VERIFICATION

STATE OF OHIO

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 14th day of January, 2019.

E. Minna Rolfes
NOTARY PUBLIC

My Commission Expires: July 8, 2022
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 4th Supplemental Attachment (A) for a schedule of actual rate case expenses and STAFF-DR-01-058 4th Supplemental Attachment (B) for the associated supporting invoice documentation of non-privileged expenses recorded by Duke Energy Kentucky for December 2018.

PERSON RESPONSIBLE: Sarah E. Lawler
### A) EXPENSES INCURRED TO DATE

<table>
<thead>
<tr>
<th>Document/Invoice</th>
<th>Payment Date</th>
<th>Vendor Name/Description</th>
<th>Hours Worked</th>
<th>Rate Per Hour</th>
<th>Account</th>
<th>Engineering</th>
<th>Legal</th>
<th>Depreciation Study</th>
<th>Demolition</th>
<th>Public</th>
<th>Transport/ Lodging/Meals</th>
<th>Misc.</th>
<th>Total</th>
</tr>
</thead>
<tbody>
<tr>
<td>Duke Energy Kentucky, Inc.</td>
<td>4-Dec-18</td>
<td>Goss Samford</td>
<td>Professional Legal Services</td>
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<td>$245.00</td>
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<td>1,047.38</td>
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<td>4-Dec-18</td>
<td>Goss Samford</td>
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<td>$175.00</td>
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<td>13-Dec-18</td>
<td>Gannett Fleming Valuation and Rate Consultants, LLC</td>
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</tbody>
</table>

Total December 2018

| | | | | | | | | | | | | | 4,190.70 |

Total Actual Costs Prior to December

| | | | | | | | | | | | | | 0.00 |

### B) ITEMIZED ESTIMATE OF TOTAL COSTS TO BE INCURRED

| | | | | | | | | | | | | | 239,545.49 |

Professional Legal Services

| | | | | | | | | | | | | | 239,545.49 |

Depreciation Study | Consulting Work

| | | | | | | | | | | | | | 34,677.34 |

Non Hour Based Costs

| | | | | | | | | | | | | | 134,899.13 |

Total Estimate Costs to be incurred

| | | | | | | | | | | | | | 408,921.96 |

TOTAL PROJECTED EXPENSES ASSOCIATED WITH THE RATE CASE

| | | | | | | | | | | | | | 575,500.00 |
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

Project: 063648
Invoice No: 063648*4001
Invoice Date: December 13, 2018

Invoice Period: October 27, 2018 through November 23, 2018

Project Manager: [Redacted] @gfnet.com
Depreciation Study - Gas

Summary of Current Charges

<table>
<thead>
<tr>
<th>Phase</th>
<th>DEPR-GAS</th>
<th>Total Charges</th>
<th>Total Due This Invoice</th>
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</thead>
<tbody>
<tr>
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<td>$2,095.95</td>
<td>$2,095.95</td>
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</tbody>
</table>

PAYMENT INFORMATION

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

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

KyPSC Case No. 2018-00261
STAFF-DR-01-058 4th Supplemental Attachment (B)
Page 1 of 2
**Gannett Fleming Valuation and Rate Consultants, LLC**

**Phase 000 — Depr-Gas**

<table>
<thead>
<tr>
<th>Labor Classification</th>
<th>Hours</th>
<th>Rate</th>
<th>Amount</th>
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</thead>
<tbody>
<tr>
<td>Analyst</td>
<td>3.00</td>
<td>170.00</td>
<td>510.00</td>
</tr>
<tr>
<td>Support Staff</td>
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<td>275.00</td>
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</table>

**Total Labor Costs** $2,085.00

**Expense**

<table>
<thead>
<tr>
<th>Description</th>
<th>Amount</th>
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</thead>
<tbody>
<tr>
<td>Postage, Freight &amp; Courier Service</td>
<td>10.95</td>
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</table>

**Total Expenses** $10.95

**Total Phase — 000** $2,095.95