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Rocco O. D'Ascenzo
Deputy General Counsel

VIA ELECTRONIC FILING

January 6, 2026

Ms. Linda C. Bridwell
Executive Director
Kentucky Public Service Commission
211 Sower Boulevard
Frankfort, Kentucky 40602-0615

Re: Case No. 2025-00281

In the Matter of the Electronic Application of Duke Energy Kentucky, Inc. for an Order Approving the Establishment of a Regulatory Asset for the Engineering Costs Incurred Associated with its Withdrawn Limestone Conversion and MATS Compliance Strategies

Dear Ms. Bridwell:

Duke Energy Kentucky, Inc. (Duke Energy Kentucky or Company) hereby submits electronically pursuant to 807 KAR 5:001, Section 8, the accounting entries made to effectuate the creation of a regulatory asset as required by Paragraph 4 of the Commission's December 23, 2025 Final Order.

I certify that the electronically filed documents are true and accurate copies of the original documents and that there are currently no parties in this proceeding that the Commission has excused from participation by electronic means. Pursuant to the Commission's July 22, 2021 Order in Case No. 2020-00085, no paper copies of this filing will be made.

Respectfully submitted,

/s/Rocco D'Ascenzo

Rocco O. D'Ascenzo (92796)

Deputy General Counsel

Duke Energy Business Services LLC

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Counsel for Duke Energy Kentucky, Inc.

Enclosures: As stated

Unit:	75081	Ledger Group:	ACTUALS	Foreign Currency:	USD
Journal ID:	PGFSCT2552	Source:	414	Rate Type:	CRRNT
Date:	7/31/2025	Reversal:	N	Effective Date:	7/31/2025
Description:	Re-Processing East Bend Limestone Conversion/MATS Journal			Exchange Rate:	1.00

Line #	Unit	Account	Res Type	Operat Unit	Resp Ctr	Location	Alloc Pool	Stat	Statistics Amt	Rate Type	Rate	Foreign Amount	Base Amount
Line #	Process	Product	Project	Analysis Type		Activity	Affiliate						

ACTUALS

1	75081	0107000	99810	EB02	S267					CRRNT	1.00000000	-5,872,567.71 USD	-5,872,567.71 USD
1	PMCCON		EB022450X	ACT		C							
	Description:	SCHM Cwip				Reference:			Open Item Key:				
2	75081	0107000	99810	EB02	S267					CRRNT	1.00000000	2,936,284.43 USD	2,936,284.43 USD
2			EB022895X	ACT		C							
	Description:	SCHM Cwip				Reference:			Open Item Key:				
3	75081	0512100	99810	EB02	S165					CRRNT	1.00000000	2,936,283.28 USD	2,936,283.28 USD
3	BMTLLIM			ACT									
	Description:	SCHM Cwip				Reference:			Open Item Key:				

Business Unit	Journal Status	Total Lines	Total Base Debits	Total Base Credits
75081	P	3	5,872,567.71	5,872,567.71

End of Report

Unit:	75081	Ledger Group:	ACTUALS	Foreign Currency:	USD
Journal ID:	PGFSCT2555	Source:	414	Rate Type:	CRRNT
Date:	12/31/2025	Reversal:	N	Effective Date:	12/31/2025
Description:	East Bend Limestone Conversion deferral	Reversal Date:		Exchange Rate:	1.00

Line #	Unit	Account	Res Type	Operat Unit	Resp Ctr	Location	Alloc Pool	Stat	Statistics Amt	Rate Type	Rate	Foreign Amount	Base Amount
Line #	Process	Product	Project	Analysis Type		Activity	Affiliate						

ACTUALS

1	75081	0512100	99810	EB02	S165					CRRNT	1.00000000	-2,940,718.96 USD	-2,940,718.96 USD
1	BMTLLIM		EBLSCON	ACT		GENERAL							
Description:		Maint Of Boiler Plant-Other				Reference:		Open Item Key:					
2	75081	0182699	99810	EB02	S165					CRRNT	1.00000000	2,940,718.96 USD	2,940,718.96 USD
2	BMTLLIM		EBLSCON	ACT		GENERAL							
Description:		Maint Of Boiler Plant-Other				Reference:		Open Item Key:					

Business Unit	Journal Status	Total Lines	Total Base Debits	Total Base Credits
75081	P	2	2,940,718.96	2,940,718.96

End of Report