

KyPSC Case No. 2025-00281
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VERIFICATION

STATE OF OHIO)
) SS:
COUNTY OF HAMILTON)

The undersigned, Chad M. Donner, Manager Generation, being duly sworn, deposes and says that he has personal knowledge of the matters set forth in the foregoing revised data request, and that the answer contained therein is true and correct to the best of his knowledge, information, and belief.



Chad M. Donner, Affiant

Subscribed and sworn to before me by Chad M. Donner on this 11th day of December, 2025.



NOTARY PUBLIC

My Commission Expires: July 8, 2027




EMILIE SUNDERMAN
Notary Public
State of Ohio
My Comm. Expires
July 8, 2027

VERIFICATION

STATE OF NORTH CAROLINA)
COUNTY OF MECKLENBURG)

SS:

The undersigned, Hadia Lugo, Director RRE, ESGS and JPC Finance, being duly sworn, deposes and says that she has personal knowledge of the matters set forth in the foregoing revised data request and that the answers contained therein are true and correct to the best of her knowledge, information, and belief.


Hadia Lugo, Affiant

Subscribed and sworn to before me by Hadia Lugo on this 12th day of December, 2025.

Thomas J. Burns
NOTARY PUBLIC
Mecklenburg County, NC
My Commission Expires July 02, 2029


NOTARY PUBLIC

My Commission Expires: 07/02/2029

Duke Energy Kentucky
Case No. 2025-00281
STAFF Second Request for Information
Date Received: November 18, 2025

REVISED STAFF-DR-02-003

REQUEST:

Provide the present value revenue requirement (PVRR) (on an absolute and relative basis) for the Limestone Conversion Project compared to the option of choosing the MEL Supplier contract.

REVISED RESPONSE:

See below for the net present value of the Limestone Conversion Project compared to the final lower cost longer-term MEL Supplier contract. The Limestone conversion would result in an approximate \$15.6 million cost to customers.

Project Economics	
Net Present Value (NPV):	(\$15,590,424)
Internal Rate of Return (IRR):	1.3%
Benefit Cost Ratio (B/C):	0.81
PAYBACK:	8.86

PERSON RESPONSIBLE: Chad Donner

Duke Energy Kentucky
Case No. 2025-00281
STAFF Second Request for Information
Date Received: November 18, 2025

SUPPLEMENTAL STAFF-DR-02-005

REQUEST:

Refer to Duke Kentucky's response to Staff's First Request, Item 1.

a. Provide the general ledger for all accounts, which highlights the breakdown of each expense associated with the expenses Duke Kentucky proposed to defer in the Application filed on July 25, 2024. Provide the requested information in Excel spreadsheet format, with all formulas, columns, and rows unprotected and fully accessible.

b. Provide the general ledger, for all accounts, which highlights a breakdown of each expense associated with the expenses Duke Kentucky proposed to defer for the Application filed on January 28, 2025. Provide the requested information in Excel spreadsheet format, with all formulas, columns, and rows unprotected and fully accessible.

SUPPLEMENTAL RESPONSE:

Please see STAFF-DR-02-005 Supplemental Attachment.

PERSON RESPONSIBLE: Hadia Lugo

Duke Energy Kentucky
Limestone Conversion Project- Project ID EB022450
January 2024 through May 2025 Costs

Resource Type ID	Resource Type Long Description	Account ID	Account Long Description	2024	2025	2024-2025 Project Total	Costs by Resource Type Group	Comments
				2024 Total	2025 Total			
11000	Labor	0107000	SCHM Cwip	\$ 237,474	\$ 171,459	\$ 408,933	\$ 1,884,311	Labor- These costs are for Duke Energy full-time employees that are directly and indirectly supporting the project i.e. employees from the following groups Engineering, Mechanical, Electrical & Controls, Environmental, Project Controls, Health & Safety, Project Management, Asset Accounting, Corporate Accounting and Finance. These costs are for employees' straight time labor and all associated fringe benefits, payroll taxes, vacation (unproductive), incentives, travel, per diem, meals, moving expenses and any other miscellaneous costs that the specific employee is incurring on behalf of the project.
13000	Exempt Supplemental	0107000	SCHM Cwip	\$ 3,015	\$ 1,072	\$ 4,087		
18000	Labor Overhead Allocations	0107000	SCHM Cwip	\$ 72	\$ -	\$ 72		
18001	Unproductive Labor Allocated	0107000	SCHM Cwip	\$ 41,530	\$ 28,752	\$ 70,283		
18250	Allocated Payroll Tax	0107000	SCHM Cwip	\$ 23,040	\$ 16,979	\$ 40,019		
18350	Allocated Fringes & Non Union	0107000	SCHM Cwip	\$ 74,888	\$ 63,560	\$ 138,448		
18400	Incentives Allocated	0107000	SCHM Cwip	\$ 35,203	\$ 25,099	\$ 60,302		
19500	Service Company Overhead	0107000	SCHM Cwip	\$ 65,282	\$ 48,235	\$ 113,518		
1E002	Exec Short Term Incentives	0107000	SCHM Cwip	\$ 1,620	\$ 4,995	\$ 6,615		
1E200	Restricted Stock Units	0107000	SCHM Cwip	\$ 3,368	\$ 9,769	\$ 13,137		
40000	Travel Expenses	0107000	SCHM Cwip	\$ 8,931	\$ 2,382	\$ 11,314		
40001	Air Travel Cost	0107000	SCHM Cwip	\$ 9,076	\$ 2,745	\$ 11,822		
40004	Per Diem	0107000	SCHM Cwip	\$ 830	\$ 1,210	\$ 2,040		
40007	Personal Mobile Device reimbursement	0107000	SCHM Cwip	\$ 360	\$ 180	\$ 540		
41000	Meals and Entertainment (50%)	0107000	SCHM Cwip	\$ 936	\$ 332	\$ 1,269		
42000	Personal Vehicle Mileage Reimbursement	0107000	SCHM Cwip	\$ 4,191	\$ 2,549	\$ 6,740		
44000	Moving Expense	0107000	SCHM Cwip	\$ -	\$ 12,229	\$ 12,229		
49002	Dues - Deductible	0107000	SCHM Cwip	\$ 184	\$ -	\$ 184		
78000	Allocated Supplies & Expenses (S&E)	0107000	SCHM Cwip	\$ 459,503	\$ 523,077	\$ 982,580		
78000	Allocated Supplies & Expenses (S&E)	0108620	RWIP - Reg Liab	\$ -	\$ 180	\$ 180		
28002	Stores Loading	0107000	SCHM Cwip	\$ 206	\$ 114	\$ 319	\$ 8,817	Materials- Miscellaneous materials used to support the project. Also include costs for the Blue Beam Software. Note: Costs under Resource Type ID of 35000 are for automatic system accruals of vendor invoices shown in Contract services below.
30000	Direct Purchases	0107000	SCHM Cwip	\$ 717	\$ 16	\$ 732		
31000	Direct Material Purchases	0107000	SCHM Cwip	\$ 1,524	\$ 1,892	\$ 3,417		
35000	Direct Mat/Purchases Accrual	0107000	SCHM Cwip	\$ 225,000	\$ (224,520)	\$ 480		
36001	IT Software Purchase	0107000	SCHM Cwip	\$ 3,869	\$ -	\$ 3,869		
66001	Telephone/Communications	0107000	SCHM Cwip	\$ -	\$ 50	\$ 50	\$ 3,675,188	Outside Contracts & Services: Costs include expenses for various outside vendors / contractors such as: 1) AECOM, an EPC Engineering Contractor, that provided preliminary and detailed engineering, retirement and demo engineering plant security costs, 2) Holland & Hart LLP, provided excavation and vacuum support for earthwork/soil boreings. 3) Sargent & Lundy, provided detailed EPC technical specifications on Duke Energy's behalf to support the project. Contractor also provided supplemental engineering support during the preliminary engineering phase of the project. 4) Plant security 5) Configuration management & sourcing support
69000	Staff Augmentation	0107000	SCHM Cwip	\$ 8,564	\$ 8,698	\$ 17,262		
69100	Baseload Contract Labor	0107000	SCHM Cwip	\$ 241,746	\$ -	\$ 241,746		
69110	Security	0107000	SCHM Cwip	\$ -	\$ 1,806	\$ 1,806		
69400	Turnkey Service Contract Labor	0107000	SCHM Cwip	\$ 1,798,809	\$ 1,481,751	\$ 3,280,560		
69400	Turnkey Service Contract Labor	0108620	RWIP - Reg Liab	\$ 17,680	\$ 68,173	\$ 85,853		
69500	Other Contracts	0107000	SCHM Cwip	\$ 47,912	\$ -	\$ 47,912		
99970	AFUDC Debt	0107000	SCHM Cwip	\$ 21,467	\$ 38,832	\$ 60,299	\$ 213,113	Allowance for Funds Used During Construction (AFUDC)- It is the interest and equity costs of capital funds used to finance the project. AFUDC charges are applied to the project when charges to Account 107 begin and continues as long as construction work continues. AFUDC charges stop when the asset has been placed and or ready for in-service.
99971	AFUDC Equity	0107000	SCHM Cwip	\$ 52,338	\$ 100,476	\$ 152,814		
Grand Total				\$ 3,369,333	\$ 2,392,094	\$ 5,761,429	\$ 5,761,429	