/FT SMALL GEN SERV	GS/FT LARGE GEN SERV	INTERUPT TRANS	TOTAL AT ISSUE	ALL OTHER
				3	4	5	6		
1	PRODUCTION O&M								
2	COMMODITY RELATED O&M								
3	ANNUALIZED GAS COST	K301	0	0	0	0	0	0	0
4	OTHER ASSOCIATED COST INCL TRANSMISSION O&M	K300	0	0	0	0	0	0	0
5	TOTAL COMMODITY RELATED		0	0	0	0	0	0	0
6									
7	DEMAND RELATED PROD O&M								
8	ANNUALIZED GAS COST - DEMAND	K301	0	0	0	0	0	0	0
9	TOTAL DEMAND RELATED		0	0	0	0	0	0	0
10									
11	DEMAND RELATED & OTHER PROD O&M								
12	PRODUCTION EXPENSES	K201	0	0	0	0	0	0	0
13	TOTAL DEM REL & OTH PROD O&M		0	0	0	0	0	0	0
14									
15	TOTAL PRODUCTION O&M		0	0	0	0	0	0	0
16									
17	TRANSMISSION O & M								
18	TRANSMISSION O & M								
19	TOTAL TRANSMISSION O & M		0	0	0	0	0	0	0
20									
21	DISTRIBUTION O & M								
22	LOAD DISPATCHING	K203	227,854	118,680	71,113	30,569	7,492	227,854	0
23	MAINS & SERVICES OPER	K667	1,575,093	820,403	491,587	211,314	51,789	1,575,093	0
24	M & R STATION GENERAL	K203	447,166	232,910	139,561	59,992	14,703	447,166	0
25	CUSTOMER INST & OTHER	K415	1,053,352	633,718	278,232	113,583	27,819	1,053,352	0
26	METERS & HOUSE REG	K697	0	0	0	0	0	0	0
27	MAINS	K415	830,848	499,855	219,460	89,590	21,943	830,848	0
28	SERVICES	K403	0	0	0	0	0	0	0
29	SUPV & ENG	D249	0	0	0	0	0	0	0
30	ELIMINATE NON-KY CUSTOMER	K595	(467,478)	0	0	(300,177)	(167,301)	(467,478)	0
31	INTEGRITY MANAGEMENT EXPENSES	K203	0	0	0	0	0	0	0
32	OTHER DISTRIBUTION EXPENSES	K415	2,225,338	1,338,808	587,801	239,958	58,771	2,225,338	0
33	TOTAL DISTRIBUTION O & M		5,892,173	3,644,374	1,787,754	444,829	15,216	5,892,173	0
34									
35	CUSTOMER ACCOUNTING								
36	SUPERVISION & ENGINEERING	K405	0	0	0	0	0	0	0
37	METER READING	K405	0	0	0	0	0	0	0
38	CUSTOMER BILLING & COLLECTIONS	K405	0	0	0	0	0	0	0
39	UNCOLLECTIBLE EXP	K406	0	0	0	0	0	0	0
40	ELIMINATE MISC EXPENSES	K406	0	0	0	0	0	0	0
41	CREDIT CARD FEES	K405	0	0	0	0	0	0	0
42	INTEREST ON CUSTOMER SERVICE DEPOSITS	K405	0	0	0	0	0	0	0
43	ANNUALIZED UNCOLL EXP ON INCR	K406	0	0	0	0	0	0	0
44	TOTAL CUSTOMER ACCT EXPENSE		0	0	0	0	0	0	0

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LINE NO.	O&M EXPENSES	ALLO	TOTAL DISTRIBUTION DEMAND	RS/RFT RESIDENTIAL	GS/FT SMALL GEN SERV	GS/FT LARGE GEN SERV	INTERUPT TRANS	TOTAL AT ISSUE	ALL OTHER
		Schedule 6.1		3	4	5	6		
1	CUSTOMER SERVICE & INFORMATION								
2	TOTAL CUST SERVICE & INFO	K407	0	0	0	0	0	0	0
3	TOTAL CUSTOMER SERV. & INFO.		0	0	0	0	0	0	0
4									
5	SALES								
6	SALES EXPENSE	K408	0	0	0	0	0	0	0
7	TOTAL SALES EXPENSE		0	0	0	0	0	0	0
8									
9	ADMINISTRATIVE & GENERAL								
10	PRODUCTION PLANT DEMAND	P349	0	0	0	0	0	0	0
11	PRODUCTION PLANT COMMODITY	K301	0	0	0	0	0	0	0
12	DISTRIBUTION PLANT	D349	3,272,274	2,023,967	992,841	247,024	8,442	3,272,274	0
13	CUSTOMER ACCOUNTING	CA19	0	0	0	0	0	0	0
14	CUSTOMER SERVICE & INFORMATION	CS19	0	0	0	0	0	0	0
15	SALES	SE19	0	0	0	0	0	0	0
16	TOT ADMIN & GEN LESS REG EXP		3,272,274	2,023,967	992,841	247,024	8,442	3,272,274	0
17	AMORTIZATION RATE CASE EXPENSE	AG39	126,896	78,488	38,502	9,579	327	126,896	0
18	INCENTIVE COMPENSATION	AG39	(281,739)	(174,262)	(85,482)	(21,268)	(727)	(281,739)	0
19	ELIMINATE MISCELLANEOUS EXPENSES	AG39	(123,009)	(76,084)	(37,322)	(9,286)	(317)	(123,009)	0
20	ELIMINATE NON-JURISDICTIONAL EXPENSES	NP29	0	0	0	0	0	0	0
21	AMORTIZATION OF DEFERRED EXP	AG39	20,251	12,526	6,144	1,529	52	20,251	0
22	STATE REG COMMISSION EXPENSES	AG39	0	0	0	0	0	0	0
23	STATE REG COM EXP ANN ADJ.	AG39	0	0	0	0	0	0	0
24	AMORTIZE CAMERA WORK	AG39	0	0	0	0	0	0	0
25	ELIMINATE MERGER EXPENSE	AG39	0	0	0	0	0	0	0
26	SMART GRID AMORTIZATION ADJUSTMENT	K413	0	0	0	0	0	0	0
27	AMORTIZE 2011 SMART GRID DEFERRED O&M	K413	0	0	0	0	0	0	0
28	INCREASED MEDICAL COSTS	AG39	0	0	0	0	0	0	0
29	AMORTIZE GAS FURNACE PROGRAM	NP29	0	0	0	0	0	0	0
30	AMORTIZATION OF MGP DEFERRED EXP	NP29	0	0	0	0	0	0	0
31	TOTAL ADMIN. & GENERAL		3,014,673	1,864,635	914,683	227,578	7,777	3,014,673	0
32									
33	TOTAL O & M EXPENSE		8,906,846	5,509,009	2,702,437	672,407	22,993	8,906,846	0

DUKE ENERGY KENTUCKY, INC.
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CASE NO: 2025-00125
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LINE NO.	DEPRECIATION EXPENSE	ALLO	TOTAL DISTRIBUTION DEMAND	RS/RFT RESIDENTIAL	GS/FT SMALL GEN SERV	GS/FT LARGE GEN SERV	INTERUPT TRANS	TOTAL AT ISSUE	ALL OTHER
		Schedule 7		3	4	5	6		
1	PRODUCTION DEPRECIATION								
2	PRODUCTION DEPRECIATION	P229	0	0	0	0	0	0	0
3	TOTAL PRODUCTION DEPREC EXP.		0	0	0	0	0	0	0
4									
5	TRANSMISSION DEPRECIATION								
6	TOTAL TRANSMISSION DEP. EXP.		0	0	0	0	0	0	0
7									
8	DISTRIBUTION DEPRECIATION								
9	DISTRIBUTION DEPRECIATION	D249	12,222,448	6,178,326	4,061,397	1,592,218	390,507	12,222,448	0
10	TOTAL DIST. DEPREC EXP.		12,222,448	6,178,326	4,061,397	1,592,218	390,507	12,222,448	0
11									
12	GENERAL DEPRECIATION								
13	GENERAL DEPRECIATION	G229	2,532,325	1,566,294	768,333	191,165	6,533	2,532,325	0
14	TOTAL GENERAL DEPREC EXP.		2,532,325	1,566,294	768,333	191,165	6,533	2,532,325	0
15									
16	COMMON AND OTHER DEPRECIATION								
17	COMMON DEPRECIATION	C229	149,967	92,758	45,501	11,321	387	149,967	0
18	TOTAL COM & OTHER DEPREC EXP.		149,967	92,758	45,501	11,321	387	149,967	0
19									
20									
21	TOTAL DEPRECIATION EXPENSE		14,904,740	7,837,378	4,875,231	1,794,704	397,427	14,904,740	0

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LINE NO.	OTHER TAXES & MISC EXPENSES	ALLO	TOTAL DISTRIBUTION DEMAND	RS/RFT RESIDENTIAL	GS/FT SMALL GEN SERV	GS/FT LARGE GEN SERV	INTERUPT TRANS	TOTAL AT ISSUE	ALL OTHER
		Schedule 8		3	4	5	6		
1	TAXES OTHER THAN INC & REV								
2	REAL ESTATE & PROPERTY TAX								
3	REAL ESTATE & PROPERTY TAX	NP29	2,812,228	1,432,690	931,635	360,949	86,954	2,812,228	0
4	ANNUALIZE PROPERTY TAX	NP29	0	0	0	0	0	0	0
5	TOTAL REAL ESTATE & PROPERTY TAX		2,812,228	1,432,690	931,635	360,949	86,954	2,812,228	0
6									
7	MISCELLANEOUS TAXES								
8	PAYROLL	AG39	210,203	130,015	63,778	15,868	542	210,203	0
9	UNEMPLOYMENT COMPENSATION	AG39	0	0	0	0	0	0	0
10	OHIO EXCISE TAX	OM39	0	0	0	0	0	0	0
11	STATE TAX RIDER	OM39	0	0	0	0	0	0	0
12	TOTAL MISCELLANEOUS TAXES		210,203	130,015	63,778	15,868	542	210,203	0
13									
14	MISCELLANEOUS EXPENSES								
15	PSC MAINT. EXP ON INCREASE	AG39	16,715	10,339	5,071	1,262	43	16,715	0
16	RESERVED FOR FUTURE USE	AG39	0	0	0	0	0	0	0
17	TOTAL MISCELLANEOUS EXPENSES		16,715	10,339	5,071	1,262	43	16,715	0
18									
19	TOTAL OTHER TAX & MISC EXPENSE		3,039,146	1,573,044	1,000,484	378,079	87,539	3,039,146	0
20									
21	PRELIMINARY SUMMARY								
22	TOTAL O&M EXPENSE		8,906,846	5,509,009	2,702,437	672,407	22,993	8,906,846	0
23	TOTAL DEPRECIATION EXPENSE		14,904,740	7,837,378	4,875,231	1,794,704	397,427	14,904,740	0
24	TOTAL OTHER TAX & MISC EXPENSE		3,039,146	1,573,044	1,000,484	378,079	87,539	3,039,146	0
25	TOTAL OPER EXP EXCL INCOME & REV TAX		26,850,732	14,919,431	8,578,152	2,845,190	507,959	26,850,732	0

DUKE ENERGY KENTUCKY, INC.
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LINE NO.	FEDERAL INCOME TAX BASED ON RETURN	ALLO	TOTAL DISTRIBUTION DEMAND	RS/RFT RESIDENTIAL	GS/FT SMALL GEN SERV	GS/FT LARGE GEN SERV	INTERUPT TRANS	TOTAL AT ISSUE	ALL OTHER
	Schedule 9			3	4	5	6		
1	FEDERAL INCOME TAX DEDUCTIONS								
2	AUTOMATIC INTEREST CALCULATION								
3	AUTO PROC INTEREST DED	RB99	7,644,718	3,897,659	2,531,778	979,747	235,534	7,644,718	0
4	TOTAL INTEREST EXPENSE		7,644,718	3,897,659	2,531,778	979,747	235,534	7,644,718	0
5									
6	OTHER DEDUCTIONS								
7	DEPREC EXCESS TAX-BOOK	DE49	(1,213,952)	(638,344)	(397,072)	(146,172)	(32,364)	(1,213,952)	0
8	PERMANENT DIFFERENCES	AG39	110,193	68,157	33,434	8,318	284	110,193	0
9	TEMPORARY DIFFERENCES	DE49	3,156,426	1,659,776	1,032,435	380,065	84,150	3,156,426	0
10	TOTAL OTHER DEDUCTIONS		2,052,667	1,089,589	668,797	242,211	52,070	2,052,667	0
11									
12	NET DEDUCTIONS AND ADDITIONS		9,697,385	4,987,248	3,200,575	1,221,958	287,604	9,697,385	0
13									
14	FED DEFERRED INCOME TAX (410 & 411)								
15	DEFERRED INCOME TAXES - NET	OM39	72,869	45,071	22,109	5,501	188	72,869	0
16	AMORT OF DEFERRED OTHER COST	AG39	0	0	0	0	0	0	0
17	DIT ADJUSTMENT - S/L DEPRECIATION	DE49	0	0	0	0	0	0	0
18	DIT ADJUSTMENT - ARAM	K201	0	0	0	0	0	0	0
19	DIT ADJUSTMENT - AMORT OF EXCESS DEF TAXES	AG39	(284,710)	(176,098)	(86,384)	(21,493)	(735)	(284,710)	0
20	TOTAL FED DEF IT (410 & 411)		(211,841)	(131,027)	(64,275)	(15,992)	(547)	(211,841)	0
21									
22	AMORT INV TAX CREDIT								
23	AMORTIZE ITC	NP29	0	0	0	0	0	0	0
24	TOTAL AMORTIZED ITC		0	0	0	0	0	0	0
25									
26	TEST YEAR INV TAX CREDIT								
27	PROV INVEST TAX CREDIT	NP29	0	0	0	0	0	0	0
28	TEST YEAR INV TAX CREDIT		0	0	0	0	0	0	0
29									
30	PRELIMINARY SUMMARY								
31	TOTAL FED DEF IT (410 & 411)		(211,841)	(131,027)	(64,275)	(15,992)	(547)	(211,841)	0
32	TOTAL AMORTIZED ITC		0	0	0	0	0	0	0
33	TOTAL FEDERAL TAX ADJUSTMENTS		(211,841)	(131,027)	(64,275)	(15,992)	(547)	(211,841)	0
34									
35	FEDERAL INCOME TAX COMPUTATION								
36	RETURN ON RATE BASE		26,056,570	13,285,047	8,629,321	3,339,305	802,897	26,056,570	0
37	NET DEDUCTIONS AND ADDITIONS		(9,697,385)	(4,987,248)	(3,200,575)	(1,221,958)	(287,604)	(9,697,385)	0
38	TOTAL STATE PROV DEF IT (410 & 411)		3,034	1,546	1,005	389	94	3,034	0
39	TOTAL FEDERAL TAX ADJUSTMENTS		(211,841)	(131,027)	(64,275)	(15,992)	(547)	(211,841)	0
40	BASE FOR FIT COMPUATION		16,150,378	8,168,318	5,365,476	2,101,744	514,840	16,150,378	0
41									
42	FIT FACTOR K190/(1-K190)		0.26582	0.26582	0.26582	0.26582	0.26582		0.26582
43	PRELIM FED INCOME TAX		4,293,138	2,171,325	1,426,266	558,691	136,856	4,293,138	0
44	TOTAL FEDERAL TAX ADJUSTMENTS		(211,841)	(131,027)	(64,275)	(15,992)	(547)	(211,841)	0
45	NET FED INCOME TAX ALLOWABLE		4,081,297	2,040,298	1,361,991	542,699	136,309	4,081,297	0
46									
47	INCOME TAX BASED ON RETURN								
48	FEDERAL INCOME TAX PAYABLE								
49	PRELIM FEDERAL INCOME TAX		4,293,138	2,171,325	1,426,266	558,691	136,856	4,293,138	0
50	TEST YEAR INV TAX CREDIT		0	0	0	0	0	0	0
51	NET FED INCOME TAX PAYABLE		4,293,138	2,171,325	1,426,266	558,691	136,856	4,293,138	0
52									
53	COMPOSITE TAX RATE		0.24925	0.24925	0.24925	0.2492512	0.24925		0.24925

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LINE NO.	COST OF SERVICE COMPUTATION	ALLO	TOTAL DISTRIBUTION DEMAND	RS/RFT RESIDENTIAL	GS/FT SMALL GEN SERV	GS/FT LARGE GEN SERV	INTERUPT TRANS	TOTAL AT ISSUE	ALL OTHER
		Schedule 10		3	4	5	6		
1	OTHER OPERATING REVENUES								
2	MISC SERVICE REVENUE	K401	0	0	0	0	0	0	0
3	INTERDEPARTMENTAL	AG39	0	0	0	0	0	0	0
4	OTH MISC REVENUE	K401	0	0	0	0	0	0	0
5	RENTS	D249	0	0	0	0	0	0	0
6	IT TRANSPORT SPECIAL CONTRACTS	AG39	276,152	170,806	83,787	20,847	712	276,152	0
7	TOTAL OTHER OPERATING REVS		276,152	170,806	83,787	20,847	712	276,152	0
8									
9	COST OF SERVICE COMPUTATION								
10	TOTAL OP EXP EXC INC & REV TAX		26,850,732	14,919,431	8,578,152	2,845,190	507,959	26,850,732	0
11	RETURN ON RATE BASE		26,056,570	13,285,047	8,629,321	3,339,305	802,897	26,056,570	0
12	NET FED INCOME TAX ALLOWABLE		4,081,297	2,040,298	1,361,991	542,699	136,309	4,081,297	0
13	TOTAL OTHER OPERATING REVENUES		(276,152)	(170,806)	(83,787)	(20,847)	(712)	(276,152)	0
14	SUBTOTAL B		56,712,447	30,073,970	18,485,677	6,706,347	1,446,453	56,712,447	0
15									
16	TOTAL OTHER OPERATING REVENUES		276,152	170,806	83,787	20,847	712	276,152	0
17	LESS: REVS EXCL FROM REV TAX CALC		0	0	0	0	0	0	0
18	OTHER OPERATING REVS TO BE TAXED		276,152	170,806	83,787	20,847	712	276,152	0
19									
20	REVENUE TAX FACTOR		0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
21	REVENUE TAX ON OTHER OPER. REVS		0	0	0	0	0	0	0
22	REVENUE TAX ON COST OF SERVICE		0	0	0	0	0	0	0
23	TOTAL REVENUE TAX		0	0	0	0	0	0	0
24	TOTAL GAS COST OF SERVICE		56,712,447	30,073,970	18,485,677	6,706,347	1,446,453	56,712,447	0
25									
26	PROPOSED REVENUES		57,041,921	37,413,132	16,384,583	2,550,624	693,582	57,041,921	0
27	TOTAL GAS COST OF SERVICE		(56,712,447)	(30,073,970)	(18,485,677)	(6,706,347)	(1,446,453)	(56,712,447)	0
28	EXCESS REVENUES		329,474	7,339,162	(2,101,094)	(4,155,723)	(752,871)	329,474	0
29	COMPOSITE TAX RATE		0.24925	0.24925	0.24925	0.24925	0.24925	0.24925	0.24925
30	EXCESS TAX		82,121	1,829,291	(523,698)	(1,035,819)	(187,653)	82,121	0
31	EXCESS RETURN		247,353	5,509,871	(1,577,396)	(3,119,904)	(565,218)	247,353	0

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WITNESS RESPONSIBLE:
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DUKE ENERGY KENTUCKY, INC.
DISTRIBUTION DEMAND ALLOCATED - GAS COST OF SERVICE
CASE NO: 2025-00125
DATA: 12 MONTH FORECASTED PERIOD
TYPE OF FILING: "X" ORIGINAL UPDATED REVISED

FR-16(7)(v)-5
WITNESS RESPONSIBLE:
DOUGLAS J. HEITKAMP
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LINE NO.	ALLOCATORS	SOURCE	ALLO	TOTAL DISTRIBUTION DEMAND	RS RESIDENTIAL	GS/FT SMALL GEN SERV	GS/FT LARGE GEN SERV	INTERUPT TRANS	TOTAL AT ISSUE	ALL OTHER
		Schedule 12	1	2	3	4	5	6		
1	DEMAND ENERGY & SPEC. ASSIGN									
2	FIRM MCF SALES	External		11,132,518	5,248,860	3,144,133	2,739,525	0	11,132,518	0
3	RATIO TO TOTAL GAS		K201	1.00000	0.47149	0.28243	0.24608	0.00000	1.00000	0.00000
4	AVERAGE & EXCESS INCL IT (PK & AVG)	External		100.00000	52.08600	31.21000	13.41600	3.28800	100.00000	0.00000
5	RATIO TO TOTAL GAS		K203	1.00000	0.52086	0.31210	0.13416	0.03288	1.00000	0.00000
6	AVERAGE & EXCESS EXCL IT (PK & AVG)	External		100.00000	53.93000	32.31400	13.75600	0.00000	100.00000	0.00000
7	RATIO TO TOTAL GAS		K205	1.00000	0.53930	0.32314	0.13756	0.00000	1.00000	0.00000
8	TOTAL ANNUAL MCF THROUGHPUT	External		12,659,370	5,248,860	3,144,133	2,739,525	1,526,852	12,659,370	0
9	RATIO TO TOTAL GAS		K300	1.00000	0.41463	0.24836	0.21640	0.12061	1.00000	0.00000
10	PURCHASED MCF SALES	External		8,392,993	5,248,860	3,144,133	0	0	8,392,993	0
11	RATIO TO TOTAL GAS		K301	1.00000	0.62539	0.37461	0.00000	0.00000	1.00000	0.00000
12	TOTAL CUSTOMERS	External		105,849	98,278	7,417	135	19	105,849	0
13	RATIO TO TOTAL GAS		K401	1.00000	0.92847	0.07007	0.00128	0.00018	1.00000	0.00000
14	W'TD CUSTOMERS - SERVICES	External		113,973	98,278	15,166	332	197	113,973	0
15	RATIO TO TOTAL GAS		K403	1.00000	0.86229	0.13307	0.00291	0.00173	1.00000	0.00000
16	CUST ACCTG EXPENSE	External		2,826,619	2,624,441	198,065	3,605	507	2,826,619	0
17	RATIO TO TOTAL GAS		K405	1.00000	0.92847	0.07007	0.00128	0.00018	1.00000	0.00000
18	UNCOLLECTIBLE EXP	External		1,575,392	1,462,710	110,390	2,009	283	1,575,392	0
19	RATIO TO TOTAL GAS		K406	1.00000	0.92847	0.07007	0.00128	0.00018	1.00000	0.00000
20	CUST SERVICE & INFORMATION EXP	External		183,379	170,263	12,850	234	33	183,379	0
21	RATIO TO TOTAL GAS		K407	1.00000	0.92847	0.07007	0.00128	0.00018	1.00000	0.00000
22	CUSTOMER SALES EXPENSE	External		19	18	1	0	0	19	0
23	RATIO TO TOTAL GAS		K408	1.00000	0.94737	0.05263	0.00000	0.00000	1.00000	0.00000
24	METER COSTS	External		14,947,004	10,371,473	3,834,761	655,485	85,285	14,947,003.60	0
25	RATIO TO TOTAL GAS		K413	1.00000	0.69388	0.25656	0.04385	0.00571	1.00000	0.00000
26	CUSTOMER / DEMAND	External		100.000	60.162	26.414	10.783	2.641	100.000	0.000
27	RATIO TO TOTAL GAS		K415	1.00000	0.60162	0.26414	0.10783	0.02641	1.00000	0.00000
28	WEIGHTED CUST - REGULATORS	External		164,635	98,278	64,568	1,568	221	164,635	0
29	RATIO TO TOTAL GAS		K417	1.00000	0.59695	0.39219	0.00952	0.00134	1.00000	0.00000
30	LARGE CUSTOMERS	External		154	0	0	135	19	154	0
31	RATIO TO TOTAL GAS		K431	1.00000	0.00000	0.00000	0.87662	0.12338	1.00000	0.00000
32	GS INDUST, FT & IT TRANSP	External		4,266,377	0	0	2,739,525	1,526,852	4,266,377	0
33	RATIO TO TOTAL GAS		K595	1.00000	0.00000	0.00000	0.64212	0.35788	1.00000	0.00000
34	ASSIGN 100% TO GS OTHER	External		1	0	1	0	0	1	0
35	RATIO TO TOTAL GAS		K597	1.00000	0.00000	1.00000	0.00000	0.00000	1.00000	0.00000
36	ASSIGN 100% TO RS/RFT			1	1	0	0	0	1	0
37	RATIO TO TOTAL GAS		K903	1.00000	1.00000	0.00000	0.00000	0.00000	1.00000	0.00000
38										
39	PRESENT REVENUES	K901	R600	48,457,116	31,650,646	13,674,571	2,470,478	661,421	48,457,116	0
40	PROPOSED REVENUES	K902	R602	57,041,921	37,413,132	16,384,583	2,550,624	693,582	57,041,921	0

DUKE ENERGY KENTUCKY, INC.
DISTRIBUTION DEMAND ALLOCATED - GAS COST OF SERVICE
CASE NO: 2025-00125
DATA: 12 MONTH FORECASTED PERIOD
TYPE OF FILING: "X" ORIGINAL UPDATED REVISED

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WITNESS RESPONSIBLE:
DOUGLAS J. HEITKAMP
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LINE NO.	ALLOCATORS	SOURCE	ALLO	TOTAL DISTRIBUTION DEMAND	RS RESIDENTIAL	GS GEN SERV	GS/FT LARGE GEN SERV	INTERUPT TRANS	TOTAL AT ISSUE	ALL OTHER
	Schedule 12.1		1	2	3	4	5	6		
1	COMBINATION MAINS & SERVICES	Internal		283,144,669	147,478,733	88,369,451	37,986,688	9,309,797	283,144,669	0
2	RATIO TO TOTAL GAS		K667	1.00000	0.52086	0.31210	0.13416	0.03288	1.00000	0.00000
3	COMBINATION METERS & HOUSE REGULATORS	Internal		0	0	0	0	0	0	0
4	RATIO TO TOTAL GAS		K697	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
5	PRESENT REVENUES	Internal		144,124,104	94,137,279	40,671,741	7,347,846	1,967,238	144,124,104	0
6	RATIO TO TOTAL GAS		K901	1.00000	0.65317	0.28220	0.05098	0.01365	1.00000	0.00000
7	PROPOSED REVENUES	Internal		169,657,554	111,276,416	48,732,025	7,586,220	2,062,893	169,657,554	0
8	RATIO TO TOTAL GAS		K902	1.00000	0.65589	0.28724	0.04471	0.01216	1.00000	0.00000
9										
10	<u>SPECIAL ALLOCATOR INFO FOR K667</u>									
11	MAINS - (2761, 2762, 2763, 2765) - Gross Plant			394,406,167	205,430,396	123,094,165	52,913,531	12,968,075	394,406,167	0
12	SERVICES - (2801, 2802, 2803) - Gross Plant			0	0	0	0	0	0	0
13	MAINS - (2761, 2762, 2763, 2765) - Accum Reserve			(111,261,498)	(57,951,663)	(34,724,714)	(14,926,843)	(3,658,278)	(111,261,498)	0
14	SERVICES - (2801, 2802, 2803) - Accum Reserve			0	0	0	0	0	0	0
15	TOTAL K667			283,144,669	147,478,733	88,369,451	37,986,688	9,309,797	283,144,669	0
16										
17	<u>SPECIAL ALLOCATOR INFO FOR K697</u>									
18	MTRS & MTR INST (2810, 2811, 2820, 2821) - Gross Plant			0	0	0	0	0	0	0
19	HOUSE REG & INSTALL (2830, 2840) - Gross Plant			0	0	0	0	0	0	0
20	MTRS & MTR INST (2810, 2811, 2820, 2821) - Accum Reserve			0	0	0	0	0	0	0
21	HOUSE REG & INSTALL (2830, 2840) - Accum Reserve			0	0	0	0	0	0	0
22	TOTAL K697			0	0	0	0	0	0	0
23										
24	WEIGHTED RATIOS									
25	GROSS GAS PLANT IN SERVICE									
26	WTD GROSS PROD PLANT RATIOS	Internal	P129	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
27	WTD GROSS DIST PLANT RATIOS	Internal	D149	1.00000	0.52016	0.31187	0.13472	0.03325	1.00000	0.00000
28	WTD GROSS PTD PLT RATIOS	Internal	PD29	1.00000	0.52016	0.31187	0.13472	0.03325	1.00000	0.00000
29	WTD GROSS G & I PLT RATIOS	Internal	G129	1.00000	0.61852	0.30341	0.07549	0.00258	1.00000	0.00000
30	WTD GROSS C & O PLANT RATIOS	Internal	C129	1.00000	0.61852	0.30341	0.07549	0.00258	1.00000	0.00000
31	WTD GROSS PLANT RATIOS	Internal	GP19	1.00000	0.52530	0.31143	0.13162	0.03165	1.00000	0.00000
32	WTD DISTR ACCUM RESERVE	Internal	D199	1.00000	0.57072	0.24149	0.15006	0.03773	1.00000	0.00000
33	WTD TOTAL DEPRC RES RATIOS	Internal	DR19	1.00000	0.57585	0.24814	0.14205	0.03396	1.00000	0.00000
34										
35	NET GAS PLANT									
36	WTD NET PROD PLANT RATIOS	Internal	P229	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
37	WTD NET DIST PLANT RATIOS	Internal	D249	1.00000	0.50549	0.33229	0.13027	0.03195	1.00000	0.00000
38	WTD NET G & I PLT RATIOS	Internal	G229	1.00000	0.61852	0.30341	0.07549	0.00258	1.00000	0.00000
39	WTD NET C & O PLANT RATIOS	Internal	C229	1.00000	0.61852	0.30341	0.07549	0.00258	1.00000	0.00000
40	WTD NET PLANT RATIOS	Internal	NP29	1.00000	0.50945	0.33128	0.12835	0.03092	1.00000	0.00000
41										
42	WORKING CAPITAL									
43	WTD MATERIAL & SUPPLY RATIOS	Internal	W669	1.00000	0.50945	0.33128	0.12835	0.03092	1.00000	0.00000
44	WTD PREPAYMENTS RATIOS	Internal	W689	1.00000	0.61847	0.30342	0.07551	0.00260	1.00000	0.00000
45	WTD TOTAL WORKING CASH RATIOS	Internal	W729	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	1.00000
46	WTD TOTAL MISC WRKNG CAP RATIO	Internal	W749	1.00000	0.61832	0.30341	0.07555	0.00272	1.00000	0.00000
47	WTD TOTAL WRKNG CAP RATIOS	Internal	WC79	1.00000	0.51609	0.32958	0.12513	0.02920	1.00000	0.00000

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WITNESS RESPONSIBLE:
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LINE NO.	ALLOCATORS	SOURCE	ALLO	TOTAL DISTRIBUTION DEMAND	RS RESIDENTIAL	GS GEN SERV	FT-L FIRM TRANS	INTERUPT TRANS	TOTAL AT ISSUE	ALL OTHER
		Schedule 12.2	1	2	3	4	5	6		
1	RATE BASE									
2	WTD NET OCRB RATIOS	Internal	RB29	1.00000	0.50984	0.33118	0.12816	0.03082	1.00000	0.00000
3	WTD TOTAL RATE BASE RATIOS	Internal	RB99	1.00000	0.50985	0.33118	0.12816	0.03081	1.00000	0.00000
4	WTD CWIP RATIO	Internal	CW29	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
5										
6	WEIGHTED O & M EXPENSE RATIOS									
7	WTD PROD COMMODITY EXP RATIOS	Internal	P349	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
8	WTD PROD O&M EXP RATIOS	Internal	P459	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
9	WTD DIST O&M EXP RATIOS	Internal	D349	1.00000	0.61852	0.30341	0.07549	0.00258	1.00000	0.00000
10	WTD CUST ACCT EXP RATIOS	Internal	CA19	1.00000	1.00000	0.00000	0.00000	0.00000	1.00000	0.00000
11	WTD CUST SERV & INFO EXP RATIOS	Internal	CS19	1.00000	1.00000	0.00000	0.00000	0.00000	1.00000	0.00000
12	WTD SALES EXP RATIOS	Internal	SE19	1.00000	1.00000	0.00000	0.00000	0.00000	1.00000	0.00000
13	WTD A&G EXP RATIOS	Internal	AG39	1.00000	0.61852	0.30341	0.07549	0.00258	1.00000	0.00000
14	WTD O&M EXP RATIOS	Internal	OM39	1.00000	0.61852	0.30341	0.07549	0.00258	1.00000	0.00000
15										
16	DEPRECIATION EXPENSES									
17	WTD PRODUCTION DEPREC RATIOS	Internal	P489	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
18	WTD DIST DEPREC RATIOS	Internal	D489	1.00000	0.50549	0.33229	0.13027	0.03195	1.00000	0.00000
19	WTD GENERAL DEPREC EXP RATIOS	Internal	G489	1.00000	0.61852	0.30341	0.07549	0.00258	1.00000	0.00000
20	WTD COM & OTHER DEP EXP RATIOS	Internal	C489	1.00000	0.61852	0.30341	0.07549	0.00258	1.00000	0.00000
21	WTD TOT DEPREC EXP RATIOS	Internal	DE49	1.00000	0.52584	0.32709	0.12041	0.02666	1.00000	0.00000
22										
23	OTHER TAXES & MISC EXPENSES									
24	WTD R. E. & PROP TAX RATIOS	Internal	L529	1.00000	0.50945	0.33128	0.12835	0.03092	1.00000	0.00000
25	WTD MISC TAX RATIOS	Internal	L589	1.00000	0.61852	0.30341	0.07549	0.00258	1.00000	0.00000
26	WTD OTHER TAX RATIOS	Internal	L599	1.00000	0.51760	0.32920	0.12440	0.02880	1.00000	0.00000
27	WTD OP EXP EX IT & REV RATIOS	Internal	OP69	1.00000	0.55564	0.31948	0.10596	0.01892	1.00000	0.00000
28										
29	TOTAL COST OF SERVICE									
30	WTD TOTAL COST OF SERVICE	Internal	CS09	1.00000	0.53029	0.32595	0.11825	0.02551	1.00000	0.00000

DUKE ENERGY KENTUCKY, INC.
DISTRIBUTION CUSTOMER ALLOCATED - GAS COST OF SERVICE
CASE NO: 2025-00125
DATA: 12 MONTH FORECASTED PERIOD
TYPE OF FILING: "X" ORIGINAL UPDATED REVISED

FR-16(7)(v)-6
WITNESS RESPONSIBLE:
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LINE NO.	SUMMARY OF RESULTS	ALLO	TOTAL DISTRIBUTION CUSTOMER	RS RESIDENTIAL	GS GEN SERV	FT-L FIRM TRANS	INTERUPT TRANS	TOTAL AT ISSUE	ALL OTHER
	Schedule 1			3	4	5	6		
1	NET INCOME COMPUTATION								
2	GROSS GAS PLANT IN SERVICE		398,639,965	336,640,112	58,045,891	3,152,939	801,023	398,639,965	0
3	TOTAL DEPRECIATION RESERVE		(125,633,149)	(106,234,101)	(18,280,630)	(875,718)	(242,700)	(125,633,149)	0
4	TOTAL RATE BASE ADJUSTMENTS		(48,757,728)	(41,127,629)	(7,132,349)	(399,463)	(98,287)	(48,757,728)	0
5	TOTAL RATE BASE		224,249,088	189,278,382	32,632,912	1,877,758	460,036	224,249,088	0
6									
7	OPERATING EXPENSES								
8	TOTAL O&M EXPENSE		11,393,757	9,938,748	1,289,332	133,801	31,876	11,393,757	0
9	TOTAL DEPRECIATION EXPENSE		11,515,289	9,794,011	1,589,204	106,241	25,833	11,515,289	0
10	TOTAL OTHER TAX & MISC EXPENSE		2,218,729	1,880,155	314,255	19,540	4,779	2,218,729	0
11	TOTAL OP EXP EXCLUDING INC & REV TAX		25,127,775	21,612,914	3,192,791	259,582	62,488	25,127,775	0
12	NET FED INCOME TAX EXP ALLOWABLE		2,606,640	2,187,789	393,758	20,125	4,969	2,606,641	(1)
13	NET STATE INCOME TAX EXP ALLOWABLE		716,487	603,405	105,834	5,818	1,430	716,487	0
14	TOTAL OPERATING EXPENSE		28,450,902	24,404,108	3,692,383	285,525	68,887	28,450,903	(1)
15									
16	RETURN ON RATE BASE		17,964,594	15,163,091	2,614,223	150,427	36,853	17,964,594	0
17	TOTAL OTHER OPERATING REVENUES		(755,666)	(681,745)	(68,193)	(4,666)	(1,062)	(755,666)	0
18	TOTAL GAS COST OF SERVICE		45,659,830	38,885,454	6,238,413	431,286	104,678	45,659,831	(1)

DUKE ENERGY KENTUCKY, INC.
DISTRIBUTION CUSTOMER ALLOCATED - GAS COST OF SERVICE
CASE NO: 2025-00125
DATA: 12 MONTH FORECASTED PERIOD
TYPE OF FILING: "X" ORIGINAL UPDATED REVISED

FR-16(7)(v)-6
WITNESS RESPONSIBLE:
DOUGLAS J. HEITKAMP
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LINE NO.	GROSS GAS PLANT IN SERVICE	ALLO	TOTAL DISTRIBUTION CUSTOMER	RS RESIDENTIAL	GS GEN SERV	FT-L FIRM TRANS	INTERUPT TRANS	TOTAL AT ISSUE	ALL OTHER
	Schedule 2			3	4	5	6		
1	PRODUCTION PLANT								
2	PRODUCTION PLANT	K205	0	0	0	0	0	0	0
3	GAS PRODUCTION -CPMPL NOT CLASS	K205	0	0	0	0	0	0	0
4	PRODUCTION PLANT IN SERVICE		0	0	0	0	0	0	0
5									
6	TRANSMISSION PLANT								
7	TRANSMISSION PLANT								
8	TRANSMISSION PLANT IN SERVICE		0	0	0	0	0	0	0
9									
10	TOTAL PROD & TRANS PLANT		0	0	0	0	0	0	0
11									
12	DISTRIBUTION PLANT								
13	SYSTEM M&R - (2780, 2781)	K203	0	0	0	0	0	0	0
14	DIST REG EQUIP & CITY GATE M&R- (2782, 2790)	K203	0	0	0	0	0	0	0
15	LARGE IND M&R - (2850, 2851)	K595	0	0	0	0	0	0	0
16	MAINS - (2761, 2762, 2763, 2765)	K401	53,782,659	49,935,585	3,768,551	68,842	9,681	53,782,659	0
17	SERVICES - (2801, 2802, 2803)	K403	254,604,525	219,542,936	33,880,224	740,899	440,466	254,604,525	0
18	MTRS & MTR INST (2810, 2811, 2820, 2821)	K413	40,779,942	28,296,387	10,462,502	1,788,200	232,853	40,779,942	0
19	LAND, R OF W, STRUCT & IMPROV	K203	0	0	0	0	0	0	0
20	HOUSE REG & INSTALL (2830, 2840)	K417	15,412,723	9,200,625	6,044,716	146,729	20,653	15,412,723	0
21	STREET LIGHTING EQUIPMENT & OTH	K597	0	0	0	0	0	0	0
22	ASSET RETIREMENT COST FOR DISTRIBUTION PLANT	K203	0	0	0	0	0	0	0
23	DISTRIBUTION PLANT IN SERVICE		364,579,849	306,975,533	54,155,993	2,744,670	703,653	364,579,849	0
24									
25	TOTAL TRANS & DIST PLANT		364,579,849	306,975,533	54,155,993	2,744,670	703,653	364,579,849	0
26	TOTAL GROSS PTD PLANT		364,579,849	306,975,533	54,155,993	2,744,670	703,653	364,579,849	0
27									
28	GENERAL & INTANGIBLE PLANT								
29	PRODUCTION PLANT	K201	0	0	0	0	0	0	0
30	PRODUCTION PLANT COMMODITY	P349	0	0	0	0	0	0	0
31	DISTRIBUTION PLANT	D349	11,213,881	8,889,917	1,953,458	297,616	72,890	11,213,881	0
32	CUSTOMER ACCOUNTING	CA19	11,313,346	10,504,103	792,726	14,481	2,036	11,313,346	0
33	CUSTOMER SERVICE & INFORMATION	CS19	3,929,181	3,648,127	275,318	5,029	707	3,929,181	0
34	SALES	SE19	0	0	0	0	0	0	0
35	GEN & INTANG PLANT IN SERVICE		26,456,408	23,042,147	3,021,502	317,126	75,633	26,456,408	0
36									
37	COMMON & OTHER PLANT								
38	PRODUCTION PLANT	K201	0	0	0	0	0	0	0
39	PRODUCTION PLANT COMMODITY	P349	0	0	0	0	0	0	0
40	DISTRIBUTION PLANT	D349	3,222,927	2,555,008	561,434	85,536	20,949	3,222,927	0
41	CUSTOMER ACCOUNTING	CA19	3,251,514	3,018,933	227,834	4,162	585	3,251,514	0
42	CUSTOMER SERVICE & INFORMATION	CS19	1,129,267	1,048,491	79,128	1,445	203	1,129,267	0
43	SALES	SE19	0	0	0	0	0	0	0
44	COMMON & OTHER PLANT IN SERVICE		7,603,708	6,622,432	868,396	91,143	21,737	7,603,708	0
45									
46	GROSS GAS PLANT IN SERVICE		398,639,965	336,640,112	58,045,891	3,152,939	801,023	398,639,965	0

DUKE ENERGY KENTUCKY, INC.
DISTRIBUTION CUSTOMER ALLOCATED - GAS COST OF SERVICE
CASE NO: 2025-00125
DATA: 12 MONTH FORECASTED PERIOD
TYPE OF FILING: "X" ORIGINAL UPDATED REVISED

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LINE NO.	DEPRECIATION RESERVE	ALLO	TOTAL DISTRIBUTION CUSTOMER	RS RESIDENTIAL	GS GEN SERV	FT-L FIRM TRANS	INTERUPT TRANS	TOTAL AT ISSUE	ALL OTHER
				3	4	5	6		
1	PRODUCTION PLANT								
2	PRODUCTION PLANT	K205	0	0	0	0	0	0	0
3	TOTAL PROD DEPREC RESERVE		0	0	0	0	0	0	0
4									
5	TRANSMISSION PLANT								
6	TRANSMISSION PLANT								
7	TOTAL TRANS DEPREC RESERVE		0	0	0	0	0	0	0
8									
9	DISTRIBUTION PLANT								
10	SYSTEM M&R - (2780, 2781)	K203	0	0	0	0	0	0	0
11	DIST REG EQUIP & CITY GATE M&R- (2782, 2790)	K203	0	0	0	0	0	0	0
12	LARGE IND M&R - (2850, 2851)	K595	0	0	0	0	0	0	0
13	MAINS - (2761, 2762, 2763, 2765)	K401	15,172,023	14,086,768	1,063,104	19,420	2,731	15,172,023	0
14	SERVICES - (2801, 2802, 2803)	K403	78,494,621	67,685,127	10,445,279	228,419	135,796	78,494,621	0
15	MTRS & MTR INST (2810, 2811, 2820, 2821)	K413	8,223,154	5,705,883	2,109,732	360,585	46,954	8,223,154	0
16	LAND, R OF W, STRUCT & IMPROV & OTH	K203	0	0	0	0	0	0	0
17	HOUSE REG & INSTALL (2830, 2840)	K417	7,017,914	4,189,343	2,752,356	66,811	9,404	7,017,914	0
18	STREET LIGHTING EQUIPMENT & OTH	K597	0	0	0	0	0	0	0
19	TOTAL DIST DEPREC RESERVE		108,907,712	91,667,121	16,370,471	675,235	194,885	108,907,712	0
20									
21	GENERAL & INTANGIBLE PLANT								
22	PRODUCTION PLANT	K201	0	0	0	0	0	0	0
23	PRODUCTION PLANT COMMODITY	P349	0	0	0	0	0	0	0
24	DISTRIBUTION PLANT	D349	5,360,574	4,249,648	933,812	142,270	34,844	5,360,574	0
25	CUSTOMER ACCOUNTING	CA19	5,408,121	5,021,279	378,947	6,922	973	5,408,121	0
26	CUSTOMER SERVICE & INFORMATION	CS19	1,878,267	1,743,915	131,610	2,404	338	1,878,267	0
27	SALES	SE19	0	0	0	0	0	0	0
28	TOTAL GEN DEPREC RESERVE		12,646,962	11,014,842	1,444,369	151,596	36,155	12,646,962	0
29									
30	COMMON & OTHER PLANT								
31	PRODUCTION PLANT	K201	0	0	0	0	0	0	0
32	PRODUCTION PLANT COMMODITY	P349	0	0	0	0	0	0	0
33	DISTRIBUTION PLANT	D349	1,728,713	1,370,454	301,142	45,880	11,237	1,728,713	0
34	CUSTOMER ACCOUNTING	CA19	1,744,046	1,619,295	122,205	2,232	314	1,744,046	0
35	CUSTOMER SERVICE & INFORMATION	CS19	605,716	562,389	42,443	775	109	605,716	0
36	SALES	SE19	0	0	0	0	0	0	0
37	TOTAL COM & OTHER PLT RESERVE		4,078,475	3,552,138	465,790	48,887	11,660	4,078,475	0
38									
39	TOTAL DEPRECIATION RESERVE		125,633,149	106,234,101	18,280,630	875,718	242,700	125,633,149	0

DUKE ENERGY KENTUCKY, INC.
DISTRIBUTION CUSTOMER ALLOCATED - GAS COST OF SERVICE
CASE NO: 2025-00125
DATA: 12 MONTH FORECASTED PERIOD
TYPE OF FILING: "X" ORIGINAL UPDATED REVISED

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LINE NO.	NET GAS PLANT	ALLO	TOTAL DISTRIBUTION CUSTOMER	RS RESIDENTIAL	GS GEN SERV	FT-L FIRM TRANS	INTERUPT TRANS	TOTAL AT ISSUE	ALL OTHER
		Schedule 4		3	4	5	6		
1	PRODUCTION PLANT								
2	PRODUCTION PLANT IN SERVICE		0	0	0	0	0	0	0
3	TOTAL PROD DEPRC RESERVE		0	0	0	0	0	0	0
4	NET PRODUCTION PLANT		0	0	0	0	0	0	0
5									
6	TRANSMISSION PLANT								
7	TRANSMISSION PLANT IN SERVICE		0	0	0	0	0	0	0
8	TOTAL TRANS DEPREC RESERVE		0	0	0	0	0	0	0
9	NET TRANSMISSION PLANT		0	0	0	0	0	0	0
10									
11	DISTRIBUTION PLANT								
12	DISTRIBUTION PLANT IN SERVICE		364,579,849	306,975,533	54,155,993	2,744,670	703,653	364,579,849	0
13	TOTAL DIST DEPREC RESERVE		(108,907,712)	(91,667,121)	(16,370,471)	(675,235)	(194,885)	(108,907,712)	0
14	NET DISTRIBUTION PLANT		255,672,137	215,308,412	37,785,522	2,069,435	508,768	255,672,137	0
15									
16	NET PTD PLANT		255,672,137	215,308,412	37,785,522	2,069,435	508,768	255,672,137	0
17	NET TRANS & DIST PLANT		255,672,137	215,308,412	37,785,522	2,069,435	508,768	255,672,137	0
18									
19	GENERAL & INTANGIBLE PLANT								
20	GEN & INTANG PLANT IN SERVICE		26,456,408	23,042,147	3,021,502	317,126	75,633	26,456,408	0
21	TOTAL GEN & INTG DEPREC RESERVE		(12,646,962)	(11,014,842)	(1,444,369)	(151,596)	(36,155)	(12,646,962)	0
22	NET GENERAL & INTANG PLANT		13,809,446	12,027,305	1,577,133	165,530	39,478	13,809,446	0
23									
24	COMMON & OTHER PLANT								
25	COMMON & OTH PLT IN SERVICE		7,603,708	6,622,432	868,396	91,143	21,737	7,603,708	0
26	TOTAL COM & OTH DEPREC RESERVE		(4,078,475)	(3,552,138)	(465,790)	(48,887)	(11,660)	(4,078,475)	0
27	NET COMMON & OTHER PLANT		3,525,233	3,070,294	402,606	42,256	10,077	3,525,233	0
28									
29	NET GAS PLANT IN SERVICE		273,006,816	230,406,011	39,765,261	2,277,221	558,323	273,006,816	0

DUKE ENERGY KENTUCKY, INC.
DISTRIBUTION CUSTOMER ALLOCATED - GAS COST OF SERVICE
CASE NO: 2025-00125
DATA: 12 MONTH FORECASTED PERIOD
TYPE OF FILING: "X" ORIGINAL UPDATED REVISED

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LINE NO.	SUBTRACTIVE RATE BASE ADJUSTMENTS	ALLO	TOTAL DISTRIBUTION CUSTOMER	RS RESIDENTIAL	GS GEN SERV	FT-L FIRM TRANS	INTERUPT TRANS	TOTAL AT ISSUE	ALL OTHER
				3	4	5	6		
1	RATE BASE ADJUSTMENTS								
2	ACCUMULATED DEFERRED INCOME TAXES								
3	ACCUM DEF INC TAXES (282)								
4	LIBERALIZED DEPRECIATION	NP29	29,730,936	25,091,424	4,330,608	247,956	60,948	29,730,936	0
5	LEASED METERS	K413	0	0	0	0	0	0	0
6	CONTRIB AID CONSTR	D249	0	0	0	0	0	0	0
7	CAPITALIZED INTEREST	NP29	0	0	0	0	0	0	0
8	AFUDC IN DEBT	NP29	0	0	0	0	0	0	0
9	CWIP DIFFERENCES	NP29	0	0	0	0	0	0	0
10	NON-CASH OVERHEADS	AG39	0	0	0	0	0	0	0
11	PLANT FAS 109	NP29	0	0	0	0	0	0	0
12	MISCELLANEOUS	NP29	9,358,767	7,898,332	1,363,198	78,052	19,185	9,358,767	0
13	TOTAL ACCOUNT 282		39,089,703	32,989,756	5,693,806	326,008	80,133	39,089,703	0
14									
15	ACCUM DEF INC TAXES (283)								
16	BLANK	K413	0	0	0	0	0	0	0
17	BLANK	K413	0	0	0	0	0	0	0
18	UNRECOVERED PURCHASED GAS COST	AG39	0	0	0	0	0	0	0
19	ENVIRONMENTAL RESERVE	NP29	0	0	0	0	0	0	0
20	POST IN-SERVICE CARRYING COSTS	K667	0	0	0	0	0	0	0
21	ARO CUMULATIVE EFFECT	NP29	0	0	0	0	0	0	0
22	LOSS ON REACQUIRED DEBT	NP29	0	0	0	0	0	0	0
23	VACATION PAY ACCRUAL	AG39	0	0	0	0	0	0	0
24	RATE CASE EXPENSE AMORT	AG39	0	0	0	0	0	0	0
25	PENSION	AG39	0	0	0	0	0	0	0
26	MISCELLANEOUS	K406	231,761	215,183	16,239	297	42	231,761	0
27	TOTAL ACCOUNT 283		231,761	215,183	16,239	297	42	231,761	0
28									
29	OTHER ACCUMULATED DEFERRED INCOME TAXES								
30	CUSTOMER ADVANCES FOR CONSTRUCTION	D249	721,443	607,549	106,622	5,836	1,436	721,443	0
31	CUSTOMER SERVICE DEPOSITS	D249	0	0	0	0	0	0	0
32	POST RETIREMENT BENEFITS	AG39	0	0	0	0	0	0	0
33	EDIT	NP29	10,968,792	9,257,112	1,597,714	91,480	22,486	10,968,792	0
34	TOTAL OTHER SUBTRACTIVE ADJS		11,690,235	9,864,661	1,704,336	97,316	23,922	11,690,235	0
35									
36	SUBTOTAL ACCUMULATED DEFERRED INC TAXES		51,011,699	43,069,600	7,414,381	423,621	104,097	51,011,699	0

DUKE ENERGY KENTUCKY, INC.
DISTRIBUTION CUSTOMER ALLOCATED - GAS COST OF SERVICE
CASE NO: 2025-00125
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LINE NO.	ADDITIVE RATE BASE ADJUSTMENTS	ALLO	TOTAL DISTRIBUTION CUSTOMER	RS RESIDENTIAL	GS GEN SERV	FT-L FIRM TRANS	INTERUPT TRANS	TOTAL AT ISSUE	ALL OTHER
				3	4	5	6		
1	OTHER ACCUMULATED DEFERRED INCOME TAXES								
2	ACCUM DEF INC TAXES (190)								
3	UNCOLLECTIBLE ACCTS	K406	0	0	0	0	0	0	0
4	GAS SUPPLIER REFUND	K300	0	0	0	0	0	0	0
5	UNBILLED REVENUE - FUEL & RATE REFUNDS	K300	0	0	0	0	0	0	0
6	OFFSITE GAS STORAGE	K300	0	0	0	0	0	0	0
7	GAS METERS	K413	0	0	0	0	0	0	0
8	UNAMORTIZED DEBT PREMIUM	NP29	0	0	0	0	0	0	0
9	ARO CUMULATIVE EFFECT	NP29	0	0	0	0	0	0	0
10	PENSION EXPENSE	AG39	0	0	0	0	0	0	0
11	POST RETIREMENT BENEFITS - LIFE INS	AG39	0	0	0	0	0	0	0
12	POST RETIREMENT BENEFITS - HEALTH CARE	AG39	0	0	0	0	0	0	0
13	POST EMPLOYMENT BENEFITS - SFAS 112	AG39	0	0	0	0	0	0	0
14	OPEB EXPENSE ACCRUAL	AG39	0	0	0	0	0	0	0
15	INCENTIVE PLAN	AG39	0	0	0	0	0	0	0
16	FEDERAL DEFERRED TAX RECEIVABLE	AG39	0	0	0	0	0	0	0
17	DSM DEFERRAL	AG39	0	0	0	0	0	0	0
18	PROPERTY TAX	P229	0	0	0	0	0	0	0
19	PROPERTY TAX ON PROPANE	P229	0	0	0	0	0	0	0
20	401K INCENTIVE PLAN	AG39	0	0	0	0	0	0	0
21	ENVIRONMENTAL RESERVE	NP29	0	0	0	0	0	0	0
22	VACATION PAY ACCRUALS	G129	0	0	0	0	0	0	0
23	SMART GRID	K413	0	0	0	0	0	0	0
24	METERS & TRANSFORMERS	D249	0	0	0	0	0	0	0
25	OTHER	AG39	1,439,744	1,253,930	164,433	17,263	4,118	1,439,744	0
26	TOTAL ACCOUNT 190		1,439,744	1,253,930	164,433	17,263	4,118	1,439,744	0
27									
28	OTHER								
29	RESERVED FOR FUTURE USE	D249	0	0	0	0	0	0	0
30	OTHER RATE BASE ADJUSTMENTS	NP29	527,623	445,287	76,854	4,400	1,082	527,623	0
31	ELIMINATE UNBILLED REVENUE AND GAS COSTS	K300	0	0	0	0	0	0	0
32	OTHER		527,623	445,287	76,854	4,400	1,082	527,623	0
33									
34	TOTAL OTHER ACCUMULATED DEFERRED INCOME TAXES		1,967,367	1,699,217	241,287	21,663	5,200	1,967,367	0

DUKE ENERGY KENTUCKY, INC.
DISTRIBUTION CUSTOMER ALLOCATED - GAS COST OF SERVICE
CASE NO: 2025-00125
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LINE NO.	WORKING CAPITAL	ALLO	TOTAL DISTRIBUTION CUSTOMER	RS RESIDENTIAL	GS GEN SERV	FT-L FIRM TRANS	INTERUPT TRANS	TOTAL AT ISSUE	ALL OTHER
		Schedule 5.2		3	4	5	6		
1	NET ORIGINAL COST RATE BASE		223,962,484	189,035,628	32,592,167	1,875,263	459,426	223,962,484	0
2									
3	WORKING CAPITAL								
4									
5	PLANT MATERIALS & SUPPLIES								
6	GAS ENRICHER LIQUID	K301	0	0	0	0	0	0	0
7	OTHER SUPPLIES	NP29	255,789	215,874	37,258	2,133	524	255,789	0
8	TOTAL PLANT MATS. & SUPPLIES		255,789	215,874	37,258	2,133	524	255,789	0
9	TOTAL MATERIALS & SUPPLIES		255,789	215,874	37,258	2,133	524	255,789	0
10									
11	PREPAYMENTS								
12	INSURANCE GENERAL	OM39	26,581	23,187	3,008	312	74	26,581	0
13	EXCISE TAX	OM39	0	0	0	0	0	0	0
14	GAS PURCHASE	K301	0	0	0	0	0	0	0
15	TOTAL PREPAYMENTS		26,581	23,187	3,008	312	74	26,581	0
16									
17	AUTO CALC (O&M-GAS COST)/8		0	0	0	0	0	0	0
18	TOTAL WORKING CASH		0	0	0	0	0	0	0
19									
20	MISCELLANEOUS WORKING CAPITAL								
21	GAS STORED UNDERGROUND	K301	0	0	0	0	0	0	0
22	PIPP UNCOLLECTIBLES	K406	0	0	0	0	0	0	0
23	CASH WORKING CAPITAL	OM39	4,234	3,693	479	50	12	4,234	0
24	TOTAL MISC WORK CAPITAL		4,234	3,693	479	50	12	4,234	0
25									
26	TOTAL WORKING CAPITAL		286,604	242,754	40,745	2,495	610	286,604	0
27	PRELIMINARY SUMMARY								
28	TOTAL ACCUMULATED DEFERRED INCOME TAXES		(51,011,699)	(43,069,600)	(7,414,381)	(423,621)	(104,097)	(51,011,699)	0
29	TOTAL OTHER ACCUMULATED DEFERRED INCOME TAXES		1,967,367	1,699,217	241,287	21,663	5,200	1,967,367	0
30	TOTAL WORKING CAPITAL		286,604	242,754	40,745	2,495	610	286,604	0
31	TOTAL RATE BASE ADJUSTMENTS		(48,757,728)	(41,127,629)	(7,132,349)	(399,463)	(98,287)	(48,757,728)	0
32									
33	RATE BASE CALCULATION								
34	NET GAS PLANT IN SERVICE		273,006,816	230,406,011	39,765,261	2,277,221	558,323	273,006,816	0
35	TOTAL RATE BASE ADJUSTMENTS		(48,757,728)	(41,127,629)	(7,132,349)	(399,463)	(98,287)	(48,757,728)	0
36	TOTAL RATE BASE		224,249,088	189,278,382	32,632,912	1,877,758	460,036	224,249,088	0
37									
38	TOTAL RATE OF RETURN ALLOWABLE		0.08011	0.08011	0.08011	0.08011	0.08011	0.08011	0.08011
39	RETURN ON RATE BASE		17,964,594	15,163,091	2,614,223	150,427	36,853	17,964,594	0

DUKE ENERGY KENTUCKY, INC.
DISTRIBUTION CUSTOMER ALLOCATED - GAS COST OF SERVICE
CASE NO: 2025-00125
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LINE NO.	O&M EXPENSES	ALLO	TOTAL DISTRIBUTION CUSTOMER	RS RESIDENTIAL	GS GEN SERV	FT-L FIRM TRANS	INTERUPT TRANS	TOTAL AT ISSUE	ALL OTHER
				3	4	5	6		
	Schedule 6								
1	PRODUCTION O&M								
2	COMMODITY RELATED O&M								
3	ANNUALIZED GAS COST	K301	0	0	0	0	0	0	0
4	OTHER ASSOCIATED COST INCL TRANSMISSION O&M	K300	0	0	0	0	0	0	0
5	TOTAL COMMODITY RELATED		0	0	0	0	0	0	0
6									
7	DEMAND RELATED PROD O&M								
8	ANNUALIZED GAS COST - DEMAND	K301	0	0	0	0	0	0	0
9	TOTAL DEMAND RELATED		0	0	0	0	0	0	0
10									
11	DEMAND RELATED & OTHER PROD O&M								
12	PRODUCTION EXPENSES	K201	0	0	0	0	0	0	0
13	TOTAL DEM REL & OTH PROD O&M		0	0	0	0	0	0	0
14									
15	TOTAL PRODUCTION O&M		0	0	0	0	0	0	0
16									
17	TRANSMISSION O & M								
18	TRANSMISSION O & M								
19	TOTAL TRANSMISSION O & M		0	0	0	0	0	0	0
20									
21	DISTRIBUTION O & M								
22	LOAD DISPATCHING	K203	0	0	0	0	0	0	0
23	MAINS & SERVICES OPER	K667	1,194,448	1,044,175	145,412	3,129	1,732	1,194,448	0
24	M & R STATION GENERAL	K203	0	0	0	0	0	0	0
25	CUSTOMER INST & OTHER	K415	143,639	86,415	37,941	15,489	3,794	143,639	0
26	METERS & HOUSE REG	K697	453,061	305,373	128,832	16,677	2,179	453,061	0
27	MAINS	K415	113,297	68,162	29,926	12,217	2,992	113,297	0
28	SERVICES	K403	915,428	789,364	121,816	2,664	1,584	915,428	0
29	SUPV & ENG	D249	0	0	0	0	0	0	0
30	ELIMINATE NON-KY CUSTOMER	K595	0	0	0	0	0	0	0
31	INTEGRITY MANAGEMENT EXPENSES	K203	0	0	0	0	0	0	0
32	OTHER DISTRIBUTION EXPENSES	K415	303,455	182,564	80,155	32,722	8,014	303,455	0
33	TOTAL DISTRIBUTION O & M		3,123,328	2,476,053	544,082	82,898	20,295	3,123,328	0
34									
35	CUSTOMER ACCOUNTING								
36	SUPERVISION & ENGINEERING	K405	0	0	0	0	0	0	0
37	METER READING	K405	78,374	72,768	5,492	100	14	78,374	0
38	CUSTOMER BILLING & COLLECTIONS	K405	2,783,000	2,583,932	195,005	3,562	501	2,783,000	0
39	UNCOLLECTIBLE EXP	K406	614,710	570,739	43,073	787	111	614,710	0
40	ELIMINATE MISC EXPENSES	K406	(49,110)	(45,597)	(3,441)	(63)	(9)	(49,110)	0
41	CREDIT CARD FEES	K405	237,738	220,733	16,658	304	43	237,738	0
42	INTEREST ON CUSTOMER SERVICE DEPOSITS	K405	0	0	0	0	0	0	0
43	ANNUALIZED UNCOLL EXP ON INCR	K406	0	0	0	0	0	0	0
44	TOTAL CUSTOMER ACCT EXPENSE		3,664,712	3,402,575	256,787	4,690	660	3,664,712	0

DUKE ENERGY KENTUCKY, INC.
DISTRIBUTION CUSTOMER ALLOCATED - GAS COST OF SERVICE
CASE NO: 2025-00125
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LINE NO.	O&M EXPENSES	ALLO	TOTAL DISTRIBUTION CUSTOMER	RS RESIDENTIAL	GS GEN SERV	FT-L FIRM TRANS	INTERUPT TRANS	TOTAL AT ISSUE	ALL OTHER
		Schedule 6.1		3	4	5	6		
1	CUSTOMER SERVICE & INFORMATION								
2	TOTAL CUST SERVICE & INFO	K407	797,729	740,667	55,897	1,021	144	797,729	0
3	TOTAL CUSTOMER SERV. & INFO.		797,729	740,667	55,897	1,021	144	797,729	0
4									
5	SALES								
6	SALES EXPENSE	K408	37,841	35,849	1,992	0	0	37,841	0
7	TOTAL SALES EXPENSE		37,841	35,849	1,992	0	0	37,841	0
8									
9	ADMINISTRATIVE & GENERAL								
10	PRODUCTION PLANT DEMAND	P349	0	0	0	0	0	0	0
11	PRODUCTION PLANT COMMODITY	K301	0	0	0	0	0	0	0
12	DISTRIBUTION PLANT	D349	1,734,572	1,375,099	302,162	46,036	11,275	1,734,572	0
13	CUSTOMER ACCOUNTING	CA19	1,749,957	1,624,783	122,619	2,240	315	1,749,957	0
14	CUSTOMER SERVICE & INFORMATION	CS19	607,769	564,296	42,586	778	109	607,769	0
15	SALES	SE19	0	0	0	0	0	0	0
16	TOT ADMIN & GEN LESS REG EXP		4,092,298	3,564,178	467,367	49,054	11,699	4,092,298	0
17	AMORTIZATION RATE CASE EXPENSE	AG39	158,694	138,213	18,124	1,903	454	158,694	0
18	INCENTIVE COMPENSATION	AG39	(352,337)	(306,864)	(40,240)	(4,225)	(1,008)	(352,337)	0
19	ELIMINATE MISCELLANEOUS EXPENSES	AG39	(153,833)	(133,980)	(17,569)	(1,844)	(440)	(153,833)	0
20	ELIMINATE NON-JURISDICTIONAL EXPENSES	NP29	0	0	0	0	0	0	0
21	AMORTIZATION OF DEFERRED EXP	AG39	25,325	22,057	2,892	304	72	25,325	0
22	STATE REG COMMISSION EXPENSES	AG39	0	0	0	0	0	0	0
23	STATE REG COM EXP ANN ADJ.	AG39	0	0	0	0	0	0	0
24	AMORTIZE CAMERA WORK	AG39	0	0	0	0	0	0	0
25	ELIMINATE MERGER EXPENSE	AG39	0	0	0	0	0	0	0
26	SMART GRID AMORTIZATION ADJUSTMENT	K413	0	0	0	0	0	0	0
27	AMORTIZE 2011 SMART GRID DEFERRED O&M	K413	0	0	0	0	0	0	0
28	INCREASED MEDICAL COSTS	AG39	0	0	0	0	0	0	0
29	AMORTIZE GAS FURNACE PROGRAM	NP29	0	0	0	0	0	0	0
30	AMORTIZATION OF MGP DEFERRED EXP	NP29	0	0	0	0	0	0	0
31	TOTAL ADMIN. & GENERAL		3,770,147	3,283,604	430,574	45,192	10,777	3,770,147	0
32									
33	TOTAL O & M EXPENSE		11,393,757	9,938,748	1,289,332	133,801	31,876	11,393,757	0

DUKE ENERGY KENTUCKY, INC.
DISTRIBUTION CUSTOMER ALLOCATED - GAS COST OF SERVICE
CASE NO: 2025-00125
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LINE NO.	DEPRECIATION EXPENSE	ALLO	TOTAL DISTRIBUTION CUSTOMER	RS RESIDENTIAL	GS GEN SERV	FT-L FIRM TRANS	INTERUPT TRANS	TOTAL AT ISSUE	ALL OTHER
				3	4	5	6		
1	PRODUCTION DEPRECIATION								
2	PRODUCTION DEPRECIATION	P229	0	0	0	0	0	0	0
3	TOTAL PRODUCTION DEPREC EXP.		0	0	0	0	0	0	0
4									
5	TRANSMISSION DEPRECIATION								
6	TOTAL TRANSMISSION DEP. EXP.		0	0	0	0	0	0	0
7									
8	DISTRIBUTION DEPRECIATION								
9	DISTRIBUTION DEPRECIATION	D249	8,160,869	6,872,513	1,206,095	66,021	16,240	8,160,869	0
10	TOTAL DIST. DEPREC EXP.		8,160,869	6,872,513	1,206,095	66,021	16,240	8,160,869	0
11									
12	GENERAL DEPRECIATION								
13	GENERAL DEPRECIATION	G229	3,166,874	2,758,157	361,689	37,971	9,057	3,166,874	0
14	TOTAL GENERAL DEPREC EXP.		3,166,874	2,758,157	361,689	37,971	9,057	3,166,874	0
15									
16	COMMON AND OTHER DEPRECIATION								
17	COMMON DEPRECIATION	C229	187,546	163,341	21,420	2,249	536	187,546	0
18	TOTAL COM & OTHER DEPREC EXP.		187,546	163,341	21,420	2,249	536	187,546	0
19									
20									
21	TOTAL DEPRECIATION EXPENSE		11,515,289	9,794,011	1,589,204	106,241	25,833	11,515,289	0

DUKE ENERGY KENTUCKY, INC.
DISTRIBUTION CUSTOMER ALLOCATED - GAS COST OF SERVICE
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LINE NO.	OTHER TAXES & MISC EXPENSES	ALLO	TOTAL DISTRIBUTION CUSTOMER	RS RESIDENTIAL	GS GEN SERV	FT-L FIRM TRANS	INTERUPT TRANS	TOTAL AT ISSUE	ALL OTHER
				3	4	5	6		
1	TAXES OTHER THAN INC & REV								
2	REAL ESTATE & PROPERTY TAX								
3	REAL ESTATE & PROPERTY TAX	NP29	1,934,949	1,633,000	281,845	16,137	3,967	1,934,949	0
4	ANNUALIZE PROPERTY TAX	NP29	0	0	0	0	0	0	0
5	TOTAL REAL ESTATE & PROPERTY TAX		1,934,949	1,633,000	281,845	16,137	3,967	1,934,949	0
6									
7	MISCELLANEOUS TAXES								
8	PAYROLL	AG39	262,876	228,949	30,023	3,152	752	262,876	0
9	UNEMPLOYMENT COMPENSATION	AG39	0	0	0	0	0	0	0
10	OHIO EXCISE TAX	OM39	0	0	0	0	0	0	0
11	STATE TAX RIDER	OM39	0	0	0	0	0	0	0
12	TOTAL MISCELLANEOUS TAXES		262,876	228,949	30,023	3,152	752	262,876	0
13									
14	MISCELLANEOUS EXPENSES								
15	PSC MAINT. EXP ON INCREASE	AG39	20,904	18,206	2,387	251	60	20,904	0
16	RESERVED FOR FUTURE USE	AG39	0	0	0	0	0	0	0
17	TOTAL MISCELLANEOUS EXPENSES		20,904	18,206	2,387	251	60	20,904	0
18									
19	TOTAL OTHER TAX & MISC EXPENSE		2,218,729	1,880,155	314,255	19,540	4,779	2,218,729	0
20									
21	PRELIMINARY SUMMARY								
22	TOTAL O&M EXPENSE		11,393,757	9,938,748	1,289,332	133,801	31,876	11,393,757	0
23	TOTAL DEPRECIATION EXPENSE		11,515,289	9,794,011	1,589,204	106,241	25,833	11,515,289	0
24	TOTAL OTHER TAX & MISC EXPENSE		2,218,729	1,880,155	314,255	19,540	4,779	2,218,729	0
25	TOTAL OPER EXP EXCL INCOME & REV TAX		25,127,775	21,612,914	3,192,791	259,582	62,488	25,127,775	0

DUKE ENERGY KENTUCKY, INC.
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LINE NO.	FEDERAL INCOME TAX BASED ON RETURN	ALLO	TOTAL DISTRIBUTION CUSTOMER	RS RESIDENTIAL	GS GEN SERV	FT-L FIRM TRANS	INTERUPT TRANS	TOTAL AT ISSUE	ALL OTHER
	Schedule 9			3	4	5	6		
1	FEDERAL INCOME TAX DEDUCTIONS								
2	AUTOMATIC INTEREST CALCULATION								
3	AUTO PROC INTEREST DED	RB99	5,270,621	4,448,720	766,981	44,115	10,805	5,270,621	0
4	TOTAL INTEREST EXPENSE		5,270,621	4,448,720	766,981	44,115	10,805	5,270,621	0
5									
6	OTHER DEDUCTIONS								
7	DEPREC EXCESS TAX-BOOK	DE49	(937,872)	(797,678)	(129,436)	(8,657)	(2,101)	(937,872)	0
8	PERMANENT DIFFERENCES	AG39	137,805	120,020	15,739	1,652	394	137,805	0
9	TEMPORARY DIFFERENCES	DE49	2,438,586	2,074,067	336,549	22,508	5,462	2,438,586	0
10	TOTAL OTHER DEDUCTIONS		1,638,519	1,396,409	222,852	15,503	3,755	1,638,519	0
11									
12	NET DEDUCTIONS AND ADDITIONS		6,909,140	5,845,129	989,833	59,618	14,560	6,909,140	0
13									
14	FED DEFERRED INCOME TAX (410 & 411)								
15	DEFERRED INCOME TAXES - NET	OM39	93,215	81,312	10,548	1,094	261	93,215	0
16	AMORT OF DEFERRED OTHER COST	AG39	0	0	0	0	0	0	0
17	DIT ADJUSTMENT - S/L DEPRECIATION	DE49	0	0	0	0	0	0	0
18	DIT ADJUSTMENT - ARAM	K201	0	0	0	0	0	0	0
19	DIT ADJUSTMENT - AMORT OF EXCESS DEF TAXES	AG39	(356,053)	(310,101)	(40,665)	(4,269)	(1,018)	(356,053)	0
20	TOTAL FED DEF IT (410 & 411)		(262,838)	(228,789)	(30,117)	(3,175)	(757)	(262,838)	0
21									
22	AMORT INV TAX CREDIT								
23	AMORTIZE ITC	NP29	0	0	0	0	0	0	0
24	TOTAL AMORTIZED ITC		0	0	0	0	0	0	0
25									
26	TEST YEAR INV TAX CREDIT								
27	PROV INVEST TAX CREDIT	NP29	0	0	0	0	0	0	0
28	TEST YEAR INV TAX CREDIT		0	0	0	0	0	0	0
29									
30	PRELIMINARY SUMMARY								
31	TOTAL FED DEF IT (410 & 411)		(262,838)	(228,789)	(30,117)	(3,175)	(757)	(262,838)	0
32	TOTAL AMORTIZED ITC		0	0	0	0	0	0	0
33	TOTAL FEDERAL TAX ADJUSTMENTS		(262,838)	(228,789)	(30,117)	(3,175)	(757)	(262,838)	0
34									
35	FEDERAL INCOME TAX COMPUTATION								
36	RETURN ON RATE BASE		17,964,594	15,163,091	2,614,223	150,427	36,853	17,964,594	0
37	NET DEDUCTIONS AND ADDITIONS		(6,909,140)	(5,845,129)	(989,833)	(59,618)	(14,560)	(6,909,140)	0
38	TOTAL STATE PROV DEF IT (410 & 411)		2,087	1,762	304	17	4	2,087	0
39	TOTAL FEDERAL TAX ADJUSTMENTS		(262,838)	(228,789)	(30,117)	(3,175)	(757)	(262,838)	0
40	BASE FOR FIT COMPUTATION		10,794,703	9,090,935	1,594,577	87,651	21,540	10,794,703	0
41									
42	FIT FACTOR K190/(1-K190)		0.26582	0.26582	0.26582	0.26582	0.26582		0.26582
43	PRELIM FED INCOME TAX		2,869,478	2,416,578	423,875	23,300	5,726	2,869,479	0
44	TOTAL FEDERAL TAX ADJUSTMENTS		(262,838)	(228,789)	(30,117)	(3,175)	(757)	(262,838)	0
45	NET FED INCOME TAX ALLOWABLE		2,606,640	2,187,789	393,758	20,125	4,969	2,606,641	0
46									
47	INCOME TAX BASED ON RETURN								
48	FEDERAL INCOME TAX PAYABLE								
49	PRELIM FEDERAL INCOME TAX		2,869,478	2,416,578	423,875	23,300	5,726	2,869,479	0
50	TEST YEAR INV TAX CREDIT		0	0	0	0	0	0	0
51	NET FED INCOME TAX PAYABLE		2,869,478	2,416,578	423,875	23,300	5,726	2,869,479	0
52									
53	COMPOSITE TAX RATE		0.24925	0.24925	0.24925	0.2492512	0.24925		0.24925

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LINE NO.	COST OF SERVICE COMPUTATION	ALLO	TOTAL DISTRIBUTION CUSTOMER	RS RESIDENTIAL	GS GEN SERV	FT-L FIRM TRANS	INTERUPT TRANS	TOTAL AT ISSUE	ALL OTHER
		Schedule 10		3	4	5	6		
1	OTHER OPERATING REVENUES								
2	MISC SERVICE REVENUE	K401	388,464	360,677	27,220	497	70	388,464	0
3	INTERDEPARTMENTAL	AG39	0	0	0	0	0	0	0
4	OTH MISC REVENUE	K401	21,852	20,289	1,531	28	4	21,852	0
5	RENTS	D249	0	0	0	0	0	0	0
6	IT TRANSPORT SPECIAL CONTRACTS	AG39	345,350	300,779	39,442	4,141	988	345,350	0
7	TOTAL OTHER OPERATING REVS		755,666	681,745	68,193	4,666	1,062	755,666	0
8									
9	COST OF SERVICE COMPUTATION								
10	TOTAL OP EXP EXC INC & REV TAX		25,127,775	21,612,914	3,192,791	259,582	62,488	25,127,775	0
11	RETURN ON RATE BASE		17,964,594	15,163,091	2,614,223	150,427	36,853	17,964,594	0
12	NET FED INCOME TAX ALLOWABLE		2,606,640	2,187,789	393,758	20,125	4,969	2,606,641	0
13	TOTAL OTHER OPERATING REVENUES		(755,666)	(681,745)	(68,193)	(4,666)	(1,062)	(755,666)	0
14	SUBTOTAL B		44,943,343	38,282,049	6,132,579	425,468	103,248	44,943,344	1
15									
16	TOTAL OTHER OPERATING REVENUES		755,666	681,745	68,193	4,666	1,062	755,666	0
17	LESS: REVS EXCL FROM REV TAX CALC		0	0	0	0	0	0	0
18	OTHER OPERATING REVS TO BE TAXED		755,666	681,745	68,193	4,666	1,062	755,666	0
19									
20	REVENUE TAX FACTOR		0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
21	REVENUE TAX ON OTHER OPER. REVS		0	0	0	0	0	0	0
22	REVENUE TAX ON COST OF SERVICE		0	0	0	0	0	0	0
23	TOTAL REVENUE TAX		0	0	0	0	0	0	0
24	TOTAL GAS COST OF SERVICE		44,943,343	38,282,049	6,132,579	425,468	103,248	44,943,344	1
25									
26	PROPOSED REVENUES		45,203,900	29,648,712	12,984,259	2,021,288	549,641	45,203,900	0
27	TOTAL GAS COST OF SERVICE		(44,943,343)	(38,282,049)	(6,132,579)	(425,468)	(103,248)	(44,943,344)	(1)
28	EXCESS REVENUES		260,557	(8,633,337)	6,851,680	1,595,820	446,393	260,556	(1)
29	COMPOSITE TAX RATE		0.24925	0.24925	0.24925	0.24925	0.24925	0.24925	0.24925
30	EXCESS TAX		64,944	(2,151,859)	1,707,781	397,760	111,263	64,945	0
31	EXCESS RETURN		195,613	(6,481,478)	5,143,899	1,198,060	335,130	195,611	(1)

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LINE NO.	ALLOCATORS	SOURCE	ALLO	TOTAL DISTRIBUTION CUSTOMER	RS RESIDENTIAL	GS GEN SERV	FT-L FIRM TRANS	INTERUPT TRANS	TOTAL AT ISSUE	ALL OTHER
		Schedule 12	1	2	3	4	5	6		
1	DEMAND ENERGY & SPEC. ASSIGN									
2	FIRM MCF SALES	External		11,132,518	5,248,860	3,144,133	2,739,525	0	11,132,518	0
3	RATIO TO TOTAL GAS		K201	1.00000	0.47149	0.28243	0.24608	0.00000	1.00000	0.00000
4	AVERAGE & EXCESS INCL IT (PK & AVG)	External		100.00000	52.08600	31.21000	13.41600	3.28800	100.00000	0.00000
5	RATIO TO TOTAL GAS		K203	1.00000	0.52086	0.31210	0.13416	0.03288	1.00000	0.00000
6	AVERAGE & EXCESS EXCL IT (PK & AVG)	External		100.00000	53.93000	32.31400	13.75600	0.00000	100.00000	0.00000
7	RATIO TO TOTAL GAS		K205	1.00000	0.53930	0.32314	0.13756	0.00000	1.00000	0.00000
8	TOTAL ANNUAL MCF THROUGHPUT	External		12,659,370	5,248,860	3,144,133	2,739,525	1,526,852	12,659,370	0
9	RATIO TO TOTAL GAS		K300	1.00000	0.41463	0.24836	0.21640	0.12061	1.00000	0.00000
10	PURCHASED MCF SALES	External		8,392,993	5,248,860	3,144,133	0	0	8,392,993	0
11	RATIO TO TOTAL GAS		K301	1.00000	0.62539	0.37461	0.00000	0.00000	1.00000	0.00000
12	TOTAL CUSTOMERS	External		105,849	98,278	7,417	135	19	105,849	0
13	RATIO TO TOTAL GAS		K401	1.00000	0.92847	0.07007	0.00128	0.00018	1.00000	0.00000
14	W'TD CUSTOMERS - SERVICES	External		113,973	98,278	15,166	332	197	113,973	0
15	RATIO TO TOTAL GAS		K403	1.00000	0.86229	0.13307	0.00291	0.00173	1.00000	0.00000
16	CUST ACCTG EXPENSE	External		2,826,619	2,624,441	198,065	3,605	507	2,826,619	0
17	RATIO TO TOTAL GAS		K405	1.00000	0.92847	0.07007	0.00128	0.00018	1.00000	0.00000
18	UNCOLLECTIBLE EXP	External		1,575,392	1,462,710	110,390	2,009	283	1,575,392	0
19	RATIO TO TOTAL GAS		K406	1.00000	0.92847	0.07007	0.00128	0.00018	1.00000	0.00000
20	CUST SERVICE & INFORMATION EXP	External		183,379	170,263	12,850	234	33	183,379	0
21	RATIO TO TOTAL GAS		K407	1.00000	0.92847	0.07007	0.00128	0.00018	1.00000	0.00000
22	CUSTOMER SALES EXPENSE	External		19	18	1	0	0	19	0
23	RATIO TO TOTAL GAS		K408	1.00000	0.94737	0.05263	0.00000	0.00000	1.00000	0.00000
24	METER COSTS	External		14,947,004	10,371,473	3,834,761	655,485	85,285	14,947,003.60	0
25	RATIO TO TOTAL GAS		K413	1.00000	0.69388	0.25656	0.04385	0.00571	1.00000	0.00000
26	CUSTOMER / DEMAND	External		100.000	60.162	26.414	10.783	2.641	100.000	0.000
27	RATIO TO TOTAL GAS		K415	1.00000	0.60162	0.26414	0.10783	0.02641	1.00000	0.00000
28	WEIGHTED CUST - REGULATORS	External		164,635	98,278	64,568	1,568	221	164,635	0
29	RATIO TO TOTAL GAS		K417	1.00000	0.59695	0.39219	0.00952	0.00134	1.00000	0.00000
30	LARGE CUSTOMERS	External		154	0	0	135	19	154	0
31	RATIO TO TOTAL GAS		K431	1.00000	0.00000	0.00000	0.87662	0.12338	1.00000	0.00000
32	GS INDUST, FT & IT TRANSP	External		4,266,377	0	0	2,739,525	1,526,852	4,266,377	0
33	RATIO TO TOTAL GAS		K595	1.00000	0.00000	0.00000	0.64212	0.35788	1.00000	0.00000
34	ASSIGN 100% TO GS OTHER	External		1	0	1	0	0	1	0
35	RATIO TO TOTAL GAS		K597	1.00000	0.00000	1.00000	0.00000	0.00000	1.00000	0.00000
36	ASSIGN 100% TO RS/RFT			1	1	0	0	0	1	0
37	RATIO TO TOTAL GAS		K903	1.00000	1.00000	0.00000	0.00000	0.00000	1.00000	0.00000
38										
39	PRESENT REVENUES	K901	R600	38,400,717	25,082,126	10,836,661	1,957,775	524,155	38,400,717	0
40	PROPOSED REVENUES	K902	R602	45,203,900	29,648,712	12,984,259	2,021,288	549,641	45,203,900	0

DUKE ENERGY KENTUCKY, INC.
DISTRIBUTION CUSTOMER ALLOCATED - GAS COST OF SERVICE
CASE NO: 2025-00125
DATA: 12 MONTH FORECASTED PERIOD
TYPE OF FILING: "X" ORIGINAL UPDATED REVISED

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WITNESS RESPONSIBLE:
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LINE NO.	ALLOCATORS	SOURCE	ALLO	TOTAL DISTRIBUTION CUSTOMER	RS RESIDENTIAL	GS GEN SERV	FT-L FIRM TRANS	INTERUPT TRANS	TOTAL AT ISSUE	ALL OTHER
	Schedule 12.1		1	2	3	4	5	6		
1	COMBINATION MAINS & SERVICES	Internal		214,720,540	187,706,626	26,140,392	561,902	311,620	214,720,540	0
2	RATIO TO TOTAL GAS		K667	1.00000	0.87419	0.12174	0.00262	0.00145	1.00000	0.00000
3	COMBINATION METERS & HOUSE REGULATORS	Internal		40,951,597	27,601,786	11,645,130	1,507,533	197,148	40,951,597	0
4	RATIO TO TOTAL GAS		K697	1.00000	0.67402	0.28436	0.03681	0.00481	1.00000	0.00000
5	PRESENT REVENUES	Internal		144,124,104	94,137,279	40,671,741	7,347,846	1,967,238	144,124,104	0
6	RATIO TO TOTAL GAS		K901	1.00000	0.65317	0.28220	0.05098	0.01365	1.00000	0.00000
7	PROPOSED REVENUES	Internal		169,657,554	111,276,416	48,732,025	7,586,220	2,062,893	169,657,554	0
8	RATIO TO TOTAL GAS		K902	1.00000	0.65589	0.28724	0.04471	0.01216	1.00000	0.00000
9										
10	<u>SPECIAL ALLOCATOR INFO FOR K667</u>									
11	MAINS - (2761, 2762, 2763, 2765) - Gross Plant			53,782,659	49,935,585	3,768,551	68,842	9,681	53,782,659	0
12	SERVICES - (2801, 2802, 2803) - Gross Plant			254,604,525	219,542,936	33,880,224	740,899	440,466	254,604,525	0
13	MAINS - (2761, 2762, 2763, 2765) - Accum Reserve			(15,172,023)	(14,086,768)	(1,063,104)	(19,420)	(2,731)	(15,172,023)	0
14	SERVICES - (2801, 2802, 2803) - Accum Reserve			(78,494,621)	(67,685,127)	(10,445,279)	(228,419)	(135,796)	(78,494,621)	0
15	TOTAL K667			214,720,540	187,706,626	26,140,392	561,902	311,620	214,720,540	0
16										
17	<u>SPECIAL ALLOCATOR INFO FOR K697</u>									
18	MTRS & MTR INST (2810, 2811, 2820, 2821) - Gross Plant			40,779,942	28,296,387	10,462,502	1,788,200	232,853	40,779,942	0
19	HOUSE REG & INSTALL (2830, 2840) - Gross Plant			15,412,723	9,200,625	6,044,716	146,729	20,653	15,412,723	0
20	MTRS & MTR INST (2810, 2811, 2820, 2821) - Accum Reserve			(8,223,154)	(5,705,883)	(2,109,732)	(360,585)	(46,954)	(8,223,154)	0
21	HOUSE REG & INSTALL (2830, 2840) - Accum Reserve			(7,017,914)	(4,189,343)	(2,752,356)	(66,811)	(9,404)	(7,017,914)	0
22	TOTAL K697			40,951,597	27,601,786	11,645,130	1,507,533	197,148	40,951,597	0
23										
24	WEIGHTED RATIOS									
25	GROSS GAS PLANT IN SERVICE									
26	WTD GROSS PROD PLANT RATIOS	Internal	P129	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
27	WTD GROSS DIST PLANT RATIOS	Internal	D149	1.00000	0.84200	0.14854	0.00753	0.00193	1.00000	0.00000
28	WTD GROSS PTD PLT RATIOS	Internal	PD29	1.00000	0.84200	0.14854	0.00753	0.00193	1.00000	0.00000
29	WTD GROSS G & I PLT RATIOS	Internal	G129	1.00000	0.87094	0.11421	0.01199	0.00286	1.00000	0.00000
30	WTD GROSS C & O PLANT RATIOS	Internal	C129	1.00000	0.87094	0.11421	0.01199	0.00286	1.00000	0.00000
31	WTD GROSS PLANT RATIOS	Internal	GP19	1.00000	0.84447	0.14561	0.00791	0.00201	1.00000	0.00000
32	WTD DISTR ACCUM RESERVE	Internal	D199	1.00000	0.84169	0.15032	0.00620	0.00179	1.00000	0.00000
33	WTD TOTAL DEPRC RES RATIOS	Internal	DR19	1.00000	0.84559	0.14551	0.00697	0.00193	1.00000	0.00000
34										
35	NET GAS PLANT									
36	WTD NET PROD PLANT RATIOS	Internal	P229	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
37	WTD NET DIST PLANT RATIOS	Internal	D249	1.00000	0.84213	0.14779	0.00809	0.00199	1.00000	0.00000
38	WTD NET G & I PLT RATIOS	Internal	G229	1.00000	0.87094	0.11421	0.01199	0.00286	1.00000	0.00000
39	WTD NET C & O PLANT RATIOS	Internal	C229	1.00000	0.87094	0.11421	0.01199	0.00286	1.00000	0.00000
40	WTD NET PLANT RATIOS	Internal	NP29	1.00000	0.84395	0.14566	0.00834	0.00205	1.00000	0.00000
41										
42	WORKING CAPITAL									
43	WTD MATERIAL & SUPPLY RATIOS	Internal	W669	1.00000	0.84395	0.14566	0.00834	0.00205	1.00000	0.00000
44	WTD PREPAYMENTS RATIOS	Internal	W689	1.00000	0.87232	0.11316	0.01174	0.00278	1.00000	0.00000
45	WTD TOTAL WORKING CASH RATIOS	Internal	W729	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	1.00000
46	WTD TOTAL MISC WRKNG CAP RATIO	Internal	W749	1.00000	0.87223	0.11313	0.01181	0.00283	1.00000	0.00000
47	WTD TOTAL WRKNG CAP RATIOS	Internal	WC79	1.00000	0.84700	0.14216	0.00871	0.00213	1.00000	0.00000

DUKE ENERGY KENTUCKY, INC.
DISTRIBUTION CUSTOMER ALLOCATED - GAS COST OF SERVICE
CASE NO: 2025-00125
DATA: 12 MONTH FORECASTED PERIOD
TYPE OF FILING: "X" ORIGINAL UPDATED REVISED

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WITNESS RESPONSIBLE:
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LINE NO.	ALLOCATORS	SOURCE	ALLO	TOTAL DISTRIBUTION CUSTOMER	RS RESIDENTIAL	GS GEN SERV	FT-L FIRM TRANS	INTERUPT TRANS	TOTAL AT ISSUE	ALL OTHER
				2	3	4	5	6		
1	RATE BASE			1						
2	WTD NET OCRB RATIOS	Internal	RB29	1.00000	0.84405	0.14553	0.00837	0.00205	1.00000	0.00000
3	WTD TOTAL RATE BASE RATIOS	Internal	RB99	1.00000	0.84406	0.14552	0.00837	0.00205	1.00000	0.00000
4	WTD CWIP RATIO	Internal	CW29	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
5										
6	WEIGHTED O & M EXPENSE RATIOS									
7	WTD PROD COMMODITY EXP RATIOS	Internal	P349	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
8	WTD PROD O&M EXP RATIOS	Internal	P459	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
9	WTD DIST O&M EXP RATIOS	Internal	D349	1.00000	0.79276	0.17420	0.02654	0.00650	1.00000	0.00000
10	WTD CUST ACCT EXP RATIOS	Internal	CA19	1.00000	0.92847	0.07007	0.00128	0.00018	1.00000	0.00000
11	WTD CUST SERV & INFO EXP RATIOS	Internal	CS19	1.00000	0.92847	0.07007	0.00128	0.00018	1.00000	0.00000
12	WTD SALES EXP RATIOS	Internal	SE19	1.00000	0.94736	0.05264	0.00000	0.00000	1.00000	0.00000
13	WTD A&G EXP RATIOS	Internal	AG39	1.00000	0.87094	0.11421	0.01199	0.00286	1.00000	0.00000
14	WTD O&M EXP RATIOS	Internal	OM39	1.00000	0.87230	0.11316	0.01174	0.00280	1.00000	0.00000
15										
16	DEPRECIATION EXPENSES									
17	WTD PRODUCTION DEPREC RATIOS	Internal	P489	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
18	WTD DIST DEPREC RATIOS	Internal	D489	1.00000	0.84213	0.14779	0.00809	0.00199	1.00000	0.00000
19	WTD GENERAL DEPREC EXP RATIOS	Internal	G489	1.00000	0.87094	0.11421	0.01199	0.00286	1.00000	0.00000
20	WTD COM & OTHER DEP EXP RATIOS	Internal	C489	1.00000	0.87094	0.11421	0.01199	0.00286	1.00000	0.00000
21	WTD TOT DEPREC EXP RATIOS	Internal	DE49	1.00000	0.85052	0.13801	0.00923	0.00224	1.00000	0.00000
22										
23	OTHER TAXES & MISC EXPENSES									
24	WTD R. E. & PROP TAX RATIOS	Internal	L529	1.00000	0.84395	0.14566	0.00834	0.00205	1.00000	0.00000
25	WTD MISC TAX RATIOS	Internal	L589	1.00000	0.87094	0.11421	0.01199	0.00286	1.00000	0.00000
26	WTD OTHER TAX RATIOS	Internal	L599	1.00000	0.84740	0.14164	0.00881	0.00215	1.00000	0.00000
27	WTD OP EXP EX IT & REV RATIOS	Internal	OP69	1.00000	0.86012	0.12706	0.01033	0.00249	1.00000	0.00000
28										
29	TOTAL COST OF SERVICE									
30	WTD TOTAL COST OF SERVICE	Internal	CS09	1.00000	0.85178	0.13645	0.00947	0.00230	1.00000	0.00000

DUKE ENERGY KENTUCKY, INC.
TOTAL CLASS ALLOCATED - GAS COST OF SERVICE
CASE NO: 2025-00125
DATA: 12 MONTH FORECASTED PERIOD
TYPE OF FILING: "X" ORIGINAL UPDATED REVISED

FR-16(7)(v)-8
WITNESS RESPONSIBLE:
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LINE NO.	SUMMARY OF RESULTS	ALLO	TOTAL CLASS ALLOCATED	RS RESIDENTIAL	GS GEN SERV	FT-L FIRM TRANS	INTERUPT TRANS	TOTAL AT ISSUE	ALL OTHER
		Schedule 1		3	4	5	6		
1	NET INCOME COMPUTATION								
2	GROSS GAS PLANT IN SERVICE		925,424,402	613,910,118	222,446,092	71,768,997	17,299,195	925,424,402	0
3	TOTAL DEPRECIATION RESERVE		(252,827,972)	(179,610,935)	(50,184,336)	(18,561,452)	(4,471,249)	(252,827,972)	0
4	TOTAL RATE BASE ADJUSTMENTS		(118,765,138)	(76,484,684)	(30,292,510)	(9,643,652)	(2,344,291)	(118,765,137)	(1)
5	TOTAL RATE BASE		553,831,292	357,814,499	141,969,246	43,563,893	10,483,655	553,831,293	(1)
6									
7	OPERATING EXPENSES								
8	TOTAL O&M EXPENSE		85,717,248	56,304,286	28,464,921	862,049	85,992	85,717,248	0
9	TOTAL DEPRECIATION EXPENSE		26,963,557	17,970,850	6,667,774	1,901,412	423,521	26,963,557	(0)
10	TOTAL OTHER TAX & MISC EXPENSE		5,323,783	3,494,399	1,339,420	397,636	92,328	5,323,783	0
11	TOTAL OP EXP EXCLUDING INC & REV TAX		118,004,588	77,769,535	36,472,115	3,161,097	601,841	118,004,588	(0)
12	NET FED INCOME TAX EXP ALLOWABLE		7,394,066	4,659,665	2,014,264	578,525	141,612	7,394,066	0
13	NET STATE INCOME TAX EXP ALLOWABLE		1,833,226	1,173,066	478,420	146,125	35,615	1,833,226	0
14	TOTAL OPERATING EXPENSE		127,231,880	83,602,266	38,964,799	3,885,747	779,068	127,231,880	(0)
15									
16	RETURN ON RATE BASE		44,367,425	28,664,520	11,373,156	3,489,903	839,846	44,367,425	0
17	TOTAL OTHER OPERATING REVENUES		(1,087,776)	(887,547)	(172,942)	(25,513)	(1,774)	(1,087,776)	0
18	TOTAL GAS COST OF SERVICE		170,511,529	111,379,239	50,165,013	7,350,137	1,617,140	170,511,529	(0)
19	ADJUSTMENT FOR INTERCLASS SUBSIDIZATION	50.00%	0	(92,086)	(1,296,761)	985,155	403,692	0	0
20	REQUESTED REVENUES		170,511,529	111,287,153	48,868,252	8,335,292	2,020,832	170,511,529	(0)
21	PROPOSED REVENUES		169,657,554	111,276,415	48,732,025	7,586,221	2,062,893	169,657,554	0
22	DIFFERENCE (REQUESTED LESS PROPOSED)		853,975	10,738	136,227	749,071	(42,061)	853,975	(0)
23									
24	TOTAL RETURN EARNED		45,102,598	29,468,005	10,656,514	3,776,846	1,201,233	45,102,598	0
25	RATE OF RETURN EARNED		0.08144	0.08236	0.07506	0.08670	0.11458	0.08144	(0.18000)
26	TOTAL RATE OF RETURN ALLOWABLE		0.08011	0.08011	0.08011	0.08011	0.08011	0.08011	0.08011
27	RETURN EARNED ON COMMON EQUITY		0.11003	0.11178	0.09791	0.12002	0.17297	0.11003	(0.38654)
28	ALLOWED RETURN ON COMMON EQUITY		0.10750	0.10750	0.10750	0.10750	0.10750	0.10750	0.10750
29									
30	PRESENT REVENUES (SCHEDULE E-4)		144,124,104	94,137,279	40,671,741	7,347,846	1,967,238	144,124,104	0
31	REVENUE INCREASE JUSTIFIED		26,387,425	17,241,960	9,493,272	2,291	(350,098)	26,387,425	(0)
32	PER UNIT PRES REV		0.18309	0.18316	0.23341	0.00031	(0.17796)	0.18309	0.00000
33	REVENUE INCREASE REQUESTED		25,533,450	17,139,136	8,060,284	238,375	95,655	25,533,450	0
34	PER UNIT PRES REV		0.17716	0.18207	0.19818	0.03244	0.04862	0.17716	0.00000

DUKE ENERGY KENTUCKY, INC.
TOTAL CLASS ALLOCATED - GAS COST OF SERVICE
CASE NO: 2025-00125
DATA: 12 MONTH FORECASTED PERIOD
TYPE OF FILING: "X" ORIGINAL UPDATED REVISED

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WITNESS RESPONSIBLE:
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LINE NO.	GROSS GAS PLANT IN SERVICE	ALLO	TOTAL CLASS ALLOCATED	RS RESIDENTIAL	GS GEN SERV	FT-L FIRM TRANS	INTERUPT TRANS	TOTAL AT ISSUE	ALL OTHER
	Schedule 2			3	4	5	6		
1	PRODUCTION PLANT								
2	PRODUCTION PLANT	K205	0	0	0	0	0	0	0
3	GAS PRODUCTION -CPMPL NOT CLASS	K205	0	0	0	0	0	0	0
4	PRODUCTION PLANT IN SERVICE		0	0	0	0	0	0	0
5									
6	TRANSMISSION PLANT								
7	TRANSMISSION PLANT								
8	TRANSMISSION PLANT IN SERVICE		0	0	0	0	0	0	0
9									
10	TOTAL PROD & TRANS PLANT		0	0	0	0	0	0	0
11									
12	DISTRIBUTION PLANT								
13	SYSTEM M&R - (2780, 2781)	K203	76,523,866	39,858,220	23,883,099	10,266,442	2,516,105	76,523,866	0
14	DIST REG EQUIP & CITY GATE M&R- (2782, 2790)	K203	3,953,923	2,059,441	1,234,019	530,458	130,005	3,953,923	0
15	LARGE IND M&R - (2850, 2851)	K595	567,756	0	0	364,567	203,189	567,756	0
16	MAINS - (2761, 2762, 2763, 2765)	K415	448,188,826	255,365,981	126,862,716	52,982,373	12,977,756	448,188,826	0
17	SERVICES - (2801, 2802, 2803)	K403	254,604,525	219,542,936	33,880,224	740,899	440,466	254,604,525	0
18	MTRS & MTR INST (2810, 2811, 2820, 2821)	K413	40,779,942	28,296,387	10,462,502	1,788,200	232,853	40,779,942	0
19	LAND, R OF W, STRUCT & IMPROV	K203	18,487,900	9,629,607	5,770,074	2,480,337	607,882	18,487,900	0
20	HOUSE REG & INSTALL (2830, 2840)	K417	15,412,723	9,200,625	6,044,716	146,729	20,653	15,412,723	0
21	STREET LIGHTING EQUIPMENT & OTH	K597	90,730	0	90,730	0	0	90,730	0
22	ASSET RETIREMENT COST FOR DISTRIBUTION PLANT	K203	0	0	0	0	0	0	0
23	DISTRIBUTION PLANT IN SERVICE		858,610,191	563,953,197	208,228,080	69,300,005	17,128,909	858,610,191	0
24									
25	TOTAL TRANS & DIST PLANT		858,610,191	563,953,197	208,228,080	69,300,005	17,128,909	858,610,191	0
26	TOTAL GROSS PTD PLANT		858,610,191	563,953,197	208,228,080	69,300,005	17,128,909	858,610,191	0
27									
28	GENERAL & INTANGIBLE PLANT								
29	PRODUCTION PLANT	K201	0	0	0	0	0	0	0
30	PRODUCTION PLANT COMMODITY	P349	4,286,932	2,677,403	1,603,784	3,687	2,058	4,286,932	0
31	DISTRIBUTION PLANT	D349	32,368,897	21,974,718	8,372,101	1,894,608	127,470	32,368,897	0
32	CUSTOMER ACCOUNTING	CA19	11,313,346	10,504,103	792,726	14,481	2,036	11,313,346	0
33	CUSTOMER SERVICE & INFORMATION	CS19	3,929,181	3,648,127	275,318	5,029	707	3,929,181	0
34	SALES	SE19	0	0	0	0	0	0	0
35	GEN & INTANG PLANT IN SERVICE		51,898,356	38,804,351	11,043,929	1,917,805	132,271	51,898,356	0
36									
37	COMMON & OTHER PLANT								
38	PRODUCTION PLANT	K201	0	0	0	0	0	0	0
39	PRODUCTION PLANT COMMODITY	P349	1,232,086	769,499	460,936	1,060	591	1,232,086	0
40	DISTRIBUTION PLANT	D349	9,302,988	6,315,647	2,406,185	544,520	36,636	9,302,988	0
41	CUSTOMER ACCOUNTING	CA19	3,251,514	3,018,933	227,834	4,162	585	3,251,514	0
42	CUSTOMER SERVICE & INFORMATION	CS19	1,129,267	1,048,491	79,128	1,445	203	1,129,267	0
43	SALES	SE19	0	0	0	0	0	0	0
44	COMMON & OTHER PLANT IN SERVICE		14,915,855	11,152,570	3,174,083	551,187	38,015	14,915,855	0
45									
46	GROSS GAS PLANT IN SERVICE		925,424,402	613,910,118	222,446,092	71,768,997	17,299,195	925,424,402	0

DUKE ENERGY KENTUCKY, INC.
TOTAL CLASS ALLOCATED - GAS COST OF SERVICE
CASE NO: 2025-00125
DATA: 12 MONTH FORECASTED PERIOD
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LINE NO.	DEPRECIATION RESERVE	ALLO	TOTAL CLASS ALLOCATED	RS RESIDENTIAL	GS GEN SERV	FT-L FIRM TRANS	INTERUPT TRANS	TOTAL AT ISSUE	ALL OTHER
	Schedule 3			3	4	5	6		
1	PRODUCTION PLANT								
2	PRODUCTION PLANT	K205	0	0	0	0	0	0	0
3	TOTAL PROD DEPREC RESERVE		0	0	0	0	0	0	0
4									
5	TRANSMISSION PLANT								
6	TRANSMISSION PLANT								
7	TOTAL TRANS DEPREC RESERVE		0	0	0	0	0	0	0
8									
9	DISTRIBUTION PLANT								
10	SYSTEM M&R - (2780, 2781)	K203	8,217,527	4,280,182	2,564,690	1,102,463	270,192	8,217,527	0
11	DIST REG EQUIP & CITY GATE M&R- (2782, 2790)	K203	871,719	454,044	272,063	116,950	28,662	871,719	0
12	LARGE IND M&R - (2850, 2851)	K595	530,247	0	0	340,482	189,765	530,247	0
13	MAINS - (2761, 2762, 2763, 2765)	K415	126,433,521	72,038,431	35,787,818	14,946,263	3,661,009	126,433,521	0
14	SERVICES - (2801, 2802, 2803)	K403	78,494,621	67,685,127	10,445,279	228,419	135,796	78,494,621	0
15	MTRS & MTR INST (2810, 2811, 2820, 2821)	K413	8,223,154	5,705,883	2,109,732	360,585	46,954	8,223,154	0
16	LAND, R OF W, STRUCT & IMPROV & OTH	K203	1,394,350	726,261	435,177	187,066	45,846	1,394,350	0
17	HOUSE REG & INSTALL (2830, 2840)	K417	7,017,914	4,189,343	2,752,356	66,811	9,404	7,017,914	0
18	STREET LIGHTING EQUIPMENT & OTH	K597	(11,164,624)	0	(11,164,624)	0	0	(11,164,624)	0
19	TOTAL DIST DEPREC RESERVE		220,018,429	155,079,271	43,202,491	17,349,039	4,387,628	220,018,429	0
20									
21	GENERAL & INTANGIBLE PLANT								
22	PRODUCTION PLANT	K201	(1)	(1)	0	0	0	(1)	0
23	PRODUCTION PLANT COMMODITY	P349	2,049,283	1,279,880	766,657	1,762	984	2,049,283	0
24	DISTRIBUTION PLANT	D349	15,473,310	10,504,578	4,002,117	905,680	60,935	15,473,310	0
25	CUSTOMER ACCOUNTING	CA19	5,408,121	5,021,279	378,947	6,922	973	5,408,121	0
26	CUSTOMER SERVICE & INFORMATION	CS19	1,878,267	1,743,915	131,610	2,404	338	1,878,267	0
27	SALES	SE19	0	0	0	0	0	0	0
28	TOTAL GEN DEPREC RESERVE		24,808,980	18,549,651	5,279,331	916,768	63,230	24,808,980	0
29									
30	COMMON & OTHER PLANT								
31	PRODUCTION PLANT	K201	0	0	0	0	0	0	0
32	PRODUCTION PLANT COMMODITY	P349	660,866	412,744	247,237	568	317	660,866	0
33	DISTRIBUTION PLANT	D349	4,989,935	3,387,585	1,290,629	292,070	19,651	4,989,935	0
34	CUSTOMER ACCOUNTING	CA19	1,744,046	1,619,295	122,205	2,232	314	1,744,046	0
35	CUSTOMER SERVICE & INFORMATION	CS19	605,716	562,389	42,443	775	109	605,716	0
36	SALES	SE19	0	0	0	0	0	0	0
37	TOTAL COM & OTHER PLT RESERVE		8,000,563	5,982,013	1,702,514	295,645	20,391	8,000,563	0
38									
39	TOTAL DEPRECIATION RESERVE		252,827,972	179,610,935	50,184,336	18,561,452	4,471,249	252,827,972	0

DUKE ENERGY KENTUCKY, INC.
TOTAL CLASS ALLOCATED - GAS COST OF SERVICE
CASE NO: 2025-00125
DATA: 12 MONTH FORECASTED PERIOD
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LINE NO.	NET GAS PLANT	ALLO	TOTAL CLASS ALLOCATED	RS RESIDENTIAL	GS GEN SERV	FT-L FIRM TRANS	INTERUPT TRANS	TOTAL AT ISSUE	ALL OTHER
		Schedule 4		3	4	5	6		
1	PRODUCTION PLANT								
2	PRODUCTION PLANT IN SERVICE		0	0	0	0	0	0	0
3	TOTAL PROD DEPRC RESERVE		0	0	0	0	0	0	0
4	NET PRODUCTION PLANT		0	0	0	0	0	0	0
5									
6	TRANSMISSION PLANT								
7	TRANSMISSION PLANT IN SERVICE		0	0	0	0	0	0	0
8	TOTAL TRANS DEPREC RESERVE		0	0	0	0	0	0	0
9	NET TRANSMISSION PLANT		0	0	0	0	0	0	0
10									
11	DISTRIBUTION PLANT								
12	DISTRIBUTION PLANT IN SERVICE		858,610,191	563,953,197	208,228,080	69,300,005	17,128,909	858,610,191	0
13	TOTAL DIST DEPREC RESERVE		(220,018,429)	(155,079,271)	(43,202,491)	(17,349,039)	(4,387,628)	(220,018,429)	0
14	NET DISTRIBUTION PLANT		638,591,762	408,873,926	165,025,589	51,950,966	12,741,281	638,591,762	0
15									
16	NET PTD PLANT		638,591,762	408,873,926	165,025,589	51,950,966	12,741,281	638,591,762	0
17	NET TRANS & DIST PLANT		638,591,762	408,873,926	165,025,589	51,950,966	12,741,281	638,591,762	0
18									
19	GENERAL & INTANGIBLE PLANT								
20	GEN & INTANG PLANT IN SERVICE		51,898,356	38,804,351	11,043,929	1,917,805	132,271	51,898,356	0
21	TOTAL GEN & INTG DEPREC RESERVE		(24,808,980)	(18,549,651)	(5,279,331)	(916,768)	(63,230)	(24,808,980)	0
22	NET GENERAL & INTANG PLANT		27,089,376	20,254,700	5,764,598	1,001,037	69,041	27,089,376	0
23									
24	COMMON & OTHER PLANT								
25	COMMON & OTH PLT IN SERVICE		14,915,855	11,152,570	3,174,083	551,187	38,015	14,915,855	0
26	TOTAL COM & OTH DEPREC RESERVE		(8,000,563)	(5,982,013)	(1,702,514)	(295,645)	(20,391)	(8,000,563)	0
27	NET COMMON & OTHER PLANT		6,915,292	5,170,557	1,471,569	255,542	17,624	6,915,292	0
28									
29	NET GAS PLANT IN SERVICE		672,596,430	434,299,183	172,261,756	53,207,545	12,827,946	672,596,430	0

DUKE ENERGY KENTUCKY, INC.
TOTAL CLASS ALLOCATED - GAS COST OF SERVICE
CASE NO: 2025-00125
DATA: 12 MONTH FORECASTED PERIOD
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LINE NO.	SUBTRACTIVE RATE BASE ADJUSTMENTS	ALLO	TOTAL CLASS ALLOCATED	RS RESIDENTIAL	GS GEN SERV	FT-L FIRM TRANS	INTERUPT TRANS	TOTAL AT ISSUE	ALL OTHER
	Schedule 5			3	4	5	6		
1	RATE BASE ADJUSTMENTS								
2	ACCUMULATED DEFERRED INCOME TAXES								
3	ACCUM DEF INC TAXES (282)								
4	LIBERALIZED DEPRECIATION	NP29	73,247,627	47,296,243	18,759,931	5,794,289	1,397,164	73,247,627	0
5	LEASED METERS	K413	0	0	0	0	0	0	0
6	CONTRIB AID CONSTR	D249	0	0	0	0	0	0	0
7	CAPITALIZED INTEREST	NP29	0	0	0	0	0	0	0
8	AFUDC IN DEBT	NP29	0	0	0	0	0	0	0
9	CWIP DIFFERENCES	NP29	0	0	0	0	0	0	0
10	NON-CASH OVERHEADS	AG39	0	0	0	0	0	0	0
11	PLANT FAS 109	NP29	0	0	0	0	0	0	0
12	MISCELLANEOUS	NP29	23,057,044	14,888,012	5,905,291	1,823,939	439,802	23,057,044	0
13	TOTAL ACCOUNT 282		96,304,671	62,184,255	24,665,222	7,618,228	1,836,966	96,304,671	0
14									
15	ACCUM DEF INC TAXES (283)								
16	BLANK	K413	0	0	0	0	0	0	0
17	BLANK	K413	0	0	0	0	0	0	0
18	UNRECOVERED PURCHASED GAS COST	AG39	0	0	0	0	0	0	0
19	ENVIRONMENTAL RESERVE	NP29	0	0	0	0	0	0	0
20	POST IN-SERVICE CARRYING COSTS	K667	0	0	0	0	0	0	0
21	ARO CUMULATIVE EFFECT	NP29	0	0	0	0	0	0	0
22	LOSS ON REACQUIRED DEBT	NP29	0	0	0	0	0	0	0
23	VACATION PAY ACCRUAL	AG39	0	0	0	0	0	0	0
24	RATE CASE EXPENSE AMORT	AG39	0	0	0	0	0	0	0
25	PENSION	AG39	0	0	0	0	0	0	0
26	MISCELLANEOUS	K406	231,761	215,183	16,239	297	42	231,761	0
27	TOTAL ACCOUNT 283		231,761	215,183	16,239	297	42	231,761	0
28									
29	OTHER ACCUMULATED DEFERRED INCOME TAXES								
30	CUSTOMER ADVANCES FOR CONSTRUCTION	D249	1,801,940	1,153,730	465,660	146,592	35,958	1,801,940	0
31	CUSTOMER SERVICE DEPOSITS	D249	0	0	0	0	0	0	0
32	POST RETIREMENT BENEFITS	AG39	0	0	0	0	0	0	0
33	EDIT	NP29	27,023,637	17,449,255	6,921,201	2,137,718	515,463	27,023,637	0
34	TOTAL OTHER SUBTRACTIVE ADJS		28,825,577	18,602,985	7,386,861	2,284,310	551,421	28,825,577	0
35									
36	SUBTOTAL ACCUMULATED DEFERRED INC TAXES		125,362,009	81,002,423	32,068,322	9,902,835	2,388,429	125,362,009	0

DUKE ENERGY KENTUCKY, INC.
TOTAL CLASS ALLOCATED - GAS COST OF SERVICE
CASE NO: 2025-00125
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LINE NO.	ADDITIVE RATE BASE ADJUSTMENTS	ALLO	TOTAL CLASS ALLOCATED	RS RESIDENTIAL	GS GEN SERV	FT-L FIRM TRANS	INTERUPT TRANS	TOTAL AT ISSUE	ALL OTHER
	Schedule 5.1			3	4	5	6		
1	OTHER ACCUMULATED DEFERRED INCOME TAXES								
2	ACCUM DEF INC TAXES (190)								
3	UNCOLLECTIBLE ACCTS	K406	0	0	0	0	0	0	0
4	GAS SUPPLIER REFUND	K300	0	0	0	0	0	0	0
5	UNBILLED REVENUE - FUEL & RATE REFUNDS	K300	0	0	0	0	0	0	0
6	OFFSITE GAS STORAGE	K300	0	0	0	0	0	0	0
7	GAS METERS	K413	0	0	0	0	0	0	0
8	UNAMORTIZED DEBT PREMIUM	NP29	0	0	0	0	0	0	0
9	ARO CUMULATIVE EFFECT	NP29	0	0	0	0	0	0	0
10	PENSION EXPENSE	AG39	0	0	0	0	0	0	0
11	POST RETIREMENT BENEFITS - LIFE INS	AG39	0	0	0	0	0	0	0
12	POST RETIREMENT BENEFITS - HEALTH CARE	AG39	0	0	0	0	0	0	0
13	POST EMPLOYMENT BENEFITS - SFAS 112	AG39	0	0	0	0	0	0	0
14	OPEB EXPENSE ACCRUAL	AG39	0	0	0	0	0	0	0
15	INCENTIVE PLAN	AG39	0	0	0	0	0	0	0
16	FEDERAL DEFERRED TAX RECEIVABLE	AG39	0	0	0	0	0	0	0
17	DSM DEFERRAL	AG39	0	0	0	0	0	0	0
18	PROPERTY TAX	P229	0	0	0	0	0	0	0
19	PROPERTY TAX ON PROPANE	P229	0	0	0	0	0	0	0
20	401K INCENTIVE PLAN	AG39	0	0	0	0	0	0	0
21	ENVIRONMENTAL RESERVE	NP29	0	0	0	0	0	0	0
22	VACATION PAY ACCRUALS	G129	0	0	0	0	0	0	0
23	SMART GRID	K413	0	0	0	0	0	0	0
24	METERS & TRANSFORMERS	D249	0	0	0	0	0	0	0
25	OTHER	AG39	2,824,291	2,111,903	601,128	104,172	7,088	2,824,291	0
26	TOTAL ACCOUNT 190		2,824,291	2,111,903	601,128	104,172	7,088	2,824,291	0
27									
28	OTHER								
29	RESERVED FOR FUTURE USE	D249	0	0	0	0	0	0	0
30	OTHER RATE BASE ADJUSTMENTS	NP29	1,299,897	839,347	332,926	102,829	24,796	1,299,898	(1)
31	ELIMINATE UNBILLED REVENUE AND GAS COSTS	K300	0	0	0	0	0	0	0
32	OTHER		1,299,897	839,347	332,926	102,829	24,796	1,299,898	(1)
33									
34	TOTAL OTHER ACCUMULATED DEFERRED INCOME TAXES		4,124,188	2,951,250	934,054	207,001	31,884	4,124,189	(1)

DUKE ENERGY KENTUCKY, INC.
TOTAL CLASS ALLOCATED - GAS COST OF SERVICE
CASE NO: 2025-00125
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LINE NO.	WORKING CAPITAL	ALLO	TOTAL CLASS ALLOCATED	RS RESIDENTIAL	GS GEN SERV	FT-L FIRM TRANS	INTERUPT TRANS	TOTAL AT ISSUE	ALL OTHER
				3	4	5	6		
1	NET ORIGINAL COST RATE BASE		551,358,609	356,248,010	141,127,488	43,511,711	10,471,401	551,358,610	(1)
2									
3	WORKING CAPITAL								
4									
5	PLANT MATERIALS & SUPPLIES								
6	GAS ENRICHER LIQUID	K301	0	0	0	0	0	0	0
7	OTHER SUPPLIES	NP29	630,182	406,913	161,399	49,850	12,020	630,182	0
8	TOTAL PLANT MATS. & SUPPLIES		630,182	406,913	161,399	49,850	12,020	630,182	0
9	TOTAL MATERIALS & SUPPLIES		630,182	406,913	161,399	49,850	12,020	630,182	0
10									
11	PREPAYMENTS								
12	INSURANCE GENERAL	OM39	199,980	131,359	66,409	2,011	201	199,980	0
13	EXCISE TAX	OM39	0	0	0	0	0	0	0
14	GAS PURCHASE	K301	0	0	0	0	0	0	0
15	TOTAL PREPAYMENTS		199,980	131,359	66,409	2,011	201	199,980	0
16									
17	AUTO CALC (O&M-GAS COST)/8		0	0	0	0	0	0	0
18	TOTAL WORKING CASH		0	0	0	0	0	0	0
19									
20	MISCELLANEOUS WORKING CAPITAL								
21	GAS STORED UNDERGROUND	K301	1,610,670	1,007,297	603,373	0	0	1,610,670	0
22	PIPP UNCOLLECTIBLES	K406	0	0	0	0	0	0	0
23	CASH WORKING CAPITAL	OM39	31,851	20,920	10,577	321	33	31,851	0
24	TOTAL MISC WORK CAPITAL		1,642,521	1,028,217	613,950	321	33	1,642,521	0
25									
26	TOTAL WORKING CAPITAL		2,472,683	1,566,489	841,758	52,182	12,254	2,472,683	0
27	PRELIMINARY SUMMARY								
28	TOTAL ACCUMULATED DEFERRED INCOME TAXES		(125,362,009)	(81,002,423)	(32,068,322)	(9,902,835)	(2,388,429)	(125,362,009)	0
29	TOTAL OTHER ACCUMULATED DEFERRED INCOME TAXES		4,124,188	2,951,250	934,054	207,001	31,884	4,124,189	(1)
30	TOTAL WORKING CAPITAL		2,472,683	1,566,489	841,758	52,182	12,254	2,472,683	0
31	TOTAL RATE BASE ADJUSTMENTS		(118,765,138)	(76,484,684)	(30,292,510)	(9,643,652)	(2,344,291)	(118,765,137)	(1)
32									
33	RATE BASE CALCULATION								
34	NET GAS PLANT IN SERVICE		672,596,430	434,299,183	172,261,756	53,207,545	12,827,946	672,596,430	0
35	TOTAL RATE BASE ADJUSTMENTS		(118,765,138)	(76,484,684)	(30,292,510)	(9,643,652)	(2,344,291)	(118,765,137)	(1)
36	TOTAL RATE BASE		553,831,292	357,814,499	141,969,246	43,563,893	10,483,655	553,831,293	(1)
37									
38	TOTAL RATE OF RETURN ALLOWABLE		0.08011	0.08011	0.08011	0.08011	0.08011	0.08011	0.08011
39	RETURN ON RATE BASE		44,367,425	28,664,520	11,373,156	3,489,903	839,846	44,367,425	0

DUKE ENERGY KENTUCKY, INC.
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CASE NO: 2025-00125
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LINE NO.	O&M EXPENSES	ALLO	TOTAL CLASS ALLOCATED	RS RESIDENTIAL	GS GEN SERV	FT-L FIRM TRANS	INTERUPT TRANS	TOTAL AT ISSUE	ALL OTHER
		Schedule 6		3	4	5	6		
1	PRODUCTION O&M								
2	COMMODITY RELATED O&M								
3	ANNUALIZED GAS COST	K301	64,547,695	40,367,483	24,180,212	0	0	64,547,695	0
4	OTHER ASSOCIATED COST INCL TRANSMISSION O&M	K300	258,043	106,991	64,088	55,841	31,123	258,043	0
5	TOTAL COMMODITY RELATED		64,805,738	40,474,474	24,244,300	55,841	31,123	64,805,738	0
6									
7	DEMAND RELATED PROD O&M								
8	ANNUALIZED GAS COST - DEMAND	K301	0	0	0	0	0	0	0
9	TOTAL DEMAND RELATED		0	0	0	0	0	0	0
10									
11	DEMAND RELATED & OTHER PROD O&M								
12	PRODUCTION EXPENSES	K201	0	0	0	0	0	0	0
13	TOTAL DEM REL & OTH PROD O&M		0	0	0	0	0	0	0
14									
15	TOTAL PRODUCTION O&M		64,805,738	40,474,474	24,244,300	55,841	31,123	64,805,738	0
16									
17	TRANSMISSION O & M								
18	TRANSMISSION O & M								
19	TOTAL TRANSMISSION O & M		0	0	0	0	0	0	0
20									
21	DISTRIBUTION O & M								
22	LOAD DISPATCHING	K203	227,854	118,680	71,113	30,569	7,492	227,854	0
23	MAINS & SERVICES OPER	K667	2,769,541	1,864,578	636,999	214,443	53,521	2,769,541	0
24	M & R STATION GENERAL	K203	447,166	232,910	139,561	59,992	14,703	447,166	0
25	CUSTOMER INST & OTHER	K415	1,196,991	720,133	316,173	129,072	31,613	1,196,991	0
26	METERS & HOUSE REG	K697	453,061	305,373	128,832	16,677	2,179	453,061	0
27	MAINS	K415	944,145	568,017	249,386	101,807	24,935	944,145	0
28	SERVICES	K403	915,428	789,364	121,816	2,664	1,584	915,428	0
29	SUPV & ENG	D249	0	0	0	0	0	0	0
30	ELIMINATE NON-KY CUSTOMER	K595	(467,478)	0	0	(300,177)	(167,301)	(467,478)	0
31	INTEGRITY MANAGEMENT EXPENSES	K203	0	0	0	0	0	0	0
32	OTHER DISTRIBUTION EXPENSES	K415	2,528,793	1,521,372	667,956	272,680	66,785	2,528,793	0
33	TOTAL DISTRIBUTION O & M		9,015,501	6,120,427	2,331,836	527,727	35,511	9,015,501	0
34									
35	CUSTOMER ACCOUNTING								
36	SUPERVISION & ENGINEERING	K405	0	0	0	0	0	0	0
37	METER READING	K405	78,374	72,768	5,492	100	14	78,374	0
38	CUSTOMER BILLING & COLLECTIONS	K405	2,783,000	2,583,932	195,005	3,562	501	2,783,000	0
39	UNCOLLECTIBLE EXP	K406	614,710	570,739	43,073	787	111	614,710	0
40	ELIMINATE MISC EXPENSES	K406	(49,110)	(45,597)	(3,441)	(63)	(9)	(49,110)	0
41	CREDIT CARD FEES	K405	237,738	220,733	16,658	304	43	237,738	0
42	INTEREST ON CUSTOMER SERVICE DEPOSITS	K405	0	0	0	0	0	0	0
43	ANNUALIZED UNCOLL EXP ON INCR	K406	0	0	0	0	0	0	0
44	TOTAL CUSTOMER ACCT EXPENSE		3,664,712	3,402,575	256,787	4,690	660	3,664,712	0

DUKE ENERGY KENTUCKY, INC.
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LINE NO.	O&M EXPENSES	ALLO	TOTAL CLASS ALLOCATED	RS RESIDENTIAL	GS GEN SERV	FT-L FIRM TRANS	INTERUPT TRANS	TOTAL AT ISSUE	ALL OTHER
		Schedule 6.1		3	4	5	6		
1	CUSTOMER SERVICE & INFORMATION								
2	TOTAL CUST SERVICE & INFO	K407	797,729	740,667	55,897	1,021	144	797,729	0
3	TOTAL CUSTOMER SERV. & INFO.		797,729	740,667	55,897	1,021	144	797,729	0
4									
5	SALES								
6	SALES EXPENSE	K408	37,841	35,849	1,992	0	0	37,841	0
7	TOTAL SALES EXPENSE		37,841	35,849	1,992	0	0	37,841	0
8									
9	ADMINISTRATIVE & GENERAL								
10	PRODUCTION PLANT DEMAND	P349	(1)	(1)	0	0	0	(1)	0
11	PRODUCTION PLANT COMMODITY	K301	663,106	414,700	248,406	0	0	663,106	0
12	DISTRIBUTION PLANT	D349	5,006,846	3,399,066	1,295,003	293,060	19,717	5,006,846	0
13	CUSTOMER ACCOUNTING	CA19	1,749,957	1,624,783	122,619	2,240	315	1,749,957	0
14	CUSTOMER SERVICE & INFORMATION	CS19	607,769	564,296	42,586	778	109	607,769	0
15	SALES	SE19	0	0	0	0	0	0	0
16	TOT ADMIN & GEN LESS REG EXP		8,027,677	6,002,844	1,708,614	296,078	20,141	8,027,677	0
17	AMORTIZATION RATE CASE EXPENSE	AG39	311,304	232,782	66,259	11,482	781	311,304	0
18	INCENTIVE COMPENSATION	AG39	(691,166)	(516,830)	(147,108)	(25,493)	(1,735)	(691,166)	0
19	ELIMINATE MISCELLANEOUS EXPENSES	AG39	(301,768)	(225,652)	(64,229)	(11,130)	(757)	(301,768)	0
20	ELIMINATE NON-JURISDICTIONAL EXPENSES	NP29	0	0	0	0	0	0	0
21	AMORTIZATION OF DEFERRED EXP	AG39	49,680	37,150	10,573	1,833	124	49,680	0
22	STATE REG COMMISSION EXPENSES	AG39	0	0	0	0	0	0	0
23	STATE REG COM EXP ANN ADJ.	AG39	0	0	0	0	0	0	0
24	AMORTIZE CAMERA WORK	AG39	0	0	0	0	0	0	0
25	ELIMINATE MERGER EXPENSE	AG39	0	0	0	0	0	0	0
26	SMART GRID AMORTIZATION ADJUSTMENT	K413	0	0	0	0	0	0	0
27	AMORTIZE 2011 SMART GRID DEFERRED O&M	K413	0	0	0	0	0	0	0
28	INCREASED MEDICAL COSTS	AG39	0	0	0	0	0	0	0
29	AMORTIZE GAS FURNACE PROGRAM	NP29	0	0	0	0	0	0	0
30	AMORTIZATION OF MGP DEFERRED EXP	NP29	0	0	0	0	0	0	0
31	TOTAL ADMIN. & GENERAL		7,395,727	5,530,294	1,574,109	272,770	18,554	7,395,727	0
32									
33	TOTAL O & M EXPENSE		85,717,248	56,304,286	28,464,921	862,049	85,992	85,717,248	0

DUKE ENERGY KENTUCKY, INC.
TOTAL CLASS ALLOCATED - GAS COST OF SERVICE
CASE NO: 2025-00125
DATA: 12 MONTH FORECASTED PERIOD
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LINE NO.	DEPRECIATION EXPENSE	ALLO	TOTAL CLASS ALLOCATED	RS RESIDENTIAL	GS GEN SERV	FT-L FIRM TRANS	INTERUPT TRANS	TOTAL AT ISSUE	ALL OTHER
		Schedule 7		3	4	5	6		
1	PRODUCTION DEPRECIATION								
2	PRODUCTION DEPRECIATION	P229	0	0	0	0	0	0	0
3	TOTAL PRODUCTION DEPREC EXP.		0	0	0	0	0	0	0
4									
5	TRANSMISSION DEPRECIATION								
6	TOTAL TRANSMISSION DEP. EXP.		0	0	0	0	0	0	0
7									
8	DISTRIBUTION DEPRECIATION								
9	DISTRIBUTION DEPRECIATION	D249	20,383,317	13,050,839	5,267,492	1,658,239	406,747	20,383,317	0
10	TOTAL DIST. DEPREC EXP.		20,383,317	13,050,839	5,267,492	1,658,239	406,747	20,383,317	0
11									
12	GENERAL DEPRECIATION								
13	GENERAL DEPRECIATION	G229	6,212,338	4,644,933	1,321,992	229,577	15,836	6,212,338	0
14	TOTAL GENERAL DEPREC EXP.		6,212,338	4,644,933	1,321,992	229,577	15,836	6,212,338	0
15									
16	COMMON AND OTHER DEPRECIATION								
17	COMMON DEPRECIATION	C229	367,902	275,078	78,290	13,596	938	367,902	(0)
18	TOTAL COM & OTHER DEPREC EXP.		367,902	275,078	78,290	13,596	938	367,902	(0)
19									
20									
21	TOTAL DEPRECIATION EXPENSE		26,963,557	17,970,850	6,667,774	1,901,412	423,521	26,963,557	(0)

DUKE ENERGY KENTUCKY, INC.
TOTAL CLASS ALLOCATED - GAS COST OF SERVICE
CASE NO: 2025-00125
DATA: 12 MONTH FORECASTED PERIOD
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LINE NO.	OTHER TAXES & MISC EXPENSES	ALLO	TOTAL CLASS ALLOCATED	RS RESIDENTIAL 3	GS GEN SERV 4	FT-L FIRM TRANS 5	INTERUPT TRANS 6	TOTAL AT ISSUE	ALL OTHER
		Schedule 8							
1	TAXES OTHER THAN INC & REV								
2	REAL ESTATE & PROPERTY TAX								
3	REAL ESTATE & PROPERTY TAX	NP29	4,767,103	3,078,134	1,220,935	377,103	90,931	4,767,103	0
4	ANNUALIZE PROPERTY TAX	NP29	0	0	0	0	0	0	0
5	TOTAL REAL ESTATE & PROPERTY TAX		4,767,103	3,078,134	1,220,935	377,103	90,931	4,767,103	0
6									
7	MISCELLANEOUS TAXES								
8	PAYROLL	AG39	515,674	385,602	109,758	19,020	1,294	515,674	0
9	UNEMPLOYMENT COMPENSATION	AG39	0	0	0	0	0	0	0
10	OHIO EXCISE TAX	OM39	0	0	0	0	0	0	0
11	STATE TAX RIDER	OM39	0	0	0	0	0	0	0
12	TOTAL MISCELLANEOUS TAXES		515,674	385,602	109,758	19,020	1,294	515,674	0
13									
14	MISCELLANEOUS EXPENSES								
15	PSC MAINT. EXP ON INCREASE	AG39	41,006	30,663	8,727	1,513	103	41,006	0
16	RESERVED FOR FUTURE USE	AG39	0	0	0	0	0	0	0
17	TOTAL MISCELLANEOUS EXPENSES		41,006	30,663	8,727	1,513	103	41,006	0
18									
19	TOTAL OTHER TAX & MISC EXPENSE		5,323,783	3,494,399	1,339,420	397,636	92,328	5,323,783	0
20									
21	PRELIMINARY SUMMARY								
22	TOTAL O&M EXPENSE		85,717,248	56,304,286	28,464,921	862,049	85,992	85,717,248	0
23	TOTAL DEPRECIATION EXPENSE		26,963,557	17,970,850	6,667,774	1,901,412	423,521	26,963,557	(0)
24	TOTAL OTHER TAX & MISC EXPENSE		5,323,783	3,494,399	1,339,420	397,636	92,328	5,323,783	0
25	TOTAL OPER EXP EXCL INCOME & REV TAX		118,004,588	77,769,535	36,472,115	3,161,097	601,841	118,004,588	(0)

DUKE ENERGY KENTUCKY, INC.
TOTAL CLASS ALLOCATED - GAS COST OF SERVICE
CASE NO: 2025-00125
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LINE NO.	FEDERAL INCOME TAX BASED ON RETURN	ALLO	TOTAL CLASS ALLOCATED	RS RESIDENTIAL	GS GEN SERV	FT-L FIRM TRANS	INTERUPT TRANS	TOTAL AT ISSUE	ALL OTHER
		Schedule 9		3	4	5	6		
1	FEDERAL INCOME TAX DEDUCTIONS								
2	AUTOMATIC INTEREST CALCULATION								
3	AUTO PROC INTEREST DED	RB99	13,016,871	8,409,828	3,336,764	1,023,912	246,367	13,016,871	0
4	TOTAL INTEREST EXPENSE		13,016,871	8,409,828	3,336,764	1,023,912	246,367	13,016,871	0
5									
6	OTHER DEDUCTIONS								
7	DEPREC EXCESS TAX-BOOK	DE49	(2,196,097)	(1,463,673)	(543,071)	(154,867)	(34,486)	(2,196,097)	0
8	PERMANENT DIFFERENCES	AG39	270,327	202,141	57,538	9,970	678	270,327	0
9	TEMPORARY DIFFERENCES	DE49	5,710,128	3,805,739	1,412,050	402,672	89,667	5,710,128	0
10	TOTAL OTHER DEDUCTIONS		3,784,358	2,544,207	926,517	257,775	55,859	3,784,358	0
11									
12	NET DEDUCTIONS AND ADDITIONS		16,801,229	10,954,035	4,263,281	1,281,687	302,226	16,801,229	0
13									
14	FED DEFERRED INCOME TAX (410 & 411)								
15	DEFERRED INCOME TAXES - NET	OM39	701,281	460,645	232,880	7,050	706	701,281	0
16	AMORT OF DEFERRED OTHER COST	AG39	0	0	0	0	0	0	0
17	DIT ADJUSTMENT - S/L DEPRECIATION	DE49	0	0	0	0	0	0	0
18	DIT ADJUSTMENT - ARAM	K201	48,505	22,870	13,699	11,936	0	48,505	0
19	DIT ADJUSTMENT - AMORT OF EXCESS DEF TAXES	AG39	(698,455)	(522,279)	(148,661)	(25,762)	(1,753)	(698,455)	0
20	TOTAL FED DEF IT (410 & 411)		51,331	(38,764)	97,918	(6,776)	(1,047)	51,331	0
21									
22	AMORT INV TAX CREDIT								
23	AMORTIZE ITC	NP29	0	0	0	0	0	0	0
24	TOTAL AMORTIZED ITC		0	0	0	0	0	0	0
25									
26	TEST YEAR INV TAX CREDIT								
27	PROV INVEST TAX CREDIT	NP29	0	0	0	0	0	0	0
28	TEST YEAR INV TAX CREDIT		0	0	0	0	0	0	0
29									
30	PRELIMINARY SUMMARY								
31	TOTAL FED DEF IT (410 & 411)		51,331	(38,764)	97,918	(6,776)	(1,047)	51,331	0
32	TOTAL AMORTIZED ITC		0	0	0	0	0	0	0
33	TOTAL FEDERAL TAX ADJUSTMENTS		51,331	(38,764)	97,918	(6,776)	(1,047)	51,331	0
34									
35	FEDERAL INCOME TAX COMPUTATION								
36	RETURN ON RATE BASE		44,367,425	28,664,520	11,373,156	3,489,903	839,846	44,367,425	0
37	NET DEDUCTIONS AND ADDITIONS		(16,801,229)	(10,954,035)	(4,263,281)	(1,281,687)	(302,226)	(16,801,229)	0
38	TOTAL STATE PROV DEF IT (410 & 411)		5,142	3,321	1,317	406	98	5,142	0
39	TOTAL FEDERAL TAX ADJUSTMENTS		51,331	(38,764)	97,918	(6,776)	(1,047)	51,331	0
40	BASE FOR FIT COMPUTATION		27,622,669	17,675,042	7,209,110	2,201,846	536,671	27,622,669	0
41									
42	FIT FACTOR K190/(1-K190)		0.26582	0.26582	0.26582	0.26582	0.26582		0.26582
43	PRELIM FED INCOME TAX		7,342,735	4,698,429	1,916,346	585,301	142,659	7,342,735	0
44	TOTAL FEDERAL TAX ADJUSTMENTS		51,331	(38,764)	97,918	(6,776)	(1,047)	51,331	0
45	NET FED INCOME TAX ALLOWABLE		7,394,066	4,659,665	2,014,264	578,525	141,612	7,394,066	0
46									
47	INCOME TAX BASED ON RETURN								
48	FEDERAL INCOME TAX PAYABLE								
49	PRELIM FEDERAL INCOME TAX		7,342,735	4,698,429	1,916,346	585,301	142,659	7,342,735	0
50	TEST YEAR INV TAX CREDIT		0	0	0	0	0	0	0
51	NET FED INCOME TAX PAYABLE		7,342,735	4,698,429	1,916,346	585,301	142,659	7,342,735	0
52									
53	COMPOSITE TAX RATE		0.24925	0.24925	0.24925	0.2492512	0.24925		0.24925

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DUKE ENERGY KENTUCKY, INC.
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LINE NO.	COST OF SERVICE COMPUTATION	ALLO	TOTAL CLASS ALLOCATED	RS RESIDENTIAL	GS GEN SERV	FT-L FIRM TRANS	INTERUPT TRANS	TOTAL AT ISSUE	ALL OTHER
		Schedule 10		3	4	5	6		
1	OTHER OPERATING REVENUES								
2	MISC SERVICE REVENUE	K401	388,464	360,677	27,220	497	70	388,464	0
3	INTERDEPARTMENTAL	AG39	0	0	0	0	0	0	0
4	OTH MISC REVENUE	K401	21,852	20,289	1,531	28	4	21,852	0
5	RENTS	D249	0	0	0	0	0	0	0
6	IT TRANSPORT SPECIAL CONTRACTS	AG39	677,460	506,581	144,191	24,988	1,700	677,460	0
7	TOTAL OTHER OPERATING REVS		1,087,776	887,547	172,942	25,513	1,774	1,087,776	0
8									
9	COST OF SERVICE COMPUTATION								
10	TOTAL OP EXP EXC INC & REV TAX		118,004,588	77,769,535	36,472,115	3,161,097	601,841	118,004,588	(0)
11	RETURN ON RATE BASE		44,367,425	28,664,520	11,373,156	3,489,903	839,846	44,367,425	0
12	NET FED INCOME TAX ALLOWABLE		7,394,066	4,659,665	2,014,264	578,525	141,612	7,394,066	0
13	TOTAL OTHER OPERATING REVENUES		(1,087,776)	(887,547)	(172,942)	(25,513)	(1,774)	(1,087,776)	0
14	SUBTOTAL B		168,678,303	110,206,173	49,686,593	7,204,012	1,581,525	168,678,303	0
15									
16	TOTAL OTHER OPERATING REVENUES		1,087,776	887,547	172,942	25,513	1,774	1,087,776	0
17	LESS: REVS EXCL FROM REV TAX CALC		0	0	0	0	0	0	0
18	OTHER OPERATING REVS TO BE TAXED		1,087,776	887,547	172,942	25,513	1,774	1,087,776	0
19									
20	REVENUE TAX FACTOR		0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
21	REVENUE TAX ON OTHER OPER. REVS		0	0	0	0	0	0	0
22	REVENUE TAX ON COST OF SERVICE		0	0	0	0	0	0	0
23	TOTAL REVENUE TAX		0	0	0	0	0	0	0
24	TOTAL GAS COST OF SERVICE		168,678,303	110,206,173	49,686,593	7,204,012	1,581,525	168,678,303	0
25									
26	PROPOSED REVENUES		169,657,554	111,276,415	48,732,025	7,586,221	2,062,893	169,657,554	0
27	TOTAL GAS COST OF SERVICE		(168,678,303)	(110,206,173)	(49,686,593)	(7,204,012)	(1,581,525)	(168,678,303)	(0)
28	EXCESS REVENUES		979,251	1,070,242	(954,568)	382,209	481,368	979,251	(0)
29	COMPOSITE TAX RATE		0.24925	0.24925	0.24925	0.24925	0.24925	0.24925	0.24925
30	EXCESS TAX		244,078	266,757	(237,926)	95,266	119,981	244,078	0
31	EXCESS RETURN		735,173	803,485	(716,642)	286,943	361,387	735,173	0

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 RESIDENTIAL CLASSIFIED - GAS COST OF SERVICE
 CASE NO: 2025-00125
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LINE NO.	SUMMARY OF RESULTS	ALLO	TOTAL RESIDENTIAL	CLASSIFIED			TOTAL AT ISSUE	ALL OTHER
				DEMAND	COMMODITY	CUSTOMER		
		Schedule 1		3	4	5		
1	NET INCOME COMPUTATION							
2	GROSS GAS PLANT IN SERVICE		613,910,118	273,823,104	3,446,902	336,640,112	613,910,118	0
3	TOTAL DEPRECIATION RESERVE		(179,610,935)	(71,684,211)	(1,692,623)	(106,234,101)	(179,610,935)	0
4	TOTAL RATE BASE ADJUSTMENTS		(76,484,684)	(36,303,824)	946,769	(41,127,629)	(76,484,684)	0
5	TOTAL RATE BASE		357,814,499	165,835,069	2,701,048	189,278,382	357,814,499	0
6								
7	OPERATING EXPENSES							
8	TOTAL O&M EXPENSE		56,304,286	5,509,009	40,856,529	9,938,748	56,304,286	0
9	TOTAL DEPRECIATION EXPENSE		17,970,850	7,837,378	339,461	9,794,011	17,970,850	0
10	TOTAL OTHER TAX & MISC EXPENSE		3,494,399	1,573,044	41,200	1,880,155	3,494,399	0
11	TOTAL OP EXP EXCLUDING INC & REV TAX		77,769,535	14,919,431	41,237,190	21,612,914	77,769,535	0
12	NET FED INCOME TAX EXP ALLOWABLE		4,659,665	2,039,892	431,574	2,188,199	4,659,665	0
13	NET STATE INCOME TAX EXP ALLOWABLE		1,173,066	540,497	27,516	605,053	1,173,066	0
14	TOTAL OPERATING EXPENSE		83,602,266	17,499,820	41,696,280	24,406,166	83,602,266	0
15								
16	RETURN ON RATE BASE		28,664,520	13,285,047	216,381	15,163,091	28,664,519	1
17	TOTAL OTHER OPERATING REVENUES		(887,547)	(170,806)	(34,996)	(681,745)	(887,547)	0
18	TOTAL GAS COST OF SERVICE		111,379,239	30,614,061	41,877,665	38,887,512	111,379,238	1

DUKE ENERGY KENTUCKY, INC.
 RESIDENTIAL CLASSIFIED - GAS COST OF SERVICE
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LINE NO.	GROSS GAS PLANT IN SERVICE	ALLO	TOTAL RESIDENTIAL	CLASSIFIED			TOTAL AT ISSUE	ALL OTHER
				DEMAND	COMMODITY	CUSTOMER		
				3	4	5		
1	PRODUCTION PLANT							
2	PRODUCTION PLANT	K205	0	0	0	0	0	0
3	GAS PRODUCTION -CPMPL NOT CLASS	K205	0	0	0	0	0	0
4	PRODUCTION PLANT IN SERVICE		0	0	0	0	0	0
5								
6	TRANSMISSION PLANT							
7	TRANSMISSION PLANT							
8	TRANSMISSION PLANT IN SERVICE		0	0	0	0	0	0
9								
10	TOTAL PROD & TRANS PLANT		0	0	0	0	0	0
11								
12	DISTRIBUTION PLANT							
13	SYSTEM M&R - (2780, 2781)	K203	39,858,220	39,858,220	0	0	39,858,220	0
14	DIST REG EQUIP & CITY GATE M&R- (2782, 2790)	K203	2,059,441	2,059,441	0	0	2,059,441	0
15	LARGE IND M&R - (2850, 2851)	K595	0	0	0	0	0	0
16	MAINS - (2761, 2762, 2763, 2765)	K415	255,365,981	205,430,396	0	49,935,585	255,365,981	0
17	SERVICES - (2801, 2802, 2803)	K403	219,542,936	0	0	219,542,936	219,542,936	0
18	MTRS & MTR INST (2810, 2811, 2820, 2821)	K413	28,296,387	0	0	28,296,387	28,296,387	0
19	LAND, R OF W, STRUCT & IMPROV	K203	9,629,607	9,629,607	0	0	9,629,607	0
20	HOUSE REG & INSTALL (2830, 2840)	K417	9,200,625	0	0	9,200,625	9,200,625	0
21	STREET LIGHTING EQUIPMENT & OTH	K597	0	0	0	0	0	0
22	ASSET RETIREMENT COST FOR DISTRIBUTION PLANT	K203	0	0	0	0	0	0
23	DISTRIBUTION PLANT IN SERVICE		563,953,197	256,977,664	0	306,975,533	563,953,197	0
24								
25	TOTAL TRANS & DIST PLANT		563,953,197	256,977,664	0	306,975,533	563,953,197	0
26	TOTAL GROSS PTD PLANT		563,953,197	256,977,664	0	306,975,533	563,953,197	0
27								
28	GENERAL & INTANGIBLE PLANT							
29	PRODUCTION PLANT	K201	0	0	0	0	0	0
30	PRODUCTION PLANT COMMODITY	P349	2,677,403	0	2,677,403	0	2,677,403	0
31	DISTRIBUTION PLANT	D349	21,974,718	13,084,801	0	8,889,917	21,974,718	0
32	CUSTOMER ACCOUNTING	CA19	10,504,103	0	0	10,504,103	10,504,103	0
33	CUSTOMER SERVICE & INFORMATION	CS19	3,648,127	0	0	3,648,127	3,648,127	0
34	SALES	SE19	0	0	0	0	0	0
35	GEN & INTANG PLANT IN SERVICE		38,804,351	13,084,801	2,677,403	23,042,147	38,804,351	0
36								
37	COMMON & OTHER PLANT							
38	PRODUCTION PLANT	K201	0	0	0	0	0	0
39	PRODUCTION PLANT COMMODITY	P349	769,499	0	769,499	0	769,499	0
40	DISTRIBUTION PLANT	D349	6,315,647	3,760,639	0	2,555,008	6,315,647	0
41	CUSTOMER ACCOUNTING	CA19	3,018,933	0	0	3,018,933	3,018,933	0
42	CUSTOMER SERVICE & INFORMATION	CS19	1,048,491	0	0	1,048,491	1,048,491	0
43	SALES	SE19	0	0	0	0	0	0
44	COMMON & OTHER PLANT IN SERVICE		11,152,570	3,760,639	769,499	6,622,432	11,152,570	0
45								
46	GROSS GAS PLANT IN SERVICE		613,910,118	273,823,104	3,446,902	336,640,112	613,910,118	0

DUKE ENERGY KENTUCKY, INC.
 RESIDENTIAL CLASSIFIED - GAS COST OF SERVICE
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LINE NO.	DEPRECIATION RESERVE	ALLO	TOTAL RESIDENTIAL	CLASSIFIED			TOTAL AT ISSUE	ALL OTHER
				DEMAND	COMMODITY	CUSTOMER		
				3	4	5		
1	PRODUCTION PLANT							
2	PRODUCTION PLANT	K205	0	0	0	0	0	0
3	TOTAL PROD DEPREC RESERVE		0	0	0	0	0	0
4								
5	TRANSMISSION PLANT							
6	TRANSMISSION PLANT							
7	TOTAL TRANS DEPREC RESERVE		0	0	0	0	0	0
8								
9	DISTRIBUTION PLANT							
10	SYSTEM M&R - (2780, 2781)	K203	4,280,182	4,280,182	0	0	4,280,182	0
11	DIST REG EQUIP & CITY GATE M&R- (2782, 2790)	K203	454,044	454,044	0	0	454,044	0
12	LARGE IND M&R - (2850, 2851)	K595	0	0	0	0	0	0
13	MAINS - (2761, 2762, 2763, 2765)	K415	72,038,431	57,951,663	0	14,086,768	72,038,431	0
14	SERVICES - (2801, 2802, 2803)	K403	67,685,127	0	0	67,685,127	67,685,127	0
15	MTRS & MTR INST (2810, 2811, 2820, 2821)	K413	5,705,883	0	0	5,705,883	5,705,883	0
16	LAND, R OF W, STRUCT & IMPROV & OTH	K203	726,261	726,261	0	0	726,261	0
17	HOUSE REG & INSTALL (2830, 2840)	K417	4,189,343	0	0	4,189,343	4,189,343	0
18	STREET LIGHTING EQUIPMENT & OTH	K597	0	0	0	0	0	0
19	TOTAL DIST DEPREC RESERVE		155,079,271	63,412,150	0	91,667,121	155,079,271	0
20								
21	GENERAL & INTANGIBLE PLANT							
22	PRODUCTION PLANT	K201	(1)	0	(1)	0	(1)	0
23	PRODUCTION PLANT COMMODITY	P349	1,279,880	0	1,279,880	0	1,279,880	0
24	DISTRIBUTION PLANT	D349	10,504,578	6,254,930	0	4,249,648	10,504,578	0
25	CUSTOMER ACCOUNTING	CA19	5,021,279	0	0	5,021,279	5,021,279	0
26	CUSTOMER SERVICE & INFORMATION	CS19	1,743,915	0	0	1,743,915	1,743,915	0
27	SALES	SE19	0	0	0	0	0	0
28	TOTAL GEN DEPREC RESERVE		18,549,651	6,254,930	1,279,879	11,014,842	18,549,651	0
29								
30	COMMON & OTHER PLANT							
31	PRODUCTION PLANT	K201	0	0	0	0	0	0
32	PRODUCTION PLANT COMMODITY	P349	412,744	0	412,744	0	412,744	0
33	DISTRIBUTION PLANT	D349	3,387,585	2,017,131	0	1,370,454	3,387,585	0
34	CUSTOMER ACCOUNTING	CA19	1,619,295	0	0	1,619,295	1,619,295	0
35	CUSTOMER SERVICE & INFORMATION	CS19	562,389	0	0	562,389	562,389	0
36	SALES	SE19	0	0	0	0	0	0
37	TOTAL COM & OTHER PLT RESERVE		5,982,013	2,017,131	412,744	3,552,138	5,982,013	0
38								
39	TOTAL DEPRECIATION RESERVE		179,610,935	71,684,211	1,692,623	106,234,101	179,610,935	0

DUKE ENERGY KENTUCKY, INC.
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LINE NO.	NET GAS PLANT	ALLO	TOTAL RESIDENTIAL	CLASSIFIED			TOTAL AT ISSUE	ALL OTHER
				DEMAND	COMMODITY	CUSTOMER		
				3	4	5		
1	PRODUCTION PLANT	Schedule 4						
2	PRODUCTION PLANT IN SERVICE		0	0	0	0	0	0
3	TOTAL PROD DEPRC RESERVE		0	0	0	0	0	0
4	NET PRODUCTION PLANT		0	0	0	0	0	0
5								
6	TRANSMISSION PLANT							
7	TRANSMISSION PLANT IN SERVICE		0	0	0	0	0	0
8	TOTAL TRANS DEPREC RESERVE		0	0	0	0	0	0
9	NET TRANSMISSION PLANT		0	0	0	0	0	0
10								
11	DISTRIBUTION PLANT							
12	DISTRIBUTION PLANT IN SERVICE		563,953,197	256,977,664	0	306,975,533	563,953,197	0
13	TOTAL DIST DEPREC RESERVE		(155,079,271)	(63,412,150)	0	(91,667,121)	(155,079,271)	0
14	NET DISTRIBUTION PLANT		408,873,926	193,565,514	0	215,308,412	408,873,926	0
15								
16	NET PTD PLANT		408,873,926	193,565,514	0	215,308,412	408,873,926	0
17	NET TRANS & DIST PLANT		408,873,926	193,565,514	0	215,308,412	408,873,926	0
18								
19	GENERAL & INTANGIBLE PLANT							
20	GEN & INTANG PLANT IN SERVICE		38,804,351	13,084,801	2,677,403	23,042,147	38,804,351	0
21	TOTAL GEN & INTG DEPREC RESERVE		(18,549,651)	(6,254,930)	(1,279,879)	(11,014,842)	(18,549,651)	0
22	NET GENERAL & INTANG PLANT		20,254,700	6,829,871	1,397,524	12,027,305	20,254,700	0
23								
24	COMMON & OTHER PLANT							
25	COMMON & OTH PLT IN SERVICE		11,152,570	3,760,639	769,499	6,622,432	11,152,570	0
26	TOTAL COM & OTH DEPREC RESERVE		(5,982,013)	(2,017,131)	(412,744)	(3,552,138)	(5,982,013)	0
27	NET COMMON & OTHER PLANT		5,170,557	1,743,508	356,755	3,070,294	5,170,557	0
28								
29	NET GAS PLANT IN SERVICE		434,299,183	202,138,893	1,754,279	230,406,011	434,299,183	0

DUKE ENERGY KENTUCKY, INC.
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LINE NO.	SUBTRACTIVE RATE BASE ADJUSTMENTS	ALLO	TOTAL RESIDENTIAL	CLASSIFIED			TOTAL AT ISSUE	ALL OTHER
				DEMAND	COMMODITY	CUSTOMER		
				3	4	5		
1	RATE BASE ADJUSTMENTS							
2	ACCUMULATED DEFERRED INCOME TAXES							
3	ACCUM DEF INC TAXES (282)							
4	LIBERALIZED DEPRECIATION	NP29	47,296,243	22,013,597	191,222	25,091,424	47,296,243	0
5	LEASED METERS	K413	0	0	0	0	0	0
6	CONTRIB AID CONSTR	D249	0	0	0	0	0	0
7	CAPITALIZED INTEREST	NP29	0	0	0	0	0	0
8	AFUDC IN DEBT	NP29	0	0	0	0	0	0
9	CWIP DIFFERENCES	NP29	0	0	0	0	0	0
10	NON-CASH OVERHEADS	AG39	0	0	0	0	0	0
11	PLANT FAS 109	NP29	0	0	0	0	0	0
12	MISCELLANEOUS	NP29	14,888,012	6,929,487	60,193	7,898,332	14,888,012	0
13	TOTAL ACCOUNT 282		62,184,255	28,943,084	251,415	32,989,756	62,184,255	0
14								
15	ACCUM DEF INC TAXES (283)							
16	BLANK	K413	0	0	0	0	0	0
17	BLANK	K413	0	0	0	0	0	0
18	UNRECOVERED PURCHASED GAS COST	AG39	0	0	0	0	0	0
19	ENVIRONMENTAL RESERVE	NP29	0	0	0	0	0	0
20	POST IN-SERVICE CARRYING COSTS	K667	0	0	0	0	0	0
21	ARO CUMULATIVE EFFECT	NP29	0	0	0	0	0	0
22	LOSS ON REACQUIRED DEBT	NP29	0	0	0	0	0	0
23	VACATION PAY ACCRUAL	AG39	0	0	0	0	0	0
24	RATE CASE EXPENSE AMORT	AG39	0	0	0	0	0	0
25	PENSION	AG39	0	0	0	0	0	0
26	MISCELLANEOUS	K406	215,183	0	0	215,183	215,183	0
27	TOTAL ACCOUNT 283		215,183	0	0	215,183	215,183	0
28								
29	OTHER ACCUMULATED DEFERRED INCOME TAXES							
30	CUSTOMER ADVANCES FOR CONSTRUCTION	D249	1,153,730	546,181	0	607,549	1,153,730	0
31	CUSTOMER SERVICE DEPOSITS	D249	0	0	0	0	0	0
32	POST RETIREMENT BENEFITS	AG39	0	0	0	0	0	0
33	EDIT	NP29	17,449,255	8,121,594	70,549	9,257,112	17,449,255	0
34	TOTAL OTHER SUBTRACTIVE ADJS		18,602,985	8,667,775	70,549	9,864,661	18,602,985	0
35								
36	SUBTOTAL ACCUMULATED DEFERRED INC TAXES		81,002,423	37,610,859	321,964	43,069,600	81,002,423	0

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LINE NO.	ADDITIVE RATE BASE ADJUSTMENTS	ALLO	TOTAL RESIDENTIAL	CLASSIFIED			TOTAL AT ISSUE	ALL OTHER
				DEMAND	COMMODITY	CUSTOMER		
				3	4	5		
1	OTHER ACCUMULATED DEFERRED INCOME TAXES							
2	ACCUM DEF INC TAXES (190)							
3	UNCOLLECTIBLE ACCTS	K406	0	0	0	0	0	0
4	GAS SUPPLIER REFUND	K300	0	0	0	0	0	0
5	UNBILLED REVENUE - FUEL & RATE REFUNDS	K300	0	0	0	0	0	0
6	OFFSITE GAS STORAGE	K300	0	0	0	0	0	0
7	GAS METERS	K413	0	0	0	0	0	0
8	UNAMORTIZED DEBT PREMIUM	NP29	0	0	0	0	0	0
9	ARO CUMULATIVE EFFECT	NP29	0	0	0	0	0	0
10	PENSION EXPENSE	AG39	0	0	0	0	0	0
11	POST RETIREMENT BENEFITS - LIFE INS	AG39	0	0	0	0	0	0
12	POST RETIREMENT BENEFITS - HEALTH CARE	AG39	0	0	0	0	0	0
13	POST EMPLOYMENT BENEFITS - SFAS 112	AG39	0	0	0	0	0	0
14	OPEB EXPENSE ACCRUAL	AG39	0	0	0	0	0	0
15	INCENTIVE PLAN	AG39	0	0	0	0	0	0
16	FEDERAL DEFERRED TAX RECEIVABLE	AG39	0	0	0	0	0	0
17	DSM DEFERRAL	AG39	0	0	0	0	0	0
18	PROPERTY TAX	P229	0	0	0	0	0	0
19	PROPERTY TAX ON PROPANE	P229	0	0	0	0	0	0
20	401K INCENTIVE PLAN	AG39	0	0	0	0	0	0
21	ENVIRONMENTAL RESERVE	NP29	0	0	0	0	0	0
22	VACATION PAY ACCRUALS	G129	0	0	0	0	0	0
23	SMART GRID	K413	0	0	0	0	0	0
24	METERS & TRANSFORMERS	D249	0	0	0	0	0	0
25	OTHER	AG39	2,111,903	712,078	145,895	1,253,930	2,111,903	0
26	TOTAL ACCOUNT 190		2,111,903	712,078	145,895	1,253,930	2,111,903	0
27								
28	OTHER							
29	RESERVED FOR FUTURE USE	D249	0	0	0	0	0	0
30	OTHER RATE BASE ADJUSTMENTS	NP29	839,347	390,666	3,394	445,287	839,347	0
31	ELIMINATE UNBILLED REVENUE AND GAS COSTS	K300	0	0	0	0	0	0
32	OTHER		839,347	390,666	3,394	445,287	839,347	0
33								
34	TOTAL OTHER ACCUMULATED DEFERRED INCOME TAXES		2,951,250	1,102,744	149,289	1,699,217	2,951,250	0

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LINE NO.	WORKING CAPITAL	ALLO	TOTAL RESIDENTIAL	CLASSIFIED			TOTAL AT ISSUE	ALL OTHER
				DEMAND	COMMODITY	CUSTOMER		
		Schedule 5.2		3	4	5		
1	NET ORIGINAL COST RATE BASE		356,248,010	165,630,778	1,581,604	189,035,628	356,248,010	0
2								
3	WORKING CAPITAL							
4								
5	PLANT MATERIALS & SUPPLIES							
6	GAS ENRICHER LIQUID	K301	0	0	0	0	0	0
7	OTHER SUPPLIES	NP29	406,913	189,393	1,646	215,874	406,913	0
8	TOTAL PLANT MATS. & SUPPLIES		406,913	189,393	1,646	215,874	406,913	0
9	TOTAL MATERIALS & SUPPLIES		406,913	189,393	1,646	215,874	406,913	0
10								
11	PREPAYMENTS							
12	INSURANCE GENERAL	OM39	131,359	12,852	95,320	23,187	131,359	0
13	EXCISE TAX	OM39	0	0	0	0	0	0
14	GAS PURCHASE	K301	0	0	0	0	0	0
15	TOTAL PREPAYMENTS		131,359	12,852	95,320	23,187	131,359	0
16								
17	AUTO CALC (O&M-GAS COST)/8		0	0	0	0	0	0
18	TOTAL WORKING CASH		0	0	0	0	0	0
19								
20	MISCELLANEOUS WORKING CAPITAL							
21	GAS STORED UNDERGROUND	K301	1,007,297	0	1,007,297	0	1,007,297	0
22	PIPP UNCOLLECTIBLES	K406	0	0	0	0	0	0
23	CASH WORKING CAPITAL	OM39	20,920	2,046	15,181	3,693	20,920	0
24	TOTAL MISC WORK CAPITAL		1,028,217	2,046	1,022,478	3,693	1,028,217	0
25								
26	TOTAL WORKING CAPITAL		1,566,489	204,291	1,119,444	242,754	1,566,489	0
27	PRELIMINARY SUMMARY							
28	TOTAL ACCUMULATED DEFERRED INCOME TAXES		(81,002,423)	(37,610,859)	(321,964)	(43,069,600)	(81,002,423)	0
29	TOTAL OTHER ACCUMULATED DEFERRED INCOME TAXES		2,951,250	1,102,744	149,289	1,699,217	2,951,250	0
30	TOTAL WORKING CAPITAL		1,566,489	204,291	1,119,444	242,754	1,566,489	0
31	TOTAL RATE BASE ADJUSTMENTS		(76,484,684)	(36,303,824)	946,769	(41,127,629)	(76,484,684)	0
32								
33	RATE BASE CALCULATION							
34	NET GAS PLANT IN SERVICE		434,299,183	202,138,893	1,754,279	230,406,011	434,299,183	0
35	TOTAL RATE BASE ADJUSTMENTS		(76,484,684)	(36,303,824)	946,769	(41,127,629)	(76,484,684)	0
36	TOTAL RATE BASE		357,814,499	165,835,069	2,701,048	189,278,382	357,814,499	0
37								
38	TOTAL RATE OF RETURN ALLOWABLE		0.08011	0.08011	0.08011	0.08011	0.08011	0.08011
39	RETURN ON RATE BASE		28,664,520	13,285,047	216,381	15,163,091	28,664,519	0

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LINE NO.	O&M EXPENSES	ALLO	TOTAL RESIDENTIAL	CLASSIFIED			TOTAL AT ISSUE	ALL OTHER
				DEMAND	COMMODITY	CUSTOMER		
				3	4	5		
1	PRODUCTION O&M							
2	COMMODITY RELATED O&M							
3	ANNUALIZED GAS COST	K301	40,367,483	0	40,367,483	0	40,367,483	0
4	OTHER ASSOCIATED COST INCL TRANSMISSION O&M	K300	106,991	0	106,991	0	106,991	0
5	TOTAL COMMODITY RELATED		40,474,474	0	40,474,474	0	40,474,474	0
6								
7	DEMAND RELATED PROD O&M							
8	ANNUALIZED GAS COST - DEMAND	K301	0	0	0	0	0	0
9	TOTAL DEMAND RELATED		0	0	0	0	0	0
10								
11	DEMAND RELATED & OTHER PROD O&M							
12	PRODUCTION EXPENSES	K201	0	0	0	0	0	0
13	TOTAL DEM REL & OTH PROD O&M		0	0	0	0	0	0
14								
15	TOTAL PRODUCTION O&M		40,474,474	0	40,474,474	0	40,474,474	0
16								
17	TRANSMISSION O & M							
18	TRANSMISSION O & M							
19	TOTAL TRANSMISSION O & M		0	0	0	0	0	0
20								
21	DISTRIBUTION O & M							
22	LOAD DISPATCHING	K203	118,680	118,680	0	0	118,680	0
23	MAINS & SERVICES OPER	K667	1,864,578	820,403	0	1,044,175	1,864,578	0
24	M & R STATION GENERAL	K203	232,910	232,910	0	0	232,910	0
25	CUSTOMER INST & OTHER	K415	720,133	633,718	0	86,415	720,133	0
26	METERS & HOUSE REG	K697	305,373	0	0	305,373	305,373	0
27	MAINS	K415	568,017	499,855	0	68,162	568,017	0
28	SERVICES	K403	789,364	0	0	789,364	789,364	0
29	SUPV & ENG	D249	0	0	0	0	0	0
30	ELIMINATE NON-KY CUSTOMER	K595	0	0	0	0	0	0
31	INTEGRITY MANAGEMENT EXPENSES	K203	0	0	0	0	0	0
32	OTHER DISTRIBUTION EXPENSES	K415	1,521,372	1,338,808	0	182,564	1,521,372	0
33	TOTAL DISTRIBUTION O & M		6,120,427	3,644,374	0	2,476,053	6,120,427	0
34								
35	CUSTOMER ACCOUNTING							
36	SUPERVISION & ENGINEERING	K405	0	0	0	0	0	0
37	METER READING	K405	72,768	0	0	72,768	72,768	0
38	CUSTOMER BILLING & COLLECTIONS	K405	2,583,932	0	0	2,583,932	2,583,932	0
39	UNCOLLECTIBLE EXP	K406	570,739	0	0	570,739	570,739	0
40	ELIMINATE MISC EXPENSES	K406	(45,597)	0	0	(45,597)	(45,597)	0
41	CREDIT CARD FEES	K405	220,733	0	0	220,733	220,733	0
42	INTEREST ON CUSTOMER SERVICE DEPOSITS	K405	0	0	0	0	0	0
43	ANNUALIZED UNCOLL EXP ON INCR	K406	0	0	0	0	0	0
44	TOTAL CUSTOMER ACCT EXPENSE		3,402,575	0	0	3,402,575	3,402,575	0

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LINE NO.	O&M EXPENSES	ALLO	TOTAL RESIDENTIAL	CLASSIFIED			TOTAL AT ISSUE	ALL OTHER
				DEMAND	COMMODITY	CUSTOMER		
				3	4	5		
1	CUSTOMER SERVICE & INFORMATION							
2	TOTAL CUST SERVICE & INFO	K407	740,667	0	0	740,667	740,667	0
3	TOTAL CUSTOMER SERV. & INFO.		740,667	0	0	740,667	740,667	0
4								
5	SALES							
6	SALES EXPENSE	K408	35,849	0	0	35,849	35,849	0
7	TOTAL SALES EXPENSE		35,849	0	0	35,849	35,849	0
8								
9	ADMINISTRATIVE & GENERAL							
10	PRODUCTION PLANT DEMAND	P349	(1)	0	(1)	0	(1)	0
11	PRODUCTION PLANT COMMODITY	K301	414,700	0	414,700	0	414,700	0
12	DISTRIBUTION PLANT	D349	3,399,066	2,023,967	0	1,375,099	3,399,066	0
13	CUSTOMER ACCOUNTING	CA19	1,624,783	0	0	1,624,783	1,624,783	0
14	CUSTOMER SERVICE & INFORMATION	CS19	564,296	0	0	564,296	564,296	0
15	SALES	SE19	0	0	0	0	0	0
16	TOT ADMIN & GEN LESS REG EXP		6,002,844	2,023,967	414,699	3,564,178	6,002,844	0
17	AMORTIZATION RATE CASE EXPENSE	AG39	232,782	78,488	16,081	138,213	232,782	0
18	INCENTIVE COMPENSATION	AG39	(516,830)	(174,262)	(35,704)	(306,864)	(516,830)	0
19	ELIMINATE MISCELLANEOUS EXPENSES	AG39	(225,652)	(76,084)	(15,588)	(133,980)	(225,652)	0
20	ELIMINATE NON-JURISDICTIONAL EXPENSES	NP29	0	0	0	0	0	0
21	AMORTIZATION OF DEFERRED EXP	AG39	37,150	12,526	2,567	22,057	37,150	0
22	STATE REG COMMISSION EXPENSES	AG39	0	0	0	0	0	0
23	STATE REG COM EXP ANN ADJ.	AG39	0	0	0	0	0	0
24	AMORTIZE CAMERA WORK	AG39	0	0	0	0	0	0
25	ELIMINATE MERGER EXPENSE	AG39	0	0	0	0	0	0
26	SMART GRID AMORTIZATION ADJUSTMENT	K413	0	0	0	0	0	0
27	AMORTIZE 2011 SMART GRID DEFERRED O&M	K413	0	0	0	0	0	0
28	INCREASED MEDICAL COSTS	AG39	0	0	0	0	0	0
29	AMORTIZE GAS FURNACE PROGRAM	NP29	0	0	0	0	0	0
30	AMORTIZATION OF MGP DEFERRED EXP	NP29	0	0	0	0	0	0
31	TOTAL ADMIN. & GENERAL		5,530,294	1,864,635	382,055	3,283,604	5,530,294	0
32								
33	TOTAL O & M EXPENSE		56,304,286	5,509,009	40,856,529	9,938,748	56,304,286	0

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				DEMAND	COMMODITY	CUSTOMER		
				3	4	5		
1	PRODUCTION DEPRECIATION							
2	PRODUCTION DEPRECIATION	P229	0	0	0	0	0	0
3	TOTAL PRODUCTION DEPREC EXP.		0	0	0	0	0	0
4								
5	TRANSMISSION DEPRECIATION							
6	TOTAL TRANSMISSION DEP. EXP.		0	0	0	0	0	0
7								
8	DISTRIBUTION DEPRECIATION							
9	DISTRIBUTION DEPRECIATION	D249	13,050,839	6,178,326	0	6,872,513	13,050,839	0
10	TOTAL DIST. DEPREC EXP.		13,050,839	6,178,326	0	6,872,513	13,050,839	0
11								
12	GENERAL DEPRECIATION							
13	GENERAL DEPRECIATION	G229	4,644,933	1,566,294	320,482	2,758,157	4,644,933	0
14	TOTAL GENERAL DEPREC EXP.		4,644,933	1,566,294	320,482	2,758,157	4,644,933	0
15								
16	COMMON AND OTHER DEPRECIATION							
17	COMMON DEPRECIATION	C229	275,078	92,758	18,979	163,341	275,078	0
18	TOTAL COM & OTHER DEPREC EXP.		275,078	92,758	18,979	163,341	275,078	0
19								
20								
21	TOTAL DEPRECIATION EXPENSE		17,970,850	7,837,378	339,461	9,794,011	17,970,850	0

DUKE ENERGY KENTUCKY, INC.
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LINE NO.	OTHER TAXES & MISC EXPENSES	ALLO	TOTAL RESIDENTIAL	CLASSIFIED			TOTAL AT ISSUE	ALL OTHER
				DEMAND	COMMODITY	CUSTOMER		
				3	4	5		
1	TAXES OTHER THAN INC & REV							
2	REAL ESTATE & PROPERTY TAX							
3	REAL ESTATE & PROPERTY TAX	NP29	3,078,134	1,432,690	12,444	1,633,000	3,078,134	0
4	ANNUALIZE PROPERTY TAX	NP29	0	0	0	0	0	0
5	TOTAL REAL ESTATE & PROPERTY TAX		3,078,134	1,432,690	12,444	1,633,000	3,078,134	0
6								
7	MISCELLANEOUS TAXES							
8	PAYROLL	AG39	385,602	130,015	26,638	228,949	385,602	0
9	UNEMPLOYMENT COMPENSATION	AG39	0	0	0	0	0	0
10	OHIO EXCISE TAX	OM39	0	0	0	0	0	0
11	STATE TAX RIDER	OM39	0	0	0	0	0	0
12	TOTAL MISCELLANEOUS TAXES		385,602	130,015	26,638	228,949	385,602	0
13								
14	MISCELLANEOUS EXPENSES							
15	PSC MAINT. EXP ON INCREASE	AG39	30,663	10,339	2,118	18,206	30,663	0
16	RESERVED FOR FUTURE USE	AG39	0	0	0	0	0	0
17	TOTAL MISCELLANEOUS EXPENSES		30,663	10,339	2,118	18,206	30,663	0
18								
19	TOTAL OTHER TAX & MISC EXPENSE		3,494,399	1,573,044	41,200	1,880,155	3,494,399	0
20								
21	PRELIMINARY SUMMARY							
22	TOTAL O&M EXPENSE		56,304,286	5,509,009	40,856,529	9,938,748	56,304,286	0
23	TOTAL DEPRECIATION EXPENSE		17,970,850	7,837,378	339,461	9,794,011	17,970,850	0
24	TOTAL OTHER TAX & MISC EXPENSE		3,494,399	1,573,044	41,200	1,880,155	3,494,399	0
25	TOTAL OPER EXP EXCL INCOME & REV TAX		77,769,535	14,919,431	41,237,190	21,612,914	77,769,535	0

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LINE NO.	FEDERAL INCOME TAX BASED ON RETURN	ALLO	TOTAL RESIDENTIAL	CLASSIFIED			TOTAL AT ISSUE	ALL OTHER
				DEMAND	COMMODITY	CUSTOMER		
				3	4	5		
1	FEDERAL INCOME TAX DEDUCTIONS							
2	AUTOMATIC INTEREST CALCULATION							
3	AUTO PROC INTEREST DED	RB99	8,409,828	3,897,659	63,449	4,448,720	8,409,828	0
4	TOTAL INTEREST EXPENSE		8,409,828	3,897,659	63,449	4,448,720	8,409,828	0
5								
6	OTHER DEDUCTIONS							
7	DEPREC EXCESS TAX-BOOK	DE49	(1,463,673)	(638,344)	(27,651)	(797,678)	(1,463,673)	0
8	PERMANENT DIFFERENCES	AG39	202,141	68,157	13,964	120,020	202,141	0
9	TEMPORARY DIFFERENCES	DE49	3,805,739	1,659,776	71,896	2,074,067	3,805,739	0
10	TOTAL OTHER DEDUCTIONS		2,544,207	1,089,589	58,209	1,396,409	2,544,207	0
11								
12	NET DEDUCTIONS AND ADDITIONS		10,954,035	4,987,248	121,658	5,845,129	10,954,035	0
13								
14	FED DEFERRED INCOME TAX (410 & 411)							
15	DEFERRED INCOME TAXES - NET	OM39	460,645	45,071	334,262	81,312	460,645	0
16	AMORT OF DEFERRED OTHER COST	AG39	0	0	0	0	0	0
17	DIT ADJUSTMENT - SAL DEPRECIATION	DE49	0	0	0	0	0	0
18	DIT ADJUSTMENT - ARAM	K201	22,870	0	22,870	0	22,870	0
19	DIT ADJUSTMENT - AMORT OF EXCESS DEF TAXES	AG39	(522,279)	(176,098)	(36,080)	(310,101)	(522,279)	0
20	TOTAL FED DEF IT (410 & 411)		(38,764)	(131,027)	321,052	(228,789)	(38,764)	0
21								
22	AMORT INV TAX CREDIT							
23	AMORTIZE ITC	NP29	0	0	0	0	0	0
24	TOTAL AMORTIZED ITC		0	0	0	0	0	0
25								
26	TEST YEAR INV TAX CREDIT							
27	PROV INVEST TAX CREDIT	NP29	0	0	0	0	0	0
28	TEST YEAR INV TAX CREDIT		0	0	0	0	0	0
29								
30	PRELIMINARY SUMMARY							
31	TOTAL FED DEF IT (410 & 411)		(38,764)	(131,027)	321,052	(228,789)	(38,764)	0
32	TOTAL AMORTIZED ITC		0	0	0	0	0	0
33	TOTAL FEDERAL TAX ADJUSTMENTS		(38,764)	(131,027)	321,052	(228,789)	(38,764)	0
34								
35	FEDERAL INCOME TAX COMPUTATION							
36	RETURN ON RATE BASE		28,664,520	13,285,047	216,381	15,163,091	28,664,519	0
37	NET DEDUCTIONS AND ADDITIONS		(10,954,035)	(4,987,248)	(121,658)	(5,845,129)	(10,954,035)	0
38	TOTAL STATE PROV DEF IT (410 & 411)		3,321	14	0	3,307	3,321	0
39	TOTAL FEDERAL TAX ADJUSTMENTS		(38,764)	(131,027)	321,052	(228,789)	(38,764)	0
40	BASE FOR FIT COMPUATION		17,675,042	8,166,786	415,775	9,092,480	17,675,041	0
41								
42	FIT FACTOR K190/(1-K190)		0.26582	0.26582	0.26582	0.26582		0.26582
43	PRELIM FED INCOME TAX		4,698,429	2,170,919	110,522	2,416,988	4,698,429	0
44	TOTAL FEDERAL TAX ADJUSTMENTS		(38,764)	(131,027)	321,052	(228,789)	(38,764)	0
45	NET FED INCOME TAX ALLOWABLE		4,659,665	2,039,892	431,574	2,188,199	4,659,665	0
46								
47	INCOME TAX BASED ON RETURN							
48	FEDERAL INCOME TAX PAYABLE							
49	PRELIM FEDERAL INCOME TAX		4,698,429	2,170,919	110,522	2,416,988	4,698,429	0
50	TEST YEAR INV TAX CREDIT		0	0	0	0	0	0
51	NET FED INCOME TAX PAYABLE		4,698,429	2,170,919	110,522	2,416,988	4,698,429	0
52								
53	COMPOSITE TAX RATE		0.24925	0.24925	0.24925	0.24925		0.24925

DUKE ENERGY KENTUCKY, INC.
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LINE NO.	STATE INCOME TAX BASED ON RETURN	Allo	TOTAL RESIDENTIAL	CLASSIFIED			TOTAL AT ISSUE	ALL OTHER
				DEMAND	COMMODITY	CUSTOMER		
	Schedule 9.1			3	4	5		
1	DEDUCTIONS IN ADDITION TO Y871							
2	KY TAXABLE INCOME ADJUSTMENT	NP29	0	0	0	0	0	0
3	RESERVED FOR FUTURE USE	NP29	0	0	0	0	0	0
4	DEDUCTIONS IN ADD TO Y871		0	0	0	0	0	0
5								
6	STATE INCOME TAX ADJUSTMENTS							
7	STATE PROV DEF INC TAX (410 & 411)							
8	OTHER DEFERRED INCOME TAXES - NET	NP29	3,321	14	0	3,307	3,321	0
9	TOT STATE PROV DEF IT (410 & 411)		3,321	14	0	3,307	3,321	0
10								
11	OTHER SIT ADJUSTMENTS							
12	CURRENT YEAR PAYABLE ADJUSTMENT	NP29	0	0	0	0	0	0
13	OTHER SIT ADJUSTMENTS		0	0	0	0	0	0
14								
15	TOTAL STATE INC TAX ADJUSTMENT		3,321	14	0	3,307	3,321	0
16								
17	INCOME TAX BASED ON RETURN							
18	<u>SUMMARY OF SIT CALCULATION</u>							
19	RETURN ON RATE BASE		28,664,520	13,285,047	216,381	15,163,091	28,664,519	0
20	NET FED INCOME TAX ALLOWABLE		4,659,665	2,039,892	431,574	2,188,199	4,659,665	0
21	NET FED. DED. AND ADDITIONS		(10,954,035)	(4,987,248)	(121,658)	(5,845,129)	(10,954,035)	0
22	DEDUCTIONS IN ADD TO Y871		0	0	0	0	0	0
23	TOTAL STATE INC TAX ADJ		3,321	14	0	3,307	3,321	0
24	BASE FOR SIT COMPUTATION		22,373,471	10,337,705	526,297	11,509,468	22,373,470	0
25								
26	SIT FACTOR K192/(1-K192)		0.05228266	0.05228266	0.05228266	0.05228266	0.05228266	0.05228266
27	PRELIMINARY STATE INCOME TAX	Rounding added	1,169,745	540,483	27,516	601,746	1,169,745	0
28	TOTAL STATE INCOME TAX ADJ.		3,321	14	0	3,307	3,321	0
29	NET STATE INC TAX ALLOWABLE		1,173,066	540,497	27,516	605,053	1,173,066	0
30								
31	STATE INCOME TAX PAYABLE							
32	PRELIMINARY STATE INCOME TAX		1,169,745	540,483	27,516	601,746	1,169,745	0
33	OTHER SIT ADJUSTMENTS		0	0	0	0	0	0
34	NET STATE INCOME TAX PAYABLE		1,169,745	540,483	27,516	601,746	1,169,745	0
35								
36	COMPOSITE TAX RATE		0.249251	0.249251	0.249251	0.249251	0.249251	0.249251

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LINE NO.	COST OF SERVICE COMPUTATION	ALLO	TOTAL RESIDENTIAL	CLASSIFIED			TOTAL AT ISSUE	ALL OTHER
				DEMAND	COMMODITY	CUSTOMER		
				3	4	5		
1	OTHER OPERATING REVENUES							
2	MISC SERVICE REVENUE	K401	360,677	0	0	360,677	360,677	0
3	INTERDEPARTMENTAL	AG39	0	0	0	0	0	0
4	OTH MISC REVENUE	K401	20,289	0	0	20,289	20,289	0
5	RENTS	D249	0	0	0	0	0	0
6	IT TRANSPORT SPECIAL CONTRACTS	AG39	506,581	170,806	34,996	300,779	506,581	0
7	TOTAL OTHER OPERATING REVS		887,547	170,806	34,996	681,745	887,547	0
8								
9	COST OF SERVICE COMPUTATION							
10	TOTAL OP EXP EXC INC & REV TAX		77,769,535	14,919,431	41,237,190	21,612,914	77,769,535	0
11	RETURN ON RATE BASE		28,664,520	13,285,047	216,381	15,163,091	28,664,519	0
12	NET FED INCOME TAX ALLOWABLE		4,659,665	2,039,892	431,574	2,188,199	4,659,665	0
13	TOTAL OTHER OPERATING REVENUES		(887,547)	(170,806)	(34,996)	(681,745)	(887,547)	0
14	SUBTOTAL B		110,206,173	30,073,564	41,850,149	38,282,459	110,206,172	(1)
15								
16	TOTAL OTHER OPERATING REVENUES		887,547	170,806	34,996	681,745	887,547	0
17	LESS: REVS EXCL FROM REV TAX CALC		0	0	0	0	0	0
18	OTHER OPERATING REVS TO BE TAXED		887,547	170,806	34,996	681,745	887,547	0
19								
20	REVENUE TAX FACTOR		0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
21	REVENUE TAX ON OTHER OPER. REVS		0	0	0	0	0	0
22	REVENUE TAX ON COST OF SERVICE		0	0	0	0	0	0
23	TOTAL REVENUE TAX		0	0	0	0	0	0
24	TOTAL GAS COST OF SERVICE		110,206,173	30,073,564	41,850,149	38,282,459	110,206,172	(1)
25								
26	PROPOSED REVENUES		111,276,415	37,413,132	44,214,571	29,648,712	111,276,415	0
27	TOTAL GAS COST OF SERVICE		(110,206,173)	(30,073,564)	(41,850,149)	(38,282,459)	(110,206,172)	1
28	EXCESS REVENUES		1,070,242	7,339,568	2,364,422	(8,633,747)	1,070,243	1
29	COMPOSITE TAX RATE		0.24925	0.24925	0.24925	0.24925	0.24925	0.24925
30	EXCESS TAX		266,758	1,829,387	589,332	(2,151,961)	266,758	0
31	EXCESS RETURN		803,484	5,510,181	1,775,090	(6,481,786)	803,485	(1)

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LINE NO.	ROR, TAX RATES & SPEC FACTORS	ALLO	TOTAL RESIDENTIAL	CLASSIFIED			TOTAL AT ISSUE	ALL OTHER
				DEMAND	COMMODITY	CUSTOMER		
		Schedule 11		3	4	5		
1	RATE OF RETURN							
2	CAPITALIZATION AMOUNTS							
3	LONG TERM DEBT		994,013,497					
4	PREFERRED STOCK		0					
5	COMMON STOCK		1,187,101,737					
6	SHORT TERM DEBT		73,621,738					
7	UNAMORTIZED DISCOUNT		0					
8	TOTAL		2,254,736,972					
9								
10	COST OF CAPITAL							
11	LONG TERM DEBT		0.05051					
12	PREFERRED STOCK		0.00000					
13	COMMON STOCK		0.10750					
14	SHORT TERM DEBT		0.03784					
15	UNAMORTIZED DISCOUNT		0.00000					
16								
17	WEIGHTED COST OF CAPITAL							
18	LONG TERM DEBT		0.02227					
19	PREFERRED STOCK		0.00000					
20	COMMON STOCK		0.05660					
21	SHORT TERM DEBT		0.00124					
22	UNAMORTIZED DISCOUNT		0.00000					
23	TOT RATE OF RETURN ALLOWABLE		0.08011					
24								
25	TAX RATES AND SPECIAL FACTORS							
26	SHORT TERM DEBT COST		0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
27	FEDERAL INCOME TAX RATE		0.21000	0.21000	0.21000	0.21000	0.21000	0.21000
28	STATE INCOME TAX RATE		0.04969	0.04969	0.04969	0.04969	0.04969	0.04969
29	REVENUE TAX RATE		0.00000	0.00000	0.00000	0.00000	0.00000	0.00000

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LINE NO.	SUMMARY OF RESULTS	ALLO	TOTAL GS	CLASSIFIED			TOTAL AT ISSUE	ALL OTHER
				DEMAND	COMMODITY	CUSTOMER		
				3	4	5		
1	NET INCOME COMPUTATION	Schedule 1						
2	GROSS GAS PLANT IN SERVICE		222,446,092	162,335,481	2,064,720	58,045,891	222,446,092	0
3	TOTAL DEPRECIATION RESERVE		(50,184,336)	(30,889,812)	(1,013,894)	(18,280,630)	(50,184,336)	0
4	TOTAL RATE BASE ADJUSTMENTS		(30,292,510)	(23,727,275)	567,114	(7,132,349)	(30,292,510)	0
5	TOTAL RATE BASE		141,969,246	107,718,394	1,617,940	32,632,912	141,969,246	0
6								
7	OPERATING EXPENSES							
8	TOTAL O&M EXPENSE		28,464,921	2,702,437	24,473,152	1,289,332	28,464,921	0
9	TOTAL DEPRECIATION EXPENSE		6,667,774	4,875,231	203,339	1,589,204	6,667,774	0
10	TOTAL OTHER TAX & MISC EXPENSE		1,339,420	1,000,484	24,681	314,255	1,339,420	0
11	TOTAL OP EXP EXCLUDING INC & REV TAX		36,472,115	8,578,152	24,701,172	3,192,791	36,472,115	0
12	NET FED INCOME TAX EXP ALLOWABLE		2,014,264	1,361,725	258,513	394,026	2,014,264	0
13	NET STATE INCOME TAX EXP ALLOWABLE		478,420	355,030	16,482	106,908	478,420	0
14	TOTAL OPERATING EXPENSE		38,964,799	10,294,907	24,976,167	3,693,725	38,964,799	0
15								
16	RETURN ON RATE BASE		11,373,156	8,629,320	129,613	2,614,223	11,373,156	0
17	TOTAL OTHER OPERATING REVENUES		(172,942)	(83,787)	(20,962)	(68,193)	(172,942)	0
18	TOTAL GAS COST OF SERVICE		50,165,013	18,840,440	25,084,818	6,239,755	50,165,013	0

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LINE NO.	GROSS GAS PLANT IN SERVICE	ALLO	TOTAL GS	CLASSIFIED			TOTAL AT ISSUE	ALL OTHER
				DEMAND	COMMODITY	CUSTOMER		
				3	4	5		
1	PRODUCTION PLANT							
2	PRODUCTION PLANT	K205	0	0	0	0	0	0
3	GAS PRODUCTION -CPMPL NOT CLASS	K205	0	0	0	0	0	0
4	PRODUCTION PLANT IN SERVICE		0	0	0	0	0	0
5								
6	TRANSMISSION PLANT							
7	TRANSMISSION PLANT							
8	TRANSMISSION PLANT IN SERVICE		0	0	0	0	0	0
9								
10	TOTAL PROD & TRANS PLANT		0	0	0	0	0	0
11								
12	DISTRIBUTION PLANT							
13	SYSTEM M&R - (2780, 2781)	K203	23,883,099	23,883,099	0	0	23,883,099	0
14	DIST REG EQUIP & CITY GATE M&R- (2782, 2790)	K203	1,234,019	1,234,019	0	0	1,234,019	0
15	LARGE IND M&R - (2850, 2851)	K595	0	0	0	0	0	0
16	MAINS - (2761, 2762, 2763, 2765)	K415	126,862,716	123,094,165	0	3,768,551	126,862,716	0
17	SERVICES - (2801, 2802, 2803)	K403	33,880,224	0	0	33,880,224	33,880,224	0
18	MTRS & MTR INST (2810, 2811, 2820, 2821)	K413	10,462,502	0	0	10,462,502	10,462,502	0
19	LAND, R OF W, STRUCT & IMPROV	K203	5,770,074	5,770,074	0	0	5,770,074	0
20	HOUSE REG & INSTALL (2830, 2840)	K417	6,044,716	0	0	6,044,716	6,044,716	0
21	STREET LIGHTING EQUIPMENT & OTH	K597	90,730	90,730	0	0	90,730	0
22	ASSET RETIREMENT COST FOR DISTRIBUTION PLANT	K203	0	0	0	0	0	0
23	DISTRIBUTION PLANT IN SERVICE		208,228,080	154,072,087	0	54,155,993	208,228,080	0
24								
25	TOTAL TRANS & DIST PLANT		208,228,080	154,072,087	0	54,155,993	208,228,080	0
26	TOTAL GROSS PTD PLANT		208,228,080	154,072,087	0	54,155,993	208,228,080	0
27								
28	GENERAL & INTANGIBLE PLANT							
29	PRODUCTION PLANT	K201	0	0	0	0	0	0
30	PRODUCTION PLANT COMMODITY	P349	1,603,784	0	1,603,784	0	1,603,784	0
31	DISTRIBUTION PLANT	D349	8,372,101	6,418,643	0	1,953,458	8,372,101	0
32	CUSTOMER ACCOUNTING	CA19	792,726	0	0	792,726	792,726	0
33	CUSTOMER SERVICE & INFORMATION	CS19	275,318	0	0	275,318	275,318	0
34	SALES	SE19	0	0	0	0	0	0
35	GEN & INTANG PLANT IN SERVICE		11,043,929	6,418,643	1,603,784	3,021,502	11,043,929	0
36								
37	COMMON & OTHER PLANT							
38	PRODUCTION PLANT	K201	0	0	0	0	0	0
39	PRODUCTION PLANT COMMODITY	P349	460,936	0	460,936	0	460,936	0
40	DISTRIBUTION PLANT	D349	2,406,185	1,844,751	0	561,434	2,406,185	0
41	CUSTOMER ACCOUNTING	CA19	227,834	0	0	227,834	227,834	0
42	CUSTOMER SERVICE & INFORMATION	CS19	79,128	0	0	79,128	79,128	0
43	SALES	SE19	0	0	0	0	0	0
44	COMMON & OTHER PLANT IN SERVICE		3,174,083	1,844,751	460,936	868,396	3,174,083	0
45								
46	GROSS GAS PLANT IN SERVICE		222,446,092	162,335,481	2,064,720	58,045,891	222,446,092	0

DUKE ENERGY KENTUCKY, INC.
 GS CLASSIFIED - GAS COST OF SERVICE
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LINE NO.	DEPRECIATION RESERVE	ALLO	TOTAL GS	CLASSIFIED			TOTAL AT ISSUE	ALL OTHER
				DEMAND	COMMODITY	CUSTOMER		
		Schedule 3		3	4	5		
1	PRODUCTION PLANT							
2	PRODUCTION PLANT	K205	0	0	0	0	0	0
3	TOTAL PROD DEPREC RESERVE		0	0	0	0	0	0
4								
5	TRANSMISSION PLANT							
6	TRANSMISSION PLANT							
7	TOTAL TRANS DEPREC RESERVE		0	0	0	0	0	0
8								
9	DISTRIBUTION PLANT							
10	SYSTEM M&R - (2780, 2781)	K203	2,564,690	2,564,690	0	0	2,564,690	0
11	DIST REG EQUIP & CITY GATE M&R- (2782, 2790)	K203	272,063	272,063	0	0	272,063	0
12	LARGE IND M&R - (2850, 2851)	K595	0	0	0	0	0	0
13	MAINS - (2761, 2762, 2763, 2765)	K415	35,787,818	34,724,714	0	1,063,104	35,787,818	0
14	SERVICES - (2801, 2802, 2803)	K403	10,445,279	0	0	10,445,279	10,445,279	0
15	MTRS & MTR INST (2810, 2811, 2820, 2821)	K413	2,109,732	0	0	2,109,732	2,109,732	0
16	LAND, R OF W, STRUCT & IMPROV & OTH	K203	435,177	435,177	0	0	435,177	0
17	HOUSE REG & INSTALL (2830, 2840)	K417	2,752,356	0	0	2,752,356	2,752,356	0
18	STREET LIGHTING EQUIPMENT & OTH	K597	(11,164,624)	(11,164,624)	0	0	(11,164,624)	0
19	TOTAL DIST DEPREC RESERVE		43,202,491	26,832,020	0	16,370,471	43,202,491	0
20								
21	GENERAL & INTANGIBLE PLANT							
22	PRODUCTION PLANT	K201	0	0	0	0	0	0
23	PRODUCTION PLANT COMMODITY	P349	766,657	0	766,657	0	766,657	0
24	DISTRIBUTION PLANT	D349	4,002,117	3,068,305	0	933,812	4,002,117	0
25	CUSTOMER ACCOUNTING	CA19	378,947	0	0	378,947	378,947	0
26	CUSTOMER SERVICE & INFORMATION	CS19	131,610	0	0	131,610	131,610	0
27	SALES	SE19	0	0	0	0	0	0
28	TOTAL GEN DEPREC RESERVE		5,279,331	3,068,305	766,657	1,444,369	5,279,331	0
29								
30	COMMON & OTHER PLANT							
31	PRODUCTION PLANT	K201	0	0	0	0	0	0
32	PRODUCTION PLANT COMMODITY	P349	247,237	0	247,237	0	247,237	0
33	DISTRIBUTION PLANT	D349	1,290,629	989,487	0	301,142	1,290,629	0
34	CUSTOMER ACCOUNTING	CA19	122,205	0	0	122,205	122,205	0
35	CUSTOMER SERVICE & INFORMATION	CS19	42,443	0	0	42,443	42,443	0
36	SALES	SE19	0	0	0	0	0	0
37	TOTAL COM & OTHER PLT RESERVE		1,702,514	989,487	247,237	465,790	1,702,514	0
38								
39	TOTAL DEPRECIATION RESERVE		50,184,336	30,889,812	1,013,894	18,280,630	50,184,336	0

DUKE ENERGY KENTUCKY, INC.
 GS CLASSIFIED - GAS COST OF SERVICE
 CASE NO: 2025-00125
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LINE NO.	NET GAS PLANT	ALLO	TOTAL GS	CLASSIFIED			TOTAL AT ISSUE	ALL OTHER
				DEMAND	COMMODITY	CUSTOMER		
		Schedule 4		3	4	5		
1	PRODUCTION PLANT							
2	PRODUCTION PLANT IN SERVICE		0	0	0	0	0	0
3	TOTAL PROD DEPRC RESERVE		0	0	0	0	0	0
4	NET PRODUCTION PLANT		0	0	0	0	0	0
5								
6	TRANSMISSION PLANT							
7	TRANSMISSION PLANT IN SERVICE		0	0	0	0	0	0
8	TOTAL TRANS DEPREC RESERVE		0	0	0	0	0	0
9	NET TRANSMISSION PLANT		0	0	0	0	0	0
10								
11	DISTRIBUTION PLANT							
12	DISTRIBUTION PLANT IN SERVICE		208,228,080	154,072,087	0	54,155,993	208,228,080	0
13	TOTAL DIST DEPREC RESERVE		(43,202,491)	(26,832,020)	0	(16,370,471)	(43,202,491)	0
14	NET DISTRIBUTION PLANT		165,025,589	127,240,067	0	37,785,522	165,025,589	0
15								
16	NET PTD PLANT		165,025,589	127,240,067	0	37,785,522	165,025,589	0
17	NET TRANS & DIST PLANT		165,025,589	127,240,067	0	37,785,522	165,025,589	0
18								
19	GENERAL & INTANGIBLE PLANT							
20	GEN & INTANG PLANT IN SERVICE		11,043,929	6,418,643	1,603,784	3,021,502	11,043,929	0
21	TOTAL GEN & INTG DEPREC RESERVE		(5,279,331)	(3,068,305)	(766,657)	(1,444,369)	(5,279,331)	0
22	NET GENERAL & INTANG PLANT		5,764,598	3,350,338	837,127	1,577,133	5,764,598	0
23								
24	COMMON & OTHER PLANT							
25	COMMON & OTH PLT IN SERVICE		3,174,083	1,844,751	460,936	868,396	3,174,083	0
26	TOTAL COM & OTH DEPREC RESERVE		(1,702,514)	(989,487)	(247,237)	(465,790)	(1,702,514)	0
27	NET COMMON & OTHER PLANT		1,471,569	855,264	213,699	402,606	1,471,569	0
28								
29	NET GAS PLANT IN SERVICE		172,261,756	131,445,869	1,050,826	39,765,261	172,261,756	0

DUKE ENERGY KENTUCKY, INC.
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LINE NO.	SUBTRACTIVE RATE BASE ADJUSTMENTS	ALLO	TOTAL GS	CLASSIFIED			TOTAL AT ISSUE	ALL OTHER
				DEMAND	COMMODITY	CUSTOMER		
				3	4	5		
1	RATE BASE ADJUSTMENTS	Schedule 5						
2	ACCUMULATED DEFERRED INCOME TAXES							
3	ACCUM DEF INC TAXES (282)							
4	LIBERALIZED DEPRECIATION	NP29	18,759,931	14,314,780	114,543	4,330,608	18,759,931	0
5	LEASED METERS	K413	0	0	0	0	0	0
6	CONTRIB AID CONSTR	D249	0	0	0	0	0	0
7	CAPITALIZED INTEREST	NP29	0	0	0	0	0	0
8	AFUDC IN DEBT	NP29	0	0	0	0	0	0
9	CWIP DIFFERENCES	NP29	0	0	0	0	0	0
10	NON-CASH OVERHEADS	AG39	0	0	0	0	0	0
11	PLANT FAS 109	NP29	0	0	0	0	0	0
12	MISCELLANEOUS	NP29	5,905,291	4,506,037	36,056	1,363,198	5,905,291	0
13	TOTAL ACCOUNT 282		24,665,222	18,820,817	150,599	5,693,806	24,665,222	0
14								
15	ACCUM DEF INC TAXES (283)							
16	BLANK	K413	0	0	0	0	0	0
17	BLANK	K413	0	0	0	0	0	0
18	UNRECOVERED PURCHASED GAS COST	AG39	0	0	0	0	0	0
19	ENVIRONMENTAL RESERVE	NP29	0	0	0	0	0	0
20	POST IN-SERVICE CARRYING COSTS	K667	0	0	0	0	0	0
21	ARO CUMULATIVE EFFECT	NP29	0	0	0	0	0	0
22	LOSS ON REACQUIRED DEBT	NP29	0	0	0	0	0	0
23	VACATION PAY ACCRUAL	AG39	0	0	0	0	0	0
24	RATE CASE EXPENSE AMORT	AG39	0	0	0	0	0	0
25	PENSION	AG39	0	0	0	0	0	0
26	MISCELLANEOUS	K406	16,239	0	0	16,239	16,239	0
27	TOTAL ACCOUNT 283		16,239	0	0	16,239	16,239	0
28								
29	OTHER ACCUMULATED DEFERRED INCOME TAXES							
30	CUSTOMER ADVANCES FOR CONSTRUCTION	D249	465,660	359,038	0	106,622	465,660	0
31	CUSTOMER SERVICE DEPOSITS	D249	0	0	0	0	0	0
32	POST RETIREMENT BENEFITS	AG39	0	0	0	0	0	0
33	EDIT	NP29	6,921,201	5,281,228	42,259	1,597,714	6,921,201	0
34	TOTAL OTHER SUBTRACTIVE ADJS		7,386,861	5,640,266	42,259	1,704,336	7,386,861	0
35								
36	SUBTOTAL ACCUMULATED DEFERRED INC TAXES		32,068,322	24,461,083	192,858	7,414,381	32,068,322	0

DUKE ENERGY KENTUCKY, INC.
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LINE NO.	ADDITIVE RATE BASE ADJUSTMENTS	ALLO	TOTAL GS	CLASSIFIED			TOTAL AT ISSUE	ALL OTHER
				DEMAND	COMMODITY	CUSTOMER		
				3	4	5		
1	OTHER ACCUMULATED DEFERRED INCOME TAXES							
2	ACCUM DEF INC TAXES (190)							
3	UNCOLLECTIBLE ACCTS	K406	0	0	0	0	0	0
4	GAS SUPPLIER REFUND	K300	0	0	0	0	0	0
5	UNBILLED REVENUE - FUEL & RATE REFUNDS	K300	0	0	0	0	0	0
6	OFFSITE GAS STORAGE	K300	0	0	0	0	0	0
7	GAS METERS	K413	0	0	0	0	0	0
8	UNAMORTIZED DEBT PREMIUM	NP29	0	0	0	0	0	0
9	ARO CUMULATIVE EFFECT	NP29	0	0	0	0	0	0
10	PENSION EXPENSE	AG39	0	0	0	0	0	0
11	POST RETIREMENT BENEFITS - LIFE INS	AG39	0	0	0	0	0	0
12	POST RETIREMENT BENEFITS - HEALTH CARE	AG39	0	0	0	0	0	0
13	POST EMPLOYMENT BENEFITS - SFAS 112	AG39	0	0	0	0	0	0
14	OPEB EXPENSE ACCRUAL	AG39	0	0	0	0	0	0
15	INCENTIVE PLAN	AG39	0	0	0	0	0	0
16	FEDERAL DEFERRED TAX RECEIVABLE	AG39	0	0	0	0	0	0
17	DSM DEFERRAL	AG39	0	0	0	0	0	0
18	PROPERTY TAX	P229	0	0	0	0	0	0
19	PROPERTY TAX ON PROPANE	P229	0	0	0	0	0	0
20	401K INCENTIVE PLAN	AG39	0	0	0	0	0	0
21	ENVIRONMENTAL RESERVE	NP29	0	0	0	0	0	0
22	VACATION PAY ACCRUALS	G129	0	0	0	0	0	0
23	SMART GRID	K413	0	0	0	0	0	0
24	METERS & TRANSFORMERS	D249	0	0	0	0	0	0
25	OTHER	AG39	601,128	349,304	87,391	164,433	601,128	0
26	TOTAL ACCOUNT 190		601,128	349,304	87,391	164,433	601,128	0
27								
28	OTHER							
29	RESERVED FOR FUTURE USE	D249	0	0	0	0	0	0
30	OTHER RATE BASE ADJUSTMENTS	NP29	332,926	254,039	2,033	76,854	332,926	0
31	ELIMINATE UNBILLED REVENUE AND GAS COSTS	K300	0	0	0	0	0	0
32	OTHER		332,926	254,039	2,033	76,854	332,926	0
33								
34	TOTAL OTHER ACCUMULATED DEFERRED INCOME TAXES		934,054	603,343	89,424	241,287	934,054	0

DUKE ENERGY KENTUCKY, INC.
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LINE NO.	WORKING CAPITAL	ALLO	TOTAL GS	CLASSIFIED			TOTAL AT ISSUE	ALL OTHER
				DEMAND	COMMODITY	CUSTOMER		
				3	4	5		
1	NET ORIGINAL COST RATE BASE		141,127,488	107,587,929	947,392	32,592,167	141,127,488	0
2								
3	WORKING CAPITAL							
4								
5	PLANT MATERIALS & SUPPLIES							
6	GAS ENRICHER LIQUID	K301	0	0	0	0	0	0
7	OTHER SUPPLIES	NP29	161,399	123,156	985	37,258	161,399	0
8	TOTAL PLANT MATS. & SUPPLIES		161,399	123,156	985	37,258	161,399	0
9	TOTAL MATERIALS & SUPPLIES		161,399	123,156	985	37,258	161,399	0
10								
11	PREPAYMENTS							
12	INSURANCE GENERAL	OM39	66,409	6,305	57,096	3,008	66,409	0
13	EXCISE TAX	OM39	0	0	0	0	0	0
14	GAS PURCHASE	K301	0	0	0	0	0	0
15	TOTAL PREPAYMENTS		66,409	6,305	57,096	3,008	66,409	0
16								
17	AUTO CALC (O&M-GAS COST)/8		0	0	0	0	0	0
18	TOTAL WORKING CASH		0	0	0	0	0	0
19								
20	MISCELLANEOUS WORKING CAPITAL							
21	GAS STORED UNDERGROUND	K301	603,373	0	603,373	0	603,373	0
22	PIPP UNCOLLECTIBLES	K406	0	0	0	0	0	0
23	CASH WORKING CAPITAL	OM39	10,577	1,004	9,094	479	10,577	0
24	TOTAL MISC WORK CAPITAL		613,950	1,004	612,467	479	613,950	0
25								
26	TOTAL WORKING CAPITAL		841,758	130,465	670,548	40,745	841,758	0
27	PRELIMINARY SUMMARY							
28	TOTAL ACCUMULATED DEFERRED INCOME TAXES		(32,068,322)	(24,461,083)	(192,858)	(7,414,381)	(32,068,322)	0
29	TOTAL OTHER ACCUMULATED DEFERRED INCOME TAXES		934,054	603,343	89,424	241,287	934,054	0
30	TOTAL WORKING CAPITAL		841,758	130,465	670,548	40,745	841,758	0
31	TOTAL RATE BASE ADJUSTMENTS		(30,292,510)	(23,727,275)	567,114	(7,132,349)	(30,292,510)	0
32								
33	RATE BASE CALCULATION							
34	NET GAS PLANT IN SERVICE		172,261,756	131,445,669	1,050,826	39,765,261	172,261,756	0
35	TOTAL RATE BASE ADJUSTMENTS		(30,292,510)	(23,727,275)	567,114	(7,132,349)	(30,292,510)	0
36	TOTAL RATE BASE		141,969,246	107,718,394	1,617,940	32,632,912	141,969,246	0
37								
38	TOTAL RATE OF RETURN ALLOWABLE		0.08011	0.08011	0.08011	0.08011	0.08011	0.08011
39	RETURN ON RATE BASE		11,373,156	8,629,320	129,613	2,614,223	11,373,156	0

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LINE NO.	O&M EXPENSES	ALLO	TOTAL GS	CLASSIFIED			TOTAL AT ISSUE	ALL OTHER
				DEMAND	COMMODITY	CUSTOMER		
				3	4	5		
1	PRODUCTION O&M							
2	COMMODITY RELATED O&M							
3	ANNUALIZED GAS COST	K301	24,180,212	0	24,180,212	0	24,180,212	0
4	OTHER ASSOCIATED COST INCL TRANSMISSION O&M	K300	64,088	0	64,088	0	64,088	0
5	TOTAL COMMODITY RELATED		24,244,300	0	24,244,300	0	24,244,300	0
6								
7	DEMAND RELATED PROD O&M							
8	ANNUALIZED GAS COST - DEMAND	K301	0	0	0	0	0	0
9	TOTAL DEMAND RELATED		0	0	0	0	0	0
10								
11	DEMAND RELATED & OTHER PROD O&M							
12	PRODUCTION EXPENSES	K201	0	0	0	0	0	0
13	TOTAL DEM REL & OTH PROD O&M		0	0	0	0	0	0
14								
15	TOTAL PRODUCTION O&M		24,244,300	0	24,244,300	0	24,244,300	0
16								
17	TRANSMISSION O & M							
18	TRANSMISSION O & M							
19	TOTAL TRANSMISSION O & M		0	0	0	0	0	0
20								
21	DISTRIBUTION O & M							
22	LOAD DISPATCHING	K203	71,113	71,113	0	0	71,113	0
23	MAINS & SERVICES OPER	K667	636,999	491,587	0	145,412	636,999	0
24	M & R STATION GENERAL	K203	139,561	139,561	0	0	139,561	0
25	CUSTOMER INST & OTHER	K415	316,173	278,232	0	37,941	316,173	0
26	METERS & HOUSE REG	K697	128,832	0	0	128,832	128,832	0
27	MAINS	K415	249,386	219,460	0	29,926	249,386	0
28	SERVICES	K403	121,816	0	0	121,816	121,816	0
29	SUPV & ENG	D249	0	0	0	0	0	0
30	ELIMINATE NON-KY CUSTOMER	K595	0	0	0	0	0	0
31	INTEGRITY MANAGEMENT EXPENSES	K203	0	0	0	0	0	0
32	OTHER DISTRIBUTION EXPENSES	K415	667,956	587,801	0	80,155	667,956	0
33	TOTAL DISTRIBUTION O & M		2,331,836	1,787,754	0	544,082	2,331,836	0
34								
35	CUSTOMER ACCOUNTING							
36	SUPERVISION & ENGINEERING	K405	0	0	0	0	0	0
37	METER READING	K405	5,492	0	0	5,492	5,492	0
38	CUSTOMER BILLING & COLLECTIONS	K405	195,005	0	0	195,005	195,005	0
39	UNCOLLECTIBLE EXP	K406	43,073	0	0	43,073	43,073	0
40	ELIMINATE MISC EXPENSES	K406	(3,441)	0	0	(3,441)	(3,441)	0
41	CREDIT CARD FEES	K405	16,658	0	0	16,658	16,658	0
42	INTEREST ON CUSTOMER SERVICE DEPOSITS	K405	0	0	0	0	0	0
43	ANNUALIZED UNCOLL EXP ON INCR	K406	0	0	0	0	0	0
44	TOTAL CUSTOMER ACCT EXPENSE		256,787	0	0	256,787	256,787	0

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LINE NO.	O&M EXPENSES	ALLO	TOTAL GS	CLASSIFIED			TOTAL AT ISSUE	ALL OTHER
				DEMAND	COMMODITY	CUSTOMER		
				3	4	5		
1	CUSTOMER SERVICE & INFORMATION							
2	TOTAL CUST SERVICE & INFO	K407	55,897	0	0	55,897	55,897	0
3	TOTAL CUSTOMER SERV. & INFO.		55,897	0	0	55,897	55,897	0
4								
5	SALES							
6	SALES EXPENSE	K408	1,992	0	0	1,992	1,992	0
7	TOTAL SALES EXPENSE		1,992	0	0	1,992	1,992	0
8								
9	ADMINISTRATIVE & GENERAL							
10	PRODUCTION PLANT DEMAND	P349	0	0	0	0	0	0
11	PRODUCTION PLANT COMMODITY	K301	248,406	0	248,406	0	248,406	0
12	DISTRIBUTION PLANT	D349	1,295,003	992,841	0	302,162	1,295,003	0
13	CUSTOMER ACCOUNTING	CA19	122,619	0	0	122,619	122,619	0
14	CUSTOMER SERVICE & INFORMATION	CS19	42,586	0	0	42,586	42,586	0
15	SALES	SE19	0	0	0	0	0	0
16	TOT ADMIN & GEN LESS REG EXP		1,708,614	992,841	248,406	467,367	1,708,614	0
17	AMORTIZATION RATE CASE EXPENSE	AG39	66,259	38,502	9,633	18,124	66,259	0
18	INCENTIVE COMPENSATION	AG39	(147,108)	(85,482)	(21,386)	(40,240)	(147,108)	0
19	ELIMINATE MISCELLANEOUS EXPENSES	AG39	(64,229)	(37,322)	(9,338)	(17,569)	(64,229)	0
20	ELIMINATE NON-JURISDICTIONAL EXPENSES	NP29	0	0	0	0	0	0
21	AMORTIZATION OF DEFERRED EXP	AG39	10,573	6,144	1,537	2,892	10,573	0
22	STATE REG COMMISSION EXPENSES	AG39	0	0	0	0	0	0
23	STATE REG COM EXP ANN ADJ.	AG39	0	0	0	0	0	0
24	AMORTIZE CAMERA WORK	AG39	0	0	0	0	0	0
25	ELIMINATE MERGER EXPENSE	AG39	0	0	0	0	0	0
26	SMART GRID AMORTIZATION ADJUSTMENT	K413	0	0	0	0	0	0
27	AMORTIZE 2011 SMART GRID DEFERRED O&M	K413	0	0	0	0	0	0
28	INCREASED MEDICAL COSTS	AG39	0	0	0	0	0	0
29	AMORTIZE GAS FURNACE PROGRAM	NP29	0	0	0	0	0	0
30	AMORTIZATION OF MGP DEFERRED EXP	NP29	0	0	0	0	0	0
31	TOTAL ADMIN. & GENERAL		1,574,109	914,683	228,852	430,574	1,574,109	0
32								
33	TOTAL O & M EXPENSE		28,464,921	2,702,437	24,473,152	1,289,332	28,464,921	0

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LINE NO.	DEPRECIATION EXPENSE	ALLO	TOTAL GS	CLASSIFIED			TOTAL AT ISSUE	ALL OTHER
				DEMAND	COMMODITY	CUSTOMER		
				3	4	5		
1	PRODUCTION DEPRECIATION							
2	PRODUCTION DEPRECIATION	P229	0	0	0	0	0	0
3	TOTAL PRODUCTION DEPREC EXP.		0	0	0	0	0	0
4								
5	TRANSMISSION DEPRECIATION							
6	TOTAL TRANSMISSION DEP. EXP.		0	0	0	0	0	0
7								
8	DISTRIBUTION DEPRECIATION							
9	DISTRIBUTION DEPRECIATION	D249	5,267,492	4,061,397	0	1,206,095	5,267,492	0
10	TOTAL DIST. DEPREC EXP.		5,267,492	4,061,397	0	1,206,095	5,267,492	0
11								
12	GENERAL DEPRECIATION							
13	GENERAL DEPRECIATION	G229	1,321,992	768,333	191,970	361,689	1,321,992	0
14	TOTAL GENERAL DEPREC EXP.		1,321,992	768,333	191,970	361,689	1,321,992	0
15								
16	COMMON AND OTHER DEPRECIATION							
17	COMMON DEPRECIATION	C229	78,290	45,501	11,369	21,420	78,290	0
18	TOTAL COM & OTHER DEPREC EXP.		78,290	45,501	11,369	21,420	78,290	0
19								
20								
21	TOTAL DEPRECIATION EXPENSE		6,667,774	4,875,231	203,339	1,589,204	6,667,774	0

DUKE ENERGY KENTUCKY, INC.
GS CLASSIFIED - GAS COST OF SERVICE
CASE NO: 2025-00125
DATA: 12 MONTH FORECASTED PERIOD
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LINE NO.	OTHER TAXES & MISC EXPENSES	ALLO	TOTAL GS	CLASSIFIED			TOTAL AT ISSUE	ALL OTHER
				DEMAND	COMMODITY	CUSTOMER		
				3	4	5		
1	TAXES OTHER THAN INC & REV							
2	REAL ESTATE & PROPERTY TAX							
3	REAL ESTATE & PROPERTY TAX	NP29	1,220,935	931,635	7,455	281,845	1,220,935	0
4	ANNUALIZE PROPERTY TAX	NP29	0	0	0	0	0	0
5	TOTAL REAL ESTATE & PROPERTY TAX		1,220,935	931,635	7,455	281,845	1,220,935	0
6								
7	MISCELLANEOUS TAXES							
8	PAYROLL	AG39	109,758	63,778	15,957	30,023	109,758	0
9	UNEMPLOYMENT COMPENSATION	AG39	0	0	0	0	0	0
10	OHIO EXCISE TAX	OM39	0	0	0	0	0	0
11	STATE TAX RIDER	OM39	0	0	0	0	0	0
12	TOTAL MISCELLANEOUS TAXES		109,758	63,778	15,957	30,023	109,758	0
13								
14	MISCELLANEOUS EXPENSES							
15	PSC MAINT. EXP ON INCREASE	AG39	8,727	5,071	1,269	2,387	8,727	0
16	RESERVED FOR FUTURE USE	AG39	0	0	0	0	0	0
17	TOTAL MISCELLANEOUS EXPENSES		8,727	5,071	1,269	2,387	8,727	0
18								
19	TOTAL OTHER TAX & MISC EXPENSE		1,339,420	1,000,484	24,681	314,255	1,339,420	0
20								
21	PRELIMINARY SUMMARY							
22	TOTAL O&M EXPENSE		28,464,921	2,702,437	24,473,152	1,289,332	28,464,921	0
23	TOTAL DEPRECIATION EXPENSE		6,667,774	4,875,231	203,339	1,589,204	6,667,774	0
24	TOTAL OTHER TAX & MISC EXPENSE		1,339,420	1,000,484	24,681	314,255	1,339,420	0
25	TOTAL OPER EXP EXCL INCOME & REV TAX		36,472,115	8,578,152	24,701,172	3,192,791	36,472,115	0

DUKE ENERGY KENTUCKY, INC.
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LINE NO.	FEDERAL INCOME TAX BASED ON RETURN	ALLO	TOTAL GS	CLASSIFIED			TOTAL AT ISSUE	ALL OTHER
				DEMAND	COMMODITY	CUSTOMER		
	Schedule 9			3	4	5		
1	FEDERAL INCOME TAX DEDUCTIONS							
2	AUTOMATIC INTEREST CALCULATION							
3	AUTO PROC INTEREST DED	RB99	3,336,764	2,531,778	38,005	766,981	3,336,764	0
4	TOTAL INTEREST EXPENSE		3,336,764	2,531,778	38,005	766,981	3,336,764	0
5								
6	OTHER DEDUCTIONS							
7	DEPREC EXCESS TAX-BOOK	DE49	(543,071)	(397,072)	(16,563)	(129,436)	(543,071)	0
8	PERMANENT DIFFERENCES	AG39	57,538	33,434	8,365	15,739	57,538	0
9	TEMPORARY DIFFERENCES	DE49	1,412,050	1,032,435	43,066	336,549	1,412,050	0
10	TOTAL OTHER DEDUCTIONS		926,517	668,797	34,868	222,852	926,517	0
11								
12	NET DEDUCTIONS AND ADDITIONS		4,263,281	3,200,575	72,873	989,833	4,263,281	0
13								
14	FED DEFERRED INCOME TAX (410 & 411)							
15	DEFERRED INCOME TAXES - NET	OM39	232,880	22,109	200,223	10,548	232,880	0
16	AMORT OF DEFERRED OTHER COST	AG39	0	0	0	0	0	0
17	DIT ADJUSTMENT - S/L DEPRECIATION	DE49	0	0	0	0	0	0
18	DIT ADJUSTMENT - ARAM	K201	13,699	0	13,699	0	13,699	0
19	DIT ADJUSTMENT - AMORT OF EXCESS DEF TAXES	AG39	(148,661)	(86,384)	(21,612)	(40,665)	(148,661)	0
20	TOTAL FED DEF IT (410 & 411)		97,918	(64,275)	192,310	(30,117)	97,918	0
21								
22	AMORT INV TAX CREDIT							
23	AMORTIZE ITC	NP29	0	0	0	0	0	0
24	TOTAL AMORTIZED ITC		0	0	0	0	0	0
25								
26	TEST YEAR INV TAX CREDIT							
27	PROV INVEST TAX CREDIT	NP29	0	0	0	0	0	0
28	TEST YEAR INV TAX CREDIT		0	0	0	0	0	0
29								
30	PRELIMINARY SUMMARY							
31	TOTAL FED DEF IT (410 & 411)		97,918	(64,275)	192,310	(30,117)	97,918	0
32	TOTAL AMORTIZED ITC		0	0	0	0	0	0
33	TOTAL FEDERAL TAX ADJUSTMENTS		97,918	(64,275)	192,310	(30,117)	97,918	0
34								
35	FEDERAL INCOME TAX COMPUTATION							
36	RETURN ON RATE BASE		11,373,156	8,629,320	129,613	2,614,223	11,373,156	0
37	NET DEDUCTIONS AND ADDITIONS		(4,263,281)	(3,200,575)	(72,873)	(989,833)	(4,263,281)	0
38	TOTAL STATE PROV DEF IT (410 & 411)		1,317	6	0	1,311	1,317	0
39	TOTAL FEDERAL TAX ADJUSTMENTS		97,918	(64,275)	192,310	(30,117)	97,918	0
40	BASE FOR FIT COMPUTATION		7,209,110	5,364,476	249,050	1,595,584	7,209,110	0
41								
42	FIT FACTOR K190/(1-K190)		0.26582	0.26582	0.26582	0.26582		0.26582
43	PRELIM FED INCOME TAX		1,916,346	1,426,000	66,203	424,143	1,916,346	0
44	TOTAL FEDERAL TAX ADJUSTMENTS		97,918	(64,275)	192,310	(30,117)	97,918	0
45	NET FED INCOME TAX ALLOWABLE		2,014,264	1,361,725	258,513	394,026	2,014,264	0
46								
47	INCOME TAX BASED ON RETURN							
48	FEDERAL INCOME TAX PAYABLE							
49	PRELIM FEDERAL INCOME TAX		1,916,346	1,426,000	66,203	424,143	1,916,346	0
50	TEST YEAR INV TAX CREDIT		0	0	0	0	0	0
51	NET FED INCOME TAX PAYABLE		1,916,346	1,426,000	66,203	424,143	1,916,346	0
52								
53	COMPOSITE TAX RATE		0.24925	0.24925	0.24925	0.24925		0.24925

DUKE ENERGY KENTUCKY, INC.
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LINE NO.	STATE INCOME TAX BASED ON RETURN	Allo	TOTAL GS	CLASSIFIED			TOTAL AT ISSUE	ALL OTHER
				DEMAND	COMMODITY	CUSTOMER		
				3	4	5		
1	DEDUCTIONS IN ADDITION TO Y871							
2	KY TAXABLE INCOME ADJUSTMENT	NP29	0	0	0	0	0	0
3	RESERVED FOR FUTURE USE	NP29	0	0	0	0	0	0
4	DEDUCTIONS IN ADD TO Y871		0	0	0	0	0	0
5								
6	STATE INCOME TAX ADJUSTMENTS							
7	STATE PROV DEF INC TAX (410 & 411)							
8	OTHER DEFERRED INCOME TAXES - NET	NP29	1,317	6	0	1,311	1,317	0
9	TOT STATE PROV DEF IT (410 & 411)		1,317	6	0	1,311	1,317	0
10								
11	OTHER SIT ADJUSTMENTS							
12	CURRENT YEAR PAYABLE ADJUSTMENT	NP29	0	0	0	0	0	0
13	OTHER SIT ADJUSTMENTS		0	0	0	0	0	0
14								
15	TOTAL STATE INC TAX ADJUSTMENT		1,317	6	0	1,311	1,317	0
16								
17	INCOME TAX BASED ON RETURN							
18	SUMMARY OF SIT CALCULATION							
19	RETURN ON RATE BASE		11,373,156	8,629,320	129,613	2,614,223	11,373,156	0
20	NET FED INCOME TAX ALLOWABLE		2,014,264	1,361,725	258,513	394,026	2,014,264	0
21	NET FED. DED. AND ADDITIONS		(4,263,281)	(3,200,575)	(72,873)	(989,833)	(4,263,281)	0
22	DEDUCTIONS IN ADD TO Y871		0	0	0	0	0	0
23	TOTAL STATE INC TAX ADJ		1,317	6	0	1,311	1,317	0
24	BASE FOR SIT COMPUTATION		9,125,456	6,790,476	315,253	2,019,727	9,125,456	0
25								
26	SIT FACTOR K192/(1-K192)		0.05228266	0.05228266	0.05228266	0.05228266	0.05228266	0.05228266
27	PRELIMINARY STATE INCOME TAX	Rounding added	477,103	355,024	16,482	105,597	477,103	0
28	TOTAL STATE INCOME TAX ADJ.		1,317	6	0	1,311	1,317	0
29	NET STATE INC TAX ALLOWABLE		478,420	355,030	16,482	106,908	478,420	0
30								
31	STATE INCOME TAX PAYABLE							
32	PRELIMINARY STATE INCOME TAX		477,103	355,024	16,482	105,597	477,103	0
33	OTHER SIT ADJUSTMENTS		0	0	0	0	0	0
34	NET STATE INCOME TAX PAYABLE		477,103	355,024	16,482	105,597	477,103	0
35								
36	COMPOSITE TAX RATE		0.249251	0.249251	0.249251	0.249251	0.249251	0.249251

DUKE ENERGY KENTUCKY, INC.
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LINE NO.	COST OF SERVICE COMPUTATION	ALLO	TOTAL GS	CLASSIFIED			TOTAL AT ISSUE	ALL OTHER
				DEMAND	COMMODITY	CUSTOMER		
				3	4	5		
1	OTHER OPERATING REVENUES							
2	MISC SERVICE REVENUE	K401	27,220	0	0	27,220	27,220	0
3	INTERDEPARTMENTAL	AG39	0	0	0	0	0	0
4	OTH MISC REVENUE	K401	1,531	0	0	1,531	1,531	0
5	RENTS	D249	0	0	0	0	0	0
6	IT TRANSPORT SPECIAL CONTRACTS	AG39	144,191	83,787	20,962	39,442	144,191	0
7	TOTAL OTHER OPERATING REVS		172,942	83,787	20,962	68,193	172,942	0
8								
9	COST OF SERVICE COMPUTATION							
10	TOTAL OP EXP EXC INC & REV TAX		36,472,115	8,578,152	24,701,172	3,192,791	36,472,115	0
11	RETURN ON RATE BASE		11,373,156	8,629,320	129,613	2,614,223	11,373,156	0
12	NET FED INCOME TAX ALLOWABLE		2,014,264	1,361,725	258,513	394,026	2,014,264	0
13	TOTAL OTHER OPERATING REVENUES		(172,942)	(83,787)	(20,962)	(68,193)	(172,942)	0
14	SUBTOTAL B		49,686,593	18,485,410	25,068,336	6,132,847	49,686,593	0
15								
16	TOTAL OTHER OPERATING REVENUES		172,942	83,787	20,962	68,193	172,942	0
17	LESS: REVS EXCL FROM REV TAX CALC		0	0	0	0	0	0
18	OTHER OPERATING REVS TO BE TAXED		172,942	83,787	20,962	68,193	172,942	0
19								
20	REVENUE TAX FACTOR		0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
21	REVENUE TAX ON OTHER OPER. REVS		0	0	0	0	0	0
22	REVENUE TAX ON COST OF SERVICE		0	0	0	0	0	0
23	TOTAL REVENUE TAX		0	0	0	0	0	0
24	TOTAL GAS COST OF SERVICE		49,686,593	18,485,410	25,068,336	6,132,847	49,686,593	0
25								
26	PROPOSED REVENUES		48,732,025	16,384,583	19,363,183	12,984,259	48,732,025	0
27	TOTAL GAS COST OF SERVICE		(49,686,593)	(18,485,410)	(25,068,336)	(6,132,847)	(49,686,593)	0
28	EXCESS REVENUES		(954,568)	(2,100,827)	(5,705,153)	6,851,412	(954,568)	0
29	COMPOSITE TAX RATE		0.24925	0.24925	0.24925	0.24925	0.24925	0.24925
30	EXCESS TAX		(237,926)	(523,631)	(1,422,009)	1,707,714	(237,926)	0
31	EXCESS RETURN		(716,642)	(1,577,196)	(4,283,144)	5,143,698	(716,642)	0

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LINE NO.	ROR, TAX RATES & SPEC FACTORS	ALLO	TOTAL GS	CLASSIFIED			TOTAL AT ISSUE	ALL OTHER
				DEMAND	COMMODITY	CUSTOMER		
		Schedule 11		3	4	5		
1	RATE OF RETURN							
2	CAPITALIZATION AMOUNTS							
3	LONG TERM DEBT		994,013,497					
4	PREFERRED STOCK		0					
5	COMMON STOCK		1,187,101,737					
6	SHORT TERM DEBT		73,621,738					
7	UNAMORTIZED DISCOUNT		0					
8	TOTAL		2,254,736,972					
9								
10	COST OF CAPITAL							
11	LONG TERM DEBT		0.05051					
12	PREFERRED STOCK		0.00000					
13	COMMON STOCK		0.10750					
14	SHORT TERM DEBT		0.03784					
15	UNAMORTIZED DISCOUNT		0.00000					
16								
17	WEIGHTED COST OF CAPITAL							
18	LONG TERM DEBT		0.02227					
19	PREFERRED STOCK		0.00000					
20	COMMON STOCK		0.05660					
21	SHORT TERM DEBT		0.00124					
22	UNAMORTIZED DISCOUNT		0.00000					
23	TOT RATE OF RETURN ALLOWABLE		0.08011					
24								
25	TAX RATES AND SPECIAL FACTORS							
26	SHORT TERM DEBT COST		0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
27	FEDERAL INCOME TAX RATE		0.21000	0.21000	0.21000	0.21000	0.21000	0.21000
28	STATE INCOME TAX RATE		0.04969	0.04969	0.04969	0.04969	0.04969	0.04969
29	REVENUE TAX RATE		0.00000	0.00000	0.00000	0.00000	0.00000	0.00000

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LINE NO.	SUMMARY OF RESULTS	ALLO	TOTAL FT-L	CLASSIFIED			TOTAL AT ISSUE	ALL OTHER
				DEMAND	COMMODITY	CUSTOMER		
		Schedule 1		3	4	5		
1	NET INCOME COMPUTATION							
2	GROSS GAS PLANT IN SERVICE		71,768,997	68,611,311	4,747	3,152,939	71,768,997	0
3	TOTAL DEPRECIATION RESERVE		(18,561,452)	(17,683,404)	(2,330)	(875,718)	(18,561,452)	0
4	TOTAL RATE BASE ADJUSTMENTS		(9,643,652)	(9,243,904)	(285)	(399,463)	(9,643,652)	0
5	TOTAL RATE BASE		43,563,893	41,684,003	2,132	1,877,758	43,563,893	0
6								
7	OPERATING EXPENSES							
8	TOTAL O&M EXPENSE		862,049	672,407	55,841	133,801	862,049	0
9	TOTAL DEPRECIATION EXPENSE		1,901,412	1,794,704	467	106,241	1,901,412	0
10	TOTAL OTHER TAX & MISC EXPENSE		397,636	378,079	17	19,540	397,636	0
11	TOTAL OP EXP EXCLUDING INC & REV TAX		3,161,097	2,845,190	56,325	259,582	3,161,097	0
12	NET FED INCOME TAX EXP ALLOWABLE		578,525	542,597	15,701	20,228	578,526	(1)
13	NET STATE INCOME TAX EXP ALLOWABLE		146,125	139,071	824	6,230	146,125	0
14	TOTAL OPERATING EXPENSE		3,885,747	3,526,858	72,850	286,040	3,885,748	(1)
15								
16	RETURN ON RATE BASE		3,489,903	3,339,305	171	150,427	3,489,903	0
17	TOTAL OTHER OPERATING REVENUES		(25,513)	(20,847)	0	(4,666)	(25,513)	0
18	TOTAL GAS COST OF SERVICE		7,350,137	6,845,316	73,021	431,801	7,350,138	(1)

DUKE ENERGY KENTUCKY, INC.
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LINE NO.	GROSS GAS PLANT IN SERVICE	ALLO	TOTAL FT-L	CLASSIFIED			TOTAL AT ISSUE	ALL OTHER
				DEMAND	COMMODITY	CUSTOMER		
				3	4	5		
1	PRODUCTION PLANT							
2	PRODUCTION PLANT	K205	0	0	0	0	0	0
3	GAS PRODUCTION -CPMPL NOT CLASS	K205	0	0	0	0	0	0
4	PRODUCTION PLANT IN SERVICE		0	0	0	0	0	0
5								
6	TRANSMISSION PLANT							
7	TRANSMISSION PLANT							
8	TRANSMISSION PLANT IN SERVICE		0	0	0	0	0	0
9								
10	TOTAL PROD & TRANS PLANT		0	0	0	0	0	0
11								
12	DISTRIBUTION PLANT							
13	SYSTEM M&R - (2780, 2781)	K203	10,266,442	10,266,442	0	0	10,266,442	0
14	DIST REG EQUIP & CITY GATE M&R- (2782, 2790)	K203	530,458	530,458	0	0	530,458	0
15	LARGE IND M&R - (2850, 2851)	K595	364,567	364,567	0	0	364,567	0
16	MAINS - (2761, 2762, 2763, 2765)	K415	52,982,373	52,913,531	0	68,842	52,982,373	0
17	SERVICES - (2801, 2802, 2803)	K403	740,899	0	0	740,899	740,899	0
18	MTRS & MTR INST (2810, 2811, 2820, 2821)	K413	1,788,200	0	0	1,788,200	1,788,200	0
19	LAND, R OF W, STRUCT & IMPROV	K203	2,480,337	2,480,337	0	0	2,480,337	0
20	HOUSE REG & INSTALL (2830, 2840)	K417	146,729	0	0	146,729	146,729	0
21	STREET LIGHTING EQUIPMENT & OTH	K597	0	0	0	0	0	0
22	ASSET RETIREMENT COST FOR DISTRIBUTION PLANT	K203	0	0	0	0	0	0
23	DISTRIBUTION PLANT IN SERVICE		69,300,005	66,555,335	0	2,744,670	69,300,005	0
24								
25	TOTAL TRANS & DIST PLANT		69,300,005	66,555,335	0	2,744,670	69,300,005	0
26	TOTAL GROSS PTD PLANT		69,300,005	66,555,335	0	2,744,670	69,300,005	0
27								
28	GENERAL & INTANGIBLE PLANT							
29	PRODUCTION PLANT	K201	0	0	0	0	0	0
30	PRODUCTION PLANT COMMODITY	P349	3,687	0	3,687	0	3,687	0
31	DISTRIBUTION PLANT	D349	1,894,608	1,596,992	0	297,616	1,894,608	0
32	CUSTOMER ACCOUNTING	CA19	14,481	0	0	14,481	14,481	0
33	CUSTOMER SERVICE & INFORMATION	CS19	5,029	0	0	5,029	5,029	0
34	SALES	SE19	0	0	0	0	0	0
35	GEN & INTANG PLANT IN SERVICE		1,917,805	1,596,992	3,687	317,126	1,917,805	0
36								
37	COMMON & OTHER PLANT							
38	PRODUCTION PLANT	K201	0	0	0	0	0	0
39	PRODUCTION PLANT COMMODITY	P349	1,060	0	1,060	0	1,060	0
40	DISTRIBUTION PLANT	D349	544,520	458,984	0	85,536	544,520	0
41	CUSTOMER ACCOUNTING	CA19	4,162	0	0	4,162	4,162	0
42	CUSTOMER SERVICE & INFORMATION	CS19	1,445	0	0	1,445	1,445	0
43	SALES	SE19	0	0	0	0	0	0
44	COMMON & OTHER PLANT IN SERVICE		551,187	458,984	1,060	91,143	551,187	0
45								
46	GROSS GAS PLANT IN SERVICE		71,768,997	68,611,311	4,747	3,152,939	71,768,997	0

DUKE ENERGY KENTUCKY, INC.
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 CASE NO: 2025-00125
 DATA: 12 MONTH FORECASTED PERIOD
 TYPE OF FILING: "X" ORIGINAL UPDATED REVISED

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LINE NO.	DEPRECIATION RESERVE	ALLO	TOTAL FT-L	CLASSIFIED			TOTAL AT ISSUE	ALL OTHER
				DEMAND	COMMODITY	CUSTOMER		
		Schedule 3		3	4	5		
1	PRODUCTION PLANT							
2	PRODUCTION PLANT	K205	0	0	0	0	0	0
3	TOTAL PROD DEPREC RESERVE		0	0	0	0	0	0
4								
5	TRANSMISSION PLANT							
6	TRANSMISSION PLANT							
7	TOTAL TRANS DEPREC RESERVE		0	0	0	0	0	0
8								
9	DISTRIBUTION PLANT							
10	SYSTEM M&R - (2780, 2781)	K203	1,102,463	1,102,463	0	0	1,102,463	0
11	DIST REG EQUIP & CITY GATE M&R- (2782, 2790)	K203	116,950	116,950	0	0	116,950	0
12	LARGE IND M&R - (2850, 2851)	K595	340,482	340,482	0	0	340,482	0
13	MAINS - (2761, 2762, 2763, 2765)	K415	14,946,263	14,926,843	0	19,420	14,946,263	0
14	SERVICES - (2801, 2802, 2803)	K403	228,419	0	0	228,419	228,419	0
15	MTRS & MTR INST (2810, 2811, 2820, 2821)	K413	360,585	0	0	360,585	360,585	0
16	LAND, R OF W, STRUCT & IMPROV & OTH	K203	187,066	187,066	0	0	187,066	0
17	HOUSE REG & INSTALL (2830, 2840)	K417	66,811	0	0	66,811	66,811	0
18	STREET LIGHTING EQUIPMENT & OTH	K597	0	0	0	0	0	0
19	TOTAL DIST DEPREC RESERVE		17,349,039	16,673,804	0	675,235	17,349,039	0
20								
21	GENERAL & INTANGIBLE PLANT							
22	PRODUCTION PLANT	K201	0	0	0	0	0	0
23	PRODUCTION PLANT COMMODITY	P349	1,762	0	1,762	0	1,762	0
24	DISTRIBUTION PLANT	D349	905,680	763,410	0	142,270	905,680	0
25	CUSTOMER ACCOUNTING	CA19	6,922	0	0	6,922	6,922	0
26	CUSTOMER SERVICE & INFORMATION	CS19	2,404	0	0	2,404	2,404	0
27	SALES	SE19	0	0	0	0	0	0
28	TOTAL GEN DEPREC RESERVE		916,768	763,410	1,762	151,596	916,768	0
29								
30	COMMON & OTHER PLANT							
31	PRODUCTION PLANT	K201	0	0	0	0	0	0
32	PRODUCTION PLANT COMMODITY	P349	568	0	568	0	568	0
33	DISTRIBUTION PLANT	D349	292,070	246,190	0	45,880	292,070	0
34	CUSTOMER ACCOUNTING	CA19	2,232	0	0	2,232	2,232	0
35	CUSTOMER SERVICE & INFORMATION	CS19	775	0	0	775	775	0
36	SALES	SE19	0	0	0	0	0	0
37	TOTAL COM & OTHER PLT RESERVE		295,645	246,190	568	48,887	295,645	0
38								
39	TOTAL DEPRECIATION RESERVE		18,561,452	17,683,404	2,330	875,718	18,561,452	0

DUKE ENERGY KENTUCKY, INC.
 FT-L CLASSIFIED - GAS COST OF SERVICE
 CASE NO: 2025-00125
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LINE NO.	NET GAS PLANT	ALLO	TOTAL FT-L	CLASSIFIED			TOTAL AT ISSUE	ALL OTHER
				DEMAND	COMMODITY	CUSTOMER		
		Schedule 4		3	4	5		
1	PRODUCTION PLANT							
2	PRODUCTION PLANT IN SERVICE		0	0	0	0	0	0
3	TOTAL PROD DEPRC RESERVE		0	0	0	0	0	0
4	NET PRODUCTION PLANT		0	0	0	0	0	0
5								
6	TRANSMISSION PLANT							
7	TRANSMISSION PLANT IN SERVICE		0	0	0	0	0	0
8	TOTAL TRANS DEPREC RESERVE		0	0	0	0	0	0
9	NET TRANSMISSION PLANT		0	0	0	0	0	0
10								
11	DISTRIBUTION PLANT							
12	DISTRIBUTION PLANT IN SERVICE		69,300,005	66,555,335	0	2,744,670	69,300,005	0
13	TOTAL DIST DEPREC RESERVE		(17,349,039)	(16,673,804)	0	(675,235)	(17,349,039)	0
14	NET DISTRIBUTION PLANT		51,950,966	49,881,531	0	2,069,435	51,950,966	0
15								
16	NET PTD PLANT		51,950,966	49,881,531	0	2,069,435	51,950,966	0
17	NET TRANS & DIST PLANT		51,950,966	49,881,531	0	2,069,435	51,950,966	0
18								
19	GENERAL & INTANGIBLE PLANT							
20	GEN & INTANG PLANT IN SERVICE		1,917,805	1,596,992	3,687	317,126	1,917,805	0
21	TOTAL GEN & INTG DEPREC RESERVE		(916,768)	(763,410)	(1,762)	(151,596)	(916,768)	0
22	NET GENERAL & INTANG PLANT		1,001,037	833,582	1,925	165,530	1,001,037	0
23								
24	COMMON & OTHER PLANT							
25	COMMON & OTH PLT IN SERVICE		551,187	458,984	1,060	91,143	551,187	0
26	TOTAL COM & OTH DEPREC RESERVE		(295,645)	(246,190)	(568)	(48,887)	(295,645)	0
27	NET COMMON & OTHER PLANT		255,542	212,794	492	42,256	255,542	0
28								
29	NET GAS PLANT IN SERVICE		53,207,545	50,927,907	2,417	2,277,221	53,207,545	0

DUKE ENERGY KENTUCKY, INC.
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LINE NO.	SUBTRACTIVE RATE BASE ADJUSTMENTS	ALLO	TOTAL FT-L	CLASSIFIED			TOTAL AT ISSUE	ALL OTHER
				DEMAND	COMMODITY	CUSTOMER		
				3	4	5		
1	RATE BASE ADJUSTMENTS							
2	ACCUMULATED DEFERRED INCOME TAXES							
3	ACCUM DEF INC TAXES (282)							
4	LIBERALIZED DEPRECIATION	NP29	5,794,289	5,546,070	263	247,956	5,794,289	0
5	LEASED METERS	K413	0	0	0	0	0	0
6	CONTRIB AID CONSTR	D249	0	0	0	0	0	0
7	CAPITALIZED INTEREST	NP29	0	0	0	0	0	0
8	AFUDC IN DEBT	NP29	0	0	0	0	0	0
9	CWIP DIFFERENCES	NP29	0	0	0	0	0	0
10	NON-CASH OVERHEADS	AG39	0	0	0	0	0	0
11	PLANT FAS 109	NP29	0	0	0	0	0	0
12	MISCELLANEOUS	NP29	1,823,939	1,745,804	83	78,052	1,823,939	0
13	TOTAL ACCOUNT 282		7,618,228	7,291,874	346	326,008	7,618,228	0
14								
15	ACCUM DEF INC TAXES (283)							
16	BLANK	K413	0	0	0	0	0	0
17	BLANK	K413	0	0	0	0	0	0
18	UNRECOVERED PURCHASED GAS COST	AG39	0	0	0	0	0	0
19	ENVIRONMENTAL RESERVE	NP29	0	0	0	0	0	0
20	POST IN-SERVICE CARRYING COSTS	K667	0	0	0	0	0	0
21	ARO CUMULATIVE EFFECT	NP29	0	0	0	0	0	0
22	LOSS ON REACQUIRED DEBT	NP29	0	0	0	0	0	0
23	VACATION PAY ACCRUAL	AG39	0	0	0	0	0	0
24	RATE CASE EXPENSE AMORT	AG39	0	0	0	0	0	0
25	PENSION	AG39	0	0	0	0	0	0
26	MISCELLANEOUS	K406	297	0	0	297	297	0
27	TOTAL ACCOUNT 283		297	0	0	297	297	0
28								
29	OTHER ACCUMULATED DEFERRED INCOME TAXES							
30	CUSTOMER ADVANCES FOR CONSTRUCTION	D249	146,592	140,756	0	5,836	146,592	0
31	CUSTOMER SERVICE DEPOSITS	D249	0	0	0	0	0	0
32	POST RETIREMENT BENEFITS	AG39	0	0	0	0	0	0
33	EDIT	NP29	2,137,718	2,046,141	97	91,480	2,137,718	0
34	TOTAL OTHER SUBTRACTIVE ADJS		2,284,310	2,186,897	97	97,316	2,284,310	0
35								
36	SUBTOTAL ACCUMULATED DEFERRED INC TAXES		9,902,835	9,478,771	443	423,621	9,902,835	0

DUKE ENERGY KENTUCKY, INC.
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LINE NO.	ADDITIVE RATE BASE ADJUSTMENTS	ALLO	TOTAL FT-L	CLASSIFIED			TOTAL AT ISSUE	ALL OTHER
				DEMAND	COMMODITY	CUSTOMER		
				3	4	5		
1	OTHER ACCUMULATED DEFERRED INCOME TAXES							
2	ACCUM DEF INC TAXES (190)							
3	UNCOLLECTIBLE ACCTS	K406	0	0	0	0	0	0
4	GAS SUPPLIER REFUND	K300	0	0	0	0	0	0
5	UNBILLED REVENUE - FUEL & RATE REFUNDS	K300	0	0	0	0	0	0
6	OFFSITE GAS STORAGE	K300	0	0	0	0	0	0
7	GAS METERS	K413	0	0	0	0	0	0
8	UNAMORTIZED DEBT PREMIUM	NP29	0	0	0	0	0	0
9	ARO CUMULATIVE EFFECT	NP29	0	0	0	0	0	0
10	PENSION EXPENSE	AG39	0	0	0	0	0	0
11	POST RETIREMENT BENEFITS - LIFE INS	AG39	0	0	0	0	0	0
12	POST RETIREMENT BENEFITS - HEALTH CARE	AG39	0	0	0	0	0	0
13	POST EMPLOYMENT BENEFITS - SFAS 112	AG39	0	0	0	0	0	0
14	OPEB EXPENSE ACCRUAL	AG39	0	0	0	0	0	0
15	INCENTIVE PLAN	AG39	0	0	0	0	0	0
16	FEDERAL DEFERRED TAX RECEIVABLE	AG39	0	0	0	0	0	0
17	DSM DEFERRAL	AG39	0	0	0	0	0	0
18	PROPERTY TAX	P229	0	0	0	0	0	0
19	PROPERTY TAX ON PROPANE	P229	0	0	0	0	0	0
20	401K INCENTIVE PLAN	AG39	0	0	0	0	0	0
21	ENVIRONMENTAL RESERVE	NP29	0	0	0	0	0	0
22	VACATION PAY ACCRUALS	G129	0	0	0	0	0	0
23	SMART GRID	K413	0	0	0	0	0	0
24	METERS & TRANSFORMERS	D249	0	0	0	0	0	0
25	OTHER	AG39	104,172	86,909	0	17,263	104,172	0
26	TOTAL ACCOUNT 190		104,172	86,909	0	17,263	104,172	0
27								
28	OTHER							
29	RESERVED FOR FUTURE USE	D249	0	0	0	0	0	0
30	OTHER RATE BASE ADJUSTMENTS	NP29	102,829	98,424	5	4,400	102,829	0
31	ELIMINATE UNBILLED REVENUE AND GAS COSTS	K300	0	0	0	0	0	0
32	OTHER		102,829	98,424	5	4,400	102,829	0
33								
34	TOTAL OTHER ACCUMULATED DEFERRED INCOME TAXES		207,001	185,333	5	21,663	207,001	0

DUKE ENERGY KENTUCKY, INC.
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LINE NO.	WORKING CAPITAL	ALLO	TOTAL FT-L	CLASSIFIED			TOTAL AT ISSUE	ALL OTHER
				DEMAND	COMMODITY	CUSTOMER		
	Schedule 5.2			3	4	5		
1	NET ORIGINAL COST RATE BASE		43,511,711	41,634,469	1,979	1,875,263	43,511,711	0
2								
3	WORKING CAPITAL							
4								
5	PLANT MATERIALS & SUPPLIES							
6	GAS ENRICHER LIQUID	K301	0	0	0	0	0	0
7	OTHER SUPPLIES	NP29	49,850	47,715	2	2,133	49,850	0
8	TOTAL PLANT MATS. & SUPPLIES		49,850	47,715	2	2,133	49,850	0
9	TOTAL MATERIALS & SUPPLIES		49,850	47,715	2	2,133	49,850	0
10								
11	PREPAYMENTS							
12	INSURANCE GENERAL	OM39	2,011	1,569	130	312	2,011	0
13	EXCISE TAX	OM39	0	0	0	0	0	0
14	GAS PURCHASE	K301	0	0	0	0	0	0
15	TOTAL PREPAYMENTS		2,011	1,569	130	312	2,011	0
16								
17	AUTO CALC (O&M-GAS COST)/8		0	0	0	0	0	0
18	TOTAL WORKING CASH		0	0	0	0	0	0
19								
20	MISCELLANEOUS WORKING CAPITAL							
21	GAS STORED UNDERGROUND	K301	0	0	0	0	0	0
22	PIPP UNCOLLECTIBLES	K406	0	0	0	0	0	0
23	CASH WORKING CAPITAL	OM39	321	250	21	50	321	0
24	TOTAL MISC WORK CAPITAL		321	250	21	50	321	0
25								
26	TOTAL WORKING CAPITAL		52,182	49,534	153	2,495	52,182	0
27	PRELIMINARY SUMMARY							
28	TOTAL ACCUMULATED DEFERRED INCOME TAXES		(9,902,835)	(9,478,771)	(443)	(423,621)	(9,902,835)	0
29	TOTAL OTHER ACCUMULATED DEFERRED INCOME TAXES		207,001	185,333	5	21,663	207,001	0
30	TOTAL WORKING CAPITAL		52,182	49,534	153	2,495	52,182	0
31	TOTAL RATE BASE ADJUSTMENTS		(9,643,652)	(9,243,904)	(285)	(399,463)	(9,643,652)	0
32								
33	RATE BASE CALCULATION							
34	NET GAS PLANT IN SERVICE		53,207,545	50,927,907	2,417	2,277,221	53,207,545	0
35	TOTAL RATE BASE ADJUSTMENTS		(9,643,652)	(9,243,904)	(285)	(399,463)	(9,643,652)	0
36	TOTAL RATE BASE		43,563,893	41,684,003	2,132	1,877,758	43,563,893	0
37								
38	TOTAL RATE OF RETURN ALLOWABLE		0.08011	0.08011	0.08011	0.08011	0.08011	0.08011
39	RETURN ON RATE BASE		3,489,903	3,339,305	171	150,427	3,489,903	0

DUKE ENERGY KENTUCKY, INC.
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LINE NO.	O&M EXPENSES	ALLO	TOTAL FT-L	CLASSIFIED			TOTAL AT ISSUE	ALL OTHER
				DEMAND	COMMODITY	CUSTOMER		
				3	4	5		
1	PRODUCTION O&M							
2	COMMODITY RELATED O&M							
3	ANNUALIZED GAS COST	K301	0	0	0	0	0	0
4	OTHER ASSOCIATED COST INCL TRANSMISSION O&M	K300	55,841	0	55,841	0	55,841	0
5	TOTAL COMMODITY RELATED		55,841	0	55,841	0	55,841	0
6								
7	DEMAND RELATED PROD O&M							
8	ANNUALIZED GAS COST - DEMAND	K301	0	0	0	0	0	0
9	TOTAL DEMAND RELATED		0	0	0	0	0	0
10								
11	DEMAND RELATED & OTHER PROD O&M							
12	PRODUCTION EXPENSES	K201	0	0	0	0	0	0
13	TOTAL DEM REL & OTH PROD O&M		0	0	0	0	0	0
14								
15	TOTAL PRODUCTION O&M		55,841	0	55,841	0	55,841	0
16								
17	TRANSMISSION O & M							
18	TRANSMISSION O & M							
19	TOTAL TRANSMISSION O & M		0	0	0	0	0	0
20								
21	DISTRIBUTION O & M							
22	LOAD DISPATCHING	K203	30,569	30,569	0	0	30,569	0
23	MAINS & SERVICES OPER	K667	214,443	211,314	0	3,129	214,443	0
24	M & R STATION GENERAL	K203	59,992	59,992	0	0	59,992	0
25	CUSTOMER INST & OTHER	K415	129,072	113,583	0	15,489	129,072	0
26	METERS & HOUSE REG	K697	16,677	0	0	16,677	16,677	0
27	MAINS	K415	101,807	89,590	0	12,217	101,807	0
28	SERVICES	K403	2,664	0	0	2,664	2,664	0
29	SUPV & ENG	D249	0	0	0	0	0	0
30	ELIMINATE NON-KY CUSTOMER	K595	(300,177)	(300,177)	0	0	(300,177)	0
31	INTEGRITY MANAGEMENT EXPENSES	K203	0	0	0	0	0	0
32	OTHER DISTRIBUTION EXPENSES	K415	272,680	239,958	0	32,722	272,680	0
33	TOTAL DISTRIBUTION O & M		527,727	444,829	0	82,898	527,727	0
34								
35	CUSTOMER ACCOUNTING							
36	SUPERVISION & ENGINEERING	K405	0	0	0	0	0	0
37	METER READING	K405	100	0	0	100	100	0
38	CUSTOMER BILLING & COLLECTIONS	K405	3,562	0	0	3,562	3,562	0
39	UNCOLLECTIBLE EXP	K406	787	0	0	787	787	0
40	ELIMINATE MISC EXPENSES	K406	(63)	0	0	(63)	(63)	0
41	CREDIT CARD FEES	K405	304	0	0	304	304	0
42	INTEREST ON CUSTOMER SERVICE DEPOSITS	K405	0	0	0	0	0	0
43	ANNUALIZED UNCOLL EXP ON INCR	K406	0	0	0	0	0	0
44	TOTAL CUSTOMER ACCT EXPENSE		4,690	0	0	4,690	4,690	0

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				DEMAND	COMMODITY	CUSTOMER		
				3	4	5		
1	CUSTOMER SERVICE & INFORMATION							
2	TOTAL CUST SERVICE & INFO	K407	1,021	0	0	1,021	1,021	0
3	TOTAL CUSTOMER SERV. & INFO.		1,021	0	0	1,021	1,021	0
4								
5	SALES							
6	SALES EXPENSE	K408	0	0	0	0	0	0
7	TOTAL SALES EXPENSE		0	0	0	0	0	0
8								
9	ADMINISTRATIVE & GENERAL							
10	PRODUCTION PLANT DEMAND	P349	0	0	0	0	0	0
11	PRODUCTION PLANT COMMODITY	K301	0	0	0	0	0	0
12	DISTRIBUTION PLANT	D349	293,060	247,024	0	46,036	293,060	0
13	CUSTOMER ACCOUNTING	CA19	2,240	0	0	2,240	2,240	0
14	CUSTOMER SERVICE & INFORMATION	CS19	778	0	0	778	778	0
15	SALES	SE19	0	0	0	0	0	0
16	TOT ADMIN & GEN LESS REG EXP		296,078	247,024	0	49,054	296,078	0
17	AMORTIZATION RATE CASE EXPENSE	AG39	11,482	9,579	0	1,903	11,482	0
18	INCENTIVE COMPENSATION	AG39	(25,493)	(21,268)	0	(4,225)	(25,493)	0
19	ELIMINATE MISCELLANEOUS EXPENSES	AG39	(11,130)	(9,286)	0	(1,844)	(11,130)	0
20	ELIMINATE NON-JURISDICTIONAL EXPENSES	NP29	0	0	0	0	0	0
21	AMORTIZATION OF DEFERRED EXP	AG39	1,833	1,529	0	304	1,833	0
22	STATE REG COMMISSION EXPENSES	AG39	0	0	0	0	0	0
23	STATE REG COM EXP ANN ADJ.	AG39	0	0	0	0	0	0
24	AMORTIZE CAMERA WORK	AG39	0	0	0	0	0	0
25	ELIMINATE MERGER EXPENSE	AG39	0	0	0	0	0	0
26	SMART GRID AMORTIZATION ADJUSTMENT	K413	0	0	0	0	0	0
27	AMORTIZE 2011 SMART GRID DEFERRED O&M	K413	0	0	0	0	0	0
28	INCREASED MEDICAL COSTS	AG39	0	0	0	0	0	0
29	AMORTIZE GAS FURNACE PROGRAM	NP29	0	0	0	0	0	0
30	AMORTIZATION OF MGP DEFERRED EXP	NP29	0	0	0	0	0	0
31	TOTAL ADMIN. & GENERAL		272,770	227,578	0	45,192	272,770	0
32								
33	TOTAL O & M EXPENSE		862,049	672,407	55,841	133,801	862,049	0

DUKE ENERGY KENTUCKY, INC.
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LINE NO.	DEPRECIATION EXPENSE	ALLO	TOTAL FT-L	CLASSIFIED			TOTAL AT ISSUE	ALL OTHER
				DEMAND	COMMODITY	CUSTOMER		
		Schedule 7		3	4	5		
1	PRODUCTION DEPRECIATION							
2	PRODUCTION DEPRECIATION	P229	0	0	0	0	0	0
3	TOTAL PRODUCTION DEPREC EXP.		0	0	0	0	0	0
4								
5	TRANSMISSION DEPRECIATION							
6	TOTAL TRANSMISSION DEP. EXP.		0	0	0	0	0	0
7								
8	DISTRIBUTION DEPRECIATION							
9	DISTRIBUTION DEPRECIATION	D249	1,658,239	1,592,218	0	66,021	1,658,239	0
10	TOTAL DIST. DEPREC EXP.		1,658,239	1,592,218	0	66,021	1,658,239	0
11								
12	GENERAL DEPRECIATION							
13	GENERAL DEPRECIATION	G229	229,577	191,165	441	37,971	229,577	0
14	TOTAL GENERAL DEPREC EXP.		229,577	191,165	441	37,971	229,577	0
15								
16	COMMON AND OTHER DEPRECIATION							
17	COMMON DEPRECIATION	C229	13,596	11,321	26	2,249	13,596	0
18	TOTAL COM & OTHER DEPREC EXP.		13,596	11,321	26	2,249	13,596	0
19								
20								
21	TOTAL DEPRECIATION EXPENSE		1,901,412	1,794,704	467	106,241	1,901,412	0

DUKE ENERGY KENTUCKY, INC.
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LINE NO.	OTHER TAXES & MISC EXPENSES	ALLO	TOTAL FT-L	CLASSIFIED			TOTAL AT ISSUE	ALL OTHER
				DEMAND	COMMODITY	CUSTOMER		
				3	4	5		
1	TAXES OTHER THAN INC & REV							
2	REAL ESTATE & PROPERTY TAX							
3	REAL ESTATE & PROPERTY TAX	NP29	377,103	360,949	17	16,137	377,103	0
4	ANNUALIZE PROPERTY TAX	NP29	0	0	0	0	0	0
5	TOTAL REAL ESTATE & PROPERTY TAX		377,103	360,949	17	16,137	377,103	0
6								
7	MISCELLANEOUS TAXES							
8	PAYROLL	AG39	19,020	15,868	0	3,152	19,020	0
9	UNEMPLOYMENT COMPENSATION	AG39	0	0	0	0	0	0
10	OHIO EXCISE TAX	OM39	0	0	0	0	0	0
11	STATE TAX RIDER	OM39	0	0	0	0	0	0
12	TOTAL MISCELLANEOUS TAXES		19,020	15,868	0	3,152	19,020	0
13								
14	MISCELLANEOUS EXPENSES							
15	PSC MAINT. EXP ON INCREASE	AG39	1,513	1,262	0	251	1,513	0
16	RESERVED FOR FUTURE USE	AG39	0	0	0	0	0	0
17	TOTAL MISCELLANEOUS EXPENSES		1,513	1,262	0	251	1,513	0
18								
19	TOTAL OTHER TAX & MISC EXPENSE		397,636	378,079	17	19,540	397,636	0
20								
21	PRELIMINARY SUMMARY							
22	TOTAL O&M EXPENSE		862,049	672,407	55,841	133,801	862,049	0
23	TOTAL DEPRECIATION EXPENSE		1,901,412	1,794,704	467	106,241	1,901,412	0
24	TOTAL OTHER TAX & MISC EXPENSE		397,636	378,079	17	19,540	397,636	0
25	TOTAL OPER EXP EXCL INCOME & REV TAX		3,161,097	2,845,190	56,325	259,582	3,161,097	0

DUKE ENERGY KENTUCKY, INC.
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LINE NO.	FEDERAL INCOME TAX BASED ON RETURN	ALLO	TOTAL FT-L	CLASSIFIED			TOTAL AT ISSUE	ALL OTHER
				DEMAND	COMMODITY	CUSTOMER		
				3	4	5		
1	FEDERAL INCOME TAX DEDUCTIONS							
2	AUTOMATIC INTEREST CALCULATION							
3	AUTO PROC INTEREST DED	RB99	1,023,912	979,747	50	44,115	1,023,912	0
4	TOTAL INTEREST EXPENSE		1,023,912	979,747	50	44,115	1,023,912	0
5								
6	OTHER DEDUCTIONS							
7	DEPREC EXCESS TAX-BOOK	DE49	(154,867)	(146,172)	(38)	(8,657)	(154,867)	0
8	PERMANENT DIFFERENCES	AG39	9,970	8,318	0	1,652	9,970	0
9	TEMPORARY DIFFERENCES	DE49	402,672	380,065	99	22,508	402,672	0
10	TOTAL OTHER DEDUCTIONS		257,775	242,211	61	15,503	257,775	0
11								
12	NET DEDUCTIONS AND ADDITIONS		1,281,687	1,221,958	111	59,618	1,281,687	0
13								
14	FED DEFERRED INCOME TAX (410 & 411)							
15	DEFERRED INCOME TAXES - NET	OM39	7,050	5,501	455	1,094	7,050	0
16	AMORT OF DEFERRED OTHER COST	AG39	0	0	0	0	0	0
17	DIT ADJUSTMENT - S/L DEPRECIATION	DE49	0	0	0	0	0	0
18	DIT ADJUSTMENT - ARAM	K201	11,936	0	11,936	0	11,936	0
19	DIT ADJUSTMENT - AMORT OF EXCESS DEF TAXES	AG39	(25,762)	(21,493)	0	(4,269)	(25,762)	0
20	TOTAL FED DEF IT (410 & 411)		(6,776)	(15,992)	12,391	(3,175)	(6,776)	0
21								
22	AMORT INV TAX CREDIT							
23	AMORTIZE ITC	NP29	0	0	0	0	0	0
24	TOTAL AMORTIZED ITC		0	0	0	0	0	0
25								
26	TEST YEAR INV TAX CREDIT							
27	PROV INVEST TAX CREDIT	NP29	0	0	0	0	0	0
28	TEST YEAR INV TAX CREDIT		0	0	0	0	0	0
29								
30	PRELIMINARY SUMMARY							
31	TOTAL FED DEF IT (410 & 411)		(6,776)	(15,992)	12,391	(3,175)	(6,776)	0
32	TOTAL AMORTIZED ITC		0	0	0	0	0	0
33	TOTAL FEDERAL TAX ADJUSTMENTS		(6,776)	(15,992)	12,391	(3,175)	(6,776)	0
34								
35	FEDERAL INCOME TAX COMPUTATION							
36	RETURN ON RATE BASE		3,489,903	3,339,305	171	150,427	3,489,903	0
37	NET DEDUCTIONS AND ADDITIONS		(1,281,687)	(1,221,958)	(111)	(59,618)	(1,281,687)	0
38	TOTAL STATE PROV DEF IT (410 & 411)		406	2	0	404	406	0
39	TOTAL FEDERAL TAX ADJUSTMENTS		(6,776)	(15,992)	12,391	(3,175)	(6,776)	0
40	BASE FOR FIT COMPUTATION		2,201,846	2,101,357	12,451	88,038	2,201,846	0
41								
42	FIT FACTOR K190/(1-K190)		0.26582	0.26582	0.26582	0.26582		0.26582
43	PRELIM FED INCOME TAX		585,301	558,589	3,310	23,403	585,302	0
44	TOTAL FEDERAL TAX ADJUSTMENTS		(6,776)	(15,992)	12,391	(3,175)	(6,776)	0
45	NET FED INCOME TAX ALLOWABLE		578,525	542,597	15,701	20,228	578,526	0
46								
47	INCOME TAX BASED ON RETURN							
48	FEDERAL INCOME TAX PAYABLE							
49	PRELIM FEDERAL INCOME TAX		585,301	558,589	3,310	23,403	585,302	0
50	TEST YEAR INV TAX CREDIT		0	0	0	0	0	0
51	NET FED INCOME TAX PAYABLE		585,301	558,589	3,310	23,403	585,302	0
52								
53	COMPOSITE TAX RATE		0.24925	0.24925	0.24925	0.24925		0.24925

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LINE NO.	STATE INCOME TAX BASED ON RETURN	Allo	TOTAL FT-L	CLASSIFIED			TOTAL AT ISSUE	ALL OTHER
				DEMAND	COMMODITY	CUSTOMER		
				3	4	5		
1	DEDUCTIONS IN ADDITION TO Y871							
2	KY TAXABLE INCOME ADJUSTMENT	NP29	0	0	0	0	0	0
3	RESERVED FOR FUTURE USE	NP29	0	0	0	0	0	0
4	DEDUCTIONS IN ADD TO Y871		0	0	0	0	0	0
5								
6	STATE INCOME TAX ADJUSTMENTS							
7	STATE PROV DEF INC TAX (410 & 411)							
8	OTHER DEFERRED INCOME TAXES - NET	NP29	406	2	0	404	406	0
9	TOT STATE PROV DEF IT (410 & 411)		406	2	0	404	406	0
10								
11	OTHER SIT ADJUSTMENTS							
12	CURRENT YEAR PAYABLE ADJUSTMENT	NP29	0	0	0	0	0	0
13	OTHER SIT ADJUSTMENTS		0	0	0	0	0	0
14								
15	TOTAL STATE INC TAX ADJUSTMENT		406	2	0	404	406	0
16								
17	INCOME TAX BASED ON RETURN							
18	SUMMARY OF SIT CALCULATION							
19	RETURN ON RATE BASE		3,489,903	3,339,305	171	150,427	3,489,903	0
20	NET FED INCOME TAX ALLOWABLE		578,525	542,597	15,701	20,228	578,526	0
21	NET FED. DED. AND ADDITIONS		(1,281,687)	(1,221,958)	(111)	(59,618)	(1,281,687)	0
22	DEDUCTIONS IN ADD TO Y871		0	0	0	0	0	0
23	TOTAL STATE INC TAX ADJ		406	2	0	404	406	0
24	BASE FOR SIT COMPUTATION		2,787,147	2,659,946	15,761	111,441	2,787,148	0
25								
26	SIT FACTOR K192/(1-K192)		0.05228266	0.05228266	0.05228266	0.05228266	0.05228266	0.05228266
27	PRELIMINARY STATE INCOME TAX	Rounding added	145,719	139,069	824	5,826	145,719	0
28	TOTAL STATE INCOME TAX ADJ.		406	2	0	404	406	0
29	NET STATE INC TAX ALLOWABLE		146,125	139,071	824	6,230	146,125	0
30								
31	STATE INCOME TAX PAYABLE							
32	PRELIMINARY STATE INCOME TAX		145,719	139,069	824	5,826	145,719	0
33	OTHER SIT ADJUSTMENTS		0	0	0	0	0	0
34	NET STATE INCOME TAX PAYABLE		145,719	139,069	824	5,826	145,719	0
35								
36	COMPOSITE TAX RATE		0.249251	0.249251	0.249251	0.249251	0.249251	0.249251

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LINE NO.	COST OF SERVICE COMPUTATION	ALLO	TOTAL FT-L	CLASSIFIED			TOTAL AT ISSUE	ALL OTHER
				DEMAND	COMMODITY	CUSTOMER		
				3	4	5		
1	OTHER OPERATING REVENUES							
2	MISC SERVICE REVENUE	K401	497	0	0	497	497	0
3	INTERDEPARTMENTAL	AG39	0	0	0	0	0	0
4	OTH MISC REVENUE	K401	28	0	0	28	28	0
5	RENTS	D249	0	0	0	0	0	0
6	IT TRANSPORT SPECIAL CONTRACTS	AG39	24,988	20,847	0	4,141	24,988	0
7	TOTAL OTHER OPERATING REVS		25,513	20,847	0	4,666	25,513	0
8								
9	COST OF SERVICE COMPUTATION							
10	TOTAL OP EXP EXC INC & REV TAX		3,161,097	2,845,190	56,325	259,582	3,161,097	0
11	RETURN ON RATE BASE		3,489,903	3,339,305	171	150,427	3,489,903	0
12	NET FED INCOME TAX ALLOWABLE		578,525	542,597	15,701	20,228	578,526	0
13	TOTAL OTHER OPERATING REVENUES		(25,513)	(20,847)	0	(4,666)	(25,513)	0
14	SUBTOTAL B		7,204,012	6,706,245	72,197	425,571	7,204,013	1
15								
16	TOTAL OTHER OPERATING REVENUES		25,513	20,847	0	4,666	25,513	0
17	LESS: REVS EXCL FROM REV TAX CALC		0	0	0	0	0	0
18	OTHER OPERATING REVS TO BE TAXED		25,513	20,847	0	4,666	25,513	0
19								
20	REVENUE TAX FACTOR		0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
21	REVENUE TAX ON OTHER OPER. REVS		0	0	0	0	0	0
22	REVENUE TAX ON COST OF SERVICE		0	0	0	0	0	0
23	TOTAL REVENUE TAX		0	0	0	0	0	0
24	TOTAL GAS COST OF SERVICE		7,204,012	6,706,245	72,197	425,571	7,204,013	1
25								
26	PROPOSED REVENUES		7,586,221	2,550,624	3,014,309	2,021,288	7,586,221	0
27	TOTAL GAS COST OF SERVICE		(7,204,012)	(6,706,245)	(72,197)	(425,571)	(7,204,013)	(1)
28	EXCESS REVENUES		382,209	(4,155,621)	2,942,112	1,595,717	382,208	(1)
29	COMPOSITE TAX RATE		0.24925	0.24925	0.24925	0.24925	0.24925	0.24925
30	EXCESS TAX		95,266	(1,035,787)	733,321	397,732	95,266	0
31	EXCESS RETURN		286,943	(3,119,834)	2,208,791	1,197,985	286,942	1

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LINE NO.	ROR, TAX RATES & SPEC FACTORS	ALLO	TOTAL FT-L	CLASSIFIED			TOTAL AT ISSUE	ALL OTHER
				DEMAND	COMMODITY	CUSTOMER		
		Schedule 11		3	4	5		
1	RATE OF RETURN							
2	CAPITALIZATION AMOUNTS			RATIO				
3	LONG TERM DEBT		994,013,497	0.44086				
4	PREFERRED STOCK		0	0.00000				
5	COMMON STOCK		1,187,101,737	0.52649				
6	SHORT TERM DEBT		73,621,738	0.03265				
7	UNAMORTIZED DISCOUNT		0	0.00000				
8	TOTAL		2,254,736,972	1.0000				
9								
10	COST OF CAPITAL							
11	LONG TERM DEBT		0.05051					
12	PREFERRED STOCK		0.00000					
13	COMMON STOCK		0.10750					
14	SHORT TERM DEBT		0.03784					
15	UNAMORTIZED DISCOUNT		0.00000					
16								
17	WEIGHTED COST OF CAPITAL							
18	LONG TERM DEBT		0.02227					
19	PREFERRED STOCK		0.00000					
20	COMMON STOCK		0.05660					
21	SHORT TERM DEBT		0.00124					
22	UNAMORTIZED DISCOUNT		0.00000					
23	TOT RATE OF RETURN ALLOWABLE		0.08011					
24								
25	TAX RATES AND SPECIAL FACTORS							
26	SHORT TERM DEBT COST		0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
27	FEDERAL INCOME TAX RATE		0.21000	0.21000	0.21000	0.21000	0.21000	0.21000
28	STATE INCOME TAX RATE		0.04969	0.04969	0.04969	0.04969	0.04969	0.04969
29	REVENUE TAX RATE		0.00000	0.00000	0.00000	0.00000	0.00000	0.00000

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LINE NO.	SUMMARY OF RESULTS	ALLO	TOTAL INTERRUPTIBLE	CLASSIFIED			TOTAL AT ISSUE	ALL OTHER
				DEMAND	COMMODITY	CUSTOMER		
		Schedule 1		3	4	5		
1	NET INCOME COMPUTATION							
2	GROSS GAS PLANT IN SERVICE		17,299,195	16,495,523	2,649	801,023	17,299,195	0
3	TOTAL DEPRECIATION RESERVE		(4,471,249)	(4,227,248)	(1,301)	(242,700)	(4,471,249)	0
4	TOTAL RATE BASE ADJUSTMENTS		(2,344,291)	(2,245,846)	(158)	(98,287)	(2,344,291)	0
5	TOTAL RATE BASE		10,483,655	10,022,429	1,190	460,036	10,483,655	0
6								
7	OPERATING EXPENSES							
8	TOTAL O&M EXPENSE		85,992	22,993	31,123	31,876	85,992	0
9	TOTAL DEPRECIATION EXPENSE		423,521	397,427	261	25,833	423,521	0
10	TOTAL OTHER TAX & MISC EXPENSE		92,328	87,539	10	4,779	92,328	0
11	TOTAL OP EXP EXCLUDING INC & REV TAX		601,841	507,959	31,394	62,488	601,841	0
12	NET FED INCOME TAX EXP ALLOWABLE		141,612	136,284	334	4,994	141,612	0
13	NET STATE INCOME TAX EXP ALLOWABLE		35,615	34,066	19	1,530	35,615	0
14	TOTAL OPERATING EXPENSE		779,068	678,309	31,747	69,012	779,068	0
15								
16	RETURN ON RATE BASE		839,846	802,897	95	36,853	839,845	1
17	TOTAL OTHER OPERATING REVENUES		(1,774)	(712)	0	(1,062)	(1,774)	0
18	TOTAL GAS COST OF SERVICE		1,617,140	1,480,494	31,842	104,803	1,617,139	1

DUKE ENERGY KENTUCKY, INC.
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LINE NO.	GROSS GAS PLANT IN SERVICE	ALLO	TOTAL INTERRUPTIBLE	CLASSIFIED			TOTAL AT ISSUE	ALL OTHER
				DEMAND	COMMODITY	CUSTOMER		
				3	4	5		
1	PRODUCTION PLANT							
2	PRODUCTION PLANT	K205	0	0	0	0	0	0
3	GAS PRODUCTION -CPMPL NOT CLASS	K205	0	0	0	0	0	0
4	PRODUCTION PLANT IN SERVICE		0	0	0	0	0	0
5								
6	TRANSMISSION PLANT							
7	TRANSMISSION PLANT							
8	TRANSMISSION PLANT IN SERVICE		0	0	0	0	0	0
9								
10	TOTAL PROD & TRANS PLANT		0	0	0	0	0	0
11								
12	DISTRIBUTION PLANT							
13	SYSTEM M&R - (2780, 2781)	K203	2,516,105	2,516,105	0	0	2,516,105	0
14	DIST REG EQUIP & CITY GATE M&R- (2782, 2790)	K203	130,005	130,005	0	0	130,005	0
15	LARGE IND M&R - (2850, 2851)	K595	203,189	203,189	0	0	203,189	0
16	MAINS - (2761, 2762, 2763, 2765)	K415	12,977,756	12,968,075	0	9,681	12,977,756	0
17	SERVICES - (2801, 2802, 2803)	K403	440,466	0	0	440,466	440,466	0
18	MTRS & MTR INST (2810, 2811, 2820, 2821)	K413	232,853	0	0	232,853	232,853	0
19	LAND, R OF W, STRUCT & IMPROV	K203	607,882	607,882	0	0	607,882	0
20	HOUSE REG & INSTALL (2830, 2840)	K417	20,653	0	0	20,653	20,653	0
21	STREET LIGHTING EQUIPMENT & OTH	K597	0	0	0	0	0	0
22	ASSET RETIREMENT COST FOR DISTRIBUTION PLANT	K203	0	0	0	0	0	0
23	DISTRIBUTION PLANT IN SERVICE		17,128,909	16,425,256	0	703,653	17,128,909	0
24								
25	TOTAL TRANS & DIST PLANT		17,128,909	16,425,256	0	703,653	17,128,909	0
26	TOTAL GROSS PTD PLANT		17,128,909	16,425,256	0	703,653	17,128,909	0
27								
28	GENERAL & INTANGIBLE PLANT							
29	PRODUCTION PLANT	K201	0	0	0	0	0	0
30	PRODUCTION PLANT COMMODITY	P349	2,058	0	2,058	0	2,058	0
31	DISTRIBUTION PLANT	D349	127,470	54,580	0	72,890	127,470	0
32	CUSTOMER ACCOUNTING	CA19	2,036	0	0	2,036	2,036	0
33	CUSTOMER SERVICE & INFORMATION	CS19	707	0	0	707	707	0
34	SALES	SE19	0	0	0	0	0	0
35	GEN & INTANG PLANT IN SERVICE		132,271	54,580	2,058	75,633	132,271	0
36								
37	COMMON & OTHER PLANT							
38	PRODUCTION PLANT	K201	0	0	0	0	0	0
39	PRODUCTION PLANT COMMODITY	P349	591	0	591	0	591	0
40	DISTRIBUTION PLANT	D349	36,636	15,687	0	20,949	36,636	0
41	CUSTOMER ACCOUNTING	CA19	585	0	0	585	585	0
42	CUSTOMER SERVICE & INFORMATION	CS19	203	0	0	203	203	0
43	SALES	SE19	0	0	0	0	0	0
44	COMMON & OTHER PLANT IN SERVICE		38,015	15,687	591	21,737	38,015	0
45								
46	GROSS GAS PLANT IN SERVICE		17,299,195	16,495,523	2,649	801,023	17,299,195	0

DUKE ENERGY KENTUCKY, INC.
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LINE NO.	DEPRECIATION RESERVE	ALLO	TOTAL INTERRUPTIBLE	CLASSIFIED			TOTAL AT ISSUE	ALL OTHER
				DEMAND	COMMODITY	CUSTOMER		
		Schedule 3		3	4	5		
1	PRODUCTION PLANT							
2	PRODUCTION PLANT	K205	0	0	0	0	0	0
3	TOTAL PROD DEPREC RESERVE		0	0	0	0	0	0
4								
5	TRANSMISSION PLANT							
6	TRANSMISSION PLANT							
7	TOTAL TRANS DEPREC RESERVE		0	0	0	0	0	0
8								
9	DISTRIBUTION PLANT							
10	SYSTEM M&R - (2780, 2781)	K203	270,192	270,192	0	0	270,192	0
11	DIST REG EQUIP & CITY GATE M&R- (2782, 2790)	K203	28,662	28,662	0	0	28,662	0
12	LARGE IND M&R - (2850, 2851)	K595	189,765	189,765	0	0	189,765	0
13	MAINS - (2761, 2762, 2763, 2765)	K415	3,661,009	3,658,278	0	2,731	3,661,009	0
14	SERVICES - (2801, 2802, 2803)	K403	135,796	0	0	135,796	135,796	0
15	MTRS & MTR INST (2810, 2811, 2820, 2821)	K413	46,954	0	0	46,954	46,954	0
16	LAND, R OF W, STRUCT & IMPROV & OTH	K203	45,846	45,846	0	0	45,846	0
17	HOUSE REG & INSTALL (2830, 2840)	K417	9,404	0	0	9,404	9,404	0
18	STREET LIGHTING EQUIPMENT & OTH	K597	0	0	0	0	0	0
19	TOTAL DIST DEPREC RESERVE		4,387,628	4,192,743	0	194,885	4,387,628	0
20								
21	GENERAL & INTANGIBLE PLANT							
22	PRODUCTION PLANT	K201	0	0	0	0	0	0
23	PRODUCTION PLANT COMMODITY	P349	984	0	984	0	984	0
24	DISTRIBUTION PLANT	D349	60,935	26,091	0	34,844	60,935	0
25	CUSTOMER ACCOUNTING	CA19	973	0	0	973	973	0
26	CUSTOMER SERVICE & INFORMATION	CS19	338	0	0	338	338	0
27	SALES	SE19	0	0	0	0	0	0
28	TOTAL GEN DEPREC RESERVE		63,230	26,091	984	36,155	63,230	0
29								
30	COMMON & OTHER PLANT							
31	PRODUCTION PLANT	K201	0	0	0	0	0	0
32	PRODUCTION PLANT COMMODITY	P349	317	0	317	0	317	0
33	DISTRIBUTION PLANT	D349	19,651	8,414	0	11,237	19,651	0
34	CUSTOMER ACCOUNTING	CA19	314	0	0	314	314	0
35	CUSTOMER SERVICE & INFORMATION	CS19	109	0	0	109	109	0
36	SALES	SE19	0	0	0	0	0	0
37	TOTAL COM & OTHER PLT RESERVE		20,391	8,414	317	11,660	20,391	0
38								
39	TOTAL DEPRECIATION RESERVE		4,471,249	4,227,248	1,301	242,700	4,471,249	0

DUKE ENERGY KENTUCKY, INC.
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LINE NO.	NET GAS PLANT	ALLO	TOTAL INTERRUPTIBLE	CLASSIFIED			TOTAL AT ISSUE	ALL OTHER
				DEMAND	COMMODITY	CUSTOMER		
		Schedule 4		3	4	5		
1	PRODUCTION PLANT							
2	PRODUCTION PLANT IN SERVICE		0	0	0	0	0	0
3	TOTAL PROD DEPRC RESERVE		0	0	0	0	0	0
4	NET PRODUCTION PLANT		0	0	0	0	0	0
5								
6	TRANSMISSION PLANT							
7	TRANSMISSION PLANT IN SERVICE		0	0	0	0	0	0
8	TOTAL TRANS DEPREC RESERVE		0	0	0	0	0	0
9	NET TRANSMISSION PLANT		0	0	0	0	0	0
10								
11	DISTRIBUTION PLANT							
12	DISTRIBUTION PLANT IN SERVICE		17,128,909	16,425,256	0	703,653	17,128,909	0
13	TOTAL DIST DEPREC RESERVE		(4,387,628)	(4,192,743)	0	(194,885)	(4,387,628)	0
14	NET DISTRIBUTION PLANT		12,741,281	12,232,513	0	508,768	12,741,281	0
15								
16	NET PTD PLANT		12,741,281	12,232,513	0	508,768	12,741,281	0
17	NET TRANS & DIST PLANT		12,741,281	12,232,513	0	508,768	12,741,281	0
18								
19	GENERAL & INTANGIBLE PLANT							
20	GEN & INTANG PLANT IN SERVICE		132,271	54,580	2,058	75,633	132,271	0
21	TOTAL GEN & INTG DEPREC RESERVE		(63,230)	(26,091)	(984)	(36,155)	(63,230)	0
22	NET GENERAL & INTANG PLANT		69,041	28,489	1,074	39,478	69,041	0
23								
24	COMMON & OTHER PLANT							
25	COMMON & OTH PLT IN SERVICE		38,015	15,687	591	21,737	38,015	0
26	TOTAL COM & OTH DEPREC RESERVE		(20,391)	(8,414)	(317)	(11,660)	(20,391)	0
27	NET COMMON & OTHER PLANT		17,624	7,273	274	10,077	17,624	0
28								
29	NET GAS PLANT IN SERVICE		12,827,946	12,268,275	1,348	558,323	12,827,946	0

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LINE NO.	SUBTRACTIVE RATE BASE ADJUSTMENTS	ALLO	TOTAL INTERRUPTIBLE	CLASSIFIED			TOTAL AT ISSUE	ALL OTHER
				DEMAND	COMMODITY	CUSTOMER		
				3	4	5		
1	RATE BASE ADJUSTMENTS							
2	ACCUMULATED DEFERRED INCOME TAXES							
3	ACCUM DEF INC TAXES (282)							
4	LIBERALIZED DEPRECIATION	NP29	1,397,164	1,336,069	147	60,948	1,397,164	0
5	LEASED METERS	K413	0	0	0	0	0	0
6	CONTRIB AID CONSTR	D249	0	0	0	0	0	0
7	CAPITALIZED INTEREST	NP29	0	0	0	0	0	0
8	AFUDC IN DEBT	NP29	0	0	0	0	0	0
9	CWIP DIFFERENCES	NP29	0	0	0	0	0	0
10	NON-CASH OVERHEADS	AG39	0	0	0	0	0	0
11	PLANT FAS 109	NP29	0	0	0	0	0	0
12	MISCELLANEOUS	NP29	439,802	420,571	46	19,185	439,802	0
13	TOTAL ACCOUNT 282		1,836,966	1,756,640	193	80,133	1,836,966	0
14								
15	ACCUM DEF INC TAXES (283)							
16	BLANK	K413	0	0	0	0	0	0
17	BLANK	K413	0	0	0	0	0	0
18	UNRECOVERED PURCHASED GAS COST	AG39	0	0	0	0	0	0
19	ENVIRONMENTAL RESERVE	NP29	0	0	0	0	0	0
20	POST IN-SERVICE CARRYING COSTS	K667	0	0	0	0	0	0
21	ARO CUMULATIVE EFFECT	NP29	0	0	0	0	0	0
22	LOSS ON REACQUIRED DEBT	NP29	0	0	0	0	0	0
23	VACATION PAY ACCRUAL	AG39	0	0	0	0	0	0
24	RATE CASE EXPENSE AMORT	AG39	0	0	0	0	0	0
25	PENSION	AG39	0	0	0	0	0	0
26	MISCELLANEOUS	K406	42	0	0	42	42	0
27	TOTAL ACCOUNT 283		42	0	0	42	42	0
28								
29	OTHER ACCUMULATED DEFERRED INCOME TAXES							
30	CUSTOMER ADVANCES FOR CONSTRUCTION	D249	35,958	34,522	0	1,436	35,958	0
31	CUSTOMER SERVICE DEPOSITS	D249	0	0	0	0	0	0
32	POST RETIREMENT BENEFITS	AG39	0	0	0	0	0	0
33	EDIT	NP29	515,463	492,923	54	22,486	515,463	0
34	TOTAL OTHER SUBTRACTIVE ADJS		551,421	527,445	54	23,922	551,421	0
35								
36	SUBTOTAL ACCUMULATED DEFERRED INC TAXES		2,388,429	2,284,085	247	104,097	2,388,429	0

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LINE NO.	ADDITIVE RATE BASE ADJUSTMENTS	ALLO	TOTAL INTERRUPTIBLE	CLASSIFIED			TOTAL AT ISSUE	ALL OTHER
				DEMAND	COMMODITY	CUSTOMER		
				3	4	5		
1	OTHER ACCUMULATED DEFERRED INCOME TAXES							
2	ACCUM DEF INC TAXES (190)							
3	UNCOLLECTIBLE ACCTS	K406	0	0	0	0	0	0
4	GAS SUPPLIER REFUND	K300	0	0	0	0	0	0
5	UNBILLED REVENUE - FUEL & RATE REFUNDS	K300	0	0	0	0	0	0
6	OFFSITE GAS STORAGE	K300	0	0	0	0	0	0
7	GAS METERS	K413	0	0	0	0	0	0
8	UNAMORTIZED DEBT PREMIUM	NP29	0	0	0	0	0	0
9	ARO CUMULATIVE EFFECT	NP29	0	0	0	0	0	0
10	PENSION EXPENSE	AG39	0	0	0	0	0	0
11	POST RETIREMENT BENEFITS - LIFE INS	AG39	0	0	0	0	0	0
12	POST RETIREMENT BENEFITS - HEALTH CARE	AG39	0	0	0	0	0	0
13	POST EMPLOYMENT BENEFITS - SFAS 112	AG39	0	0	0	0	0	0
14	OPEB EXPENSE ACCRUAL	AG39	0	0	0	0	0	0
15	INCENTIVE PLAN	AG39	0	0	0	0	0	0
16	FEDERAL DEFERRED TAX RECEIVEABLE	AG39	0	0	0	0	0	0
17	DSM DEFERRAL	AG39	0	0	0	0	0	0
18	PROPERTY TAX	P229	0	0	0	0	0	0
19	PROPERTY TAX ON PROPANE	P229	0	0	0	0	0	0
20	401K INCENTIVE PLAN	AG39	0	0	0	0	0	0
21	ENVIRONMENTAL RESERVE	NP29	0	0	0	0	0	0
22	VACATION PAY ACCRUALS	G129	0	0	0	0	0	0
23	SMART GRID	K413	0	0	0	0	0	0
24	METERS & TRANSFORMERS	D249	0	0	0	0	0	0
25	OTHER	AG39	7,088	2,970	0	4,118	7,088	0
26	TOTAL ACCOUNT 190		7,088	2,970	0	4,118	7,088	0
27								
28	OTHER							
29	RESERVED FOR FUTURE USE	D249	0	0	0	0	0	0
30	OTHER RATE BASE ADJUSTMENTS	NP29	24,796	23,711	3	1,082	24,796	0
31	ELIMINATE UNBILLED REVENUE AND GAS COSTS	K300	0	0	0	0	0	0
32	OTHER		24,796	23,711	3	1,082	24,796	0
33								
34	TOTAL OTHER ACCUMULATED DEFERRED INCOME TAXES		31,884	26,681	3	5,200	31,884	0

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LINE NO.	WORKING CAPITAL	ALLO	TOTAL INTERRUPTIBLE	CLASSIFIED			TOTAL AT ISSUE	ALL OTHER
				DEMAND	COMMODITY	CUSTOMER		
				3	4	5		
1	NET ORIGINAL COST RATE BASE		10,471,401	10,010,871	1,104	459,426	10,471,401	0
2								
3	WORKING CAPITAL							
4								
5	PLANT MATERIALS & SUPPLIES							
6	GAS ENRICHER LIQUID	K301	0	0	0	0	0	0
7	OTHER SUPPLIES	NP29	12,020	11,495	1	524	12,020	0
8	TOTAL PLANT MATS. & SUPPLIES		12,020	11,495	1	524	12,020	0
9	TOTAL MATERIALS & SUPPLIES		12,020	11,495	1	524	12,020	0
10								
11	PREPAYMENTS							
12	INSURANCE GENERAL	OM39	201	54	73	74	201	0
13	EXCISE TAX	OM39	0	0	0	0	0	0
14	GAS PURCHASE	K301	0	0	0	0	0	0
15	TOTAL PREPAYMENTS		201	54	73	74	201	0
16								
17	AUTO CALC (O&M-GAS COST)/8		0	0	0	0	0	0
18	TOTAL WORKING CASH		0	0	0	0	0	0
19								
20	MISCELLANEOUS WORKING CAPITAL							
21	GAS STORED UNDERGROUND	K301	0	0	0	0	0	0
22	PIPP UNCOLLECTIBLES	K406	0	0	0	0	0	0
23	CASH WORKING CAPITAL	OM39	33	9	12	12	33	0
24	TOTAL MISC WORK CAPITAL		33	9	12	12	33	0
25								
26	TOTAL WORKING CAPITAL		12,254	11,558	86	610	12,254	0
27	PRELIMINARY SUMMARY							
28	TOTAL ACCUMULATED DEFERRED INCOME TAXES		(2,388,429)	(2,284,085)	(247)	(104,097)	(2,388,429)	0
29	TOTAL OTHER ACCUMULATED DEFERRED INCOME TAXES		31,884	26,681	3	5,200	31,884	0
30	TOTAL WORKING CAPITAL		12,254	11,558	86	610	12,254	0
31	TOTAL RATE BASE ADJUSTMENTS		(2,344,291)	(2,245,846)	(158)	(98,287)	(2,344,291)	0
32								
33	RATE BASE CALCULATION							
34	NET GAS PLANT IN SERVICE		12,827,946	12,268,275	1,348	558,323	12,827,946	0
35	TOTAL RATE BASE ADJUSTMENTS		(2,344,291)	(2,245,846)	(158)	(98,287)	(2,344,291)	0
36	TOTAL RATE BASE		10,483,655	10,022,429	1,190	460,036	10,483,655	0
37								
38	TOTAL RATE OF RETURN ALLOWABLE		0.08011	0.08011	0.08011	0.08011	0.08011	0.08011
39	RETURN ON RATE BASE		839,846	802,897	95	36,853	839,845	0

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LINE NO.	O&M EXPENSES	ALLO	TOTAL INTERRUPTIBLE	CLASSIFIED			TOTAL AT ISSUE	ALL OTHER
				DEMAND	COMMODITY	CUSTOMER		
				3	4	5		
1	PRODUCTION O&M							
2	COMMODITY RELATED O&M							
3	ANNUALIZED GAS COST	K301	0	0	0	0	0	0
4	OTHER ASSOCIATED COST INCL TRANSMISSION O&M	K300	31,123	0	31,123	0	31,123	0
5	TOTAL COMMODITY RELATED		31,123	0	31,123	0	31,123	0
6								
7	DEMAND RELATED PROD O&M							
8	ANNUALIZED GAS COST - DEMAND	K301	0	0	0	0	0	0
9	TOTAL DEMAND RELATED		0	0	0	0	0	0
10								
11	DEMAND RELATED & OTHER PROD O&M							
12	PRODUCTION EXPENSES	K201	0	0	0	0	0	0
13	TOTAL DEM REL & OTH PROD O&M		0	0	0	0	0	0
14								
15	TOTAL PRODUCTION O&M		31,123	0	31,123	0	31,123	0
16								
17	TRANSMISSION O & M							
18	TRANSMISSION O & M							
19	TOTAL TRANSMISSION O & M		0	0	0	0	0	0
20								
21	DISTRIBUTION O & M							
22	LOAD DISPATCHING	K203	7,492	7,492	0	0	7,492	0
23	MAINS & SERVICES OPER	K667	53,521	51,789	0	1,732	53,521	0
24	M & R STATION GENERAL	K203	14,703	14,703	0	0	14,703	0
25	CUSTOMER INST & OTHER	K415	31,613	27,819	0	3,794	31,613	0
26	METERS & HOUSE REG	K697	2,179	0	0	2,179	2,179	0
27	MAINS	K415	24,935	21,943	0	2,992	24,935	0
28	SERVICES	K403	1,584	0	0	1,584	1,584	0
29	SUPV & ENG	D249	0	0	0	0	0	0
30	ELIMINATE NON-KY CUSTOMER	K595	(167,301)	(167,301)	0	0	(167,301)	0
31	INTEGRITY MANAGEMENT EXPENSES	K203	0	0	0	0	0	0
32	OTHER DISTRIBUTION EXPENSES	K415	66,785	58,771	0	8,014	66,785	0
33	TOTAL DISTRIBUTION O & M		35,511	15,216	0	20,295	35,511	0
34								
35	CUSTOMER ACCOUNTING							
36	SUPERVISION & ENGINEERING	K405	0	0	0	0	0	0
37	METER READING	K405	14	0	0	14	14	0
38	CUSTOMER BILLING & COLLECTIONS	K405	501	0	0	501	501	0
39	UNCOLLECTIBLE EXP	K406	111	0	0	111	111	0
40	ELIMINATE MISC EXPENSES	K406	(9)	0	0	(9)	(9)	0
41	CREDIT CARD FEES	K405	43	0	0	43	43	0
42	INTEREST ON CUSTOMER SERVICE DEPOSITS	K405	0	0	0	0	0	0
43	ANNUALIZED UNCOLL EXP ON INCR	K406	0	0	0	0	0	0
44	TOTAL CUSTOMER ACCT EXPENSE		660	0	0	660	660	0

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				DEMAND	COMMODITY	CUSTOMER		
				3	4	5		
1	CUSTOMER SERVICE & INFORMATION							
2	TOTAL CUST SERVICE & INFO	K407	144	0	0	144	144	0
3	TOTAL CUSTOMER SERV. & INFO.		144	0	0	144	144	0
4								
5	SALES							
6	SALES EXPENSE	K408	0	0	0	0	0	0
7	TOTAL SALES EXPENSE		0	0	0	0	0	0
8								
9	ADMINISTRATIVE & GENERAL							
10	PRODUCTION PLANT DEMAND	P349	0	0	0	0	0	0
11	PRODUCTION PLANT COMMODITY	K301	0	0	0	0	0	0
12	DISTRIBUTION PLANT	D349	19,717	8,442	0	11,275	19,717	0
13	CUSTOMER ACCOUNTING	CA19	315	0	0	315	315	0
14	CUSTOMER SERVICE & INFORMATION	CS19	109	0	0	109	109	0
15	SALES	SE19	0	0	0	0	0	0
16	TOT ADMIN & GEN LESS REG EXP		20,141	8,442	0	11,699	20,141	0
17	AMORTIZATION RATE CASE EXPENSE	AG39	781	327	0	454	781	0
18	INCENTIVE COMPENSATION	AG39	(1,735)	(727)	0	(1,008)	(1,735)	0
19	ELIMINATE MISCELLANEOUS EXPENSES	AG39	(757)	(317)	0	(440)	(757)	0
20	ELIMINATE NON-JURISDICTIONAL EXPENSES	NP29	0	0	0	0	0	0
21	AMORTIZATION OF DEFERRED EXP	AG39	124	52	0	72	124	0
22	STATE REG COMMISSION EXPENSES	AG39	0	0	0	0	0	0
23	STATE REG COM EXP ANN ADJ.	AG39	0	0	0	0	0	0
24	AMORTIZE CAMERA WORK	AG39	0	0	0	0	0	0
25	ELIMINATE MERGER EXPENSE	AG39	0	0	0	0	0	0
26	SMART GRID AMORTIZATION ADJUSTMENT	K413	0	0	0	0	0	0
27	AMORTIZE 2011 SMART GRID DEFERRED O&M	K413	0	0	0	0	0	0
28	INCREASED MEDICAL COSTS	AG39	0	0	0	0	0	0
29	AMORTIZE GAS FURNACE PROGRAM	NP29	0	0	0	0	0	0
30	AMORTIZATION OF MGP DEFERRED EXP	NP29	0	0	0	0	0	0
31	TOTAL ADMIN. & GENERAL		18,554	7,777	0	10,777	18,554	0
32								
33	TOTAL O & M EXPENSE		85,992	22,993	31,123	31,876	85,992	0

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LINE NO.	DEPRECIATION EXPENSE	ALLO	TOTAL INTERRUPTIBLE	CLASSIFIED			TOTAL AT ISSUE	ALL OTHER
				DEMAND	COMMODITY	CUSTOMER		
		Schedule 7		3	4	5		
1	PRODUCTION DEPRECIATION							
2	PRODUCTION DEPRECIATION	P229	0	0	0	0	0	0
3	TOTAL PRODUCTION DEPREC EXP.		0	0	0	0	0	0
4								
5	TRANSMISSION DEPRECIATION							
6	TOTAL TRANSMISSION DEP. EXP.		0	0	0	0	0	0
7								
8	DISTRIBUTION DEPRECIATION							
9	DISTRIBUTION DEPRECIATION	D249	406,747	390,507	0	16,240	406,747	0
10	TOTAL DIST. DEPREC EXP.		406,747	390,507	0	16,240	406,747	0
11								
12	GENERAL DEPRECIATION							
13	GENERAL DEPRECIATION	G229	15,836	6,533	246	9,057	15,836	0
14	TOTAL GENERAL DEPREC EXP.		15,836	6,533	246	9,057	15,836	0
15								
16	COMMON AND OTHER DEPRECIATION							
17	COMMON DEPRECIATION	C229	938	387	15	536	938	0
18	TOTAL COM & OTHER DEPREC EXP.		938	387	15	536	938	0
19								
20								
21	TOTAL DEPRECIATION EXPENSE		423,521	397,427	261	25,833	423,521	0

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LINE NO.	OTHER TAXES & MISC EXPENSES	ALLO	TOTAL INTERRUPTIBLE	CLASSIFIED			TOTAL AT ISSUE	ALL OTHER
				DEMAND	COMMODITY	CUSTOMER		
				3	4	5		
1	TAXES OTHER THAN INC & REV							
2	REAL ESTATE & PROPERTY TAX							
3	REAL ESTATE & PROPERTY TAX	NP29	90,931	86,954	10	3,967	90,931	0
4	ANNUALIZE PROPERTY TAX	NP29	0	0	0	0	0	0
5	TOTAL REAL ESTATE & PROPERTY TAX		90,931	86,954	10	3,967	90,931	0
6								
7	MISCELLANEOUS TAXES							
8	PAYROLL	AG39	1,294	542	0	752	1,294	0
9	UNEMPLOYMENT COMPENSATION	AG39	0	0	0	0	0	0
10	OHIO EXCISE TAX	OM39	0	0	0	0	0	0
11	STATE TAX RIDER	OM39	0	0	0	0	0	0
12	TOTAL MISCELLANEOUS TAXES		1,294	542	0	752	1,294	0
13								
14	MISCELLANEOUS EXPENSES							
15	PSC MAINT. EXP ON INCREASE	AG39	103	43	0	60	103	0
16	RESERVED FOR FUTURE USE	AG39	0	0	0	0	0	0
17	TOTAL MISCELLANEOUS EXPENSES		103	43	0	60	103	0
18								
19	TOTAL OTHER TAX & MISC EXPENSE		92,328	87,539	10	4,779	92,328	0
20								
21	PRELIMINARY SUMMARY							
22	TOTAL O&M EXPENSE		85,992	22,993	31,123	31,876	85,992	0
23	TOTAL DEPRECIATION EXPENSE		423,521	397,427	261	25,833	423,521	0
24	TOTAL OTHER TAX & MISC EXPENSE		92,328	87,539	10	4,779	92,328	0
25	TOTAL OPER EXP EXCL INCOME & REV TAX		601,841	507,959	31,394	62,488	601,841	0

DUKE ENERGY KENTUCKY, INC.
 INTERRUPTIBLE TRANSPORTATION CLASSIFIED - GAS COST OF SERVICE
 CASE NO: 2025-00125
 DATA: 12 MONTH FORECASTED PERIOD
 TYPE OF FILING: "X" ORIGINAL UPDATED REVISED

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 WITNESS RESPONSIBLE:
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LINE NO.	FEDERAL INCOME TAX BASED ON RETURN	ALLO	TOTAL INTERRUPTIBLE	CLASSIFIED DEMAND	COMMODITY	CUSTOMER	TOTAL AT ISSUE	ALL OTHER
	Schedule 9			3	4	5		
1	FEDERAL INCOME TAX DEDUCTIONS							
2	AUTOMATIC INTEREST CALCULATION							
3	AUTO PROC INTEREST DED	RB99	246,367	235,534	28	10,805	246,367	0
4	TOTAL INTEREST EXPENSE		246,367	235,534	28	10,805	246,367	0
5								
6	OTHER DEDUCTIONS							
7	DEPREC EXCESS TAX-BOOK	DE49	(34,486)	(32,364)	(21)	(2,101)	(34,486)	0
8	PERMANENT DIFFERENCES	AG39	678	284	0	394	678	0
9	TEMPORARY DIFFERENCES	DE49	89,667	84,150	55	5,462	89,667	0
10	TOTAL OTHER DEDUCTIONS		55,859	52,070	34	3,755	55,859	0
11								
12	NET DEDUCTIONS AND ADDITIONS		302,226	287,604	62	14,560	302,226	0
13								
14	FED DEFERRED INCOME TAX (410 & 411)							
15	DEFERRED INCOME TAXES - NET	OM39	706	188	257	261	706	0
16	AMORT OF DEFERRED OTHER COST	AG39	0	0	0	0	0	0
17	DIT ADJUSTMENT - S/L DEPRECIATION	DE49	0	0	0	0	0	0
18	DIT ADJUSTMENT - ARAM	K201	0	0	0	0	0	0
19	DIT ADJUSTMENT - AMORT OF EXCESS DEF TAXES	AG39	(1,753)	(735)	0	(1,018)	(1,753)	0
20	TOTAL FED DEF IT (410 & 411)		(1,047)	(547)	257	(757)	(1,047)	0
21								
22	AMORT INV TAX CREDIT							
23	AMORTIZE ITC	NP29	0	0	0	0	0	0
24	TOTAL AMORTIZED ITC		0	0	0	0	0	0
25								
26	TEST YEAR INV TAX CREDIT							
27	PROV INVEST TAX CREDIT	NP29	0	0	0	0	0	0
28	TEST YEAR INV TAX CREDIT		0	0	0	0	0	0
29								
30	PRELIMINARY SUMMARY							
31	TOTAL FED DEF IT (410 & 411)		(1,047)	(547)	257	(757)	(1,047)	0
32	TOTAL AMORTIZED ITC		0	0	0	0	0	0
33	TOTAL FEDERAL TAX ADJUSTMENTS		(1,047)	(547)	257	(757)	(1,047)	0
34								
35	FEDERAL INCOME TAX COMPUTATION							
36	RETURN ON RATE BASE		839,846	802,897	95	36,853	839,845	0
37	NET DEDUCTIONS AND ADDITIONS		(302,226)	(287,604)	(62)	(14,560)	(302,226)	0
38	TOTAL STATE PROV DEF IT (410 & 411)		98	0	0	98	98	0
39	TOTAL FEDERAL TAX ADJUSTMENTS		(1,047)	(547)	257	(757)	(1,047)	0
40	BASE FOR FIT COMPUTATION		536,671	514,746	290	21,634	536,670	0
41								
42	FIT FACTOR K190/(1-K190)		0.26582	0.26582	0.26582	0.26582		0.26582
43	PRELIM FED INCOME TAX		142,659	136,831	77	5,751	142,659	0
44	TOTAL FEDERAL TAX ADJUSTMENTS		(1,047)	(547)	257	(757)	(1,047)	0
45	NET FED INCOME TAX ALLOWABLE		141,612	136,284	334	4,994	141,612	0
46								
47	INCOME TAX BASED ON RETURN							
48	FEDERAL INCOME TAX PAYABLE							
49	PRELIM FEDERAL INCOME TAX		142,659	136,831	77	5,751	142,659	0
50	TEST YEAR INV TAX CREDIT		0	0	0	0	0	0
51	NET FED INCOME TAX PAYABLE		142,659	136,831	77	5,751	142,659	0
52								
53	COMPOSITE TAX RATE		0.24925	0.24925	0.24925	0.24925		0.24925

DUKE ENERGY KENTUCKY, INC.
 INTERRUPTIBLE TRANSPORTATION CLASSIFIED - GAS COST OF SERVICE
 CASE NO: 2025-00125
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LINE NO.	STATE INCOME TAX BASED ON RETURN	Allo	TOTAL INTERRUPTIBLE	CLASSIFIED			TOTAL AT ISSUE	ALL OTHER
				DEMAND	COMMODITY	CUSTOMER		
	Schedule 9.1			3	4	5		
1	DEDUCTIONS IN ADDITION TO Y871							
2	KY TAXABLE INCOME ADJUSTMENT	NP29	0	0	0	0	0	0
3	RESERVED FOR FUTURE USE	NP29	0	0	0	0	0	0
4	DEDUCTIONS IN ADD TO Y871		0	0	0	0	0	0
5								
6	STATE INCOME TAX ADJUSTMENTS							
7	STATE PROV DEF INC TAX (410 & 411)							
8	OTHER DEFERRED INCOME TAXES - NET	NP29	98	0	0	98	98	0
9	TOT STATE PROV DEF IT (410 & 411)		98	0	0	98	98	0
10								
11	OTHER SIT ADJUSTMENTS							
12	CURRENT YEAR PAYABLE ADJUSTMENT	NP29	0	0	0	0	0	0
13	OTHER SIT ADJUSTMENTS		0	0	0	0	0	0
14								
15	TOTAL STATE INC TAX ADJUSTMENT		98	0	0	98	98	0
16								
17	INCOME TAX BASED ON RETURN							
18	SUMMARY OF SIT CALCULATION							
19	RETURN ON RATE BASE		839,846	802,897	95	36,853	839,845	0
20	NET FED INCOME TAX ALLOWABLE		141,612	136,284	334	4,994	141,612	0
21	NET FED. DED. AND ADDITIONS		(302,226)	(287,604)	(62)	(14,560)	(302,226)	0
22	DEDUCTIONS IN ADD TO Y871		0	0	0	0	0	0
23	TOTAL STATE INC TAX ADJ		98	0	0	98	98	0
24	BASE FOR SIT COMPUTATION		679,330	651,577	367	27,385	679,329	0
25								
26	SIT FACTOR K192/(1-K192)		0.05228266	0.05228266	0.05228266	0.05228266	0.05228266	0.05228266
27	PRELIMINARY STATE INCOME TAX	Rounding added	35,517	34,066	19	1,432	35,517	0
28	TOTAL STATE INCOME TAX ADJ.		98	0	0	98	98	0
29	NET STATE INC TAX ALLOWABLE		35,615	34,066	19	1,530	35,615	0
30								
31	STATE INCOME TAX PAYABLE							
32	PRELIMINARY STATE INCOME TAX		35,517	34,066	19	1,432	35,517	0
33	OTHER SIT ADJUSTMENTS		0	0	0	0	0	0
34	NET STATE INCOME TAX PAYABLE		35,517	34,066	19	1,432	35,517	0
35								
36	COMPOSITE TAX RATE		0.249251	0.249251	0.249251	0.249251	0.249251	0.249251

DUKE ENERGY KENTUCKY, INC.
 INTERRUPTIBLE TRANSPORTATION CLASSIFIED - GAS COST OF SERVICE
 CASE NO: 2025-00125
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LINE NO.	COST OF SERVICE COMPUTATION	ALLO	TOTAL INTERRUPTIBLE	CLASSIFIED			TOTAL AT ISSUE	ALL OTHER
				DEMAND	COMMODITY	CUSTOMER		
				3	4	5		
1	OTHER OPERATING REVENUES							
2	MISC SERVICE REVENUE	K401	70	0	0	70	70	0
3	INTERDEPARTMENTAL	AG39	0	0	0	0	0	0
4	OTH MISC REVENUE	K401	4	0	0	4	4	0
5	RENTS	D249	0	0	0	0	0	0
6	IT TRANSPORT SPECIAL CONTRACTS	AG39	1,700	712	0	988	1,700	0
7	TOTAL OTHER OPERATING REVS		1,774	712	0	1,062	1,774	0
8								
9	COST OF SERVICE COMPUTATION							
10	TOTAL OP EXP EXC INC & REV TAX		601,841	507,959	31,394	62,488	601,841	0
11	RETURN ON RATE BASE		839,846	802,897	95	36,853	839,845	1
12	NET FED INCOME TAX ALLOWABLE		141,612	136,284	334	4,994	141,612	0
13	TOTAL OTHER OPERATING REVENUES		(1,774)	(712)	0	(1,062)	(1,774)	0
14	SUBTOTAL B		1,581,525	1,446,428	31,823	103,273	1,581,524	(1)
15								
16	TOTAL OTHER OPERATING REVENUES		1,774	712	0	1,062	1,774	0
17	LESS: REVS EXCL FROM REV TAX CALC		0	0	0	0	0	0
18	OTHER OPERATING REVS TO BE TAXED		1,774	712	0	1,062	1,774	0
19								
20	REVENUE TAX FACTOR		0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
21	REVENUE TAX ON OTHER OPER. REVS		0	0	0	0	0	0
22	REVENUE TAX ON COST OF SERVICE		0	0	0	0	0	0
23	TOTAL REVENUE TAX		0	0	0	0	0	0
24	TOTAL GAS COST OF SERVICE		1,581,525	1,446,428	31,823	103,273	1,581,524	(1)
25								
26	PROPOSED REVENUES		2,062,893	693,582	819,670	549,641	2,062,893	0
27	TOTAL GAS COST OF SERVICE		(1,581,525)	(1,446,428)	(31,823)	(103,273)	(1,581,524)	1
28	EXCESS REVENUES		481,368	(752,846)	787,847	446,368	481,369	1
29	COMPOSITE TAX RATE		0.24925	0.24925	0.24925	0.24925	0.24925	0.24925
30	EXCESS TAX		119,981	(187,647)	196,371	111,257	119,981	0
31	EXCESS RETURN		361,387	(565,199)	591,476	335,111	361,388	(1)

DUKE ENERGY KENTUCKY, INC.
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LINE NO.	ROR, TAX RATES & SPEC FACTORS	ALLO	TOTAL INTERRUPTIBLE	CLASSIFIED			TOTAL AT ISSUE	ALL OTHER
				DEMAND	COMMODITY	CUSTOMER		
		Schedule 11		3	4	5		
1	RATE OF RETURN							
2	CAPITALIZATION AMOUNTS							
3	LONG TERM DEBT		994,013,497					
4	PREFERRED STOCK		0					
5	COMMON STOCK		1,187,101,737					
6	SHORT TERM DEBT		73,621,738					
7	UNAMORTIZED DISCOUNT		0					
8	TOTAL		2,254,736,972					
9								
10	COST OF CAPITAL							
11	LONG TERM DEBT		0.05051					
12	PREFERRED STOCK		0.00000					
13	COMMON STOCK		0.10750					
14	SHORT TERM DEBT		0.03784					
15	UNAMORTIZED DISCOUNT		0.00000					
16								
17	WEIGHTED COST OF CAPITAL							
18	LONG TERM DEBT		0.02227					
19	PREFERRED STOCK		0.00000					
20	COMMON STOCK		0.05660					
21	SHORT TERM DEBT		0.00124					
22	UNAMORTIZED DISCOUNT		0.00000					
23	TOT RATE OF RETURN ALLOWABLE		0.08011					
24								
25	TAX RATES AND SPECIAL FACTORS							
26	SHORT TERM DEBT COST		0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
27	FEDERAL INCOME TAX RATE		0.21000	0.21000	0.21000	0.21000	0.21000	0.21000
28	STATE INCOME TAX RATE		0.04969	0.04969	0.04969	0.04969	0.04969	0.04969
29	REVENUE TAX RATE		0.00000	0.00000	0.00000	0.00000	0.00000	0.00000

COST OF SERVICE WORKPAPERS

DUKE ENERGY KENTUCKY, INC.
GAS COST OF SERVICE STUDY
CASE NO: 2025-00125
ALLOCATION FACTORS FOR COST OF SERVICE STUDY
TWELVE MONTHS ENDING DECEMBER 31, 2024
ALLOCATION FACTORS SUMMARY

WP FR-16(7)(v) - I
Allocation Factors Summary
Witness Responsible:
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<u>Total Annual Firm MCF Sales (a)</u>	<u>FIRM</u>	
<u>Rate Class</u>	<u>MCF</u>	<u>Ratio</u>
		<u>(K201)</u>
Res - RS	5,248,860	47.149%
GS	3,144,133	28.243%
FT-L	2,739,525	24.608%
IT - Inter. Transportation	-	0.000%
Total	11,132,518	100.000%

<u>Average & Excess (b)</u>	<u>Ratio</u>	<u>Ratio</u>
<u>Rate Class</u>	<u>(K203)</u>	<u>(K205)</u>
Res - RS	52.086%	53.930%
GS	31.210%	32.314%
FT-L	13.416%	13.756%
IT - Inter. Transportation	3.288%	0.000%
Total	100.000%	100.000%

<u>Total Annual MCF Throughput (a)</u>	<u>Total Annual</u>	
<u>Rate Class</u>	<u>MCF</u>	<u>Ratio</u>
		<u>(K300)</u>
Res - RS	5,248,860	41.463%
GS	3,144,133	24.836%
FT-L	2,739,525	21.640%
IT - Inter. Transportation	1,526,852	12.061%
Total	12,659,370	100.000%

<u>Total Jurisdictional MCF Sales (a)</u>	<u>Jurisdictional</u>	
<u>Rate Class</u>	<u>MCF</u>	<u>Ratio</u>
		<u>(K301)</u>
Res - RS	5,248,860	62.539%
GS	3,144,133	37.461%
FT-L	-	0.000%
IT - Inter. Transportation	-	0.000%
Total	8,392,993	100.000%

Notes:

- (a) Company revenue reports
(b) WP FR-16(7)(v)-Peak & Avg

DUKE ENERGY KENTUCKY, INC.
GAS COST OF SERVICE STUDY
CASE NO: 2025-00125
ALLOCATION FACTORS FOR COST OF SERVICE STUDY
TWELVE MONTHS ENDING DECEMBER 31, 2024
ALLOCATION FACTORS SUMMARY

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Total Customers (a)

<u>Rate Class</u>	<u>Customers</u>	<u>Ratio (K401)</u>	
Res - RS	98,278	92.847%	
GS	7,417	7.007%	98.210%
FT-L	135	0.128%	1.790%
IT - Inter. Transportation	19	0.018%	
Total	105,849	100.000%	

Weighted Customers - Services (b)

<u>Rate Class</u>	<u>Customers</u>	<u>Weighting Factor</u>	<u>Weighted Customers</u>	<u>Ratio (K403)</u>
Res - RS	98,278	1.0000	98,278	86.229%
GS	7,417	2.0448	15,166	13.307%
FT-L	135	2.4600	332	0.291%
IT - Inter. Transportation	19	10.3701	197	0.173%
Total	105,849		113,973	100.000%

Customer Accounting Expense Allocation Factor (c)

	<u>Acct 901</u>	<u>Acct 902</u>	<u>Acct 903</u>	<u>Total</u>	<u>Ratio (K405)</u>
Res - RS	130,791	26,463	2,467,186	2,624,441	92.847%
GS	9,871	1,997	186,198	198,065	7.007%
FT-L	180	36	3,389	3,605	0.128%
IT - Inter. Transportation	25	5	477	507	0.018%
Total	140,867	28,502	2,657,250	2,826,619	100.000%

Uncollectible Expense Allocation Factor (c)

	<u>Acct 904</u>	<u>Ratio (K406)</u>
Res - RS	1,462,710	92.847%
GS	110,390	7.007%
FT-L	2,009	0.128%
IT - Inter. Transportation	283	0.018%
Total	1,575,392	100.000%

Customer Service and Information Factor (c)

	<u>Acct 907</u>	<u>Acct 908</u>	<u>Acct 909</u>	<u>Total</u>	<u>Ratio (K407)</u>
Res - RS	97	160,632	9,534	170,263	92.847%
GS	7	12,123	719	12,850	7.007%
FT-L	0	221	13	234	0.128%
IT - Inter. Transportation	0	31	2	33	0.018%
Total	104	173,007	10,268	183,379	100.000%

Sales Expense Allocation Factor (c)

	<u>Acct 911</u>	<u>Acct 913</u>	<u>Total</u>	<u>Ratio (K408)</u>
Res - RS	0	18	18	94.737%
GS	0	1	1	5.263%
FT-L	0	0	0	0.000%
IT - Inter. Transportation	0	0	0	0.000%
Total	0	19	19	100.000%

Source: (a) Company revenue reports
(b) WP FR-16(7)(v)-Services
(c) WP FR-16(7)(v)-CustAcctg

DUKE ENERGY KENTUCKY, INC.
GAS COST OF SERVICE STUDY
CASE NO: 2025-00125
ALLOCATION FACTORS FOR COST OF SERVICE STUDY
TWELVE MONTHS ENDING DECEMBER 31, 2024
ALLOCATION FACTORS SUMMARY

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Meter Cost Allocator (a)

<u>Rate Class</u>	<u>Meter Cost Per Study</u>	<u>Ratio (K413)</u>
Res - RS	10,371,473	69.388%
GS	3,834,761	25.656%
FT-L	655,485	4.385%
IT - Inter. Transportation	85,285	0.571%
Total	14,947,004	100.000%

House Regulators & Installations (b)

<u>Rate Class</u>	<u>Wgt. Cust</u>	<u>Ratio (K417)</u>
Res - RS	98,278	59.695%
GS	64,568	39.219%
FT-L	1,568	0.952%
IT - Inter. Transportation	221	0.134%
Total	164,635	100.000%

Large Industrial Measuring & Regulating Stations (c)

<u>Rate Class</u>	<u>MCF</u>	<u>Ratio (K595)</u>
FT-L	2,739,525	64.212%
IT - Inter. Transportation	1,526,852	35.788%
Total	4,266,377	100.000%

Combination of Weighted Customer & Demand Allocation Factor (d)

<u>Rate Class</u>	<u>Customer Ratio (K401)</u>	<u>Customer Ratio 19.813%</u>	<u>Peak & Avg. (Peak Day) Ratio (K203)</u>	<u>Demand Ratio 80.187%</u>	<u>Customer / Demand Ratio (K415)</u>
Res - RS	92.847%	18.395%	52.086%	41.766%	60.162%
GS	7.007%	1.388%	31.210%	25.026%	26.414%
FT-L	0.128%	0.025%	13.416%	10.758%	10.783%
IT - Inter. Transportation	0.018%	0.004%	3.288%	2.637%	2.641%
Total	100.000%		100.000%		100.000%

Source: (a) WP FR-16(7)(v)-METERS 2024
(b) WP FR-16(7)(v)-House Reg DEK
(c) WP FR-16(7)(v)-IndustrialM&R
(d) Allocation Factors Summary page

DUKE ENERGY KENTUCKY, INC.
GAS COST OF SERVICE STUDY
CASE NO: 2025-00125
ALLOCATION FACTORS FOR COST OF SERVICE STUDY
TWELVE MONTHS ENDING DECEMBER 31, 2024
AVERAGE & EXCESS

WP FR-16(7)(v) - II
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Average & Excess (K203)

Total Annual Usage (Mcf) 12,659,370
(Peak Day Mcf * 365) 127,206 * 365 = 46,430,190
Load Factor (Annual Usage Mcf / Peak Day Mcf) 27.265%

Class of Service	Annual Usage (Mcf) (1)	Average Demand (Mcf / Day) (2) (1) / 365	Average Demand (Ratio) (3)	Non-Coin System Peak Day (Mcf / Day) (4)	Excess Demand (Mcf / Day) (6) (4) - (2)	Excess Demand (Ratio) (7)	Weighted Avg. Demand (Ratio) (8) 27.265%	Weighted Excess Demand (Ratio) (9) 72.735%	Peak & Avg. Demand (Ratio) (10)
Res - RS	5,248,860	14,380	41.461%	68,603	54,223	56.070%	11.304%	40.782%	52.086%
GS	3,144,133	8,614	24.836%	41,105	32,491	33.598%	6.772%	24.438%	31.210%
FT-L	2,739,525	7,506	21.642%	17,498	9,992	10.332%	5.901%	7.515%	13.416%
IT - Inter. Transportation	1,526,852	4,183	12.061%	-	-	0.000%	3.288%	0.000%	3.288%
Total	12,659,370	34,683	100.000%	127,206	96,706	100.000%	27.265%	72.735%	100.000%

Average & Excess (Excluding Interruptible) (K205)

Total Annual Usage (Mcf) 11,132,518
(Peak Day Mcf * 365) 127,206 * 365 = 46,430,190
Load Factor (Annual Usage Mcf / Peak Day Mcf) 23.977%

Class of Service	Annual Usage (Mcf) (1)	Average Demand (Mcf / Day) (2) (1) / 365	Average Demand (Ratio) (3)	Non-Coin System Peak Day (Mcf / Day) (4)	Excess Demand (Mcf / Day) (6) (4) - (2)	Excess Demand (Ratio) (7)	Weighted Avg. Demand (Ratio) (8) 23.977%	Weighted Excess Demand (Ratio) (9) 76.023%	Peak & Avg. Demand (Ratio) (10)
Res - RS	5,248,860	14,380	47.147%	68,603	54,223	56.070%	11.304%	42.626%	53.930%
GS	3,144,133	8,614	28.243%	41,105	32,491	33.598%	6.772%	25.542%	32.314%
FT-L	2,739,525	7,506	24.610%	17,498	9,992	10.332%	5.901%	7.855%	13.756%
IT - Inter. Transportation	-	-	0.000%	-	-	0.000%	0.000%	0.000%	0.000%
Total	11,132,518	30,500	100.000%	127,206	96,706	100.000%	23.977%	76.023%	100.000%

Note: Interruptible customers excluded from the system peak since theoretically they are off the system at the time of the peak.

DUKE ENERGY KENTUCKY, INC.
GAS COST OF SERVICE STUDY
CASE NO: 2025-00125
ALLOCATION FACTORS FOR COST OF SERVICE STUDY
TWELVE MONTHS ENDING DECEMBER 31, 2024
DAILY DEMAND ANALYSIS

WP FR-16(7)(v) - III
Witness Responsible:
Douglas J. Heitkamp
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Rate RS - Residential		DEK System	Non-weather normal	Average	DEK Coin	Coin Peak	DEK	Class Max.	DEK	DEK
Month	Days	Peak Day	Calendar Month	Daily Usage	Peak Day L. F.	Day Demand	Diversified Class	Non-Coin	Non-Coin Class	Non-Coin Class
			Mcf				Peak Day L. F.	Peak Day Dem	Peak Day L. F.	Peak Day Dem
					(a)		(b)		(c)	
Jan 2024	31	01/16/24	1,180,469	38,080	61.0679	62,357	60.7625	62,670	59.1241	64,407
Feb	28	02/17/24	1,050,571	37,520	54.7922	68,477	54.7922	68,477	54.6917	68,603
Mar	31	03/18/24	661,935	21,353	51.6777	41,320	51.6777	41,320	47.8317	44,642
Apr	30	04/04/24	470,317	15,677	32.3171	48,510	32.3171	48,510	31.2180	50,218
May	31	05/01/24	196,450	6,337	101.6563	6,234	86.6481	7,313	63.2466	10,020
Jun	30	06/10/24	115,233	3,841	90.3972	4,249	88.4230	4,344	65.7780	5,839
Jul	31	07/25/24	98,224	3,169	99.8242	3,175	90.5097	3,501	70.7369	4,480
Aug	31	08/20/24	94,046	3,034	101.5804	2,987	91.6364	3,311	69.0228	4,396
Sept	30	09/09/24	100,538	3,351	91.1604	3,676	83.1353	4,031	66.3436	5,051
Oct	31	10/16/24	136,634	4,408	46.4057	9,499	46.4057	9,499	40.1637	10,975
Nov	30	11/29/24	260,408	8,680	38.4719	22,562	38.4719	22,562	36.8485	23,556
Dec 2024	31	12/05/24	884,036	28,517	62.3570	45,732	62.3570	45,732	60.3854	47,225
			5,248,860			68,477		68,477		68,603

Rate GS		DEK System	Non-weather normal	Average	DEK Coin	Coin Peak	DEK	Class Max.	DEK	DEK
Month	Days	Peak Day	Calendar Month	Daily Usage	Peak Day L. F.	Day Demand	Diversified Class	Non-Coin	Non-Coin Class	Non-Coin Class
			Mcf				Peak Day L. F.	Peak Day Dem	Peak Day L. F.	Peak Day Dem
					(a)		(b)		(c)	
Jan 2024	31	01/16/24	605,623	19,536	63.1698	30,926	62.6618	31,177	59.7630	32,689
Feb	28	02/17/24	652,879	23,317	60.4941	38,544	60.4941	38,544	56.7251	41,105
Mar	31	03/18/24	407,424	13,143	57.8419	22,722	57.8419	22,722	52.8341	24,876
Apr	30	04/04/24	306,274	10,209	41.4211	24,647	41.4211	24,647	37.8034	27,006
May	31	05/01/24	136,245	4,395	114.5952	3,835	76.1990	5,768	55.3279	7,944
Jun	30	06/10/24	67,020	2,234	72.0857	3,099	71.2013	3,138	60.3233	3,703
Jul	31	07/25/24	91,826	2,962	84.4389	3,508	75.2673	3,935	57.6993	5,134
Aug	31	08/20/24	73,937	2,385	105.7795	2,255	73.3019	3,254	57.8399	4,123
Sept	30	09/09/24	77,563	2,585	88.1672	2,932	86.2807	2,996	68.2104	3,790
Oct	31	10/16/24	140,786	4,541	57.5477	7,891	57.5477	7,891	49.2454	9,221
Nov	30	11/29/24	148,379	4,946	42.3026	11,692	42.3026	11,692	38.3033	12,913
Dec 2024	31	12/05/24	436,176	14,070	63.9626	21,997	63.9626	21,997	60.3438	23,316
			3,144,132			38,544		38,544		41,105

- (a) Coincident Peak is the peak at the time of the system peak.
(b) Diversified Class Peak is the sum of the individual customer demands at the time of the rate class peak.
(c) Non-coincident peak is the sum of the individual customer maximum demands regardless of when it occurs during the month.

DUKE ENERGY KENTUCKY, INC.
GAS COST OF SERVICE STUDY
CASE NO: 2025-00125
ALLOCATION FACTORS FOR COST OF SERVICE STUDY
TWELVE MONTHS ENDING DECEMBER 31, 2024
DAILY DEMAND ANALYSIS

WP FR-16(7)(v) - III
Witness Responsible:
Douglas J. Heitkamp
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Rate FT-L		DEK System	Non-weather normal	Average	DEK Coin	Coin Peak	DEK	Class Max.	DEK	DEK
Month	Days	Peak Day	Calendar Month	Daily Usage	Peak Day L. F.	Day Demand	Diversified Class	Non-Coin	Non-Coin Class	Non-Coin Class
			Mcf				Peak Day L. F.	Peak Day Dem	Peak Day L. F.	Peak Day Dem
					(a)		(b)		(c)	
Jan 2024	31	01/16/24	362,215	11,684	72.3892	16,141	72.3892	16,141	66.7736	17,498
Feb	28	02/17/24	284,995	10,178	87.0333	11,694	82.1504	12,389	67.8283	15,006
Mar	31	03/18/24	267,759	8,637	70.6236	12,230	70.6236	12,230	64.0174	13,492
Apr	30	04/04/24	206,349	6,878	65.0951	10,566	65.0951	10,566	57.7130	11,918
May	31	05/01/24	180,085	5,809	98.4143	5,903	81.4267	7,134	66.2684	8,766
Jun	30	06/10/24	162,614	5,420	79.5334	6,815	79.5334	6,815	67.4430	8,036
Jul	31	07/25/24	161,201	5,200	89.1247	5,835	81.2042	6,404	68.6053	7,580
Aug	31	08/20/24	167,730	5,411	86.9569	6,223	85.4140	6,335	69.7567	7,757
Sept	30	09/09/24	161,431	5,381	89.4257	6,017	86.0906	6,250	64.4117	8,354
Oct	31	10/16/24	201,506	6,500	80.6685	8,058	80.6685	8,058	62.5220	10,396
Nov	30	11/29/24	247,138	8,238	83.7081	9,841	69.3799	11,874	57.7283	14,270
Dec 2024	31	12/05/24	336,502	10,855	71.5033	15,181	71.5033	15,181	64.1981	16,909
			2,739,525			16,141		16,141		17,498

Rate IT - Interruptible Transportation

Rate IT - Interruptible Transportation		DEK System	Non-weather normal	Average	DEK Coin	Coin Peak	DEK	Class Max.	DEK	DEK
Month	Days	Peak Day	Calendar Month	Daily Usage	Peak Day L. F.	Day Demand	Diversified Class	Non-Coin	Non-Coin Class	Non-Coin Class
			Mcf				Peak Day L. F.	Peak Day Dem	Peak Day L. F.	Peak Day Dem
					(a)		(b)		(c)	
Jan 2024	31	01/16/24	158,460	5,112	76.8462	6,652	76.3568	6,695	69.2772	7,379
Feb	28	02/17/24	131,978	4,714	101.5686	4,641	84.1261	5,603	71.7627	6,569
Mar	31	03/18/24	118,150	3,811	74.9226	5,087	74.9226	5,087	62.8446	6,064
Apr	30	04/04/24	121,347	4,045	85.7039	4,720	81.7133	4,950	64.0497	6,315
May	31	05/01/24	119,954	3,869	88.2608	4,384	64.1344	6,033	57.6955	6,706
Jun	30	06/10/24	120,221	4,007	81.0760	4,942	75.7690	5,288	60.8222	6,588
Jul	31	07/25/24	114,615	3,697	81.1905	4,553	77.4588	4,773	61.4833	6,013
Aug	31	08/20/24	120,911	3,900	75.6929	5,152	75.6929	5,152	64.6404	6,033
Sept	30	09/09/24	115,785	3,860	77.2970	4,994	77.0529	5,010	60.6699	6,362
Oct	31	10/16/24	136,640	4,408	75.1983	5,862	75.1983	5,862	65.2940	6,751
Nov	30	11/29/24	133,320	4,444	113.1334	3,928	78.3930	5,669	62.2469	7,139
Dec 2024	31	12/05/24	135,471	4,370	76.4467	5,716	67.6376	6,461	58.0336	7,530
			1,526,852			6,652		6,695		7,530

- (a) Coincident Peak is the peak at the time of the system peak.
(b) Diversified Class Peak is the sum of the individual customer demands at the time of the rate class peak.
(c) Non-coincident peak is the sum of the individual customer maximum demands regardless of when it occurs during the month.

DUKE ENERGY KENTUCKY, INC.
GAS COST OF SERVICE STUDY
CASE NO: 2025-00125
ALLOCATION FACTORS FOR COST OF SERVICE STUDY
TWELVE MONTHS ENDING DECEMBER 31, 2024
DAILY DEMAND ANALYSIS

WP FR-16(7)(v) - III
Witness Responsible:
Douglas J. Heitkamp
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Total		DEK System	Non-weather normal	Average	DEK Coin	Coin Peak	DEK	Class Max.	DEK	DEK
Month	Days	Peak Day	Calendar Month	Daily Usage	Peak Day L. F.	Day Demand	Diversified Class	Non-Coin	Non-Coin Class	Non-Coin Class
			Mcf		(a)		(b)	Peak Day Dem	Peak Day L. F.	Peak Day Dem
Jan 2024	31	01/16/24	2,306,767	74,412		116,076		116,683		121,973
Feb	28	02/17/24	2,120,423	75,729		123,356		125,013		131,283
Mar	31	03/18/24	1,455,269	46,944		81,359		81,359		89,074
Apr	30	04/04/24	1,104,287	36,809		88,443		88,673		95,457
May	31	05/01/24	632,735	20,410		20,356		26,248		33,436
Jun	30	06/10/24	465,088	15,502		19,105		19,585		24,166
Jul	31	07/25/24	465,866	15,028		17,071		18,613		23,207
Aug	31	08/20/24	456,624	14,730		16,617		18,052		22,309
Sept	30	09/09/24	455,317	15,177		17,619		18,287		23,557
Oct	31	10/16/24	615,566	19,857		31,310		31,310		37,343
Nov	30	11/29/24	789,245	26,308		48,023		51,797		57,878
Dec 2024	31	12/05/24	<u>1,792,185</u>	57,812		<u>88,626</u>		<u>89,371</u>		<u>94,980</u>
			12,659,369			123,356		125,013		131,283

(a) Coincident Peak is the peak at the time of the system peak.

(b) Diversified Class Peak is the sum of the individual customer demands at the time of the rate class peak.

(c) Non-coincident peak is the sum of the individual customer maximum demands regardless of when it occurs during the month.

Year: 2024
Gas Statistics: DAILY

Rate Group: RESIDENTIAL

STAT 1		STAT 2		STAT 3		STAT 4		STAT 5		STAT 6		STAT 7		STAT 8		STAT 9		STAT 10		STAT 11		STAT 12		STAT 13		STAT 14		STAT 15		STAT 16		STAT 17	
KYRS -- Sampled group				Sample Size (sample)	Population # of customers	Monthly Average Usage (per customer) MCF / month	Noncoincident		Coincident		Rate Class		Coincident		System		Load Factor		Load Factor		Load Factor		Coincidence		Coincidence		Diversity		Diversity				
							Demand	Demand	Peak Date	Demand	Peak Date	NCD	CD	CD	Factor	Factor	Factor	Factor	Factor	Factor													
																					@ Rate Class Peak	@ System Peak	@ Rate Class Peak	@ System Peak	@ Rate Class Peak	@ System Peak							
MCF / day	MCF / day	MCF / day	MCF / day	MCF / day	MCF / day	MCF / day	MCF / day	MCF / day	MCF / day	MCF / day	MCF / day	MCF / day	MCF / day	MCF / day	MCF / day	MCF / day	MCF / day	MCF / day	MCF / day	MCF / day	MCF / day	MCF / day	MCF / day	MCF / day	MCF / day	MCF / day	MCF / day	MCF / day	MCF / day	MCF / day	MCF / day	MCF / day	
JAN_24	KYRS	72	98,247	11.354	0.619	0.603	01/15/24	0.600	01/16/24	59.12	60.76	61.07	97.30	96.82	102.77	103.29																	
FEB_24	KYRS	61	98,278	8.713	0.549	0.548	02/17/24	0.548	02/17/24	54.69	54.79	54.79	99.82	99.82	100.18	100.18																	
MAR_24	KYRS	73	98,249	5.766	0.389	0.360	03/18/24	0.360	03/18/24	47.83	51.68	51.68	92.56	92.56	108.04	108.04																	
APR_24	KYRS	74	98,188	3.395	0.363	0.350	04/04/24	0.350	04/04/24	31.22	32.32	32.32	96.60	96.60	103.52	103.52																	
MAY_24	KYRS	74	98,102	1.589	0.081	0.059	05/05/24	0.050	05/01/24	63.25	86.65	101.66	72.99	62.22	137.00	160.73																	
JUN_24	KYRS	74	98,090	1.088	0.055	0.041	06/15/24	0.040	06/10/24	65.78	88.42	90.40	74.39	72.77	134.43	137.43																	
JUL_24	KYRS	74	98,136	0.980	0.045	0.035	07/06/24	0.032	07/25/24	70.74	90.51	99.82	78.15	70.86	127.95	141.12																	
AUG_24	KYRS	74	98,177	0.992	0.046	0.035	08/17/24	0.032	08/20/24	69.02	91.64	101.58	75.32	67.95	132.76	147.17																	
SEP_24	KYRS	74	98,268	1.209	0.061	0.048	09/08/24	0.044	09/09/24	66.34	83.14	91.16	79.80	72.78	125.31	137.41																	
OCT_24	KYRS	73	98,474	2.016	0.162	0.140	10/16/24	0.140	10/16/24	40.16	46.41	46.41	86.55	86.55	115.54	115.54																	
NOV_24	KYRS	73	98,667	5.804	0.525	0.503	11/29/24	0.503	11/29/24	36.85	38.47	38.47	95.78	95.78	104.41	104.41																	
DEC_24	KYRS	72	98,820	11.146	0.595	0.577	12/05/24	0.577	12/05/24	60.39	62.36	62.36	96.84	96.84	103.26	103.26																	

Definition: Gas Day = 10:01 to 10:00 (HourEnding11am to HourEnding10am)
System Peak = State Peak
Census groups (100% analysis used; Entire population)
Sampled groups (Ratio analysis used; Stratified sample of population)
Report date: 4-15-25

Year: 2024
Gas Statistics: DAILY

Rate Group: GENERAL SERVICE

STAT 1	STAT 2	STAT 3	STAT 4	STAT 5	STAT 6	STAT 7	STAT 8	STAT 9	STAT 10	STAT 11	STAT 12	STAT 13	STAT 14	STAT 15	STAT 16	STAT 17
KYGS -- Sampled group	Sample Size (sample)	Population # of customers	Monthly Average Usage (per customer)	MCF / month	Noncoincident Demand MCF / day	Coincident Demand MCF / day	Rate Class Peak Date	Coincident Demand MCF / day	System Peak Date	Load Factor NCD	Load Factor CD @ Rate Class Peak	Load Factor CD @ System Peak	Coincidence Factor @ Rate Class Peak	Coincidence Factor @ System Peak	Diversity Factor @ Rate Class Peak	Diversity Factor @ System Peak
Month/Year Group																
JAN_24 KYGS		106	7,447	84.543	4.563	4.352	01/15/24	4.317	01/16/24	59.76	62.66	63.17	95.37	94.61	104.85	105.70
FEB_24 KYGS		84	7,450	71.161	4.326	4.056	02/17/24	4.056	02/17/24	56.73	60.49	60.49	93.77	93.77	106.64	106.64
MAR_24 KYGS		105	7,437	47.983	2.930	2.676	03/18/24	2.676	03/18/24	52.83	57.84	57.84	91.34	91.34	109.48	109.48
APR_24 KYGS		106	7,411	29.856	2.633	2.403	04/04/24	2.403	04/04/24	37.80	41.42	41.42	91.27	91.27	109.57	109.57
MAY_24 KYGS		114	7,397	13.740	0.801	0.582	05/10/24	0.387	05/01/24	55.33	76.20	114.60	72.61	48.28	137.72	207.12
JUN_24 KYGS		116	7,395	10.754	0.594	0.503	06/11/24	0.497	06/10/24	60.32	71.20	72.09	84.72	83.68	118.03	119.50
JUL_24 KYGS		118	7,377	11.238	0.628	0.482	07/20/24	0.429	07/25/24	57.70	75.27	84.44	76.66	68.33	130.45	146.34
AUG_24 KYGS		116	7,371	10.277	0.573	0.452	08/09/24	0.313	08/20/24	57.84	73.30	105.78	78.91	54.68	126.73	182.88
SEP_24 KYGS		118	7,397	14.760	0.721	0.570	09/08/24	0.558	09/09/24	68.21	86.28	88.17	79.06	77.36	126.49	129.26
OCT_24 KYGS		110	7,425	19.472	1.276	1.092	10/16/24	1.092	10/16/24	49.25	57.55	57.55	85.57	85.57	116.86	116.86
NOV_24 KYGS		130	7,446	39.253	3.416	3.093	11/29/24	3.093	11/29/24	38.30	42.30	42.30	90.55	90.55	110.44	110.44
DEC_24 KYGS		106	7,477	60.732	3.247	3.063	12/05/24	3.063	12/05/24	60.34	63.96	63.96	94.34	94.34	106.00	106.00

Definition: Gas Day = 10:01 to 10:00 (HourEnding11am to HourEnding10am)
System Peak = State Peak
Census groups (100% analysis used; Entire population)
Sampled groups (Ratio analysis used; Stratified sample of population)
Report date for KYGS: 4-15-25

Year: 2024
Gas Statistics: DAILY

Rate Group: FIRM TRANSPORTATION SERVICE

STAT 1	STAT 2	STAT 3	STAT 4	STAT 5	STAT 6	STAT 7	STAT 8	STAT 9	STAT 10	STAT 11	STAT 12	STAT 13	STAT 14	STAT 15	STAT 16	STAT 17
KYFT -- Census group	Sample Size (sample)	Population # of customers	Monthly Average Usage (per customer)	MCF / month	Noncoincident Demand MCF / day	Coincident Demand MCF / day	Rate Class Peak Date	Coincident Demand MCF / day	System Peak Date	Load Factor NCD	Load Factor CD	Load Factor CD	Coincidence Factor @ Rate Class Peak	Coincidence Factor @ System Peak	Diversity Factor @ Rate Class Peak	Diversity Factor @ System Peak
Month/Year Group	N / A															
JAN_24 KYFT		136	2,619.287		126.537	116.721	01/16/24	116.721	01/16/24	66.77	72.39	72.39	92.24	92.24	108.41	108.41
FEB_24 KYFT		136	2,060.743		104.765	86.500	02/28/24	81.647	02/17/24	67.83	82.15	87.03	82.57	77.93	121.12	128.31
MAR_24 KYFT		136	1,940.618		97.787	88.640	03/18/24	88.640	03/18/24	64.02	70.62	70.62	90.65	90.65	110.32	110.32
APR_24 KYFT		136	1,504.272		86.882	77.029	04/04/24	77.029	04/04/24	57.71	65.10	65.10	88.66	88.66	112.79	112.79
MAY_24 KYFT		136	1,316.125		64.066	52.140	05/14/24	43.140	05/01/24	66.27	81.43	98.41	81.38	67.34	122.87	148.51
JUN_24 KYFT		136	1,188.088		58.721	49.794	06/10/24	49.794	06/10/24	67.44	79.53	79.53	84.80	84.80	117.93	117.93
JUL_24 KYFT		137	1,244.701		58.526	49.445	07/10/24	45.051	07/25/24	68.61	81.20	89.12	84.48	76.98	118.36	129.91
AUG_24 KYFT		137	1,307.102		60.445	49.365	08/19/24	48.489	08/20/24	69.76	85.41	86.96	81.67	80.22	122.45	124.66
SEP_24 KYFT		137	1,243.474		64.350	48.146	09/25/24	46.350	09/09/24	64.41	86.09	89.43	74.82	72.03	133.66	138.83
OCT_24 KYFT		138	1,452.232		74.928	58.072	10/16/24	58.072	10/16/24	62.52	80.67	80.67	77.50	77.50	129.02	129.02
NOV_24 KYFT		139	1,762.748		101.784	84.691	11/21/24	70.194	11/29/24	57.73	69.38	83.71	83.21	68.96	120.18	145.00
DEC_24 KYFT		140	2,376.514		119.414	107.214	12/05/24	107.214	12/05/24	64.20	71.50	71.50	89.78	89.78	111.38	111.38

Definition: Gas Day = 10:01 to 10:00 (HourEnding11am to HourEnding10am)
System Peak = State Peak
Census groups (100% analysis used; Entire population)
Sampled groups (Ratio analysis used; Stratified sample of population)
Report date: 7-1-18

Year: 2024
Gas Statistics: DAILY

Rate Group: INTERRUPTIBLE TRANSPORTATION SERVICE

STAT 1	STAT 2	STAT 3	STAT 4	STAT 5	STAT 6	STAT 7	STAT 8	STAT 9	STAT 10	STAT 11	STAT 12	STAT 13	STAT 14	STAT 15	STAT 16	STAT 17
KYIT -- Census group	Sample Size (sample)	Population # of customers	Monthly Average Usage (per customer)		Noncoincident Demand	Coincident Demand	Rate Class Peak Date	Coincident Demand	System Peak Date	Load Factor NCD	Load Factor CD	Load Factor CD	Coincidence Factor	Coincidence Factor	Diversity Factor	Diversity Factor
Month/Year Group	N / A		MCF / month		MCF / day	MCF / day		MCF / day			@ Rate Class Peak	@ System Peak	@ Rate Class Peak	@ System Peak	@ Rate Class Peak	@ System Peak
JAN_24 KYIT		19	8,411.789		391.684	355.368	01/15/24	353.105	01/16/24	69.28	76.36	76.85	90.73	90.15	110.22	110.93
FEB_24 KYIT		19	7,013.368		337.000	287.474	02/06/24	238.105	02/17/24	71.76	84.13	101.57	85.30	70.65	117.23	141.53
MAR_24 KYIT		19	6,290.579		322.895	270.842	03/18/24	270.842	03/18/24	62.84	74.92	74.92	83.88	83.88	119.22	119.22
APR_24 KYIT		19	6,456.211		336.000	263.368	04/25/24	251.105	04/04/24	64.05	81.71	85.70	78.38	74.73	127.58	133.81
MAY_24 KYIT		19	6,385.158		357.000	321.158	05/29/24	233.368	05/01/24	57.70	64.13	88.26	89.96	65.37	111.16	152.98
JUN_24 KYIT		19	6,396.895		350.579	281.421	06/06/24	263.000	06/10/24	60.82	75.77	81.08	80.27	75.02	124.57	133.30
JUL_24 KYIT		19	6,104.158		320.263	254.211	07/15/24	242.526	07/25/24	61.48	77.46	81.19	79.38	75.73	125.98	132.05
AUG_24 KYIT		19	6,435.526		321.158	274.263	08/20/24	274.263	08/20/24	64.64	75.69	75.69	85.40	85.40	117.10	117.10
SEP_24 KYIT		19	6,163.421		338.632	266.632	09/16/24	265.789	09/09/24	60.67	77.05	77.30	78.74	78.49	127.00	127.41
OCT_24 KYIT		19	7,263.368		358.842	311.579	10/16/24	311.579	10/16/24	65.29	75.20	75.20	86.83	86.83	115.17	115.17
NOV_24 KYIT		19	7,086.316		379.474	301.316	11/12/24	208.789	11/29/24	62.25	78.39	113.13	79.40	55.02	125.94	181.75
DEC_24 KYIT		19	7,201.842		400.316	343.474	12/13/24	303.895	12/05/24	58.03	67.64	76.45	85.80	75.91	116.55	131.73

Definition: Gas Day = 10:01 to 10:00 (HourEnding11am to HourEnding10am)
System Peak = State Peak
Census groups (100% analysis used; Entire population)
Sampled groups (Ratio analysis used; Stratified sample of population)
Report date: 4-17-25

DUKE ENERGY KENTUCKY, INC.
GAS COST OF SERVICE STUDY
CASE NO: 2025-00125
ALLOCATION FACTORS FOR COST OF SERVICE STUDY
TWELVE MONTHS ENDING DECEMBER 31, 2024
ALLOCATION OF LARGE INDUSTRIAL MEASURING
AND REGULATING STATIONS (ACCTS 2580 & 2581)

WP FR-16(7)(v) - IV
Witness Responsible:
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<u>Rate Class</u>	<u>MCF</u>	<u>Ratio</u> <u>(K595)</u>
FT-L	2,739,525	64.212%
IT - Inter. Transportation	1,526,852	35.788%
Total Mcf	<u>4,266,377</u>	<u>100.000%</u>

Source: Allocation Factors Summary

DUKE ENERGY KENTUCKY, INC.
GAS COST OF SERVICE STUDY
CASE NO: 2025-00125
ALLOCATION FACTORS FOR COST OF SERVICE STUDY
TWELVE MONTHS ENDING DECEMBER 31, 2024
ZERO INTERCEPT STUDY - MAINS

WP FR-16(7)(v) - V
Witness Responsible:
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		Sum of Book Cost	Sum of Feet	Sum of Book Cost / Foot
Plastic	Diameter Squared	\$200,818,079	5,045,313	
0.75	0.5625	\$230	133	\$1.73
1	1	\$2,817,613	417,897	\$6.74
1.25	1.5625	\$413,140	21,076	\$19.60
2	4	\$42,463,609	1,935,273	\$21.94
3	9	\$1,109,761	60,090	\$18.47
4	16	\$70,718,750	1,667,384	\$42.41
6	36	\$38,615,437	617,237	\$62.56
8	64	\$34,636,343	278,331	\$124.44
12	144	\$10,043,196	47,892	\$209.71
Steel		\$81,288,087	2,598,724	
1	1	\$23,423	1,173	\$19.97
1.25	1.5625	\$201,231	67,329	\$2.99
2	4	\$8,921,694	754,642	\$11.82
2.5	6.25	\$53	4	\$13.30
3	9	\$328,731	31,621	\$10.40
4	16	\$19,231,602	829,871	\$23.17
6	36	\$16,698,064	450,620	\$37.06
8	64	\$14,713,785	305,725	\$48.13
10	100	\$3,138	13	\$241.39
12	144	\$20,683,271	151,268	\$136.73
16	256	\$433,886	4,775	\$90.87
20	400	\$49,207	1,683	\$29.24
Grand Total		\$282,106,166	7,644,037	

	Book Cost	
	Based on Diameter	Based on Diameter Squared
Zero Intercept		
Plastic	-18.26248938	3.52674973
Steel	19.23126142	6.49770959
Blended	-5.515833389	4.53677947
Customer	-14.95%	12.29% K415 Distribution Allocated
Demand	114.95%	87.71% K415 Distribution Allocated

DUKE ENERGY KENTUCKY, INC.
GAS COST OF SERVICE STUDY
CASE NO: 2025-00125
ALLOCATION FACTORS FOR COST OF SERVICE STUDY
TWELVE MONTHS ENDING DECEMBER 31, 2024
DERIVATION OF GAS SERVICES ALLOCATION FACTOR

WP FR-16(7)(v) - VI
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SIZE	KIND	NUMBER OF SERVICES	TOTAL COST	RESIDENTIAL		GS		FT-L		INDUSTRIAL TRANSP / OFF PEAK	
				SERVICES	COST	SERVICES	COST	SERVICES	COST	SERVICES	COST
100% RESIDENTIAL											
3/4"	CU	7	\$ 6,911.89	7	6,911.89						
3/8"	CU	0	0.00	0	0.00						
1/2"	P	1,696	2,575,650.11	1,696	2,575,650.11						
3/4"	P	1,181	32,266.81	1,181	32,266.81						
3/8"	P	1	304.05	1	304.05						
5/8"	P	51	67,012.62	51	67,012.62						
1/4"	S	0	0.00	0	0.00						
3/4"	S	190	(3,316.26)	190	(3,316.26)						
1"	CU	33	638,173.55	33	638,173.55						
1"	P	157,464	126,613,256.87	157,464	126,613,256.87						
TOTAL		160,623	\$ 129,930,259.64								
75% RESIDENTIAL & 12.5% GS & 12.5% FT-L											
1"	S	1,393	\$ 2,547,516.90	1,045	1,910,637.68	174	318,439.61	174	318,439.61		
80% RESIDENTIAL & 10% GS & 10% FT-L											
1 1/4"	CU	2	\$ 473.50	2	378.80	0	47.35	0	47.35		
1 1/2"	CU	0	0.00	0	0.00	0	0.00	0	0.00		
1 1/4"	P	12,410	10,732,223.32	9,928	8,585,778.66	1,241	1,073,222.33	1,241	1,073,222.33		
1 1/2"	S	166	866.77	133	693.42	17	86.68	17	86.68		
1 1/4"	S	2	1,469.82	2	1,175.86	0	146.98	0	146.98		
TOTAL		12,580	\$ 10,735,033.41								
50% GS & 50% FT-L											
2"	CU	24	\$ 1,274,354.23			12	637,177.12	12	637,177.11		
2"	P	1,583	3,279,954.60			792	1,639,977.30	791	1,639,977.30		
2"	S	294	322,573.23			147	161,286.62	147	161,286.61		
2 1/2"	S	0	0.00			0	0.00	0	0.00		

DUKE ENERGY KENTUCKY, INC.
 GAS COST OF SERVICE STUDY
 CASE NO: 2025-00125
 ALLOCATION FACTORS FOR COST OF SERVICE STUDY
 TWELVE MONTHS ENDING DECEMBER 31, 2024
 DERIVATION OF GAS SERVICES ALLOCATION FACTOR

WP FR-16(7)(v) - VI
 Witness Responsible:
 Douglas J. Heitkamp
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SIZE	KIND	NUMBER OF SERVICES	TOTAL COST	RESIDENTIAL		GS		FT-L		INDUSTRIAL	
				SERVICES	COST	SERVICES	COST	SERVICES	COST	TRANSP / OFF PEAK	COST
10% GS & 90% FT-L											
3"	C	0	\$ -			0	0.00	0	0.00		
3"	CU	0	0			0	0.00	0	0.00		
4"	C	0	0			0	0.00	0	0.00		
4"	CU	0	0			0	0.00	0	0.00		
6"	C	0	0			0	0.00	0	0.00		
6"	CU	0	0			0	0.00	0	0.00		
8"	C	0	0							0	0.00
3"	P	191	619,165			19	61,916.49	172	557,248.44		
4"	P	921	2,217,369			92	221,736.87	829	1,995,631.78		
6"	P	69	372,680			7	37,268.02	62	335,412.14		
8"	P	14	94,969			1	9,496.88	13	85,471.91		
3"	S	98	249,413			10	24,941.33	88	224,471.92		
4"	S	64	243,407			6	24,340.74	58	219,066.70		
6"	S	25	51,397			3	5,139.73	22	46,257.52		
8"	S	5	42,399							5	42,399.21
10"	S	0	0							0	0.00
12"	S	0	0							0	0.00
16"	S	0	0							0	0.00
TOTAL		3,288	\$ 8,767,681.74	171,732	140,428,924.06	2,521	4,215,224.05	3,626	7,293,944.38	5	42,399.21
AVG COST / SERV.		177,884	\$ 151,980,491.69		817.72		1,672.04		2,011.57		8,479.84
WEIGHTING FACTOR					1.00		2.04		2.46		10.37

DUKE ENERGY KENTUCKY, INC.
 GAS COST OF SERVICE STUDY
 CASE NO: 2025-00125
 ALLOCATION FACTORS FOR COST OF SERVICE STUDY
 TWELVE MONTHS ENDING DECEMBER 31, 2024
DERIVATION OF GAS SERVICES ALLOCATION FACTOR

WP FR-16(7)(v) - VI
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Rate Class	Customers	Weighting Factors	Weighted Customers	Ratio
Residential	98,278	1.00	98,278	86.229%
GS	7,417	2.04	15,166	13.307%
FT-L	135	2.46	332	0.291%
Interruptible Transportation	19	10.37	197	0.173%
Total	105,849		113,973	100.000%

DUKE ENERGY KENTUCKY, INC.
GAS COST OF SERVICE STUDY
CASE NO: 2025-00125
ALLOCATION FACTORS FOR COST OF SERVICE STUDY
TWELVE MONTHS ENDING DECEMBER 31, 2024
DERIVATION OF GAS SERVICES ALLOCATION FACTOR

WP FR-16(7)(v) - VI
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Kind	Size	Quantity	Net Book Value	Type
C				
C	3"			10% GS & 90% FT-L
C	4"			10% GS & 90% FT-L
C	6"			10% GS & 90% FT-L
C	8"			10% GS & 90% FT-L
C Total		0	\$0.00	
CU				
CU	1 1/4"	2	\$474	80% RESIDENTIAL & 10% GS & 10% FT-L
CU	1"	33	\$638,174	100% Residential
CU	2"	24	\$1,274,354	50% GS & 50% FT-L
CU	3"			10% GS & 90% FT-L
CU	3/4"	7	\$6,912	100% Residential
CU	3/8"			100% Residential
CU	4"			10% GS & 90% FT-L
CU	6"			10% GS & 90% FT-L
CU Total		66	\$1,919,913	
P				
P	1 1/4"	12,410	\$10,732,223	80% RESIDENTIAL & 10% GS & 10% FT-L
P	1"	157,464	\$126,613,257	100% Residential
P	1/2"	1,696	\$2,575,650	100% Residential
P	2"	1,583	\$3,279,955	50% GS & 50% FT-L
P	3"	191	\$619,165	10% GS & 90% FT-L
P	3/4"	1,181	\$32,267	100% Residential
P	3/8"	1	\$304	100% Residential
P	4"	921	\$2,217,369	10% GS & 90% FT-L
P	5/8"	51	\$67,013	100% Residential
P	6"	69	\$372,680	10% GS & 90% FT-L
P	8"	14	\$94,969	10% GS & 90% FT-L
P Total		175,581	\$146,604,851	
S				
S	1 1/2"	166	\$867	80% RESIDENTIAL & 10% GS & 10% FT-L
S	1 1/4"	2	\$1,470	80% RESIDENTIAL & 10% GS & 10% FT-L
S	1"	1,393	\$2,547,517	75% RESIDENTIAL & 12.5% GS & 12.5% FT-L
S	1/4"			100% Residential
S	10"			10% GS & 90% FT-L
S	12"			10% GS & 90% FT-L
S	16"			10% GS & 90% FT-L
S	2 1/2"			50% GS & 50% FT-L
S	2"	294	\$322,573	50% GS & 50% FT-L
S	3"	98	\$249,413	10% GS & 90% FT-L
S	3/4"	190	-\$3,316	100% Residential
S	4"	64	\$243,407	10% GS & 90% FT-L
S	6"	25	\$51,397	10% GS & 90% FT-L
S	8"	5	\$42,399	10% GS & 90% FT-L
S Total		2,237	\$3,455,728	
Grand Total		177,884	\$151,980,492	

DUKE ENERGY KENTUCKY, INC.
GAS COST OF SERVICE STUDY
CASE NO: 2025-00125
ALLOCATION FACTORS FOR COST OF SERVICE STUDY
TWELVE MONTHS ENDING DECEMBER 31, 2024
HOUSE REGULATORS AND INSTALLATIONS (ACCOUNT 2830, 2840)

WP FR-16(7)(v) - VII
Witness Responsible:
Douglas J. Heitkamp
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<u>Account 2830</u>				
	Total	Residential	GS	FT-L / IT
1" or less (100% Res)	\$ 2,143,847.75	\$ 2,143,847.75		
1 1/4" & 1 1/2" (100% GS)	\$ 479,365.45		479,365.45	
2" & 2" Relief Valves (98.7% GS & 1.3% FT-L)	\$ 723,252.60		713,850.32	9,402.28
3" Relief Valves	\$ 133,708.90		131,970.68	1,738.22
Greater than 4"	33,704.22		0.00	33,704.22
All Other	71,133.89	43,818.48	27,087.79	227.63
	<u>\$ 3,551,308.59</u>	<u>\$ 2,187,666.23</u>	<u>\$ 1,352,274.24</u>	<u>\$ 45,072.35</u>
	100.00%	61.60%	38.08%	0.32%
<u>Units</u>				
1" or less (100% Res)	97,963	97,963		
1 1/4" & 1 1/2" (100% GS)	5,677		5,677	0
2" & 2" Relief Valves (98.7% GS & 1.3% FT-L)	1,057		1,043	14
3" Relief Valves	239		236	3
Greater than 4"	101		0.00	101
All Other	1,292	1,205	86	1
	<u>106,228</u>	<u>99,168</u>	<u>7,042</u>	<u>119</u>
	100.00%	93.27%	6.62%	0.11%
Cost per Unit		\$ 22.06	\$ 192.04	\$ 377.43
Weighting		1.00	8.71	17.11
<u>Account 2840</u>				
Regulator Stations	<u>\$ 2,877,230.96</u>	<u>\$ 1,772,374.27</u>	<u>\$ 1,095,095.27</u>	<u>\$ 9,761.42</u>
Count	<u>98,560</u>	91,927	6,525	108
Cost per Unit		19.28	167.84	90.04
Total	<u>6,428,539.55</u>	<u>3,960,040.50</u>	<u>2,447,369.51</u>	<u>54,833.77</u>
Total Unit	204,788	191,095	13,566	228
Cost Per Unit		\$ 20.72	\$ 180.40	\$ 240.67
Weight Factor		1.00	8.71	11.61
<u>Customers</u>				
Customers(a)	Weighted Factor	Weighted Customers	Ratio Alloc (K417)	
Residential	98,278	1.00	98,278	59.700%
GS	7,417	8.71	64,568	39.220%
FT-L	135	11.61	1,568	0.950%
IT - Inter. Transportation	19	11.61	221	0.130%
Total Customers	<u>105,849</u>		<u>164,635</u>	<u>100.000%</u>

Source: (a) Allocation Factors Summary

Utility Account ID	Long Description	Accum Quantity	Accum Cost	Size
28300 - House Regulators	Adjustment ru for gas regulator from old system	2	\$10,229	Old system
	Conductor UG: AL, 2 Wire, = 477 MCM < 795	0	\$0	Manual
	Gas regulator: Regulator, #1	536	\$0	1
	Gas regulator: Regulator, 1 1/2"	1,143	\$120,119	1.5
	Gas regulator: Regulator, 1 1/4"	3,872	\$111,360	1.25
	Gas regulator: Regulator, 1"	41,210	\$1,436,831	1
	Gas regulator: Regulator, 1" x 2"	6	\$2,945	2
	Gas regulator: Regulator, 1/4"	56	\$6	0.25
	Gas regulator: Regulator, 10"	2	\$1,310	10
	Gas regulator: Regulator, 16"	6	\$5,411	16
	Gas regulator: Regulator, 2"	569	\$155,696	2
	Gas regulator: Regulator, 2" x 4"	10	\$3,677	4
	Gas regulator: Regulator, 3"	103	\$32,156	3
	Gas regulator: Regulator, 3/4"	0	\$0	0.75
	Gas regulator: Regulator, 3/4" x 1"	50,065	\$344,136	1
	Gas regulator: Regulator, 4"	65	\$24,325	4
	Gas regulator: Regulator, 6"	35	\$16,956	6
	Gas regulator: Regulator, 8"	11	\$3,447	8
	Gas regulator: Regulator, D.C.	1,621	\$11	D.C.
	Gas regulator: Regulator, Motor read	3	\$48	Motor read
	Gas regulator: Regulator, Pilot loading	12	\$1	Pilot loading
	Gas regulator: Regulator, Valve cage unit	2	\$2	Valve cage unit
	Gas regulator: Relief Valve, 1"	523	\$72,153	1
	Gas regulator: Relief Valve, 1/2"	0	\$0	0.5
	Gas regulator: Relief Valve, 1/4"	2	\$10	0.25
	Gas regulator: Relief Valve, 2"	167	\$50,840	2
	Gas regulator: Relief Valve, 3"	99	\$11,622	3
	Gas regulator: Relief Valve, 3" x 2"	1	\$315	3
	Gas regulator: Relief Valve, 3" x 4"	1	\$50	4
	Gas regulator: Relief Valve, 3/4"	286	\$147	0.75
	Gas regulator: Relief Valve, 3/4" x 1"	1,100	\$17,992	1
	Gas regulator: Relief Valve, 4"	74	\$17,034	4
	Gas regulator: Relief Valve, 6"	36	\$2,713	6
	Gas regulator: Relief Valve, 6" x 8"	3	\$1,087	8
	Gas regulator: Relief Valve, 8"	6	\$2,570	8
	Gas regulator: Regulator, 1 1/2"	172	\$200,314	1.5
	Gas regulator: Regulator, 1 1/4"	415	\$44,011	1.25
	Gas regulator: Regulator, 1"	3,271	\$186,716	1
	Gas regulator: Regulator, 2"	204	\$368,488	2
	Gas regulator: Regulator, 2" x 1"	1	\$29,284	2
	Gas regulator: Regulator, 3"	10	\$72,085	3
	Gas regulator: Regulator, 3/4" x 1"	36	\$9,180	1
	Gas regulator: Relief Valve, 1"	373	\$52,702	1
	Gas regulator: Relief Valve, 2"	42	\$83,858	2
	Gas regulator: Relief Valve, 3"	11	\$16,099	3
	Gas regulator: Relief Valve, 4"	6	\$13,353	4
	Non-unified	0	\$0	1.5
	PURCHASE NEW GAS REGULATORS	0	\$0	New gas regs
	ULH&P 2000 GAS REGULATORS To Close Blanket Work	0	\$0	To close work order
	ULH&P 2001 GAS REGULATORS To Close Blanket Work	0	\$0	To close work order
28300 - House Regulators Total		106,228	\$3,551,309	Total
28301 - House Regulators Leased	Gas regulator: Regulator, 1 1/2"	0	\$0	1.5
	Gas regulator: Regulator, 1 1/4"	0	\$0	1.25
	Gas regulator: Regulator, 1"	0	\$0	1
	Gas regulator: Regulator, 2"	0	\$0	2
	Gas regulator: Regulator, 3"	0	\$0	3
	Gas regulator: Regulator, 3/4" x 1"	0	\$0	1
	Gas regulator: Regulator, 4"	0	\$0	4
	Gas regulator: Regulator, 6"	0	\$0	6
	Gas regulator: Relief Valve, 1"	0	\$0	1
	Gas regulator: Relief Valve, 2"	0	\$0	2
	Gas regulator: Relief Valve, 3"	0	\$0	3
	Gas regulator: Relief Valve, 4"	0	\$0	4
	Gas regulator: Regulator, #1	0	\$0	1
	Gas regulator: Regulator, 1 1/2"	0	\$0	1.5
	Gas regulator: Regulator, 1 1/4"	0	\$0	1.25
	Gas regulator: Regulator, 1"	0	\$0	1
	Gas regulator: Regulator, 2"	0	\$0	2
	Gas regulator: Regulator, 2" x 1"	0	\$0	2
	Gas regulator: Regulator, 2" x 4"	0	\$0	4
	Gas regulator: Regulator, 3"	0	\$0	3
	Gas regulator: Regulator, 3/4" x 1"	0	\$0	1
	Gas regulator: Regulator, 4"	0	\$0	4
	Gas regulator: Regulator, 6"	0	\$0	6
	Gas regulator: Regulator, 8"	0	\$0	8
	Gas regulator: Relief Valve, 1"	0	\$0	1
	Gas regulator: Relief Valve, 2"	0	\$0	2
	Gas regulator: Relief Valve, 3"	0	\$0	3
	Gas regulator: Relief Valve, 4"	0	\$0	4
	Non-unified	0	\$0	1.5
	PURCHASE NEW GAS REGULATORS	0	\$0	New gas regs
	ULH&P 2002 GAS REGULATORS To Close Blanket Work	0	\$0	To close work order
	ULH&P 2003 GAS REGULATORS To Close Blanket Work	0	\$0	To close work order
28301 - House Regulators Leased Total		0	\$0	Total
28400 - House Regulator Installatio	Gas regulator: Regulator, 1 1/2"	14	\$665	1.5
	Gas regulator: Regulator, 1 1/4"	61	\$2,896	1.25
	Gas regulator: Regulator, 1"	401	\$19,038	1
	Gas regulator: Regulator, 2"	18	\$1,958	2
	Gas regulator: Regulator, 2" x 4"	1	\$114	4
	Gas regulator: Regulator, 3"	5	\$237	3
	Gas regulator: Regulator, 4"	2	\$243	4
	Gas regulator: Regulator, 6"	1	\$121	6
	Gas regulator: Regulator, 8"	1	\$47	8
	Gas regulator: Relief Valve, 1"	104	\$4,938	1
	Gas regulator: Relief Valve, 2"	10	\$475	2
	Gas regulator: Relief Valve, 3"	10	\$1,214	3
	Gas regulator: Relief Valve, 4"	5	\$607	4
	Non-unified	0	\$0	1.5
	Regulators	52,525	\$271,776	Regulators
	TO INCLUDE ALL LABOR MATERIALS AND OTHER COS	0	\$0	Other
	ULH&P 2000 GAS REGULATORS To Close Blanket Work	0	\$0	To close work order
	ULH&P 2001 GAS REGULATORS To Close Blanket Work	0	\$0	To close work order
	Voltage regulators	45,402	\$2,573,192	Voltage regulator
28400 - House Regulator Installatio		98,560	\$2,877,231	Units
28401 - House Regulator Install Lsd	Non-unified	0	\$0	1.5
	TO INCLUDE ALL LABOR MATERIALS AND OTHER COS	0	\$0	Other
	ULH&P 2002 GAS REGULATORS To Close Blanket Work	0	\$0	To close work order
	ULH&P 2003 GAS REGULATORS To Close Blanket Work	0	\$0	To close work order
	Voltage regulators	0	\$0	Voltage regulator
28401 - House Regulator Install Lsd		0	\$0	Units
Grand Total		204,788	6,428,540	Grand total

	Sum of Count	Sum of Cost	Sum of Avg Cost
KYGC_GS	7,302	\$3,834,761	\$525.17
AC-ACTARIS	7	\$605	\$86.36
400A	4	\$421	\$105.24
MET250	3	\$184	\$61.19
AM-AMERICAN	952	\$264,115	\$277.43
AC-250	306	\$31,607	\$103.29
AL-1000	124	\$131,564	\$1,061.00
AL-425	522	\$100,944	\$193.38
IT-ITRON	5,261	\$1,253,979	\$238.35
1000A	902	\$690,360	\$765.37
400A	555	\$104,497	\$188.28
AC 1000	31	\$23,726	\$765.37
MET250	3,704	\$382,586	\$103.29
SL 1000	69	\$52,810	\$765.37
RM-ROOTS METER	1,003	\$2,300,785	\$2,293.80
1.5M125	10	\$11,060	\$1,106.00
1.5M175	5	\$5,530	\$1,106.00
11M125	14	\$37,114	\$2,651.00
11M175	64	\$169,664	\$2,651.00
15C175	83	\$91,798	\$1,106.00
16M125	10	\$36,920	\$3,692.00
16M175	22	\$81,224	\$3,692.00
23M125	3	\$14,826	\$4,942.00
23M175	3	\$14,826	\$4,942.00
23M232	2	\$9,884	\$4,942.00
38M125	2	\$18,780	\$9,390.00
38M175	4	\$37,560	\$9,390.00
3M125	60	\$126,881	\$2,114.69
3M175	379	\$801,468	\$2,114.69
56M125	1	\$9,516	\$9,516.00
56M175	2	\$19,032	\$9,516.00
5M125	39	\$96,436	\$2,472.73
5M175	183	\$452,510	\$2,472.73
7M125	16	\$36,672	\$2,292.00
7M175	99	\$226,908	\$2,292.00
8C175	2	\$2,176	\$1,088.00
SL-SCHLUMBERGER	79	\$15,277	\$193.38
400A	79	\$15,277	\$193.38
KYGR_RS	97,917	\$10,371,473	\$105.92
AC-ACTARIS	162	\$10,001	\$61.73
400A	2	\$210	\$105.24
MET250	160	\$9,790	\$61.19
AM-AMERICAN	8,583	\$939,684	\$109.48
AC-250	8,274	\$854,621	\$103.29
AC-250NX	2	\$207	\$103.29
AL-1000	29	\$30,769	\$1,061.00
AL-175	6	\$620	\$103.29
AL-425	271	\$52,406	\$193.38
AL-800	1	\$1,061	\$1,061.00
IT-ITRON	89,042	\$9,349,482	\$105.00
1000A	155	\$118,632	\$765.37
400A	507	\$95,459	\$188.28
AC 1000	3	\$2,296	\$765.37
MET250	88,370	\$9,127,737	\$103.29
SL 1000	7	\$5,358	\$765.37
RM-ROOTS METER	25	\$53,533	\$2,141.34
15C175	2	\$2,212	\$1,106.00
3M175	15	\$31,720	\$2,114.69
5M175	7	\$17,309	\$2,472.73
7M175	1	\$2,292	\$2,292.00
SL-SCHLUMBERGER	105	\$18,773	\$178.79
400A	88	\$17,017	\$193.38
MET250	17	\$1,756	\$103.29
KYGT_IT	160	\$740,770	\$4,629.81
EL-ELSTER	2	\$2,122	\$1,061.00
QSONIC600	2	\$2,122	\$1,061.00
RM-ROOTS METER	156	\$716,585	\$4,593.49
11M125	8	\$21,208	\$2,651.00
11M175	23	\$60,973	\$2,651.00
16M125	8	\$29,536	\$3,692.00
16M175	18	\$66,456	\$3,692.00
23M125	7	\$34,594	\$4,942.00
23M175	10	\$49,420	\$4,942.00
23M232	11	\$54,362	\$4,942.00
38M125	8	\$75,120	\$9,390.00
38M175	8	\$75,120	\$9,390.00
3M125	1	\$2,115	\$2,114.69
3M175	6	\$12,688	\$2,114.69
56M125	11	\$104,676	\$9,516.00
56M175	6	\$57,096	\$9,516.00
5M125	3	\$7,418	\$2,472.73
5M175	9	\$22,255	\$2,472.73
7M125	5	\$11,460	\$2,292.00
7M175	14	\$32,088	\$2,292.00
SI-SIEMENS	2	\$22,064	\$11,031.80
SIC500-4IN	2	\$22,064	\$11,031.80
Grand Total	105,379	\$14,947,004	\$141.84

Class	Cost	Ratio
RS	\$10,371,473	69.388%
GS	\$3,834,761	25.656%
FT-L	\$655,485	4.385%
IT - Inter. Transportation	\$85,285	0.571%
TOTAL	\$14,947,004	100.000%

RATE CODE	CLASS / DESCRIPTION	CUSTOMER BILLS
	TRANSPORTATION SERVICE:	
FT-L	FIRM TRANSP - LARGE	1,737
IT	INTERRUPTIBLE TRANSP	226
	TOTAL TRANSP SERVICE	1,963

DUKE ENERGY KENTUCKY, INC.
GAS COST OF SERVICE STUDY
CASE NO: 2025-00125
ALLOCATION FACTORS FOR COST OF SERVICE STUDY
TWELVE MONTHS ENDING DECEMBER 31, 2024
GAS CUSTOMER ACCOUNTING EXPENSES BY ACCOUNT

WP FR-16(7)(v) - IX
Witness Responsible:
Douglas J. Heitkamp
Page 1 of 1
5/13/2025

Account	Total (a)	Residential RS	GS	FT-L	IT	Total
901	\$ 140,867	\$ 130,791	\$ 9,871	\$ 180	\$ 25	140,867
902	28,502	26,463	1,997	36	5	28,502
903	2,657,250	2,467,186	186,198	3,389	477	2,657,250
904	1,575,392	1,462,710	110,390	2,009	283	1,575,392
905	104	97	7	0	0	104
908	173,007	160,632	12,123	221	31	173,007
909	10,268	9,534	719	13	2	10,268
910	502,012	466,105	35,177	640	90	502,012
911	0	0	0	0	0	0
912	72,007	66,857	5,046	92	13	72,007
913	19	18	1	0	0	19
		\$ 4,790,393	\$ 361,529	\$ 6,580	\$ 926	5,159,428
Avg Customers (b)		98,278	7,417	135	19	105,849
		0.928474	0.070072	0.001275	0.000180	1.000000

(a) Source: FERC Form 2 - p. 324-325.
(b) Source: Allocation Factors Summary

DUKE ENERGY KENTUCKY, INC.
GAS COST OF SERVICE STUDY
CASE NO: 2025-00125
ALLOCATION FACTORS FOR COST OF SERVICE STUDY
TWELVE MONTHS ENDING DECEMBER 31, 2024
GENERAL & COMMON PLANT, ACCUMULATED DEPRECIATION, A & G EXPENSES

WP FR-16(7)(v) - X
Witness Responsible:
Douglas J. Heitkamp
Page 1 of 1
5/13/2025

Functionalized based on Functional Payroll Costs for the Twelve Months ended December 2020

Function	Labor Dollars (a)	Functional Labor Ratio	Original Cost General Plant (b)	Accumulated Depreciation General Plant (b)	Original Cost Common Plant (b)	Accumulated Depreciation Common Plant (b)	Functional A & G Expenses Less Reg Commission Exp. (c)
Prod Plant	-	0.000%	-	(1)	-	-	(1)
Prod Plant Com Related	461,657	8.260%	4,286,932	2,049,283	1,232,086	660,866	663,106
Trans Plant	-	0.000%	-	-	-	-	-
Dist Plant	3,485,786	62.370%	32,368,897	15,473,310	9,302,988	4,989,935	5,006,846
Customer Acctg	1,218,327	21.799%	11,313,346	5,408,121	3,251,514	1,744,046	1,749,957
Cust Service & Info	423,131	7.571%	3,929,181	1,878,267	1,129,267	605,716	607,769
Sales	-	0.000%	-	-	-	-	-
Total O&M excl A&G	5,588,901	100.000%	51,898,356	24,808,980	14,915,855	8,000,563	8,027,677
A&G	1,442,118		51,898,356	24,808,980	14,915,855	8,000,563	8,027,677
Total O&M	7,031,019						

(a) Source: FERC Form 2 - p. 354-355.

(b) Source: Schedule B-3.2

(c) Source: Schedule C-2.1

DUKE ENERGY KENTUCKY, INC.
GAS COST OF SERVICE STUDY
COMPUTATION OF PRESENT RETURN EARNED (PRESENT NOI)
TWELVE MONTHS ENDING DECEMBER 31, 2026
CASE NO: 2025-00125
DATA: 12 MONTH FORECASTED PERIOD

WP FR-16(7)(v) - XI
WITNESS RESPONSIBLE:
DOUGLAS J. HEITKAMP
PAGE 1 OF 1
5/13/2025

Line No.	SUMMARY OF RESULTS	TOTAL GAS	RS RESIDENTIAL	GS GEN SERV	FT-L FIRM TRANS	IT INTERRUPT TRANS	TOTAL AT ISSUE	ALL OTHER
	Schedule 1							
1	NET INCOME COMPUTATION							
2	GROSS GAS PLANT IN SERVICE	925,424,402	613,910,118	222,446,092	71,768,997	17,299,195	925,424,402	0
3	TOTAL DEPRECIATION RESERVE	(252,827,972)	(179,610,935)	(50,184,336)	(18,561,452)	(4,471,249)	(252,827,972)	0
4	TOTAL RATE BASE ADJUSTMENTS	(118,765,138)	(76,484,684)	(30,292,510)	(9,643,652)	(2,344,291)	(118,765,137)	(1)
5	TOTAL RATE BASE	553,831,292	357,814,499	141,969,246	43,563,893	10,483,655	553,831,293	(1)
6								
7	OPERATING EXPENSES							
8	TOTAL O&M EXPENSE	85,717,248	56,304,286	28,464,921	862,049	85,992	85,717,248	0
9	TOTAL DEPRECIATION EXPENSE	26,963,557	17,970,850	6,667,774	1,901,412	423,521	26,963,557	(0)
10	TOTAL OTHER TAX & MISC EXPENSE	5,323,783	3,494,399	1,339,420	397,636	92,328	5,323,783	0
11	TOTAL OP EXP EXCL INC & REV TAX	118,004,588	77,769,535	36,472,115	3,161,097	601,841	118,004,588	(0)
12	NET FED INCOME TAX EXP ALLOWABLE	7,394,066	4,659,665	2,014,264	578,525	141,612	7,394,066	0
13	REVENUE TAX	1,833,226	1,173,066	478,420	146,125	35,615	1,833,226	0
14	TOTAL OPERATING EXPENSE	127,231,880	83,602,266	38,964,799	3,885,747	779,068	127,231,880	(0)
15								
16	RETURN ON RATE BASE	44,367,425	28,664,520	11,373,156	3,489,903	839,846	44,367,425	0
17	TOTAL OTHER OPERATING REVENUES	(1,087,776)	(887,547)	(172,942)	(25,513)	(1,774)	(1,087,776)	0
18	TOTAL GAS COST OF SERVICE	170,511,529	111,379,239	50,165,013	7,350,137	1,617,140	170,511,529	(0)
19								
20	PROPOSED REVENUES - ELIM 50.00% OF SUBSIDY	169,657,554	111,276,415	48,732,025	7,586,221	2,062,893	169,657,554	0
21	EXCESS REVENUES	(853,975)	(102,824)	(1,432,988)	236,084	445,753	(853,975)	0
22								
23	TOTAL RETURN EARNED (TO WPE-3.2k)	24,557,066	15,720,119	4,246,082	3,488,183	1,102,682	24,557,066	0
24	RATE OF RETURN EARNED	0.04434	0.04393	0.02991	0.08007	0.10518	0.04434	(0.18000)
25	TOTAL RATE OF RETURN ALLOWABLE	0.080110	0.080110	0.080110	0.080110	0.080110		0.080110
26	RETURN EARNED ON COMMON EQUITY	0.03956	0.03878	0.01216	0.10743	0.15512	0.03956	(0.38654)
27	ALLOWED RETURN ON COMMON EQUITY	0.10750	0.10750	0.10750	0.10750	0.10750		0.10750
28								
29	PRESENT REVENUES	144,124,104	94,137,279	40,671,741	7,347,846	1,967,238	144,124,104	0
30	REVENUE INCREASE JUSTIFIED	26,387,425	17,241,960	9,493,272	2,291	(350,098)	26,387,425	(0)
31	PER UNIT PRES REV	0.18309	0.18316	0.23341	0.00031	(0.17796)	0.18309	0
32	REVENUE INCREASE REQUESTED	25,533,450	17,139,136	8,060,284	238,375	95,655	25,533,450	0
33	PER UNIT PRES REV	0.17716	0.18207	0.19818	0.03244	0.04862	0.17716	0
34								
35	PROPOSED REVENUES = CURRENT REVENUES							
36	PROPOSED REVENUES	144,124,104	94,137,279	40,671,741	7,347,846	1,967,238	144,124,104	0
37	TOTAL GAS COST OF SERVICE	(170,511,529)	(111,379,239)	(50,165,013)	(7,350,137)	(1,617,140)	(170,511,529)	0
38	EXCESS REVENUES	(26,387,425)	(17,241,960)	(9,493,272)	(2,291)	350,098	(26,387,425)	0
39	COMPOSITE TAX RATE	0.24925	0.24925	0.24925	0.24925	0.24925		0.24925
40	EXCESS TAX	(6,577,066)	(4,297,559)	(2,366,198)	(571)	87,262	(6,577,066)	0
41	EXCESS RETURN	(19,810,359)	(12,944,401)	(7,127,074)	(1,720)	262,836	(19,810,359)	0

DUKE ENERGY KENTUCKY, INC.
GAS COST OF SERVICE STUDY
CASE NO: 2025-00125
CALCULATION PROPOSED REVENUE DISTRIBUTION
REFLECTING A PROPOSED REVENUE SUBSIDY/EXCESS ELIMINATION COMPONENT

WORK PAPER REFERENCE:
WP FR-16(7)(v) - XII
WITNESS RESPONSIBLE:
DOUGLAS J. HEITKAMP
PAGE 1

Line No.	Rate Class	Rate Base (A)	Present Revenues (B)	Net Operating Income (C)	Present ROR (D)	Present Revenues At Average ROR (E)	Inter Class Subsidization Overcollected (Undercollected) (F)	Inter Class Subsidization times 50.00% (G)	Rate Increase (allocated to class based on Rate Base) (H)	Proposed Revenue: 50.00% Interclass Subsidization (I)	Proposed Percent Increase (J)	ROR At Proposed Rates (K)	Proposed Increase Less (Subsidy) Excess (L)
		FR-16(7)(v)-8	FR-16(7)(v)-8	WP - Pres NOI	(C) / (A)	(B) + (((D) Line 5 * (C)) / (1-FIT))	(B) - (E)	(F) * 50.00%	(H) Line 5 * ((A) / (A) Line 5)	(B) - (G) + (H)	((H) - (G)) / (B)	(((((H) - (G)) * (1-FIT)) + (C)) / (A)	(H) - (G)
1	Rate RS	\$ 357,814,499	\$ 94,137,279	\$ 15,720,119	4.3934%	\$ 94,321,452	\$ (184,173)	\$ (92,087)	\$ 17,046,874	\$ 111,276,240	18.206%	8.177393%	\$ 17,138,961
2	Rate GS	141,969,246	40,671,741	4,246,082	2.9908%	43,265,263	(2,593,522)	(1,296,761)	6,763,650	48,732,152	19.818%	7.476131%	8,060,411
3	Rate FT-L	43,563,893	7,347,846	3,488,183	8.0071%	5,377,535	1,970,311	985,156	2,075,456	8,438,146	14.838%	9.984231%	1,090,300
4	Rate IT	10,483,655	1,967,238	1,102,682	10.5181%	1,159,854	807,384	403,692	499,459	2,063,005	4.868%	11.239760%	95,767
5	Total	\$ 553,831,293	\$ 144,124,104	\$ 24,557,066	4.4340%	\$ 144,124,104	\$ -	\$ -	\$ 26,385,439	\$ 170,509,543	18.307%	8.197724%	\$ 26,385,439
Reduced by increase in reconnection charges													

MISCELLANEOUS REVENUES:

6	Interdepartmental (Incl in GS)	0
7	Bad Check Charges	21,480
8	Reconnection Charges	8,664
9	Late Payment Charges	358,320
10	Special Contracts (Rate FT-L)	677,460
11	Other Misc	21,852
12	Revenue Transp of Gas - Interco	
13	Total Misc	1,087,776
14	Total Company	145,211,880

Interdepartmental (Incl in GS)	0
Bad Check Charges	21,480
Reconnection Charges	10,589
Late Payment Charges	358,320
Special Contracts (Rate FT-L)	677,460
Other Misc	21,852
Revenue Transp of Gas - Interco	0
Total Misc	1,089,701
Total Company	171,599,244

\$851,990 increase in Spec Contract included in overall rate incr. above

171,599,245 Sch A - Adjusted Operating Revenues
(1) Difference

**DUKE ENERGY KENTUCKY
CASE NO. 2025-00125
FORECASTED TEST PERIOD FILING REQUIREMENTS
FR 16(7)(w)**

807 KAR 5:001, SECTION 16(7)(w)

Description of Filing Requirement:

Local exchange carriers with more than 50,000 access lines shall file:

- (1) a jurisdictional separations study consistent with 47 C.F.R. Part 36; and,
- (2) service specific cost studies to support the pricing of all services that generate annual revenue greater than \$1,000,000 except local exchange access:
 - (a) based on current and reliable data from a single time period; and,
 - (b) using generally recognized fully allocated, embedded, or incremental cost principles.

Response:

Not applicable.

Witness Responsible:

Not applicable.

DUKE ENERGY KENTUCKY
CASE NO. 2025-00125
FORECASTED TEST PERIOD FILING REQUIREMENTS
FR 16(8)(a)

807 KAR 5:001, SECTION 16(8)(a)

Description of Filing Requirement:

Jurisdictional financial summary for both base and forecasted period that details how the utility derived the amount of the requested revenue increase.

Response:

See Schedule A of Schedule Book.

Witness Responsible:

Jefferson "Jay" P. Brown

**DUKE ENERGY KENTUCKY
CASE NO. 2025-00125
FORECASTED TEST PERIOD FILING REQUIREMENTS
FR 16(8)(b)**

807 KAR 5:001, SECTION 16(8)(b)

Description of Filing Requirement:

A jurisdictional rate base summary for both the base and forecasted period with supporting schedules, which include detailed analyses of each component of the rate base.

Response:

See Schedule B-1 through B-8 of Schedule Book.

Witness Responsible:

Jefferson “Jay” P. Brown – Schedule B-1
Claire C. Hudson/Sharif S. Mitchell – Schedules B-2 thru B-2.7, B-3 thru B-3.2, B-4
Claire C. Hudson – Schedules B-5, B-5.1
John R. Panizza – Schedule B-6
Douglas J. Heitkamp – Schedules B-7 thru B-7.2
Claire C. Hudson/Linda L. Miller – Schedule B-8

**DUKE ENERGY KENTUCKY
CASE NO. 2025-00125
FORECASTED TEST PERIOD FILING REQUIREMENTS
FR 16(8)(c)**

807 KAR 5:001, SECTION 16(8)(c)

Description of Filing Requirement:

A jurisdictional operating income summary for both the base and forecasted period with supporting schedules, which provide breakdowns by major account group and by individual account.

Response:

See Schedules C-1 through C-2.1 of Schedule Book.

Witness Responsible:

Jefferson “Jay” P. Brown

DUKE ENERGY KENTUCKY
CASE NO. 2025-00125
FORECASTED TEST PERIOD FILING REQUIREMENTS
FR 16(8)(d)

807 KAR 5:001, SECTION 16(8)(d)

Description of Filing Requirement:

A summary of jurisdictional adjustments to operating income by major account with supporting schedules for individual adjustments and jurisdictional factors.

Response:

See Schedules D-1 through D-5 of Schedule Book.

Witness Responsible:

Jefferson “Jay” P. Brown – Schedules D-1, D-2.6, D-2.17 through D-2.23, D-2.25, D-2.27
through D-2.29

Claire C. Hudson – Schedules D-2.1 through D-2.5, and D-2.7 through D-2.16

Sharif S. Mitchell – Schedule D-2.24

Lindsay B. Philemon – Schedule D-2.26

Douglas J. Heitkamp – Schedules D-3, D-4, and D-5

DUKE ENERGY KENTUCKY
CASE NO. 2025-00125
FORECASTED TEST PERIOD FILING REQUIREMENTS
FR 16(8)(e)

807 KAR 5:001, SECTION 16(8)(e)

Description of Filing Requirement:

A jurisdictional federal and state income tax summary for both base and the forecasted periods with all supporting schedules of the various components of jurisdictional income taxes.

Response:

See Schedules E-1 and E-2 of Schedule Book.

Witness Responsible:

John R. Panizza

**DUKE ENERGY KENTUCKY
CASE NO. 2025-00125
FORECASTED TEST PERIOD FILING REQUIREMENTS
FR 16(8)(f)**

807 KAR 5:001, SECTION 16(8)(f)

Description of Filing Requirement:

Summary schedules for both base and the forecasted periods (the utility may also provide a summary segregating those items it proposes to recover in rates) of organization membership dues; initiation fees; expenditure at country clubs; charitable contributions; marketing, sales, and advertising expenditures; professional service expenses; civic and political activity expenses; expenditures for employee parties and outings; employee gift expenses; and rate case expenses.

Response:

See Schedules F-1 through F-7 of Schedule Book.

Witness Responsible:

Jefferson "Jay" P. Brown

**DUKE ENERGY KENTUCKY
CASE NO. 2025-00125
FORECASTED TEST PERIOD FILING REQUIREMENTS
FR 16(8)(g)**

807 KAR 5:001, SECTION 16(8)(g)

Description of Filing Requirement:

Analyses of payroll costs including schedules for wages and salaries, employee benefits, payroll taxes, straight time and overtime hours, and executive compensation by title.

Response:

See Schedules G-1 through G-3 of Schedule Book.

Witness Responsible:

Jefferson “Jay” P. Brown – Schedule G-1
Shannon A. Caldwell – Schedules G-2 and G-3

DUKE ENERGY KENTUCKY
CASE NO. 2025-00125
FORECASTED TEST PERIOD FILING REQUIREMENTS
FR 16(8)(h)

807 KAR 5:001, SECTION 16(8)(h)

Description of Filing Requirement:

A computation of the gross revenue conversion factor for the forecasted period.

Response:

See Schedule H of Schedule Book.

Witness Responsible:

Jefferson "Jay" P. Brown

**DUKE ENERGY KENTUCKY
CASE NO. 2025-00125
FORECASTED TEST PERIOD FILING REQUIREMENTS
FR 16(8)(i)**

807 KAR 5:001, SECTION 16(8)(i)

Description of Filing Requirement:

Comparative income statements (exclusive of dividends per share or earnings per share), revenue statistics and sales statistics for the five (5) most recent calendar years from the application filing date, the base period, the forecasted period, and two (2) calendar years beyond the forecast period.

Response:

See Schedule I-1 through I-5 of Schedule Book.

Witness Responsible:

Claire C. Hudson
Linda L. Miller

**DUKE ENERGY KENTUCKY
CASE NO. 2025-00125
FORECASTED TEST PERIOD FILING REQUIREMENTS
FR 16(8)(j)**

807 KAR 5:001, SECTION 16(8)(j)

Description of Filing Requirement:

A cost of capital summary for both the base period and forecasted period with supporting schedules providing details on each component of the capital structure.

Response:

See Schedules J-1 through J-3 of Schedule Book. Schedule J-4 is not applicable and therefore, not included.

Witness Responsible:

Thomas J. Heath, Jr.

**DUKE ENERGY KENTUCKY
CASE NO. 2025-00125
FORECASTED TEST PERIOD FILING REQUIREMENTS
FR 16(8)(k)**

807 KAR 5:001, SECTION 16(8)(k)

Description of Filing Requirement:

Comparative financial data and earnings measures for the ten (10) most recent calendar years, the base period, and the forecast period.

Response:

See Schedule K of Schedule Book.

Sponsoring Witness:

Claire C. Hudson – Pages 1 thru 5
Sharif S. Mitchell – Page 1
Linda L. Miller – Pages 2, 4, and 5
Thomas J. Heath, Jr. – Page 3

**DUKE ENERGY KENTUCKY
CASE NO. 2025-00125
FORECASTED TEST PERIOD FILING REQUIREMENTS
FR 16(8)(I)**

807 KAR 5:001, SECTION 16(8)(I)

Description of Filing Requirement:

A narrative description and explanation of all proposed tariff changes.

Response:

See Schedules L through L-2.2 of Schedule Book.

Sponsoring Witness:

Bruce L. Sillers

**DUKE ENERGY KENTUCKY
CASE NO. 2025-00125
FORECASTED TEST PERIOD FILING REQUIREMENTS
FR 16(8)(m)**

807 KAR 5:001, SECTION 16(8)(m)

Description of Filing Requirement:

A revenue summary for both the base and forecasted period with supporting schedules, which provide detailed billing analyses for all customer classes.

Response:

See Schedules M through M-2.3 of Schedule Book.

Sponsoring Witness:

Bruce L. Sailors

**DUKE ENERGY KENTUCKY
CASE NO. 2025-00125
FORECASTED TEST PERIOD FILING REQUIREMENTS
FR 16(8)(n)**

807 KAR 5:001, SECTION 16(8)(n)

Description of Filing Requirement:

A typical bill comparison under present and proposed rates for all customer classes.

Response:

See Schedule N of Schedule Book.

Sponsoring Witness:

Bruce L. Sailors

**DUKE ENERGY KENTUCKY
CASE NO. 2025-00125
FORECASTED TEST PERIOD FILING REQUIREMENTS
FR 16(9)**

807 KAR 5:001, SECTION 16(9)

Description of Filing Requirement:

The commission shall notify the applicant of any deficiencies in the application within thirty (30) days of the application's submission. An application shall not be accepted for filing until the utility has cured all noted deficiencies.

Response:

Duke Energy Kentucky acknowledges this requirement.

Sponsoring Witness:

Sarah E. Lawler

DUKE ENERGY KENTUCKY
CASE NO. 2025-00125
FORECASTED TEST PERIOD FILING REQUIREMENTS
FR 16(10)

807 KAR 5:001, SECTION 16(10)

Description of Filing Requirement:

A request for a waiver from the requirements of this section shall include the specific reasons for the request. The commission shall grant the request upon good cause shown by the utility. In determining if good cause has been shown, the commission shall consider:

- (1) if other information that the utility would provide if the waiver is granted is sufficient to allow the commission to effectively and efficiently review the rate application;
- (2) if the information that is the subject of the waiver request is normally maintained by the utility or reasonably available to it from the information that it maintains; and
- (3) the expense to the utility in providing the information that is the subject of the waiver request.

Response:

Not applicable.

Sponsoring Witness:

N/A

**DUKE ENERGY KENTUCKY
CASE NO. 2025-00125
FORECASTED TEST PERIOD FILING REQUIREMENTS
FR 17(1)**

807 KAR 5:001, SECTION 17(1)

Description of Filing Requirement:

Public postings.

- (a) a utility shall post at its place of business a copy of the notice no later than the date the application is submitted to the commission;
- (b) a utility that maintains a Web site shall, within five (5) business days of the date the application is submitted to the commission, post on its Web sites:
 - 1. a copy of the public notice; and
 - 2. a hyperlink to the location on the commission's Web site where the case documents are available.
- (c) the information required in paragraphs (a) and (b) of this subsection shall not be removed until the commission issues a final decision on the application.

Response:

A copy of the notice and application will be posted at 1262 Cox Road, Erlanger, Kentucky 41018. Duke Energy Kentucky will also make available on the Company website a copy of the public notice and a hyperlink to the Kentucky Public Service Commission's website where the case documents will be available. See also Duke Energy Kentucky's response to Filing Requirement 807 KAR 5:001, Section 16(1)(b)(5) [Tab 12].

Witness Responsible:

Amy B. Spiller

DUKE ENERGY KENTUCKY
CASE NO. 2025-00125
FORECASTED TEST PERIOD FILING REQUIREMENTS
FR 17(2)

807 KAR 5:001, SECTION 17(2)

Description of Filing Requirement:

Customer Notice.

- (a) If a utility has twenty (20) or fewer customers, the utility shall mail a written notice to each customer no later than the date on which the application is submitted to the commission.
- (b) If a utility has more than twenty (20) customers, it shall provide notice by:
 - 1. including notice with customer bills mailed no later than the date the application is submitted to the commission;
 - 2. mailing a written notice to each customer no later than the date the application is submitted to the commission;
 - 3. publishing notice once a week for three (3) consecutive weeks in a prominent manner in a newspaper of general circulation in the utility's service area, the first publication to be made no later than the date the application is submitted to the commission; or
 - 4. publishing notice in a trade publication or newsletter delivered to all customers no later than the date the application is submitted to the commission.
- (c) A utility that provides service in more than one (1) county may use a combination of the notice methods listed in paragraph (b) of this subsection.

Response:

Duke Energy Kentucky will publish notice once a week for three (3) consecutive weeks in a prominent manner in a newspaper of general circulation in the utility's service area, the first publication to made no later than the date the application is submitted to the Commission. See

also Duke Energy Kentucky's response to Filing Requirement 807 KAR 5:001, Section 16(1)(b)(5) [Tab 12].

Witness Responsible:

Amy B. Spiller

DUKE ENERGY KENTUCKY
CASE NO. 2025-00125
FORECASTED TEST PERIOD FILING REQUIREMENTS
FR 17(3)

807 KAR 5:001, SECTION 17(3)

Description of Filing Requirement:

Proof of Notice.

A utility shall file with the commission no later than forty-five (45) days from the date the application was initially submitted to the commission:

- (a) if notice is mailed to its customers, an affidavit from an authorized representative of the utility verifying the contents of the notice, that notice was mailed to all customers, and the date of the mailing;
- (b) if notice is published in a newspaper of general circulation in the utility's service area, an affidavit from the publisher verifying the contents of the notice, that the notice was published, and the dates of the notice's publication; or
- (c) if notice is published in a trade publication or newsletter delivered to all customers, an affidavit from an authorized representative of the utility verifying the contents of the notice, the mailing of the trade publication or newsletter, that notice was included in the publication or newsletter, and the date of mailing.

Response:

Duke Energy Kentucky will comply with 807 KAR 5:001, Section 17(3)(b) by providing the affidavits within forty-five (45) days of the date on which Duke Energy Kentucky filed its Application. See also Duke Energy Kentucky's response to Filing Requirement 807 KAR 5:001, Section 16(1)(b)(5) [Tab 12].

Witness Responsible:

Amy B. Spiller

DUKE ENERGY KENTUCKY
CASE NO. 2025-00125
FORECASTED TEST PERIOD FILING REQUIREMENTS
FR 17(4)

807 KAR 5:001, SECTION 17(4)

Description of Filing Requirement:

Notice Content.

Each notice issued in accordance with this section shall contain:

- (a) the proposed effective date and the date the proposed rates are expected to be filed with the commission;
- (b) the present rates and proposed rates for each customer classification to which the proposed rates will apply;
- (c) the amount of the change requested in both dollar amounts and percentage change for each customer classification to which the proposed rates will apply;
- (d) the amount of the average usage and the effect upon the average bill for each customer classification to which the proposed rates will apply, except for local exchange companies, which shall include the effect upon the average bill for each customer classification for the proposed rate change in basic local service;
- (e) a statement that a person may examine this application at the offices of (utility name) located at (utility address);
- (f) a statement that a person may examine this application at the commission's offices located at 211 Sower Boulevard, Frankfort, Kentucky, Monday through Friday, 8:00 a.m. to 4:30 p.m., or through the commission's Web site at <http://psc.ky.gov>;
- (g) a statement that comments regarding the application may be submitted to the Public Service Commission through its Web site or by mail to Public Service Commission, Post Office Box 615, Frankfort, Kentucky 40602;
- (h) a statement that the rates contained in this notice are the rates proposed by (utility name) but that the Public Service Commission may order rates to be charged that differ from the proposed rates contained in this notice;
- (i) a statement that a person may submit a timely written request for intervention to the Public Service Commission, Post Office Box 615, Frankfort, Kentucky 40602,

establishing the grounds for the request including the status and interest of the party; and

- (j) a statement that if the commission does not receive a written request for intervention within thirty (30) days of initial publication or mailing of the notice, the commission may take final action on the application.

Response:

A copy of the customer notice, which contains all required statements per 807 KAR 5:001, Section 17(4), is attached in response to Filing Requirement 16(1)(b)(5) [Tab 12].

Witness Responsible:

Bruce L. Sailors

**DUKE ENERGY KENTUCKY
CASE NO. 2025-00125
FORECASTED TEST PERIOD FILING REQUIREMENTS
FR 17(5)**

807 KAR 5:001, SECTION 17(5)

Description of Filing Requirement:

Abbreviated Form of Notice.

Upon written request, the commission may grant a utility permission to use an abbreviated form of published notice of the proposed rates, provided the notice includes a coupon that may be used to obtain all of the required information.

Response:

Not applicable.

Witness Responsible:

N/A