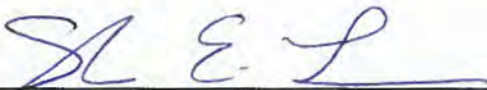


VERIFICATION

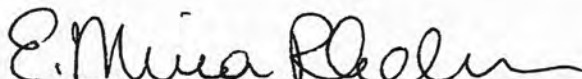
STATE OF OHIO)
) SS:
COUNTY OF HAMILTON)

The undersigned, Sarah E. Lawler, Director Rates & Regulatory Planning, being duly sworn, deposes and says that she has personal knowledge of the matters set forth in the foregoing supplemental data requests and that the answers contained therein are true and correct to the best of her knowledge, information and belief.



Sarah E. Lawler Affiant

Subscribed and sworn to before me by Sarah E. Lawler on this 20th day of February, 2019.



NOTARY PUBLIC

My Commission Expires: July 8, 2022



KyPSC Case No. 2018-00261
TABLE OF CONTENTS

DATA REQUEST

WITNESS

TAB NO.

STAFF-DR-01-058 5TH SUPP

Sarah Lawler 58

FIFTH SUPPLEMENTAL STAFF-DR-01-058

REQUEST:

Provide the following information concerning the costs for the preparation of this case:

a. A detailed schedule of expenses incurred to date for the following categories:

- (1) Accounting;
- (2) Engineering;
- (3) Legal;
- (4) Consultants; and
- (5) Other Expenses (Identify separately).

For each category, the schedule should include the date of each transaction, check number or other document references, the vendor, the hours worked, the rates per hour, amount, a description of the services performed, and the account number in which the expenditure was recorded. Provide copies of contracts or other documentation that support charges incurred in the preparation of this case. Identify any costs incurred for this case that occurred during the base period.

b. An itemized estimate of the total cost to be incurred for this case. Expenses should be broken down into the same categories as identified in (a) above, with an estimate of the hours to be worked and the rates per hour. Include a detailed

explanation of how the estimate was determined, along with all supporting work papers and calculations.

c. Provide monthly updates of the actual costs incurred in conjunction with this rate case, reported in the manner requested in (a) above. Updates will be due when Duke Kentucky files its monthly financial statements with the Commission, through the month of the public hearing.

RESPONSE:

Objection to the extent this request includes information that is protected under the doctrine of attorney client privilege. Without waiving said objection, please see STAFF-DR-01-058 5th Supplemental Attachment (A) for a schedule of actual and pending estimated rate case expenses and STAFF-DR-01-058 5th Supplemental Attachment (B) for the associated supporting invoice documentation of non-privileged expenses recorded by Duke Energy Kentucky for January 2019 and February 2019.

PERSON RESPONSIBLE: Sarah E. Lawler

Duke Energy Kentucky, Inc.
 Gas Rate Case Expense
 Case No. 2018-00261
 Account 0186028

Document/ Journal Entry No.	Invoice Date	Payment Date	Vendor Name / Description	Hours Worked	Rate Per Hour	Consultants							Total		
						Accounting	Engineering	Legal	Depreciation Study	Rate of Return	Demolition Study	Publish Legal Notices		Transport/ Lodging/Meals	Misc.
A) EXPENSES INCURRED TO DATE															
Total Actual Costs Prior to January						0.00	0.00	26,454.52	40,322.66	31,000.00	9,500.00	57,753.96	1,392.07	154.84	166,578.05
January 2019															
APACR84158	11-Jan-19	31-Jan-19	Goss Samford Professional Legal Services	8.30	\$245.00			1,925.49							1,925.49
APACR84158	11-Jan-19	31-Jan-19	Goss Samford Professional Legal Services	14.50	\$175.00			2,416.96							2,416.96
APACR85117	18-Jan-19	22-Jan-19	Gannett Fleming Valuation and Rate Consultants, LLC Consulting Work	1.00	\$260.00				260.00						260.00
APACR85117	18-Jan-19	22-Jan-19	Gannett Fleming Valuation and Rate Consultants, LLC Consulting Work	0.50	\$170.00				85.00						85.00
APACR85117	18-Jan-19	22-Jan-19	Gannett Fleming Valuation and Rate Consultants, LLC Consulting Work	0.50	\$110.00				55.00						55.00
Total January 2019						0.00	0.00	4,342.45	400.00	0.00	0.00	0.00	0.00	0.00	4,742.45
Total Actual Costs to Date						0.00	0.00	30,796.97	40,722.66	31,000.00	9,500.00	57,753.96	1,392.07	154.84	171,320.50
February 2019															
APACR73562	8-Feb-19	10-Feb-19	Goss Samford Professional Legal Services	87.00	\$245.00			20,249.33							20,249.33
APACR73562	8-Feb-19	10-Feb-19	Goss Samford Professional Legal Services	76.50	\$175.00			12,718.05							12,718.05
APACR73562	8-Feb-19	10-Feb-19	Goss Samford Professional Legal Services	0.60	75.00			42.74							42.74
APACR73562	8-Feb-19	10-Feb-19	Goss Samford Professional Legal Services	N/A - Travel	N/A - Travel			117.60							117.60
APACRXXXX	18-Feb-19	Pending	Goss Samford Professional Legal Services	17.70	\$245.00			4,336.50							4,336.50
APACRXXXX	18-Feb-19	Pending	Goss Samford Professional Legal Services	18.80	\$175.00			3,290.00							3,290.00
APACRXXXX	18-Feb-19	Pending	Goss Samford Professional Legal Services	0.60	75.00			45.00							45.00
APACRXXXX	18-Feb-19	Pending	Goss Samford Professional Legal Services	N/A - Travel	N/A - Travel			107.52							107.52
APACR73562	30-Jan-19	6-Feb-19	Kentucky Press Service	N/A	N/A						302.97				302.97
APACRX75297	7-Feb-19	9-Feb-19	Dr. Roger A Morin Consulting Work	N/A	N/A				25,246.00						25,246.00
EXACCT1757	8-Feb-19	Pending	Employee 3 Travel	N/A - Travel	N/A - Travel							435.10			435.10
EXACCT1757	8-Feb-19	Pending	Employee 4 Travel	N/A - Travel	N/A - Travel							406.33			406.33
EXACCT2177	8-Feb-19	Pending	Employee 5 Travel	N/A - Travel	N/A - Travel							203.12			203.12
EXACCT2177	8-Feb-19	Pending	Employee 6 Travel	N/A - Travel	N/A - Travel							143.94			143.94
EXACCT2177	8-Feb-19	Pending	Employee 7 Travel	N/A - Travel	N/A - Travel							291.20			291.20
EXACCT2573	15-Feb-19	Pending	Employee 8 Travel	N/A - Travel	N/A - Travel							202.25			202.25
EXACCT3222	15-Feb-19	Pending	Employee 9 Travel	N/A - Travel	N/A - Travel							377.98			377.98
EXACCT3222	15-Feb-19	Pending	Employee 10 Travel	N/A - Travel	N/A - Travel							663.71			663.71
EXACCT3661	15-Feb-19	Pending	Employee 11 Travel	N/A - Travel	N/A - Travel							436.68			436.68
EXACCT4049	15-Feb-19	Pending	Employee 12 Travel	N/A - Travel	N/A - Travel							672.79			672.79
EXACCT5427	19-Feb-19	Pending	Employee 13 Travel	N/A - Travel	N/A - Travel							460.27			460.27
EXACCT5427	19-Feb-19	Pending	Employee 14 Travel	N/A - Travel	N/A - Travel							749.74			749.74
EXACCT5427	19-Feb-19	Pending	Employee 15 Travel	N/A - Travel	N/A - Travel							203.12			203.12
EXACCT5910	20-Feb-19	Pending	Employee 16 Travel	N/A - Travel	N/A - Travel							535.16			535.16
EXACCT5910	20-Feb-19	Pending	Employee 17 Travel	N/A - Travel	N/A - Travel							261.16			261.16
EXACCT5910	20-Feb-19	Pending	Employee 18 Travel	N/A - Travel	N/A - Travel							466.28			466.28
EXACCT5910	20-Feb-19	Pending	Employee 19 Travel	N/A - Travel	N/A - Travel							659.37			659.37
EXACCTXXXX	20-Feb-19	Pending	Employee 20 Travel	N/A - Travel	N/A - Travel							84.48			84.48
EXACCTXXXX	20-Feb-19	Pending	Employee 21 Travel	N/A - Travel	N/A - Travel							1,077.90			1,077.90
EXACCTXXXX	20-Feb-19	Pending	Employee 22 Travel	N/A - Travel	N/A - Travel							83.60			83.60
APACRXXXX	Pending & Estimated		Goss Samford Professional Legal Services	Pending/Est. Remaining				3,500.00							3,500.00
APACRXXXX	Pending & Estimated		Gannett Fleming Valuation and Rate Consultants, LLC Consulting Work	7.69	\$260.00			2,000.00							2,000.00
APACRXXXX	Pending & Estimated		Gannett Fleming Valuation and Rate Consultants, LLC Consulting Work	N/A - Travel	N/A - Travel			1,445.00							1,445.00
EXACCTXXXX	Pending & Estimated		Remaining Employees Travel	N/A - Travel	N/A - Travel							3,824.63			3,824.63
Total February 2019						0.00	0.00	44,406.74	3,445.00	25,246.00	0.00	302.97	12,238.81	0.00	85,639.52
Total Actual and Pending Costs to Date						0.00	0.00	75,203.71	44,167.66	56,246.00	9,500.00	58,056.93	13,630.88	154.84	256,960.01



Excellence Delivered **As Promised**

INVOICE

Gannett Fleming Valuation and Rate Consultants, LLC

Duke Energy Kentucky
Attn: [REDACTED], Director, Asset Accounting
Mail Code DEC 42A
P.O. Box 1321
Charlotte, NC 28201

ACH/EFT Payment Information:

ABA: [REDACTED]
Account No: [REDACTED]
Account Name: Gannett Fleming

Check Payment Information:

Gannett Fleming Valuation and Rate Consultants, LLC
PO Box 829160
Philadelphia, PA 19182-9160

Project: 063648
Invoice No: 063648*4040
Invoice Date: January 18, 2019

Federal EIN: [REDACTED]
Send Remit Info: [REDACTED]@gfnet.com

Invoice Period: November 24, 2018 through December 28, 2018

Project Manager : [REDACTED] [REDACTED]@gfnet.com **717 763-** [REDACTED]
Depreciation Study - Gas

Summary of Current Charges

Phase 000	- DEPR-GAS	\$	400.00
	Total Charges		\$ 400.00
	Total Due This Invoice		\$400.00



Excellence Delivered *As Promised*

Project: 063648
Invoice No: 063648*4040
Invoice Date: January 18, 2019

Gannett Fleming Valuation and Rate Consultants, LLC

Phase 000 -- Depr-Gas

Labor Costs

Labor Classification

Hours

Rate

Amount

Analyst

0.50

\$ 170.00

\$ 85.00

[REDACTED]

1.00

260.00

260.00

Support Staff

0.50

110.00

55.00

Total Labor Costs

\$ 400.00

Total Phase -- 000

\$ 400.00

Submitted ~~2/15~~
2/15

INVOICE

0207201925246RAM

2018-1474

DATE: 7-Feb-19
FROM: DR. ROGER A. MORIN
[REDACTED]
FL 32034
TO: Duke Energy Kentucky
ATT: [REDACTED] Associate General Counsel
RE: Duke Energy Kentucky Gas Case 2018-2019
Rate of Return Expert Testimony
Case No. 2018-00261

FEB 7 2019
RECEIVED

BUSINESS UNIT 75088
OPERATING GDKY
GL ACCOUNT 186028

PROFESSIONAL FEES

Preparation of expert testimony and exhibits	\$60,000
Less retainer	-\$31,000
Less settlement discount	-\$10,000
Capital market update	\$4,500
TOTAL PROFESSIONAL FEES	\$23,500

EXPENSES

Air Fare Jacksonville - Lexington incl fare change	\$1,436
Flight insurance	\$25
Car Rental Lexington Airport - Frankfort	\$0
Meals, gratuities, misc	\$0
Griffin Marriott Hotel	\$0
Local Travel Amelia Island - Jacksonville Airport	\$26
Jacksonville Airport parking	\$17
Computer expenses:	
Value Line, Zacks Inv't Research, Bloomberg	\$242
TOTAL EXPENSES	\$1,746

\$ 25,246.00

Submitted 2/5



KENTUCKY PRESS SERVICE

101 CONSUMER LANE
 FRANKFORT, KY 40601-
 Voice (502) 223-8821 Fax (502) 875-2624

Wednesday, January 30, 2019 04:35 PM

Page 1

Invoice

2018-1474

Agency ████████████████████
 Duke Energy Corporation
 139 E. 4th Street
 Cincinnati, OH 45202-

Invoice Date 1/30/2019
PO Number
Order 19014DD1

Client Duke Energy
Reps Rachel McCarty

Newspaper

Caption	Run Date	Ad Size	Rate	Rate Name	Color	Disc.	Total
COVINGTON KY ENQUIRER							
Notice of Hearing	01/23/2019	2.27 x 5	\$54.26	SAU	\$0.00	0.0000%	\$54.26
FALMOUTH OUTLOOK							
Notice of Hearing	01/22/2019	1 x 3.5	\$21.00	CLDIS	\$0.00	0.0000%	\$73.50
FLORENCE--CLASSIFIED							
Notice of Hearing--PLACE IN KENTON CO.	01/24/2019	1.47 x 5.25	\$44.80	CLDIS	\$0.00	0.0000%	\$44.80
Notice of Hearing--PLACE IN CAMPBELL CO.	01/24/2019	1.47 x 5.25	\$29.15	CLDIS	\$0.00	0.0000%	\$29.15
Notice of Hearing--PLACE IN BOONE CO.	01/24/2019	1.47 x 5.25	\$38.54	CLDIS	\$0.00	0.0000%	\$38.54
WARSAW GALLATIN CO. NEWS							
Notice of Hearing	01/23/2019	1 x 3.5	\$6.60	CLDIS	\$0.00	0.0000%	\$23.10
WILLIAMSTOWN GRANT COUNTY NEWS							
Notice of Hearing	01/24/2019	1 x 4.75	\$8.34	CLDIS	\$0.00	0.0000%	\$39.62

Total Advertising	\$302.97
Discounts	\$0.00
Tax: USA	\$0.00
Total Invoice	\$302.97
Payments	\$0.00
Adjustments	\$0.00
Balance Due	\$302.97

FEB -4 2019
RECEIVED

ANY QUESTIONS CONCERNING TEARSHEETS AND/OR REQUESTS FOR ACCOUNT CREDIT MUST BE MADE WITHIN FIVE DAYS OF THE DATE OF THIS INVOICE. IF THE REQUEST IS NOT RECEIVED WITHIN FIVE DAYS, THE CLIENT IS RESPONSIBLE FOR FULL PAYMENT OF THE INVOICE AMOUNT. **As of MAY 1, 2017, a 2.5 percent convenience fee will be added if paying by Credit Card.** Amount Due Subject to 1.5% Service Charge After 30 Days Please Pay From This Invoice. No Statement Will Be Sent.