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November 21, 2022

By eTariff

Kimberly D. Bose, Secretary
Debbie-Anne A. Reese, Esq., Deputy Secretary
Federal Energy Regulatory Commission
888 First Street, N.E.
Washington, DC 20426

**Re: *Duke Energy Ohio, Inc. and Duke Energy Kentucky, Inc.*
Revisions to Attachment H-22A of the PJM Tariff
Docket No. ER23-470-000**

Dear Secretaries:

Pursuant to Section 205 of the Federal Power Act¹ and Part 35 of the regulations² of the Federal Energy Regulatory Commission (“FERC” or the “Commission”), Duke Energy Ohio, Inc. (“DEO”) and Duke Energy Kentucky, Inc. (“DEK”) (together “DEOK”) submit ministerial revisions to DEOK’s filed transmission formula rate (“Formula Rate”) of Attachment H-22A of the PJM Interconnection, L.L.C. (“PJM”) Open Access Transmission Tariff (“PJM Tariff”) to ensure the eTariff record reflects all previously accepted changes to the Formula Rate.³

I. BACKGROUND

On March 15, 2022, DEOK submitted revisions to Attachment H-22A in Docket No. ER22-1338-000, to provide a mechanism to recognize the effects of permanent differences between tax accounting and financial reporting, such as after-tax accounting for deferred taxes associated with the equity component of the Allowance for Funds Used During Construction (“March 15th AFUDC Filing”). On March 21, 2022 in Docket No. ER20-1832-002, DEOK also submitted revisions to Attachment H-22A in compliance with the directives of the Commission’s January 20, 2022 Order⁴ and the requirements of Order No. 864 (“March 21st Order 864 Filing”).⁵ The March 15th AFUDC Filing version of Attachment H-22A was accepted on May 2,

¹ 16 U.S.C. § 824e(c).

² 18 C.F.R. 35.13(a)(2)(iii).

³ Pursuant to Electronic Tariff Filings, Order No. 714, FERC Stats. & Regs. ¶ 31,276 (2008) (“Order No. 714”), this filing is submitted by PJM on behalf of DEOK as part of an XML filing package that complies with the Commission’s regulations. PJM has agreed to make all filings on behalf of the PJM Transmission Owners to retain administrative control over the PJM Tariff. Thus, DEOK has requested PJM submit this filing in the eTariff system as part of PJM’s electronic Intra PJM Tariff.

⁴ *PJM Interconnection, L.L.C.*, 178 FERC ¶ 61,042 (2021) (“January 20 Order”).

⁵ *Order No. 864*, Pub. Utils. Transmission Rates Changes to Address Accumulated Deferred Income Taxes, 169 FERC ¶ 61,139 (2019), *order on reh’g and clarification*, Order No. 864-A, 171 FERC ¶ 61,033 (2020).

2022 and deemed effective May 15, 2022.⁶ The March 15th AFUDC Filing's version of Attachment H-22A is currently the effective version of this attachment, but it does not currently reflect the revisions included in the March 21st Order 864 Filing because the March 15th AFUDC Filing revisions were pending and not the effective version at the time of the March 21st Order 864 Filing. As stated in footnote 20 of the March 21st Order 864 Filing:

DEOK has not included any pending Formula Rate changes in the eTariff records submitted with this filing (e.g., Formula Rate changes submitted in Docket No. ER22-1338 on March 15, 2022, requesting an effective date of May 15, 2022). After approval of DEOK's compliance changes proposed here in and acceptance of any pending tariff changes, DEOK commits to make a clean-up Section 205 filing, as necessary, to incorporate any later-accepted revisions to the Formula Rate.

The revisions reflected in Attachment H-22A that were submitted with the March 21st Order 84 Filing were accepted by the Commission on August 4, 2022, effective January 27, 2020.⁷ Because the once-pending revisions from the March 15th AFUDC Filing have also been accepted by the Commission, DEOK submits this filing to ensure all previously-accepted revisions to Attachment H-22A are accurately reflected in the eTariff record.

II. PROPOSED REVISIONS

As stated in the March 21st Order 864 Filing, DEOK is submitting this filing to incorporate the revisions to Attachment H-22A that were pending at the time of the filings mentioned above and are now accepted by the Commission.

III. DOCUMENTS SUBMITTED WITH THIS FILING

The following documents are included in this filing in addition to the relevant tariff records:

- This transmittal letter;
- Clean copy of the revised Attachment H-22A; and
- Marked copy of the revised Attachment H-22A.

⁶ *PJM Interconnection, L.L.C.*, Delegated Letter Order, Docket No. ER22-1338-000 (issued May 2, 2022).

⁷ *PJM Interconnection, L.L.C.*, Delegated Letter Order, Docket No. ER20-1832-002 (issued Aug. 4, 2022).

V. REQUESTED EFFECTIVE DATE

DEOK requests an effective date of May 15, 2022. To permit such effective date, PJM requests a waiver of the 60-day prior notice requirement in section 35.3(a)(1) of the Commission's regulations.⁸ Good cause exists for such waiver because the revisions filed herein only incorporate language previously approved by the Commission and consistent with the effective dates previously established by the Commission to ensure the current effective version of Attachment H-22A in the Commission's files and eTariff system and posted by PJM conform to and fully reflect the Commission's prior orders. The Commission has found good cause to grant similar waiver requests.⁹

VI. NOTICE AND SERVICE

PJM has served a copy of this filing on all PJM Members and on all state utility regulatory commissions in the PJM Region by posting this filing electronically. In accordance with the Commission's regulations,¹⁰ PJM will post a copy of this filing to the FERC filings section of its internet site, located at the following link: <http://www.pjm.com/documents/ferc-manuals/ferc-filings.aspx> with a specific link to the newly-filed document, and will send an e-mail on the same date as this filing to all PJM Members and all state utility regulatory commissions in the PJM Region¹¹ alerting them that this filing has been made by PJM and is available by following such link. If the document is not immediately available by using the referenced link, the document will be available through the referenced link within 24 hours of the filing. Also, a copy of this filing will be available on the Commission's eLibrary website located at the following link: <http://www.ferc.gov/docs-filing/elibrary.asp> in accordance with the Commission's regulations and Order No. 714.

⁸ 18 C.F.R. § 35.3(a)(1).

⁹ See e.g., *PJM Interconnection, L.L.C.*, ER20-903-000 (Letter Order issued Mar. 26, 2020).

¹⁰ See 18 C.F.R §§ 35.2(e) and 385.2010(f)(3) (2021).

¹¹ PJM already maintains, updates and regularly uses e-mail lists for all PJM members and affected state commissions.

VIII. CONCLUSION

For the reasons stated herein, DEOK respectfully requests that the Commission issue an order accepting the revisions to Attachment H-22 to incorporate the previously pending, now accepted revisions to Attachment H-22 so all revisions are accurately reflected in the Commission's files and eTariff records.

Respectfully submitted,

/s/ Molly Suda

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Duke Energy Kentucky, Inc.

Clean Tariff

Formula Rate - Non-Levelized

For the 12 months ended 12/31/

Rate Formula Template
Utilizing FERC Form 1 Data

COMPANY NAME

Line No.					Allocated Amount
1	GROSS REVENUE REQUIREMENT (page 3, line 31)				\$ -
	REVENUE CREDITS (Note T)				
		Total	Allocator		
2	Account No. 454	(page 4, line 34)	\$ -	TP 0.00000	\$ -
3	Account No. 456.1	(page 4, line 35)	0	TP 0.00000	0
4a	Revenues from Grandfathered Interzonal Transactions		0	TP 0.00000	0
4b	Revenues from service provided by ISO at a discount		0	TP 0.00000	0
5a	Legacy MTEP Credit (Account 456.1)	(page 4, line 36)	0	1.00000	0
6	TOTAL REVENUE CREDITS (sum lines 2-5)				\$ -
7	NET REVENUE REQUIREMENT	(line 1 minus line 6)			\$ -
	DIVISOR				
8	1 CP (Note A)				0
9	12 CP (Note B)				0
10	Reserved				
11	Reserved				
12	Reserved				
13	Reserved				
14	Reserved				
15	Annual Cost (\$/kW/Yr) - 1 CP	(line 7 / line 8)	\$0.000		
16	Annual Cost (\$/kW/Yr) - 12 CP	(line 7 / line 9)	\$0.000		
17	Network Rate (\$/kW/Mo)	(line 15 / 12)	\$0.000		
17a	Point-To-Point Rate (\$/kW/Mo)	(line 16 / 12)	\$0.000		
		Peak Rate		Off-Peak Rate	
18	Point-To-Point Rate (\$/kW/Wk)	(line 16 / 52; line 16 / 52)	\$0.000		
19	Point-To-Point Rate (\$/kW/Day)	(line 16 / 260; line 16 / 365)	\$0.000	Capped at weekly rate	\$0.000
20	Point-To-Point Rate (\$/MWh)	(line 16 / 4,160; line 16 / 8,760 * 1000)	\$0.000	Capped at weekly and daily rate	\$0.000

Formula Rate - Non-Levelized

For the 12 months ended 12/31/

Rate Formula Template
Utilizing FERC Form 1 Data

COMPANY NAME

Line No.	(1) RATE BASE:	(2) Form No. 1 Page, Line, Col.	(3) Company Total		(4) Allocator	(5) Transmission (Col. 3 times Col. 4)
	GROSS PLANT IN SERVICE					
1	Production	205.46.g	\$ -	NA		
2	Transmission	207.58.g	0	TP	0.00000	\$ -
3	Distribution	207.75.g	0	NA		
4	General & Intangible	205.5.g & 207.99.g	0	W/S	0.00000	0
5	Common	356	0	CE	0.00000	0
6	TOTAL GROSS PLANT (sum lines 1-5)		\$ -	GP=	0.000%	\$ -
	ACCUMULATED DEPRECIATION AND AMORTIZATION					
7	Production	219.20.c-219.24.c	\$ -	NA		
8	Transmission	219.25.c	0	TP	0.00000	\$ -
9	Distribution	219.26.c	0	NA		
10	General & Intangible	200.21.c & 219.28.c	0	W/S	0.00000	0
11	Common	356	0	CE	0.00000	0
12	TOTAL ACCUMULATED DEPRECIATION AND AMORTIZATION (sum lines 7-11)		\$ -			\$ -
	NET PLANT IN SERVICE					
13	Production	(line 1 - line 7)	\$ -			
14	Transmission	(line 2 - line 8)	0			\$ -
15	Distribution	(line 3 - line 9)	0			
16	General & Intangible	(line 4 - line 10)	0			0
17	Common	(line 5 - line 11)	0			0
18	TOTAL NET PLANT (sum lines 13-17)		\$ -	NP=	0.000%	\$ -
	ADJUSTMENTS TO RATE BASE (Note F)					
19	Account No. 281 (enter negative)	273.8.k	\$ -	NA	zero	\$ -
20	Account No. 282 (enter negative)	275.2.k & 275.6.k	0	NP	0.00000	0
21	Account No. 283 (enter negative)	277.9.k & 277.18.k	0	NP	0.00000	0
22	Account No. 190	234.8.c & 234.17.c	0	NP	0.00000	0
23	Net (Excess) / Deficient Deferred Tax Adj. (Account No. 182.3 and 254)	DIT Worksheet, x.g	0	NP	0.00000	0
24	Account No. 255 (enter negative) (Note K)	267.8.h	0	NP	0.00000	0
25	TOTAL ADJUSTMENTS (sum lines 19- 24)		\$ -			\$ -
26	LAND HELD FOR FUTURE USE (Note G)	214.x.d	\$ -	TP	0.00000	\$ -
	WORKING CAPITAL (Note H)					
27	CWC	calculated	\$ -			0
28	Materials & Supplies (Note G)	227.5.c & 227.8.c & 227.16.c	0	TE	0.00000	0
29	Prepayments (Account 165)	111.57.c	0	GP	0.00000	0
30	TOTAL WORKING CAPITAL (sum lines 27 - 29)		\$ -			\$ -

31 RATE BASE (sum lines 18, 25, 26,
 & 30)

\$ -

\$ -

Formula Rate - Non-Levelized

For the 12 months ended 12/31/

Rate Formula Template
Utilizing FERC Form 1 Data

COMPANY NAME

Line No.	(1)	(2) Form No. 1 Page, Line, Col.	(3) Company Total		(4) Allocator	(5) Transmission (Col. 3 times Col. 4)
	O&M					
1	Transmission	321.112.b	\$ -	TE	0.00000	\$ -
1a	Less LSE Expenses included in Transmission O&M Accounts (Note V)	321.88.b, 321.92.b; (Note X)	0		1.00000	0
1b	Less Midcontinent ISO Fees included in Transmission O&M (Note I)	(Note X)	0	TE	0.00000	0
1c	Less EPRI Annual Membership Dues	(Note I)	0	TE	0.00000	0
2	Less Account 565	321.96.b	0	TE	0.00000	0
3	A&G	323.197.b	0	W/S	0.00000	0
3a	PBOP Expense excluding Pension Expense included in line 3 for information only	(Note E)	0			
3b	Less PJM Integration Costs included in A&G and Internal Integration Costs included in A&G	(Note Y)	0	W/S	0.00000	0
4	Less FERC Annual Fees	350.x.b	0	W/S	0.00000	0
5	Less EPRI & Reg. Comm. Exp. & Non-safety Advertising (Note I)		0	W/S	0.00000	0
5a	Plus Transmission Related Reg. Comm. Exp. (Note I)		0	TE	0.00000	0
6	Common	356	0	CE	0.00000	0
7	Transmission Lease Payments		0		1.00000	0
8	TOTAL O&M (Sum lines 1, 3, 5a, 6, 7 less lines 1a, 1b, 1c, 2, 3b, 4, 5)		\$ -			\$ -
	DEPRECIATION AND AMORTIZATION EXPENSE					
9	Transmission	336.7.f	\$ -	TP	0.00000	\$ -
10	General & Intangible	336.1.f & 336.10.f	0	W/S	0.00000	0
11	Common	336.11.f	0	CE	0.00000	0
12	TOTAL DEPRECIATION AND AMORTIZATION (Sum lines 9 - 11)		\$ -			\$ -
	TAXES OTHER THAN INCOME TAXES (Note J)					
	LABOR RELATED					
13	Payroll	263.i	\$ -	W/S	0.00000	\$ -
14	Highway and vehicle	263.i	0	W/S	0.00000	0
15	PLANT RELATED					
16	Property	263.i	0	GP	0.00000	0
17	Gross Receipts	263.i	0	NA	zero	0
18	Other	263.i	0	GP	0.00000	0
19	Payments in lieu of taxes		0	GP	0.00000	0
20	TOTAL OTHER TAXES (sum lines 13 - 19)		\$ -			\$ -
	INCOME TAXES (Note K)					
21	$T=1 - \{[(1 - SIT) * (1 - FIT)] / (1 - SIT * FIT * p)\} =$		0.000000%			
22	$CIT=(T/1-T) * (1-(WCLTD/R))=$		0.000000%			
	where WCLTD =(page 4, line 27) and R=(page 4, line 30) and FIT, SIT & p are as given in footnote K.					
23	$1 / (1 - T) =$ (from line 21)		0.0000			
24	Amortized Investment Tax Credit	266.8.f (enter negative)	0			
25	Amortization of Excess/Deficient Deferred Income Taxes (Note O)	DIT Worksheet, x.d and x.e	0			
25b	Tax Effect of Permanent Differences and AFUDC Equity (Note Z)		0			
26	Income Tax Calculation (line 22 * line 30)		\$ -	NA		\$ -
27	ITC adjustment (line 23 * line 24)		0	NP	0.00000	0
28	Excess/Deficient DIT amortization (line 23 * line 25)		0	NP	0.00000	0
28b	Permanent Differences and AFUDC Equity Tax Adjustment (line 23 * line 25b)		0	NP	0.00000	0
29	Total Income Taxes (sum lines 26 - 28b)		\$ -			\$ -

30	RETURN [Rate Base (page 2, line 31) * Rate of Return (page 4, line 30)]	\$ - NA	\$ -
31	REV. REQUIREMENT (sum lines 8, 12, 20, 29, 30)	<u>\$ -</u>	<u>\$ -</u>

Formula Rate - Non-Levelized

For the 12 months ended 12/31/

Rate Formula Template
Utilizing FERC Form 1 Data
COMPANY NAME
SUPPORTING CALCULATIONS AND NOTES

Line No.	TRANSMISSION PLANT INCLUDED IN ISO RATES									
1	Total transmission plant (page 2, line 2, column 3)							\$	-	
2	Less transmission plant excluded from ISO rates (Note M)								0	
3	Less transmission plant included in OATT Ancillary Services (Note N)								0	
4	Transmission plant included in ISO Rates (line 1 less lines 2 & 3)							\$	-	
5	Percentage of transmission plant included in ISO Rates (line 4 divided by line 1)						TP=		0.00000	
TRANSMISSION EXPENSES										
6	Total transmission expenses (page 3, line 1, column 3)							\$	-	
7	Less transmission expenses included in OATT Ancillary Services (Note L)								0	
8	Included transmission expenses (line 6 less line 7)							\$	-	
9	Percentage of transmission expenses after adjustment (line 8 divided by line 6)								0.00000	
10	Percentage of transmission plant included in ISO Rates (line 5)						TP		0.00000	
11	Percentage of transmission expenses included in ISO Rates (line 9 times line 10)						TE=		0.00000	
WAGES & SALARY ALLOCATOR (WS)										
		Form 1 Reference	\$	TP	Allocation					
12	Production	354.20.b	0	0.00	0					
13	Transmission	354.21.b	0	0.00	0					
14	Distribution	354.23.b	0	0.00	0			WS Allocator		
15	Other	354.24,25,26.b	0	0.00	0			(\$ / Allocation)		
16	Total (sum lines 12-15)		0		0	=		0.00000	=	WS
COMMON PLANT ALLOCATOR (CE)										
			\$		% Electric			WS Allocator		
17	Electric	200.3.c	0		(line 17 / line 20)			(line 16)		CE
18	Gas	201.3.d	0		0.00000	*		0.00000	=	0.00000
19	Water	201.3.e	0							
20	Total (sum lines 17 - 19)		0							
RETURN (R)										
21		Long Term Interest (117, sum of 62.e through 67.c)						\$	0	
22		Preferred Dividends (118.29c) (positive number)							0	
Development of Common Stock:										
23		Proprietary Capital (112.16.c)							0	
24		Less Preferred Stock (line 28)							0	
25		Less Account 216.1 (112.12.c) (enter negative)							0	
26		Common Stock (sum lines 23-25)							0	
(Note P)										
			\$	%	Cost			Weighted		
27	Long Term Debt (112, sum of 18.c through 21.c)		0	0%	0.0000			0.0000	=	WCLTD
28	Preferred Stock (112.3.c)		0	0%	0.0000			0.0000		
29	Common Stock (line 26)		0	0%	0.1138			0.0000		
30	Total (sum lines 27-29)		0					0.0000	=	R
REVENUE CREDITS										
								Load		
	ACCOUNT 447 (SALES FOR RESALE) (Note Q)	(310-311)							0	
31	a. Bundled Non-RQ Sales for Resale (311.x.h)								0	
32	b. Bundled Sales for Resale included in Divisor on page 1								0	

33	Total of (a)-(b)		0
34	ACCOUNT 454 (RENT FROM ELECTRIC PROPERTY) (Note R)		\$ -
35	ACCOUNT 456.1 (OTHER ELECTRIC REVENUES) (Note U)	(330.x.n)	\$ -
36	ACCOUNT 456.1 (OTHER ELECTRIC REVENUES) (Note W)	(330.x.n)	\$ -

Attachment H-22A
Page 5 of 6

Formula Rate - Non-Levelized

For the 12 months ended 12/31/

Rate Formula Template
Utilizing FERC Form 1 Data

COMPANY NAME

General Note: References to pages in this formulary rate are indicated as: (page#, line#, col.#)
References to data from FERC Form 1 are indicated as: #.y.x (page, line, column)

Notes:

- A DEOK 1 CP is Duke Energy Ohio ("DEO") Monthly Firm Transmission System Peak Load as reported on page 400, column b of Form 1 at the time of DEO's annual peak.
- B DEOK 12 CP is DEO Monthly Firm Transmission System Peak Load as reported on page 400, column b of Form 1 at the time of DEO's monthly peaks.
- C Reserved
- D Reserved
- E DEOK will provide, in connection with each Annual Update, a copy of the entire annual actuarial valuation report supporting the derivation of the annual Postretirement Benefits Other than Pensions ("PBOP") expense as charged to FERC account 926, and the amount of such expense included in Total Admin and General Expenses provided on Attachment H-22A, page 3 of 6, line 3 of the Formula Rate. DEOK will provide, in connection with each Annual Update, a worksheet that shows the actual PBOP expense components and calculation derivation (including, for each account to which PBOP expense is recorded, the account number, expense amount, description, calculation derivation and source).
- F The balances in Accounts 190, 281, 282 and 283, as adjusted by any amounts in contra accounts identified as regulatory assets or liabilities related to ASC 715 (f/k/a FAS 106) or ASC 740 (f/k/a FAS 109). Account 254/182.3 includes Other Regulated Liabilities/Assets related to Excess/Deficient Accumulated Deferred Income Taxes that have been allocated to electric operations. This line item is necessary to maintain rate base neutrality in the event of a change in the Federal or State income tax rates. Balance of Account 255 is reduced by prior flow throughs and excluded if the utility chose to utilize amortization of tax credits against taxable income as discussed in Note K. Account 281 is not allocated.
- G Identified in Form 1 as being only transmission related. The transmission portion of page 227, line 5 is specified in a footnote to the Form 1.
- H Cash Working Capital assigned to transmission is one-eighth of O&M allocated to transmission at page 3, line 8, column 5.
- I Prepayments are the electric related prepayments booked to Account No. 165 and reported on Page 111 line 57 in the Form 1.
- J Line 5 - EPRI Annual Membership Dues listed in Form 1 at 353.f, all Regulatory Commission Expenses itemized at 351.h, and non-safety related advertising included in Account 930.1. Line 5a - Regulatory Commission Expenses directly related to transmission service, ISO filings, or transmission siting itemized at 351.h.
- K Includes only FICA, unemployment, highway, property, gross receipts, and other assessments charged in the current year. Taxes related to income are excluded. Gross receipts taxes are not included in transmission revenue requirement in the Rate Formula Template, since they are recovered elsewhere.
- K The currently effective income tax rate, where FIT is the Federal income tax rate; SIT is the State income tax rate, and p = "the percentage of federal income tax deductible for state income taxes". If the utility is taxed in more than one state it must attach a work paper showing the name of each state and how the blended or composite SIT was developed. Furthermore, a utility that elected to utilize amortization of tax credits against taxable income, rather than book tax credits to Account No. 255 and reduce rate base, must reduce its income tax expense by the amount of the Amortized Investment Tax Credit (Form 1, 266.8.f) multiplied by (1/(1-T)) (page 3, line 27).

Inputs Required:

FIT = 0.00%
SIT = 0.00% (State Income Tax Rate or Composite SIT)
p = 0.00% (percent of federal income tax deductible for state purposes)

- L Removes dollar amount of transmission expenses included in the OATT ancillary services rates, including Account Nos. 561.1, 561.2, and 561.3.
- M Removes transmission plant determined by Commission order to be state-jurisdictional according to the seven-factor test (until Form 1 balances are adjusted to reflect application of seven-factor test).
- N Removes dollar amount of transmission plant included in the development of OATT ancillary services rates and generation step-up facilities, which are deemed to be included in OATT ancillary services. For these purposes, generation step-up facilities are those facilities at a generator substation on which there is no through-flow when the generator is shut down.
- O Includes the amortization of any excess/deficient deferred income taxes resulting from changes to income tax laws, income tax rates (including changes in apportionment) and other actions taken by a taxing authority. Excess and deficient deferred income taxes will reduce or increase tax expense by the amount of the excess or deficiency multiplied by (1/(1-T)) (page 3, line 28).
- P Debt cost rate = long-term interest (line 21) / long term debt (line 27). Preferred cost rate = preferred dividends (line 22) / preferred outstanding (line 28). ROE will be supported in the original filing

Q and no change in ROE may be made absent a filing with FERC. Capitalization adjusted to exclude impacts of purchase accounting.
R Line 33 must equal zero since all short-term power sales must be unbundled and the transmission component reflected in Account No. 456.1 and all other uses are to be included in the divisor.
S Includes income related only to transmission facilities, such as pole attachments, rentals and special use.
T Reserved
The revenues credited on page 1 lines 2-5 shall include only the amounts received directly (in the case of grandfathered agreements) or from the ISO (for service under this tariff) reflecting the Transmission Owner's integrated transmission facilities. They do not include revenues associated with FERC annual charges, gross receipts taxes, ancillary services, or facilities not included in this template (e.g., direct assignment facilities and GSUs) which are not recovered under this Rate Formula Template.

Attachment H-22A
Page 6 of 6

Formula Rate - Non-Levelized

For the 12 months ended 12/31/

Rate Formula Template
Utilizing FERC Form 1 Data

COMPANY NAME

General Note: References to pages in this formulary rate are indicated as: (page#, line#, col.#)

References to data from FERC Form 1 are indicated as: #.y.x (page, line, column)

Notes:

- U On Line 35, enter revenues from RTO settlements that are associated with NITS and firm Point-to-Point Service for which the load is not included in the divisor to derive Duke Energy Ohio's and Duke Energy Kentucky's zonal rates. Exclude, non-firm Point-to-Point revenues, revenues related to MTEP and RTEP projects, revenues from grandfathered interzonal transactions and revenues from service provided by ISO at a discount.
- V Account Nos. 561.4, and 561.8 consist of RTO expenses billed to load-serving entities and are not included in Transmission Owner revenue requirements.
- W On Line 36, enter revenues from RTO settlements that are associated with MTEP projects. Exclude NITS, firm Point-to-Point revenues, non-firm Point-to-Point revenues, revenues related to RTEP projects, revenues from grandfathered interzonal transactions and revenues from service provided by ISO at a discount.
- X Midcontinent ISO Fees include (1) the charges that DEOK paid to the Midcontinent ISO pursuant to the Settlement Agreement filed on July 29, 2011 in Docket No. ER11-2059 and (2) the exit fees that DEOK paid to the Midcontinent ISO pursuant to the Exit Fee Agreement filed on October 5, 2011 in Docket No. ER12-33.
- Y PJM Integration Costs are the fees that PJM assessed DEOK for the costs that PJM incurred in connection with DEOK's move into PJM. Internal Integration Costs are the internal administrative costs incurred by Duke Energy Ohio and Duke Energy Kentucky to accomplish their move from the Midcontinent ISO into PJM.
- Z Includes the annual income tax cost or benefit due to permanent differences or differences between the amount of expenses or revenues recognized in one period for ratemaking purposes and the amounts recognized for income tax purposes which do not reverse in one or more other periods, including the cost of income taxes on the Allowance for Other Funds Used During Construction. T multiplied by the amount of permanent differences and depreciation expense associated with Allowance for Other Funds Used During Construction is included on page 3, line 25b and will increase or decrease tax expense by the expense or benefit included on line 25b multiplied by $(1/(1-T))$ (page 3, line 28b).

For the 12 months ended 12/31/ [REDACTED]

Company Name
Transmission Formula Rate Revenue Requirement
Utilizing FERC Form 1 Data

Schedule 1A Rate Calculation

Line No.		Source	Revenue Requirement	
A.	<u>Schedule 1A Annual Revenue Requirements</u>			
1	Total Load Dispatch & Scheduling (Account 561)	Attachment H-22A, Page 4, Line 7	\$ -	
2	Revenue Credits for Schedule 1A - Note A		\$ -	
3	Net Schedule 1A Revenue Requirement for Zone		\$ -	
B.	<u>Schedule 1A Rate Calculations</u>			
4	Annual MWh - Note B	(Company Records)	-	MWh
5	Schedule 1A rate \$/MWh (Line 3 / Line 4)	(Line 3 / Line 4)	\$0.0000	\$/MWh

Notes:

- A Revenue received pursuant to PJM Schedule 1A revenue allocation procedures for transmission service outside of DEOK's zone during the year used to calculate rates under Attachment H-22A.
- B The annual MWh load used by all transmission customers per PJM MSRS reports.

Rate Formula Template
Utilizing Attachment H-22A Data

Company Name
RTEP - Transmission Enhancement Charges

To be completed in conjunction with Attachment H-22A

Line No.	(1)	(2)	(3)	(4)
		Attachment H-22A Page, Line, Col.	Transmission	Allocator
	TRANSMISSION PLANT			
1	Gross Transmission Plant - Total	Att. H-22A, p 2, line 2 col 5 (Note A)	-	
2	Net Transmission Plant - Total	Att. H-22A, p 2, line 14 col 5 (Note B)	-	
	O&M EXPENSE			
3	Total O&M Allocated to Transmission	Att. H-22A, p 3, line 8 col 5	-	
4	Annual Allocation Factor for O&M	(line 3 divided by line 1 col 3)	0.00%	0.00%
	GENERAL AND COMMON (G&C) DEPRECIATION AND AMORTIZATION EXPENSE			
5	Total G&C Depreciation and Amortization Expense	Att. H-22A, p 3, lines 10 & 11, col 5 (Note H)	-	
6	Annual Allocation Factor for G&C Depreciation and Amortization Expense	(line 5 divided by line 1 col 3)	0.00%	0.00%
	TAXES OTHER THAN INCOME TAXES			
7	Total Other Taxes	Att. H-22A, p 3, line 20 col 5	-	
8	Annual Allocation Factor for Other Taxes	(line 7 divided by line 1 col 3)	0.00%	0.00%
9	Annual Allocation Factor for Expense	Sum of lines 4, 6 and 8		0.00%
	INCOME TAXES			
10	Total Income Taxes	Att. H-22A, p 3, line 29 col 5	-	
11	Annual Allocation Factor for Income Taxes	(line 10 divided by line 2 col 3)	0.00%	0.00%
	RETURN			
12	Return on Rate Base	Att. H-22A, p 3, line 30 col 5	-	
13	Annual Allocation Factor for Return on Rate Base	(line 12 divided by line 2 col 3)	0.00%	0.00%
14	Annual Allocation Factor for Return	Sum of lines 11 and 13		0.00%

Rate Formula Template
Utilizing Attachment H-22A Data

Company Name
RTEP - Transmission Enhancement Charges

Network Upgrade Charge Calculation By Project

Line No.	(1) Project Name	(2) RTEP Project Number	(3) Project Gross Plant (Note C)	(4) Annual Allocation Factor for Expense (Page 1 line 9)	(5) Annual Expense Charge (Col. 3 * Col. 4)	(6) Project Net Plant (Note D)	(7) Annual Allocation Factor for Return (Page 1 line 14)	(8) Annual Return Charge (Col. 6 * Col. 7)	(9) Project Depreciation Expense (Note E)	(10) Annual Revenue Requirement (Sum Col. 5, 8 & 9)	(11) True-Up Adjustment (Note F)	(12) Network Upgrade Charge Sum Col. 10 & 11 (Note G)
1b			\$ -	0.00%	\$0.00	\$ -	0.00%	\$0.00	\$0	\$0.00	\$ -	\$0.00
1c			\$ -	0.00%	\$0.00	\$ -	0.00%	\$0.00	\$0	\$0.00	\$ -	\$0.00
2	Annual Totals									\$0	\$0	\$0
3	RTEP Transmission Enhancement Charges for Attachment H-22A											\$0

Notes:

- A. Gross Transmission Plant is that identified on page 2 line 2 of Attachment H-22A.
- B. Net Transmission Plant is that identified on page 2 line 14 of Attachment H-22A.
- C. Project Gross Plant is the total capital investment for the project calculated in the same method as the gross plant value in line 1 and includes CWIP in rate base if applicable. This value includes subsequent capital investments required to maintain the facilities to their original capabilities.
- D. Project Net Plant is the Project Gross Plant Identified in Column 3 less the associated Accumulated Depreciation.
- E. Project Depreciation Expense is the actual value booked for the project and included in the Depreciation Expense in Attachment H-22A page 3 line 12.
- F. True-Up Adjustment is included pursuant to a FERC approved methodology if applicable.
- G. The Network Upgrade Charge is the value to be used in Schedule 12.
- H. The Total General and Common Depreciation Expense excludes any depreciation expense directly associated with a project and thereby included in page 2 column 9.

Rate Formula Template
Utilizing Attachment H-22A Data

Company Name
MTEP - Transmission Enhancement Charges

To be completed in conjunction with Attachment H-22A

Line No.	(1)	(2)	(3)	(4)
		Attachment H-22A Page, Line, Col.	Transmission	Allocator
	TRANSMISSION PLANT			
1	Gross Transmission Plant - Total	Att. H-22A, p 2, line 2 col 5 (Note A)	-	
2	Net Transmission Plant - Total	Att. H-22A, p 2, line 14 col 5 (Note B)	-	
	O&M EXPENSE			
3	Total O&M Allocated to Transmission	Att. H-22A, p 3, line 8 col 5	-	
4	Annual Allocation Factor for O&M	(line 3 divided by line 1 col 3)	0.00%	0.00%
	GENERAL AND COMMON (G&C) DEPRECIATION AND AMORTIZATION EXPENSE			
5	Total G&C Depreciation and Amortization Expense	Att. H-22A, p 3, lines 10 & 11, col 5 (Note H)	-	
6	Annual Allocation Factor for G&C Depreciation and Amortization Expense	(line 5 divided by line 1 col 3)	0.00%	0.00%
	TAXES OTHER THAN INCOME TAXES			
7	Total Other Taxes	Att. H-22A, p 3, line 20 col 5	-	
8	Annual Allocation Factor for Other Taxes	(line 7 divided by line 1 col 3)	0.00%	0.00%
9	Annual Allocation Factor for Expense	Sum of lines 4, 6 and 8		0.00%
	INCOME TAXES			
10	Total Income Taxes	Att. H-22A, p 3, line 29 col 5	-	
11	Annual Allocation Factor for Income Taxes	(line 10 divided by line 2 col 3)	0.00%	0.00%
	RETURN			
12	Return on Rate Base	Att. H-22A, p 3, line 30 col 5	-	
13	Annual Allocation Factor for Return on Rate Base	(line 12 divided by line 2 col 3)	0.00%	0.00%
14	Annual Allocation Factor for Return	Sum of lines 11 and 13		0.00%

Rate Formula Template
Utilizing Attachment H-22A Data

Company Name
Legacy MTEP Credit

Network Upgrade Charge Calculation By Project

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	
Line No.	Project Name	MTEP Project Number	Project Gross Plant	Annual Allocation Factor for Expense	Annual Expense Charge	Project Net Plant	Annual Allocation Factor for Return	Annual Return Charge	Project Depreciation Expense	Annual Revenue Requirement	True-Up Adjustme nt	Network Upgrade Charge
(Note C)			(Page 1 line 9)		(Col. 3 * Col. 4)	(Note D)	(Page 1 line 14)	(Col. 6 * Col. 7)	(Note E)	(Sum Col. 5, 8 & 9)	(Note F)	Sum Col. 10 & 11 (Note G)
1b			\$ -	0.00%	\$0.00	\$ -	0.00%	\$0.00	\$0	\$0.00	\$ -	\$0.00
1c			\$ -	0.00%	\$0.00	\$ -	0.00%	\$0.00	\$0	\$0.00	\$ -	\$0.00
2	Annual Totals									\$0	\$0	\$0
3	MTEP Transmission Enhancement Charges											\$0

Notes:

- A. Gross Transmission Plant is that identified on page 2 line 2 of Attachment H-22A.
 B. Net Transmission Plant is that identified on page 2 line 14 of Attachment H-22A.
 C. Project Gross Plant is the total capital investment for the project calculated in the same method as the gross plant value in line 1 and includes CWIP in rate base if applicable. This value includes subsequent capital investments required to maintain the facilities to their original capabilities.
 D. Project Net Plant is the Project Gross Plant Identified in Column 3 less the associated Accumulated Depreciation.
 E. Project Depreciation Expense is the actual value booked for the project and included in the Depreciation Expense in Attachment H-22A page 3 line 12.
 F. True-Up Adjustment is included pursuant to a FERC approved methodology if applicable.
 G. The Network Upgrade Charge is the value to be used in Schedule 26.
 H. The Total General and Common Depreciation Expense excludes any depreciation expense directly associated with a project and thereby included in page 2 column 9.

DUKE ENERGY OHIO, INC.
DEPRECIATION RATES

<u>FERC Account Number</u> (A)	<u>Company Account Number</u> (B)	<u>Description</u> (C)	<u>Actual Accrual Rates</u> (D) %
Wholly Owned Transmission Plant			
350	3403	Rights of Way	1.54
352	3420	Structures & Improvements	1.90
352	3424	Structures & Improvements - Duke Ohio - Loc. in Ky.	1.90
353	3430	Station Equipment	1.68
353	3434	Station Equipment - Duke Ohio - Loc. in Ky.	1.68
354	3440	Towers & Fixtures	1.85
354	3444	Towers & Fixtures - Duke Ohio - Loc. in Ky.	1.85
355	3450	Poles & Fixtures	2.31
355	3454	Poles & Fixtures - Duke Ohio - Loc. in Ky.	2.31
356	3460	Overhead Conductors & Devices	1.91
356	3464	Overhead Conductors & Devices - Duke Ohio - Loc. in Ky.	1.91
357	3470	Underground Conduit	1.43
358	3480	Underground Conductors & Devices	2.37
Commonly Owned Transmission Plant - CCD Projects			
352	3421	Structures & Improvements - CCD Projects	2.50
352	3425	Structures & Improvements - CCD Projects	2.50
353	3431	Station Equipment - CCD Projects	2.86
353	3432	Station Equipment - CCD Projects	2.86
353	3435	Station Equipment - CCD Projects	2.86
353	3437	Station Equipment - CCD Projects	2.86
354	3441	Towers & Fixtures - CCD Projects	3.00
354	3442	Towers & Fixtures - CCD Projects	3.00
354	3445	Towers & Fixtures - CCD Projects	3.00
354	3446	Towers & Fixtures - CCD Projects - Loc. In Ky.	3.00
354	3448	Towers & Fixtures - CCD Projects	3.00
355	3451	Poles & Fixtures - CCD Projects	3.00
355	3455	Poles & Fixtures - CCD Projects	3.00
356	3461	Overhead Conductors & Devices - CCD Projects	2.50
356	3462	Overhead Conductors & Devices - CCD Projects	2.50
356	3465	Overhead Conductors & Devices - CCD Projects	2.50
356	3466	Overhead Conductors & Devices - CCD Projects - Loc. In Ky.	2.50
Commonly Owned Transmission Plant - CD Projects			
352	3423	Structures & Improvements - CD Projects	2.50
353	3433	Station Equipment - CD Projects	2.86
353	3438	Station Equipment - CD Projects	2.86
354	3447	Towers & Fixtures - CD Projects	3.00
356	3467	Overhead Conductors & Devices - CD Projects	2.50

DUKE ENERGY OHIO, INC.
DEPRECIATION RATES

<u>FERC Account Number</u> (A)	<u>Company Account Number</u> (B)	<u>Description</u> (C)	<u>Actual Accrual Rates</u> (D) %
General and Intangible Plant			
303	3030	Miscellaneous Intangible Plant – 5 year	20.00
303	30310	Miscellaneous Intangible Plant – 10 year	10.00
389	3890	Land and Land Rights	N/A
390	3900	Structures and Improvements	4.20
391	3910	Office Furniture and Equipment	5.00
391	3911	Electronic Data Processing Equipment	20.00
392	3920	Transportation Equipment	9.09
392	3921	Trailers	4.13
393	3930	Stores Equipment	5.00
394	3940	Tools, Shop & Garage Equipment	4.00
395	3950	Laboratory Equipment	6.67
396	3960	Power Operated Equipment	5.29
397	3970	Communication Equipment	6.67
398	3980	Miscellaneous Equipment	5.00
Common Plant			
	1030	Miscellaneous Intangible Plant	20.00
	1701	Common AMI Meters	6.67
	1890	Land and Land Rights	N/A
	1900	Structures and Improvements	3.29
	1910	Office Furniture and Equipment	5.00
	1911	Electronic Data Processing Equipment	20.00
	1920	Transportation Equipment	8.33
	1921	Trailers	4.13
	1930	Stores Equipment	5.00
	1940	Tools, Shop & Garage Equipment	4.00
	1960	Power Operated Equipment	5.29
	1970	Communication Equipment	6.67
	1980	Miscellaneous Equipment	5.00

DUKE ENERGY KENTUCKY, INC.
DEPRECIATION RATES

FERC Account_ <u>Number</u> (A)	Company Account <u>Number</u> (B)	<u>Description</u> (C)	Actual <u>Accrual Rates</u> (D) %
Transmission Plant			
350	3501	Rights of Way	1.27
352	3520	Structures & Improvements	1.96
353	3530	Station Equipment	2.16
353	3532	Station Equipment - Major	1.73
353	3535	Station Equipment – Electronic	2.16
355	3550	Poles & Fixtures	1.76
356	3560	Overhead Conductors & Devices	1.91
General and Intangible Plant			
303	3030	Miscellaneous Intangible Plant – 5 Year	20.00
303	30310	Miscellaneous Intangible Plant – 10 Year	10.00
390	3900	Structures and Improvements	3.40
391	3910	Office Furniture and Equipment	5.00
391	3911	Electronic Data Processing	20.00
392	3921	Trailers	3.84
394	3940	Tools, Shop & Garage Equipment	4.00
397	3970	Communication Equipment	6.67
Common Plant			
	1030	Miscellaneous Intangible Plant	20.00
	1900	Structures and Improvements	1.26
	1910	Office Furniture and Equipment	5.00
	1911	Electronic Data Processing Equipment	20.00
	1940	Tools, Shop & Garage Equipment	4.00
	1970	Communication Equipment	6.67
	1980	Miscellaneous Equipment	6.67

For the 12 months ended 12/31/ 2020

DUKE ENERGY OHIO, INC.
PROTECTED FEDERAL EXCESS/DEFICIENT DEFERRED INCOME TAX WORKSHEET

Line No.	Offset (Dr.)/Cr. <u>Deferred Income Tax Remeasurement</u>	Dr./ (Cr.) <u>190</u>	Dr./ (Cr.) <u>282</u>	Dr./ (Cr.) <u>283</u>	Dr./ (Cr.) <u>Total</u>
	(a)	(b)	(c)	(d)	(e)
1	Pre-Remeasurement ADIT	\$ -	\$ -	\$ -	\$ -
2	Post-Remeasurement ADIT	-	-	-	-
3	ADIT Remeasurement Total	\$ -	\$ -	\$ -	\$ -
4	182.3 ⁶	\$ -	\$ -	\$ -	\$ -
5	254 (Gross-up only)	-	-	-	-
6	254 (Exclude Gross-up)	-	-	-	-
7	Balance Sheet Only	\$ -	\$ -	\$ -	\$ -
8	Deferred Debits	\$ -	\$ -	\$ -	\$ -
9	Deferred Credits	-	-	-	-
10	182.3	-	-	-	-
11	Deferred Debits	-	-	-	-
12	Deferred Credits	-	-	-	-
13	254	-	-	-	-
14	Excess / (Deficient) DIT Total	\$ -	\$ -	\$ -	\$ -
15	Debits	\$ -	\$ -	\$ -	\$ -
16	Credits	-	-	-	-
17	411.2	-	-	-	-
18	Def. Income Tax Expense Total	\$ -	\$ -	\$ -	\$ -
19	Total Change in Excess / (Deficient) DIT (Line 7 + Line 14 + Line 18)	\$ -	\$ -	\$ -	\$ -

	(a)	(b) ¹	(c)	(d) ^{2/4} = (b) x System Level Balance Current Year	(e) ^{2/4} = (b) x System Level Balance Current Year	(f) ³	(g) ⁵ = (c-d-e-f)
	Year	Amortization Rate	Beginning Year Balance	Amortization 411.1	Amortization 410.1	DIT Reclass To Unprotected	Remaining Balance
20	Calendar Year 1	0.00%	\$ -	\$ -	\$ -	\$ -	\$ -
21	Calendar Year 2	0.00%	\$ -	\$ -	\$ -	\$ -	\$ -
22	Add years as needed						

Notes:

- (1) Protected Excess Federal ADIT is amortized using ARAM, which will change over time. DEO uses the best available ARAM when setting rates during the annual update process. DEO incorporates updated ARAM into the following year's annual updates.
- (2) Excess / (Deficient) Deferred Income Tax for all years is amortized to accounts 410.1 or 411.1, as appropriate. The ADIT source account for amortization is determined based on the proportion of the ADIT balance that was transferred to Line 14, Excess/(Deficient) DIT Total. Current year amortization amounts may include true-up adjustments as necessary to reflect actual annual DIT amortization.
- (3) DEO reclassified the OATT portion of the Protected Excess/(Deficient) DIT to Unprotected Excess/(Deficient) DIT. This amount is included in the Unprotected Excess/(Deficient) DIT balance to return to customers.
- (4) To Page 3, Line 25
- (5) To Page 2, Line 23
- (6) The combined gross-up of the protected and unprotected Excess/(Deficient) DIT regulatory liability/asset is presented on the unprotected worksheet.

For the 12 months ended 12/31/

DUKE ENERGY OHIO, INC.
UNPROTECTED FEDERAL EXCESS/DEFICIENT DEFERRED INCOME TAX WORKSHEET

Line	Offset (Dr.)/Cr.	Dr./(Cr.)	Dr./(Cr.)	Dr./(Cr.)	Dr./(Cr.)
No.	Deferred Income Tax Remeasurement	190	282	283	Total
	(a)	(b)	(c)	(d)	(e)
1	Pre-Remeasurement ADIT	\$ -	\$ -	\$ -	\$ -
2	Post-Remeasurement ADIT	-	-	-	-
3	ADIT Remeasurement Total	\$ -	\$ -	\$ -	\$ -
4	182.3 ⁶	\$ -	\$ -	\$ -	\$ -
5	254 (Gross-up only)	-	-	-	-
6	254 (Exclude Gross-up)	-	-	-	-
7	Balance Sheet Only	\$ -	\$ -	\$ -	\$ -
8	Deferred Debits	\$ -	\$ -	\$ -	\$ -
9	Deferred Credits	-	-	-	-
10	182.3	-	-	-	-
11	Deferred Debits	-	-	-	-
12	Deferred Credits	-	-	-	-
13	254	-	-	-	-
14	Excess / (Deficient) DIT Total	\$ -	\$ -	\$ -	\$ -
15	Debits	\$ -	\$ -	\$ -	\$ -
16	Credits	-	-	-	-
17	411.2	-	-	-	-
18	Def. Income Tax Expense Total	\$ -	\$ -	\$ -	\$ -
19	Total Change in Excess / (Deficient) DIT (Line 7 + Line 14 + Line 18)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

	(a)	(b) ¹	(c)	(d) ^{2/4} = (b) x System Level Balance	(e) ^{2/4} = (b) x System Level Balance	(f) ³	(g) ⁵ = (c-d-e- f)
	Year	Amortization Rate	Beginning Year Balance	Current Year Amortization 411.1	Current Year Amortization 410.1	DIT Reclass To Unprotected	Remaining Balance
20	Calendar Year 1	0.00%	\$ -	\$ -	\$ -	\$ -	\$ -
21	Calendar Year 2	0.00%	\$ -	\$ -	\$ -	\$ -	\$ -
22	Add years as needed						

Notes:

- (1) Unprotected Excess/(Deficient) Federal ADIT is amortized over ten years.
- (2) Excess / (Deficient) Deferred Income Tax for all years is amortized to accounts 410.1 or 411.1, as appropriate. The ADIT source account for amortization is determined based on the proportion of the ADIT balance that was transferred to Line 14, Excess/(Deficient) DIT Total. Current year amortization amounts may include true-up adjustments as necessary to reflect actual annual DIT amortization.
- (3) DEO reclassified the OATT portion of the Protected Excess/(Deficient) DIT to Unprotected Excess/(Deficient) DIT. This amount

is included in the Unprotected Excess/(Deficient) DIT balance to return to customers.

(4) To Page 3, Line 25

(5) To Page 2, Line 23

(6) The combined gross-up of the protected and unprotected Excess/(Deficient) DIT regulatory liability/asset is presented on the unprotected worksheet.

Attachment H-22A
Excess/Deficient DIT Permanent Worksheet
Page 3 of 5

For the 12 months ended 12/31/

DUKE ENERGY KENTUCKY, INC.
PROTECTED FEDERAL EXCESS/DEFICIENT DEFERRED INCOME TAX WORKSHEET

Line	Offset (Dr.)/Cr.	Dr./((Cr.))	Dr./((Cr.))	Dr./((Cr.))	Dr./((Cr.))		
No.	Deferred Income Tax Remeasurement	190	282	283	Total		
	(a)	(b)	(c)	(d)	(e)		
1	Pre-Remeasurement ADIT	\$ -	\$ -	\$ -	\$ -		
2	Post-Remeasurement ADIT	-	-	-	-		
3	ADIT Remeasurement Total	\$ -	\$ -	\$ -	\$ -		
4	182.3 ⁶	\$ -	\$ -	\$ -	\$ -		
5	254 (Gross-up only)	-	-	-	-		
6	254 (Exclude Gross-up)	-	-	-	-		
7	Balance Sheet Only	\$ -	\$ -	\$ -	\$ -		
8	Deferred Debits	\$ -	\$ -	\$ -	\$ -		
9	Deferred Credits	-	-	-	-		
10	182.3	-	-	-	-		
11	Deferred Debits	-	-	-	-		
12	Deferred Credits	-	-	-	-		
13	254	-	-	-	-		
14	Excess / (Deficient) DIT Total	\$ -	\$ -	\$ -	\$ -		
15	Debits	\$ -	\$ -	\$ -	\$ -		
16	Credits	-	-	-	-		
17	411.2	-	-	-	-		
18	Def. Income Tax Expense Total	\$ -	\$ -	\$ -	\$ -		
19	Total Change in Excess / (Deficient) DIT (Line 7 + Line 14 + Line 18)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>		
	(a)	(b) ¹	(c)	(d) ^{2/4} = (b) x System Level Balance Current Year	(e) ^{2/4} = (b) x System Level Balance Current Year	(f) ³	(g) ⁵ = (c-d-e-f)
	Year	Amortization Rate	Beginning Year Balance	Amortization 411.1	Amortization 410.1	DIT Reclass To Unprotected	Remaining Balance
20	Calendar Year 1	0.00%	\$ -	\$ -	\$ -	\$ -	\$ -
21	Calendar Year 2	0.00%	\$ -	\$ -	\$ -	\$ -	\$ -
22	Add years as needed						

Notes:

- Protected Excess Federal ADIT is amortized using ARAM, which will change over time. DEK uses the best available ARAM when setting rates during the annual update process. DEK incorporates updated ARAM into the following year's annual updates.
- Excess / (Deficient) Deferred Income Tax for all years is amortized to accounts 410.1 or 411.1, as appropriate. The ADIT source account for amortization is determined based on the proportion of the ADIT balance that was transferred to Line 14, Excess/(Deficient) DIT Total. Current year amortization amounts may include true-up adjustments as necessary to reflect actual annual DIT amortization.

(3) DEK reclassified the OATT portion of the Protected Excess/(Deficient) DIT to Unprotected Excess/(Deficient) DIT. This amount is included in the Unprotected Excess/(Deficient) DIT balance to return to customers.

(4) To Page 3, Line 25

(5) To Page 2, Line 23

(6) The combined gross-up of the protected and unprotected Excess/(Deficient) DIT regulatory liability/asset is presented on the unprotected worksheet.

Attachment H-22A
Excess/Deficient DIT Permanent Worksheet
Page 4 of 5

For the 12 months ended 12/31/

DUKE ENERGY KENTUCKY, INC.
UNPROTECTED FEDERAL EXCESS/DEFICIENT DEFERRED INCOME TAX WORKSHEET

Line	Offset (Dr.)/Cr.	Dr./((Cr.))	Dr./((Cr.))	Dr./((Cr.))	Dr./((Cr.))		
No.	Deferred Income Tax Remeasurement	190	282	283	Total		
	(a)	(b)	(c)	(d)	(e)		
1	Pre-Remeasurement ADIT	\$ -	\$ -	\$ -	\$ -		
2	Post-Remeasurement ADIT	-	-	-	-		
3	ADIT Remeasurement Total	\$ -	\$ -	\$ -	\$ -		
4	182.3 ⁶	\$ -	\$ -	\$ -	\$ -		
5	254 (Gross-up only)	-	-	-	-		
6	254 (Exclude Gross-up)	-	-	-	-		
7	Balance Sheet Only	\$ -	\$ -	\$ -	\$ -		
8	Deferred Debits	\$ -	\$ -	\$ -	\$ -		
9	Deferred Credits	-	-	-	-		
10	182.3	-	-	-	-		
11	Deferred Debits	-	-	-	-		
12	Deferred Credits	-	-	-	-		
13	254	-	-	-	-		
14	Excess / (Deficient) DIT Total	\$ -	\$ -	\$ -	\$ -		
15	Debits	\$ -	\$ -	\$ -	\$ -		
16	Credits	-	-	-	-		
17	411.2	-	-	-	-		
18	Def. Income Tax Expense Total	\$ -	\$ -	\$ -	\$ -		
19	Total Change in Excess / (Deficient) DIT (Line 7 + Line 14 + Line 18)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>		
	(a)	(b) ¹	(c)	(d) ^{2/4} = (b) x System Level Balance	(e) ^{2/4} = (b) x System Level Balance	(f) ³	(g) ⁵ = (c-d-e-f)
	Year	Amortization Rate	Beginning Year Balance	Current Year Amortization	Current Year Amortization	DIT Reclass To Unprotected	Remaining Balance
20	Calendar Year 1	0.00%	\$ -	\$ -	\$ -	\$ -	\$ -
21	Calendar Year 2	0.00%	\$ -	\$ -	\$ -	\$ -	\$ -
22	Add years as needed						

Notes:

(1) Unprotected Excess/(Deficient) Federal ADIT is amortized over ten years.

- (2) Excess / (Deficient) Deferred Income Tax for all years is amortized to accounts 410.1 or 411.1, as appropriate. The ADIT source account for amortization is determined based on the proportion of the ADIT balance that was transferred to Line 14, Excess/(Deficient) DIT Total. Current year amortization amounts may include true-up adjustments as necessary to reflect actual annual DIT amortization.
- (3) DEK reclassified the OATT portion of the Protected Excess/(Deficient) DIT to Unprotected Excess/(Deficient) DIT. This amount is included in the Unprotected Excess/(Deficient) DIT balance to return to customers.
- (4) To Page 3, Line 25
- (5) To Page 2, Line 23
- (6) The combined gross-up of the protected and unprotected Excess/(Deficient) DIT regulatory liability/asset is presented on the unprotected worksheet.

Attachment H-22A
Excess/Deficient DIT Permanent Worksheet
Page 5 of 5

For the 12 months ended 12/31/

DUKE ENERGY KENTUCKY, INC.
UNPROTECTED STATE EXCESS/DEFICIENT DEFERRED INCOME TAX WORKSHEET

Line	Offset (Dr.)/Cr.	Dr./(Cr.)	Dr./(Cr.)	Dr./(Cr.)	Dr./(Cr.)
No.	<u>Deferred Income Tax Remeasurement</u>	<u>190</u>	<u>282</u>	<u>283</u>	<u>Total</u>
	(a)	(b)	(c)	(d)	(e)
1	Pre-Remeasurement ADIT	\$ -	\$ -	\$ -	\$ -
2	Post-Remeasurement ADIT	-	-	-	-
3	ADIT Remeasurement Total	\$ -	\$ -	\$ -	\$ -
4	182.3	\$ -	\$ -	\$ -	\$ -
5	254 (Gross-up only)	-	-	-	-
6	254 (Exclude Gross-up)	-	-	-	-
7	Balance Sheet Only	\$ -	\$ -	\$ -	\$ -
8	Deferred Debits	\$ -	\$ -	\$ -	\$ -
9	Deferred Credits	-	-	-	-
10	182.3	-	-	-	-
11	Deferred Debits	-	-	-	-
12	Deferred Credits	-	-	-	-
13	254	-	-	-	-
14	Excess / (Deficient) DIT Total	\$ -	\$ -	\$ -	\$ -
15	Debits	\$ -	\$ -	\$ -	\$ -
16	Credits	-	-	-	-
17	411.2	-	-	-	-
18	Def. Income Tax Expense Total	\$ -	\$ -	\$ -	\$ -
19	Total Change in Excess / (Deficient) DIT (Line 7 + Line 14 + Line 18)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

	(a)	(b) ¹	(c)	(d) ^{2/4} = (b) x System Level Balance	(e) ^{2/4} = (b) x System Level Balance	(f) ³	(g) ⁵ = (c-d-e)
	Year	Amortization Rate	Beginning Year Balance	Current Year Amortization	Current Year Amortization	DIT Reclass To Unprotected	Remaining Balance
				<u>411.1</u>	<u>410.1</u>		
20	Calendar Year 1	0.00%	\$ -	\$ -	\$ -	\$ -	\$ -
21	Calendar Year 2	0.00%	\$ -	\$ -	\$ -	\$ -	\$ -
22	Add years as needed						

Notes:

- (1) Unprotected Excess/(Deficient) State ADIT is amortized over ten years.
- (2) Excess / (Deficient) Deferred Income Tax for all years is amortized to accounts 410.1 or 411.1, as appropriate. The ADIT source account for amortization is determined based on the proportion of the ADIT balance that was transferred to Line 14, Excess/(Deficient) DIT Total. Current year amortization amounts may include true-up adjustments as necessary to reflect actual annual DIT amortization.
- (3) Excess/(Deficient) Deferred State Income Tax is applicable to unprotected assets only.
- (4) To Page 3, Line 25
- (5) To Page 2, Line 23

Marked Tariff

Formula Rate - Non-Levelized

For the 12 months ended 12/31/

Rate Formula Template
Utilizing FERC Form 1 Data

COMPANY NAME

Line No.					Allocated Amount
1	GROSS REVENUE REQUIREMENT (page 3, line 31)				\$ -
	REVENUE CREDITS (Note T)				
		Total	Allocator		
2	Account No. 454	(page 4, line 34)	\$ -	TP 0.00000	\$ -
3	Account No. 456.1	(page 4, line 35)	0	TP 0.00000	0
4a	Revenues from Grandfathered Interzonal Transactions		0	TP 0.00000	0
4b	Revenues from service provided by ISO at a discount		0	TP 0.00000	0
5a	Legacy MTEP Credit (Account 456.1)	(page 4, line 36)	0	1.00000	0
6	TOTAL REVENUE CREDITS (sum lines 2-5)				\$ -
7	NET REVENUE REQUIREMENT	(line 1 minus line 6)			\$ -
	DIVISOR				
8	1 CP (Note A)				0
9	12 CP (Note B)				0
10	Reserved				
11	Reserved				
12	Reserved				
13	Reserved				
14	Reserved				
15	Annual Cost (\$/kW/Yr) - 1 CP	(line 7 / line 8)	\$0.000		
16	Annual Cost (\$/kW/Yr) - 12 CP	(line 7 / line 9)	\$0.000		
17	Network Rate (\$/kW/Mo)	(line 15 / 12)	\$0.000		
17a	Point-To-Point Rate (\$/kW/Mo)	(line 16 / 12)	\$0.000		
		Peak Rate		Off-Peak Rate	
18	Point-To-Point Rate (\$/kW/Wk)	(line 16 / 52; line 16 / 52)	\$0.000		
19	Point-To-Point Rate (\$/kW/Day)	(line 16 / 260; line 16 / 365)	\$0.000	Capped at weekly rate	\$0.000
20	Point-To-Point Rate (\$/MWh)	(line 16 / 4,160; line 16 / 8,760 * 1000)	\$0.000	Capped at weekly and daily rate	\$0.000

Formula Rate - Non-Levelized

For the 12 months ended 12/31/

Rate Formula Template
Utilizing FERC Form 1 Data

COMPANY NAME

Line No.	(1) RATE BASE:	(2) Form No. 1 Page, Line, Col.	(3) Company Total		(4) Allocator	(5) Transmission (Col. 3 times Col. 4)
	GROSS PLANT IN SERVICE					
1	Production	205.46.g	\$ -	NA		
2	Transmission	207.58.g	0	TP	0.00000	\$ -
3	Distribution	207.75.g	0	NA		
4	General & Intangible	205.5.g & 207.99.g	0	W/S	0.00000	0
5	Common	356	0	CE	0.00000	0
6	TOTAL GROSS PLANT (sum lines 1-5)		\$ -	GP=	0.000%	\$ -
	ACCUMULATED DEPRECIATION AND AMORTIZATION					
7	Production	219.20.c-219.24.c	\$ -	NA		
8	Transmission	219.25.c	0	TP	0.00000	\$ -
9	Distribution	219.26.c	0	NA		
10	General & Intangible	200.21.c & 219.28.c	0	W/S	0.00000	0
11	Common	356	0	CE	0.00000	0
12	TOTAL ACCUMULATED DEPRECIATION AND AMORTIZATION (sum lines 7-11)		\$ -			\$ -
	NET PLANT IN SERVICE					
13	Production	(line 1 - line 7)	\$ -			
14	Transmission	(line 2 - line 8)	0			\$ -
15	Distribution	(line 3 - line 9)	0			
16	General & Intangible	(line 4 - line 10)	0			0
17	Common	(line 5 - line 11)	0			0
18	TOTAL NET PLANT (sum lines 13-17)		\$ -	NP=	0.000%	\$ -
	ADJUSTMENTS TO RATE BASE (Note F)					
19	Account No. 281 (enter negative)	273.8.k	\$ -	NA	zero	\$ -
20	Account No. 282 (enter negative)	275.2.k & 275.6.k	0	NP	0.00000	0
21	Account No. 283 (enter negative)	277.9.k & 277.18.k	0	NP	0.00000	0
22	Account No. 190	234.8.c & 234.17.c	0	NP	0.00000	0
23	<u>Net (Excess) / Deficient Deferred Tax Adj. (Account No. 182.3 and 254) - Account No. 254 (enter negative)</u>	DIT Worksheet, x.g 41-e	0	NP	0.00000	0
24	Account No. 255 (enter negative) (Note K)	267.8.h	0	NP	0.00000	0
25	TOTAL ADJUSTMENTS (sum lines 19- 24)		\$ -			\$ -
26	LAND HELD FOR FUTURE USE (Note G)	214.x.d	\$ -	TP	0.00000	\$ -
	WORKING CAPITAL (Note H)					
27	CWC	calculated	\$ -			0
28	Materials & Supplies (Note G)	227.5.c & 227.8.c & & 227.16.c	0	TE	0.00000	0
29	Prepayments (Account 165)	111.57.c	0	GP	0.00000	0
30	TOTAL WORKING CAPITAL (sum lines 27 - 29)		\$ -			\$ -

Formula Rate - Non-Levelized

For the 12 months ended 12/31/

Rate Formula Template
Utilizing FERC Form 1 Data

COMPANY NAME

Line No.	(1)	(2) Form No. 1 Page, Line, Col.	(3) Company Total		(4) Allocator	(5) Transmission (Col. 3 times Col. 4)
	O&M					
1	Transmission	321.112.b	\$ -	TE	0.00000	\$ -
1a	Less LSE Expenses included in Transmission O&M Accounts (Note V)	321.88.b, 321.92.b;	0		1.00000	0
1b	Less Midcontinent ISO Fees included in Transmission O&M	(Note X)	0	TE	0.00000	0
1c	Less EPRI Annual Membership Dues	(Note I)	0	TE	0.00000	0
2	Less Account 565	321.96.b	0	TE	0.00000	0
3	A&G	323.197.b	0	W/S	0.00000	0
3a	PBOP Expense excluding Pension Expense included in line 3 for information only	(Note E)	0			
3b	Less PJM Integration Costs included in A&G and Internal Integration Costs included in A&G	(Note Y)	0	W/S	0.00000	0
4	Less FERC Annual Fees	350.x.b	0	W/S	0.00000	0
5	Less EPRI & Reg. Comm. Exp. & Non-safety Advertising (Note I)		0	W/S	0.00000	0
5a	Plus Transmission Related Reg. Comm. Exp. (Note I)		0	TE	0.00000	0
6	Common	356	0	CE	0.00000	0
7	Transmission Lease Payments		0		1.00000	0
8	TOTAL O&M (Sum lines 1, 3, 5a, 6, 7 less lines 1a, 1b, 1c, 2, 3b, 4, 5)		\$ -			\$ -
	DEPRECIATION AND AMORTIZATION EXPENSE					
9	Transmission	336.7.f	\$ -	TP	0.00000	\$ -
10	General & Intangible	336.1.f & 336.10.f	0	W/S	0.00000	0
11	Common	336.11.f	0	CE	0.00000	0
12	TOTAL DEPRECIATION AND AMORTIZATION (Sum lines 9 - 11)		\$ -			\$ -
	TAXES OTHER THAN INCOME TAXES (Note J)					
	LABOR RELATED					
13	Payroll	263.i	\$ -	W/S	0.00000	\$ -
14	Highway and vehicle	263.i	0	W/S	0.00000	0
	PLANT RELATED					
16	Property	263.i	0	GP	0.00000	0
17	Gross Receipts	263.i	0	NA	zero	0
18	Other	263.i	0	GP	0.00000	0
19	Payments in lieu of taxes		0	GP	0.00000	0
20	TOTAL OTHER TAXES (sum lines 13 - 19)		\$ -			\$ -
	INCOME TAXES (Note K)					
21	$T = 1 - \{[(1 - SIT) * (1 - FIT)] / (1 - SIT * FIT * p)\} =$		0.000000%			
22	$CIT = (T / (1 - T)) * (1 - (WCLTD / R)) =$		0.000000%			
	where WCLTD =(page 4, line 27) and R= (page 4, line 30) and FIT, SIT & p are as given in footnote K.					
23	$1 / (1 - T) =$ (from line 21)		0.0000			
24	Amortized Investment Tax Credit	266.8.f (enter negative)	0			
25	Amortization of Excess/Deficient Deferred Income Taxes (Note O)	DIT Worksheet, x11.d and x.e	0			
25b	Tax Effect of Permanent Differences and AFUDC Equity	(Note Z)	0			
26	Income Tax Calculation (line 22 * line 30)		\$ -	NA		\$ -
27	ITC adjustment (line 23 * line 24)		0	NP	0.00000	0
28	Excess/Deficient DIT amortization (line 23 * line 25)		0	NP	0.00000	0
28b	Permanent Differences and AFUDC Equity Tax Adjustment (line 23 * line 25b)		0	NP	0.00000	0
29	Total Income Taxes (sum lines 26 - 28b)		\$ -			\$ -

30	RETURN [Rate Base (page 2, line 31) * Rate of Return (page 4, line 30)]	\$ - NA	\$ -
31	REV. REQUIREMENT (sum lines 8, 12, 20, 29, 30)	<u>\$ -</u>	<u>\$ -</u>

Formula Rate - Non-Levelized

For the 12 months ended 12/31/

Rate Formula Template
Utilizing FERC Form 1 Data
COMPANY NAME
SUPPORTING CALCULATIONS AND NOTES

Line No.	TRANSMISSION PLANT INCLUDED IN ISO RATES									
1	Total transmission plant (page 2, line 2, column 3)							\$	-	
2	Less transmission plant excluded from ISO rates (Note M)								0	
3	Less transmission plant included in OATT Ancillary Services (Note N)								0	
4	Transmission plant included in ISO Rates (line 1 less lines 2 & 3)							\$	-	
5	Percentage of transmission plant included in ISO Rates (line 4 divided by line 1)						TP=		0.00000	
TRANSMISSION EXPENSES										
6	Total transmission expenses (page 3, line 1, column 3)							\$	-	
7	Less transmission expenses included in OATT Ancillary Services (Note L)								0	
8	Included transmission expenses (line 6 less line 7)							\$	-	
9	Percentage of transmission expenses after adjustment (line 8 divided by line 6)								0.00000	
10	Percentage of transmission plant included in ISO Rates (line 5)						TP		0.00000	
11	Percentage of transmission expenses included in ISO Rates (line 9 times line 10)						TE=		0.00000	
WAGES & SALARY ALLOCATOR (WS)										
		Form 1 Reference	\$	TP	Allocation					
12	Production	354.20.b	0	0.00	0					
13	Transmission	354.21.b	0	0.00	0					
14	Distribution	354.23.b	0	0.00	0			WS Allocator		
15	Other	354.24,25,26.b	0	0.00	0			(\$ / Allocation)		
16	Total (sum lines 12-15)		0		0	=		0.00000	=	WS
COMMON PLANT ALLOCATOR (CE)										
			\$	% Electric				WS Allocator		
17	Electric	200.3.c	0	(line 17 / line 20)				(line 16)		CE
18	Gas	201.3.d	0	0.00000	*			0.00000	=	0.00000
19	Water	201.3.e	0							
20	Total (sum lines 17 - 19)		0							
RETURN (R)										
21		Long Term Interest (117, sum of 62.c through 67.c)						\$	0	
22		Preferred Dividends (118.29c) (positive number)							0	
Development of Common Stock:										
23		Proprietary Capital (112.16.c)							0	
24		Less Preferred Stock (line 28)							0	
25		Less Account 216.1 (112.12.c) (enter negative)							0	
26		Common Stock (sum lines 23-25)							0	
(Note P)										
			\$	%	Cost			Weighted		
27	Long Term Debt (112, sum of 18.c through 21.c)		0	0%	0.0000			0.0000	=	WCLTD
28	Preferred Stock (112.3.c)		0	0%	0.0000			0.0000		
29	Common Stock (line 26)		0	0%	0.1138			0.0000		
30	Total (sum lines 27-29)		0					0.0000	=	R
REVENUE CREDITS										
								Load		
	ACCOUNT 447 (SALES FOR RESALE) (Note Q)	(310-311)							0	
31	a. Bundled Non-RQ Sales for Resale (311.x.h)								0	
32	b. Bundled Sales for Resale included in Divisor on page 1								0	

33	Total of (a)-(b)		0
34	ACCOUNT 454 (RENT FROM ELECTRIC PROPERTY) (Note R)		\$ -
35	ACCOUNT 456.1 (OTHER ELECTRIC REVENUES) (Note U)	(330.x.n)	\$ -
36	ACCOUNT 456.1 (OTHER ELECTRIC REVENUES) (Note W)	(330.x.n)	\$ -

Attachment H-22A
Page 5 of 6

Formula Rate - Non-Levelized

For the 12 months ended 12/31/

Rate Formula Template
Utilizing FERC Form 1 Data

COMPANY NAME

General Note: References to pages in this formulary rate are indicated as: (page#, line#, col.#)
References to data from FERC Form 1 are indicated as: #.y.x (page, line, column)

Notes:

- A DEOK 1 CP is Duke Energy Ohio ("DEO") Monthly Firm Transmission System Peak Load as reported on page 400, column b of Form 1 at the time of DEO's annual peak.
- B DEOK 12 CP is DEO Monthly Firm Transmission System Peak Load as reported on page 400, column b of Form 1 at the time of DEO's monthly peaks.
- C Reserved
- D Reserved
- E DEOK will provide, in connection with each Annual Update, a copy of the entire annual actuarial valuation report supporting the derivation of the annual Postretirement Benefits Other than Pensions ("PBOP") expense as charged to FERC account 926, and the amount of such expense included in Total Admin and General Expenses provided on Attachment H-22A, page 3 of 6, line 3 of the Formula Rate. DEOK will provide, in connection with each Annual Update, a worksheet that shows the actual PBOP expense components and calculation derivation (including, for each account to which PBOP expense is recorded, the account number, expense amount, description, calculation derivation and source).
- F The balances in Accounts 190, 281, 282 and 283, as adjusted by any amounts in contra accounts identified as regulatory assets or liabilities related to [ASC 715 \(f/k/a FASB 106\)](#) or [ASC 740 \(f/k/a FAS 109\)](#). Account 254/182.3 includes Other Regulated Liabilities/Assets related to Excess/Deficient Accumulated Deferred Income Taxes that have been allocated to electric operations. This line item is necessary to maintain rate base neutrality in the event of a change in the Federal or State income tax rates. Balance of Account 255 is reduced by prior flow throughs and excluded if the utility chose to utilize amortization of tax credits against taxable income as discussed in Note K. Account 281 is not allocated.
- G Identified in Form 1 as being only transmission related. The transmission portion of page 227, line 5 is specified in a footnote to the Form 1.
- H Cash Working Capital assigned to transmission is one-eighth of O&M allocated to transmission at page 3, line 8, column 5.
- I Prepayments are the electric related prepayments booked to Account No. 165 and reported on Page 111 line 57 in the Form 1.
- J Line 5 - EPRI Annual Membership Dues listed in Form 1 at 353.f, all Regulatory Commission Expenses itemized at 351.h, and non-safety related advertising included in Account 930.1. Line 5a - Regulatory Commission Expenses directly related to transmission service, ISO filings, or transmission siting itemized at 351.h.
- K Includes only FICA, unemployment, highway, property, gross receipts, and other assessments charged in the current year. Taxes related to income are excluded. Gross receipts taxes are not included in transmission revenue requirement in the Rate Formula Template, since they are recovered elsewhere.
- L The currently effective income tax rate, where FIT is the Federal income tax rate; SIT is the State income tax rate, and p = "the percentage of federal income tax deductible for state income taxes". If the utility is taxed in more than one state it must attach a work paper showing the name of each state and how the blended or composite SIT was developed. Furthermore, a utility that elected to utilize amortization of tax credits against taxable income, rather than book tax credits to Account No. 255 and reduce rate base, must reduce its income tax expense by the amount of the Amortized Investment Tax Credit (Form 1, 266.8.f) multiplied by (1/(1-T)) (page 3, line 27).

Inputs Required:

FIT = 0.00%
SIT = 0.00% (State Income Tax Rate or Composite SIT)
p = 0.00% (percent of federal income tax deductible for state purposes)

- L Removes dollar amount of transmission expenses included in the OATT ancillary services rates, including Account Nos. 561.1, 561.2, and 561.3.
- M Removes transmission plant determined by Commission order to be state-jurisdictional according to the seven-factor test (until Form 1 balances are adjusted to reflect application of seven-factor test).
- N Removes dollar amount of transmission plant included in the development of OATT ancillary services rates and generation step-up facilities, which are deemed to be included in OATT ancillary services. For these purposes, generation step-up facilities are those facilities at a generator substation on which there is no through-flow when the generator is shut down.
- O Includes the amortization of any excess/deficient deferred income taxes resulting from changes to income tax laws, income tax rates (including changes in apportionment) and other actions taken by a taxing authority. Excess and deficient deferred income taxes will reduce or increase tax expense by the amount of the excess or deficiency multiplied by (1/(1-T)) (page 3, line 2528).
- P Debt cost rate = long-term interest (line 21) / long term debt (line 27). Preferred cost rate = preferred dividends (line 22) / preferred outstanding (line 28). ROE will be supported in the original filing

Q and no change in ROE may be made absent a filing with FERC. Capitalization adjusted to exclude impacts of purchase accounting.
 R Line 33 must equal zero since all short-term power sales must be unbundled and the transmission component reflected in Account No. 456.1 and all other uses are to be included in the divisor.
 S Includes income related only to transmission facilities, such as pole attachments, rentals and special use.
 T Reserved
 T The revenues credited on page 1 lines 2-5 shall include only the amounts received directly (in the case of grandfathered agreements) or from the ISO (for service under this tariff) reflecting the Transmission Owner's integrated transmission facilities. They do not include revenues associated with FERC annual charges, gross receipts taxes, ancillary services, or facilities not included in this template (e.g., direct assignment facilities and GSUs) which are not recovered under this Rate Formula Template.

Attachment H-22A
 Page 6 of 6

Formula Rate - Non-Levelized

For the 12 months ended 12/31/

Rate Formula Template
 Utilizing FERC Form 1 Data

COMPANY NAME

General Note: References to pages in this formulary rate are indicated as: (page#, line#, col.)

References to data from FERC Form 1 are indicated as: #.y.x (page, line, column)

Notes:

- U On Line 35, enter revenues from RTO settlements that are associated with NITS and firm Point-to-Point Service for which the load is not included in the divisor to derive Duke Energy Ohio's and Duke Energy Kentucky's zonal rates. Exclude, non-firm Point-to-Point revenues, revenues related to MTEP and RTEP projects, revenues from grandfathered interzonal transactions and revenues from service provided by ISO at a discount.
- V Account Nos. 561.4, and 561.8 consist of RTO expenses billed to load-serving entities and are not included in Transmission Owner revenue requirements.
- W On Line 36, enter revenues from RTO settlements that are associated with MTEP projects. Exclude NITS, firm Point-to-Point revenues, non-firm Point-to-Point revenues, revenues related to RTEP projects, revenues from grandfathered interzonal transactions and revenues from service provided by ISO at a discount.
- X Midcontinent ISO Fees include (1) the charges that DEOK paid to the Midcontinent ISO pursuant to the Settlement Agreement filed on July 29, 2011 in Docket No. ER11-2059 and (2) the exit fees that DEOK paid to the Midcontinent ISO pursuant to the Exit Fee Agreement filed on October 5, 2011 in Docket No. ER12-33.
- Y PJM Integration Costs are the fees that PJM assessed DEOK for the costs that PJM incurred in connection with DEOK's move into PJM. Internal Integration Costs are the internal administrative costs incurred by Duke Energy Ohio and Duke Energy Kentucky to accomplish their move from the Midcontinent ISO into PJM.
- Z Includes the annual income tax cost or benefit due to permanent differences or differences between the amount of expenses or revenues recognized in one period for ratemaking purposes and the amounts recognized for income tax purposes which do not reverse in one or more other periods, including the cost of income taxes on the Allowance for Other Funds Used During Construction. T multiplied by the amount of permanent differences and depreciation expense associated with Allowance for Other Funds Used During Construction is included on page 3, line 25b and will increase or decrease tax expense by the expense or benefit included on line 25b multiplied by $(1/(1-T))$ (page 3, line 28b).

For the 12 months ended 12/31/ [REDACTED]

Company Name
Transmission Formula Rate Revenue Requirement
Utilizing FERC Form 1 Data

Schedule 1A Rate Calculation

Line No.		Source	Revenue Requirement	
A.	<u>Schedule 1A Annual Revenue Requirements</u>			
1	Total Load Dispatch & Scheduling (Account 561)	Attachment H-22A, Page 4, Line 7	\$ -	
2	Revenue Credits for Schedule 1A - Note A		\$ -	
3	Net Schedule 1A Revenue Requirement for Zone		\$ -	
B.	<u>Schedule 1A Rate Calculations</u>			
4	Annual MWh - Note B	(Company Records)	-	MWh
5	Schedule 1A rate \$/MWh (Line 3 / Line 4)	(Line 3 / Line 4)	\$0.0000	\$/MWh

Notes:

- A Revenue received pursuant to PJM Schedule 1A revenue allocation procedures for transmission service outside of DEOK's zone during the year used to calculate rates under Attachment H-22A.
- B The annual MWh load used by all transmission customers per PJM MSRS reports.

Rate Formula Template
Utilizing Attachment H-22A Data

Company Name
RTEP - Transmission Enhancement Charges

To be completed in conjunction with Attachment H-22A

Line No.	(1)	(2)	(3)	(4)
		Attachment H-22A Page, Line, Col.	Transmission	Allocator
	TRANSMISSION PLANT			
1	Gross Transmission Plant - Total	Att. H-22A, p 2, line 2 col 5 (Note A)	-	
2	Net Transmission Plant - Total	Att. H-22A, p 2, line 14 col 5 (Note B)	-	
	O&M EXPENSE			
3	Total O&M Allocated to Transmission	Att. H-22A, p 3, line 8 col 5	-	
4	Annual Allocation Factor for O&M	(line 3 divided by line 1 col 3)	0.00%	0.00%
	GENERAL AND COMMON (G&C) DEPRECIATION AND AMORTIZATION EXPENSE			
5	Total G&C Depreciation and Amortization Expense	Att. H-22A, p 3, lines 10 & 11, col 5 (Note H)	-	
6	Annual Allocation Factor for G&C Depreciation and Amortization Expense	(line 5 divided by line 1 col 3)	0.00%	0.00%
	TAXES OTHER THAN INCOME TAXES			
7	Total Other Taxes	Att. H-22A, p 3, line 20 col 5	-	
8	Annual Allocation Factor for Other Taxes	(line 7 divided by line 1 col 3)	0.00%	0.00%
9	Annual Allocation Factor for Expense	Sum of lines 4, 6 and 8		0.00%
	INCOME TAXES			
10	Total Income Taxes	Att. H-22A, p 3, line 29 col 5	-	
11	Annual Allocation Factor for Income Taxes	(line 10 divided by line 2 col 3)	0.00%	0.00%
	RETURN			
12	Return on Rate Base	Att. H-22A, p 3, line 30 col 5	-	
13	Annual Allocation Factor for Return on Rate Base	(line 12 divided by line 2 col 3)	0.00%	0.00%
14	Annual Allocation Factor for Return	Sum of lines 11 and 13		0.00%

Rate Formula Template
Utilizing Attachment H-22A Data

Company Name
RTEP - Transmission Enhancement Charges

Network Upgrade Charge Calculation By Project

Line No.	(1) Project Name	(2) RTEP Project Number	(3) Project Gross Plant (Note C)	(4) Annual Allocation Factor for Expense (Page 1 line 9)	(5) Annual Expense Charge (Col. 3 * Col. 4)	(6) Project Net Plant (Note D)	(7) Annual Allocation Factor for Return (Page 1 line 14)	(8) Annual Return Charge (Col. 6 * Col. 7)	(9) Project Depreciation Expense (Note E)	(10) Annual Revenue Requirement (Sum Col. 5, 8 & 9)	(11) True-Up Adjustment (Note F)	(12) Network Upgrade Charge Sum Col. 10 & 11 (Note G)
1b			\$ -	0.00%	\$0.00	\$ -	0.00%	\$0.00	\$0	\$0.00	\$ -	\$0.00
1c			\$ -	0.00%	\$0.00	\$ -	0.00%	\$0.00	\$0	\$0.00	\$ -	\$0.00
2	Annual Totals									\$0	\$0	\$0
3	RTEP Transmission Enhancement Charges for Attachment H-22A											\$0

Notes:

- A. Gross Transmission Plant is that identified on page 2 line 2 of Attachment H-22A.
- B. Net Transmission Plant is that identified on page 2 line 14 of Attachment H-22A.
- C. Project Gross Plant is the total capital investment for the project calculated in the same method as the gross plant value in line 1 and includes CWIP in rate base if applicable. This value includes subsequent capital investments required to maintain the facilities to their original capabilities.
- D. Project Net Plant is the Project Gross Plant Identified in Column 3 less the associated Accumulated Depreciation.
- E. Project Depreciation Expense is the actual value booked for the project and included in the Depreciation Expense in Attachment H-22A page 3 line 12.
- F. True-Up Adjustment is included pursuant to a FERC approved methodology if applicable.
- G. The Network Upgrade Charge is the value to be used in Schedule 12.
- H. The Total General and Common Depreciation Expense excludes any depreciation expense directly associated with a project and thereby included in page 2 column 9.

Rate Formula Template
Utilizing Attachment H-22A Data

Company Name
MTEP - Transmission Enhancement Charges

To be completed in conjunction with Attachment H-22A

Line No.	(1)	(2)	(3)	(4)
		Attachment H-22A Page, Line, Col.	Transmission	Allocator
	TRANSMISSION PLANT			
1	Gross Transmission Plant - Total	Att. H-22A, p 2, line 2 col 5 (Note A)	-	
2	Net Transmission Plant - Total	Att. H-22A, p 2, line 14 col 5 (Note B)	-	
	O&M EXPENSE			
3	Total O&M Allocated to Transmission	Att. H-22A, p 3, line 8 col 5	-	
4	Annual Allocation Factor for O&M	(line 3 divided by line 1 col 3)	0.00%	0.00%
	GENERAL AND COMMON (G&C) DEPRECIATION AND AMORTIZATION EXPENSE			
5	Total G&C Depreciation and Amortization Expense	Att. H-22A, p 3, lines 10 & 11, col 5 (Note H)	-	
6	Annual Allocation Factor for G&C Depreciation and Amortization Expense	(line 5 divided by line 1 col 3)	0.00%	0.00%
	TAXES OTHER THAN INCOME TAXES			
7	Total Other Taxes	Att. H-22A, p 3, line 20 col 5	-	
8	Annual Allocation Factor for Other Taxes	(line 7 divided by line 1 col 3)	0.00%	0.00%
9	Annual Allocation Factor for Expense	Sum of lines 4, 6 and 8		0.00%
	INCOME TAXES			
10	Total Income Taxes	Att. H-22A, p 3, line 29 col 5	-	
11	Annual Allocation Factor for Income Taxes	(line 10 divided by line 2 col 3)	0.00%	0.00%
	RETURN			
12	Return on Rate Base	Att. H-22A, p 3, line 30 col 5	-	
13	Annual Allocation Factor for Return on Rate Base	(line 12 divided by line 2 col 3)	0.00%	0.00%
14	Annual Allocation Factor for Return	Sum of lines 11 and 13		0.00%

Rate Formula Template
Utilizing Attachment H-22A Data

Company Name
Legacy MTEP Credit

Network Upgrade Charge Calculation By Project

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)			
	Line No.	Project Name	MTEP Project Number	Project Gross Plant	Annual Allocation Factor for Expense	Annual Expense Charge	Project Net Plant	Annual Allocation Factor for Return	Annual Return Charge	Project Depreciation Expense	Annual Revenue Requirement	True-Up Adjustme nt	Network Upgrade Charge		
			(Note C)	(Page 1 line 9)		(Col. 3 * Col. 4)	(Note D)	(Page 1 line 14)	(Col. 6 * Col. 7)	(Note E)	(Sum Col. 5, 8 & 9)	(Note F)	Sum Col. 10 & 11 (Note G)		
	1b		\$	-	0.00%	\$0.00	\$	-	0.00%	\$0.00	\$0	\$0.00	\$	-	\$0.00
	1c		\$	-	0.00%	\$0.00	\$	-	0.00%	\$0.00	\$0	\$0.00	\$	-	\$0.00
2	Annual Totals										\$0	\$0	\$0		
3	MTEP Transmission Enhancement Charges												\$0		

Notes:

- A. Gross Transmission Plant is that identified on page 2 line 2 of Attachment H-22A.
- B. Net Transmission Plant is that identified on page 2 line 14 of Attachment H-22A.
- C. Project Gross Plant is the total capital investment for the project calculated in the same method as the gross plant value in line 1 and includes CWIP in rate base if applicable. This value includes subsequent capital investments required to maintain the facilities to their original capabilities.
- D. Project Net Plant is the Project Gross Plant Identified in Column 3 less the associated Accumulated Depreciation.
- E. Project Depreciation Expense is the actual value booked for the project and included in the Depreciation Expense in Attachment H-22A page 3 line 12.
- F. True-Up Adjustment is included pursuant to a FERC approved methodology if applicable.
- G. The Network Upgrade Charge is the value to be used in Schedule 26.
- H. The Total General and Common Depreciation Expense excludes any depreciation expense directly associated with a project and thereby included in page 2 column 9.

DUKE ENERGY OHIO, INC.
DEPRECIATION RATES

<u>FERC Account Number</u> (A)	<u>Company Account Number</u> (B)	<u>Description</u> (C)	<u>Actual Accrual Rates</u> (D) %
Wholly Owned Transmission Plant			
350	3403	Rights of Way	1.54
352	3420	Structures & Improvements	1.90
352	3424	Structures & Improvements - Duke Ohio - Loc. in Ky.	1.90
353	3430	Station Equipment	1.68
353	3434	Station Equipment - Duke Ohio - Loc. in Ky.	1.68
354	3440	Towers & Fixtures	1.85
354	3444	Towers & Fixtures - Duke Ohio - Loc. in Ky.	1.85
355	3450	Poles & Fixtures	2.31
355	3454	Poles & Fixtures - Duke Ohio - Loc. in Ky.	2.31
356	3460	Overhead Conductors & Devices	1.91
356	3464	Overhead Conductors & Devices - Duke Ohio - Loc. in Ky.	1.91
357	3470	Underground Conduit	1.43
358	3480	Underground Conductors & Devices	2.37
Commonly Owned Transmission Plant - CCD Projects			
352	3421	Structures & Improvements - CCD Projects	2.50
352	3425	Structures & Improvements - CCD Projects	2.50
353	3431	Station Equipment - CCD Projects	2.86
353	3432	Station Equipment - CCD Projects	2.86
353	3435	Station Equipment - CCD Projects	2.86
353	3437	Station Equipment - CCD Projects	2.86
354	3441	Towers & Fixtures - CCD Projects	3.00
354	3442	Towers & Fixtures - CCD Projects	3.00
354	3445	Towers & Fixtures - CCD Projects	3.00
354	3446	Towers & Fixtures - CCD Projects - Loc. In Ky.	3.00
354	3448	Towers & Fixtures - CCD Projects	3.00
355	3451	Poles & Fixtures - CCD Projects	3.00
355	3455	Poles & Fixtures - CCD Projects	3.00
356	3461	Overhead Conductors & Devices - CCD Projects	2.50
356	3462	Overhead Conductors & Devices - CCD Projects	2.50
356	3465	Overhead Conductors & Devices - CCD Projects	2.50
356	3466	Overhead Conductors & Devices - CCD Projects - Loc. In Ky.	2.50
Commonly Owned Transmission Plant - CD Projects			
352	3423	Structures & Improvements - CD Projects	2.50
353	3433	Station Equipment - CD Projects	2.86
353	3438	Station Equipment - CD Projects	2.86
354	3447	Towers & Fixtures - CD Projects	3.00
356	3467	Overhead Conductors & Devices - CD Projects	2.50

DUKE ENERGY OHIO, INC.
DEPRECIATION RATES

<u>FERC Account Number</u> (A)	<u>Company Account Number</u> (B)	<u>Description</u> (C)	<u>Actual Accrual Rates</u> (D) %
General and Intangible Plant			
303	3030	Miscellaneous Intangible Plant – 5 year	20.00
303	30310	Miscellaneous Intangible Plant – 10 year	10.00
389	3890	Land and Land Rights	N/A
390	3900	Structures and Improvements	4.20
391	3910	Office Furniture and Equipment	5.00
391	3911	Electronic Data Processing Equipment	20.00
392	3920	Transportation Equipment	9.09
392	3921	Trailers	4.13
393	3930	Stores Equipment	5.00
394	3940	Tools, Shop & Garage Equipment	4.00
395	3950	Laboratory Equipment	6.67
396	3960	Power Operated Equipment	5.29
397	3970	Communication Equipment	6.67
398	3980	Miscellaneous Equipment	5.00
Common Plant			
	1030	Miscellaneous Intangible Plant	20.00
	1701	Common AMI Meters	6.67
	1890	Land and Land Rights	N/A
	1900	Structures and Improvements	3.29
	1910	Office Furniture and Equipment	5.00
	1911	Electronic Data Processing Equipment	20.00
	1920	Transportation Equipment	8.33
	1921	Trailers	4.13
	1930	Stores Equipment	5.00
	1940	Tools, Shop & Garage Equipment	4.00
	1960	Power Operated Equipment	5.29
	1970	Communication Equipment	6.67
	1980	Miscellaneous Equipment	5.00

DUKE ENERGY KENTUCKY, INC.
DEPRECIATION RATES

<u>FERC Account_</u> <u>Number</u> (A)	<u>Company Account</u> <u>Number</u> (B)	<u>Description</u> (C)	<u>Actual</u> <u>Accrual Rates</u> (D) %
Transmission Plant			
350	3501	Rights of Way	1.27
352	3520	Structures & Improvements	1.96
353	3530	Station Equipment	2.16
353	3532	Station Equipment - Major	1.73
353	3535	Station Equipment – Electronic	2.16
355	3550	Poles & Fixtures	1.76
356	3560	Overhead Conductors & Devices	1.91
General and Intangible Plant			
303	3030	Miscellaneous Intangible Plant – 5 Year	20.00
303	30310	Miscellaneous Intangible Plant – 10 Year	10.00
390	3900	Structures and Improvements	3.40
391	3910	Office Furniture and Equipment	5.00
391	3911	Electronic Data Processing	20.00
392	3921	Trailers	3.84
394	3940	Tools, Shop & Garage Equipment	4.00
397	3970	Communication Equipment	6.67
Common Plant			
	1030	Miscellaneous Intangible Plant	20.00
	1900	Structures and Improvements	1.26
	1910	Office Furniture and Equipment	5.00
	1911	Electronic Data Processing Equipment	20.00
	1940	Tools, Shop & Garage Equipment	4.00
	1970	Communication Equipment	6.67
	1980	Miscellaneous Equipment	6.67

For the 12 months ended 12/31/

DUKE ENERGY OHIO, INC.
PROTECTED FEDERAL EXCESS/DEFICIENT DEFERRED INCOME TAX WORKSHEET

Line	Offset (Dr.)/Cr.	Dr./(Cr.)	Dr./(Cr.)	Dr./(Cr.)	Dr./(Cr.)
No.	Deferred Income Tax Remeasurement	190	282	283	Total
	(a)	(b)	(c)	(d)	(e)
1	182.3	\$	\$	\$	\$
2	253				
3	Balance Sheet Only Total	\$	\$	\$	\$
4	182.3	\$	\$	\$	\$
5	254				
6	EDIT Liability Total	\$	\$	\$	\$
7	411.2	\$	\$	\$	\$
8	Def. Income Tax Expense Total	\$	\$	\$	\$
9	Total Change in Excess/Deficient DIT (Line 3 + Line 6 + Line 8)	\$	\$	\$	\$

	(a)	(b)	(c)	(d)* = (b) x System Level Balance Current Year	(e)* = (c) - (d) Remaining Balance
	Year	Amortization Rate	Beginning Year Balance	Amortization	
10	2018 Actuals	0.00%	\$	\$	\$
11	2019 Actuals	0.00%	\$	\$	\$
12	2020 Actuals	0.00%	\$	\$	\$
13	Add years as needed				
(d)*	To Page 3, Line 25				
(e)*	To Page 2, Line 23				

Attachment H-22A

Excess/Deficient DIT Permanent Worksheet

Page 2 of 4

For the 12 months ended 12/31/



DUKE ENERGY OHIO, INC.

UNPROTECTED FEDERAL EXCESS/DEFICIENT DEFERRED INCOME TAX WORKSHEET

For the 12 months ended 12/31/

DUKE ENERGY OHIO, INC.
PROTECTED FEDERAL EXCESS/DEFICIENT DEFERRED INCOME TAX WORKSHEET

Line No.	Offset (Dr.)/Cr. <u>Deferred Income Tax Remeasurement</u>	Dr./((Cr.) <u>190</u>	Dr./((Cr.) <u>282</u>	Dr./((Cr.) <u>283</u>	Dr./((Cr.) <u>Total</u>		
	(a)	(b)	(c)	(d)	(e)		
1	Pre-Remeasurement ADIT	\$ _____ -	\$ _____ -	\$ _____ -	\$ _____ -		
2	Post-Remeasurement ADIT	_____ -	_____ -	_____ -	_____ -		
3	ADIT Remeasurement Total	\$ _____ -	\$ _____ -	\$ _____ -	\$ _____ -		
4	182.3 ⁶	\$ _____ -	\$ _____ -	\$ _____ -	\$ _____ -		
5	254 (Gross-up only)	_____ -	_____ -	_____ -	_____ -		
6	254 (Exclude Gross-up)	_____ -	_____ -	_____ -	_____ -		
7	Balance Sheet Only	\$ _____ -	\$ _____ -	\$ _____ -	\$ _____ -		
8	Deferred Debits	\$ _____ -	\$ _____ -	\$ _____ -	\$ _____ -		
9	Deferred Credits	_____ -	_____ -	_____ -	_____ -		
10	182.3	_____ -	_____ -	_____ -	_____ -		
11	Deferred Debits	_____ -	_____ -	_____ -	_____ -		
12	Deferred Credits	_____ -	_____ -	_____ -	_____ -		
13	254	_____ -	_____ -	_____ -	_____ -		
14	Excess / (Deficient) DIT Total	\$ _____ -	\$ _____ -	\$ _____ -	\$ _____ -		
15	Debits	\$ _____ -	\$ _____ -	\$ _____ -	\$ _____ -		
16	Credits	_____ -	_____ -	_____ -	_____ -		
17	411.2	_____ -	_____ -	_____ -	_____ -		
18	Def. Income Tax Expense Total	\$ _____ -	\$ _____ -	\$ _____ -	\$ _____ -		
19	Total Change in Excess / (Deficient) DIT (Line 7 + Line 14 + Line 18)	\$ _____ -	\$ _____ -	\$ _____ -	\$ _____ -		
	(a)	(b) ¹	(c)	(d) ^{2/4} = (b) x System Level Balance Current Year Amortization 411.1	(e) ^{2/4} = (b) x System Level Balance Current Year Amortization 410.1	(f) ³	(g) ⁵ = (c-d-e-f)
	Year	Amortization Rate	Beginning Year Balance			DIT Reclass To Unprotected	Remaining Balance
20	Calendar Year 1	0.00%	\$ _____ -	\$ _____ -	\$ _____ -	\$ _____ -	\$ _____ -
21	Calendar Year 2	0.00%	\$ _____ -	\$ _____ -	\$ _____ -	\$ _____ -	\$ _____ -
22	Add years as needed						

Notes:

- (1) Protected Excess Federal ADIT is amortized using ARAM, which will change over time. DEO uses the best available ARAM when setting rates during the annual update process. DEO incorporates updated ARAM into the following year's annual updates.
- (2) Excess / (Deficient) Deferred Income Tax for all years is amortized to accounts 410.1 or 411.1, as appropriate. The ADIT source account for amortization is determined based on the proportion of the ADIT balance that was transferred to Line 14, Excess/(Deficient) DIT Total. Current year amortization amounts may include true-up adjustments as necessary to reflect actual annual DIT amortization.
- (3) DEO reclassified the OATT portion of the Protected Excess/(Deficient) DIT to Unprotected Excess/(Deficient) DIT. This amount is included in the Unprotected Excess/(Deficient) DIT balance to return to customers.
- (4) To Page 3, Line 25
- (5) To Page 2, Line 23
- (6) The combined gross-up of the protected and unprotected Excess/(Deficient) DIT regulatory liability/asset is presented on the unprotected worksheet.

Line	Offset (Dr.)/Cr.	Dr./(Cr.)	Dr./(Cr.)	Dr./(Cr.)	Dr./(Cr.)
No.	Deferred Income Tax Remeasurement	190	282	283	Total
	(a)	(b)	(c)	(d)	(e)
1	182.3	\$ _____	\$ _____	\$ _____	\$ _____
2	253	_____	_____	_____	_____
3	Balance Sheet Only Total	\$ _____	\$ _____	\$ _____	\$ _____
4	182.3	\$ _____	\$ _____	\$ _____	\$ _____
5	254	_____	_____	_____	_____
6	EDIT Liability Total	\$ _____	\$ _____	\$ _____	\$ _____
7	411.2	\$ _____	\$ _____	\$ _____	\$ _____
8	Def. Income Tax Expense Total	\$ _____	\$ _____	\$ _____	\$ _____
9	Total Change in Excess/Deficient DIT (Line 3 + Line 6 + Line 8)	_____	_____	_____	_____
	(a)	(b)	(c)	(d)* = (b) x System Level Balance Current Year Amortization	(e)* = (c) - (d) Remaining Balance
	Year	Amortization Rate	Beginning Year Balance		
10	2018 Actuals	0.00%	\$ _____	\$ _____	\$ _____
11	2019 Actuals	0.00%	\$ _____	\$ _____	\$ _____
12	2020 Actuals	0.00%	\$ _____	\$ _____	\$ _____
13	Add years as needed				
(d)*	To Page 3, Line 25				
(e)*	To Page 2, Line 23				

Attachment H-22A
Excess/Deficient DIT Permanent Worksheet
Page 3 of 4

For the 12 months ended 12/31/

DUKE ENERGY KENTUCKY, INC.
PROTECTED FEDERAL EXCESS/DEFICIENT DEFERRED INCOME TAX WORKSHEET

Line	Offset (Dr.)/Cr.	Dr./(Cr.)	Dr./(Cr.)	Dr./(Cr.)	Dr./(Cr.)
No.	Deferred Income Tax Remeasurement	190	282	283	Total
	(a)	(b)	(c)	(d)	(e)
1	182.3	\$ _____	\$ _____	\$ _____	\$ _____
2	253	_____	_____	_____	_____
3	Balance Sheet Only Total	\$ _____	\$ _____	\$ _____	\$ _____
4	182.3	\$ _____	\$ _____	\$ _____	\$ _____
5	254	_____	_____	_____	_____
6	EDIT Liability Total	\$ _____	\$ _____	\$ _____	\$ _____
7	411.2	\$ _____	\$ _____	\$ _____	\$ _____

8	Def. Income Tax Expense Total	\$ _____	\$ _____	\$ _____	\$ _____
9	Total Change in Excess/Deficient DIT (Line 3 + Line 6 + Line 8)	\$ _____	\$ _____	\$ _____	\$ _____

	(a)	(b)	(c)	(d)* = (b) x System Level Balance	(e)* = (c) — (d)
		Amortization	Beginning Year	Current Year	Remaining
	<u>Year</u>	<u>Rate</u>	<u>Balance</u>	<u>Amortization</u>	<u>Balance</u>
10	2018 Actuals	0.00%	\$ _____	\$ _____	\$ _____
11	2019 Actuals	0.00%	\$ _____	\$ _____	\$ _____
12	2020 Actuals	0.00%	\$ _____	\$ _____	\$ _____
13	Add years as needed				
(d)*	To Page 3, Line 25				
(e)*	To Page 2, Line 23				

Attachment H-22A
Excess/Deficient DIT Permanent Worksheet
Page 4 of 4

For the 12 months ended 12/31/

DUKE ENERGY KENTUCKY, INC.
UNPROTECTED FEDERAL EXCESS/DEFICIENT DEFERRED INCOME TAX WORKSHEET

Line No.	Offset (Dr.)/Cr.	Dr./(Cr.)	Dr./(Cr.)	Dr./(Cr.)	Dr./(Cr.)
	<u>Deferred Income Tax Remeasurement</u>	<u>190</u>	<u>282</u>	<u>283</u>	<u>Total</u>
	(a)	(b)	(c)	(d)	(e)
1	182.3	\$ _____	\$ _____	\$ _____	\$ _____
2	253	_____	_____	_____	_____
3	Balance Sheet Only Total	\$ _____	\$ _____	\$ _____	\$ _____
4	182.3	\$ _____	\$ _____	\$ _____	\$ _____
5	254	_____	_____	_____	_____
6	EDIT Liability Total	\$ _____	\$ _____	\$ _____	\$ _____
7	411.2	\$ _____	\$ _____	\$ _____	\$ _____
8	Def. Income Tax Expense Total	\$ _____	\$ _____	\$ _____	\$ _____
9	Total Change in Excess/Deficient DIT (Line 3 + Line 6 + Line 8)	\$ _____	\$ _____	\$ _____	\$ _____
	(a)	(b)	(c)	(d)* = (b) x System Level Balance	(e)* = (c) - (d) Remaining
	<u>Year</u>	<u>Amortization Rate</u>	<u>Beginning Year Balance</u>	<u>Current Year Amortization</u>	<u>Balance</u>
10	2018 Actuals	0.00%	\$ _____	\$ _____	\$ _____
11	2019 Actuals	0.00%	\$ _____	\$ _____	\$ _____
12	2020 Actuals	0.00%	\$ _____	\$ _____	\$ _____
13	Add years as needed				
d)*	To Page 3, Line 25				
e)*	To Page 2, Line 23				

Attachment H-22A
Excess/Deficient DIT Permanent Worksheet
Page 1 of 5

For the 12 months ended 12/31/

DUKE ENERGY OHIO, INC.
PROTECTED FEDERAL EXCESS/DEFICIENT DEFERRED INCOME TAX WORKSHEET

Line No.	Offset (Dr.)/Cr.	Dr./(Cr.)	Dr./(Cr.)	Dr./(Cr.)	Dr./(Cr.)
	<u>Deferred Income Tax Remeasurement</u>	<u>190</u>	<u>282</u>	<u>283</u>	<u>Total</u>
	(a)	(b)	(c)	(d)	(e)
1	Pre-Remeasurement ADIT	\$ _____	\$ _____	\$ _____	\$ _____
2	Post-Remeasurement ADIT	_____	_____	_____	_____

3	ADIT Remeasurement Total	\$		\$		\$		\$	
4	182.3 ⁶	\$		\$		\$		\$	
5	254 (Gross-up only)								
6	254 (Exclude Gross-up)								
7	Balance Sheet Only	\$		\$		\$		\$	
8	Deferred Debits	\$		\$		\$		\$	
9	Deferred Credits								
10	182.3								
11	Deferred Debits								
12	Deferred Credits								
13	254								
14	Excess / (Deficient) DIT Total	\$		\$		\$		\$	
15	Debits	\$		\$		\$		\$	
16	Credits								
17	411.2								
18	Def. Income Tax Expense Total	\$		\$		\$		\$	
19	Total Change in Excess / (Deficient) DIT (Line 7 + Line 14 + Line 18)	\$		\$		\$		\$	

	(a)	(b) ¹	(c)	(d) ^{2/4} = (b) x System Level Balance	(e) ^{2/4} = (b) x System Level Balance ^e	(f) ³	(g) ⁵ = (c-d-e-f)
	<u>Year</u>	<u>Amortization Rate</u>	<u>Beginning Year Balance</u>	<u>Current Year Amortization 411.1</u>	<u>Current Year Amortization 410.1</u>	<u>DIT Reclass To Unprotected</u>	<u>Remaining Balance</u>
20	Calendar Year 1	0.00%	\$	\$	\$	\$	\$
21	Calendar Year 2	0.00%	\$	\$	\$	\$	\$
22	Add years as needed						

Notes:

- (1) Protected Excess Federal ADIT is amortized using ARAM, which will change over time. DEO uses the best available ARAM when setting rates during the annual update process. DEO incorporates updated ARAM into the following year's annual updates.
- (2) Excess / (Deficient) Deferred Income Tax for all years is amortized to accounts 410.1 or 411.1, as appropriate. The ADIT source account for amortization is determined based on the proportion of the ADIT balance that was transferred to Line 14, Excess/(Deficient) DIT Total. Current year amortization amounts may include true-up adjustments as necessary to reflect actual annual DIT amortization.
- (3) DEO reclassified the OATT portion of the Protected Excess/(Deficient) DIT to Unprotected Excess/(Deficient) DIT. This amount is included in the Unprotected Excess/(Deficient) DIT balance to return to customers.
- (4) To Page 3, Line 25
- (5) To Page 2, Line 23
- (6) The combined gross-up of the protected and unprotected Excess/(Deficient) DIT regulatory liability/asset is presented on the unprotected worksheet.

Attachment H-22A
Excess/Deficient DIT Permanent Worksheet
Page 2 of 5

For the 12 months ended 12/31/

DUKE ENERGY OHIO, INC.
UNPROTECTED FEDERAL EXCESS/DEFICIENT DEFERRED INCOME TAX WORKSHEET

Line	Offset (Dr.)/Cr.	Dr./(Cr.)	Dr./(Cr.)	Dr./(Cr.)	Dr./(Cr.)
------	------------------	-----------	-----------	-----------	-----------

No.	Deferred Income Tax Remeasurement	190	282	283	Total
	(a)	(b)	(c)	(d)	(e)
1	Pre-Remeasurement ADIT	\$ -	\$ -	\$ -	\$ -
2	Post-Remeasurement ADIT	-	-	-	-
3	ADIT Remeasurement Total	\$ -	\$ -	\$ -	\$ -
4	182.3 ⁶	\$ -	\$ -	\$ -	\$ -
5	254 (Gross-up only)	-	-	-	-
6	254 (Exclude Gross-up)	-	-	-	-
7	Balance Sheet Only	\$ -	\$ -	\$ -	\$ -
8	Deferred Debits	\$ -	\$ -	\$ -	\$ -
9	Deferred Credits	-	-	-	-
10	182.3	-	-	-	-
11	Deferred Debits	-	-	-	-
12	Deferred Credits	-	-	-	-
13	254	-	-	-	-
14	Excess / (Deficient) DIT Total	\$ -	\$ -	\$ -	\$ -
15	Debits	\$ -	\$ -	\$ -	\$ -
16	Credits	-	-	-	-
17	411.2	-	-	-	-
18	Def. Income Tax Expense Total	\$ -	\$ -	\$ -	\$ -
19	Total Change in Excess / (Deficient) DIT (Line 7 + Line 14 + Line 18)	\$ -	\$ -	\$ -	\$ -

	(a)	(b) ¹	(c)	(d) ^{2/4} = (b) x System Level Balance	(e) ^{2/4} = (b) x System Level Balance	(f) ³	(g) ⁵ = (c-d-e- f)
	Year	Amortization Rate	Beginning Year Balance	Current Year Amortization 411.1	Current Year Amortization 410.1	DIT Reclass To Unprotected	Remaining Balance
20	Calendar Year 1	0.00%	\$ -	\$ -	\$ -	\$ -	\$ -
21	Calendar Year 2	0.00%	\$ -	\$ -	\$ -	\$ -	\$ -
22	Add years as needed						

Notes:

- (1) Unprotected Excess/(Deficient) Federal ADIT is amortized over ten years.
- (2) Excess / (Deficient) Deferred Income Tax for all years is amortized to accounts 410.1 or 411.1, as appropriate. The ADIT source account for amortization is determined based on the proportion of the ADIT balance that was transferred to Line 14, Excess/(Deficient) DIT Total. Current year amortization amounts may include true-up adjustments as necessary to reflect actual annual DIT amortization.
- (3) DEO reclassified the OATT portion of the Protected Excess/(Deficient) DIT to Unprotected Excess/(Deficient) DIT. This amount is included in the Unprotected Excess/(Deficient) DIT balance to return to customers.
- (4) To Page 3, Line 25
- (5) To Page 2, Line 23
- (6) The combined gross-up of the protected and unprotected Excess/(Deficient) DIT regulatory liability/asset is presented on the unprotected worksheet.

Attachment H-22A
Excess/Deficient DIT Permanent Worksheet
Page 3 of 5

For the 12 months ended 12/31/

Line	Offset (Dr.)/Cr.	Dr./(Cr.)	Dr./(Cr.)	Dr./(Cr.)	Dr./(Cr.)
No.	<u>Deferred Income Tax Remeasurement</u>	<u>190</u>	<u>282</u>	<u>283</u>	<u>Total</u>
	(a)	(b)	(c)	(d)	(e)
1	Pre-Remeasurement ADIT	\$ -	\$ -	\$ -	\$ -
2	Post-Remeasurement ADIT	-	-	-	-
3	ADIT Remeasurement Total	\$ -	\$ -	\$ -	\$ -
4	182.3 ⁶	\$ -	\$ -	\$ -	\$ -
5	254 (Gross-up only)	-	-	-	-
6	254 (Exclude Gross-up)	-	-	-	-
7	Balance Sheet Only	\$ -	\$ -	\$ -	\$ -
8	Deferred Debits	\$ -	\$ -	\$ -	\$ -
9	Deferred Credits	-	-	-	-
10	182.3	-	-	-	-
11	Deferred Debits	-	-	-	-
12	Deferred Credits	-	-	-	-
13	254	-	-	-	-
14	Excess / (Deficient) DIT Total	\$ -	\$ -	\$ -	\$ -
15	Debits	\$ -	\$ -	\$ -	\$ -
16	Credits	-	-	-	-
17	411.2	-	-	-	-
18	Def. Income Tax Expense Total	\$ -	\$ -	\$ -	\$ -
19	Total Change in Excess / (Deficient) DIT (Line 7 + Line 14 + Line 18)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

	(a)	(b) ¹	(c)	(d) ^{2/4} = (b) x System Level Balance Current Year	(e) ^{2/4} = (b) x System Level Balance Current Year	(f) ³	(g) ⁵ = (c-d-e-f)
	Year	Amortization Rate	Beginning Year Balance	Amortization 411.1	Amortization 410.1	DIT Reclass To Unprotected	Remaining Balance
20	Calendar Year 1	0.00%	\$ -	\$ -	\$ -	\$ -	\$ -
21	Calendar Year 2	0.00%	\$ -	\$ -	\$ -	\$ -	\$ -
22	Add years as needed						

Notes:

- (1) Protected Excess Federal ADIT is amortized using ARAM, which will change over time. DEK uses the best available ARAM when setting rates during the annual update process. DEK incorporates updated ARAM into the following year's annual updates.
- (2) Excess / (Deficient) Deferred Income Tax for all years is amortized to accounts 410.1 or 411.1, as appropriate. The ADIT source account for amortization is determined based on the proportion of the ADIT balance that was transferred to Line 14, Excess/(Deficient) DIT Total. Current year amortization amounts may include true-up adjustments as necessary to reflect actual annual DIT amortization.
- (3) DEK reclassified the OATT portion of the Protected Excess/(Deficient) DIT to Unprotected Excess/(Deficient) DIT. This amount is included in the Unprotected Excess/(Deficient) DIT balance to return to customers.
- (4) To Page 3, Line 25
- (5) To Page 2, Line 23
- (6) The combined gross-up of the protected and unprotected Excess/(Deficient) DIT regulatory liability/asset is presented on the unprotected worksheet.

DUKE ENERGY KENTUCKY, INC.
UNPROTECTED FEDERAL EXCESS/DEFICIENT DEFERRED INCOME TAX WORKSHEET

Line	Offset (Dr.)/Cr.	Dr./ (Cr.)	Dr./ (Cr.)	Dr./ (Cr.)	Dr./ (Cr.)		
No.	<u>Deferred Income Tax Remeasurement</u>	<u>190</u>	<u>282</u>	<u>283</u>	<u>Total</u>		
	(a)	(b)	(c)	(d)	(e)		
1	Pre-Remeasurement ADIT	\$ -	\$ -	\$ -	\$ -		
2	Post-Remeasurement ADIT	-	-	-	-		
3	ADIT Remeasurement Total	\$ -	\$ -	\$ -	\$ -		
4	182.3 ⁶	\$ -	\$ -	\$ -	\$ -		
5	254 (Gross-up only)	-	-	-	-		
6	254 (Exclude Gross-up)	-	-	-	-		
7	Balance Sheet Only	\$ -	\$ -	\$ -	\$ -		
8	Deferred Debits	\$ -	\$ -	\$ -	\$ -		
9	Deferred Credits	-	-	-	-		
10	182.3	-	-	-	-		
11	Deferred Debits	-	-	-	-		
12	Deferred Credits	-	-	-	-		
13	254	-	-	-	-		
14	Excess / (Deficient) DIT Total	\$ -	\$ -	\$ -	\$ -		
15	Debits	\$ -	\$ -	\$ -	\$ -		
16	Credits	-	-	-	-		
17	411.2	-	-	-	-		
18	Def. Income Tax Expense Total	\$ -	\$ -	\$ -	\$ -		
19	Total Change in Excess / (Deficient) DIT (Line 7 + Line 14 + Line 18)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>		
	(a)	(b) ¹	(c)	(d) ^{2/4} = (b) x System Level Balance Current Year	(e) ^{2/4} = (b) x System Level Balance Current Year	(f) ³	(g) ⁵ = (c-d-e-f)
	Year	Amortization Rate	Beginning Year Balance	Amortization 411.1	Amortization 410.1	DIT Reclass To Unprotected	Remaining Balance
20	Calendar Year 1	0.00%	\$ -	\$ -	\$ -	\$ -	\$ -
21	Calendar Year 2	0.00%	\$ -	\$ -	\$ -	\$ -	\$ -
22	Add years as needed						

Notes:

- (1) Unprotected Excess/(Deficient) Federal ADIT is amortized over ten years.
- (2) Excess / (Deficient) Deferred Income Tax for all years is amortized to accounts 410.1 or 411.1, as appropriate. The ADIT source account for amortization is determined based on the proportion of the ADIT balance that was transferred to Line 14, Excess/(Deficient) DIT Total. Current year amortization amounts may include true-up adjustments as necessary to reflect actual annual DIT amortization.
- (3) DEK reclassified the OATT portion of the Protected Excess/(Deficient) DIT to Unprotected Excess/(Deficient) DIT. This amount is included in the Unprotected Excess/(Deficient) DIT balance to return to customers.
- (4) To Page 3, Line 25
- (5) To Page 2, Line 23
- (6) The combined gross-up of the protected and unprotected Excess/(Deficient) DIT regulatory liability/asset is presented on the unprotected worksheet.

For the 12 months ended 12/31/ XXXX

DUKE ENERGY KENTUCKY, INC.
UNPROTECTED STATE EXCESS/DEFICIENT DEFERRED INCOME TAX WORKSHEET

Line	Offset (Dr.)/Cr.		Dr./ (Cr.)	Dr./ (Cr.)	Dr./ (Cr.)	Dr./ (Cr.)	
No.	Deferred Income Tax Remeasurement		190	282	283	Total	
	(a)		(b)	(c)	(d)	(e)	
1	Pre-Remeasurement ADIT		\$ -	\$ -	\$ -	\$ -	
2	Post-Remeasurement ADIT		-	-	-	-	
3	ADIT Remeasurement Total		\$ -	\$ -	\$ -	\$ -	
4	182.3		\$ -	\$ -	\$ -	\$ -	
5	254 (Gross-up only)		-	-	-	-	
6	254 (Exclude Gross-up)		-	-	-	-	
7	Balance Sheet Only		\$ -	\$ -	\$ -	\$ -	
8	Deferred Debits		\$ -	\$ -	\$ -	\$ -	
9	Deferred Credits		-	-	-	-	
10	182.3		-	-	-	-	
11	Deferred Debits		-	-	-	-	
12	Deferred Credits		-	-	-	-	
13	254		-	-	-	-	
14	Excess / (Deficient) DIT Total		\$ -	\$ -	\$ -	\$ -	
15	Debits		\$ -	\$ -	\$ -	\$ -	
16	Credits		-	-	-	-	
17	411.2		-	-	-	-	
18	Def. Income Tax Expense Total		\$ -	\$ -	\$ -	\$ -	
19	Total Change in Excess / (Deficient) DIT (Line 7 + Line 14 + Line 18)		<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	
	(a)	(b) ¹	(c)	(d) ^{2/4} = (b) x System Level Balance	(e) ^{2/4} = (b) x System Level Balance	(f) ³	(g) ⁵ = (c-d-e)
	Year	Amortization Rate	Beginning Year Balance	Current Year Amortization	Current Year Amortization	DIT Reclass To Unprotected	Remaining Balance
20	Calendar Year 1	0.00%	\$ -	\$ -	\$ -	\$ -	\$ -
21	Calendar Year 2	0.00%	\$ -	\$ -	\$ -	\$ -	\$ -
22	Add years as needed						

Notes:

- (1) Unprotected Excess/(Deficient) State ADIT is amortized over ten years.
- (2) Excess / (Deficient) Deferred Income Tax for all years is amortized to accounts 410.1 or 411.1, as appropriate. The ADIT source account for amortization is determined based on the proportion of the ADIT balance that was transferred to Line 14, Excess/(Deficient) DIT Total. Current year amortization amounts may include true-up adjustments as necessary to reflect actual annual DIT amortization.
- (3) Excess/(Deficient) Deferred State Income Tax is applicable to unprotected assets only.
- (4) To Page 3, Line 25
- (5) To Page 2, Line 23

