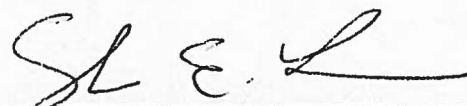


**VERIFICATION**

STATE OF OHIO                    )  
  )  
COUNTY OF HAMILTON        )        SS:

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 14<sup>th</sup> day of January, 2019.



\_\_\_\_\_  
NOTARY PUBLIC

My Commission Expires: July 8, 2022



**E. MINNA ROLFES-ADKINS**  
Notary Public, State of Ohio  
My Commission Expires  
July 8, 2022

**FOURTH 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 4<sup>th</sup> Supplemental Attachment (A) for a schedule of actual rate case expenses and STAFF-DR-01-058 4<sup>th</sup> 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

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.
<b>A) EXPENSES INCURRED TO DATE</b>															
<b>Total Actual Costs Prior to December</b>						0.00	0.00	24,359.77	38,226.71	31,000.00	9,500.00	57,753.96	1,392.07	154.84	162,387.35
<b>December 2018</b>															
APACR48994	4-Dec-18	10-Dec-18	Goss Samford   Professional Legal Services	4.50	\$245.00			1,047.38							1,047.38
APACR48994	4-Dec-18	10-Dec-18	Goss Samford   Professional Legal Services	6.30	\$175.00			1,047.37							1,047.37
APACR50915	13-Dec-18	14-Dec-18	Gannett Fleming Valuation and Rate Consultants, LLC   Consulting Work	5.00	\$260.00				1,300.00						1,300.00
APACR50915	13-Dec-18	14-Dec-18	Gannett Fleming Valuation and Rate Consultants, LLC   Consulting Work	3.00	\$170.00				510.00						510.00
APACR50915	13-Dec-18	14-Dec-18	Gannett Fleming Valuation and Rate Consultants, LLC   Consulting Work	2.50	\$110.00				275.00						275.00
APACR50915	13-Dec-18	14-Dec-18	Gannett Fleming Valuation and Rate Consultants, LLC   Consulting Work	N/A	N/A				10.95						10.95
<b>Total December 2018</b>						0.00	0.00	2,094.75	2,095.95	0.00	0.00	0.00	0.00	0.00	4,190.70
<b>Total Actual Costs to Date</b>						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
<b>B) ITEMIZED ESTIMATE OF TOTAL COSTS TO BE INCURRED</b>															
			Professional Legal Services	1,140.69	210.00			239,545.49							239,545.49
			Depreciation Study   Consulting Work	203.98	170.00				34,677.34						34,677.34
			Non Hour Based Costs	N/A	N/A					49,000.00	0.00	42,246.04	33,607.93	9,845.16	134,699.13
<b>Total Estimate Costs to be Incurred</b>						0.00	0.00	239,545.49	34,677.34	49,000.00	0.00	42,246.04	33,607.93	9,845.16	408,921.96
<b>TOTAL PROJECTED EXPENSES ASSOCIATED WITH THE RATE CASE</b>						0.00	0.00	266,000.00	75,000.00	80,000.00	9,500.00	100,000.00	35,000.00	10,000.00	575,500.00



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\*4001  
**Invoice Date:** December 13, 2018

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

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

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

**Summary of Current Charges**

Phase 000	- DEPR-GAS	\$ 2,095.95
	Total Charges	\$ 2,095.95
	<b>Total Due This Invoice .....</b>	<b>\$2,095.95</b>



Excellence Delivered **As Promised**

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

**Gannett Fleming Valuation and Rate Consultants, LLC**

Phase 000 – Depr-Gas

**Labor Costs**

**Labor Classification**

**Hours**

**Rate**

**Amount**

Analyst	3.00	170.00	510.00
██████████	5.00	260.00	1,300.00
Support Staff	2.50	110.00	275.00

**Total Labor Costs**

**\$ 2,085.00**

**Expenses**

Postage, Freight & Courier Service

10.95

**Total Expenses**

**\$ 10.95**

**Total Phase – 000**

**\$ 2,095.95**