COMMONWEALTH OF KENTUCKY

BEFORE THE PUBLIC SERVICE COMMISSION

In the Matter of:

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

ATTORNEY GENERAL'S FIRST REQUEST FOR INFORMATION TO DUKE ENERGY KENTUCKY, INC.

Comes now the intervenor, the Attorney General of the Commonwealth of Kentucky, through his Office of Rate Intervention ("Attorney General"), and submits the First Request for Information to Duke Energy Kentucky, Inc. (hereinafter "Duke Kentucky" or the "Company") to be answered by July 17, 2025, and in accord with the following:

(1) In each case where a request seeks data provided in response to a staff request, reference to the appropriate requested item will be deemed a satisfactory response.

(2) Identify the witness who will be prepared to answer questions concerning each request.

(3) Repeat the question to which each response is intended to refer.

(4) These requests shall be deemed continuing so as to require further and supplemental responses if the company receives or generates additional information within the scope of these requests between the time of the response and the time of any hearing conducted hereon.

(5) Each response shall be answered under oath or, for representatives of a public or private corporation or a partnership or association, be accompanied by a signed certification of the preparer or person supervising the preparation of the response on behalf of the entity that

the response is true and accurate to the best of that person's knowledge, information, and belief formed after a reasonable inquiry.

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

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

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

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

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

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

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

(12) In the event any document called for has been destroyed or transferred beyond the

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

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

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

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

Respectfully submitted,

RUSSELL COLEMAN
ATTORNEY GENERAL

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<u>Certificate of Service and Filing</u>

Pursuant to the Commission's Orders and in accord with all other applicable law, Counsel certifies that the foregoing electronic filing was transmitted to the Commission on July 3, 2025, and there are currently no parties that the Commission has excused from participation by electronic means in this proceeding.

This 3rd day of July, 2025,

Angela M. Awad

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Assistant Attorney General

1. Refer to the Application generally.
    a. Provide an organizational chart of Duke Kentucky. Designate what city each position is located in within Kentucky, and whether any position is vacant. If a position is based outside of Kentucky provide the city and state where it is located.
    b. Provide an organizational chart of Duke Energy Ohio, Inc. ("Duke Ohio"), which wholly owns Duke Kentucky. Designate what city each position is located in within Ohio, what the allocation factor to Duke Kentucky is for each position, and whether any position is vacant. If a position is based outside of Ohio provide the city and state where it is located. If for any reason the allocation factor is not provided then explain in detail how Duke Ohio's costs are allocated to Duke Kentucky.
    c. Provide an organizational chart of Cinergy, which wholly owns Duke Ohio. Designate what city and state each position is located in, what the allocation factor to Duke Kentucky is for each position, and whether any position is vacant. If for any reason the allocation factor is not provided then explain in detail how Cinergy's costs are allocated to Duke Kentucky.
    d. Provide an organizational chart of Duke Energy Corporation ("Duke Energy"), which wholly owns Cinergy. Designate what city and state each position is located in, what the allocation factor to Duke Kentucky is for each position, and whether any position is vacant. If for any reason the allocation factor is not provided then explain in detail how Duke Energy's costs are allocated to Duke Kentucky.
    e. Provide an organizational chart of Duke Energy Business Services LLC ("DEBS"), which provides administrative and other services to Duke Kentucky and other

affiliated companies. Designate what city and state each position is located in, what the allocation factor to Duke Kentucky is for each position, and whether any position is vacant. If for any reason the allocation factor is not provided then explain in detail how DEBS' costs are allocated to Duke Kentucky.

f. Provide an organizational chart that demonstrates a simplistic demonstration of all the parent companies/holding companies/affiliated companies that are associated with Duke Kentucky.

g. Provide a map of Duke Kentucky's natural gas service area.

h. Provide a map of Duke Energy's natural gas service area.

2. Refer to the Application generally. Provide the following information for Duke Kentucky executive staff employees, as well as all executive staff employees whose costs are allocated to Duke Kentucky, and separate each response by company/utility.

   a. Provide the position, title, and salary for each executive staff employee for the years 2020 – 2025.

   b. Provide the average raise that the executive staff employees received, or will receive, for the years 2020 – 2025. Ensure to explain whether the annual raise is directly connected to a performance review.

   c. Provide the average bonus that each executive staff employee received, or will receive, for the years 2020 - 2025.

   d. Provide all awards given to the executive staff employees for the years 2020 – 2025.

   e. Provide all vehicle allowances given to the executive staff employees for the years 2020 – 2025.

f. Provide all incentive compensation given to the executive staff employees for the years 2020 – 2025.

g. Provide the average raise, if any, which will be given to executive staff employees for 2026.

h. Provide a detailed explanation of the insurance benefits provided to the Company's executive staff employees, including but not limited to health, dental, vision, life insurance, etc. Ensure to include all premiums paid by the Company's executive staff employees, premiums paid by the Company or parent company on the executive staff employees' behalf, as well as all copays, deductibles, and maximum out of pocket amounts.

i. Provide a detailed explanation of the retirement benefits provided to the Company's executive staff employees, including but not limited to, whether there is a defined benefit plan, 401(k) matching, etc.

j. Explain whether any of the executive staff employees are members of a union.

3. Refer to the Application generally. Provide the following information for Duke Kentucky salaried employees, as well as all salaried employees whose costs are allocated to Duke Kentucky, and separate each response by company/utility.

   a. Provide the position, title, and salary for each salaried employee for the years 2020 – 2025.

   b. Provide the average raise that the salaried employees received, or will receive, for the years 2020 – 2025. Ensure to explain whether the annual raise is directly connected to a performance review.

c. Provide the average bonus that each salaried employee received, or will receive, for the years 2020 - 2025.

d. Provide all awards given to the salaried employees for the years 2020 – 2025.

e. Provide all vehicle allowances given to the salaried employees for the years 2020 – 2025.

f. Provide all incentive compensation given to the salaried employees for the years 2020 – 2025.

g. Provide the average raise, if any, which will be given to salaried employees for 2026.

h. Provide a detailed explanation of the insurance benefits provided to the Company's salaried employees, including but not limited to health, dental, vision, life insurance, etc. Ensure to include all premiums paid by the Company's salaried employees, premiums paid by the Company or parent company on the salaried employees' behalf, as well as all copays, deductibles, and maximum out of pocket amounts.

i. Provide a detailed explanation of the retirement benefits provided to the Company's salaried employees, including but not limited to, whether there is a defined benefit plan, 401(k) matching, etc.

j. Explain whether any of the salaried employees are members of a union.

4. Refer to the Application generally. Provide the following information for Duke Kentucky non-salaried employees, as well as for all non-salaried employees whose costs are allocated to Duke Kentucky, and separate each response by company/utility.

a. Provide the position, title, and wages for each non-salaried employee for the years 2020 – 2025.

b. Provide the average raise that the non-salaried employees received, or will receive, for the years 2020 – 2025. Ensure to explain whether the annual raise is directly connected to a performance review.

c. Provide the average bonus that the non-salaried employees received, or will receive, for the years 2020 – 2025.

d. Provide all awards given to the non-salaried employees for the years 2020 – 2025.

e. Provide all vehicle allowances given to the non-salaried employees for the years 2020 – 2025.

f. Provide all incentive compensation given to the non-salaried employees for the years 2020 – 2025.

g. Provide the average raise, if any, which will be given to non-salaried employees for 2026.

h. Provide a detailed explanation of the insurance benefits provided to the Company's non-salaried employees, including but not limited to health, dental, vision, life insurance, etc. Ensure to include all premiums paid by the Company's non-salaried employees, premiums paid by the Company or parent company on the non-salaried employees' behalf, as well as all copays, deductibles, and maximum out of pocket amounts.

i. Provide a detailed explanation of the retirement benefits provided to the Company's non-salaried employees, including but not limited to, whether there is a defined benefit plan, 401(k) matching, etc.

j. Explain whether any of the non-salaried employees are members of a union.

5. Refer to the Application generally. Explain whether any vacant position costs are included in the proposed revenue requirement. If so, provide the job title, salary/wage/benefit amounts, necessity of the position, date the job was created and vacated, explanation as to why the position is currently vacant, and an estimated date as to when the position will be filled.

6. Refer to the Application generally.

    a. Provide the total rate case expense that has been accrued thus far in the pending case. Consider this a continuing request.

    b. Provide a breakdown of the total rate case expense that has been accrued thus far by category. Consider this a continuing request.

    c. Provide copies of invoices supporting the level of incurred rate case costs to date and supply such new invoices as they become available.

    d. Provide the estimated total rate case expense.

    e. Provide a breakdown of the estimated total rate case expense.

7. Refer to the Application generally. Explain whether there is any corporate jet expense included in the pending revenue requirement, either incurred by Duke Kentucky or allocated to the Company. If so, provide the monetary amount that is included, and indicate whether the amount is incurred directly by Duke Kentucky or allocated to the Company.

For each allocated expense, identify the name of the company that is allocating the expense to Duke Kentucky.

8. Refer to the Application generally.

    a. In 2017, Duke Kentucky was granted a Certificate of Public Convenience and Necessity ("CPCN") to replace and upgrade its electric and gas metering infrastructure to a digital Advanced Metering Infrastructure ("AMI") for its electric and combination customers, and an Automated Meter Reading ("AMR") Infrastructure for its gas-only customers, known collectively as the AMI Project,[1] which was completed in December 2018.

        i. Provide an overview of the types of meters (e.g., manual read meters, AMR, AMI, etc.), currently being utilized by Duke Kentucky's natural gas customers. Include in the response the approximate percentage of each type of meter that Duke Kentucky currently has in its natural gas system.

        ii. Provide the projected remaining lives of the AMI meters that were installed by Duke Kentucky beginning in 2017.

        iii. Explain whether any cost savings associated with the AMI project have been included in the pending case. If so, identify the cost savings along with a description of each. If not, explain in detail why not.

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[1] Case No. 2016-00152, *Application of Duke Energy Kentucky, Inc. for (1) A Certificate of Public Convenience and Necessity Authorizing the Construction of an Advanced Metering Infrastructure; 2) Request for Accounting Treatment, and; 3) All Other Necessary Waivers, Approvals, and Relief* (Ky. PSC May 25, 2017).

9. Refer to the Application, page 2, paragraph 2, in which Duke Kentucky states that it provides natural gas service to the Kentucky counties of Boone, Bracken, Campbell, Gallatin, Grant, Kenton, and Pendleton counties.

    a. Based upon the most recent United States Census information, the poverty rates for Duke Kentucky's natural gas service area are as follows:

        Boone County – 7.4%

        Bracken County – 14.3%

        Campbell County – 10.3%

        Gallatin County – 13.1%

        Grant County – 13.0%,

        Kenton County – 10.6%, and

        Pendleton County – 13.2%.[2]

        Confirm that Duke Kentucky is aware of the above poverty rate percentages of its natural gas customers who live in the aforementioned counties.

10. Refer to the Application, page 4, paragraph 8.

    a. Explain in detail the minimum use agreements related to natural gas line extensions that Duke Kentucky has with specific customers.

    b. Specify the number of minimum use agreements that Duke Kentucky has in place with customers.

[2] https://www.census.gov/quickfacts/fact/table/kentoncountykentucky,grantcountykentucky,gallatincountykentucky,campbellcountykentucky,brackencountykentucky,boonecountykentucky/IPE120223; https://www.census.gov/quickfacts/fact/table/pendletoncountykentucky/PST045224.

11. Refer to the Application, page 4, paragraph 9. Confirm that Duke Kentucky's request to increase its natural gas base rate revenues from \$145,211,880 to \$171,599,245, is an approximately 18.17% increase in base rate revenues. If not confirmed, explain why not.
12. Refer to the Application, Volume 1, Tab 12, Customer Notice. Confirm that Duke Kentucky is requesting for the residential service monthly customer charge to increase from \$17.50 to \$21.00, which is a 20% increase. If not confirmed, explain in detail why not.
13. Refer to the Application, page 5, paragraph 10. Duke Kentucky states that it is proposing clarifying language changes to several tariffs and service regulations, including but not limited to, its natural gas "soft close" process for seasonal shut-offs, charges for over- and under- deliveries on Operational Flow Order days, recognition of Rate IT in the Curtailment Plan for Management of Available Gas supplies. Explain all of the proposed language changes to each of the items previously listed.
14. Refer to the Application, page 5, paragraph 11. Duke Kentucky asserts that the primary reason for the requested rate increase, terms, conditions, and tariffs, is that the Company's earned rate of return on rate base obtained from its current natural gas operations is 4.46%, which makes it extremely difficult for the Company to continue providing safe, reasonable, adequate, and reliable service to its customers and is insufficient to afford Duke Kentucky a reasonable opportunity to earn a fair return on its investment property that is used to provide such service while attracting necessary capital at reasonable rates.

a. Confirm that Duke Kentucky was provided a rate increase for natural gas service of $9,170,880 on December 28, 2021, in Case No. 2021-00190.[3] If not confirmed, explain in detail why not.

b. Confirm that Duke Kentucky was provided a rate increase for natural gas service of $7,364,073 on March 27, 2019, in Case No. 2018-00261.[4] If not confirmed, explain in detail why not.

c. Confirm that the pending rate increase will represent the third natural gas rate increase on Duke Kentucky's customers in the past approximately six years. If not confirmed, explain why not.

d. For Duke Kentucky's electric and natural gas combined customers, confirm that the pending natural gas rate increase will represent the seventh rate increase in the past approximately seven years on Duke Kentucky's combination customers (four electric rate increases and three natural gas rate increases, including the pending rate increase requests).[5] If not confirmed, explain why not.

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[3] Case No. 2021-00190, *Electronic Application of Duke Energy Kentucky, Inc. for 1) An Adjustment of the Natural Gas Rates; 2) Approval of New Tariff; and 3) All Other Required Approvals, Waivers, and Relief* (Ky. PSC Dec. 28, 2021), Order at 16.

[4] Case No. 2018-0000261, *Electronic Application of Duke Energy Kentucky, Inc. for Authority to 1) Adjust Natural Gas Rates; 2) Approval of a Decoupling Mechanism 3) Approval of New Tariffs 4) and for All Other Required Approvals, Waivers, and Relief* (Ky. PSC Mar. 27, 2019), Order at 9.

[5] Case No. 2024-00354, *Electronic Application of Duke Energy Kentucky, Inc. for: 1) An Adjustment of the Electric Rates; 2) Approval of New Tariffs; 3) Approval of Accounting Practices to Establish Regulatory Assets and Liabilities; and 4) All Other required Approvals and Relief*; Case No. 2022-00372, *Electronic Application of Duke Energy Kentucky, Inc. for 1) An Adjustment of the Electric Rates; 2) Approval of New Tariffs; 3) Approval of Accounting Practices to Establish Regulatory Assets and Liabilities; and 4) All Other Required Approvals and Relief* (Ky. PSC Oct. 12, 2023), Rehearing Order, Appendix B. (In the October 12, 2023 Final Order Duke Kentucky was granted a $47.498 million increase, which was increased in the July 1, 2024 Rehearing Order to a $47.671 million increase.); Case No. 2019-00271, *Electronic Application of Duke Energy Kentucky, Inc. for 1) An Adjustment of the Electric Rates; 2) Approval of New Tariffs; 3) Approval of Accounting Practices to Establish Regulatory Assets and Liabilities; and 4) All Other Required Approvals and Relief* (Ky. PSC Apr. 27, 2020) (In the April 27, 2020 Final Order, Duke Kentucky was granted a $24,123,933 increase, which was increased by an additional $4.382 million in the October

15. Refer to the Application, page 14, paragraph 32. Duke Kentucky asserts that it will use the rate of return approved by the Commission in the pending case to calculate the return on rate base associated with capital pipeline replacement projects in future Pipeline Modernization Mechanism ("Rider PMM") filings.
    a. Confirm that the Commission has a long-standing policy of reducing the allowed return on equity ("ROE") on capital tracker investments such as the Rider PMM. If not confirmed, explain in detail why not.
    b. Confirm that the Commission provided a lower ROE to Duke Kentucky's Earnings Sharing Mechanism ("ESM") in Case No. 2022-00372, and stated that, "[t]he Commission continues to view capital riders, such as the ESM, as providing lower risk to the utility due to the automatic cost recovery and true-up components in the ESM and Duke Kentucky's gas pipeline replacement program. As such, the Commission finds that a 10-basis point reduction in the ROE component of the ESM from 9.75 percent to 9.65 percent is fair, just and reasonable."[6] If not confirmed, explain in detail why not.
16. Refer to the Direct Testimony of Amy B. Spiller ("Spiller Testimony"), page 4, in which Ms. Spiller states that Duke Kentucky provides natural gas service to approximately 98,656

16, 2020 Rehearing Order.); Case No. 2017-00321, *Electronic Application of Duke Energy Kentucky, Inc. for: 1) An Adjustment of the Electric Rates; 2) Approval of an Environmental Compliance Plan and Surcharge Mechanism; 3) Approval of New Tariffs; 4) Approval of Accounting Practices to Establish Regulatory Assets and Liabilities; and 5) All Other Required Approvals and Relief* (Ky. PSC Apr. 13, 2018) (In the April 13, 2018 Final Order, Duke Kentucky was granted an $8,428,645 increase, which was increased by an additional $388,626 in the October 2, 2018 Rehearing Order.)

[6] Case No. 2022-00372, *Electronic Application of Duke Energy Kentucky, Inc. for 91) An Adjustment of Electric Rates; 92) Approval of new Tariffs; (3) Approval of Accounting Practices to Establish Regulatory Assets and Liabilities; and (4) All Other Required Approvals and Relief* (Ky. PSC Oct. 12, 2023), Order at 41 – 42.

residential customers, 7,285 commercial customers, and 201 industrial customers. Additionally, the Company provides service to numerous public authorities, as well as firm and interruptible transportation customers.

a. Provide the total number of customers that Duke Kentucky provided natural gas service to for the years 2020 – 2025.

b. Explain in detail if Duke Kentucky is forecasting an increase in natural gas customers in the forecasted test period, and if so, provide the exact increase and all documentation regarding the same.

c. Provide the number of customers that Duke Kentucky provides both electric and natural gas service to in the Kentucky service territory.

17. Refer to the Spiller Testimony, page 5, in which Ms. Spiller asserts that Duke Kentucky's headquarters are located in Cincinnati, Ohio. Explain whether Duke Kentucky has any utility office in Kentucky open for a customer to pay bills, obtain customer service, etc. If not, explain all ways that Duke Kentucky provides customers to pay bills, obtain customer service, etc.

18. Refer to the Spiller Testimony, page 13, and the Direct Testimony of Lindsay B. Philemon ("Philemon Testimony"), pages 11 – 12.

    a. Explain whether Duke Kentucky's customers voluntarily contribute to or are required to contribute through customer rates to the following: Share the Light (formerly WinterCare), the Home Energy Assistance ("HEA"), the Neighborhood Energy Saver Program ("NES"), the Payment Plus Program, the Weatherization Program, and the People Working Cooperatively ("PWC").

b. Provide the monetary amount that customers are required to contribute each month/year to Share the Light, HEA, NES, the Payment Plus Program, the Weatherization Program, and the PWC, if any.

c. Provide the monetary amount that Duke Kentucky's shareholders contribute each month/year to Share the Light, HEA, NES, the Payment Plus Program, the Weatherization Program, and the PWC, if any.

d. Provide the account balances for Share the Light, HEA, NES, the Payment Plus Program, the Weatherization Program, and the PWC, for each month of 2024 and 2025.

19. Refer to the Spiller Testimony, pages 15 – 16.

a. Ms. Spiller states that Duke Kentucky conducts Customer Experience Monitor surveys, and initially scored +5.3 in February 2018 and improved the score to +47 in December 2024. Provide the scoring range, and what each score indicates, for the Duke Kentucky's Customer Experience Monitor survey.

b. Provide a copy of the J.D. Power Customer Satisfaction Study for 2024 and 2025, if Duke Energy and/or Duke Kentucky's natural gas service is part of the study.

20. Refer to the Spiller Testimony, pages 17 – 18. Ms. Spiller states that Duke Kentucky additionally uses Fastrack to measure customer satisfaction with recent interactions with the Company.

a. Provide the detractors' suggestions on how to improve start/transfer natural gas service.

b. Provide the detractors' suggestions on how to improve gas trouble/leaks.

21. Refer to the Spiller Testimony, page 18.

    a. Provide a breakdown of the $153 million investment in additional natural gas infrastructure by project that Duke Kentucky has made since the last rate case, and provide start and end dates for each project.

    b. Explain in detail whether a CPCN was obtained for any of the aforementioned $153 million investment projects. If so, provide the correlating case number(s). If not, explain why not.

22. Refer to the Spiller Testimony, page 19. Ms. Spiller asserts that the AM07 natural gas pipeline is the primary artery that transports natural gas from upstream suppliers to Duke Kentucky's natural gas system, and that the existing pipeline extends approximately sixteen miles to the Ohio River. Ms. Spillers further asserts that Duke Kentucky received approval in the last rate case to implement the Rider PMM to recover the costs of replacing the AM07 through several phases. These costs are not included in rate base but recovered through the Rider PMM separately.

    a. Identify what year Duke Kentucky began replacing the AM07 pipeline and what year it is estimated to be completed.

    b. Provide the total monetary amount that has been spent on the AM07 pipeline project for each year since the beginning to the present date.

    c. Provide the estimated total monetary amount for the entire AM07 pipeline project from the beginning to the end.

d. Provide the estimated total monetary amount that Duke Kentucky advised the Commission the AM07 pipeline project would cost in the last rate case. Provide a citation to where the information can be found in the prior rate case.

23. Refer to the Direct Testimony of Rebekah E. Buck ("Buck Testimony"), page 3. Ms. Buck asserts that, "[c]harges can originate either on Duke Energy Kentucky's books for its own operations or can originate from its parent company, Duke Energy Ohio, and/or other affiliate companies pursuant to several Commission-approved affiliate service agreements."

    a. Provide a list of all entities that direct charge or allocate costs to Duke Kentucky, and include the total amount of costs that are direct charged and/or allocated to the Company in the test year.

    b. Identify the job title(s) of those who are responsible to review the allocated costs to Duke Kentucky, and whether any allocated costs have been rejected for any reason in the past five years. Provide specific examples of all rejected allocated costs in the past five years.

    c. Identify all of the non-utility companies that are affiliates of Duke Kentucky.

    d. Identify all of the non-utility companies that are affiliates of and provide services to Duke Kentucky.

24. Refer to the Direct Testimony of Shannon A. Caldwell ("Caldwell Testimony"), page 4. Ms. Caldwell states that Duke Energy has 276,213 employees, and Duke Kentucky has 140 employees, comprising of 9 exempt employees and 131 non-exempt employees. Further, Ms. Caldwell states that DEBS has 6,719 employees, comprised of 5,134 exempt

employees and 1,585 non-exempt employees. Explain all the differences and similarities between the exempt and non-exempt employee designations, and designate whether only non-exempt employees are union members.

25. Refer to the Caldwell Testimony generally.

    a. Provide a copy of all formal wage and benefit studies conducted by or on behalf of Duke Kentucky.

    b. Provide copies of all formal wage and benefit studies conducted by or on behalf of Duke Kentucky that compare wage and benefit information to the local wage and benefit information for the geographic area in which Duke Kentucky operates, and not only to other utilities, per prior Commission precedent.[7] If not conducted, explain why not.

26. Refer to the Caldwell Testimony, pages 8 – 12.

    a. Confirm that Ms. Caldwell is aware of the extensive precedent, in which the Commission has, "consistently disallowed recovery of the cost of employee incentive compensation plans that are tied to financial measures because such plans benefit shareholders while ratepayers receive little benefit."[8]

    b. Provide the monetary amount that is associated with both short-term incentive compensation (including the Union Employee Incentive Plan ("UEIP"), and long-

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[7] Case No. 2020-00160, *Electronic Application of Water Service Corporation of Kentucky for a General Adjustment in Existing Rates* (Ky. PSC Dec. 8, 2020) Order at 10.

[8] Case No. 2018-00358, *Electronic Application of Kentucky-American Water Company for an Adjustment of Rates* (Ky. PSC June 27, 2019), Order at 43; Case No. 2023-00191, *Electronic Application of Kentucky-American Water Company for an Adjustment of Rates, a Certificate of Public Convenience and Necessity for Installation of Advanced Metering Infrastructure, Approval of Regulatory and Accounting Treatments, and Tariff Revisions* (Ky. PSC May 3, 2024), Order at 17.

term incentive compensation tied to financial measures that Duke Kentucky included in the revenue requirement, if any.

27. Refer to the Caldwell Testimony generally.

a. Confirm that according to the most recent data from the Bureau of Labor Statistics, the average share of premiums paid by the employer for single coverage in private industry is 80%.[9]

b. Provide the average percentage share of premiums paid by Duke Kentucky for single coverage employee health insurance. In the response, ensure to provide a breakdown of the contribution percentage share rates for different sets of employees (i.e. union versus nonunion, exempt versus nonexempt, and the like).

c. Confirm that according to the most recent data from the Bureau of Labor Statistics, the average share of premiums paid by the employer for family coverage in private industry is 68%.[10]

d. Provide the average percentage share of premiums paid by Duke Kentucky for family coverage employee health insurance. In the response, ensure to provide a breakdown of the contribution percentage share rates for different sets of employees (i.e. union versus nonunion, exempt versus nonexempt, and the like).

e. Explain whether Duke Kentucky made any adjustments to Health Benefits Expense based on health insurance benefit contributions in excess of the Bureau of Labor Statistics' average for single and family coverage. If not, explain why not and

[9] https://www.bls.gov/news.release/ebs2.t03.htm, Table 3.
[10] https://www.bls.gov/news.release/ebs2.t04.htm, Table 4.

update the adjusted test year expense based on the most recent report available. Provide all supporting calculations and documents.

f. Explain in detail whether Duke Kentucky provides health savings account contributions for its employees, and if so, provide the monetary amount regarding the same. Ensure to discuss the specific details as to whether employees are also required to contribute to the health savings accounts.

g. Provide the contribution amounts to dental insurance costs that are paid by Duke Kentucky and the employees.

h. Provide the contribution amounts to vision insurance costs that are paid by Duke Kentucky and the employees.

i. Provide the contribution amounts to term life insurance that are paid by Duke Kentucky and the employees.

j. Provide the contribution amounts to disability insurance that are paid by Duke Kentucky and the employees.

k. Provide the contribution amounts to insurance costs that are paid by Duke Kentucky and the retirees.

28. Refer to the Application generally.

a. Provide the union labor and non-union labor cost increases that were assumed and included in the pending case.

b. Provide a discussion as to the status of any negotiations of the union labor agreements as well as the union labor cost increases. Consider this an ongoing request.

c. Provide a copy of the most updated union labor contract.

d. Explain whether Duke Kentucky awards the same cost increase to non-union employees that the union employees receive. If not, explain how Duke Kentucky negotiates with the union versus non-union employees on wage/benefit increases.

e. Explain what employees are eligible to join a union at Duke Kentucky.

29. Refer to the Direct Testimony of Thomas Heath, Jr. ("Heath Testimony"), pages 5 – 6. Mr. Heath states that the Company is proposing a capital structure of 52.649% equity and 47.351% debt in the pending case. However, equity capital is a more expensive form of capital than debt capital. Thus, explain why Duke Kentucky is proposing a higher percentage of equity than debt if the equity portion represents a higher cost to the customers.

30. Refer to the Heath Testimony, page 15. Mr. Heath states that the credit rating agencies believe that Duke Kentucky's reliance on coal-fired generation is a constraint and causes it to be poorly positioned for the carbon transition, and considers this a credit challenge.

a. Explain whether Duke Kentucky is aware of KRS 41.470 – 41.480,[11] regarding divestment of holdings in financial companies participating in energy company boycotts.

b. Explain whether Duke Kentucky knows whether the credit rating agencies cited by Mr. Heath are aware of KRS 41.470 – 41.480, regarding divestment of holdings in financial companies participating in energy company boycotts.

[11] https://apps.legislature.ky.gov/law/statutes/chapter.aspx?id=37222.

31. Refer to the Application generally.

    a. Provide a copy of Duke Kentucky's Natural Gas Vegetation Management Program.

    b. Explain whether any Duke Kentucky employees work on vegetation management, or if it is handled exclusively by contractors.

    c. Explain whether Duke Kentucky issues request for proposals ("RFPs") in order to obtain the most cost-effective contract price for vegetation management. If not, explain why not.

    d. Provide the names of all contract firms that Duke Kentucky works with on its vegetation management.

    e. Identify the vegetation management cycle that Duke Kentucky has for its natural gas operations. For example, is it on a five-year vegetation management cycle, etc.

    f. Provide the number of miles that Duke Kentucky has actually completed vegetation management upon for the natural gas operations for the years 2020 – 2025.

    g. Provide the monetary amount associated with the vegetation management plan for Duke Kentucky's natural gas operations for each of the years 2020 – 2025.

32. Refer to the Direct Testimony of Douglas J. Heitkamp ("Heitkamp Testimony") generally.

    a. Confirm that certain analyses and decisions when creating a Class Cost of Service Study ("COSS") are subjective and not objective. If not confirmed, explain in detail why not.

    b. Provie a detailed list of all subjective analyses and decisions that Mr. Heitkamp made in the COSS in the pending case.

33. Refer to the Direct Testimony of Adam Long ("Long Testimony"), pages 8 – 11.

a. Provide a detailed breakdown of the type of pipe that Duke Kentucky has in its system, the number of miles of each type of pipe, the estimated installation date for each type of pipe, and the average expected life of each type of pipe.

b. Identify the year that Duke Kentucky initially implemented its Rider PMM.

c. Provide the annual revenue requirement impact of the Rider PMM since its inception to the present date.

d. Provide the Rider PMM rate for 2020, 2021, 2022, 2023, 2024, and 2025.

e. Explain in detail how many miles of pipe have been replaced each year since the inception of the Rider PMM, and include in the discussion the type of pipe that has been replaced.

f. Discuss the other projects, besides pipeline replacement, that have flowed through the Rider PMM since its inception, if any.

g. Explain in detail what type of pipe Duke Kentucky has focused on replacing through the Rider PMM thus far.

h. Provide all projects that Duke Kentucky plans to include in its Rider PMM over the next five years. Include the cost of each project, the purpose of each project, and the type of pipe to be replaced.

i. If the Commission were to approve Duke Kentucky's requested expansion of the Rider PMM, to include approximately 38 miles of Aldyl-A main and 3,700 Aldyl-A services, which is estimated to cost $45 million - $50 million, provide the proposed revenue requirement impact as well as the customer impact for each of the next ten years.

j. Provide the total number of miles of Aldyl-A pipe that Duke Kentucky has in its natural gas system.

k. Provide the total number of miles of polyethylene ("PE") pipe manufactured from the 1960s through the early 1980s that Duke Kentucky has in its natural gas system.

l. Mr. Long asserts that pre-1973 Aldyl-A, identifiable by its color, is widely considered more vulnerable compared to later formulations. Provide the manufacturing year(s) for the Aldyl-A pipe that Duke Kentucky has in its natural gas system.

m. Explain in detail when Duke Kentucky would start the proposed expansion of Rider PMM to include Aldyl-A pipe replacement.

n. Provide copies of all penalties, fines, or citations of any type that has been issued against Duke Kentucky's natural gas system for violation of state law, federal law, Pipeline and Hazardous Materials Safety Administration ("PHMSA") regulations, etc.

34. Refer to the Long Testimony, page 10.

a. Mr. Long states that in 2024 the United States House of Representatives considered a bill that would require widespread identification and removal of Aldyl-A pipes. Confirm that the bill Mr. Long refers to did not pass and did not become law. If not confirmed, explain in detail why not.

b. Mr. Long states that PHMSA now requires for operators to identify threats posed by specific material types in their pipeline system, such as Aldyl-A and other PE pipes. Explain in detail whether PHMSA states that these specific pipes must also be replaced, or merely identified.

c. Confirm that even if the Commission denied Duke Kentucky's request to accelerate the replacement of Aldyl-A pipe through the Rider PMM, the Company could still replace the most dangerous/leaking Aldyl-A pipe as identified in its Distribution Integrity Program ("DIMP") and Transmission Integrity Management Program ("TIMP") through normal maintenance operations. If not confirmed, explain in detail why not.

d. Provide copies of Duke Kentucky's most recent DIMP and TIMP.

e. Provide a copy of all the PHMSA rules and mandates that Mr. Long refers to in his direct testimony including but not limited to lines 1 – 6., 12 – 14.

f. Provide a copy of all updated PHMSA rules and mandates regarding Aldyl-A pipes that have been proposed and/or implemented since Duke Kentucky filed its testimony in the pending case.

g. On June 4, 2025, PHMSA published Pipeline Safety: Mandatory Regulatory Reviews to Unleash American Energy and Improve Government Efficiency.[12] PHMSA is publishing this advance notice of proposed rulemaking to solicit stakeholder feedback on whether to repeal or amend any requirements in the Pipeline Safety Regulations to eliminate undue burdens on the identification,

[12]https://www.federalregister.gov/documents/2025/06/04/2025-10090/pipeline-safety-mandatory-regulatory-reviews-to-unleash-american-energy-and-improve-government.

development, and use of domestic energy resources and to improve government efficiency.

i. Explain whether Duke Kentucky has or plans on filing comments to the June 4, 2025 PHMSA request. If not, explain why not. If so, provide a copy of all filed comments.

ii. Explain whether a repeal or amendment of any PHMSA regulations can save Duke Kentucky money, and in turn save the customers money. If not, explain why not.

35. Refer to the Philemon Testimony, pages 10 – 11. Ms. Philemon states that nearly $3.8 million in assistance funds were received for Duke Kentucky customers since 2023.

    a. Provide all of the low-income utility assistance agencies that Duke Kentucky received funds from for each of the years 2023, 2024, and 2025.

    b. Provie the monetary amount of low-income utility assistance funds that Duke Kentucky received from agencies for each of the years 2023, 2024, and 2025.

36. Refer to the Philemon Testimony, pages 16 – 19. Ms. Philemon states that the Company currently accepts residential customer payments through check, money order, cash, automated bank drafts, and electronic funds transfer without fees.

    a. Provide the monetary amount that Duke Kentucky included in the test year revenue requirement for payment processing fees, with a breakdown between each payment type (e.g. check, money order, cash, automated bank drafts, electronic funds transfer, credit cards, debit cards, etc.).

b. If Duke Kentucky included credit and debit card fees in the revenue requirement then provide the Commission case number and Order that approved these specific fees to be included in rates.

c. Provide all payment processing fees that Duke Kentucky has paid for in the years 2020 – 2025, and provide a breakdown for each type of payment processing fee. (e.g. check, money order, cash, automated bank drafts, electronic funds transfer, credit cards, debit cards, etc.).

d. Identify the type of payments Duke Kentucky accepts from a customer without assessing a fee.

e. Identify the type of payments Duke Kentucky accepts only with a fee assessment.

f. Explain in full detail whether Duke Kentucky requires a convenience fee to be added to all credit card/debit card transactions in order for other customers to not subsidize the credit card/debit card payments. If not, explain in full detail why not.

g. Provide the type of credit cards/debit cards that Duke Kentucky accepts as payment (e.g. Visa, MasterCard, American Express, etc.), the fee that the Company pays to process each type of credit card/debit card, and the associated fee to the customer.

h. Provide all other forms of payment that Duke Kentucky accepts from customers to pay the utility bill, the corresponding fees that the Company pays to process each payment type, as well as all fees assessed to the customers for each payment type.

i. Provide a list of all investor-owned utilities in Kentucky, if any, that do not charge a fee to customers who pay the bill using a credit card, and citations to the

Commission Order(s) approving of the inclusion of the fees in the revenue requirement.

37. Refer to the Philemon Testimony, pages 17 – 18.

    a. Provide a list of all fee-free payment locations that are available to Duke Kentucky's customers to walk in a pay their natural gas bills since Duke Kentucky does not have an office in Kentucky for customers to do so. Ensure to include the fee that Duke Kentucky pays, if any, in order to provide the fee-free payment locations.

    b. Provide a list of all payment locations in which Duke Kentucky customers must pay a fee to pay their natural gas bills, as well as the corresponding fee that both Duke Kentucky and the customers must pay.

    c. Explain in detail whether the aforementioned payment locations (fee-free or fee payment locations) have access to the customers' accounts, and know the amount of the bill that needs to be paid, and by what date the bill is required to be paid. If not, explain what information the payment locations have concerning Duke Kentucky customer accounts.

38. Refer to the Direct Testimony of Bruce L. Sailers ("Sailers Testimony"), Attachment BLS-1, and the Application, Volume 1, Tab 12, Customer Notice.

    a. Based upon the proposed rate increase, Duke Kentucky states in the customer notice that the residential customer using an average of 51 Ccf will have a $14.28, or 16.8% increase, in the monthly bill. Provide the current total bill for the average residential customer before the rate increase and the proposed total bill after the rate increase.

b. Provide what the total bill was for the average residential customer before and after the rate increase from Case No. 2021-00190.[13]

c. Provide what the total bill was for the average residential customer before and after the rate increase from Case No. 2018-00261.[14]

39. Refer to the Sailers Testimony, page 10. Mr. Sailers states that the COSS indicates that a monthly customer charge of $32.56 is supported for the residential class. Duke Kentucky further asserts that it is proposing to increase the monthly customer charge from $17.50 to $21 based upon the concept of gradualism.

a. Explain how seeking to increase the monthly residential customer charge from $17.20 to $21.00, which is an increase of approximately 20%, is in line with the principle of gradualism.

b. Provide a list of all natural gas utilities in Kentucky, with the corresponding monthly residential customer charge, residential volumetric charge, average bill, and rank the utilities from lowest to highest average bill. Ensure to include Duke Kentucky's proposed residential customer charge, residential volumetric charge, average bill, and rank based upon its proposed revenue requirement.

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[13] Case No. 2021-00190, *Electronic Application of Duke Energy Kentucky, Inc. for 1) An Adjustment of the Natural Gas Rates; 2) Approval of New Tariff; and 3) All Other Required Approvals, Waivers, and Relief* (Ky. PSC Dec. 28, 2021).
[14] Case No. 2018-00261, *Electronic Application of Duke Energy Kentucky, Inc. for Authority to 1) Adjust Natural Gas Rates; 2) Approval of a Decoupling Mechanism 3) Approval of New Tariffs 4) and for All Other Required Approvals, Waivers, and Relief* (Ky. PSC Mar. 27, 2019).

40. Refer to the Sailers Testimony, page 13, lines 6 – 18. Expound upon each of the four proposed service charges by providing additional details and the reasons behind the proposed changes.

41. Refer to the Application generally. Identify fully any and all organizations to which Duke Kentucky pays dues and/or membership fees of any type or sort (hereinafter referred to as "Dues Requiring Organizations"), including but not limited to the American Gas Association ("AGA"), Edison Electric Institute, and Electric Power Research Institute, which engage in any one or more of the following activities (hereinafter "covered activities"):

    i. legislative advocacy, regulatory advocacy, and/or public relations;
    ii. advertising;
    iii. marketing;
    iv. legislative policy research; and/or,
    v. regulatory policy research.

    a. If so confirmed with regard to any one or more of these organizations, identify that organization and provide the amount of Duke Kentucky dues which that organization applies to covered activities, both in dollar terms and percentages of total dues.
    b. Explain whether all or any portion of said dues are excluded in Schedule D-2.23, and if so identify fully the precise line in which the dues are excluded in that Schedule, together with the amount(s) thereof.

42. Refer to the Application generally. Explain whether Duke Kentucky pays any dues or membership fees to law firms or trade groups which maintain an affiliate engaged in any of the covered activities identified in the preceding question.

    a. If so, identify fully the law firm or trade group by name, the name of the affiliate engaged in any such activities, and the amounts Duke Kentucky paid to the law firm, trade group, or affiliate thereof for those activities.

    b. Explain whether Duke Kentucky is seeking recovery from ratepayers for any such sums identified in subpart (a) of this question.

43. Refer to the Application generally. If any affiliate of Duke Kentucky pays dues to one or more Dues Requiring Organizations, and a jurisdictional portion of those dues are charged back to Duke Kentucky, explain whether the dues are being recovered in rates, the amounts thereof, and precisely where they can be found in the Application.

44. Refer to the Application generally. For all expenses associated in any manner with any Dues Requiring Organization and for which the Company seeks reimbursement from ratepayers:

    a. Provide a complete copy of all invoices received from each such Dues Requiring Organization since the conclusion of the Company's last natural gas rate case.

    b. Provide any and all documents in the Company's possession that depict how each such Dues Requiring Organization spends the dues it collects from the Company, including the percentage that applies to all covered activities.

    c. Provide a detailed description of the services and benefits each Dues Requiring Organization provided to the Company since the conclusion of its most recent natural gas rate case. Of these services and benefits, identify which ones accrue directly to ratepayers, and explain fully how.

d. Explain whether Duke Kentucky included in operating expenses any amounts for: (i) AGA Media Communications, and/or (ii) any similar division of any other Dues Requiring Organization. If so, state the amount, indicate in which account this has been recorded, and provide a citation to any and all Commission Orders or other authority upon which the Company is relying for the inclusion of such expense in the test period.

e. State whether the Company is aware whether any portion of the dues it pays to any Dues Requiring Organization are utilized to pay for any of the following expenditures, and if so, provide complete details:

    i. Influencing federal or Kentucky legislation;

    ii. Any media advertising campaigns backing the Company's or the Dues Requiring Organization's position(s) on net metering;

    iii. Documents associated with EEI programs "We Stand For Energy," or "Defend My Dividend," public relations, advocacy efforts or other covered activities;

    iv. Contributions from AGA, EEI, EPRI, or other Dues Requiring Organizations to third-party organizations and contractors including any of the expenditures identified in this question and its subparts.

f. Provide AGA's most recent IRS Form 990.

g. Provide the EEI's most recent IRS Form 990.

h. Explain whether the Company's EEI dues contribute to the salary, benefits, and expenses of the EEI Executive Vice President for Public Policy and External Affairs, or any other EEI officer or employee who has led an effort EEI undertook to rebrand the utility industry.

i. Explain whether any Company personnel actively participate on committees and/or perform any other work for any Dues Requiring Organizations or any other industry organization to which the Company belongs, including but not limited to AGA or EEI. If so:

    i. State specifically which employees participate, how they are compensated for their time (amount and source of compensation), and the purpose and accomplishments of any such association related work; and,

    ii. List any and all reimbursements received from industry associations, for work performed for such organizations by the Company's employees.

45. Provide a trial balance for the Company at December 31, 2022, December 31, 2023, December 31, 2024, and the most recent month for which the accounting books have been closed in 2025. In addition, provide a chart of accounts and subaccounts and the related descriptions that matches the accounts used in the trial balance.

46. Provide a trial balance for DEBS at December 31, 2022, December 31, 2023, December 31, 2024, and the most recent month for which the accounting books have been closed in 2025. In addition, provide a chart of accounts and subaccounts and the related descriptions that matches the accounts used in the trial balance.

47. Refer to the Direct Testimony of Sarah Lawler ("Lawler Testimony"), pages 3 – 4, wherein

she presents the increases since the 2021 Rate Case in gross plant of approximately $153 million, rate base of approximately $87 million, return on rate base of approximately $19 million, and depreciation and property taxes of approximately $9 million. Provide the calculations showing the increases of each between cases in electronic format with all formulas in place.

48. Refer to the Direct Testimony and exhibit attachments of Daniel S. Dane ("Dane Testimony") regarding the lead/lag study he performed. Provide electronic copies of the lead/lag study performed, along with all workpapers utilized, in live Excel format with all formulas intact.

49. Refer to the Dane Testimony and exhibit attachments regarding the lead/lag study he performed. Explain all reasons why the study was based on older 2023 data as opposed to more current data, such as calendar year 2024 data.

50. Provide a copy of each of Duke Energy's most recent Cash Working Capital ("CWC") studies from each of its jurisdictions that use the lead/lag study approach. If a lead/lag study was not performed for some or all its jurisdictions, so state and explain why not.

51. Refer to the Dane Testimony and exhibit attachments, reflecting the calculation of cash working capital using the lead/lag approach.

    a. Confirm that Witness Dane's lead/lag study did not include long-term debt interest expense as a cash expense. If confirmed, explain all reasons why long-term debt interest expense was not included.

b. Indicate whether Witness Dane always excludes long-term debt interest expense in the lead/lag studies he performs and explain the factors present to either exclude or include such expense.

c. Indicate whether it was Witness Dane or Duke Kentucky that made the decision to exclude long-term debt interest expense from the calculation of cash working capital in this proceeding. If Duke Kentucky, then identify the person(s), along with their position and employer who made the decision for this proceeding.

d. Identify all proceedings (jurisdiction and docket number) in the last ten years in which Witness Dane provided testimony on cash working capital and calculated the expense lag days for long-term debt interest used in the cash working capital calculation and/or included long-term debt interest in the cash working capital calculation.

e. Confirm that long-term debt interest is paid in cash or the digital equivalent.

f. Confirm that long-term debt interest is paid in cash or the digital equivalent on a lagged basis, e.g., interest expense accrued in month 1 is paid 5 months after the end of month 1; interest expense accrued in month 2 is paid 4 months after the end of month 2; etc., assuming that interest is paid semiannually.

g. Confirm that if long-term debt interest is not included in the cash working capital calculation, then the lagged payment can be captured by subtracting long-term debt interest payable from rate base. Explain your response.

h. Confirm that the Company pays cash dividends to its shareholder. If confirmed, provide a five-year history of such dividends showing the earnings for the preceding quarter, the date and amount of the dividends declared in the current quarter, and the date and amount of the dividends paid in the current or following quarter. In addition, provide a copy of the Company's dividend policy (Duke Kentucky dividends to either Duke Ohio or Duke Energy).

i. Indicate if Witness Dane has ever recommended including the equity return or the dividend component of the equity return in the cash working capital calculation. If so, identify all proceedings (jurisdiction and docket number) in which he made such a recommendation and explain why he did not make a similar recommendation in this proceeding.

52. Refer to Witness Dane's Attachment DSD-2, page 122 of 432 that is depicted as Work Paper A-2 – Accounts Receivable Aging/Collection Lag, which calculates collection lag days to be 34.0 days. Refer also to a similar collection lag day calculation performed by Duke Witness Michael J. Adams for Duke Kentucky (Electric) in Case No. 2024-00354 on Attachment MJA-2 at page 173 of 317 that calculates collection lag days to be 26.66 days.

    a. Provide all source data used to depict the data included for the collection lag day calculation for Attachment DSD-2.

    b. Confirm that the Company is unable to separate the receivables balances between gas and electric balances, both for 2023 balances and through the current month. If not confirmed, explain why not.

    c. Confirm that the total receivables balance for all months in 2023 in column (H) of Attachment MJA-2 at page 173 of $535,569,570.72 divided by 12 months equals the total Average per Aging Bucket in column (D) of Attachment DSD-2 at page

122, indicating that both sets of data represent the 2023 aging categories by month for the combination of the electric and gas receivables balances. If not confirmed, explain why not.

d. Explain all reasons why the collection lag days calculated on the same 2023 receivables data is 34.0 days in the Attachment DSD-2 and was only 26.66 days in Attachment MJA-2, and explain why the aging buckets do not align in the two calculations.

e. Refer to the previous subpart question. Indicate which version of the calculation is the correct one and explain all reasons why.

f. If it is deemed that the Attachment DSD-2 is the most correct calculation for the collection lag days applicable to the 2023 receivables data, provide a similar calculation applicable to all the months only in 2024. In addition, provide all source data used to depict the data included for the collection lag day recalculation applicable to the actual data in 2024.

g. If it is deemed that the Attachment MJA-2 is the most correct calculation for the collection lag days applicable to the 2023 receivables data, provide a similar calculation applicable to all the months only in 2024. In addition, provide all source data used to depict the data included for the collection lag day recalculation applicable to the actual data in 2024.

h. If it is deemed that the Attachment MJA-2 is the most correct calculation for the collection lag days applicable to the 2023 receivables data, provide an updated lead/lag determination of the cash working capital for the pending case.

53. Provide the long-term debt interest payable balances at month end by account/subaccount by subaccount for each month January 2023 through December 2024, January 2025 through the latest month in 2025 with available information, and forecast through June 2026. Provide the total Company amounts, an appropriate allocation factor to the Duke Kentucky Gas division, and the amounts that would be applicable to the Duke Kentucky Gas division.
54. For each of the Duke Kentucky long-term debt issues included in the Company's filing, indicate the frequency of interest payments required (e.g. annual, semi-annual, quarterly, monthly).
55. Refer to Duke Kentucky's response to AG-DR-01-056 in Duke Kentucky's Electric Case No. 2024-00354, wherein Company witness Michael J. Adams, computed the interest expense lead of 84.0 days associated with the payment of long-term debt interest expense. Provide in similar format a calculation of the long-term debt interest expense lead days applicable to the Company's request in this proceeding.
56. Provide a schedule showing the beginning balance of the uncollectible accounts reserve, bad debt expense accruals, direct gross charge-offs, bad debt recoveries (recapture), and ending balance uncollectible accounts reserve for each month during the years 2022 through 2024 and each month in 2025 with available information applicable to the gas division.
57. For each reserve balance sheet reserve account other than the uncollectible accounts reserve, provide the beginning balance, expense accruals, charge-offs, and ending balance

for each month during the years 2022 through 2024 and each month in 2025 with available information applicable to the gas division.

58. Provide a schedule of the amortization expense and remaining balance associated with each regulatory asset and regulatory liability for each month for the years 2022 through 2024, and for each actual and projected for 2025 and continuing through the end of the test year. In addition, provide the amortization period and the Case No. in which the Commission approved the recovery and the amortization period, if any.
59. Confirm the Company records accumulated net salvage in account 108 accumulated depreciation for Federal Energy Regulatory Commission ("FERC") Uniform System of Accounts ("USOA") purposes, but reclassifies and reports it as a regulatory liability for Generally Accepted Accounting Principles ("GAAP") accounting and reporting purposes. If this is not correct, then provide a corrected statement.
60. Provide the regulatory liabilities for interim net salvage for all gas plant assets at December 31, 2022, and each month thereafter for which actual information is available. Also provide the related asset Accumulated Deferred Income Taxes ("ADIT") at December 31, 2022, and each month thereafter for which actual information is available.
61. Confirm that the regulatory liabilities for interim net salvage represent an estimate of the liability for future net removal costs that have not yet been incurred. If not confirmed, explain why not.
62. Confirm that actual net removal costs are debited to accumulated depreciation when the costs are incurred for FERC USOA purposes and debited to the cost of removal regulatory

liabilities when the costs are incurred for GAAP accounting and reporting purposes. If not confirmed, explain why not.

63. Confirm that estimated net removal costs are not deductible for income tax purposes even when the estimated costs are included in the depreciation rates and in depreciation expense for book accounting and ratemaking purposes. Confirm that this temporary difference results in an asset cost of removal ADIT. If not confirmed, explain why not.
64. Explain why the Company should collect estimated future removal costs for gas plant assets before the actual removal costs are incurred, especially when the gas plant transmission and distribution assets are not life span assets and when it imposes a cost on customers if the asset cost of removal ADIT is included in rate base.
65. Indicate whether Duke Kentucky has ever proposed and/or the Commission has ever adopted an adjustment to the test year base revenues for the Company, such as annualization of base revenues for customer growth through the end of a historic test year with an offsetting adjustment for non-fuel variable Operations and Maintenance ("O&M") expense. If so, identify and provide the relevant cites to the most recent case in which the Commission adopted such an adjustment for non-fuel variable O&M expense.
66. Provide a monthly schedule for January 2021 through December 2026 by FERC gas plant account showing actual plant in service, actual retirements, actual depreciation expense (excluding net salvage), actual net cost of removal expense included in depreciation expense accrual, actual salvage income included in depreciation expense accrual, actual accumulated depreciation (only for depreciation and excluding accumulated net salvage), actual regulatory liability (only for accumulated net salvage separated into accumulated

cost of removal and accumulated salvage income if available), actual cost of removal charged against the regulatory liability, and actual salvage income added to the regulatory liability. For those accounts that are both electric and gas, provide an allocation to gas for purposes of this response. Provide this information in electronic spreadsheet format. Identify all costs separately that are recovered through any riders instead of base rates.

67. Provide Duke Kentucky's capital expenditures for the gas division by year and by detailed category/project from 2022 through 2029 and separated further between amounts recovered/recoverable through base rates and amounts recoverable through the Rider PMM and/or prior cost recovery riders. Provide actual expenditures for years 2022 through 2024 and projected for years 2025 through 2029.

68. Provide a copy of the depreciation study in support of the present approved depreciation rates consistent with the depreciation rates authorized in Case No. 2021-00190. In addition, provide the interim net salvage components of the depreciation rates and the underlying workpaper support, including any conceptual and/or other studies used to develop the interim net salvage percentages.

69. Refer to the Direct Testimony of John J. Spanos ("Spanos Testimony"), Gannett Fleming Depreciation Study, Attachment JJS-1, Table 1, pages 50 – 51. Provide a schedule that shows current versus proposed depreciation rates, survivor curves, and net salvage percentages for all categories identified in the Gannett Fleming Depreciation Study Table 1.

70. Provide an electronic copy, with all formulas intact, of all schedules and supporting workpapers used in the depreciation study presented by Mr. Spanos including but not

limited to Table 1 on pages 50 – 51 of Attachment JJS-1.

71. Refer to the Spanos Testimony, Gannett Fleming Depreciation Study, Attachment JJS-1, Table 1, pages 50 – 51. Provide an updated schedule in electronic format with all formulas intact assuming that there is no interim net salvage for the distribution assets.

72. Refer to the Spanos Testimony, Gannett Fleming Depreciation Study, Attachment JJS-1, Table 1, pages 50 – 51. Provide an updated schedule in electronic format with all formulas intact assuming that there are no interim retirements and no interim net salvage for the distribution assets.

73. Refer to the electronic model STAFF-DR-01-054_Attachment_KPSC_Gas_SFRs-2025 that Duke Kentucky provided in response to Staff discovery. Refer further to the worksheet tabs BASE PERIOD and FORECASTED PERIOD, which show expenses by FERC subaccount for each month and in total. Refer further to the base period amount of $2,237,797 expensed to account 874000 (Mains And Services) and to the forecast period amount of $2,769,541 expensed to the same account. Refer further to the comparison of expense account balances for account 874 provided in response to Staff-DR-01-001 which shows annual expense amounts of the following:

2022	$1,449,168
2023	$1,147,902
2024	$1,611,521
Base	$2,237,797

   a. Explain all known reasons why the expense amount in this account is forecast to increase by 91.1% from 2022 to the forecast year. ($1,449,168 to $2,769,541).

b. Provide the actual monthly expense recorded in this account for each actual month within the base year with available information.

c. Explain all known reasons why the expense amount in this account is forecast to increase by 23.8% from the base year to the forecast year. ($2,237,797 to $2,769,541).

d. Explain all known reasons why the actual expense recorded in this account for the first six months of the base year is only $679,211 and the expense projected in this account for the last six months of the base year is a much higher $1,558,586.

e. Provide a copy of all workpapers relied upon to forecast the expense amount in this account for the last six months of the base year and the test year.

74. Refer to the electronic model STAFF-DR-01-054_Attachment_KPSC_Gas_SFRs-2025 provided in response to Staff discovery. Refer further to the worksheet tabs BASE PERIOD and FORECASTED PERIOD, which show expenses by FERC subaccount for each month and in total. Refer further to the base period amount of $2,107,337 expensed to account 880000 (Gas Distribution other Expense) and to the forecast period amount of $2,491,980 expensed to the same account. Refer further to the comparison of expense account balances for account 880 provided in response to Staff-DR-01-001 which shows annual expense amounts of the following:

2022	$1,549,332
2023	$1,903,858
2024	$1,379,989
Base	$2,107,337

a. Explain all known reasons why the expense amount in this account is forecast to increase by 60.8% from 2022 to the forecast year. ($1,549,332 to $2,491,980).

b. Provide the actual monthly expense recorded in this account for each actual month within the base year with available information.

c. Explain all known reasons why the expense amount in this account is forecast to increase by 18.3% from the base year to the forecast year. ($2,107,337 to $2,491,980).

d. Explain all known reasons why the actual expense recorded in this account for the first six months of the base year is only $848,234 and the expense projected in this account for the last six months of the base year is a much higher $1,259,103.

e. Provide a copy of all workpapers relied upon to forecast the expense amount in this account for the last six months of the base year and the test year.

75. Provide a schedule showing per books actual O&M expenses and by FERC O&M/A&G expense account/subaccount for 2022, 2023, 2024, budget for 2025, 2025 actual to date and budget for the remainder of the calendar year, and projected for the test year. Further, show the amounts separated into costs incurred directly by Duke Kentucky, charges from Duke Ohio, charges from DEBS, charges from any other affiliate, less any charges from Duke Kentucky to any other affiliate.

76. Refer to the response to the immediately preceding question.

a. Provide a schedule for each year that further details the charges from DEBS by FERC expense account/subaccount into directly assigned and allocated. For those charges that are allocated, provide the total DEBS expense, the allocation factor utilized, and the amount charged to Duke Kentucky.

b. Provide a schedule for each year that further details the charges from Duke Ohio by FERC expense account/subaccount into directly assigned and allocated. For those charges that are allocated, provide the total Duke Ohio expense, the allocation factor utilized, and the amount charged to Duke Kentucky.

77. Provide a schedule showing the local franchise fee rider revenue and the local franchise fee expense for each month in the base period and the test year. If the revenue and expense amounts are not equivalent in the test year, please explain why they are not and provide a reconciliation of the two amounts for each month during the test year.

78. Provide the two most recent pension and Other Post-Employment Benefits ("OPEB") actuarial reports for Duke Energy, Duke Ohio, and Duke Kentucky.

79. Provide the pension and OPEB actuarial reports for Duke Energy, Duke Ohio, and Duke Kentucky and/or all other support used for the test year pension cost and expense and OPEB cost and expense included in the test year. Annotate the starting amounts in the actuarial reports, show and describe all adjustments, and show the calculation of the expense and capital components of the pension and OPEB costs in an Excel workbook in live format and with all formulas intact.

80. Provide a schedule of full-time equivalent ("FTEs") and payroll dollars separated between expense, capital, and other, for Duke Kentucky (Gas Division) by department and by month for 2021, 2022, 2023, 2024, budgeted in each month for 2025, and each month in 2025 with actual available information. Provide the payroll dollars including all cost categories such as unproductive time (holidays, vacation, sick time).

81. Provide a schedule of FTEs and payroll dollars separated between expense, capital, and other, for DEBS by department and by month for 2021, 2022, 2023, 2024, budgeted in each month for 2025, and each month in 2025 with actual available information. Provide the payroll dollars including all cost categories such as unproductive time (holidays, vacation, sick time).

82. Provide the amount of contingent worker labor expense for each of the years 2021 through 2024, 2025 to date, the base year and the test year. Be sure to include all amounts direct charged and allocated to Duke Kentucky Gas.

83. Refer to Schedule G-1 which provides the labor, incentives, employee benefits, and payroll tax expenses for the base period and the test period.

    a. In the same format, provide the amount of each of the listed expenses for each of the calendar years 2021 through 2024 and thus far in 2025.

    b. Explain all reasons why the incentives expense increases from the base year to the forecast year by $258,397, or 32.2%, before proformas to remove certain expenses.

    c. Explain all reasons why the employee benefits expenses increase from the base year to the forecast year by $637,621, or 42.2%.

    d. Explain all reasons why the payroll tax expenses increase from the base year to the forecast year by $198,637, or 58.1%, especially since the labor expenses only increase by 3.9% applicable to the same periods.

    e. Provide a breakdown of employee benefits expenses by type for each of the calendar years actual 2021 through 2024, budget for 2025, actual for all months available in 2025 and budget for the remaining months, the base year, and the forecast year.

84. Indicate whether Duke Kentucky is a C corporation for federal income tax purposes. If not, then describe Duke Kentucky's entity status for federal income tax purposes.
85. Indicate whether Duke Ohio is a C corporation for federal income tax purposes. If not, then describe Duke Ohio's entity status for federal income tax purposes.
86. Provide a copy of Duke Ohio's 2023 federal income tax returns.
87. Provide a copy of Duke Energy's 2023 federal income tax returns.
88. Provide a copy of Duke Energy, Duke Ohio, and Duke Kentucky's income tax allocation agreement(s). If none, then so state and provide a copy of all internal guidelines, policies, and procedures used to calculate the Duke Energy consolidated income tax liabilities and tax credits and the allocations of these amounts to Duke Ohio and Duke Kentucky for book accounting purposes.
89. Refer to the electronic model STAFF-DR-01-054_Attachment_KPSC_Gas_SFRs-2025 provided in Duke Kentucky's response to Staff discovery. Refer further to the worksheet tab WPB-6's which shows the ADIT amounts by month for each account in total.
    a. Provide another schedule in the same format for the months January 2023 through January 2025.
    b. Provide the ADIT in accounts 190, 282, and 283 by temporary difference for each month January 2023 through December 2026.
90. Refer to the Direct Testimony of John R. Panizza ("Panizza Testimony"), pages 4 – 5. Provide the balance of unprotected Excess Accumulated Deferred Income Taxes ("EDIT")

in account 254 for each month December 2023 through the latest month with available data, separated between federal EDIT and state EDIT. Notate any true-ups in the balances related to actual tax returns and explain the derivation of the amortization amounts for each of the months that the amortization amounts changed for both federal EDIT and state EDIT.

91. Refer to the Panizza Testimony, pages 4 – 6, and to Schedule E-1, page 3 of 3, in regard to the balances of federal and state EDIT and the amortization amounts reducing income tax expense in the test year.
    a. Provide the EDIT balances used to compute the 10-year amortization of unprotected EDIT included in the test year.
    b. Provide the amortization amounts recorded to date and projected to be recorded each year starting in 2018 and going through the end of the projected test year for both the protected and unprotected federal and state EDIT.
92. Provide a schedule showing the EDIT by temporary difference for DEBS (total DEBS and allocation to Duke Kentucky-Gas Division) due to the remeasurement of ADIT resulting from the lower federal income tax rate due to the Tax Cuts and Jobs Act ("TCJA"), the allocation of the remeasured balance to Duke Kentucky, and the amortization that has taken place and credited to ratepayers. If no amortization has taken place, please so state.
93. Describe how the DEBS EDIT is reflected in the Duke Kentucky gas revenue requirement. Provide the amounts reflected in rate base and/or cost of capital by temporary difference and the related effect on the Duke Kentucky gas revenue requirement, if any. Provide all data, assumptions, and calculations, including electronic workpapers with all formulas intact.

94. Refer to the Panizza Testimony in general. Identify all testimony addressing the net operating loss carryover ("NOLC") deferred tax asset ("DTA") included in rate base. If none, then explain why Witness Panizza did not address this issue.

95. Refer to tab WPB-6's on STAFF-DR-01-054_Attachment_KPSC_Gas_SFRs-2024. Refer to line number 12, account 190.

    a. Provide the ADIT amounts for each subaccount by temporary difference and explain why the Company believes each such ADIT amount should be added to rate base.

    b. To the extent there is any NOLC ADIT included in the line number 12, account 190 amounts, then provide the following information:

        i. Taxable loss or income in each year since the NOLC originated and the NOLC and NOLC ADIT at the end of each year since the NOLC originated.

        ii. Tax depreciation in excess book depreciation in each year since the NOLC originated, the contribution of the tax depreciation in excess of book depreciation to the taxable loss (on a last dollars deducted methodology) in each year since the NOLC originated, and the NOLC and NOLC ADIT at the end of each year since the NOLC originated.

    c. To the extent there is any Corporate Alternative Minimum Tax ("CAMT") ADIT included in the line number 12 amounts, then provide the following information:

        i. Confirm that Duke Energy is the only entity that had Adjusted Financial Statement Income ("AFSI") in excess of $1 billion to qualify as an applicable corporation for CAMT purposes, and that neither Duke Ohio nor

Duke Kentucky would qualify as an applicable corporation on a standalone basis. If not confirmed, explain why not.

ii. CAMT and regular tax calculations for Duke Energy, Duke Ohio, and Duke Kentucky, including the calculations of the CAMT AFSI income/loss and carryforward and utilization, as well as any CAMT excess over regular tax carryforward and utilization for each year since Duke Energy was subject to the CAMT through the end of the test year in this proceeding.

96. Refer to the Heath Testimony, pages 25 – 28, wherein he addresses the termination of the accounts receivables financing program in March 2024.

    a. Provide a copy of all analyses performed by the Company, including all assumptions, data, and calculations, if any, and all studies, reports, emails, and/or other internal and/or external communications regarding the analyses and/or the results of the analyses and the decision to terminate the program.

    b. Indicate whether the Company compared the effects on the revenue lag days included in the cash working capital study with the receivables program compared to the termination of the program and the effects on the rate base and revenue requirement. If so, provide a copy of all such analyses, including all assumptions, data, and calculations, if any, and all studies, reports, emails, and/or other internal and/or external communications regarding the analyses and/or the results of the analyses and the decision to terminate the program. If not, explain why not.

    c. Provide a copy of the version of the receivables financing agreement and all related agreements in effect prior to termination in March 2024.

d. Identify each decision-maker(s) to terminate the receivables financing program, position, title, and employer, and the role each such person had in the review and decision to terminate the program.

e. Refer to the Heath Testimony, page 27, lines 18 – 19, wherein he states, "[t]he CRC accounts receivable financing program was terminated in March 2024 and all outstanding borrowings were repaid at that time."

   i. Indicate if the CRC accounts receivable financing program was terminated only for Duke Kentucky or for some, but not all participants. If only for Duke Kentucky and/or some of the participants, then identify the other participants for which the program was terminated and those that continue to participate in the program.

   ii. Provide the amount of the "outstanding borrowings that were repaid at that time."

   iii. Describe how the Company financed the repayment of the borrowings "at that time." If through short-term borrowings, describe the source of those borrowings, confirm they were included on Duke Kentucky's balance sheet, unlike the receivables financing, and provide the average daily interest rate on those borrowings. If through common equity and/or long-term debt, then describe those financings and provide the cost of the incremental long-term debt that was issued and used for that purpose.

   iv. Confirm the Company repaid or paid down the short-term borrowings used to finance the repayment of the outstanding borrowings at a date after the repayment of the borrowings at that time. If confirmed, then describe the financing used to repay the short-term borrowings, e.g., equity and long-term debt and provide the cost of the incremental long-term debt that was issued for that purpose. If not confirmed, explain why not.

v. Describe specifically how the Company now finances its receivables. If the receivables are financed in part through common equity, then confirm the cost of common equity plus the income tax and other gross-ups is more than the cost of financing under the receivable agreement (excluding the embedded discount for bad debt).

97. Refer to Duke Kentucky's response to AG-DR-01-093 in Case No. 2022-00372.

a. Confirm this response remained accurate until the receivable financing program was terminated in March 2024. If not confirmed, then update the response so that it is accurate at the time the receivable financing program was terminated in March 2024.

b. Provide the information requested in AG-DR-01-093(a) for the Company's natural gas receivables each month from January 2023 through March 2024 by updating the response to AG-DR-01-158 in Case No. 2022-00372 referenced in the response to AG-DR-01-093(a).

98. Refer to Duke Kentucky's response to AG-DR-01-094 in Case No. 2022-00372.

a. Confirm this response remained accurate until the receivable financing program was terminated in March 2024. If not confirmed, then update the response so that it is accurate at the time the receivable financing program was terminated in March 2024.

b. Provide the information requested in AG-DR-01-093(a) for the Company's natural gas receivables each month from January 2023 through March 2024 by updating the response to AG-DR-01-158 in Case No. 2022-00372 referenced in the response to AG-DR-01-093(a).

99. Refer to the Panizza Testimony, page 6. Refer also to the Application, Volume 12, Section D, WPD-2.18a, which reflects for the test year the Current Property Tax Amount of $8,160,168 and the Expected Property Tax Amount of $6,183,735. Provide the calculations of estimated test year property tax expense, including copies of the sources of the property tax rates, in electronic format with all formulas intact. Be sure to include the calculations of property tax expense in total and the amounts that were removed for all reasons, including for other tariff rates and related to House Bill 775.

100. Refer to the previous question regarding the calculations of property tax expense. For any annual escalations in property tax expense, provide the quantifications in electronic format with all formulas in place used to escalate property tax expense. Be sure to include the assumed gross and/or net plant values at the beginning of each year, the assumed net operating income, and the effective tax rates used in the quantifications.

101. Refer to the Panizza Testimony, page 6. Provide the most current and the after increase property tax rates related to the anticipated tax rate increases and explain how each were determined.

102. Provide a summary of the property taxes paid to each taxing jurisdiction during each of the years 2021 through 2024, and thus far in 2025.

103. Provide the overall property tax expense amount expensed and the amount applicable to base rates during each of the years 2020 through 2024, 2025 to date, the base year, and the test year.

104. Provide the amount of the Company's gas division's property tax expense reduction for tax years 2024 and 2025 applicable to the classification of pipeline assets as real property.

105. Provide the amount of property tax expense recorded in account 408121 (Taxes-Property-Operating) and in any other account for the Duke Kentucky gas operations division for each month starting January 2021 through the most recent month with available information, including months with available data in 2025.

106. Refer to the electronic model STAFF-DR-01-054_Attachment_KPSC_Gas_SFRs-2025 provided in Duke Kentucky's response to Staff discovery. Refer further to the tab BASE PERIOD and to the monthly detail provided for account 408121 (Taxes Property-Operating). Describe all reasons why the actual expense reflected in September 2024 was a negative expense of ($252,033) and why the actual expense reflected in December 2024 was a negative expense of ($1,261,833).

107. Provide the Directors & Officers ("D&O") insurance expense directly incurred by or allocated to the Duke Kentucky Gas Division included in the test year, showing how the allocations were performed.

108. Provide the Investor Relations expense directly incurred by or allocated to the Duke Kentucky Gas Division included in the test year, showing how the allocations were

performed.

109. Provide the Board of Directors ("BOD") compensation expense directly incurred by or allocated to the Duke Kentucky Gas Division included in the test year, showing how the allocations were performed.

110. Refer to the electronic model STAFF-DR-01-054_Attachment_KPSC_Gas_SFRs-2025 provided in Duke Kentucky's response to Staff discovery. Refer further to tab BASE PERIOD containing actual and projected monthly revenues and costs by subaccount during the months in the base year. Provide an update for all accounts with actual monthly data through the latest month with available data.

111. Provide all work papers and supporting documentation used and relied upon by Mr. Nowak in the preparation of his Direct Testimony and exhibits. Provide all spreadsheets in Excel format with cell formulas intact.

112. Provide all bond rating agency reports (Standard and Poor's, Moody's, Fitch) on Duke Energy and Duke Kentucky from 2024 through the most recent month in 2025.

113. Refer to the Heath Testimony, page 19, line 17 through page 20, line 8. Provide all work papers, supporting documentation, and spreadsheet calculations that support:

    a. the interest rate on LT Commercial Paper of $25 million.

    b. the long-term senior unsecured debt issuances forecasted for September 2025 and June 2026.

114. Provide Duke Kentucky's capital expenditures for the Gas Division by year from 2023 projected through 2028.