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July 27, 2026

VIA ELECTRONIC FILING

Ms. Debbie-Anne A. Reese
Secretary
Federal Energy Regulatory Commission
888 First Street N.E.
Washington, D.C. 20426

RE: Duke Energy Ohio, Inc.
Docket No. ER26-3284-000
Compliance Filing to Implement *Order on Remand*

Dear Secretary Reese:

Pursuant to the June 25, 2026, order issued by the Federal Energy Regulatory Commission ("Commission") in Docket No. EL22-34,[1] Duke Energy Ohio, Inc. ("DEO") hereby submits a compliance filing to revise its transmission formula rate template, which is Attachment H-22A to the PJM Interconnection, L.L.C. ("PJM") Tariff ("Compliance Filing").[2] The revised tariff sheets provided herein adjust DEO's return on equity ("ROE") originally accepted in Docket No. ER12-91-000, by removing the 50-basis-point adder for membership in PJM ("RTO Adder"), as directed by the *Order on Remand*. As explained below, because the Commission accepted three revisions to Attachment H-22A since the effective date provided in the *Order on Remand*, it is necessary to submit four versions of Attachment H-22A to ensure that eTariff accurately reflects all accepted revisions to Attachment H-22A dating back to December 15, 2022. DEO respectfully requests that the Commission accept the revised versions of Attachment H-22A, the first of which to become effective on December 15, 2022, as directed in the *Order on Remand*. The requested effective dates for prior versions of Attachment H-22A are detailed below.

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1 *Office of the Ohio Consumers' Counsel v. Am. Elec. Power Serv. Corp.*, 195 FERC ¶ 61,241 (2026) ("*Order on Remand*"). Because this compliance filing generates a new docket, DEO is concurrently filing a notice of this compliance filing in Docket No. EL22-34-000.

2 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 DEO 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, DEO has requested PJM submit this filing in the eTariff system as part of PJM's electronic Intra PJM Tariff.

I. Background

This proceeding was initiated when the Office of the Ohio Consumers' Counsel ("OCC") filed a complaint on February 24, 2022, ("Complaint") requesting the Commission find that the RTO Adder be removed from PJM Transmission Owners in Ohio, including DEO. On December 15, 2022, the Commission dismissed the complaint as to DEO.[3] Subsequently, the OCC filed a petition for review at the United States Court of Appeals for the Sixth Circuit ("Sixth Circuit").[4] On January 17, 2025, the Sixth Circuit issued a decision vacating and remanding the Commission's decision in the *Order on Complaint* as to DEO.[5] Relevant to this filing, the *Order on Remand* directed DEO to make a compliance filing removing the RTO Adder from its ROE and to make the new ROE effective December 15, 2022.[6]

II. Compliance Filing

The *Order on Remand* directed DEO to "to make [a] compliance filings [] to remove the RTO Adder from [its] formula rates effective December 15, 2022[.]"[7] Attachment H-22A is the formula rate template for DEO and its affiliate, Duke Energy Kentucky, Inc. ("DEK"). The template reflects a single ROE of 11.38%, which was approved for both DEO and DEK as part of a settlement. DEK's ROE is not affected by the *Order on Remand*. Accordingly, in compliance with the Commission's directive in the *Order on Remand*, DEO is making the following revisions to Attachment H-22A:

- a new column is being added to Page 4, Line 29 of Attachment H-22A to reflect DEO's cost of capital separately from DEK's and to establish DEO's cost of capital to be 0.1088.[8] A parenthetical has been added to the existing column to reflect that it is only applicable to "DEK."[9]

- DEO has added the new language below to Note P on Page 5 of Attachment H-22A to explain the addition of the DEO-specific cost of capital column

[3] *Office of the Ohio Consumers' Counsel v. Am. Elec. Power Serv. Corp.*, 181 FERC ¶ 61,214 at PP 60, 64-66 (2022) ("*Order on Complaint*"), *order on reh'g*, 183 FERC ¶ 61,034 (2023).

[4] *Office of the Ohio Consumers' Counsel v. FERC*, Case No. 23-3417 (filed May 9, 2023).

[5] *Dayton Power & Light Co. v. FERC*, 126 F.4th 1107 (6th Cir. 2025) ("*Dayton*"), *cert. denied*, 146 S. Ct. 397 (2025), 146 S. Ct. 398 (2025).

[6] *Order on Remand*, 195 FERC ¶ 61,241 at P 1, Ordering Para. (A).

[7] *Order on Remand*, 195 FERC ¶ 61,241 at P 11.

[8] Attachment H-22A Page 4, Line 29 provides the cost of common stock which is the ROE.

[9] The ROE for DEK is unchanged.

such that Note P now reads as follows (new language reflected in bold and underline):

> 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 and n**~~**N**o change in ROE may be made absent a filing with FERC. **Per FERC's June 25, 2026 order in Docket No EL22-34, *Office of the Ohio Consumers' Counsel v. Am. Elec. Power Serv. Corp.*, 195 FERC ¶ 61,241 (2026), as of December 15, 2022, DEO's ROE is 10.88% to reflect removal of the 50 basis point RTO adder from the 11.38% ROE established for DEOK in a settlement agreement approved in Docket No. ER12-91. Unless and until a change of law or change to Ohio's state law requiring DEO's participation in an RTO, DEO will not seek to recover an ROE adder related to its participation in an RTO. Should such change in law occur, DEO may make a single issue filing under FPA Section 205 to restore its ROE adder.** Capitalization adjusted to exclude impacts of purchase accounting

III. Tariff Sheets and Requested Effective Dates

DEO is filing four tariff sheets so that Attachment H-22A will accurately reflect both the implementation edits submitted here and all intervening accepted edits to Attachment H-22A since December 15, 2022. The requested effective date for each tariff record is identified in the table below.

Existing Tariff Record Version	Docket No.	Tariff Record Effective Date	New Tariff Record Version	New Tariff Effective Date
11.0.0	Docket No. ER23-470-000	May 15, 2022	11.1.0	December 15, 2022
12.0.0	Docket No. ER23-1045-000	January 1, 2023	12.1.0	January 1, 2023
13.0.0	Docket No. ER24-853-000	October 15, 2023	13.1.0	October 15, 2023
14.0.0	Docket No. ER26-1151-000	March 30, 2026	14.1.0	March 30, 2026

IV. Request For Waiver

DEO respectfully submits that the requirements of Section 35.13 of the Commission's regulations[10] that have not been specifically addressed herein are inapplicable to this compliance filing. To the extent the Commission determines that provisions of Section 35.13 are applicable, DEO respectfully requests waiver of those provisions.

V. Contents of Filing

In addition to this transmittal letter, this filing consists of the following:

- **Attachment A:** Redlined Attachment H-22A, effective December 15, 2022;
- **Attachment B:** Clean Attachment H-22A, effective December 15, 2022;
- **Attachment C:** Redlined Attachment H-22A, effective January 1, 2023;
- **Attachment D:** Clean Attachment H-22A, effective January 1, 2023;
- **Attachment E:** Redlined Attachment H-22A, effective October 15, 2023;
- **Attachment F:** Clean Attachment H-22A, effective October 15, 2023;
- **Attachment G:** Redlined Attachment H-22A, effective March 30, 2026;
- **Attachment H:** Clean Attachment H-22A, effective March 30, 2026; and
- .rtf tariff sheets for filing through the Commission's eTariff software.

VI. Persons on Whom this Filing is Being Served

DEO has served a copy of this filing on the official service list in Docket No. EL22-34.[11] 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,[12] 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 Region[13] 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

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[10] 18 C.F.R. § 35.13 (2025).

[11] 18 C.F.R. § 35.13.

[12] *See* 18 C.F.R. §§ 35.2(e) and 385.2010(f)(3).

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

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.

VII. Communication

DEO respectfully requests that all correspondence relating to this filing be sent to the following persons and that they be added to the official service list in this docket:[14]

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VIII. Conclusion

For the foregoing reasons, DEO respectfully requests that the Commission accept the attached Attachment H-22A tariff sheets with the effective dates described herein.

Respectfully submitted,

/s/ Katlyn A. Farrell
Katlyn A. Farrell
Jake D. Maguire

Counsel for Duke Energy Ohio, Inc.

[14] DEO requests waiver of 18 C.F.R. § 385.203(b)(3) to permit more than two persons to be on the official service list.

Attachment A

Redlined Attachment H-22A, effective December 15, 2022

Formula Rate - Non-Levelized

For the 12 months ended 12/31/_____

Rate Formula Template
Utilizing FERC Form 1 Data

COMPANY NAME

Line No.			Total	Allocator		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;	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
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)		$ -			$ -

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)

Line No.		Form 1 Reference	$	TP	Allocation		WS Allocator ($ / 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				
15	Other	354.24,25,26.b	0	0.00	0				
16	Total (sum lines 12-15)		0		0	=	0.00000	=	WS

COMMON PLANT ALLOCATOR (CE)

Line No.			$	% Electric (line 17 / line 20)		WS Allocator (line 16)		CE
17	Electric	200.3.c	0					
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)

Line No.				$
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

Line No.		(Note P)	$	%	Cost (DEK)	Cost (DEO)	Weighted		
27	Long Term Debt (112, sum of 18.c through 21.c)		0	0%	0.0000	0.0000	0.0000	=	WCLTD
28	Preferred Stock (112.3.c)		0	0%	0.0000	0.0000	0.0000		
29	Common Stock (line 26)		0	0%	0.1138	0.1088	0.0000		
30	Total (sum lines 27-29)		0				0.0000	=	R

REVENUE CREDITS

Line No.			Load
	ACCOUNT 447 (SALES FOR RESALE) (Note Q)	(310-311)	
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)	$ -

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.
Prepayments are the electric related prepayments booked to Account No. 165 and reported on Page 111 line 57 in the Form 1.
I 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.
J 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 and n~~No change in ROE may be made absent a filing with FERC. Per FERC's June 25, 2026 order in Docket No. EL22-34, *Office of the Ohio Consumers' Counsel v. Am. Elec. Power Serv. Corp.*, 195 FERC ¶ 61,241 (2026), as of December 15, 2022, DEO's ROE is 10.88% to reflect removal of the 50 basis point RTO adder from the 11.38% ROE established for DEOK in a settlement agreement approved in Docket No. ER12-91. Unless and until a change of law or change to Ohio's state law requiring DEO's participation in an RTO, DEO will not seek to recover an ROE adder related to its participation in an RTO. Should such change in law occur, DEO may make a single issue filing under FPA Section 205 to restore its ROE adder. Capitalization adjusted to exclude impacts of purchase accounting.
Q 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.
R Includes income related only to transmission facilities, such as pole attachments, rentals and special use.
S 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.

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/____

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

Schedule 1A Rate Calculation

Line No.		Source	Revenue Requirement	
A.	Schedule 1A Annual Revenue Requirements			
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.	Schedule 1A Rate Calculations			
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.

For the 12 months ended 12/31/_____

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) Attachment H-22A Page, Line, Col.	(3) Transmission	(4) 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%**

For the 12 months ended 12/31/_____

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.

For the 12 months ended 12/31/_____

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) Attachment H-22A Page, Line, Col.	(3) Transmission	(4) 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%**

For the 12 months ended 12/31/_____

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 Adjustment	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

FERC Account Number (A)	Company Account Number (B)	Description (C)	Actual Accrual Rates (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

FERC Account Number (A)	Company Account Number (B)	Description (C)	Actual Accrual Rates (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 Number (A)	Company Account Number (B)	Description (C)	Actual Accrual Rates (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 **No.**	Offset (Dr.)/Cr. **Deferred Income Tax Remeasurement**	Dr./(Cr.) **190**	Dr./(Cr.) **282**	Dr./(Cr.) **283**	Dr./(Cr.) **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)
		Amortization	Beginning Year	Current Year	Current Year	DIT Reclass	Remaining
	Year	Rate	Balance	Amortization 411.1	Amortization 410.1	To Unprotected	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 No.	Offset (Dr.)/Cr. Deferred Income Tax Remeasurement	Dr./(Cr.) 190	Dr./(Cr.) 282	Dr./(Cr.) 283	Dr./(Cr.) 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)	$ -	$ -	$ -	$ -

	Year (a)	Amortization Rate (b)[1]	Beginning Year Balance (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] DIT Reclass To Unprotected	(g)[5] = (c-d-e-f) 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.

For the 12 months ended 12/31/_____

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

Line No.	Offset (Dr.)/Cr. Deferred Income Tax Remeasurement	Dr./(Cr.) 190	Dr./(Cr.) 282	Dr./(Cr.) 283	Dr./(Cr.) 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) Year	(b)[1] Amortization Rate	(c) Beginning Year Balance	(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] DIT Reclass To Unprotected	(g)[5] = (c-d-e-f) 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.

For the 12 months ended 12/31/_____

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

Line No.	Offset (Dr.)/Cr. Deferred Income Tax Remeasurement	Dr./(Cr.) 190	Dr./(Cr.) 282	Dr./(Cr.) 283	Dr./(Cr.) 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)	$ -	$ -	$ -	$ -

Line	(a) Year	(b)[1] Amortization Rate	(c) Beginning Year Balance	(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] DIT Reclass To Unprotected	(g)[5] = (c-d-e-f) 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/_____

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

Line No.	Offset (Dr.)/Cr. Deferred Income Tax Remeasurement	Dr./(Cr.) 190	Dr./(Cr.) 282	Dr./(Cr.) 283	Dr./(Cr.) 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)	$ -	$ -	$ -	$ -

	(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 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) 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

Attachment B

Clean Attachment H-22A, effective December 15, 2022

Formula Rate - Non-Levelized

For the 12 months ended 12/31/_____

Rate Formula Template
Utilizing FERC Form 1 Data

COMPANY NAME

Line No.			Total	Allocator		Allocated Amount
1	GROSS REVENUE REQUIREMENT (page 3, line 31)					$ -
	REVENUE CREDITS (Note T)					
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;	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
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)		$ -			$ -

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)

Line		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)

Line			$	% 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)

Line				$
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

Line		(Note P)	$	%	Cost (DEK)	Cost (DEO)	Weighted		
27	Long Term Debt (112, sum of 18.c through 21.c)		0	0%	0.0000	0.0000	0.0000	=	WCLTD
28	Preferred Stock (112.3.c)		0	0%	0.0000	0.0000	0.0000		
29	Common Stock (line 26)		0	0%	0.1138	0.1088	0.0000		
30	Total (sum lines 27-29)		0				0.0000	=	R

REVENUE CREDITS

Line			Load
	ACCOUNT 447 (SALES FOR RESALE) (Note Q)	(310-311)	
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)	$ -

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.
Prepayments are the electric related prepayments booked to Account No. 165 and reported on Page 111 line 57 in the Form 1.

I 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.

J 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). No change in ROE may be made absent a filing with FERC. Per FERC's June 25, 2026 order in Docket No. EL22-34, *Office of the Ohio Consumers' Counsel v. Am. Elec. Power Serv. Corp.*, 195 FERC ¶ 61,241 (2026), as of December 15, 2022, DEO's ROE is 10.88% to reflect removal of the 50 basis point RTO adder from the 11.38% ROE established for DEOK in a settlement agreement approved in Docket No. ER12-91. Unless and until a change of law or change to Ohio's state law requiring DEO's participation in an RTO, DEO will not seek to recover an ROE adder related to its participation in an RTO. Should such change in law occur, DEO may make a single issue filing under FPA Section 205 to restore its ROE adder. Capitalization adjusted to exclude impacts of purchase accounting.

Q 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.

R Includes income related only to transmission facilities, such as pole attachments, rentals and special use.

S 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.

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/_____

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

Schedule 1A Rate Calculation

Line No.		Source	Revenue Requirement	
A.	Schedule 1A Annual Revenue Requirements			
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.	Schedule 1A Rate Calculations			
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.

For the 12 months ended 12/31/_____

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) Attachment H-22A Page, Line, Col.	(3) Transmission	(4) 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%**

For the 12 months ended 12/31/_____

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.

For the 12 months ended 12/31/_____

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) Attachment H-22A Page, Line, Col.	(3) Transmission	(4) 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%**

For the 12 months ended 12/31/_____

Rate Formula Template
Utilizing Attachment H-22A Data

Company Name
Legacy MTEP Credit

Network Upgrade Charge Calculation By Project

Line No.	(1) Project Name	(2) MTEP Project Number	(3) Project Gross Plant	(4) Annual Allocation Factor for Expense	(5) Annual Expense Charge	(6) Project Net Plant	(7) Annual Allocation Factor for Return	(8) Annual Return Charge	(9) Project Depreciation Expense	(10) Annual Revenue Requirement	(11) True-Up Adjustment	(12) 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

FERC Account Number (A)	Company Account Number (B)	Description (C)	Actual Accrual Rates (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

FERC Account Number (A)	Company Account Number (B)	Description (C)	Actual Accrual Rates (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 Number (A)	Company Account Number (B)	Description (C)	Actual Accrual Rates (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 **No.**	Offset (Dr.)/Cr. **Deferred Income Tax Remeasurement**	Dr./(Cr.) **190**	Dr./(Cr.) **282**	Dr./(Cr.) **283**	Dr./(Cr.) **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 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 No.	Offset (Dr.)/Cr. Deferred Income Tax Remeasurement	Dr./(Cr.) 190	Dr./(Cr.) 282	Dr./(Cr.) 283	Dr./(Cr.) 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) Year	(b)[1] Amortization Rate	(c) Beginning Year Balance	(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] DIT Reclass To Unprotected	(g)[5] = (c-d-e-f) 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.

For the 12 months ended 12/31/_____

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

Line No.	Offset (Dr.)/Cr. Deferred Income Tax Remeasurement	Dr./(Cr.) 190	Dr./(Cr.) 282	Dr./(Cr.) 283	Dr./(Cr.) 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) Year	(b)[1] Amortization Rate	(c) Beginning Year Balance	(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] DIT Reclass To Unprotected	(g)[5] = (c-d-e-f) 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.

For the 12 months ended 12/31/_____

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

Line No.	Offset (Dr.)/Cr. Deferred Income Tax Remeasurement	Dr./(Cr.) 190	Dr./(Cr.) 282	Dr./(Cr.) 283	Dr./(Cr.) 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)	$ -	$ -	$ -	$ -

Line	(a) Year	(b)[1] Amortization Rate	(c) Beginning Year Balance	(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] DIT Reclass To Unprotected	(g)[5] = (c-d-e-f) 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/____

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

Line No.	Offset (Dr.)/Cr. Deferred Income Tax Remeasurement	Dr./(Cr.) 190	Dr./(Cr.) 282	Dr./(Cr.) 283	Dr./(Cr.) 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)	$ -	$ -	$ -	$ -

	(a) Year	(b)[1] Amortization Rate	(c) Beginning Year Balance	(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] DIT Reclass To Unprotected	(g)[5] = (c-d-e) 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

Attachment C

Redlined Attachment H-22A, effective January 1, 2023

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;	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
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)		$ -			$ -

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)

Line		Form 1 Reference	$	TP	Allocation		WS Allocator ($ / 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				
15	Other	354.24,25,26.b	0	0.00	0				
16	Total (sum lines 12-15)		0		0	=	0.00000	=	WS

COMMON PLANT ALLOCATOR (CE)

Line			$	% Electric (line 17 / line 20)		WS Allocator (line 16)		CE
17	Electric	200.3.c	0					
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)

Line				$
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

Line		(Note P)	$	%	Cost (DEK)	Cost (DEO)	Weighted		
27	Long Term Debt (112, sum of 18.c through 21.c)		0	0%	0.0000	0.0000	0.0000	=	WCLTD
28	Preferred Stock (112.3.c)		0	0%	0.0000	0.0000	0.0000		
29	Common Stock (line 26)		0	0%	0.1138	0.1088	0.0000		
30	Total (sum lines 27-29)		0				0.0000	=	R

REVENUE CREDITS

Line			Load
	ACCOUNT 447 (SALES FOR RESALE) (Note Q)	(310-311)	
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)	$ -

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.
Prepayments are the electric related prepayments booked to Account No. 165 and reported on Page 111 line 57 in the Form 1.

I 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.

J 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 and n~~No change in ROE may be made absent a filing with FERC. Per FERC's June 25, 2026 order in Docket No. EL22-34, *Office of the Ohio Consumers' Counsel v. Am. Elec. Power Serv. Corp.*, 195 FERC ¶ 61,241 (2026), as of December 15, 2022, DEO's ROE is 10.88% to reflect removal of the 50 basis point RTO adder from the 11.38% ROE established for DEOK in a settlement agreement approved in Docket No. ER12-91. Unless and until a change of law or change to Ohio's state law requiring DEO's participation in an RTO, DEO will not seek to recover an ROE adder related to its participation in an RTO. Should such change in law occur, DEO may make a single issue filing under FPA Section 205 to restore its ROE adder. Capitalization adjusted to exclude impacts of purchase accounting.

Q 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.

R Includes income related only to transmission facilities, such as pole attachments, rentals and special use.

S 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.

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/____

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

Schedule 1A Rate Calculation

	Line No.		Source	Revenue Requirement	
A.	Schedule 1A Annual Revenue Requirements				
	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.	Schedule 1A Rate Calculations				
	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.

For the 12 months ended 12/31/_____

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) Attachment H-22A Page, Line, Col.	(3) Transmission	(4) 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%**

For the 12 months ended 12/31/_____

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.

For the 12 months ended 12/31/_____

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) Attachment H-22A Page, Line, Col.	(3) Transmission	(4) 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%**

For the 12 months ended 12/31/_____

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 Adjustment	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

FERC Account Number (A)	Company Account Number (B)	Description (C)	Actual Accrual Rates (D) %
		Transmission Plant	
350	3501	Rights of Way	1.33
352	3520	Structures & Improvements	1.50
353	3530	Station Equipment	2.34
353	3532	Station Equipment – Major	2.34
353	3535	Station Equipment – Electronics	4.00
354	3540	Towers & Fixtures	1.46
355	3550	Poles & Fixtures	2.85
356	3560	Overhead Conductors & Devices	1.92
356	3561	Overhead Conductors & Devices – Clear Rights of Way	1.43
357	3570	Underground Conduit	1.62
358	3580	Underground Conductors & Devices	2.18

General and Intangible Plant

303	3033	Miscellaneous Intangible Plant – 3 year	33.33
303	3030	Miscellaneous Intangible Plant – 5 year	20.00
303	3031	Miscellaneous Intangible Plant – 10 year	10.00
389	3890	Land and Land Rights	N/A
390	3900	Structures and Improvements	2.47
391	3910	Office Furniture and Equipment	5.00
391	3911	Electronic Data Processing Equipment	20.00
392	3921	Trailers	4.50
392	3925	Heavy Trucks	8.64
393	3930	Stores Equipment	5.00
394	3940	Tools, Shop & Garage Equipment	4.00
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	3.52
	1910	Office Furniture and Equipment	5.00
	1911	Electronic Data Processing Equipment	20.00
	1920	Transportation Equipment	9.09
	1921	Trailers	4.50
	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_ Number (A)	Company Account Number (B)	Description (C)	Actual Accrual Rates (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 **No.**	Offset (Dr.)/Cr. **Deferred Income Tax Remeasurement**	Dr./(Cr.) **190**	Dr./(Cr.) **282**	Dr./(Cr.) **283**	Dr./(Cr.) **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) Year	(b)[1] Amortization Rate	(c) Beginning Year Balance	(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] DIT Reclass To Unprotected	(g)[5] = (c-d-e-f) 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 No.	Offset (Dr.)/Cr. Deferred Income Tax Remeasurement	Dr./(Cr.) 190	Dr./(Cr.) 282	Dr./(Cr.) 283	Dr./(Cr.) 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) Year	(b)[1] Amortization Rate	(c) Beginning Year Balance	(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] DIT Reclass To Unprotected	(g)[5] = (c-d-e-f) 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.

For the 12 months ended 12/31/_____

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

Line No.	Offset (Dr.)/Cr. Deferred Income Tax Remeasurement	Dr./(Cr.) 190	Dr./(Cr.) 282	Dr./(Cr.) 283	Dr./(Cr.) 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) Year	(b)[1] Amortization Rate	(c) Beginning Year Balance	(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] DIT Reclass To Unprotected	(g)[5] = (c-d-e-f) 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.

For the 12 months ended 12/31/_____

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

Line No.	Offset (Dr.)/Cr. Deferred Income Tax Remeasurement	Dr./(Cr.) 190	Dr./(Cr.) 282	Dr./(Cr.) 283	Dr./(Cr.) 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)	$ -	$ -	$ -	$ -

Line	(a) Year	(b)[1] Amortization Rate	(c) Beginning Year Balance	(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] DIT Reclass To Unprotected	(g)[5] = (c-d-e-f) 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/____

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

Line No.	Offset (Dr.)/Cr. **Deferred Income Tax Remeasurement**	Dr./(Cr.) **190**	Dr./(Cr.) **282**	Dr./(Cr.) **283**	Dr./(Cr.) **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)	$ -	$ -	$ -	$ -

	(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 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) 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

Attachment D

Clean Attachment H-22A, effective January 1, 2023

Formula Rate - Non-Levelized

For the 12 months ended 12/31/_____

Rate Formula Template
Utilizing FERC Form 1 Data

COMPANY NAME

Line No.			Total	Allocator		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;	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
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)		$ -			$ -

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)

Line		Form 1 Reference	$	TP	Allocation		WS Allocator ($ / 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				
15	Other	354.24,25,26.b	0	0.00	0				
16	Total (sum lines 12-15)		0		0	=	0.00000	=	WS

COMMON PLANT ALLOCATOR (CE)

Line			$	% Electric (line 17 / line 20)		WS Allocator (line 16)		CE
17	Electric	200.3.c	0					
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)

Line				$
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

Line		(Note P)	$	%	Cost (DEK)	Cost (DEO)	Weighted		
27	Long Term Debt (112, sum of 18.c through 21.c)		0	0%	0.0000	0.0000	0.0000	=	WCLTD
28	Preferred Stock (112.3.c)		0	0%	0.0000	0.0000	0.0000		
29	Common Stock (line 26)		0	0%	0.1138	0.1088	0.0000		
30	Total (sum lines 27-29)		0				0.0000	=	R

REVENUE CREDITS

Line			Load
	ACCOUNT 447 (SALES FOR RESALE) (Note Q)	(310-311)	
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)	$ -

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.
Prepayments are the electric related prepayments booked to Account No. 165 and reported on Page 111 line 57 in the Form 1.
I 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.
J 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). No change in ROE may be made absent a filing with FERC. Per FERC’s June 25, 2026 order in Docket No. EL22-34, *Office of the Ohio Consumers’ Counsel v. Am. Elec. Power Serv. Corp.*, 195 FERC ¶ 61,241 (2026), as of December 15, 2022, DEO’s ROE is 10.88% to reflect removal of the 50 basis point RTO adder from the 11.38% ROE established for DEOK in a settlement agreement approved in Docket No. ER12-91. Unless and until a change of law or change to Ohio’s state law requiring DEO’s participation in an RTO, DEO will not seek to recover an ROE adder related to its participation in an RTO. Should such change in law occur, DEO may make a single issue filing under FPA Section 205 to restore its ROE adder. Capitalization adjusted to exclude impacts of purchase accounting.
Q 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.
R Includes income related only to transmission facilities, such as pole attachments, rentals and special use.
S 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.

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/____

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

Schedule 1A Rate Calculation

Line No.		Source	Revenue Requirement	
A.	Schedule 1A Annual Revenue Requirements			
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.	Schedule 1A Rate Calculations			
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.

For the 12 months ended 12/31/_____

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) Attachment H-22A Page, Line, Col.	(3) Transmission	(4) 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%**

For the 12 months ended 12/31/_____

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.

For the 12 months ended 12/31/_____

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) Attachment H-22A Page, Line, Col.	(3) Transmission	(4) 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

Line No.	(1) Project Name	(2) MTEP Project Number	(3) Project Gross Plant	(4) Annual Allocation Factor for Expense	(5) Annual Expense Charge	(6) Project Net Plant	(7) Annual Allocation Factor for Return	(8) Annual Return Charge	(9) Project Depreciation Expense	(10) Annual Revenue Requirement	(11) True-Up Adjustment	(12) 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

FERC Account Number (A)	Company Account Number (B)	Description (C)	Actual Accrual Rates (D) %
		Transmission Plant	
350	3501	Rights of Way	1.33
352	3520	Structures & Improvements	1.50
353	3530	Station Equipment	2.34
353	3532	Station Equipment – Major	2.34
353	3535	Station Equipment – Electronics	4.00
354	3540	Towers & Fixtures	1.46
355	3550	Poles & Fixtures	2.85
356	3560	Overhead Conductors & Devices	1.92
356	3561	Overhead Conductors & Devices – Clear Rights of Way	1.43
357	3570	Underground Conduit	1.62
358	3580	Underground Conductors & Devices	2.18

		General and Intangible Plant	
303	3033	Miscellaneous Intangible Plant – 3 year	33.33
303	3030	Miscellaneous Intangible Plant – 5 year	20.00
303	3031	Miscellaneous Intangible Plant – 10 year	10.00
389	3890	Land and Land Rights	N/A
390	3900	Structures and Improvements	2.47
391	3910	Office Furniture and Equipment	5.00
391	3911	Electronic Data Processing Equipment	20.00
392	3921	Trailers	4.50
392	3925	Heavy Trucks	8.64
393	3930	Stores Equipment	5.00
394	3940	Tools, Shop & Garage Equipment	4.00
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	3.52
	1910	Office Furniture and Equipment	5.00
	1911	Electronic Data Processing Equipment	20.00
	1920	Transportation Equipment	9.09
	1921	Trailers	4.50
	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 Number (A)	Company Account Number (B)	Description (C)	Actual Accrual Rates (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 **No.**	Offset (Dr.)/Cr. **Deferred Income Tax Remeasurement**	Dr./(Cr.) **190**	Dr./(Cr.) **282**	Dr./(Cr.) **283**	Dr./(Cr.) **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) Year	(b)[1] Amortization Rate	(c) Beginning Year Balance	(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] DIT Reclass To Unprotected	(g)[5] = (c-d-e-f) 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 No.	Offset (Dr.)/Cr. Deferred Income Tax Remeasurement	Dr./(Cr.) 190	Dr./(Cr.) 282	Dr./(Cr.) 283	Dr./(Cr.) 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) Year	(b)[1] Amortization Rate	(c) Beginning Year Balance	(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] DIT Reclass To Unprotected	(g)[5] = (c-d-e-f) 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.

For the 12 months ended 12/31/_____

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

Line No.	Offset (Dr.)/Cr. **Deferred Income Tax Remeasurement**	Dr./(Cr.) **190**	Dr./(Cr.) **282**	Dr./(Cr.) **283**	Dr./(Cr.) **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) Year	(b)[1] Amortization Rate	(c) Beginning Year Balance	(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] DIT Reclass To Unprotected	(g)[5] = (c-d-e-f) 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.

For the 12 months ended 12/31/_____

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

Line No.	Offset (Dr.)/Cr. Deferred Income Tax Remeasurement	Dr./(Cr.) 190	Dr./(Cr.) 282	Dr./(Cr.) 283	Dr./(Cr.) 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)	$ -	$ -	$ -	$ -

Line	(a) Year	(b)[1] Amortization Rate	(c) Beginning Year Balance	(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] DIT Reclass To Unprotected	(g)[5] = (c-d-e-f) 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/____

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

Line No.	Offset (Dr.)/Cr. Deferred Income Tax Remeasurement	Dr./(Cr.) 190	Dr./(Cr.) 282	Dr./(Cr.) 283	Dr./(Cr.) 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)	$ -	$ -	$ -	$ -

	(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 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) 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

Attachment E

Redlined Attachment H-22A, effective October 15, 2023

Formula Rate - Non-Levelized

For the 12 months ended 12/31/_____

Rate Formula Template
Utilizing FERC Form 1 Data

COMPANY NAME

Line No.			Total	Allocator		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;	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
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)		$ -			$ -

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

Line No.			
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)

Line No.		Form 1 Reference	$	TP	Allocation		WS Allocator ($ / 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				
15	Other	354.24,25,26.b	0	0.00	0				
16	Total (sum lines 12-15)		0		0	=	0.00000	=	WS

COMMON PLANT ALLOCATOR (CE)

Line No.			$	% Electric (line 17 / line 20)		WS Allocator (line 16)		CE
17	Electric	200.3.c	0					
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)

Line No.				$
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

Line No.		(Note P)	$	%	Cost (DEK)	Cost (DEO)	Weighted		
27	Long Term Debt (112, sum of 18.c through 21.c)		0	0%	0.0000	0.0000	0.0000	=	WCLTD
28	Preferred Stock (112.3.c)		0	0%	0.0000	0.0000	0.0000		
29	Common Stock (line 26)		0	0%	0.1138	0.1088	0.0000		
30	Total (sum lines 27-29)		0				0.0000	=	R

REVENUE CREDITS

Line No.			Load
	ACCOUNT 447 (SALES FOR RESALE) (Note Q)	(310-311)	
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)	$ -

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.
Prepayments are the electric related prepayments booked to Account No. 165 and reported on Page 111 line 57 in the Form 1.

I 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.

J 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 and n~~No change in ROE may be made absent a filing with FERC. Per FERC’s June 25, 2026 order in Docket No. EL22-34, *Office of the Ohio Consumers’ Counsel v. Am. Elec. Power Serv. Corp.*, 195 FERC ¶ 61,241 (2026), as of December 15, 2022, DEO’s ROE is 10.88% to reflect removal of the 50 basis point RTO adder from the 11.38% ROE established for DEOK in a settlement agreement approved in Docket No. ER12-91. Unless and until a change of law or change to Ohio’s state law requiring DEO’s participation in an RTO, DEO will not seek to recover an ROE adder related to its participation in an RTO. Should such change in law occur, DEO may make a single issue filing under FPA Section 205 to restore its ROE adder. Capitalization adjusted to exclude impacts of purchase accounting.

Q 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.

R Includes income related only to transmission facilities, such as pole attachments, rentals and special use.

S 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.

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/____

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

Schedule 1A Rate Calculation

Line No.		Source	Revenue Requirement	
A.	Schedule 1A Annual Revenue Requirements			
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.	Schedule 1A Rate Calculations			
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.

For the 12 months ended 12/31/_____

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) Attachment H-22A Page, Line, Col.	(3) Transmission	(4) 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%**

For the 12 months ended 12/31/_____

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.

For the 12 months ended 12/31/_____

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) Attachment H-22A Page, Line, Col.	(3) Transmission	(4) 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%**

For the 12 months ended 12/31/_____

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 Adjustment	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

FERC Account Number (A)	Company Account Number (B)	Description (C)	Actual Accrual Rates (D) %
		Transmission Plant	
350	3501	Rights of Way	1.33
352	3520	Structures & Improvements	1.50
353	3530	Station Equipment	2.34
353	3532	Station Equipment – Major	2.34
353	3535	Station Equipment – Electronics	4.00
354	3540	Towers & Fixtures	1.46
355	3550	Poles & Fixtures	2.85
356	3560	Overhead Conductors & Devices	1.92
356	3561	Overhead Conductors & Devices – Clear Rights of Way	1.43
357	3570	Underground Conduit	1.62
358	3580	Underground Conductors & Devices	2.18
		General and Intangible Plant	
303	3033	Miscellaneous Intangible Plant – 3 year	33.33
303	3030	Miscellaneous Intangible Plant – 5 year	20.00
303	3031	Miscellaneous Intangible Plant – 10 year	10.00
389	3890	Land and Land Rights	N/A
390	3900	Structures and Improvements	2.47
391	3910	Office Furniture and Equipment	5.00
391	3911	Electronic Data Processing Equipment	20.00
392	3921	Trailers	4.50
392	3925	Heavy Trucks	8.64
393	3930	Stores Equipment	5.00
394	3940	Tools, Shop & Garage Equipment	4.00
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	3.52
	1910	Office Furniture and Equipment	5.00
	1911	Electronic Data Processing Equipment	20.00
	1920	Transportation Equipment	9.09
	1921	Trailers	4.50
	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 Number (A)	Company Account Number (B)	Description (C)	Actual Accrual Rates (D)
			%
		Transmission Plant	
350	3501	Rights of Way	0.93
352	3520	Structures & Improvements	1.69
353	3530	Station Equipment	2.31
353	3532	Station Equipment - Major	1.78
355	3550	Poles & Fixtures	2.57
356	3560	Overhead Conductors & Devices	2.09
356	3561	Overhead Conductors – Clear R/W	1.54
		General and Intangible Plant	
303	3033	Miscellaneous Intangible Plan – 3 Year	33.33
303	3030	Miscellaneous Intangible Plant – 5 Year	20.00
303	30310	Miscellaneous Intangible Plant – 10 Year	10.00
390	3900	Structures and Improvements	3.33
391	3910	Office Furniture and Equipment	5.00
391	3911	Electronic Data Processing	20.00
392	3920	Transportation Equipment	6.20
392	3921	Trailers	1.93
394	3940	Tools, Shop & Garage Equipment	4.00
396	3960	Powered Operated Equipment	4.18
397	3970	Communication Equipment	6.67
		Common Plant	
	1030	Miscellaneous Intangible Plant	20.00
	1900	Structures and Improvements	4.52
	1910	Office Furniture and Equipment	5.00
	1911	Electronic Data Processing Equipment	10.01
	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 No.	Offset (Dr.)/Cr. Deferred Income Tax Remeasurement	Dr./(Cr.) 190	Dr./(Cr.) 282	Dr./(Cr.) 283	Dr./(Cr.) 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) Year	(b)[1] Amortization Rate	(c) Beginning Year Balance	(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] DIT Reclass To Unprotected	(g)[5] = (c-d-e-f) 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 No.	Offset (Dr.)/Cr. Deferred Income Tax Remeasurement	Dr./(Cr.) 190	Dr./(Cr.) 282	Dr./(Cr.) 283	Dr./(Cr.) 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) Year	(b)[1] Amortization Rate	(c) Beginning Year Balance	(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] DIT Reclass To Unprotected	(g)[5] = (c-d-e-f) 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.

For the 12 months ended 12/31/_____

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

Line No.	Offset (Dr.)/Cr. **Deferred Income Tax Remeasurement**	Dr./(Cr.) **190**	Dr./(Cr.) **282**	Dr./(Cr.) **283**	Dr./(Cr.) **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 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.

For the 12 months ended 12/31/_____

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

Line No.	Offset (Dr.)/Cr. Deferred Income Tax Remeasurement	Dr./(Cr.) 190	Dr./(Cr.) 282	Dr./(Cr.) 283	Dr./(Cr.) 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)	$ -	$ -	$ -	$ -

Line	(a) Year	(b)[1] Amortization Rate	(c) Beginning Year Balance	(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] DIT Reclass To Unprotected	(g)[5] = (c-d-e-f) 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/____

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

Line No.	Offset (Dr.)/Cr. Deferred Income Tax Remeasurement	Dr./(Cr.) 190	Dr./(Cr.) 282	Dr./(Cr.) 283	Dr./(Cr.) 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)	$ -	$ -	$ -	$ -

	(a) Year	(b)[1] Amortization Rate	(c) Beginning Year Balance	(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] DIT Reclass To Unprotected	(g)[5] = (c-d-e) 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

Attachment F

Clean Attachment H-22A, effective October 15, 2023

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;	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
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)		$ -			$ -

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 (DEK)	Cost (DEO)		Weighted		
27	Long Term Debt (112, sum of 18.c through 21.c)		0	0%	0.0000	0.0000		0.0000	=	WCLTD
28	Preferred Stock (112.3.c)		0	0%	0.0000	0.0000		0.0000		
29	Common Stock (line 26)		0	0%	0.1138	0.1088		0.0000		
30	Total (sum lines 27-29)		0					0.0000	=	R
	REVENUE CREDITS							Load		
	ACCOUNT 447 (SALES FOR RESALE) (Note Q)		(310-311)							
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)					$ -		

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.
Prepayments are the electric related prepayments booked to Account No. 165 and reported on Page 111 line 57 in the Form 1.
I 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.
J 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). No change in ROE may be made absent a filing with FERC. Per FERC's June 25, 2026 order in Docket No. EL22-34, *Office of the Ohio Consumers' Counsel v. Am. Elec. Power Serv. Corp.*, 195 FERC ¶ 61,241 (2026), as of December 15, 2022, DEO's ROE is 10.88% to reflect removal of the 50 basis point RTO adder from the 11.38% ROE established for DEOK in a settlement agreement approved in Docket No. ER12-91. Unless and until a change of law or change to Ohio's state law requiring DEO's participation in an RTO, DEO will not seek to recover an ROE adder related to its participation in an RTO. Should such change in law occur, DEO may make a single issue filing under FPA Section 205 to restore its ROE adder. Capitalization adjusted to exclude impacts of purchase accounting.
Q 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.
R Includes income related only to transmission facilities, such as pole attachments, rentals and special use.
S 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.

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/_____

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

Schedule 1A Rate Calculation

Line No.			Source	Revenue Requirement	
A.	Schedule 1A Annual Revenue Requirements				
	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.	Schedule 1A Rate Calculations				
	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.

For the 12 months ended 12/31/_____

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) Attachment H-22A Page, Line, Col.	(3) Transmission	(4) 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.

For the 12 months ended 12/31/_____

Rate Formula Template
Utilizing Attachment H-22A Data

Company Name
MTEP - Transmission Enhancement Charges

To be completed in conjunction with Attachment H-22A

	(1)	(2)	(3)	(4)
Line No.		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%**

For the 12 months ended 12/31/_____

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 Adjustment	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

FERC Account Number (A)	Company Account Number (B)	Description (C)	Actual Accrual Rates (D) %
		Transmission Plant	
350	3501	Rights of Way	1.33
352	3520	Structures & Improvements	1.50
353	3530	Station Equipment	2.34
353	3532	Station Equipment – Major	2.34
353	3535	Station Equipment – Electronics	4.00
354	3540	Towers & Fixtures	1.46
355	3550	Poles & Fixtures	2.85
356	3560	Overhead Conductors & Devices	1.92
356	3561	Overhead Conductors & Devices – Clear Rights of Way	1.43
357	3570	Underground Conduit	1.62
358	3580	Underground Conductors & Devices	2.18
		General and Intangible Plant	
303	3033	Miscellaneous Intangible Plant – 3 year	33.33
303	3030	Miscellaneous Intangible Plant – 5 year	20.00
303	3031	Miscellaneous Intangible Plant – 10 year	10.00
389	3890	Land and Land Rights	N/A
390	3900	Structures and Improvements	2.47
391	3910	Office Furniture and Equipment	5.00
391	3911	Electronic Data Processing Equipment	20.00
392	3921	Trailers	4.50
392	3925	Heavy Trucks	8.64
393	3930	Stores Equipment	5.00
394	3940	Tools, Shop & Garage Equipment	4.00
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	3.52
	1910	Office Furniture and Equipment	5.00
	1911	Electronic Data Processing Equipment	20.00
	1920	Transportation Equipment	9.09
	1921	Trailers	4.50
	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 Number (A)	Company Account Number (B)	Description (C)	Actual Accrual Rates (D)
			%
		Transmission Plant	
350	3501	Rights of Way	0.93
352	3520	Structures & Improvements	1.69
353	3530	Station Equipment	2.31
353	3532	Station Equipment - Major	1.78
355	3550	Poles & Fixtures	2.57
356	3560	Overhead Conductors & Devices	2.09
356	3561	Overhead Conductors – Clear R/W	1.54
		General and Intangible Plant	
303	3033	Miscellaneous Intangible Plan – 3 Year	33.33
303	3030	Miscellaneous Intangible Plant – 5 Year	20.00
303	30310	Miscellaneous Intangible Plant – 10 Year	10.00
390	3900	Structures and Improvements	3.33
391	3910	Office Furniture and Equipment	5.00
391	3911	Electronic Data Processing	20.00
392	3920	Transportation Equipment	6.20
392	3921	Trailers	1.93
394	3940	Tools, Shop & Garage Equipment	4.00
396	3960	Powered Operated Equipment	4.18
397	3970	Communication Equipment	6.67
		Common Plant	
	1030	Miscellaneous Intangible Plant	20.00
	1900	Structures and Improvements	4.52
	1910	Office Furniture and Equipment	5.00
	1911	Electronic Data Processing Equipment	10.01
	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 No.	Offset (Dr.)/Cr. **Deferred Income Tax Remeasurement**	Dr./(Cr.) **190**	Dr./(Cr.) **282**	Dr./(Cr.) **283**	Dr./(Cr.) **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) 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 No.	Offset (Dr.)/Cr. Deferred Income Tax Remeasurement	Dr./(Cr.) 190	Dr./(Cr.) 282	Dr./(Cr.) 283	Dr./(Cr.) 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) Year	(b)[1] Amortization Rate	(c) Beginning Year Balance	(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] DIT Reclass To Unprotected	(g)[5] = (c-d-e-f) 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.

For the 12 months ended 12/31/_____

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

Line No.	Offset (Dr.)/Cr. Deferred Income Tax Remeasurement	Dr./(Cr.) 190	Dr./(Cr.) 282	Dr./(Cr.) 283	Dr./(Cr.) 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 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.

For the 12 months ended 12/31/_____

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

Line No.	Offset (Dr.)/Cr. Deferred Income Tax Remeasurement	Dr./(Cr.) 190	Dr./(Cr.) 282	Dr./(Cr.) 283	Dr./(Cr.) 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)	$ -	$ -	$ -	$ -

Line	(a) Year	(b)[1] Amortization Rate	(c) Beginning Year Balance	(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] DIT Reclass To Unprotected	(g)[5] = (c-d-e-f) 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/_____

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

Line No.	Offset (Dr.)/Cr. Deferred Income Tax Remeasurement	Dr./(Cr.) 190	Dr./(Cr.) 282	Dr./(Cr.) 283	Dr./(Cr.) 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)	$ -	$ -	$ -	$ -

	(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 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) 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

Attachment G

Redlined Attachment H-22A, effective March 30, 2026

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			
3a	Energy Storage	207.84.14.g	0	ES	0.00000		0
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			
9a	Energy Storage	219.27.1.c	0	ES	0.00000		0
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				
15a	Energy Storage	(line 3a-line 9a)	0				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	Transmission Materials & Supplies (Note G)	227.5.c & 227.8.c & 227.16.c	0	TE	0.00000		0
28a	Energy Storage Materials & Supplies (Note AB)	227.5.c & 227.10.1.c & 227.16.c	0	ES	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;	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
5b	Energy Storage	322.131.16.b	0	ES	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, 5b, 6, 7 less lines 1a, 1b, 1c, 2, 3b, 4, 5)		$ -			$ -
	DEPRECIATION AND AMORTIZATION EXPENSE					
9	Transmission	336.7.f	$ -	TP	0.00000	$ -
9a	Energy Storage	336.9.1.f		ES	0.00000	
10	General & Intangible	336.1.f & 336.10.f	0	W/S	0.00000	0
11	Common	336.11.f	0	W/S	0.00000	0
12	TOTAL DEPRECIATION AND AMORTIZATION (Sum lines 9 - 11)		$ -			$ -
	TAXES OTHER THAN INCOME TAXES (Note J)					
	LABOR RELATED					
13	Payroll	263.l	$ -	W/S	0.00000	$ -
14	Highway and vehicle	263.l	0	W/S	0.00000	0
15	PLANT RELATED					
16	Property	263.l	0	GP	0.00000	0
17	Gross Receipts	263.l	0	NA	zero	0
18	Other	263.l	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)		$ -			$ -

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	
	ENERGY STORAGE PLANT INCLUDED IN ISO RATES							
5a	Total energy storage plant (page 2, line 3a, column 3)						$ -	
5b	Less energy storage plant excluded from ISO Rates (Note AA)						0	
5c	Energy storage plant included in ISO Rates (line 5a less line 5b)						$ -	
5d	Percentage of energy storage plant included in ISO Rates (line 5c divided by line 5a)					ES=	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	$		Allocation			
12	Production	354.20.b	0	0.00	0			
13	Transmission	354.21.b	0	0.00	0	TP		
13a	Energy Storage	354.22.1.b	0	0.00	0	ES		
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	

			$	%	Cost (DEK)	Cost (DEO)	Weighted		
		(Note P)							
27	Long Term Debt (112, sum of 18.c through 21.c)		0	0%	0.0000	0.0000	0.0000	=	WCLTD
28	Preferred Stock (112.3.c)		0	0%	0.0000	0.0000	0.0000		
29	Common Stock (line 26)		0	0%	0.1138	0.1088	0.0000		
30	Total (sum lines 27-29)		0				0.0000	=	R

REVENUE CREDITS

			Load
	ACCOUNT 447 (SALES FOR RESALE) (Note Q)	(310-311)	
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)	$ -

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.
Prepayments are the electric related prepayments booked to Account No. 165 and reported on Page 111 line 57 in the Form 1.

I 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.

J 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 and n~~No change in ROE may be made absent a filing with FERC. Per FERC's June 25, 2026 order in Docket No. EL22-34, *Office of the Ohio Consumers' Counsel v. Am. Elec. Power Serv. Corp.*, 195 FERC ¶ 61,241 (2026), as of December 15, 2022, DEO's ROE is 10.88% to reflect removal of the 50 basis point RTO adder from the 11.38% ROE established for DEOK in a settlement agreement approved in Docket No. ER12-91. Unless and until a change of law or change to Ohio's state law requiring DEO's participation in an RTO, DEO will not seek to recover an ROE adder related to its participation in an RTO. Should such change in law occur, DEO may make a single issue filing under FPA Section 205 to restore its ROE adder. Capitalization adjusted to exclude impacts of purchase accounting.

Q 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.

R Includes income related only to transmission facilities, such as pole attachments, rentals and special use.

S 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.

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).

AA Removes energy storage plant not recovered in transmission rates as demonstrated on supporting workpaper or footnote to the Form 1, if applicable.

AB Identified in Form 1 as being only energy storage related. The energy storage portion related to transmission on page 227, line 5 is specified in a footnote to the Form 1, if applicable.

For the 12 months ended 12/31/_____

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

Schedule 1A Rate Calculation

Line No.		Source	Revenue Requirement	
A.	Schedule 1A Annual Revenue Requirements			
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.	Schedule 1A Rate Calculations			
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.

For the 12 months ended 12/31/____

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) Attachment H-22A Page, Line, Col.	(3) Transmission	(4) Allocator
	TRANSMISSION PLANT			
1	Gross Transmission Plant - Total	Att. H-22A, p 2, lines 2 & 3a col 5 (Note A)	-	
2	Net Transmission Plant - Total	Att. H-22A, p 2, lines 14 & 15a 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%**

For the 12 months ended 12/31/_____

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. Also includes Gross Energy Storage Plant identified as a transmission asset on page 2, line 3a of Attachment H-22A.
B. Net Transmission Plant is that identified on page 2 line 14 of Attachment H-22A. Also includes Net Energy Storage Plant identified as a transmission asset on page 2, line 15a 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.

For the 12 months ended 12/31/_____

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) Attachment H-22A Page, Line, Col.	(3) Transmission	(4) Allocator
	TRANSMISSION PLANT			
1	Gross Transmission Plant - Total	Att. H-22A, p 2, lines 2 & 3a col 5 (Note A)	-	
2	Net Transmission Plant - Total	Att. H-22A, p 2, lines 14 & 15a 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%**

For the 12 months ended 12/31/_____

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 Adjustment	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. Also includes Gross Energy Storage Plant identified as a transmission asset on page 2, line 3a of Attachment H-22A.

B. Net Transmission Plant is that identified on page 2 line 14 of Attachment H-22A. Also includes Net Energy Storage Plant identified as a transmission asset on page 2, line 15a 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

FERC Account Number (A)	Company Account Number (B)	Description (C)	Actual Accrual Rates (D) %
		Transmission Plant	
350	3501	Rights of Way	1.33
351.1	3511	Computer Hardware	20.00
351.2	3512	Computer Software – 3 Year	33.33
351.2	3512	Computer Software – 5 Year	20.00
351.2	3512	Computer Software – 10 Year	10.00
351.3	3513	Communication Equipment	6.67
352	3520	Structures & Improvements	1.50
353	3530	Station Equipment	2.34
353	3532	Station Equipment – Major	2.34
353	3535	Station Equipment – Electronics	4.00
354	3540	Towers & Fixtures	1.46
355	3550	Poles & Fixtures	2.85
356	3560	Overhead Conductors & Devices	1.92
356	3561	Overhead Conductors & Devices – Clear Rights of Way	1.43
357	3570	Underground Conduit	1.62
358	3580	Underground Conductors & Devices	2.18
		General and Intangible Plant	
303	3033	Miscellaneous Intangible Plant – 3 year	33.33
303	3030	Miscellaneous Intangible Plant – 5 year	20.00
303	3031	Miscellaneous Intangible Plant – 10 year	10.00
389	3890	Land and Land Rights	N/A
390	3900	Structures and Improvements	2.47
391	3910	Office Furniture and Equipment	5.00
391	3911	Electronic Data Processing Equipment	20.00
392	3921	Trailers	4.50
392	3925	Heavy Trucks	8.64
393	3930	Stores Equipment	5.00
394	3940	Tools, Shop & Garage Equipment	4.00
396	3960	Power Operated Equipment	5.29
397.1	3971	Computer Hardware	20.00
397.2	3972	Computer Software – 3 Year	33.33
397.2	3972	Computer Software – 5 Year	20.00
397.2	3972	Computer Software – 10 Year	10.00
397.3	3973	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	3.52
	1910	Office Furniture and Equipment	5.00
	1911	Electronic Data Processing Equipment	20.00
	1920	Transportation Equipment	9.09
	1921	Trailers	4.50
	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 Number (A)	Company Account Number (B)	Description (C)	Actual Accrual Rates (D) %
		Transmission Plant	
350	3501	Rights of Way	1.30
351.1	3511	Computer Hardware	20.00
351.2	3512	Computer Software – 3 Year	33.33
351.2	3512	Computer Software – 5 Year	20.00
351.2	3512	Computer Software – 10 Year	10.00
351.3	3513	Communication Equipment	6.67
352	3520	Structures & Improvements	1.76
353	3530	Station Equipment	2.23
353	3532	Station Equipment - Major	1.78
355	3550	Poles & Fixtures	2.45
356	3560	Overhead Conductors & Devices	2.23
356	3561	Overhead Conductors – Clear R/W	1.53
		General and Intangible Plant	
303	3033	Miscellaneous Intangible Plan – 3 Year	33.33
303	3030	Miscellaneous Intangible Plant – 5 Year	20.00
303	30310	Miscellaneous Intangible Plant – 10 Year	10.00
390	3900	Structures and Improvements	2.98
391	3910	Office Furniture and Equipment	5.00
391	3911	Electronic Data Processing	20.00
392	3920	Transportation Equipment	6.11
392	3921	Trailers	1.37
394	3940	Tools, Shop & Garage Equipment	4.00
396	3960	Powered Operated Equipment	2.59
397.1	3971	Computer Hardware	20.00
397.2	3972	Computer Software – 3 Year	33.33
397.2	3972	Computer Software – 5 Year	20.00
397.2	3972	Computer Software – 10 Year	10.00
397.3	3973	Communication Equipment	6.67
		Common Plant	
	1030	Miscellaneous Intangible Plant	20.00
	1900	Structures and Improvements	4.17
	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 **No.**	Offset (Dr.)/Cr. **Deferred Income Tax Remeasurement**	Dr./(Cr.) **190**	Dr./(Cr.) **282**	Dr./(Cr.) **283**	Dr./(Cr.) **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) 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 No.	Offset (Dr.)/Cr. Deferred Income Tax Remeasurement	Dr./(Cr.) 190	Dr./(Cr.) 282	Dr./(Cr.) 283	Dr./(Cr.) 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.

For the 12 months ended 12/31/_____

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

Line No.	Offset (Dr.)/Cr. **Deferred Income Tax Remeasurement**	Dr./(Cr.) **190**	Dr./(Cr.) **282**	Dr./(Cr.) **283**	Dr./(Cr.) **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) 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.

For the 12 months ended 12/31/____

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

Line No.	Offset (Dr.)/Cr. **Deferred Income Tax Remeasurement**	Dr./(Cr.) **190**	Dr./(Cr.) **282**	Dr./(Cr.) **283**	Dr./(Cr.) **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 Current Year	(e)[2/4] = (b) x System Level Balance Current Year	(f)[3]	(g)[5] = (c-d-e-f) Remaining
	Year	Amortization Rate	Beginning Year Balance	Amortization 411.1	Amortization 410.1	DIT Reclass To Unprotected	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/_____

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

Line No.	Offset (Dr.)/Cr. Deferred Income Tax Remeasurement	Dr./(Cr.) 190	Dr./(Cr.) 282	Dr./(Cr.) 283	Dr./(Cr.) 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)	$ -	$ -	$ -	$ -

	(a) Year	(b) [1] Amortization Rate	(c) Beginning Year Balance	(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] DIT Reclass To Unprotected	(g)[5] = (c-d-e) 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

Attachment H

Clean Attachment H-22A, effective March 30, 2026

Formula Rate - Non-Levelized

For the 12 months ended 12/31/_____

Rate Formula Template
Utilizing FERC Form 1 Data

COMPANY NAME

Line No.			Total	Allocator		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		
3a	Energy Storage	207.84.14.g	0	ES	0.00000	0
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		
9a	Energy Storage	219.27.1.c	0	ES	0.00000	0
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			
15a	Energy Storage	(line 3a-line 9a)	0			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	Transmission Materials & Supplies (Note G)	227.5.c & 227.8.c & 227.16.c	0	TE	0.00000	0
28a	Energy Storage Materials & Supplies (Note AB)	227.5.c & 227.10.1.c & 227.16.c	0	ES	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;	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
5b	Energy Storage	322.131.16.b	0	ES	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, 5b, 6, 7 less lines 1a, 1b, 1c, 2, 3b, 4, 5)		$ -			$ -
	DEPRECIATION AND AMORTIZATION EXPENSE					
9	Transmission	336.7.f	$ -	TP	0.00000	$ -
9a	Energy Storage	336.9.1.f		ES	0.00000	
10	General & Intangible	336.1.f & 336.10.f	0	W/S	0.00000	0
11	Common	336.11.f	0	W/S	0.00000	0
12	TOTAL DEPRECIATION AND AMORTIZATION (Sum lines 9 - 11)		$ -			$ -
	TAXES OTHER THAN INCOME TAXES (Note J)					
	LABOR RELATED					
13	Payroll	263.1	$ -	W/S	0.00000	$ -
14	Highway and vehicle	263.1	0	W/S	0.00000	0
15	PLANT RELATED					
16	Property	263.1	0	GP	0.00000	0
17	Gross Receipts	263.1	0	NA	zero	0
18	Other	263.1	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)		$ -			$ -

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		
	ENERGY STORAGE PLANT INCLUDED IN ISO RATES									
5a	Total energy storage plant (page 2, line 3a, column 3)							$ -		
5b	Less energy storage plant excluded from ISO Rates (Note AA)							0		
5c	Energy storage plant included in ISO Rates (line 5a less line 5b)							$ -		
5d	Percentage of energy storage plant included in ISO Rates (line 5c divided by line 5a)						ES=	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	$		Allocation					
12	Production	354.20.b	0	0.00	0					
13	Transmission	354.21.b	0	0.00	0		TP			
13a	Energy Storage	354.22.1.b	0	0.00	0		ES			
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		

			$	%	Cost (DEK)	Cost (DEO)	Weighted		
		(Note P)							
27	Long Term Debt (112, sum of 18.c through 21.c)		0	0%	0.0000	0.0000	0.0000	=	WCLTD
28	Preferred Stock (112.3.c)		0	0%	0.0000	0.0000	0.0000		
29	Common Stock (line 26)		0	0%	0.1138	0.1088	0.0000		
30	Total (sum lines 27-29)		0				0.0000	=	R

REVENUE CREDITS

			Load
	ACCOUNT 447 (SALES FOR RESALE) (Note Q)	(310-311)	
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)	$ -

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.
Prepayments are the electric related prepayments booked to Account No. 165 and reported on Page 111 line 57 in the Form 1.

I 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.

J 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). No change in ROE may be made absent a filing with FERC. Per FERC’s June 25, 2026 order in Docket No. EL22-34, *Office of the Ohio Consumers’ Counsel v. Am. Elec. Power Serv. Corp.*, 195 FERC ¶ 61,241 (2026), as of December 15, 2022, DEO’s ROE is 10.88% to reflect removal of the 50 basis point RTO adder from the 11.38% ROE established for DEOK in a settlement agreement approved in Docket No. ER12-91. Unless and until a change of law or change to Ohio’s state law requiring DEO’s participation in an RTO, DEO will not seek to recover an ROE adder related to its participation in an RTO. Should such change in law occur, DEO may make a single issue filing under FPA Section 205 to restore its ROE adder. Capitalization adjusted to exclude impacts of purchase accounting.

Q 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.
R Includes income related only to transmission facilities, such as pole attachments, rentals and special use.
S 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.

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).

AA Removes energy storage plant not recovered in transmission rates as demonstrated on supporting workpaper or footnote to the Form 1, if applicable.

AB Identified in Form 1 as being only energy storage related. The energy storage portion related to transmission on page 227, line 5 is specified in a footnote to the Form 1, if applicable.

For the 12 months ended 12/31/_____

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

Schedule 1A Rate Calculation

Line No.		Source	Revenue Requirement	
A.	Schedule 1A Annual Revenue Requirements			
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.	Schedule 1A Rate Calculations			
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.

For the 12 months ended 12/31/_____

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) Attachment H-22A Page, Line, Col.	(3) Transmission	(4) Allocator
	TRANSMISSION PLANT			
1	Gross Transmission Plant - Total	Att. H-22A, p 2, lines 2 & 3a col 5 (Note A)	-	
2	Net Transmission Plant - Total	Att. H-22A, p 2, lines 14 & 15a 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%**

For the 12 months ended 12/31/_____

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. Also includes Gross Energy Storage Plant identified as a transmission asset on page 2, line 3a of Attachment H-22A.

B. Net Transmission Plant is that identified on page 2 line 14 of Attachment H-22A. Also includes Net Energy Storage Plant identified as a transmission asset on page 2, line 15a 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.

For the 12 months ended 12/31/_____

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) Attachment H-22A Page, Line, Col.	(3) Transmission	(4) Allocator
	TRANSMISSION PLANT			
1	Gross Transmission Plant - Total	Att. H-22A, p 2, lines 2 & 3a col 5 (Note A)	-	
2	Net Transmission Plant - Total	Att. H-22A, p 2, lines 14 & 15a 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%**

For the 12 months ended 12/31/_____

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. Also includes Gross Energy Storage Plant identified as a transmission asset on page 2, line 3a of Attachment H-22A.
B. Net Transmission Plant is that identified on page 2 line 14 of Attachment H-22A. Also includes Net Energy Storage Plant identified as a transmission asset on page 2, line 15a 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

FERC Account Number (A)	Company Account Number (B)	Description (C)	Actual Accrual Rates (D) %
		Transmission Plant	
350	3501	Rights of Way	1.33
351.1	3511	Computer Hardware	20.00
351.2	3512	Computer Software – 3 Year	33.33
351.2	3512	Computer Software – 5 Year	20.00
351.2	3512	Computer Software – 10 Year	10.00
351.3	3513	Communication Equipment	6.67
352	3520	Structures & Improvements	1.50
353	3530	Station Equipment	2.34
353	3532	Station Equipment – Major	2.34
353	3535	Station Equipment – Electronics	4.00
354	3540	Towers & Fixtures	1.46
355	3550	Poles & Fixtures	2.85
356	3560	Overhead Conductors & Devices	1.92
356	3561	Overhead Conductors & Devices – Clear Rights of Way	1.43
357	3570	Underground Conduit	1.62
358	3580	Underground Conductors & Devices	2.18
		General and Intangible Plant	
303	3033	Miscellaneous Intangible Plant – 3 year	33.33
303	3030	Miscellaneous Intangible Plant – 5 year	20.00
303	3031	Miscellaneous Intangible Plant – 10 year	10.00
389	3890	Land and Land Rights	N/A
390	3900	Structures and Improvements	2.47
391	3910	Office Furniture and Equipment	5.00
391	3911	Electronic Data Processing Equipment	20.00
392	3921	Trailers	4.50
392	3925	Heavy Trucks	8.64
393	3930	Stores Equipment	5.00
394	3940	Tools, Shop & Garage Equipment	4.00
396	3960	Power Operated Equipment	5.29
397.1	3971	Computer Hardware	20.00
397.2	3972	Computer Software – 3 Year	33.33
397.2	3972	Computer Software – 5 Year	20.00
397.2	3972	Computer Software – 10 Year	10.00
397.3	3973	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	3.52
	1910	Office Furniture and Equipment	5.00
	1911	Electronic Data Processing Equipment	20.00
	1920	Transportation Equipment	9.09
	1921	Trailers	4.50
	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 Number (A)	Company Account Number (B)	Description (C)	Actual Accrual Rates (D) %
		Transmission Plant	
350	3501	Rights of Way	1.30
351.1	3511	Computer Hardware	20.00
351.2	3512	Computer Software – 3 Year	33.33
351.2	3512	Computer Software – 5 Year	20.00
351.2	3512	Computer Software – 10 Year	10.00
351.3	3513	Communication Equipment	6.67
352	3520	Structures & Improvements	1.76
353	3530	Station Equipment	2.23
353	3532	Station Equipment - Major	1.78
355	3550	Poles & Fixtures	2.45
356	3560	Overhead Conductors & Devices	2.23
356	3561	Overhead Conductors – Clear R/W	1.53
		General and Intangible Plant	
303	3033	Miscellaneous Intangible Plan – 3 Year	33.33
303	3030	Miscellaneous Intangible Plant – 5 Year	20.00
303	30310	Miscellaneous Intangible Plant – 10 Year	10.00
390	3900	Structures and Improvements	2.98
391	3910	Office Furniture and Equipment	5.00
391	3911	Electronic Data Processing	20.00
392	3920	Transportation Equipment	6.11
392	3921	Trailers	1.37
394	3940	Tools, Shop & Garage Equipment	4.00
396	3960	Powered Operated Equipment	2.59
397.1	3971	Computer Hardware	20.00
397.2	3972	Computer Software – 3 Year	33.33
397.2	3972	Computer Software – 5 Year	20.00
397.2	3972	Computer Software – 10 Year	10.00
397.3	3973	Communication Equipment	6.67
		Common Plant	
	1030	Miscellaneous Intangible Plant	20.00
	1900	Structures and Improvements	4.17
	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 No.	Offset (Dr.)/Cr. **Deferred Income Tax Remeasurement**	Dr./(Cr.) **190**	Dr./(Cr.) **282**	Dr./(Cr.) **283**	Dr./(Cr.) **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)	$ -	$ -	$ -	$ -

Line	(a) Year	(b)[1] Amortization Rate	(c) Beginning Year Balance	(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] DIT Reclass To Unprotected	(g)[5] = (c-d-e-f) 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 No.	Offset (Dr.)/Cr. Deferred Income Tax Remeasurement	Dr./(Cr.) 190	Dr./(Cr.) 282	Dr./(Cr.) 283	Dr./(Cr.) 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.

For the 12 months ended 12/31/_____

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

Line No.	Offset (Dr.)/Cr. **Deferred Income Tax Remeasurement**	Dr./(Cr.) **190**	Dr./(Cr.) **282**	Dr./(Cr.) **283**	Dr./(Cr.) **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) 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.

For the 12 months ended 12/31/_____

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

Line No.	Offset (Dr.)/Cr. Deferred Income Tax Remeasurement	Dr./(Cr.) 190	Dr./(Cr.) 282	Dr./(Cr.) 283	Dr./(Cr.) 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) Year	(b)[1] Amortization Rate	(c) Beginning Year Balance	(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] DIT Reclass To Unprotected	(g)[5] = (c-d-e-f) 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/_____

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

Line No.	Offset (Dr.)/Cr. Deferred Income Tax Remeasurement	Dr./(Cr.) 190	Dr./(Cr.) 282	Dr./(Cr.) 283	Dr./(Cr.) 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)	$ -	$ -	$ -	$ -

	(a) Year	(b)[1] Amortization Rate	(c) Beginning Year Balance	(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] DIT Reclass To Unprotected	(g)[5] = (c-d-e) 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