


**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 6th day of March, 2020.

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

My Commission Expires: July 8, 2022



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

**KyPSC Case No. 2019-00271**  
**TABLE OF CONTENTS**

<b><u>DATA REQUEST</u></b>	<b><u>WITNESS</u></b>	<b><u>TAB NO.</u></b>
STAFF-DR-01-014 6 <sup>th</sup> SUPP	Sarah E. Lawler.....	14

**SIXTH 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 6<sup>th</sup> 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 6<sup>th</sup> 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 6<sup>th</sup> 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 6<sup>th</sup> 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					Misc.	Total			
						Accounting	Engineering	Legal	Depreciation Study	Rate of Return			Demolition Study	Publish Legal Notices	Transport/ Lodging/Meals
<b>A) EXPENSES INCURRED TO DATE</b>															
<b>Total Actual Costs to Date</b>						0.00	0.00	49,156.38	45,463.00	31,000.00	0.00	76,397.81	0.00	0.00	202,017.19
<b>February 2020</b>															
APACR11011	8-Feb-20	6-Mar-20	Goss Samford   Professional Legal Services	32.60	\$245.00			7,587.76						7,587.76	
APACR11011	8-Feb-20	6-Mar-20	Goss Samford   Professional Legal Services	34.60	\$175.00			5,752.14						5,752.14	
APACR13253	12-Dec-20	28-Feb-20	Kentucky Press Service, Inc.	N/A	N/A						585.51			585.51	
EXACCT6708	25-Feb-20	28-Feb-20	Employee 1 Travel	N/A	N/A							1,248.68		1,248.68	
EXACCT5141	21-Feb-20	25-Feb-20	Employee 2 Travel	N/A	N/A							568.06		568.06	
EXACCT6140	25-Feb-20	28-Feb-20	Employee 3 Travel	N/A	N/A							822.27		822.27	
EXACCT6708	26-Feb-20	28-Feb-20	Employee 4 Travel	N/A	N/A							617.78		617.78	
EXACCT6708	26-Feb-20	28-Feb-20	Employee 5 Travel	N/A	N/A							778.76		778.76	
EXACCT7266	26-Feb-20	2-Mar-20	Employee 6 Travel	N/A	N/A							10.00		10.00	
EXACCT7758	27-Feb-20	2-Mar-20	Employee 7 Travel	N/A	N/A							516.18		516.18	
<b>Total February 2020</b>						0.00	0.00	13,339.90	0.00	0.00	0.00	585.51	4,561.73	0.00	18,487.14
<b>Total Actual Costs to Date</b>						0.00	0.00	62,496.28	45,463.00	31,000.00	0.00	76,983.32	4,561.73	0.00	220,504.33
<b>March 2020</b>															
APACR18471	21-Feb-20	3-Mar-20	Gannett Fleming Valuation and Rate Consultants, LLC   Consulting Work	11.00	\$280.00			3,080.00						3,080.00	
APACR18471	21-Feb-20	3-Mar-20	Gannett Fleming Valuation and Rate Consultants, LLC   Consulting Work	2.50	\$230.00			575.00						575.00	
APACR18471	21-Feb-20	3-Mar-20	Gannett Fleming Valuation and Rate Consultants, LLC   Consulting Work	14.50	\$180.00			2,610.00						2,610.00	
APACR18471	21-Feb-20	3-Mar-20	Gannett Fleming Valuation and Rate Consultants, LLC   Consulting Work	5.00	\$120.00			600.00						600.00	
APACR18471	21-Feb-20	3-Mar-20	Gannett Fleming Valuation and Rate Consultants, LLC   Consulting Work	N/A	N/A			15.93						15.93	
APACR19961	4-Mar-20	6-Mar-20	Goss Samford   Professional Legal Services	91.90	\$245.00			21,389.94						21,389.94	
APACR19961	4-Mar-20	6-Mar-20	Goss Samford   Professional Legal Services	109.10	\$175.00			18,137.66						18,137.66	
APACR19961	4-Mar-20	6-Mar-20	Goss Samford   Professional Legal Services	N/A	N/A			234.32						234.32	
EXACCT9491	2-Mar-20	5-Mar-20	Employee 8 Travel	N/A	N/A							636.57		636.57	
EXACCT9491	3-Mar-20	5-Mar-20	Employee 9 Travel	N/A	N/A							857.56		857.56	
EXACCT9491	3-Mar-20	5-Mar-20	Employee 10 Travel	N/A	N/A							683.01		683.01	
EXACCT0562	4-Mar-20	Pending	Employee 11 Travel	N/A	N/A							656.31		656.31	
EXACCT0083	4-Mar-20	Pending	Employee 12 Travel	N/A	N/A							883.92		883.92	
EXACCT0562	4-Mar-20	Pending	Employee 13 Travel	N/A	N/A							1,263.01		1,263.01	
EXACCT0562	5-Mar-20	Pending	Employee 14 Travel	N/A	N/A							255.44		255.44	
APACRXXXXX	Pending & Estimated		Dr. Roger A Morin   Consulting Work	N/A	N/A									35,000.00	
APACRXXXXX	Pending & Estimated		Goss Samford   Professional Legal Services	Pending/Est. Remaining				12,500.00						12,500.00	
APACRXXXXX	Pending & Estimated		Gannett Fleming Valuation and Rate Consultants, LLC   Consulting Work	Pending/Est. Remaining				3,500.00						3,500.00	
APACRXXXXX	Pending & Estimated		Gannett Fleming Valuation and Rate Consultants, LLC   Consulting Work	N/A - Travel	N/A - Travel			2,000.00						2,000.00	
EXACCTXXXX	Pending & Estimated		Remaining Employees Travel	N/A - Travel	N/A - Travel							13,785.00		13,785.00	
<b>Total March 2020</b>						0.00	0.00	52,261.92	12,380.93	35,000.00	0.00	0.00	19,020.82	0.00	118,663.67
<b>Total Actual and Pending Costs to Date</b>						0.00	0.00	114,758.20	57,843.93	66,000.00	0.00	76,983.32	23,582.55	0.00	339,168.00



# KENTUCKY PRESS SERVICE

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

*DEK Electric Rate Case 2019-00271*

Wednesday, February 12, 2020 09:44 AM

Page 1

Invoice *2019-0354*

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

**Invoice Date** 2/12/2020  
**PO Number**  
**Order** 20021DD0

**Client** Duke Energy  
**Reps** Rachel McCarty

**FEB 13 2020**

**RECEIVED**

**Newspaper**

Caption	Run Date	Ad Size	Rate	Rate Name	Color	Disc.	Total
COVINGTON KY ENQUIRER Notice of public hearing--- PLACE IN KY ENQUIRER MAIN NEWS	02/05/2020	2.27 x 3.23	\$334.53	SAU	\$0.00	0.0000%	\$334.53
FALMOUTH OUTLOOK Notice of public hearing	02/04/2020	1 x 4	\$21.00	CLDIS	\$0.00	0.0000%	\$84.00
FLORENCE--CLASSIFIED Notice of public hearing--- PLACE BOONE CO	02/06/2020	1 x 4	\$34.74	CLDIS	\$0.00	0.0000%	\$34.74
Notice of public hearing--- PLACE CAMPBELL CO	02/06/2020	1 x 4	\$23.30	CLDIS	\$0.00	0.0000%	\$23.30
Notice of public hearing--- PLACE KENTON CO	02/06/2020	1 x 4	\$42.54	CLDIS	\$0.00	0.0000%	\$42.54
WARSAW GALLATIN CO. NEWS Notice of public hearing	02/05/2020	1 x 4	\$6.60	CLDIS	\$0.00	0.0000%	\$26.40
WILLIAMSTOWN GRANT COUNTY NEWS Notice of public hearing	02/06/2020	1 x 5	\$8.00	CLDIS	\$0.00	0.0000%	\$40.00

<b>Total Advertising</b>	<b>\$585.51</b>
<b>Discounts</b>	<b>\$0.00</b>
<b>Tax: USA</b>	<b>\$0.00</b>
<b>Total Invoice</b>	<b>\$585.51</b>
<b>Payments</b>	<b>\$0.00</b>
<b>Adjustments</b>	<b>\$0.00</b>
<b>Balance Due</b>	<b>\$585.51</b>

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.

View Expense Report

Employee 1

Actions [...Choose an Action](#)

Business Purpose General Expenses  
 Report Description February Expenses  
 Reference

Report 0002121082 Paid  
[Attachments \(1\)](#)  
[Print Coversheet](#) [Accounting Defaults](#)

Expenses

[Expand All](#) | [Collapse All](#)

Total 1,466.96

Line	*Date	*Expense Type	*Description	*Payment Type	*Amount
1	02/18/2020		227 characters remaining	Out of Pocket	50.00
2	01/30/2020		241 characters remaining	MasterCard	6.15
3	02/10/2020		235 characters remaining	MasterCard	3.00

Line 4 02/10/2020 Airfare  
 Flight 248 characters remaining  
 MasterCard 643.30 A

Ticket Number 00175004805522  
 Merchant AMERICAN 00175004805522

Default Rate Exchange Rate 1.00000000  
 Base Currency Amount 643.30

Personal Expense  
 Subject to Foreign Corrupt Practices Act (FCPA)

Accounting Details

Receipt Required

Favorite Accounting

Work Order ID	Amount	GL Unit	Monetary Amount	Currency Code	Exchange Rate	Acct	Oper Unit	Resp Ctr	Res Type	Prcs
	643.30	75080	643.30	USD	1.00000000	0186113	RRB3	CS39	40001	CUSTSV

Line 5 02/18/2020 Lodging  
 Hotel 249 characters remaining  
 MasterCard 390.86 A

Location Lexington, KY  
 Number of Nights 2  
 Merchant EGENCIA 28468936767

Default Rate Exchange Rate 1.00000000  
 Base Currency Amount 390.86

Personal Expense  
 Subject to Foreign Corrupt Practices Act (FCPA)

Accounting Details

Receipt Required

Favorite Accounting

Work Order ID	Amount	GL Unit	Monetary Amount	Currency Code	Exchange Rate	Acct	Oper Unit	Resp Ctr	Res Type	Prcs
	390.86	75080	390.86	USD	1.00000000	0186113	RRB3	CS39	40000	CUSTSV

Line 6	02/20/2020		247 characters remaining	Out of Pocket	47.52
Line 7	02/18/2020		241 characters remaining	MasterCard	9.24

Line 9 02/19/2020 Meal - 50% Deductible  
 Business meal 241 characters remaining  
 MasterCard 26.79 A

Location Lexington, KY  
 Merchant SAGE GARDEN CAFE

Default Rate Exchange Rate 1.00000000

[View Additional Attendees](#)

Base Currency Amount 26.79

- Personal Expense
- Subject to Foreign Corrupt Practices Act (FCPA)

Accounting Details

Receipt Required

Favorite Accounting

Chartfields

Work Order ID	Amount	GL Unit	Monetary Amount	Currency Code	Exchange Rate	Acct	Oper Unit	Resp Ctr	Res Type	Prcs
	26.79	75080	26.79	USD	1.00000000	0186113	RRB3	CS39	41000	CUSTSV

Line 10 02/19/2020 [Redacted] [Redacted] MasterCard 97.36  
 241 characters remaining

Line 11 02/20/2020 Car Rental Business meal MasterCard 119.93 **A**  
 241 characters remaining

Location Lexington, KY  
 Merchant ENTERPRISE RENT-A-CAR

- Default Rate Exchange Rate 1.00000000
- Base Currency Amount 119.93
- Personal Expense
- Subject to Foreign Corrupt Practices Act (FCPA)

Accounting Details

Receipt Required

Favorite Accounting

Chartfields

Work Order ID	Amount	GL Unit	Monetary Amount	Currency Code	Exchange Rate	Acct	Oper Unit	Resp Ctr	Res Type	Prcs
	44.37	75080	44.37	USD	1.00000000	0186113	RRB3	CS39	40000	CUSTSV
	41.98	75080	41.98	USD	1.00000000	0186113	RRB3	CS39	40000	CUSTSV
	33.58	75080	33.58	USD	1.00000000	0186113	RRB3	CS39	40000	CUSTSV

Line 13 02/20/2020 Airfare luggage fee MasterCard 30.00 **A**  
 243 characters remaining

Ticket Number 0010283786353  
 Merchant AMERICAN 0010283786353

- Default Rate Exchange Rate 1.00000000
- Base Currency Amount 30.00
- Personal Expense
- Subject to Foreign Corrupt Practices Act (FCPA)

Accounting Details

Receipt Required

Favorite Accounting

Chartfields

Work Order ID	Amount	GL Unit	Monetary Amount	Currency Code	Exchange Rate	Acct	Oper Unit	Resp Ctr	Res Type	Prcs
	30.00	75080	30.00	USD	1.00000000	0186113	RRB3	CS39	40001	CUSTSV

Line 14 02/20/2020 Meal - 50% Deductible Business meal MasterCard 3.18 **A**  
 241 characters remaining

Location Lexington, KY  
 Merchant DELAWARE NORTH - LEX

[View Additional Attendees](#)

- Default Rate Exchange Rate 1.00000000
- Base Currency Amount 3.18
- Personal Expense
- Subject to Foreign Corrupt Practices Act (FCPA)

Accounting Details

Receipt Required

Favorite Accounting

Chartfields

Work Order ID	Amount	GL Unit	Monetary Amount	Currency Code	Exchange Rate	Acct	Oper Unit	Resp Ctr	Res Type	Prcs
	3.18	75080	3.18	USD	1.00000000	0186113	RRB3	CS39	41000	CUSTSV

Line 17 02/18/2020 Meal - 50% Deductible Business Meal MasterCard 34.62 **A**  
 241 characters remaining

Location Lexington, KY  
 Merchant MARRIOTT RESORT LEXING

[View Additional Attendees](#)

- Default Rate Exchange Rate 1.00000000
- Base Currency Amount 34.62
- Personal Expense
- Subject to Foreign Corrupt Practices Act (FCPA)

Accounting Details ?

Receipt Required

Favorite Accounting

Chartfields											
Work Order ID	Amount	GL Unit	Monetary Amount	Currency Code	Exchange Rate	Acct	Oper Unit	Resp Ctr	Res Type	Prce	
<input type="text"/>	34.62	75080	34.62	USD	1.00000000	0186113	RRB3	CS39	41000	CUSTSV	

---

	02/19/2020	<input type="text"/>	*	<input type="text"/>	MasterCard		5.01
Line 18				241 characters remaining			

---

	Personal Prepaid Expenses	0.00
	Total	1,466.96

Expand All | Collapse All

Sum of A's = \$1,248.68

View Expense Report

Employee 2

Actions [...Choose an Action](#)

**Business Purpose** External Business Meeting  
**Report Description** DEK Electric Rate Case Hearing  
**Reference**

Report 0002123594 Paid  
[Attachments \(1\)](#)  
[Print Coversheet](#) [Accounting Defaults](#)

Expenses

[Expand All](#) | [Collapse All](#)

Total 568.06

Line 1

*Date	*Expense Type	*Description	*Payment Type	*Amount
02/20/2020	Tips	Tips 250 characters remaining	Out of Pocket	20.00

Default Rate Exchange Rate 1.00000000  
 Non-Reimbursable Base Currency Amount 20.00  
 Subject to Foreign Corrupt Practices Act (FCPA)

Accounting Details

Receipt Required

Favorite Accounting

Work Order ID	Amount	GL Unit	Monetary Amount	Currency Code	Exchange Rate	Acct	Oper Unit	Resp Ctr	Res Type	Prct
	20.00	75080	20.00	USD	1.00000000	0186113	OHRK	S402	40000	STAFF

Line 2

*Date	*Expense Type	*Description	*Payment Type	*Amount
02/20/2020	Mileage	Travel to and from Lexington 226 characters remaining	Out of Pocket	123.64

Miles 281 x 0.4400

Default Rate Exchange Rate 1.00000000  
 Non-Reimbursable Base Currency Amount 123.64  
 Subject to Foreign Corrupt Practices Act (FCPA)

Accounting Details

Receipt Required

Favorite Accounting

Work Order ID	Amount	GL Unit	Monetary Amount	Currency Code	Exchange Rate	Acct	Oper Unit	Resp Ctr	Res Type	Prct
	123.64	75080	123.64	USD	1.00000000	0186113	OHRK	S402	42000	STAFF

Line 5

*Date	*Expense Type	*Description	*Payment Type	*Amount
02/18/2020	Lodging	Hotel Wizard: Lodging 233 characters remaining	Out of Pocket	184.00

Location Lexington, KY  
 Number of Nights 1  
 Merchant Marriott

Default Rate Exchange Rate 1.00000000  
 Non-Reimbursable Base Currency Amount 184.00  
 Subject to Foreign Corrupt Practices Act (FCPA)

Accounting Details

Receipt Required

Favorite Accounting

Work Order ID	Amount	GL Unit	Monetary Amount	Currency Code	Exchange Rate	Acct	Oper Unit	Resp Ctr	Res Type	Prct
	184.00	75080	184.00	USD	1.00000000	0186113	OHRK	S402	40000	STAFF

Line 6

*Date	*Expense Type	*Description	*Payment Type	*Amount
02/18/2020	Lodging	Hotel Wizard: Lodging 233 characters remaining	Out of Pocket	28.21

Location Lexington, KY  
 Number of Nights 1  
 Merchant Marriott

Default Rate Exchange Rate 1.00000000  
 Non-Reimbursable Base Currency Amount 28.21  
 Subject to Foreign Corrupt Practices Act (FCPA)

Accounting Details

Chartfields

Receipt Required

[Favorite Accounting](#)

Work Order ID	Amount	GL Unit	Monetary Amount	Currency Code	Exchange Rate	Acct	Oper Unit	Resp Ctr	Res Type	Prcs
<input type="text"/>	28.21	75080	28.21	USD	1.00000000	0186113	OHRK	S402	40000	STAFF

Line 7

02/19/2020 Lodging

Location Lexington, KY  
 Number of Nights 1  
 Merchant Marriott

\*  
 Hotel Wizard: Lodging  
 233 characters remaining

Out of Pocket

184.00

Default Rate Exchange Rate 1.00000000  
 Non-Reimbursable Base Currency Amount 184.00  
 Subject to Foreign Corrupt Practices Act (FCPA)

Accounting Details ?

Chartfields

Receipt Required

[Favorite Accounting](#)

Work Order ID	Amount	GL Unit	Monetary Amount	Currency Code	Exchange Rate	Acct	Oper Unit	Resp Ctr	Res Type	Prcs
<input type="text"/>	184.00	75080	184.00	USD	1.00000000	0186113	OHRK	S402	40000	STAFF

Line 8

02/19/2020 Lodging

Location Lexington, KY  
 Number of Nights 1  
 Merchant Marriott

\*  
 Hotel Wizard: Lodging  
 233 characters remaining

Out of Pocket

28.21

Default Rate Exchange Rate 1.00000000  
 Non-Reimbursable Base Currency Amount 28.21  
 Subject to Foreign Corrupt Practices Act (FCPA)

Accounting Details ?

Chartfields

Receipt Required

[Favorite Accounting](#)

Work Order ID	Amount	GL Unit	Monetary Amount	Currency Code	Exchange Rate	Acct	Oper Unit	Resp Ctr	Res Type	Prcs
<input type="text"/>	28.21	75080	28.21	USD	1.00000000	0186113	OHRK	S402	40000	STAFF

[Expand All](#) | [Collapse All](#)

Personal Prepaid Expenses 0.00  
**Total 568.06**

[Return to Search](#)

[Notify](#)



View Expense Report

**Employee 3**

Actions [...Choose an Action](#)

**Business Purpose** External Business Meeting  
**Report Description** DEK Rate Case travel expen  
**Reference**

Report 0002125938 Paid  
[Attachments \(1\)](#)  
[Print Coversheet](#) [Accounting Defaults](#)

**Expenses**

[Expand All](#) | [Collapse All](#)

**Total** 822.27

*Date	*Expense Type	*Description	*Payment Type	*Amount
02/20/2020	Mileage	Round trip Cincinnati to Frankfort 220 characters remaining	Out of Pocket	97.24
Miles 221 x 0.4400				
			<input checked="" type="checkbox"/> Default Rate Exchange Rate 1.00000000	
			<input type="checkbox"/> Non-Reimbursable Base Currency Amount 97.24	
			<input type="checkbox"/> Subject to Foreign Corrupt Practices Act (FCPA)	
<b>Accounting Details</b>				
<a href="#">Chartfields</a>				
<input type="checkbox"/> Receipt Required	Work Order ID	Amount	GL Unit	Monetary Amount
		97.24	75080	97.24 USD
				Exchange Rate 1.00000000
				Acct 0186113
				Oper Unit RRB3
				Resp Ctr S402
				Res Type 42000
				Prcs STAFF
<a href="#">Favorite Accounting</a>				
02/19/2020	Meal - 50% Deductible	Breakfast at hotel 236 characters remaining	Out of Pocket	27.08
Location Lexington, KY		<a href="#">View Additional Attendees</a>		
Merchant Lexington Griffin Gate Hotel				
			<input checked="" type="checkbox"/> Default Rate Exchange Rate 1.00000000	
			<input type="checkbox"/> Non-Reimbursable Base Currency Amount 27.08	
			<input type="checkbox"/> Subject to Foreign Corrupt Practices Act (FCPA)	
<b>Accounting Details</b>				
<a href="#">Chartfields</a>				
<input type="checkbox"/> Receipt Required	Work Order ID	Amount	GL Unit	Monetary Amount
		27.08	75080	27.08 USD
				Exchange Rate 1.00000000
				Acct 0186113
				Oper Unit RRB3
				Resp Ctr S402
				Res Type 41000
				Prcs STAFF
<a href="#">Favorite Accounting</a>				
02/20/2020	Lodging	Three nights lodging 234 characters remaining	Out of Pocket	670.87
Location Lexington, KY				
Number of Nights 3				
Merchant Lexington Griffin Gate Hotel				
			<input checked="" type="checkbox"/> Default Rate Exchange Rate 1.00000000	
			<input type="checkbox"/> Non-Reimbursable Base Currency Amount 670.87	
			<input type="checkbox"/> Subject to Foreign Corrupt Practices Act (FCPA)	
<b>Accounting Details</b>				
<a href="#">Chartfields</a>				
<input checked="" type="checkbox"/> Receipt Required	Work Order ID	Amount	GL Unit	Monetary Amount
		670.87	75080	670.87 USD
				Exchange Rate 1.00000000
				Acct 0186113
				Oper Unit RRB3
				Resp Ctr S402
				Res Type 40000
				Prcs STAFF
<a href="#">Favorite Accounting</a>				
02/20/2020	Meal - 50% Deductible	Breakfast at hotel 236 characters remaining	Out of Pocket	27.08
Location Lexington, KY		<a href="#">View Additional Attendees</a>		
Merchant Lexington Griffin Gate Hotel				
			<input checked="" type="checkbox"/> Default Rate Exchange Rate 1.00000000	
			<input type="checkbox"/> Non-Reimbursable Base Currency Amount 27.08	
			<input type="checkbox"/> Subject to Foreign Corrupt Practices Act (FCPA)	
<b>Accounting Details</b>				
<a href="#">Chartfields</a>				

Receipt Required

[Favorite Accounting](#)

Work Order ID	Amount	GL Unit	Monetary Amount	Currency Code	Exchange Rate	Acct	Oper Unit	Resp Ctr	Res Type	Prcs
<input type="text" value=""/>	27.08	75080	27.08	USD	1.00000000	0186113	RRB3	S402	41000	STAFF

[Expand All](#) | [Collapse All](#)

<b>Personal Prepaid Expenses</b>	0.00
<b>Total</b>	<b>822.27</b>

[Return to Search](#)

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View Expense Report

Employee 4

Actions [...Choose an Action](#)

**Business Purpose** External Business Meeting  
**Report Description** DEK Electric Rate Case Hearing  
**Reference**

Report 0002126533 Paid  
[Attachments \(1\)](#)  
[Print Coversheet](#) [Accounting Defaults](#)

Expenses

[Expand All](#) | [Collapse All](#)

Total 617.78

*Date	*Expense Type	*Description	*Payment Type	*Amount																						
02/21/2020	Lodging	Lodging during DEK EL Hearing 225 characters remaining	MasterCard	499.86																						
<b>Location</b> Lexington, KY <b>Number of Nights</b> 2 <b>Merchant</b> MARRIOTT RESORT LEXING		<input type="checkbox"/> Default Rate <input type="checkbox"/> Personal Expense <input type="checkbox"/> Subject to Foreign Corrupt Practices Act (FCPA)		<b>Exchange Rate</b> 1.00000000 <b>Base Currency Amount</b> 499.86																						
<b>Accounting Details</b>																										
<input checked="" type="checkbox"/> Receipt Required <a href="#">Favorite Accounting</a>																										
<table border="1"> <thead> <tr> <th>Work Order ID</th> <th>Amount</th> <th>GL Unit</th> <th>Monetary Amount</th> <th>Currency Code</th> <th>Exchange Rate</th> <th>Acct</th> <th>Oper Unit</th> <th>Resp Ctr</th> <th>Res Type</th> <th>Prcs</th> </tr> </thead> <tbody> <tr> <td></td> <td>499.86</td> <td>75080</td> <td>499.86</td> <td>USD</td> <td>1.00000000</td> <td>0186113</td> <td>RRB3</td> <td>S396</td> <td>40000</td> <td>STAFF</td> </tr> </tbody> </table>					Work Order ID	Amount	GL Unit	Monetary Amount	Currency Code	Exchange Rate	Acct	Oper Unit	Resp Ctr	Res Type	Prcs		499.86	75080	499.86	USD	1.00000000	0186113	RRB3	S396	40000	STAFF
Work Order ID	Amount	GL Unit	Monetary Amount	Currency Code	Exchange Rate	Acct	Oper Unit	Resp Ctr	Res Type	Prcs																
	499.86	75080	499.86	USD	1.00000000	0186113	RRB3	S396	40000	STAFF																
02/19/2020	Mileage	Cincinnati to Lexington (RT) 226 characters remaining	Out of Pocket	75.68																						
<b>Miles</b> 172 x 0.4400		<input checked="" type="checkbox"/> Default Rate <input type="checkbox"/> Non-Reimbursable <input type="checkbox"/> Subject to Foreign Corrupt Practices Act (FCPA)		<b>Exchange Rate</b> 1.00000000 <b>Base Currency Amount</b> 75.68																						
<b>Accounting Details</b>																										
<input type="checkbox"/> Receipt Required <a href="#">Favorite Accounting</a>																										
<table border="1"> <thead> <tr> <th>Work Order ID</th> <th>Amount</th> <th>GL Unit</th> <th>Monetary Amount</th> <th>Currency Code</th> <th>Exchange Rate</th> <th>Acct</th> <th>Oper Unit</th> <th>Resp Ctr</th> <th>Res Type</th> <th>Prcs</th> </tr> </thead> <tbody> <tr> <td></td> <td>75.68</td> <td>75080</td> <td>75.68</td> <td>USD</td> <td>1.00000000</td> <td>0186113</td> <td>RRB3</td> <td>S396</td> <td>42000</td> <td>STAFF</td> </tr> </tbody> </table>					Work Order ID	Amount	GL Unit	Monetary Amount	Currency Code	Exchange Rate	Acct	Oper Unit	Resp Ctr	Res Type	Prcs		75.68	75080	75.68	USD	1.00000000	0186113	RRB3	S396	42000	STAFF
Work Order ID	Amount	GL Unit	Monetary Amount	Currency Code	Exchange Rate	Acct	Oper Unit	Resp Ctr	Res Type	Prcs																
	75.68	75080	75.68	USD	1.00000000	0186113	RRB3	S396	42000	STAFF																
02/20/2020	Mileage	Lexington to KPSC (2 RTs) 229 characters remaining	Out of Pocket	42.24																						
<b>Miles</b> 96 x 0.4400		<input checked="" type="checkbox"/> Default Rate <input type="checkbox"/> Non-Reimbursable <input type="checkbox"/> Subject to Foreign Corrupt Practices Act (FCPA)		<b>Exchange Rate</b> 1.00000000 <b>Base Currency Amount</b> 42.24																						
<b>Accounting Details</b>																										
<input type="checkbox"/> Receipt Required <a href="#">Favorite Accounting</a>																										
<table border="1"> <thead> <tr> <th>Work Order ID</th> <th>Amount</th> <th>GL Unit</th> <th>Monetary Amount</th> <th>Currency Code</th> <th>Exchange Rate</th> <th>Acct</th> <th>Oper Unit</th> <th>Resp Ctr</th> <th>Res Type</th> <th>Prcs</th> </tr> </thead> <tbody> <tr> <td></td> <td>42.24</td> <td>75080</td> <td>42.24</td> <td>USD</td> <td>1.00000000</td> <td>0186113</td> <td>RRB3</td> <td>S396</td> <td>42000</td> <td>STAFF</td> </tr> </tbody> </table>					Work Order ID	Amount	GL Unit	Monetary Amount	Currency Code	Exchange Rate	Acct	Oper Unit	Resp Ctr	Res Type	Prcs		42.24	75080	42.24	USD	1.00000000	0186113	RRB3	S396	42000	STAFF
Work Order ID	Amount	GL Unit	Monetary Amount	Currency Code	Exchange Rate	Acct	Oper Unit	Resp Ctr	Res Type	Prcs																
	42.24	75080	42.24	USD	1.00000000	0186113	RRB3	S396	42000	STAFF																

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Personal Prepaid Expenses 0.00  
**Total** 617.78

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View Expense Report

**Employee 5**

Actions [...Choose an Action](#)

Business Purpose General Expenses  
 Report Description DEK Rate Case  
 Reference

Report 0002126995 Paid  
[Attachments \(1\)](#)  
[Print Coversheet](#) [Accounting Defaults](#)

Expenses

[Expand All](#) | [Collapse All](#)

Total 778.76

Line 2

\*Date 02/18/2020 \*Expense Type Lodging \*Description Hotel Wizard: Lodging \*Payment Type MasterCard \*Amount 183.44  
 233 characters remaining

Location Lexington, KY  
 Number of Nights 1  
 Merchant MARRIOTT RESORT LEXING

Default Rate Exchange Rate 1.00000000  
 Base Currency Amount 183.44

Personal Expense  
 Subject to Foreign Corrupt Practices Act (FCPA)

Accounting Details

Receipt Required

Work Order ID	Amount	GL Unit	Monetary Amount	Currency Code	Exchange Rate	Acct	Oper Unit	Resp Ctr	Res Type	Prcs
	183.44	75080	183.44	USD	1.00000000	0186113	RRB3	S402	40000	

[Favorite Accounting](#)

Line 3

\*Date 02/18/2020 \*Expense Type Lodging \*Description Hotel Wizard: Lodging \*Payment Type MasterCard \*Amount 40.18  
 233 characters remaining

Location Lexington, KY  
 Number of Nights 1  
 Merchant MARRIOTT RESORT LEXING

Default Rate Exchange Rate 1.00000000  
 Base Currency Amount 40.18

Personal Expense  
 Subject to Foreign Corrupt Practices Act (FCPA)

Accounting Details

Receipt Required

Work Order ID	Amount	GL Unit	Monetary Amount	Currency Code	Exchange Rate	Acct	Oper Unit	Resp Ctr	Res Type	Prcs
	40.18	75080	40.18	USD	1.00000000	0186113	RRB3	S402	40000	

[Favorite Accounting](#)

Line 4

\*Date 02/19/2020 \*Expense Type Lodging \*Description Hotel Wizard: Lodging \*Payment Type MasterCard \*Amount 183.44  
 233 characters remaining

Location Lexington, KY  
 Number of Nights 1  
 Merchant MARRIOTT RESORT LEXING

Default Rate Exchange Rate 1.00000000  
 Base Currency Amount 183.44

Personal Expense  
 Subject to Foreign Corrupt Practices Act (FCPA)

Accounting Details

Receipt Required

Work Order ID	Amount	GL Unit	Monetary Amount	Currency Code	Exchange Rate	Acct	Oper Unit	Resp Ctr	Res Type	Prcs
	183.44	75080	183.44	USD	1.00000000	0186113	RRB3	S402	40000	

[Favorite Accounting](#)

Line 5

\*Date 02/19/2020 \*Expense Type Lodging \*Description Hotel Wizard: Lodging \*Payment Type MasterCard \*Amount 40.18  
 233 characters remaining

Location Lexington, KY  
 Number of Nights 1  
 Merchant MARRIOTT RESORT LEXING

Default Rate Exchange Rate 1.00000000  
 Base Currency Amount 40.18

- Personal Expense
- Subject to Foreign Corrupt Practices Act (FCPA)

Accounting Details

Chartfields											
Work Order ID	Amount	GL Unit	Monetary Amount	Currency Code	Exchange Rate	Acct	Oper Unit	Resp Ctr	Res Type	Prcs	
	40.18	75080	40.18	USD	1.00000000	0186113	RRB3	S402	40000		

Line 6      02/20/2020      Lodging      \*  
 Hotel Wizard: Lodging      MasterCard      183.44  
 233 characters remaining

Location Lexington, KY       Default Rate      Exchange Rate 1.00000000  
 Number of Nights 1      Base Currency Amount 183.44  
 Merchant MARRIOTT RESORT LEXING

- Personal Expense
- Subject to Foreign Corrupt Practices Act (FCPA)

Accounting Details

Chartfields											
Work Order ID	Amount	GL Unit	Monetary Amount	Currency Code	Exchange Rate	Acct	Oper Unit	Resp Ctr	Res Type	Prcs	
	183.44	75080	183.44	USD	1.00000000	0186113	RRB3	S402	40000		

Line 7      02/20/2020      Lodging      \*  
 Hotel Wizard: Lodging      MasterCard      40.18  
 233 characters remaining

Location Lexington, KY       Default Rate      Exchange Rate 1.00000000  
 Number of Nights 1      Base Currency Amount 40.18  
 Merchant MARRIOTT RESORT LEXING

- Personal Expense
- Subject to Foreign Corrupt Practices Act (FCPA)

Accounting Details

Chartfields											
Work Order ID	Amount	GL Unit	Monetary Amount	Currency Code	Exchange Rate	Acct	Oper Unit	Resp Ctr	Res Type	Prcs	
	40.18	75080	40.18	USD	1.00000000	0186113	RRB3	S402	40000		

Line 8      02/18/2020      Meal - 50% Deductible      \*  
 Hotel Wizard: Meal - 50% Deductible      MasterCard      34.42  
 219 characters remaining

Location Lexington, KY      [View Additional Attendees](#)       Default Rate      Exchange Rate 1.00000000  
 Merchant MARRIOTT RESORT LEXING      Base Currency Amount 34.42

- Personal Expense
- Subject to Foreign Corrupt Practices Act (FCPA)

Accounting Details

Chartfields											
Work Order ID	Amount	GL Unit	Monetary Amount	Currency Code	Exchange Rate	Acct	Oper Unit	Resp Ctr	Res Type	Prcs	
	34.42	75080	34.42	USD	1.00000000	0186113	RRB3	S402	41000		

Line 9      02/26/2020      Mileage      \*  
 Travel from Cincinnati to Lexington and return      Out of Pocket      73.48  
 208 characters remaining

Miles 167 x 0.4400       Default Rate      Exchange Rate 1.00000000  
 Non-Reimbursable      Base Currency Amount 73.48  
 Subject to Foreign Corrupt Practices Act (FCPA)

Accounting Details

Chartfields											
Work Order ID	Amount	GL Unit	Monetary Amount	Currency Code	Exchange Rate	Acct	Oper Unit	Resp Ctr	Res Type	Prcs	
	73.48	75080	73.48	USD	1.00000000	0186113	RRB3	S402	42000		

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Personal Prepaid Expenses	0.00
<b>Total</b>	<b>778.76</b>

[Return to Search](#) [Notify](#)

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Employee 6

Actions

Business Purpose General Expenses

Report Description February 2020

Reference

Report 0002127108 Paid

[Attachments \(4\)](#)

[Print Coversheet](#) [Accounting Defaults](#)

Expenses

Expand All | Collapse All

Total 3,157.78

*Date	*Expense Type	*Description	*Payment Type	*Amount																							
Line 1	01/30/2020	[REDACTED] 239 characters remaining	MasterCard	3,000.00																							
Line 2	02/07/2020	[REDACTED] 213 characters remaining	MasterCard	6.02																							
Line 3	02/12/2020	[REDACTED] 243 characters remaining	MasterCard	1.90																							
Line 4	02/18/2020	[REDACTED] 246 characters remaining	MasterCard	15.00																							
Line 5	02/18/2020	[REDACTED] 230 characters remaining	MasterCard	74.86																							
Line 6	02/19/2020	Meal - 50% Deductible [REDACTED] lunch after KY hearing 232 characters remaining	MasterCard	10.00																							
Location Indianapolis, IN Merchant SQ NUTRITION CLUB		<a href="#">View Additional Attendees</a> <input type="checkbox"/> Default Rate <input type="checkbox"/> Personal Expense <input type="checkbox"/> Subject to Foreign Corrupt Practices Act (FCPA)	Exchange Rate 1.00000000 Base Currency Amount 10.00																								
<input type="checkbox"/> Receipt Required Favorite Accounting		Accounting Details Chartfields <table border="1"> <thead> <tr> <th>Work Order ID</th> <th>Amount</th> <th>GL Unit</th> <th>Monetary Amount</th> <th>Currency Code</th> <th>Exchange Rate</th> <th>Acct</th> <th>Oper Unit</th> <th>Resp Ctr</th> <th>Res Type</th> <th>Prcs</th> </tr> </thead> <tbody> <tr> <td></td> <td>10.00</td> <td>75080</td> <td>10.00</td> <td>USD</td> <td>1.00000000</td> <td>0186113</td> <td>RRB3</td> <td>4645</td> <td>41000</td> <td>STAFF</td> </tr> </tbody> </table>	Work Order ID	Amount	GL Unit	Monetary Amount	Currency Code	Exchange Rate	Acct	Oper Unit	Resp Ctr	Res Type	Prcs		10.00	75080	10.00	USD	1.00000000	0186113	RRB3	4645	41000	STAFF			
Work Order ID	Amount	GL Unit	Monetary Amount	Currency Code	Exchange Rate	Acct	Oper Unit	Resp Ctr	Res Type	Prcs																	
	10.00	75080	10.00	USD	1.00000000	0186113	RRB3	4645	41000	STAFF																	
Line 7	02/19/2020	[REDACTED] 247 characters remaining	Out of Pocket	50.00																							
Personal Prepaid Expenses				0.00																							
Total				3,157.78																							

[Return to Search](#) [Notify](#)

View Expense Report

**Employee 7**

Actions [...Choose an Action](#)

**Business Purpose** External Business Meeting  
**Report Description** DEK Electric Rate Case  
**Reference**

Report 0002128325 Paid  
[Attachments \(1\)](#)  
[Print Coversheet](#) [Accounting Defaults](#)

**Expenses**

[Expand All](#) | [Collapse All](#)

**Total** 516.18

*Date	*Expense Type	*Description	*Payment Type	*Amount						
02/18/2020	Mileage	Office to Hotel 239 characters remaining	Out of Pocket	34.76						
	Miles 79 x 0.4400									
			<input checked="" type="checkbox"/> Default Rate	Exchange Rate 1.00000000						
			<input type="checkbox"/> Non-Reimbursable	Base Currency Amount 34.76						
			<input type="checkbox"/> Subject to Foreign Corrupt Practices Act (FCPA)							
<b>Accounting Details</b>										
<input type="checkbox"/> Receipt Required										
<a href="#">Favorite Accounting</a>										
<b>Chartfields</b>										
Work Order ID	Amount	GL Unit	Monetary Amount	Currency Code	Exchange Rate	Acct	Oper Unit	Resp Ctr	Res Type	Prcs
	34.76	75080	34.76	USD	1.00000000	0186113	RRB3	S402	42000	STAFF
02/20/2020	Mileage	Hotel to KPSC 241 characters remaining	Out of Pocket	10.12						
	Miles 23 x 0.4400									
			<input checked="" type="checkbox"/> Default Rate	Exchange Rate 1.00000000						
			<input type="checkbox"/> Non-Reimbursable	Base Currency Amount 10.12						
			<input type="checkbox"/> Subject to Foreign Corrupt Practices Act (FCPA)							
<b>Accounting Details</b>										
<input type="checkbox"/> Receipt Required										
<a href="#">Favorite Accounting</a>										
<b>Chartfields</b>										
Work Order ID	Amount	GL Unit	Monetary Amount	Currency Code	Exchange Rate	Acct	Oper Unit	Resp Ctr	Res Type	Prcs
	10.12	75080	10.12	USD	1.00000000	0186113	RRB3	S402	42000	
02/20/2020	Mileage	KPSC to Cincinnati 236 characters remaining	Out of Pocket	42.24						
	Miles 96 x 0.4400									
			<input checked="" type="checkbox"/> Default Rate	Exchange Rate 1.00000000						
			<input type="checkbox"/> Non-Reimbursable	Base Currency Amount 42.24						
			<input type="checkbox"/> Subject to Foreign Corrupt Practices Act (FCPA)							
<b>Accounting Details</b>										
<input type="checkbox"/> Receipt Required										
<a href="#">Favorite Accounting</a>										
<b>Chartfields</b>										
Work Order ID	Amount	GL Unit	Monetary Amount	Currency Code	Exchange Rate	Acct	Oper Unit	Resp Ctr	Res Type	Prcs
	42.24	75080	42.24	USD	1.00000000	0186113	RRB3	S402	42000	STAFF
02/19/2020	Lodging	Hotel Wizard: Lodging 233 characters remaining	Out of Pocket	171.00						
	Location Lexington, KY Number of Nights 1 Merchant Marriott									
			<input checked="" type="checkbox"/> Default Rate	Exchange Rate 1.00000000						
			<input type="checkbox"/> Non-Reimbursable	Base Currency Amount 171.00						
			<input type="checkbox"/> Subject to Foreign Corrupt Practices Act (FCPA)							
<b>Accounting Details</b>										
<input type="checkbox"/> Receipt Required										
<a href="#">Favorite Accounting</a>										
<b>Chartfields</b>										
Work Order ID	Amount	GL Unit	Monetary Amount	Currency Code	Exchange Rate	Acct	Oper Unit	Resp Ctr	Res Type	Prcs



Receipt Required

Favorite Accounting

				Currency Code	Exchange Rate		Oper Unit				
	171.00	75080		USD	1.00000000	0186113	RRB3	S402	40000	STAFF	

Line 6

02/19/2020 Lodging  
 Location Lexington, KY  
 Number of Nights 1  
 Merchant Marriott

\*  
 Hotel Wizard: Lodging  
 233 characters remaining

Out of Pocket

43.53

Default Rate Exchange Rate 1.00000000  
 Non-Reimbursable Base Currency Amount 43.53  
 Subject to Foreign Corrupt Practices Act (FCPA)

Accounting Details

Chartfields

Receipt Required

Favorite Accounting

Work Order ID	Amount	GL Unit	Monetary Amount	Currency Code	Exchange Rate	Acct	Oper Unit	Resp Ctr	Res Type	Prcs
	43.53	75080	43.53	USD	1.00000000	0186113	RRB3	S402	40000	STAFF

Line 7

02/18/2020 Lodging  
 Location Lexington, KY  
 Number of Nights 1  
 Merchant Marriott

\*  
 Hotel Wizard: Lodging  
 233 characters remaining

Out of Pocket

171.00

Default Rate Exchange Rate 1.00000000  
 Non-Reimbursable Base Currency Amount 171.00  
 Subject to Foreign Corrupt Practices Act (FCPA)

Accounting Details

Chartfields

Receipt Required

Favorite Accounting

Work Order ID	Amount	GL Unit	Monetary Amount	Currency Code	Exchange Rate	Acct	Oper Unit	Resp Ctr	Res Type	Prcs
	171.00	75080	171.00	USD	1.00000000	0186113	RRB3	S402	40000	STAFF

Line 8

02/18/2020 Lodging  
 Location Lexington, KY  
 Number of Nights 1  
 Merchant Marriott

\*  
 Hotel Wizard: Lodging  
 233 characters remaining

Out of Pocket

43.53

Default Rate Exchange Rate 1.00000000  
 Non-Reimbursable Base Currency Amount 43.53  
 Subject to Foreign Corrupt Practices Act (FCPA)

Accounting Details

Chartfields

Receipt Required

Favorite Accounting

Work Order ID	Amount	GL Unit	Monetary Amount	Currency Code	Exchange Rate	Acct	Oper Unit	Resp Ctr	Res Type	Prcs
	43.53	75080	43.53	USD	1.00000000	0186113	RRB3	S402	40000	STAFF

Expand All | Collapse All

Personal Prepaid Expenses 0.00  
**Total 516.18**

Return to Search

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Excellence Delivered **As Promised**

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

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

**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:** 065108  
**Invoice No:** 065108\*5047  
**Invoice Date:** February 21, 2020

**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 717-763-7211 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 or "imposter hacks" to your system.

**Invoice Period: December 28, 2019 through January 31, 2020**

**Project Manager :** John J. Spanos [REDACTED]@gfnet.com 717 763-[REDACTED]  
Depreciation Study - Electric

**Summary of Current Charges**

Phase 000	- DEPRECIATION STUDY - ELECTRIC	\$ 6,880.93
	Total Charges	<u>\$ 6,880.93</u>
	<b>Total Due This Invoice .....</b>	<b>\$6,880.93</b>

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


---

 Phase 000 -- Depreciation Study - Electric

<b>Labor Costs</b>			
<u>Labor Classification</u>	<u>Hours</u>	<u>Rate</u>	<u>Amount</u>
Analyst	14.50	\$ 180.00	\$ 2,610.00
John J. Spanos	11.00	280.00	3,080.00
Ned W. Allis	2.50	230.00	575.00
Support Staff	5.00	120.00	600.00
			<hr/>
<b>Total Labor Costs</b>			<b>\$ 6,865.00</b>
<b>Expenses</b>			
<u>Postage, Freight &amp; Courier Service</u>			<u>15.93</u>
<b>Total Expenses</b>			<b>\$ 15.93</b>
			<hr/>
<b>Total Phase -- 000</b>			<b>\$ 6,880.93</b>

View Expense Report

**Employee 8**

Actions [...Choose an Action](#)

**Business Purpose** General Expenses  
**Report Description** Feb 2020 Closeout Report  
 Reference

Report 0002131024 Paid  
[Attachments \(2\)](#)  
[Print Coversheet](#) [Accounting Defaults](#)

**Expenses**

[Expand All](#) | [Collapse All](#)

Total 1,175.84

Line	*Date	*Expense Type	*Description	*Payment Type	*Amount
Line 1	02/05/2020	[REDACTED]	159 characters remaining	MasterCard	40.70
Line 2	02/05/2020	[REDACTED]	188 characters remaining	MasterCard	4.28
Line 3	02/07/2020	[REDACTED]	165 characters remaining	MasterCard	156.13
Line 4	02/06/2020	[REDACTED]	222 characters remaining	MasterCard	10.91
Line 5	02/13/2020	[REDACTED]	202 characters remaining	MasterCard	22.25
Line 6	02/17/2020	[REDACTED]	196 characters remaining	MasterCard	77.02
Line 7	02/17/2020	[REDACTED]	193 characters remaining	MasterCard	28.77
Line 8	02/17/2020	[REDACTED]	191 characters remaining	MasterCard	46.38
Line 9	02/18/2020	[REDACTED]	159 characters remaining	MasterCard	7.00
Line 10	02/18/2020	[REDACTED]	180 characters remaining	MasterCard	5.28
Line 11	02/18/2020	[REDACTED]	183 characters remaining	MasterCard	9.62

Line 12 02/19/2020 Meal - 50% Deductible 3 Coffee's for KY Rate Case for myself, Ash 187 characters remaining MasterCard 9.38 **B**

Location Lexington, KY  
 Merchant STARBUCKS STORE 13975

[View Additional Attendees](#)  Default Rate Exchange Rate 1.00000000  
 Base Currency Amount 9.38  
 Personal Expense  
 Subject to Foreign Corrupt Practices Act (FCPA)

Accounting Details

Receipt Required

Favorite Accounting

Chartfields										
Work Order ID	Amount	GL Unit	Monetary Amount	Currency Code	Exchange Rate	Acct	Oper Unit	Resp Ctr	Res Type	Prcs
	9.38	75080	9.38	USD	1.00000000	0186113	RRB3	S500	41000	

Line 13    02/20/2020    Meal - 50% Deductible    Breakfast for KY Rate Case    MasterCard    7.05 **B**  
 228 characters remaining

Location Lexington, KY    View Additional Attendees     Default Rate    Exchange Rate 1.00000000  
 Merchant MCDONALD'S F15568    Base Currency Amount 7.05

Personal Expense  
 Subject to Foreign Corrupt Practices Act (FCPA)

Accounting Details

Receipt Required     Favorite Accounting

Work Order ID	Amount	GL Unit	Monetary Amount	Currency Code	Exchange Rate	Acct	Oper Unit	Resp Ctr	Res Type	Prcs
	7.05	75080	7.05	USD	1.00000000	0186113	RRB3	S500	41000	

Line 14    02/21/2020    Lodging    Hotel Stay for KY Rate Case Hearing    MasterCard    620.14 **B**  
 219 characters remaining

Location Lexington, KY     Default Rate    Exchange Rate 1.00000000  
 Number of Nights 3    Base Currency Amount 620.14  
 Merchant MARRIOTT RESORT LEXING

Personal Expense  
 Subject to Foreign Corrupt Practices Act (FCPA)

Accounting Details

Receipt Required     Favorite Accounting

Work Order ID	Amount	GL Unit	Monetary Amount	Currency Code	Exchange Rate	Acct	Oper Unit	Resp Ctr	Res Type	Prcs
	620.14	75080	620.14	USD	1.00000000	0186113	RRB3	S500	40000	

Line 15    02/25/2020    [REDACTED]    [REDACTED]    MasterCard    104.96  
 119 characters remaining

Line 16    02/26/2020    [REDACTED]    [REDACTED]    MasterCard    25.97  
 184 characters remaining

Expand All | Collapse All    Personal Prepaid Expenses    0.00  
 Total    1,175.84

[Return to Search](#)    [Notify](#)

Sum of B's = \$636.57

View Expense Report

**Employee 9**

Actions

**Business Purpose** General Expenses  
**Report Description** DEK Rate Case; PMI Dues  
**Reference**

Report 0002131775 Paid  
 Attachments (5)  
 Print Coversheet Accounting Defaults

**Expenses**

Expand All | Collapse All

Total 986.56

**Line 1**

\*Date 02/08/2020 \*Expense Type Lodging \*Description credit Egencia fee; prev report 0002107208 187 characters remaining \*Payment Type MasterCard Credit \*Amount -259.46 C

Location Charlotte, NC  
 Number of Nights 1  
 Merchant EGENCIA 28382846198

Default Rate Exchange Rate 1.00000000  
 Base Currency Amount -259.46

Personal Expense  
 Subject to Foreign Corrupt Practices Act (FCPA)

Accounting Details

Receipt Required

Work Order ID	Amount	GL Unit	Monetary Amount	Currency Code	Exchange Rate	Acct	Oper Unit	Resp Ctr	Res Type	Prcs
	-259.46	75080	-259.46	USD	1.00000000	0186113	RRB3	1258	40000	

Favorite Accounting

**Line 2**

\*Date 02/11/2020 \*Expense Type Transportation - Other \*Description Egencia booking fee 235 characters remaining \*Payment Type MasterCard \*Amount 3.00 C

Default Rate Exchange Rate 1.00000000  
 Base Currency Amount 3.00

Personal Expense  
 Subject to Foreign Corrupt Practices Act (FCPA)

Accounting Details

Receipt Required

Work Order ID	Amount	GL Unit	Monetary Amount	Currency Code	Exchange Rate	Acct	Oper Unit	Resp Ctr	Res Type	Prcs
	3.00	75080	3.00	USD	1.00000000	0186113	RRB3	1258	40000	

Favorite Accounting

**Line 3**

\*Date 02/11/2020 \*Expense Type Airfare \*Description round trip airfare to Lexington - receipt attached 204 characters remaining \*Payment Type MasterCard \*Amount 643.30 C

Ticket Number 00175006919942  
 Merchant AMERICAN 00175006919942

Default Rate Exchange Rate 1.00000000  
 Base Currency Amount 643.30

Personal Expense  
 Subject to Foreign Corrupt Practices Act (FCPA)

Accounting Details

Receipt Required

Work Order ID	Amount	GL Unit	Monetary Amount	Currency Code	Exchange Rate	Acct	Oper Unit	Resp Ctr	Res Type	Prcs
	643.30	75080	643.30	USD	1.00000000	0186113	RRB3	1258	40001	

Favorite Accounting

**Line 4**

\*Date 02/18/2020 \*Expense Type Lodging \*Description lodging - receipt attached 228 characters remaining \*Payment Type MasterCard \*Amount 390.86 C

Location Charlotte, NC  
 Number of Nights 2  
 Merchant EGENCIA 28466412768

Default Rate Exchange Rate 1.00000000  
 Base Currency Amount 390.86

Personal Expense

Accounting Details

Subject to Foreign Corrupt Practices Act (FCPA)

Receipt Required

Favorite Accounting

Chartfields

Work Order ID	Amount	GL Unit	Monetary Amount	Currency Code	Exchange Rate	Acct	Oper Unit	Resp Ctr	Res Type	Prct
	390.86	75080	390.86	USD	1.00000000	0186113	RRB3	1258	40000	

Line 5    02/19/2020    Meal - 50% Deductible    \* breakfast    MasterCard    11.66 C  
 245 characters remaining

Location Charlotte, NC    View Additional Attendees

Merchant MARRIOTT RESORT LEXING

Default Rate    Exchange Rate 1.00000000  
 Base Currency Amount 11.66

Personal Expense  
 Subject to Foreign Corrupt Practices Act (FCPA)

Accounting Details

Receipt Required

Favorite Accounting

Chartfields

Work Order ID	Amount	GL Unit	Monetary Amount	Currency Code	Exchange Rate	Acct	Oper Unit	Resp Ctr	Res Type	Prct
	11.66	75080	11.66	USD	1.00000000	0186113	RRB3	1258	41000	

Line 6    02/20/2020    Airfare    \* bag check fee    MasterCard    30.00 C  
 241 characters remaining

Ticket Number 0010283786288

Merchant AMERICAN 0010283786288

Default Rate    Exchange Rate 1.00000000  
 Base Currency Amount 30.00

Personal Expense  
 Subject to Foreign Corrupt Practices Act (FCPA)

Accounting Details

Receipt Required

Favorite Accounting

Chartfields

Work Order ID	Amount	GL Unit	Monetary Amount	Currency Code	Exchange Rate	Acct	Oper Unit	Resp Ctr	Res Type	Prct
	30.00	75080	30.00	USD	1.00000000	0186113	RRB3	1258	40001	

Line 7    02/21/2020    Lodging    \* resort fees - receipt attached    MasterCard    32.10 C  
 224 characters remaining

Location Charlotte, NC

Number of Nights 2

Merchant MARRIOTT RESORT LEXING

Default Rate    Exchange Rate 1.00000000  
 Base Currency Amount 32.10

Personal Expense  
 Subject to Foreign Corrupt Practices Act (FCPA)

Accounting Details

Receipt Required

Favorite Accounting

Chartfields

Work Order ID	Amount	GL Unit	Monetary Amount	Currency Code	Exchange Rate	Acct	Oper Unit	Resp Ctr	Res Type	Prct
	32.10	75080	32.10	USD	1.00000000	0186113	RRB3	1258	40000	

Line 8    02/20/2020    Meal - 50% Deductible    \* breakfast    MasterCard    6.10 C  
 245 characters remaining

Location Charlotte, NC    View Additional Attendees

Merchant MARRIOTT RESORT LEXING

Default Rate    Exchange Rate 1.00000000  
 Base Currency Amount 6.10

Personal Expense  
 Subject to Foreign Corrupt Practices Act (FCPA)

Accounting Details

Receipt Required

Favorite Accounting

Chartfields

Work Order ID	Amount	GL Unit	Monetary Amount	Currency Code	Exchange Rate	Acct	Oper Unit	Resp Ctr	Res Type	Prct
	6.10	75080	6.10	USD	1.00000000	0186113	RRB3	1258	41000	

Line	9	02/27/2020	[REDACTED]	[REDACTED]	228 characters remaining	MasterCard	129.00	
							Personal Prepaid Expenses	0.00
							Total	986.56

Expand All | Collapse All

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Sum of C's = \$857.56



View Expense Report

**Employee 10**

Actions [...Choose an Action](#)

**Business Purpose** General Expenses  
**Report Description** Travel for DEK Rate Case  
**Reference**

Report 0002131915 Paid  
[Attachments \(1\)](#)  
[Print Coversheet](#) [Accounting Defaults](#)

**Expenses**

[Expand All](#) | [Collapse All](#)

**Total** 875.61

Line 1

*Date	*Expense Type	*Description	*Payment Type	*Amount
02/10/2020	Transportation - Other	Travel Company Fee 236 characters remaining	MasterCard	3.00

Default Rate      Exchange Rate 1.00000000  
 Base Currency Amount 3.00  
 Personal Expense  
 Subject to Foreign Corrupt Practices Act (FCPA)

Accounting Details

Receipt Required

[Favorite Accounting](#)

Work Order ID	Amount	GL Unit	Monetary Amount	Currency Code	Exchange Rate	Acct	Oper Unit	Resp Ctr	Res Type	Prcs
	3.00	75080	3.00	USD	1.00000000	0186113	RRB3	6833	40000	

Line 2

*Date	*Expense Type	*Description	*Payment Type	*Amount
02/10/2020	Airfare	Travel to/from Lexington 230 characters remaining	MasterCard	643.30

Ticket Number 00175004388576  
 Merchant AMERICAN 00175004388576

Default Rate      Exchange Rate 1.00000000  
 Base Currency Amount 643.30  
 Personal Expense  
 Subject to Foreign Corrupt Practices Act (FCPA)

Accounting Details

Receipt Required

[Favorite Accounting](#)

Work Order ID	Amount	GL Unit	Monetary Amount	Currency Code	Exchange Rate	Acct	Oper Unit	Resp Ctr	Res Type	Prcs
	643.30	75080	643.30	USD	1.00000000	0186113	RRB3	6833	40001	

Line 3

*Date	*Expense Type	*Description	*Payment Type	*Amount
02/19/2020	Parking	Airport Parking 239 characters remaining	MasterCard	33.00

Default Rate      Exchange Rate 1.00000000  
 Base Currency Amount 33.00  
 Personal Expense  
 Subject to Foreign Corrupt Practices Act (FCPA)

Accounting Details

Receipt Required

[Favorite Accounting](#)

Work Order ID	Amount	GL Unit	Monetary Amount	Currency Code	Exchange Rate	Acct	Oper Unit	Resp Ctr	Res Type	Prcs
	33.00	75080	33.00	USD	1.00000000	0186113	RRB3	6833	40000	

Line 4

*Date	*Expense Type	*Description	*Payment Type	*Amount
02/20/2020		 236 characters remaining	MasterCard	192.60

Line 5

*Date	*Expense Type	*Description	*Payment Type	*Amount
02/19/2020	Lodging	Hotel in Lexington 236 characters remaining	MasterCard	3.71

Location Lexington, KY  
 Number of Nights 1

Default Rate      Exchange Rate 1.00000000  
 Base Currency Amount 3.71

Merchant MARRIOTT RESORT LEXING

Personal Expense  
 Subject to Foreign Corrupt Practices Act (FCPA)

Accounting Details ?

Receipt Required

Favorite Accounting

Chartfields											
Work Order ID	Amount	GL Unit	Monetary Amount	Currency Code	Exchange Rate	Acct	Oper Unit	Resp Ctr	Res Type	Prce	
	3.71	75080	3.71	USD	1.00000000	0186113	RRB3	6833	40000		

Expand All | Collapse All

Personal Prepaid Expenses 0.00  
 Total 875.61

Return to Search | Notify

Sum of D's = \$683.01

View Expense Report

Employee 11

Actions [...Choose an Action](#)

**Business Purpose** External Business Meeting  
**Report Description** DEK Rate Case & PUCO Meeting  
**Reference**

Report 000213297 Paid  
[Attachments \(1\)](#)  
[Print Coversheet](#) [Accounting Defaults](#)

Expenses

[Expand All](#) | [Collapse All](#)

Total 928.81

Line 1

*Date	*Expense Type	*Description	*Payment Type	*Amount
02/21/2020	Lodging	Lodging while attending hearing at KYPSC 214 characters remaining	MasterCard	571.83
Location Lexington, KY			<input type="checkbox"/> Default Rate	Exchange Rate 1.00000000
Number of Nights 2				Base Currency Amount 571.83
Merchant MARRIOTT RESORT LEXING			<input type="checkbox"/> Personal Expense	
			<input type="checkbox"/> Subject to Foreign Corrupt Practices Act (FCPA)	

Receipt Required

Work Order ID	Amount	GL Unit	Monetary Amount	Currency Code	Exchange Rate	Acct	Oper Unit	Resp Ctr	Res Type	Prct
	571.83	75080	571.83	USD	1.00000000	0186113	RRB3	S404	40000	

[Favorite Accounting](#)

Line 2

*Date	*Expense Type	*Description	*Payment Type	*Amount
02/18/2020	Mileage	Personal car mileage to Hotel in Lexington, KY 208 characters remaining	Out of Pocket	32.12
Miles 73 x 0.4400			<input checked="" type="checkbox"/> Default Rate	Exchange Rate 1.00000000
			<input type="checkbox"/> Non-Reimbursable	Base Currency Amount 32.12
			<input type="checkbox"/> Subject to Foreign Corrupt Practices Act (FCPA)	

Receipt Required

Work Order ID	Amount	GL Unit	Monetary Amount	Currency Code	Exchange Rate	Acct	Oper Unit	Resp Ctr	Res Type	Prct
	32.12	75080	32.12	USD	1.00000000	0186113	RRB3	S404	42000	

[Favorite Accounting](#)

Line 3

*Date	*Expense Type	*Description	*Payment Type	*Amount
02/20/2020	Mileage	Personal Car Mileage from Hotel to PSCKY 200 characters remaining	Out of Pocket	52.36
Miles 119 x 0.4400			<input checked="" type="checkbox"/> Default Rate	Exchange Rate 1.00000000
			<input type="checkbox"/> Non-Reimbursable	Base Currency Amount 52.36
			<input type="checkbox"/> Subject to Foreign Corrupt Practices Act (FCPA)	

Receipt Required

Work Order ID	Amount	GL Unit	Monetary Amount	Currency Code	Exchange Rate	Acct	Oper Unit	Resp Ctr	Res Type	Prct
	52.36	75080	52.36	USD	1.00000000	0186113	RRB3	S404	42000	

[Favorite Accounting](#)

Line 4

*Date	*Expense Type	*Description	*Payment Type	*Amount
03/02/2020			Out of Pocket	122.50
		191 characters remaining		

Line 5

*Date	*Expense Type	*Description	*Payment Type	*Amount
01/03/2020			Out of Pocket	50.00
		233 characters remaining		

Line	6	02/03/2020	[REDACTED]	[REDACTED] 234 characters remaining	Out of Pocket	50.00
Line	7	03/03/2020	[REDACTED]	* [REDACTED] 233 characters remaining	Out of Pocket	50.00
<b>Personal Prepaid Expenses</b>						0.00
<b>Total</b>						<b>928.81</b>

Expand All | Collapse All

Sum of E's = \$656.31

View Expense Report

**Employee 12**

Actions [...Choose an Action](#)

**Business Purpose** General Expenses  
**Report Description** DE KY Rate Case  
**Reference**

Report 0002133481 Paid  
[Attachments \(1\)](#)  
[Print Coversheet](#) [Accounting Defaults](#)

**Expenses**

[Expand All](#) | [Collapse All](#)

**Total** 883.92

*Date	*Expense Type	*Description	*Payment Type	*Amount						
02/07/2020	Transportation - Other	Travel Agency Fee 237 characters remaining	MasterCard	3.00						
<input type="checkbox"/> Default Rate      Exchange Rate 1.00000000 Base Currency Amount 3.00										
<input type="checkbox"/> Personal Expense <input type="checkbox"/> Subject to Foreign Corrupt Practices Act (FCPA)										
<b>Accounting Details</b>										
<input type="checkbox"/> Receipt Required										
<a href="#">Favorite Accounting</a>										
<a href="#">Chartfields</a>										
Work Order ID	Amount	GL Unit	Monetary Amount	Currency Code	Exchange Rate	Acct	Oper Unit	Resp Ctr	Res Type	Prcs
	3.00	75080	3.00	USD	1.00000000	0186113	RRB3	8727	40000	
02/07/2020	Airfare	Roundtrip Airfare from Charlotte, NC to 201 characters remaining	MasterCard	218.19						
<input type="checkbox"/> Default Rate      Exchange Rate 1.00000000 Base Currency Amount 218.19										
<input type="checkbox"/> Personal Expense <input type="checkbox"/> Subject to Foreign Corrupt Practices Act (FCPA)										
<b>Accounting Details</b>										
<input type="checkbox"/> Receipt Required										
<a href="#">Favorite Accounting</a>										
<a href="#">Chartfields</a>										
Work Order ID	Amount	GL Unit	Monetary Amount	Currency Code	Exchange Rate	Acct	Oper Unit	Resp Ctr	Res Type	Prcs
	218.19	75080	218.19	USD	1.00000000	0186113	RRB3	8727	40001	
02/18/2020	Parking	Parking for rate case 233 characters remaining	MasterCard	4.00						
<input type="checkbox"/> Default Rate      Exchange Rate 1.00000000 Base Currency Amount 4.00										
<input type="checkbox"/> Personal Expense <input type="checkbox"/> Subject to Foreign Corrupt Practices Act (FCPA)										
<b>Accounting Details</b>										
<input type="checkbox"/> Receipt Required										
<a href="#">Favorite Accounting</a>										
<a href="#">Chartfields</a>										
Work Order ID	Amount	GL Unit	Monetary Amount	Currency Code	Exchange Rate	Acct	Oper Unit	Resp Ctr	Res Type	Prcs
	4.00	75080	4.00	USD	1.00000000	0186113	RRB3	8727	40000	
02/19/2020	Gasoline for travel	Gas for rental car 236 characters remaining	MasterCard	13.83						
<input type="checkbox"/> Default Rate      Exchange Rate 1.00000000 Base Currency Amount 13.83										
<input type="checkbox"/> Personal Expense <input type="checkbox"/> Subject to Foreign Corrupt Practices Act (FCPA)										
<b>Accounting Details</b>										
<input type="checkbox"/> Receipt Required										
<a href="#">Favorite Accounting</a>										
<a href="#">Chartfields</a>										
Work Order ID	Amount	GL Unit	Monetary Amount	Currency Code	Exchange Rate	Acct	Oper Unit	Resp Ctr	Res Type	Prcs

Chartfields											
Work Order ID	Amount	GL Unit	Monetary Amount	Currency Code	Exchange Rate	Acct	Oper Unit	Resp Ctr	Res Type	Prcs	
	13.83	75080	13.83	USD	1.00000000	0186113	RRB3	8727	40000		

Line 5    02/18/2020    Meal - 50% Deductible    \*    Meal while traveling    234 characters remaining    MasterCard    11.56

Location Charlotte, NC    View Additional Attendees     Default Rate    Exchange Rate    1.00000000

Merchant BURGER KING #8633 Q07    Base Currency Amount    11.56

Personal Expense     Subject to Foreign Corrupt Practices Act (FCPA)

Accounting Details

Chartfields											
Work Order ID	Amount	GL Unit	Monetary Amount	Currency Code	Exchange Rate	Acct	Oper Unit	Resp Ctr	Res Type	Prcs	
	11.56	75080	11.56	USD	1.00000000	0186113	RRB3	8727	41000		

Line 6    02/19/2020    Airfare    \*    Airfare change due to completing testimony    198 characters remaining    MasterCard    75.00

Ticket Number 00106160077850     Default Rate    Exchange Rate    1.00000000

Merchant AMERICAN 00106160077850    Base Currency Amount    75.00

Personal Expense     Subject to Foreign Corrupt Practices Act (FCPA)

Accounting Details

Chartfields											
Work Order ID	Amount	GL Unit	Monetary Amount	Currency Code	Exchange Rate	Acct	Oper Unit	Resp Ctr	Res Type	Prcs	
	75.00	75080	75.00	USD	1.00000000	0186113	RRB3	8727	40001		

Line 7    02/20/2020    Car Rental    \*    Car Rental    244 characters remaining    MasterCard    98.73

Location Lexington, KY     Default Rate    Exchange Rate    1.00000000

Merchant ENTERPRISE RENT-A-CAR    Base Currency Amount    98.73

Personal Expense     Subject to Foreign Corrupt Practices Act (FCPA)

Accounting Details

Chartfields											
Work Order ID	Amount	GL Unit	Monetary Amount	Currency Code	Exchange Rate	Acct	Oper Unit	Resp Ctr	Res Type	Prcs	
	98.73	75080	98.73	USD	1.00000000	0186113	RRB3	8727	40000		

Line 8    02/21/2020    Lodging    \*    Hotel while traveling.    232 characters remaining    MasterCard    424.42

Location Lexington, KY     Default Rate    Exchange Rate    1.00000000

Number of Nights 2    Base Currency Amount    424.42

Merchant MARRIOTT RESORT LEXING     Personal Expense     Subject to Foreign Corrupt Practices Act (FCPA)

Accounting Details

Chartfields											
Work Order ID	Amount	GL Unit	Monetary Amount	Currency Code	Exchange Rate	Acct	Oper Unit	Resp Ctr	Res Type	Prcs	
	424.42	75080	424.42	USD	1.00000000	0186113	RRB3	8727	40000		

Line 9    02/20/2020    Parking    \*    Parking for rate case    233 characters remaining    MasterCard    20.00

Default Rate      Exchange Rate      1.00000000  
 Base Currency Amount      20.00

Personal Expense

Subject to Foreign Corrupt Practices Act (FCPA)

Accounting Details ?

		Chartfields										
<input type="checkbox"/> Receipt Required	Favorite Accounting	Work Order ID	Amount	GL Unit	Monetary Amount	Currency Code	Exchange Rate	Acct	Oper Unit	Resp Ctr	Res Type	Prcs
		<input type="text"/>	20.00	75080	20.00	USD	1.00000000	0186113	RRB3	8727	40000	

Line 10      02/19/2020      Meal - 50% Deductible      \*  
 Meal while traveling      Out of Pocket      15.19  
 234 characters remaining

Location Lexington, KY      View Additional Attendees

Merchant Wendy's

Default Rate      Exchange Rate      1.00000000  
 Base Currency Amount      15.19

Non-Reimbursable

Subject to Foreign Corrupt Practices Act (FCPA)

Accounting Details ?

		Chartfields										
<input type="checkbox"/> Receipt Required	Favorite Accounting	Work Order ID	Amount	GL Unit	Monetary Amount	Currency Code	Exchange Rate	Acct	Oper Unit	Resp Ctr	Res Type	Prcs
		<input type="text"/>	15.19	75080	15.19	USD	1.00000000	0186113	RRB3	8727	41000	

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Personal Prepaid Expenses      0.00  
 Total      883.92

View Expense Report

**Employee 13**

Actions [...Choose an Action](#)

**Business Purpose** General Expenses  
**Report Description** DEK Rate Case Expenses  
**Reference**

Report 0002133600 Paid  
[Attachments \(3\)](#)  
[Print Coversheet](#) [Accounting Defaults](#)

**Expenses**

[Expand All](#) | [Collapse All](#)

**Total** 1,263.01

*Date	*Expense Type	*Description	*Payment Type	*Amount						
02/01/2020	Transportation - Other	Egencia Travel Fee 236 characters remaining	MasterCard	3.00						
<input type="checkbox"/> Default Rate      Exchange Rate 1.00000000 Base Currency Amount 3.00										
<input type="checkbox"/> Personal Expense <input type="checkbox"/> Subject to Foreign Corrupt Practices Act (FCPA)										
<b>Accounting Details</b>										
<input type="checkbox"/> Receipt Required										
<a href="#">Favorite Accounting</a>										
<a href="#">Chartfields</a>										
Work Order ID	Amount	GL Unit	Monetary Amount	Currency Code	Exchange Rate	Acct	Oper Unit	Resp Ctr	Res Type	Prcs
	3.00	75080	3.00	USD	1.00000000	0186113	RRB3	9552	40000	
02/01/2020	Airfare	Airfare - Original Trip 231 characters remaining	MasterCard	566.28						
<input type="checkbox"/> Default Rate      Exchange Rate 1.00000000 Base Currency Amount 566.28										
<input type="checkbox"/> Personal Expense <input type="checkbox"/> Subject to Foreign Corrupt Practices Act (FCPA)										
<b>Accounting Details</b>										
<input type="checkbox"/> Receipt Required										
<a href="#">Favorite Accounting</a>										
<a href="#">Chartfields</a>										
Work Order ID	Amount	GL Unit	Monetary Amount	Currency Code	Exchange Rate	Acct	Oper Unit	Resp Ctr	Res Type	Prcs
	566.28	75080	566.28	USD	1.00000000	0186113	RRB3	9552	40001	
02/19/2020	Car Rental	Car Rental 244 characters remaining	MasterCard	147.25						
<input type="checkbox"/> Default Rate      Exchange Rate 1.00000000 Base Currency Amount 147.25										
<input type="checkbox"/> Personal Expense <input type="checkbox"/> Subject to Foreign Corrupt Practices Act (FCPA)										
<b>Accounting Details</b>										
<input type="checkbox"/> Receipt Required										
<a href="#">Favorite Accounting</a>										
<a href="#">Chartfields</a>										
Work Order ID	Amount	GL Unit	Monetary Amount	Currency Code	Exchange Rate	Acct	Oper Unit	Resp Ctr	Res Type	Prcs
	147.25	75080	147.25	USD	1.00000000	0186113	RRB3	9552	40000	
02/20/2020	Transportation - Other	Egencia - Booking Fee 233 characters remaining	MasterCard	23.00						
<input type="checkbox"/> Default Rate      Exchange Rate 1.00000000 Base Currency Amount 23.00										
<input type="checkbox"/> Personal Expense <input type="checkbox"/> Subject to Foreign Corrupt Practices Act (FCPA)										
<b>Accounting Details</b>										



Chartfields											
Work Order ID	Amount	GL Unit	Monetary Amount	Currency Code	Exchange Rate	Acct	Oper Unit	Resp Ctr	Res Type	Prcs	
	23.00	75080	23.00	USD	1.00000000	0186113	RRB3	9552	40000		

Line 7    02/19/2020    Airfare    \*        218 characters remaining    MasterCard    291.31

Ticket Number 00175034805945     Default Rate    Exchange Rate 1.00000000

Merchant AMERICAN 00175034805945     Personal Expense    Base Currency Amount 291.31

Subject to Foreign Corrupt Practices Act (FCPA)

Accounting Details

Chartfields											
Work Order ID	Amount	GL Unit	Monetary Amount	Currency Code	Exchange Rate	Acct	Oper Unit	Resp Ctr	Res Type	Prcs	
	291.31	75080	291.31	USD	1.00000000	0186113	RRB3	9552	40001		

Line 8    02/19/2020    Lodging    \*        233 characters remaining    MasterCard    169.00

Location Lexington, KY     Default Rate    Exchange Rate 1.00000000

Number of Nights 1     Personal Expense    Base Currency Amount 169.00

Merchant MARRIOTT RESORT LEXING     Subject to Foreign Corrupt Practices Act (FCPA)

Accounting Details

Chartfields											
Work Order ID	Amount	GL Unit	Monetary Amount	Currency Code	Exchange Rate	Acct	Oper Unit	Resp Ctr	Res Type	Prcs	
	169.00	75080	169.00	USD	1.00000000	0186113	RRB3	9552	40000		

Line 9    02/19/2020    Lodging    \*        233 characters remaining    MasterCard    43.21

Location Lexington, KY     Default Rate    Exchange Rate 1.00000000

Number of Nights 1     Personal Expense    Base Currency Amount 43.21

Merchant MARRIOTT RESORT LEXING     Subject to Foreign Corrupt Practices Act (FCPA)

Accounting Details

Chartfields											
Work Order ID	Amount	GL Unit	Monetary Amount	Currency Code	Exchange Rate	Acct	Oper Unit	Resp Ctr	Res Type	Prcs	
	43.21	75080	43.21	USD	1.00000000	0186113	RRB3	9552	40000		

Line 10    02/19/2020    Meal - 50% Deductible    \*        236 characters remaining    MasterCard    19.96

Location Lexington, KY     Default Rate    Exchange Rate 1.00000000

Merchant MARRIOTT RESORT LEXING     Personal Expense    Base Currency Amount 19.96

[View Additional Attendees](#)     Subject to Foreign Corrupt Practices Act (FCPA)

Accounting Details

Chartfields											
Work Order ID	Amount	GL Unit	Monetary Amount	Currency Code	Exchange Rate	Acct	Oper Unit	Resp Ctr	Res Type	Prcs	
	19.96	75080	19.96	USD	1.00000000	0186113	RRB3	9552	41000		

[Expand All](#) | [Collapse All](#)

Personal Prepaid Expenses	0.00
Total	1,263.01

[Return to Search](#)

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View Expense Report

Employee 14

Actions [...Choose an Action](#)

**Business Purpose** General Expenses  
**Report Description** coffee, UPS, supplies  
**Reference**

Report 0002133951 Paid  
[Attachments \(1\)](#)  
[Print Coversheet](#) [Accounting Defaults](#)

Expenses

[Expand All](#) | [Collapse All](#)

Total 1,846.95

Line	*Date	*Expense Type	*Description	*Payment Type	*Amount																						
Line 1	02/20/2020		248 characters remaining	MasterCard	474.85																						
Line 2	02/23/2020		240 characters remaining	MasterCard	12.68																						
Line 3	02/23/2020	Postage and Freight	Kentucky rate case binders 228 characters remaining	MasterCard	261.43 E																						
		Merchant UPS 1Z2124561590689839		<input type="checkbox"/> Default Rate	Exchange Rate 1.00000000 Base Currency Amount 261.43																						
				<input type="checkbox"/> Personal Expense <input type="checkbox"/> Subject to Foreign Corrupt Practices Act (FCPA)																							
		<a href="#">Accounting Details</a>																									
		<input checked="" type="checkbox"/> Receipt Required	<a href="#">Chartfields</a>																								
		<a href="#">Favorite Accounting</a>																									
			<table border="1"> <thead> <tr> <th>Work Order ID</th> <th>Amount</th> <th>GL Unit</th> <th>Monetary Amount</th> <th>Currency Code</th> <th>Exchange Rate</th> <th>Acct</th> <th>Oper Unit</th> <th>Resp Ctr</th> <th>Res Type</th> <th>Prct</th> </tr> </thead> <tbody> <tr> <td></td> <td>261.43</td> <td>75080</td> <td>261.43</td> <td>USD</td> <td>1.00000000</td> <td>0186113</td> <td>RRB3</td> <td>8682</td> <td>33001</td> <td>STAFF</td> </tr> </tbody> </table>	Work Order ID	Amount	GL Unit	Monetary Amount	Currency Code	Exchange Rate	Acct	Oper Unit	Resp Ctr	Res Type	Prct		261.43	75080	261.43	USD	1.00000000	0186113	RRB3	8682	33001	STAFF		
Work Order ID	Amount	GL Unit	Monetary Amount	Currency Code	Exchange Rate	Acct	Oper Unit	Resp Ctr	Res Type	Prct																	
	261.43	75080	261.43	USD	1.00000000	0186113	RRB3	8682	33001	STAFF																	
Line 4	02/21/2020		239 characters remaining	MasterCard	63.55 E																						
Line 5	02/23/2020	Postage and Freight	credit for weight difference in Kentucky ship 209 characters remaining	MasterCard Credit	-5.99																						
		Merchant UPS ADJ00227207970801	<a href="#">Credit Comment</a>	<input type="checkbox"/> Default Rate	Exchange Rate 1.00000000 Base Currency Amount -5.99																						
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Work Order ID	Amount	GL Unit	Monetary Amount	Currency Code	Exchange Rate	Acct	Oper Unit	Resp Ctr	Res Type	Prct																	
	-5.99	75080	-5.99	USD	1.00000000	0186113	RRB3	8682	33001	STAFF																	
Line 6	02/26/2020		248 characters remaining	MasterCard	218.58																						
Line 7	02/26/2020		248 characters remaining	MasterCard	700.34																						
Line 8	02/26/2020		248 characters remaining	MasterCard	97.11																						
Line 9	02/28/2020		221 characters remaining	MasterCard	24.40																						

[Expand All](#) | [Collapse All](#)

Personal Prepaid Expenses	0.00
<b>Total</b>	<b>1,846.95</b>

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Sum of E's = \$255.44

***UTILITY RESEARCH INTERNATIONAL***

***Utility Financial Consultants***

***Roger A. Morin***



902- [REDACTED] office  
404- [REDACTED] cell  
[REDACTED]@mac.com

June 3rd, 2019

Duke Energy Kentucky

ATT.: Rocco O. D'Ascenzo

Associate General Counsel

Dear Rocco:

Following our recent telephone conversations and emails, I am delighted that you have decided to retain my professional services to assist you and your company in your upcoming 2019 retail filing in the State of Kentucky on behalf of Duke Energy Kentucky. My mandate will consist of submitting expert testimony in the determination of a fair and reasonable rate of return on equity (ROE) for use in the Company's electric utility business in the State of Kentucky under current capital market conditions.

My professional honorarium for this expert testimony is a flat fee of \$60,000. In the eventuality of a settlement prior to formal hearings and prior to the submission of rebuttal testimony, a rebate of \$15,000 is applicable for a net fee of \$45,000. In the eventuality of a settlement prior to formal hearings but after the completion of rebuttal testimony, a rebate of \$10,000 is applicable for a net fee of \$50,000. Traveling, computer databases, and clerical expenses will be compensated as well. The all-in fee includes: review of the company's financial situation, review of current docket and witness filings, analysis of prior relevant commission orders and policies, preparation of rate of return testimonies and exhibits, preparation of rebuttal testimony of one or two witnesses, assistance to legal counsels in cross-examination, and testimonial time. Updates to the filed testimony, rebuttal testimonies of more than two witnesses, and sur-rebuttal

testimony, if required, will be billed on a per diem basis at the rate of \$3,000.

It is my normal practice to require an immediate partial retainer payment (statement enclosed) of roughly one half of total estimated billing inclusive of expenses, or \$31,000, and the balance upon the completion of the work.

It is understood that the work I perform was requested by you will be submitted to you as Associate General Counsel for Duke Energy Kentucky in preparation of litigation and thus will be subject to the applicable protections and confidentiality. It is also understood that any information you provide to me will be treated as confidential and privileged as part of the preparation of the legal proceeding in Kentucky. Upon the conclusion of this proceeding, I will return the written materials provided to me on behalf of Duke Energy Kentucky. Alternatively, I will properly dispose of the materials and provide you with written confirmation of their destruction.

With enthusiasm and anticipation, I look forward to working with you and your excellent staff. I welcome the opportunity and the challenges of working in the Kentucky jurisdiction again where I have enjoyed professional successes in past years. I trust the enclosed meets with your satisfaction. I look forward to meeting you and the rate case team in person.

Sincerely,

A handwritten signature in cursive script that reads "Roger A. Morin".

Roger A. Morin, PhD

Emeritus Professor of Finance

Distinguished Professor of Finance for Regulated Industry