

VERIFICATION

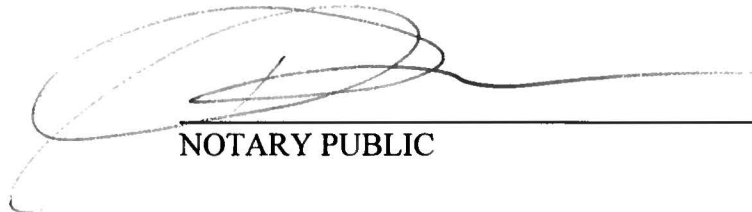
STATE OF OHIO)
) SS:
COUNTY OF HAMILTON)

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 December, 2019.



NOTARY PUBLIC

My Commission Expires:

 **ROCCO O. D'ASCENZO**
ATTORNEY AT LAW
Notary Public, State of Ohio
My Commission Has No Expiration
Section 147.03 R.C.

KyPSC Case No. 2019-00271
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**Duke Energy Kentucky
Case No. 2019-00271
Staff First Set Data Requests
Date Received: August 28, 2019**

THIRD SUPPLEMENTAL STAFF-DR-01-003

REQUEST:

As the historical data becomes available, provide detailed monthly income statements for each forecasted month of the base period including the month in which the Commission hears this case.

RESPONSE:

See STAFF-DR-01-003 3rd Supp Attachment which includes detailed revenue and expense for the actual months of December 2018 through November 2019.

PERSON RESPONSIBLE: Sarah E. Lawler

DATA: "X" BASE PERIOD FORECASTED PERIOD
TYPE OF FILING: ORIGINAL "X" UPDATED REVISED

Account	Description	Code	FERC	Total	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL
					Dec-18	Jan-19	Feb-19	Mar-19	Apr-19	May-19	Jun-19	Jul-19	Aug-19	Sep-19	Oct-19	Nov-19
403002	Depr-Expense	DEPR	403	44,038,075	4,054,912	3,531,520	3,535,189	3,078,752	3,988,584	3,198,329	3,824,491	3,671,327	3,673,888	4,170,265	3,588,348	3,722,470
403500	Depr of General Plant	DEPR	403	0	0	0	0	0	0	0	0	0	0	0	39	(39)
404200	Amort of Elec Plt - Software	DEPR	404	2,556,656	225,093	225,153	225,225	216,034	210,045	209,521	207,948	208,921	218,105	204,459	199,383	206,769
407115	Meter Amortization	AMORT	407	515,497	95,235	0	0	110,974	0	0	115,983	0	0	115,983	38,661	38,661
407305	Regulatory Debits	AMORT	407	5,723,063	487,474	487,474	487,474	487,474	487,474	487,474	422,000	474,807	475,353	475,353	475,353	475,353
407324	NC & MW Coal As Amort Exp	AMORT	407	10,295,289	272,372	440,914	465,523	380,482	353,336	611,094	1,791,033	1,843,540	1,625,718	1,571,070	690,244	249,963
407354	DSM Deferral - Electric	OTH	407	4,020,423	655,377	859,765	842,490	804,281	652,374	467,784	(477,062)	289,549	23,882	137,823	(29,242)	(206,598)
407407	Carrying Charges	OTH	407	(1,467,874)	(126,098)	(125,021)	(123,944)	(122,867)	(121,791)	(120,714)	(123,467)	(122,580)	(121,690)	(120,798)	(119,902)	(119,002)
408040	Taxes Property-Allocated	OTHTX	408	86,443	3,415	7,548	7,548	7,548	7,548	7,548	7,548	7,548	7,548	7,548	7,548	7,548
408120	Franchise Tax - Non Electric	OTHTX	408	11	0	0	11	0	0	0	0	0	0	0	0	0
408121	Taxes Property-Operating	OTHTX	408	10,354,926	792,369	481,893	908,083	908,083	908,083	908,117	908,083	908,083	908,083	908,083	908,083	908,083
408150	State Unemployment Tax	OTHTX	408	5,159	45	4,236	8,499	(8,189)	1	86	77	141	177	10	17	59
408151	Federal Unemployment Tax	OTHTX	408	6,569	676	4,343	(656)	(1,178)	931	1,086	1,057	(568)	(633)	(832)	1,134	1,209
408152	Employer FICA Tax	OTHTX	408	1,034,114	80,614	90,965	66,982	117,659	80,931	80,244	77,460	73,950	114,692	87,164	77,359	86,094
408205	Highway Use Tax	OTHTX	408	663	0	672	(664)	663	0	(8)	0	0	0	0	0	0
408470	Franchise Tax	OTHTX	408	17,222	1,360	0	2,884	1,442	1,442	1,442	1,442	1,442	1,442	1,442	1,442	1,442
408700	Fed Social Security Tax-Elec	OTHTX	408	5,600	16,500	0	0	(15,200)	0	0	13,700	0	0	(9,400)	0	0
408800	Federal Highway Use Tax-Elec	OTHTX	408	574	0	0	0	4	3	0	0	551	4	0	5	7
408851	Sales & Use Tax Exp	OTHTX	408	(6,670)	0	38	(1,893)	38	0	244	(21)	22	0	0	(1,621)	(3,477)
408960	Allocated Payroll Taxes	OTHTX	408	1,050,773	294,963	97,739	84,980	47,093	81,868	75,338	32,376	71,962	45,945	12,799	55,277	150,433
409102	SIT Exp-Utility	FIT	409	(3,239,004)	(269,917)	(269,917)	(269,917)	(269,917)	(269,917)	(269,917)	(269,917)	(269,917)	(269,917)	(269,917)	(269,917)	(269,917)
409104	Current State Income Tax - PY	FIT	409	0	0	0	0	0	0	0	0	0	0	0	0	0
409190	Federal Income Tax-Electric-CY	FIT	409	(14,105,379)	(1,175,448)	(1,175,448)	(1,175,448)	(1,175,448)	(1,175,448)	(1,175,448)	(1,175,448)	(1,175,448)	(1,175,448)	(1,175,448)	(1,175,448)	(1,175,451)
409191	Fed Income Tax-Electric-PY	FIT	409	0	0	0	0	0	0	0	0	0	0	0	0	0
409194	Current FIT Elec - PY Audit	FIT	409	0	0	0	0	0	0	0	0	0	0	0	0	0
409195	UTP Tax Expense: Fed Util-PY	FIT	409	0	0	0	0	0	0	0	0	0	0	0	0	0
409197	Current State Inc Tax-Util	FIT	409	0	0	0	0	0	0	0	0	0	0	0	0	0
410100	DFIT: Utility: Current Year	FIT	410	18,235,238	1,519,603	1,519,603	1,519,603	1,519,603	1,519,603	1,519,603	1,519,603	1,519,603	1,519,603	1,519,603	1,519,603	1,519,605
410102	DSIT: Utility: Current Year	FIT	410	5,038,560	419,880	419,880	419,880	419,880	419,880	419,880	419,880	419,880	419,880	419,880	419,880	419,880
410105	DFIT: Utility: Prior Year	FIT	410	0	0	0	0	0	0	0	0	0	0	0	0	0
410106	DSIT: Utility: Prior Year	FIT	410	0	0	0	0	0	0	0	0	0	0	0	0	0
411051	Accretion Expense-ARO Ash Pond	OTH	411	0	0	0	0	0	0	0	0	0	0	0	0	0
411100	DFIT: Utility: Curr Year CR	FIT	411	0	0	0	0	0	0	0	0	0	0	0	0	0
411101	DSIT: Utility: Curr Year CR	FIT	411	0	0	0	0	0	0	0	0	0	0	0	0	0
411102	DFIT: Utility: Prior Year CR	FIT	411	0	0	0	0	0	0	0	0	0	0	0	0	0
411103	DSIT: Utility: Prior Year CR	FIT	411	0	0	0	0	0	0	0	0	0	0	0	0	0
411106	DFIT: Utility: Prior Year	FIT	411	0	0	0	0	0	0	0	0	0	0	0	0	0
411410	Invest Tax Credit Adj-Electric	FIT	411	(1,337)	(111)	(111)	(111)	(111)	(111)	(111)	(111)	(111)	(111)	(111)	(111)	(116)
426891	IC Sale of AR Fees VIE	CO	426	817,679	68,753	80,714	86,161	75,154	79,765	81,632	81,483	70,253	67,467	64,285	62,012	0
440000	Residential	REV	440	138,892,478	12,609,557	14,245,202	13,898,083	11,471,832	9,398,011	8,627,659	11,487,026	13,524,273	12,261,118	12,108,304	10,517,865	8,743,548
440990	Residential Unbilled Rev	REV	440	153,131	298,567	(64,742)	(1,847,821)	(580,276)	(643,502)	1,602,033	515,438	532,541	(267,331)	238,337	(2,255,256)	2,625,143
442100	General Service	REV	442	127,648,255	10,390,781	10,980,544	10,692,622	9,578,093	9,641,799	9,926,642	11,841,214	11,973,020	10,837,929	10,819,429	11,532,147	9,434,035
442190	General Service Unbilled Rev	REV	442	519,436	(386,841)	(393,472)	(562,375)	196,793	(86,477)	997,660	(23,873)	84,470	300,730	(117,753)	(508,572)	979,146
442200	Industrial Service	REV	442	61,540,576	4,892,247	5,194,449	4,985,021	4,631,943	4,835,968	4,944,534	5,802,353	5,623,861	4,967,176	5,390,293	5,152,455	5,120,276
442290	Industrial Svc Unbilled Rev	REV	442	396,997	(92,428)	(253,110)	(279,620)	188,835	(45,338)	439,047	(154,799)	(10,455)	173,076	(208,772)	117,208	523,353
444000	Public St & Highway Lighting	REV	444	1,617,826	144,479	150,252	147,026	138,927	141,545	56,938	175,927	133,854	126,262	130,827	136,106	135,683
445000	Other Sales to Public Auth	REV	445	23,002,485	1,896,831	1,965,633	1,919,777	1,754,034	1,762,058	1,802,615	2,125,949	1,996,087	1,877,304	2,090,970	2,022,746	1,788,481
445090	OPA Unbilled	REV	445	129,579	(101,209)	(89,454)	(144,372)	63,847	(12,782)	221,475	(101,205)	13,740	60,830	(77,167)	33,729	262,147
447150	Sales For Resale - Outside	REV	447	14,059,907	3,995,930	849,952	198,510	2,227,591	(172,828)	757,416	1,668,798	1,331,416	789,905	2,742,163	(360,115)	31,169
448000	Interdepartmental Sales-Elec	REV	448	69,913	3,121	3,717	7,775	19,847	5,598	6,760	3,387	4,425	3,822	3,494	4,934	3,033
449100	Provisions For Rate Refunds	REV	449	936,126	(321,821)	111,711	306,914	365,977	429,883	963,925	457,183	(1,034,602)	(431,444)	56,899	2,383	29,118
449111	Tax Reform - Residential	REV	449	110,760	9,230	9,230	9,230	9,230	9,230	9,230	9,230	9,230	9,230	9,230	9,230	9,230
450100	Late Payment Fees	REV	450	0	0	0	0	0	0	0	0	0	0	0	0	0
451100	Misc Service Revenue	REV	451	224,403	4,895	19,503	21,393	17,159	20,450	21,492	26,352	20,459	20,081	7,391	20,685	24,543
454004	Rent - Joint Use	REV	454	700	0	0	0	0	700	0	0	0	0	0	0	0
454200	Pole & Line Attachments	REV	454	555,010	0	44,396	162,319	0	0	159,767	99,367	0	0	0	89,185	(24)
454210	Foreign Pole Revenue	REV	454	250,671	0	0	0	0	0	250,671	0	0	0	0	0	0
454300	Tower Lease Revenues	REV	454	12,244	250	250	250	250	250	250	250	250	9,473	251	260	260
454400	Other Electric Rents	REV	454	979,443	79,471	76,972	76,963	80,674	80,674	80,665	87,459	80,599	80,599	80,599	80,599	94,169
456025	RSR Rev - MISO Make Whole	REV	456	1,184,782	29,566	9,950	103,459	23,071	56,948	0	(528)	328,981	260,675	244,913	106,151	21,596
456040	Sales Use Tax Coll Fee	REV	456	600	50	50	50	50	50	50	50	50	50	50	50	50
456075	Data Processing Service	REV	456	960	80	80	80	80	80	80	80	80	80	80	80	80
456100	Profit or Loss on Sale of M&S	REV	456	191	0	0	0	0	0	0	0	191	0	0	0	0

DATA: "X" BASE PERIOD FORECASTED PERIOD
TYPE OF FILING: ORIGINAL "X" UPDATED REVISED

Account	Description	Code	FERC	Total	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	
					Dec-18	Jan-19	Feb-19	Mar-19	Apr-19	May-19	Jun-19	Jul-19	Aug-19	Sep-19	Oct-19	Nov-19	
925050	Intercompany Non-Prop Ins Exp	AGO	925	0	0	0	0	0	0	0	0	0	0	0	0	0	0
925051	INTER-CO GEN LIAB EXP	AGO	925	232,864	21,125	19,249	19,249	19,249	19,249	19,249	19,249	19,249	19,249	19,249	19,249	19,249	19,249
925100	Accrued Inj and Damages	AGO	925	0	0	0	0	0	0	0	0	0	0	0	0	0	0
925200	Injuries And Damages-Other	AGO	925	6,483	601	646	685	522	499	421	497	532	508	496	631	445	445
925980	Injuries And Damages For Corp.	AGO	925	15,181	1,057	1,284	1,284	1,284	1,284	1,284	1,284	1,284	1,284	1,284	1,284	1,284	1,284
926000	EMPL PENSIONS AND BENEFITS	AGO	926	3,622,810	474,788	374,291	355,204	225,473	289,801	293,709	241,483	324,612	350,329	112,381	333,089	247,650	247,650
926430	Employees'Recreation Expense	AGO	926	19	8	1	2	0	1	3	0	1	0	1	2	0	0
926600	Employee Benefits-Transferred	AGO	926	2,040,154	(123,881)	254,395	233,644	11,093	219,553	232,683	350,993	274,685	125,166	83,110	203,578	175,135	175,135
926999	Non Serv Pension (ASU 2017-07)	AGO	926	(917,542)	(68,081)	(63,226)	(118,964)	(91,095)	(91,095)	(91,095)	(91,095)	(64,335)	(64,335)	(64,335)	(54,943)	(54,943)	(54,943)
928006	State Reg Comm Proceeding	AGO	928	806,420	66,775	66,775	66,775	66,775	66,775	66,775	66,775	67,799	67,799	67,799	67,799	67,799	67,799
928030	Prof Fees Consultant	AGO	928	(58)	0	0	0	0	0	0	0	0	0	0	0	0	(58)
928053	Travel Expense	AGO	928	(55)	(76)	0	0	0	0	2	0	19	0	0	0	0	0
929000	Duplicate Chrgs-Enrgy To Exp	AGO	929	(53,276)	(4,836)	(3,730)	(5,517)	(5,424)	(5,320)	(3,690)	(3,648)	(4,140)	(4,590)	(4,296)	(4,512)	(3,573)	(3,573)
929500	Admin Exp Transf	AGO	929	(689,382)	(79,117)	(52,074)	(54,249)	(66,369)	(38,966)	(35,181)	(42,039)	(45,589)	(78,774)	(70,226)	(60,551)	(66,247)	(66,247)
930150	Miscellaneous Advertising Exp	AGO	930	52,389	15,188	(3,225)	607	13,088	2,989	4,061	2,837	3,210	4,994	3,591	2,467	2,582	2,582
930200	Misc General Expenses	AGO	930	753,000	41,340	54,696	78,368	67,757	62,936	66,890	65,163	62,372	78,915	48,205	68,554	57,804	57,804
930210	Industry Association Dues	AGO	930	36,489	0	36,489	0	0	0	0	0	0	0	0	0	0	0
930220	Exp of Servicing Securities	AGO	930	61,189	0	(108)	(51)	11,943	0	11,385	(49)	(41)	43	2,000	35,943	124	124
930230	Dues To Various Organizations	AGO	930	30,203	78	2,784	285	8,200	2,220	168	157	6,386	0	0	0	9,925	9,925
930240	Director'S Expenses	AGO	930	57,415	7,073	6,371	(1,113)	392	6,026	23,622	215	8,974	36	15	5,763	41	41
930250	Buy/Sell Transf Employee Homes	AGO	930	6,534	1,253	(412)	439	376	628	2,039	(171)	1,006	1,009	(332)	293	406	406
930700	Research & Development	AGO	930	3,408	389	1,249	143	309	407	28	39	255	122	25	147	295	295
930940	General Expenses	AGO	930	1,584	223	86	134	119	101	31	292	171	194	60	32	141	141
931001	Rents-A&G	AGO	931	93,310	8,621	7,724	9,783	8,216	9,513	5,469	7,277	9,039	7,247	6,380	7,515	6,526	6,526
931003	Lease Amortization Expense	AGO	931	18	0	9,429	9,429	(9,387)	0	0	0	0	0	0	(24)	(9,429)	(9,429)
931008	A&G Rents-IC	AGO	931	998,771	80,020	84,181	85,130	85,276	87,352	87,242	86,750	84,656	86,022	89,130	71,870	71,142	71,142
935100	Maint General Plant-Elec	AGM	935	18,352	1,302	6	12	6	7	18	(6)	0	5,241	8	4,356	7,402	7,402
935200	Cust Infor & Computer Control	AGM	935	2,038	2,023	1	9	0	0	(1)	0	(2)	(9)	13	(9)	13	13

DATA: "X" BASE PERIOD FORECASTED PERIOD
TYPE OF FILING: ORIGINAL "X" UPDATED REVISED

Account	Description	Code	FERC	Total	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	
					Dec-18	Jan-19	Feb-19	Mar-19	Apr-19	May-19	Jun-19	Jul-19	Aug-19	Sep-19	Oct-19	Nov-19
Revenues		REV		378,210,112	34,034,657	33,843,100	29,884,673	30,528,967	25,672,091	30,845,371	34,490,224	35,931,053	31,564,882	34,178,017	27,010,614	30,226,463
<u>Operating Expenses</u>																
Fuel Expense	Fuel			72,729,706	8,347,945	9,550,313	6,596,714	8,027,063	(1,261,404)	8,292,519	10,738,802	8,933,490	7,457,363	8,812,422	(3,264,731)	499,210
Purchased Power	PP			49,362,392	4,210,906	2,269,980	1,767,680	1,714,100	8,417,269	1,790,479	1,059,119	2,715,779	2,179,411	3,624,436	9,990,783	9,622,450
Other Power Supply	OPS			2,503,362	561,185	1,841,829	829,336	(1,758,187)	1,564,914	1,036,617	642,114	(1,430,430)	(993,645)	(713,319)	1,304,203	(381,255)
Emission Allowances	EA			1,530	185	252	153	0	105	115	153	129	153	138	134	13
<u>Operation</u>																
Production	PO			20,735,109	2,952,607	2,063,741	1,701,430	1,925,682	944,798	1,793,694	1,396,321	1,916,287	2,250,451	1,980,366	1,065,622	744,110
Customer Accounts	CO			5,209,041	464,317	503,899	457,370	605,913	370,369	451,122	386,658	352,630	462,289	371,756	427,888	354,830
Customer Service & Information	CSI			504,958	51,653	40,477	33,993	50,773	49,632	38,183	38,842	47,624	35,504	41,416	36,020	40,841
Sales Expense	SE			1,246,312	123,370	101,819	88,454	94,362	109,215	116,070	103,089	95,736	87,901	90,878	146,238	89,180
Transmission	TO			21,582,175	1,755,815	1,692,519	1,438,381	2,006,860	1,805,309	1,657,209	1,890,196	1,932,826	1,849,201	1,951,348	1,836,192	1,766,319
Regional Marketing	RMO			1,828,501	113,961	201,424	161,724	150,269	122,723	128,706	153,176	186,238	197,480	174,470	140,447	97,883
Distribution	DO			4,996,185	625,938	432,107	393,360	391,003	438,098	241,201	687,582	153,618	608,859	305,136	314,333	404,950
A&G	AGO			21,423,917	2,645,722	1,687,833	1,528,156	1,097,242	1,466,549	1,549,715	1,980,092	1,600,387	1,585,399	1,542,180	3,015,115	1,725,527
Other	OTH			2,552,549	529,279	734,744	718,546	681,414	530,583	347,070	(600,529)	166,969	(97,808)	17,025	(149,144)	(325,600)
<u>Maintenance</u>																
Production	PM			31,016,947	2,725,883	2,261,214	1,985,120	2,298,828	4,418,447	2,429,746	1,969,112	1,886,759	2,399,641	2,405,223	3,593,649	2,643,325
Transmission	TM			633,777	10,002	27,536	48,991	74,337	102,858	111,860	13,938	81,511	79,168	24,815	20,323	38,438
Regional Marketing	RMM			0	0	0	0	0	0	0	0	0	0	0	0	0
Distribution	DM			10,586,305	830,808	738,614	809,504	1,242,146	881,754	819,405	975,317	687,781	966,285	777,014	891,148	966,529
A&G	AGM			20,390	3,325	7	21	6	7	17	(6)	5,232	21	4,347	7,415	
Operation & Maintenance Expense				122,336,166	12,832,680	10,485,934	9,365,050	10,618,835	11,240,342	9,683,998	8,993,788	9,108,364	10,429,602	9,681,648	11,342,178	8,553,747
Total Operating Expense				246,933,156	25,952,901	24,148,308	18,558,933	18,601,811	19,961,226	20,803,728	21,433,976	19,327,332	19,072,884	21,405,325	19,372,567	18,294,165
Depreciation Expense	DEPR			46,594,731	4,280,005	3,756,673	3,760,414	3,294,786	4,198,629	3,407,850	4,032,439	3,880,248	3,891,993	4,374,724	3,787,770	3,929,200
Amortization of Deferred Expenses	AMORT			16,533,849	855,081	928,388	952,997	978,930	840,810	1,098,568	2,329,016	2,318,347	2,101,071	2,162,406	1,204,258	763,977
Taxes Other Than Income Taxes	OTHTX			12,555,384	1,189,942	687,234	1,075,774	1,057,963	1,080,807	1,074,097	1,041,722	1,063,131	1,077,258	1,006,814	1,049,244	1,151,398
Income Taxes	FIT			5,928,078	494,007	494,007	494,007	494,007	494,007	494,007	494,007	494,007	494,007	494,007	494,007	494,001
Operating Income				49,664,914	1,262,721	3,828,490	5,042,548	6,101,470	(903,388)	3,967,121	5,159,064	8,847,988	4,927,669	4,734,741	1,102,768	5,593,722
Operating Income - Before Income Taxes				55,592,992	1,756,728	4,322,497	5,536,555	6,595,477	(409,381)	4,461,128	5,653,071	9,341,995	5,421,676	5,228,748	1,596,775	6,087,723

THIRD SUPPLEMENTAL STAFF-DR-01-014

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).
- b. For each category identified in part (a) above, the schedule should include the date of each transaction, check number or other document reference, 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.
- c. 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 workpapers and calculations.

- d. Provide monthly updates of the actual costs incurred in conjunction with this rate case, reported in the manner requested in parts (a) and (b) above, and a cumulative total of cost incurred to date for each category. Updates will be due when the utility files its monthly financial statements with the Commission, through the month of public hearing.

RESPONSE:

- a. Please see STAFF-DR-01-014 3rd Supplemental Attachment 1 (Section A: Expenses incurred to date) for a detailed schedule of actual expenses incurred to date in the categories prescribed in the data request.
- b. 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-01-014 3rd Supplemental Attachment 1 (Section A: Expenses incurred to date) for the requested details of actual rate case expenses incurred to date. STAFF-DR-01-014 3rd Supplemental Attachment 2 - Invoices contains supporting invoice documentation for non-privileged expenses incurred to date. There have been no new supporting contracts and letters of arrangement since the original data request response. All actual costs incurred to date have occurred during the base period.
- c. STAFF-DR-01-014 3rd Supplemental Attachment 1 also includes estimated remaining costs to be incurred (Section B: Itemized estimates of total costs to be incurred) with a total estimated cost to be incurred for this case. Estimates for the

depreciation study, demolition study and rate of return were based on information received from the expert witnesses. The other expenses were estimated by reviewing the actual expenses incurred in the Company's most recent two rate cases filed with this Commission and applying professional judgement and knowledge of the issues involved in this case. A comparison of the current case estimate with the actual and estimated expenses of the prior two cases is included in the filing on Schedule F-6.

- d. Monthly updates of actual costs incurred in conjunction with this rate case will be included along with the monthly financial statements filed with the Commission through the month of the public hearing.

PERSON RESPONSIBLE: Sarah E. Lawler

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						0.00	0.00	23,869.76	36,845.03	31,000.00	0.00	0.00	0.00	0.00	0.00	0.00	91,714.79	
November 2019																		
APACR76247	16-Sep-19	12-Nov-19	Kentucky Press Service Inc.	N/A	N/A							76,397.81					76,397.81	
APACR76247	6-Nov-19	6-Dec-19	Goss Samford Professional Legal Services	18.50	\$245.00		4,305.76										4,305.76	
APACR76247	6-Nov-19	6-Dec-19	Goss Samford Professional Legal Services	24.70	\$175.00		4,106.49										4,106.49	
APACR77654	14-Oct-19	14-Nov-19	Gannett Fleming Valuation and Rate Consultants, LLC Consulting Work	1.00	275.00			275.00									275.00	
APACR77654	14-Oct-19	14-Nov-19	Gannett Fleming Valuation and Rate Consultants, LLC Consulting Work	N/A	N/A			15.19									15.19	
Total November 2019						0.00	0.00	8,412.25	290.19	0.00	0.00	76,397.81	0.00	0.00	0.00	0.00	85,100.25	
Total Actual Costs to Date						0.00	0.00	32,282.01	37,135.22	31,000.00	0.00	76,397.81	0.00	0.00	0.00	0.00	176,815.04	
B) ITEMIZED ESTIMATE OF TOTAL COSTS TO BE INCURRED																		
Professional Legal Services						1,163.78		244,392.99										244,392.99
Depreciation Study Consulting Work						134.50			22,864.78									22,864.78
Non Hour Based Costs						N/A				39,000.00	0.00	133,602.19	50,000.00	10,000.00			232,602.19	
Total Estimate Costs to be Incurred						0.00	0.00	244,392.99	22,864.78	39,000.00	0.00	133,602.19	50,000.00	10,000.00			499,859.96	
TOTAL PROJECTED EXPENSES ASSOCIATED WITH THE RATE CASE						0.00	0.00	276,675.00	60,000.00	70,000.00	0.00	210,000.00	50,000.00	10,000.00	0.00	0.00	676,675.00	

Electric Rate Case 2019-00271



KENTUCKY PRESS SERVICE

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Monday, September 16, 2019 02:39 PM

Page 1

Invoice

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

Invoice Date 9/16/2019
PO Number
Order 19094DD2

Client Duke Energy
Reps Rachel McCarty

SEP 25 2019

RECEIVED

Newspaper

Caption	Run Date	Ad Size	Rate	Rate Name	Color	Disc.	Total
COVINGTON KY ENQUIRER							
Notice-Page 1-PLACE MAIN NEWS	08/28/2019	9.5 x 13.25	\$15,978.9	SAU	\$0.00	0.0000%	\$15,978.95
Notice-Page 2-PLACE MAIN NEWS	08/28/2019	9.5 x 13.25	\$0.00	SAU	\$0.00	0.0000%	\$0.00
Notice-Page 3-PLACE MAIN NEWS	08/28/2019	9.5 x 13.25	\$0.00	SAU	\$0.00	0.0000%	\$0.00
Notice-Page 4-PLACE MAIN NEWS	08/28/2019	9.5 x 13.25	\$0.00	SAU	\$0.00	0.0000%	\$0.00
Notice-Page 1-PLACE MAIN NEWS	09/04/2019	9.5 x 13.25	\$0.00	SAU	\$0.00	0.0000%	\$0.00
Notice-Page 2-PLACE MAIN NEWS	09/04/2019	9.5 x 13.25	\$0.00	SAU	\$0.00	0.0000%	\$0.00
Notice-Page 3-PLACE MAIN NEWS	09/04/2019	9.5 x 13.25	\$0.00	SAU	\$0.00	0.0000%	\$0.00
Notice-Page 4-PLACE MAIN NEWS	09/04/2019	9.5 x 13.25	\$0.00	SAU	\$0.00	0.0000%	\$0.00
Notice-Page 1-PLACE MAIN NEWS	09/11/2019	9.5 x 13.25	\$0.00	SAU	\$0.00	0.0000%	\$0.00
Notice-Page 2-PLACE MAIN NEWS	09/11/2019	9.5 x 13.25	\$0.00	SAU	\$0.00	0.0000%	\$0.00
Notice-Page 3-PLACE MAIN NEWS	09/11/2019	9.5 x 13.25	\$0.00	SAU	\$0.00	0.0000%	\$0.00
Notice-Page 4-PLACE MAIN NEWS	09/11/2019	9.5 x 13.25	\$0.00	SAU	\$0.00	0.0000%	\$0.00
FALMOUTH OUTLOOK							
Notice-Page 1	08/27/2019	6 x 21.5	\$21.00	CLDIS	\$0.00	0.0000%	\$2,709.00
Notice-Page 2	08/27/2019	6 x 21.5	\$21.00	CLDIS	\$0.00	0.0000%	\$2,709.00
Notice-Page 3	08/27/2019	2 x 19.5	\$21.00	CLDIS	\$0.00	0.0000%	\$819.00
Notice-Page 1	09/03/2019	6 x 21.5	\$21.00	CLDIS	\$0.00	0.0000%	\$2,709.00
Notice-Page 2	09/03/2019	6 x 21.5	\$21.00	CLDIS	\$0.00	0.0000%	\$2,709.00
Notice-Page 3	09/03/2019	2 x 19.5	\$21.00	CLDIS	\$0.00	0.0000%	\$819.00
Notice-Page 1	09/10/2019	6 x 21.5	\$21.00	CLDIS	\$0.00	0.0000%	\$2,709.00
Notice-Page 2	09/10/2019	6 x 21.5	\$21.00	CLDIS	\$0.00	0.0000%	\$2,709.00

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.



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Page 2

Invoice

Agency	██████████ Duke Energy Corporation 139 E. 4th Street Cincinnati, OH 45202-	Invoice Date	9/16/2019
Client	Duke Energy	PO Number	
Reps	Rachel McCarty	Order	19094DD2

Newspaper

Caption	Run Date	Ad Size	Rate	Rate Name	Color	Disc.	Total
Notice-Page 3 FLORENCE-CLASSIFIED	09/10/2019	2 x 19.5	\$21.00	CLDIS	\$0.00	0.0000%	\$819.00
Notice-Page 1-PLACE IN BOONE CO	08/29/2019	9.8 x 17.5	\$7,138.23	CLDIS	\$0.00	0.0000%	\$7,138.23
Notice-Page 2-PLACE IN BOONE CO	08/29/2019	9.8 x 17.5	\$0.00	CLDIS	\$0.00	0.0000%	\$0.00
Notice-Page 3-PLACE IN BOONE CO	08/29/2019	9.8 x 17.5	\$0.00	CLDIS	\$0.00	0.0000%	\$0.00
Notice-Page 1-PLACE IN CAMPBELL CO	08/29/2019	9.8 x 17.5	\$9,883.70	CLDIS	\$0.00	0.0000%	\$9,883.70
Notice-Page 2-PLACE IN CAMPBELL CO	08/29/2019	9.8 x 17.5	\$0.00	CLDIS	\$0.00	0.0000%	\$0.00
Notice-Page 3-PLACE IN CAMPBELL CO	08/29/2019	9.8 x 17.5	\$0.00	CLDIS	\$0.00	0.0000%	\$0.00
Notice-Page 1-PLACE IN KENTON CO	08/29/2019	9.8 x 17.5	\$9,145.33	CLDIS	\$0.00	0.0000%	\$9,145.33
Notice-Page 2-PLACE IN KENTON CO	08/29/2019	9.8 x 17.5	\$0.00	CLDIS	\$0.00	0.0000%	\$0.00
Notice-Page 3-PLACE IN KENTON CO	08/29/2019	9.8 x 17.5	\$0.00	CLDIS	\$0.00	0.0000%	\$0.00
Notice-Page 1-PLACE IN BOONE CO	09/05/2019	9.8 x 17.5	\$0.00	CLDIS	\$0.00	0.0000%	\$0.00
Notice-Page 2-PLACE IN BOONE CO	09/05/2019	9.8 x 17.5	\$0.00	CLDIS	\$0.00	0.0000%	\$0.00
Notice-Page 3-PLACE IN BOONE CO	09/05/2019	9.8 x 17.5	\$0.00	CLDIS	\$0.00	0.0000%	\$0.00
Notice-Page 1-PLACE IN CAMPBELL CO	09/05/2019	9.8 x 17.5	\$0.00	CLDIS	\$0.00	0.0000%	\$0.00
Notice-Page 2-PLACE IN CAMPBELL CO	09/05/2019	9.8 x 17.5	\$0.00	CLDIS	\$0.00	0.0000%	\$0.00
Notice-Page 3-PLACE IN CAMPBELL CO	09/05/2019	9.8 x 17.5	\$0.00	CLDIS	\$0.00	0.0000%	\$0.00
Notice-Page 1-PLACE IN KENTON CO	09/05/2019	9.8 x 17.5	\$0.00	CLDIS	\$0.00	0.0000%	\$0.00

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.



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Page 3

Invoice

Agency [REDACTED]
 Duke Energy Corporation
 139 E. 4th Street
 Cincinnati, OH 45202-

Invoice Date 9/16/2019
PO Number
Order 19094DD2

Client Duke Energy
Reps Rachel McCarty

Newspaper

Caption	Run Date	Ad Size	Rate	Rate Name	Color	Disc.	Total
Notice-Page 2-PLACE IN KENTON CO	09/05/2019	9.8 x 17.5	\$0.00	CLDIS	\$0.00	0.0000%	\$0.00
Notice-Page 3-PLACE IN KENTON CO	09/05/2019	9.8 x 17.5	\$0.00	CLDIS	\$0.00	0.0000%	\$0.00
Notice-Page 1-PLACE IN BOONE CO	09/12/2019	9.8 x 17.5	\$0.00	CLDIS	\$0.00	0.0000%	\$0.00
Notice-Page 2-PLACE IN BOONE CO	09/12/2019	9.8 x 17.5	\$0.00	CLDIS	\$0.00	0.0000%	\$0.00
Notice-Page 3-PLACE IN BOONE CO	09/12/2019	9.8 x 17.5	\$0.00	CLDIS	\$0.00	0.0000%	\$0.00
Notice-Page 1-PLACE IN CAMPBELL CO	09/12/2019	9.8 x 17.5	\$0.00	CLDIS	\$0.00	0.0000%	\$0.00
Notice-Page 2-PLACE IN CAMPBELL CO	09/12/2019	9.8 x 17.5	\$0.00	CLDIS	\$0.00	0.0000%	\$0.00
Notice-Page 3-PLACE IN CAMPBELL CO	09/12/2019	9.8 x 17.5	\$0.00	CLDIS	\$0.00	0.0000%	\$0.00
Notice-Page 1-PLACE IN KENTON CO	09/12/2019	9.8 x 17.5	\$0.00	CLDIS	\$0.00	0.0000%	\$0.00
Notice-Page 2-PLACE IN KENTON CO	09/12/2019	9.8 x 17.5	\$0.00	CLDIS	\$0.00	0.0000%	\$0.00
Notice-Page 1-PLACE IN KENTON CO	09/12/2019	9.8 x 17.5	\$0.00	CLDIS	\$0.00	0.0000%	\$0.00
WARSAW GALLATIN CO. NEWS							
Notice-Page 1	08/28/2019	6 x 21.5	\$6.60	CLDIS	\$0.00	0.0000%	\$851.40
Notice-Page 2	08/28/2019	6 x 21.5	\$6.60	CLDIS	\$0.00	0.0000%	\$851.40
Notice-Page 3	08/28/2019	2 x 19.5	\$6.60	CLDIS	\$0.00	0.0000%	\$257.40
Notice-Page 1	09/04/2019	6 x 21.5	\$6.60	CLDIS	\$0.00	0.0000%	\$851.40
Notice-Page 2	09/04/2019	6 x 21.5	\$6.60	CLDIS	\$0.00	0.0000%	\$851.40
Notice-Page 3	09/04/2019	2 x 19.5	\$6.60	CLDIS	\$0.00	0.0000%	\$257.40
Notice-Page 1	09/11/2019	6 x 21.5	\$6.60	CLDIS	\$0.00	0.0000%	\$851.40
Notice-Page 2	09/11/2019	6 x 21.5	\$6.60	CLDIS	\$0.00	0.0000%	\$851.40
Notice-Page 3	09/11/2019	2 x 19.5	\$6.60	CLDIS	\$0.00	0.0000%	\$257.40

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Page 4

Invoice

Agency	Duke Energy Corporation 139 E. 4th Street Cincinnati, OH 45202-	Invoice Date	9/16/2019
Client	Duke Energy	PO Number	
Reps	Rachel McCarty	Order	19094DD2

Newspaper

Caption	Run Date	Ad Size	Rate	Rate Name	Color	Disc.	Total
WILLIAMSTOWN GRANT COUNTY NEWS							
Notice-Page 1	08/29/2019	8 x 21.5	\$8.00	CLDIS	\$0.00	0.0000%	\$1,376.00
Notice-Page 2	08/29/2019	8 x 21.5	\$8.00	CLDIS	\$0.00	0.0000%	\$1,376.00
Notice-Page 3	08/29/2019	3 x 19.5	\$8.00	CLDIS	\$0.00	0.0000%	\$468.00
Notice-Page 1	09/05/2019	8 x 21.5	\$8.00	CLDIS	\$0.00	0.0000%	\$1,376.00
Notice-Page 2	09/05/2019	8 x 21.5	\$8.00	CLDIS	\$0.00	0.0000%	\$1,376.00
Notice-Page 3	09/05/2019	3 x 19.5	\$8.00	CLDIS	\$0.00	0.0000%	\$468.00
Notice-Page 1	09/12/2019	8 x 21.5	\$8.00	CLDIS	\$0.00	0.0000%	\$1,376.00
Notice-Page 2	09/12/2019	8 x 21.5	\$8.00	CLDIS	\$0.00	0.0000%	\$1,376.00
Notice-Page 3	09/12/2019	3 x 19.5	\$8.00	CLDIS	\$0.00	0.0000%	\$468.00
Total Advertising							\$76,397.81
Discounts							\$0.00
Tax: USA							\$0.00
Total Invoice							\$76,397.81
Payments							\$0.00
Adjustments							\$0.00
Balance Due							\$76,397.81

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.



Excellence Delivered *As Promised*

INVOICE

Gannett Fleming Valuation and Rate Consultants, LLC

Duke Energy Kentucky LLC
Attn: [REDACTED] Manager, Asset Accounting
550 South Tryon, DEC 42A
Charlotte, NC 28202

Project: 065108
Invoice No: 065108*4771
Invoice Date: October 14, 2019

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: AccountsReivable@gfnet.com

Note: TO PREVENT IMPOSTER FRAUD. If you receive any notification of a change in payment instructions, you should call our Accounts Receivable department at 717 [REDACTED] to verify the authenticity of the change. We cannot be held responsible for a misdirected payment as a result of your not confirming authenticity of requested changes to payment instructions. [REDACTED] "bster hacks" to your system.

Invoice Period: August 31, 2019 through September 27, 2019

Project Manager : John J. Spanos [REDACTED]@gfnet.com 717 [REDACTED]

Depreciation Study - Electric

Summary of Current Charges

Phase 000	- DEPRECIATION STUDY - ELECTRIC	\$ 290.19
	Total Charges	<u>\$ 290.19</u>
	Total Due This Invoice	\$290.19



*Excellence Delivered **As Promised***

Project: 065108
 Invoice No: 065108*4771
 Invoice Date: October 14, 2019

Gannett Fleming Valuation and Rate Consultants, LLC

Phase 000 -- Depreciation Study - Electric

Labor Costs

<u>Labor Classification</u>	<u>Hours</u>	<u>Rate</u>	<u>Amount</u>
John J. Spanos	1.00	\$ 275.00	\$ 275.00

Total Labor Costs \$ 275.00

Expenses

Postage, Freight & Courier Service			15.19
------------------------------------	--	--	-------

Total Expenses \$ 15.19

Total Phase -- 000 \$ 290.19

Invoice Number	Invoice Date	Account Number
6-730-63978	Sep 09, 2019	

Ship Date: Aug 30, 2019

Cust. Ref.: 003-331050-065108.000

Ref.#2:

Payor: Shipper

Ref.#3:

- Fuel Surcharge - FedEx has applied a fuel surcharge of 7.00% to this shipment.
- Distance Based Pricing, Zone 4

Automation	INET	Sender	Recipient
Tracking ID	776120928267	Megan Eckrich	Debbie Gates
Service Type	FedEx Standard Overnight	207 Senate Avenue	Duke Energy Business Services,
Package Type	FedEx Envelope	CAMP HILL PA 17011 US	139 E 4TH ST # EA025
Zone	04		CINCINNATI OH 45202 US
Packages	1		
Rated Weight	N/A		
Delivered	Sep 03, 2019 12:55	Transportation Charge	35.49
Svc Area	A1	Discount	-21.29
Signed by	G.DENMARK	Fuel Surcharge	0.99
FedEx Use	000000000/222/_	Total Charge	USD \$15.19

003-331050-065108.000 Reference Subtotal USD \$15.19