

VERIFICATION

STATE OF OHIO)
) SS:
COUNTY OF HAMILTON)

The undersigned, Jay Brown, Director Rates & Regulatory Planning, being duly sworn, deposes and says that he has personal knowledge of the matters set forth in the supplemental responses and that it is true and correct to the best of his knowledge, information, and belief.



Jay Brown Affiant

Subscribed and sworn to before me by Jay Brown, on this 4th day of October, 2021.



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. 2021-00190
TABLE OF CONTENTS

<u>DATA REQUEST</u>	<u>WITNESS</u>	<u>TAB NO.</u>
STAFF-DR-01-003 SUPP	Jay P. Brown	3
STAFF-DR-01-012 1 st SUPP	Jay P. Brown	12

**Duke Energy Kentucky
Case No. 2021-00190
STAFF First Set Data Requests
Date Received: May 28, 2021**

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.

SUPPLEMENTAL RESPONSE:

Please see STAFF-DR-01-003 Supplemental Attachment which includes detailed revenue and expense for the actual months of September 2020 through August 2021.

PERSON RESPONSIBLE: Jay P. Brown

DUKE ENERGY KENTUCKY, INC.
 CASE NO. 2021-00190
 MONTHLY REVENUES AND EXPENSES BY ACCOUNT
 BASE PERIOD

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

Account	Description	Code	FERC	Total	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL
					Sep-20	Oct-20	Nov-20	Dec-20	Jan-21	Feb-21	Mar-21	Apr-21	May-21	Jun-21	Jul-21	Aug-21
403002	Depreciation Expense	DEPR	403	15,305,398	1,214,309	1,220,388	1,226,144	1,274,508	1,283,029	1,289,438	1,291,614	1,296,376	1,294,923	1,302,131	1,304,415	1,308,123
404200	Amort Exp - Limited Term	DEPR	404	4,392,069	420,534	336,102	338,677	332,457	349,084	339,923	340,220	456,224	381,604	343,911	401,922	351,411
407305	Reg Assesmt Amortization	AMORT	407	356,724	29,727	29,727	29,727	29,727	29,727	29,727	29,727	29,727	29,727	29,727	29,727	29,727
407355	DSM Amortization	OTH	407	1,965,592	30,573	74,147	144,611	357,279	354,004	412,345	203,978	135,423	88,646	71,891	47,322	45,373
408121	Taxes Property-Operating	OTHTX	408	3,609,113	282,833	282,833	282,833	126,966	282,833	375,579	329,206	329,206	329,206	329,206	329,206	329,206
408150	State Unemployment Tax	OTHTX	408	5,218	5	5	6	9	3,503	1,327	261	78	(37)	13	27	
408151	Federal Unemployment Tax	OTHTX	408	2,057	(248)	(263)	(261)	(256)	2,017	320	276	268	262	278	(166)	(170)
408152	Employer FICA Tax	OTHTX	408	249,504	(3,331)	23,645	34,358	44,366	27,357	27,712	25,977	28,046	(59,004)	28,647	43,399	28,332
408470	Franchise Tax	OTHTX	408	7,463	543	543	543	718	639	639	639	643	639	639	639	639
408700	Fed Social Security Tax-Elec	OTHTX	408	4,000	(3,000)	0	0	5,000	0	0	(4,000)	0	0	6,000	0	0
408851	Sales and Use Expense	OTHTX	408	(24,132)	(14,471)	0	0	0	0	(403)	0	0	(7,899)	0	0	(1,359)
408960	Allocated Payroll Taxes	OTHTX	408	285,772	36,181	1,512	30,959	60,896	35,234	31,682	22,318	14,494	14,009	17,081	9,644	11,762
409060	Federal Income Taxes Utility Op Income	FIT	409	3,242,416	270,201	270,201	270,201	270,201	270,201	270,201	270,201	270,201	270,201	270,201	270,201	270,205
409104	SIT - Prior Year Adj	FIT	409	57,639	4,803	4,803	4,803	4,803	4,803	4,803	4,803	4,803	4,803	4,803	4,803	4,806
409160	State/Local Inc Tax Exp Utility Op Inc	FIT	409	177,542	14,795	14,795	14,795	14,795	14,795	14,795	14,795	14,795	14,795	14,795	14,795	14,797
410060	Deferred FIT	FIT	410	1,197,211	99,768	99,768	99,768	99,768	99,768	99,768	99,768	99,768	99,768	99,768	99,768	99,768
410101	Deferred SIT	FIT	410	948,790	79,066	79,066	79,066	79,066	79,066	79,066	79,066	79,066	79,066	79,066	79,066	79,064
411060	Deferred FIT - ARAM	FIT	411	2,009	167	167	167	167	167	167	167	167	167	167	167	172
411065	Amortization of Investment Tax Credit	FIT	411	(91,121)	(7,593)	(7,593)	(7,593)	(7,593)	(7,593)	(7,593)	(7,593)	(7,593)	(7,593)	(7,593)	(7,593)	(7,598)
411101	Deferred SIT - ARAM	FIT	411	(92,502)	(7,709)	(7,709)	(7,709)	(7,709)	(7,709)	(7,709)	(7,709)	(7,709)	(7,709)	(7,709)	(7,709)	(7,703)
411102	DFIT - Other	FIT	411	58,085	4,840	4,840	4,840	4,840	4,840	4,840	4,840	4,840	4,840	4,840	4,840	4,845
411113	DSIT: State Excess DIT Amort	FIT	411	(60,676)	(5,056)	(5,056)	(5,056)	(5,056)	(5,056)	(5,056)	(5,056)	(5,056)	(5,056)	(5,056)	(5,056)	(5,060)
411115	DFIT: Federal Excess DIT Amort	FIT	411	(864,744)	(72,062)	(72,062)	(72,062)	(72,062)	(72,062)	(72,062)	(72,062)	(72,062)	(72,062)	(72,062)	(72,062)	(72,062)
426509	Loss on Sale of A/R	CO	426	406,003	(8,099)	(9,539)	9,228	4,689	95,363	100,658	66,958	49,024	28,288	15,546	32,259	21,628
426591	I/C - Loss on Sale of A/R	CO	426	(184,236)	21,337	22,774	6,911	13,670	(73,228)	(74,812)	(53,909)	(32,229)	(11,126)	(799)	(7,421)	4,596
426891	IC Sale of AR Fees VIE	CO	426	74,404	6,789	6,249	6,067	6,206	6,504	7,361	6,447	6,810	6,000	5,613	5,023	5,335
480000	Residential Sales-Gas	REV	480	71,380,675	2,329,249	2,687,106	4,663,574	9,559,941	12,781,881	12,701,059	9,335,368	5,533,671	3,914,467	2,969,036	2,494,106	2,411,217
480990	Gas Residential Sales-Unbilled	REV	480	105,173	(17,694)	764,687	1,296,965	2,533,027	(899,242)	(683,202)	(1,612,984)	(488,831)	(783,238)	(131,379)	14,558	112,506
481000	Industrial Sales-Gas	REV	481	1,837,826	46,433	54,649	105,726	252,219	347,799	349,929	255,243	162,998	79,032	61,170	62,212	60,416
481090	Gas Industrial Sales Unbilled	REV	481	11,433	(1,113)	19,146	33,277	7,607	(24,021)	(8,648)	(10,368)	(9,175)	(3,306)	(2,235)	393	9,876
481200	Gas Commercial Sales	REV	481	26,476,034	665,755	864,947	1,577,078	3,523,048	4,854,582	4,863,357	3,856,694	2,070,899	1,453,569	1,057,390	860,234	828,481
481290	Gas Commercial Sales Unbilled	REV	481	58,339	(2,473)	267,064	666,975	593,062	(359,140)	(188,131)	(449,272)	(280,804)	(144,667)	(100,108)	5,791	50,042
482000	Other Sales to Public Auth-Gas	REV	482	695,038	24,713	19,693	35,178	112,303	122,938	116,382	91,304	51,701	27,386	16,903	26,689	49,848
482090	Gas OPA Unbilled	REV	482	(3,320)	(804)	27,374	77,621	14,615	(43,796)	(24,281)	(22,903)	(25,795)	(4,876)	(6,109)	(106)	5,740
482200	Gas Public St Hwy Ltng	REV	482	240	0	0	0	0	0	0	0	0	0	0	204	36
484000	Interdepartmental Sales	REV	484	26,760	32	40	231	2,083	6,122	5,672	6,666	3,323	1,930	661	0	0
487001	Discounts Earn/Lost-Gas	REV	487	1,166	(2,324)	0	0	3,487	0	3	0	0	0	0	0	0
488000	Misc Service Revenue-Gas	REV	488	21,228	584	1,850	732	2,312	2,089	1,513	3,064	2,906	1,234	1,469	1,872	1,603
488100	IC Misc Svc Reg Gas Reg	REV	488	1,034,527	51,997	51,997	51,997	307,166	70,641	70,641	76,883	70,641	70,641	70,641	70,641	70,641
489000	Transp Gas of Others	REV	489	1,319,906	117,810	123,868	121,597	119,590	113,694	97,455	94,898	96,865	103,362	106,592	114,690	109,485
489010	IC Gas Transp Rev Reg	REV	489	603,504	50,292	50,292	50,292	50,292	50,292	50,292	50,292	50,292	50,292	50,292	50,292	50,292
489020	Comm Gas Transp Only	REV	489	1,669,325	86,179	108,713	135,598	213,266	254,438	258,615	164,294	125,644	94,766	81,118	78,354	68,340
489025	Comm Gas Transp Unbilled	REV	489	693	(161)	17,762	28,867	(58,879)	(401)	82,587	(36,550)	(13,624)	(13,970)	(6,679)	432	1,309
489030	Indust Gas Transp Only	REV	489	3,026,847	189,352	222,524	242,129	311,435	335,718	321,039	271,338	248,222	230,686	214,417	209,966	230,021
489035	Indust Gas Transp Unbilled	REV	489	(8,761)	(1,564)	42,153	41,489	(180,887)	260	139,662	(25,773)	(18,585)	(13,842)	(916)	1,633	7,609
489040	OPA Gas Transp Only	REV	489	222,866	(1,605)	15,845	25,349	44,615	43,834	24,801	24,480	16,863	10,992	1,709	1,703	14,280
489045	OPA Gas Transp Unbilled	REV	489	130	(208)	6,430	12,462	(33,762)	1,344	28,127	(7,758)	(3,493)	(2,690)	(1,521)	338	861
495031	Gas Losses Damaged Lines	REV	495	10,695	574	486	1,682	234	(279)	795	128	943	75	(32)	5,714	375
496020	Provision for Rate Refund	REV	496	50,136	4,178	4,178	4,178	4,178	4,178	4,178	4,178	4,178	4,178	4,178	4,178	4,178
711000	Gas Boiler Labor	PO	711	4,051	6	50	155	361	846	876	940	443	269	105	0	0

DUKE ENERGY KENTUCKY, INC.
 CASE NO. 2021-00190
 MONTHLY REVENUES AND EXPENSES BY ACCOUNT
 BASE PERIOD

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

Account	Description	Code	FERC	Total	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL
					Sep-20	Oct-20	Nov-20	Dec-20	Jan-21	Feb-21	Mar-21	Apr-21	May-21	Jun-21	Jul-21	Aug-21	
712000	Gas Production-Other Power Ex	PO	712	2,930	108	117	0	223	960	475	575	116	118	119	119	119	0
717000	Liq Petro Gas Exp-Vapor Proc	PO	717	105,614	10,614	5,879	8,617	9,069	9,434	6,759	8,896	7,183	7,924	8,824	12,902	9,513	
728000	Liquid Petroleum Gas	PO	728	31,207	0	0	0	12,792	13,955	4,460	0	0	0	0	0	0	
735000	Gas Misc Production Exp	PO	735	99,020	4,827	6,537	9,886	13,086	7,678	21,915	7,076	5,382	5,557	5,404	7,501	4,171	
742000	Maint Gas Production Equipmen	PM	742	27,260	1,279	666	2,181	5,881	2,775	2,567	1,123	1,165	2,231	1,291	2,414	3,687	
801000	Purchases Gas & NGL	Fuel	801	38,157,350	762,951	1,607,007	3,130,187	5,352,501	5,891,545	9,576,336	3,632,217	2,299,087	1,473,685	1,328,950	1,478,802	1,624,082	
801001	Purchases Gas & NGL-Aff	Fuel	801	1,965,633	163,015	160,156	159,450	174,459	172,128	173,844	165,465	161,898	159,677	158,249	158,249	159,043	
805002	Unrecovered Purchase Gas Adj	Fuel	805	(5,071,531)	(486,728)	(1,102,574)	(1,660,393)	(440,745)	1,328,584	(1,981,840)	1,651,546	140,803	(106,994)	(435,904)	(886,898)	(1,090,388)	
805003	Purchase Gas Cost Unbilled Rev	Fuel	805	219,631	(8,321)	385,724	928,193	1,529,065	(573,671)	(214,131)	(1,208,747)	(143,595)	(460,776)	(161,643)	10,181	137,352	
807000	Gas Purchased Expenses	PO	807	627,272	36,307	58,027	42,169	38,013	93,072	38,454	38,057	41,290	42,894	37,200	105,225	56,564	
807100	I/C Gas Purchased Expenses	PO	807	2,399	125	129	202	427	379	581	157	159	111	45	37	47	
850001	Operation Supv & Eng-Tran	TO	850	3,424	480	269	200	272	291	319	237	317	277	209	272	281	
859000	Other Expenses-Trans	TO	859	39,683	1,345	1,321	1,034	(638)	1,543	1,502	8,443	8,281	1,447	12,801	1,154	1,450	
863000	Transm-Maint of Mains	TM	863	88,528	5,089	2,330	14,546	4,679	362	1,662	5,375	12,498	5,591	15,027	14,108	7,261	
871000	Distribution Load Dispatching	DO	871	261,379	36,088	13,641	14,104	30,180	17,822	13,753	13,813	13,035	29,291	46,204	17,965	15,483	
874000	Mains And Services	DO	874	1,598,182	157,834	141,137	206,954	181,261	180,672	112,304	110,713	57,619	99,805	108,152	110,583	131,148	
875000	Measuring And Reg Stations-Ge	DO	875	202,909	13,859	30,166	18,722	17,921	586	12	11	24,350	21,896	17,228	38,957	19,201	
876000	Measuring & Reg Station-Indus	DO	876	32,529	1,306	329	630	2,911	378	2,979	1,982	4,341	5,685	1,824	7,623	2,541	
878000	Meter And House Regulator Exp	DO	878	1,109,379	113,458	22,742	307,398	92,821	38,178	29,796	99,208	169,085	62,800	139,216	16,344	18,333	
879000	Customer Installation Expense	DO	879	1,098,331	80,034	123,262	83,348	143,907	110,436	81,324	75,402	62,973	74,783	75,340	107,771	79,751	
880000	Gas Distribution-Other Expense	DO	880	1,508,021	98,076	99,233	104,949	134,439	148,349	103,907	139,748	177,191	117,149	156,629	101,059	127,292	
887000	Maintenance of Mains	DM	887	943,623	78,411	45,616	82,430	75,264	111,588	127,223	104,712	49,305	44,574	97,959	87,171	39,370	
889000	Maint-Meas/Reg Stn Equip-Gas	DM	889	101,492	9,716	6,701	1,100	12,047	7,519	7,537	4,314	7,975	4,715	10,942	17,837	11,089	
892000	Maintenance of Services	DM	892	516,295	11,066	7,926	64,835	84,439	11,380	1,478	53,913	42,449	68,940	120,750	(10,747)	59,866	
893000	Maint - Meters And House Reg	DM	893	188,140	14,366	23,446	12,829	30,655	27,064	21,429	25,801	24,258	(5,359)	3,723	3,708	6,220	
894000	Maint-Other Distribution Equip	DM	894	129,166	79,491	28,540	(41,336)	5,899	23,480	21,473	(4,915)	(7,649)	16,437	44,052	(4,902)	(31,404)	
901000	Supervision-Cust Accts	CO	901	186,310	15,804	14,851	15,276	17,048	13,444	14,245	14,299	15,465	14,343	14,171	21,200	16,164	
902000	Meter Reading Expense	CO	902	17,148	2,176	1,114	1,471	1,513	1,715	1,788	1,106	1,470	1,288	1,086	1,276	1,145	
903000	Cust Records & Collection Exp	CO	903	1,808,868	104,049	153,396	150,996	141,024	141,313	142,390	241,404	31,235	146,357	126,460	204,123	226,121	
903100	Cust Contracts & Orders-Local	CO	903	168,742	15,406	13,847	12,794	21,472	12,705	13,850	12,853	12,892	11,095	15,816	12,485	13,527	
903200	Cust Billing & Acct	CO	903	476,374	59,625	(28,715)	43,497	36,580	43,621	45,421	51,391	48,016	39,698	46,843	45,659	44,738	
903300	Cust Collecting-Local	CO	903	238,683	34,001	32,943	33,056	37,450	16,327	12,929	11,508	9,371	10,621	15,066	13,003	12,408	
903400	Cust Receiv & Collect Exp-Edp	CO	903	19,638	1,306	1,155	547	2,392	191	821	1,751	(88)	798	3,063	238	7,464	
903891	IC Collection Agent Revenue	CO	903	(52,868)	(3,851)	(3,608)	(4,112)	(5,365)	(5,114)	(5,534)	(4,385)	(3,807)	(3,736)	(4,324)	(4,391)	(4,641)	
904001	BAD DEBT EXPENSE	CO	904	(228,241)	(100,000)	(50,000)	(50,000)	(28,241)	0	0	0	0	0	0	0	0	
905000	Misc Customer Accts Expenses	CO	905	106	13	2	1	39	7	9	18	0	0	6	11	0	
908160	Cust Assist Exp-General	CSI	908	126,187	8,113	7,456	8,445	8,368	11,740	12,517	13,425	11,239	10,448	10,889	11,879	11,668	
909650	Misc Advertising Expenses	CSI	909	2,331	76	953	180	0	0	796	0	0	0	0	326	0	
910000	Misc Cust Serv/Inform Exp	CSI	910	80,951	6,409	(5,415)	10,967	9,870	8,275	6,334	7,780	7,503	6,724	7,377	5,855	9,272	
910100	Exp-Rs Reg Prod/Svces-CstAccts	CSI	910	100,675	5,018	9,896	9,381	773	28,142	915	1,078	909	41,824	2,355	85	299	
912000	Demonstrating & Selling Exp	SE	912	304,184	16,792	26,655	15,795	24,600	26,682	21,744	31,387	21,277	31,373	24,485	34,630	28,764	
913001	Advertising Expense	SE	913	2,386	18	1,100	21	1,216	0	0	0	6	6	1	0	18	
920000	A & G Salaries	AGO	920	2,816,911	95,703	149,867	177,133	600,756	213,697	215,032	139,951	197,941	202,058	434,490	206,565	183,718	
921100	Employee Expenses	AGO	921	37,492	3,169	2,868	(6,164)	6,013	11,390	165	1,724	7,971	(3,998)	5,755	1,461		
921200	Office Expenses	AGO	921	165,038	8,517	11,881	8,936	65,325	16,419	(43,928)	21,537	20,681	10,103	28,806	2,771	13,990	
921300	Telephone And Telegraph Exp	AGO	921	216	4	30	10	1	13	4	14	110	74	82	3	(129)	
921400	Computer Services Expenses	AGO	921	104,299	4,174	10,281	3,988	17,767	17,105	(2,456)	7,497	3,683	10,733	10,433	1,651	19,443	
921540	Computer Rent (Go Only)	AGO	921	279,985	27,699	29,842	28,680	28,848	18,942	19,815	21,668	19,673	19,673	17,726	21,149	26,270	
921600	Other	AGO	921	39	8	1	10	0	2	0	1	0	0	12	4	1	
921980	Office Supplies & Expenses	AGO	921	898,365	68,189	73,505	58,999	61,196	71,894	69,610	70,683	71,103	71,512	138,623	70,748	72,303	

DUKE ENERGY KENTUCKY, INC.
 CASE NO. 2021-00190
 MONTHLY REVENUES AND EXPENSES BY ACCOUNT
 BASE PERIOD

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

Account	Description	Code	FERC	Total	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL
					Sep-20	Oct-20	Nov-20	Dec-20	Jan-21	Feb-21	Mar-21	Apr-21	May-21	Jun-21	Jul-21	Aug-21	
923000	Outside Services Employed	AGO	923	1,713,074	447,116	170,676	300,877	220,180	59,909	260,938	(70,403)	71,841	52,466	87,422	33,901	78,151	
923980	Outside Services Employee &	AGO	923	(12,992)	(2,971)	(855)	(2,478)	(931)	(12,547)	531	(1,520)	140	(700)	(1,025)	528	(1,164)	
924000	Property Insurance	AGO	924	1,880	(128)	110	110	(128)	174	174	(94)	269	174	(94)	1,139	174	
924050	Inter-Co Prop Ins Exp	AGO	924	5,264	420	420	420	420	448	448	448	448	448	448	448	448	
924980	Property Insurance For Corp.	AGO	924	56,864	4,222	4,222	4,222	4,222	4,997	4,997	4,997	4,997	4,997	4,997	4,997	4,997	
925000	Injuries & Damages	AGO	925	37,795	520	520	3,888	552	6,056	2,353	2,441	6,426	2,674	3,373	6,563	2,429	
925051	INTER-CO GEN LIAB EXP	AGO	925	103,100	6,449	6,449	6,449	6,449	9,663	9,663	9,663	9,663	9,663	9,663	9,663	9,663	
925200	Injuries And Damages-Other	AGO	925	1,833	134	136	138	155	144	160	165	159	158	158	156	170	
925300	Environmental Inj & Damages	AGO	925	(1,360)	(1,360)	0	0	0	0	0	0	0	0	0	0	0	
925980	Injuries And Damages For Corp.	AGO	925	4,986	435	435	481	435	400	400	400	400	400	400	400	400	
926000	EMPL PENSIONS AND BENEFITS	AGO	926	1,396,286	136,058	114,847	167,215	185,809	144,066	122,131	188,330	122,682	113,696	(114,802)	117,603	98,651	
926430	Employee Benefits-Recreation Exp	AGO	926	234	0	0	0	0	0	0	0	0	151	81	1	1	
926600	Employee Benefits-Transferred	AGO	926	683,422	93,395	52,157	(23,183)	61,834	118,186	86,370	24,072	45,655	57,656	82,157	27,105	58,018	
926999	Non Serv Pension (ASU 2017-07)	AGO	926	(409,194)	(26,162)	(32,628)	(26,510)	(26,510)	(29,950)	(44,396)	(37,173)	(37,173)	(37,173)	(37,173)	(37,173)	(37,173)	
928000	Regulatory Expenses (Go)	AGO	928	(5)	45	0	3	0	0	0	(53)	0	0	0	0	0	
928006	State Reg Comm Proceeding	AGO	928	251,673	21,264	21,264	21,264	21,264	21,264	21,265	21,264	21,264	21,264	21,264	19,516	19,516	
929000	Duplicate Chrgs-Energy To Exp	AGO	929	(36,570)	(87)	(279)	(767)	(2,914)	(7,370)	(8,003)	(8,703)	(4,494)	(2,544)	(1,086)	(258)	(65)	
929500	Admin Exp Transf	AGO	929	(175,680)	(9,406)	(14,800)	(9,560)	(8,718)	(13,499)	(11,792)	(15,837)	(16,992)	(15,935)	(11,710)	(30,385)	(17,046)	
930150	Miscellaneous Advertising Exp	AGO	930	20,164	1,424	361	1,597	4,864	3,491	429	1,310	2,486	1,047	1,657	201	1,297	
930200	Misc General Expenses	AGO	930	195,080	12,474	(37,936)	121,456	15,971	83,537	(2,635)	(1,378)	(8,967)	(9,249)	28,329	(1,632)	(4,890)	
930220	Exp Of Servicing Securities	AGO	930	99	(10)	(26)	(18)	(1,446)	(25)	1,611	31	(25)	5	24	(11)	(11)	
930230	Dues To Various Organizations	AGO	930	26,493	1,307	1,335	361	1,116	902	11,834	0	806	220	151	1,675	6,786	
930240	Director'S Expenses	AGO	930	16,422	0	1,689	0	2,681	0	2	(574)	1,484	9,354	1	1,744	41	
930250	Buy/Sell Transf Employee Homes	AGO	930	930	(7)	0	267	124	5	0	51	0	0	36	74	380	
930700	Research & Development	AGO	930	84	7	14	10	10	10	9	6	0	3	11	4	0	
930940	General Expenses	AGO	930	1,124	123	79	89	358	64	140	117	34	0	79	19	22	
931001	Rents-A&G	AGO	931	50,180	3,478	4,297	3,033	3,109	4,648	3,402	5,596	4,380	8,231	3,474	3,319	3,213	
931008	A&G Rents-IC	AGO	931	326,036	26,269	26,137	26,245	26,672	28,938	29,074	29,230	29,031	29,095	24,934	25,145	25,266	
932000	Maintenance Of Gen Plant-Gas	AGO	932	6,508	(967)	783	315	745	207	329	499	0	3,010	0	329	1,258	
935200	Cust Infor & Computer Control	AGM	935	1,004	(452)	553	(29)	52	77	211	74	89	251	21	13	144	
				195,380,528	8,204,914	10,166,659	16,281,244	29,082,439	29,144,478	30,318,892	20,444,306	14,179,114	10,107,531	9,702,655	8,818,648	8,929,648	

DUKE ENERGY KENTUCKY, INC.
 CASE NO. 2021-00190
 MONTHLY REVENUES AND EXPENSES BY ACCOUNT
 BASE PERIOD

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

Account	Description	Code	FERC	Total	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL
					Sep-20	Oct-20	Nov-20	Dec-20	Jan-21	Feb-21	Mar-21	Apr-21	May-21	Jun-21	Jul-21	Aug-21
Revenues		REV		108,540,460	3,539,202	5,350,804	9,172,997	17,380,952	17,662,931	18,211,845	12,069,222	7,598,839	5,076,021	4,386,597	4,003,894	4,087,156
<u>Operating Expenses</u>																
Gas Purchased Expense		Fuel		35,271,083	430,917	1,050,313	2,557,437	6,615,280	6,818,586	7,554,209	4,240,481	2,458,193	1,065,592	889,652	760,334	830,089
<u>Operation</u>																
Production		PO		872,493	51,987	70,739	61,029	73,971	126,324	73,520	55,701	54,573	56,873	51,697	125,784	70,295
Customer Accounts		CO		2,930,931	148,556	154,469	225,732	248,477	252,848	259,126	349,441	138,159	243,626	238,547	323,465	348,485
Customer Service & Information		CSI		310,144	19,616	12,890	28,973	19,011	48,157	20,562	22,283	19,651	58,996	20,621	18,145	21,239
Sales Expense		SE		306,570	16,810	27,755	15,816	25,816	26,682	21,744	31,387	21,283	31,379	24,486	34,630	28,782
Transmission		TO		43,107	1,825	1,590	1,234	(366)	1,834	1,821	8,680	8,598	1,724	13,010	1,426	1,731
Distribution		DO		5,810,730	500,655	430,510	736,105	603,440	496,421	344,075	440,877	508,594	411,409	544,593	400,302	393,749
A&G		AGO		8,566,075	921,505	601,952	876,548	1,284,052	777,803	758,901	414,401	569,429	571,235	728,943	493,717	567,589
Other		OTH		1,965,592	30,573	74,147	144,611	357,279	354,004	412,345	203,978	135,423	88,646	71,891	47,322	45,373
<u>Maintenance</u>																
Production		PM		27,260	1,279	666	2,181	5,881	2,775	2,567	1,123	1,165	2,231	1,291	2,414	3,687
Transmission		TM		88,528	5,089	2,330	14,546	4,679	362	1,662	5,375	12,498	5,591	15,027	14,108	7,261
Distribution		DM		1,878,716	193,050	112,229	119,858	208,304	181,031	179,140	183,825	116,338	129,307	277,426	93,067	85,141
A&G		AGM		1,004	(452)	553	(29)	52	77	211	74	89	251	21	13	144
Operation & Maintenance Expense				22,801,150	1,890,493	1,489,830	2,226,604	2,830,596	2,268,318	2,075,674	1,717,145	1,585,800	1,601,268	1,987,553	1,554,393	1,573,476
Depreciation Expense		DEPR		19,697,467	1,634,843	1,556,490	1,564,821	1,606,965	1,632,113	1,629,361	1,631,834	1,752,600	1,676,527	1,646,042	1,706,337	1,659,534
Amortization of Deferred Expenses		AMORT		356,724	29,727	29,727	29,727	29,727	29,727	29,727	29,727	29,727	29,727	29,727	29,727	29,727
Taxes Other Than Income Taxes		OTHTX		4,138,995	298,512	308,275	348,438	237,699	351,583	436,856	374,677	372,735	277,176	381,864	382,743	368,437
Income Taxes		FIT		4,574,649	381,220	381,220	381,220	381,220	381,220	381,220	381,220	381,220	381,220	381,220	381,220	381,229
Operating Income				21,700,392	(1,126,510)	534,949	2,064,750	5,679,465	6,181,384	6,104,798	3,694,138	1,018,564	44,511	(929,461)	(810,860)	(755,336)
Operating Income - Before Income Taxes				26,275,041	(745,290)	916,169	2,445,970	6,060,685	6,562,604	6,486,018	4,075,358	1,399,784	425,731	(548,241)	(429,640)	(374,107)

FIRST SUPPLEMENTAL STAFF-DR-01-012

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 Item 12.a., 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 Item 12(a), 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 Items 12.a. and 12.b., 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 the public hearing.

RESPONSE:

Objection to the extent this request includes information that is protected under the doctrine of attorney client privilege. Without waiving said objection, please see STAFF-DR-01-012 1st Supplemental Attachment (A) for a schedule of actual rate case expenses and STAFF-DR-01-012 1st Supplemental Attachment (B) for the associated supporting invoice documentation of non-privileged expenses recorded by Duke Energy Kentucky for June through September 2021.

PERSON RESPONSIBLE: Jay P. Brown

Duke Energy Kentucky, Inc.
 Gas Rate Case Expense
 Case No. 2021-00190
 Account 0186115

Document/ Journal Entry No.	Invoice Date	Payment Date	Vendor Name / Description	Hours Worked	Rate Per Hour	Consultants										
						Accounting	Engineering	Legal	Depreciation Study	Rate of Return	Demolition Study	Publish Legal Notices	Transport/ Lodging/Meals	Misc.	Total	
A) EXPENSES INCURRED TO DATE																
Total Actual Costs through May 2021						0.00	0.00	15,042.78	0.00	4,017.50	0.00	0.00	0.00	0.00	6,005.00	25,421.30
June 2021																
APACR87099	9-Jun-21	23-Jun-21	Guidant Group Inc. Contractor Staffing	12.00	\$ 96.08									1,152.96	1,152.96	
APACR87099	7-Jun-21	8-Jul-21	Goss Samford Professional Legal Services	6.70	\$ 270.75			1,814.02							1,814.02	
APACR87099	7-Jun-21	8-Jul-21	Goss Samford Professional Legal Services	18.90	\$ 237.50			4,488.75							4,488.75	
APACR87099	7-Jun-21	8-Jul-21	Goss Samford Professional Legal Services	N/A	N/A			4.92							4.92	
APACR94340	24-Jun-21	23-Jul-21	Scott Madden Inc. Rate of Return Consulting Work	15.50	\$ 355.00					5,502.50					5,502.50	
APACR94340	24-Jun-21	23-Jul-21	Scott Madden Inc. Rate of Return Consulting Work	13.00	\$ 245.00					3,185.00					3,185.00	
APACR94340	28-Jun-21	28-Jul-21	Gannett Fleming Depreciation Consultants	1.50	\$ 285.00				427.50						427.50	
APACR94340	28-Jun-21	28-Jul-21	Gannett Fleming Depreciation Consultants	2.00	\$ 120.00				240.00						240.00	
APACR94340	28-Jun-21	28-Jul-21	Gannett Fleming Depreciation Consultants	N/A	N/A				16.67						16.67	
Total June 2021						0.00	0.00	6,307.69	684.17	8,687.50	0.00	0.00	0.00	1,152.96	16,832.32	
Total Actual Costs to Date						0.00	0.00	21,350.47	684.17	12,705.00	0.00	0.00	0.00	7,157.96	42,253.62	
July 2021																
APACR01265	20-Jul-21	3-Aug-21	Guidant Group Inc. Contractor Staffing	12.88	\$ 79.04									1,018.04	1,018.04	
APACR01265	20-Jul-21	3-Aug-21	Guidant Group Inc. Contractor Staffing	3.00	\$ 96.08									288.24	288.24	
APACR01265	23-Jun-21	19-Aug-21	Kentucky Press Service	N/A	N/A							38,637.64			38,637.64	
APACR03637	27-Jul-21	10-Aug-21	Guidant Group Inc. Contractor Staffing	6.00	\$ 79.04									474.24	474.24	
APACR98962	13-Jul-21	27-Jul-21	Guidant Group Inc. Contractor Staffing	9.13	\$ 79.04									721.64	721.64	
APACR98962	13-Jul-21	27-Jul-21	Guidant Group Inc. Contractor Staffing	15.00	\$ 96.08									1,441.20	1,441.20	
APACR99492	4-Jul-21	5-Aug-21	Goss Samford Professional Legal Services	2.70	\$ 270.75			730.96							730.96	
APACR99492	4-Jul-21	5-Aug-21	Goss Samford Professional Legal Services	5.80	\$ 237.50			1,377.56							1,377.56	
EXACCT3729	27-Jul-21	30-Jul-21	Rate Case Supplies and Documents	N/A	N/A									81.71	81.71	
Total July 2021						0.00	0.00	2,108.52	0.00	0.00	0.00	38,637.64	0.00	4,025.07	44,771.23	
Total Actual Costs to Date						0.00	0.00	23,458.99	684.17	12,705.00	0.00	38,637.64	0.00	11,183.03	87,024.85	
August 2021																
APACR09555	24-Mar-21	12-Aug-21	Scott Madden Inc. Rate of Return Consulting Work	4.00	\$ 245.00					980.00					980.00	
APACR09555	7-Aug-21	7-Sep-21	Goss Samford Professional Legal Services	7.00	\$ 270.75			1,895.25							1,895.25	
APACR09555	7-Aug-21	7-Sep-21	Goss Samford Professional Legal Services	10.30	\$ 237.50			2,446.23							2,446.23	
APACR11585	17-Aug-21	31-Aug-21	Guidant Group Inc. Contractor Staffing	24.00	\$ 96.08									2,305.92	2,305.92	
APACR13941	23-Aug-21	7-Sep-21	Gannett Fleming Depreciation Consultants	3.50	\$ 285.00				997.50						997.50	
APACR13941	23-Aug-21	7-Sep-21	Gannett Fleming Depreciation Consultants	1.50	\$ 180.00				270.00						270.00	
APACR13941	23-Aug-21	7-Sep-21	Gannett Fleming Depreciation Consultants	2.00	\$ 120.00				240.00						240.00	
APACR13941	23-Aug-21	7-Sep-21	Gannett Fleming Depreciation Consultants	N/A	N/A				17.03						17.03	
Total August 2021						0.00	0.00	4,341.48	1,524.53	980.00	0.00	0.00	0.00	2,305.92	9,151.93	
Total Actual Costs to Date						0.00	0.00	27,800.47	2,208.70	13,685.00	0.00	38,637.64	0.00	13,488.95	96,176.78	

Duke Energy Kentucky, Inc.
 Gas Rate Case Expense
 Case No. 2021-00190
 Account 0186115

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.
APACR19313	5-Sep-21	5-Oct-21	Goss Samford Professional Legal Services	4.00	\$ 270.75			1,082.96							1,082.96
APACR19313	5-Sep-21	5-Oct-21	Goss Samford Professional Legal Services	8.90	\$ 237.50			2,113.79							2,113.79
APACR21131	26-May-21	14-Sep-21	Scott Madden Inc. Rate of Return Consulting Work	18.50	\$ 355.00					6,567.50					6,567.50
APACR21131	26-May-21	14-Sep-21	Scott Madden Inc. Rate of Return Consulting Work	38.00	\$ 245.00					9,310.00					9,310.00
APACR26072	22-Sep-21	29-Sep-21	Gannett Fleming Depreciation Consultants	1.50	\$ 285.00				427.50						427.50
APACR26072	22-Sep-21	29-Sep-21	Gannett Fleming Depreciation Consultants	1.00	\$ 120.00				120.00						120.00
APACR26072	22-Sep-21	29-Sep-21	Gannett Fleming Depreciation Consultants	N/A	N/A				12.58						12.58
APACR26072	23-Sep-31	29-Sep-21	Scott Madden Inc. Rate of Return Consulting Work	2.00	\$ 355.00					710.00					710.00
APACR26072	23-Sep-31	29-Sep-21	Scott Madden Inc. Rate of Return Consulting Work	1.00	\$ 330.00					330.00					330.00
APACR26072	23-Sep-31	29-Sep-21	Scott Madden Inc. Rate of Return Consulting Work	15.00	\$ 245.00					3,675.00					3,675.00
Total September 2021						0.00	0.00	3,196.75	560.08	20,592.50	0.00	0.00	0.00	0.00	24,349.33
Total Actual Costs to Date						0.00	0.00	30,997.22	2,768.78	34,277.50	0.00	38,637.64	0.00	13,488.95	120,526.11

B) ITEMIZED ESTIMATE OF TOTAL COSTS TO BE INCURRED

Professional Legal Services	529.85	\$ 250.00			132,462.78										132,462.78
Depreciation Consultant Consulting Work	-15.38	\$ 180.00				(2,768.78)									(2,768.78)
Rate of Return Consulting Work	52.41	\$ 300.00						15,722.50							15,722.50
Contractor Staffing	-36.31	\$ 96.08											(3,488.95)		(3,488.95)
Non Hour Based Costs	N/A	N/A								0.00	46,362.36	30,000.00			76,362.36
Total Estimate Costs to be Incurred					0.00	0.00	132,462.78	(2,768.78)	15,722.50	0.00	46,362.36	30,000.00	(3,488.95)		217,933.89
TOTAL PROJECTED EXPENSES ASSOCIATED WITH THE RATE CASE					0.00	0.00	163,460.00	0.00	50,000.00	0.00	85,000.00	30,000.00	10,000.00		338,460.00

INVOICE

Remit To
 Experis US Inc
 Duke Energy Center - Charlotte, NC

Worker
 [REDACTED]

Invoice Nbr: DUKEIN00557061
Invoice Date: 06/09/2021

#	Description	Qty	Unit Price	Units	Extended Price
[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]
[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]
1-4	Hours_Worked	12	\$96.08	CONT_REG	\$1,152.96
[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]
[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]
[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]
[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]
[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]
[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]
[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]

Sales Tax: \$0.00
Misc: \$0.00
Total: \$3,074.56



Smart. Focused. Done Right.

ScottMadden, Inc.
2626 Glenwood Avenue
Suite 480
Raleigh, NC 27608
919-781-4191
scottmadden.com

June 24, 2021

Invoice Number: 019240

[REDACTED]
Duke Energy
139 East Fourth Street, 1303-Main
Cincinnati, OH 45202

In Reference To: Professional services provided in May 2021 for project 627-117
Duke KY 2021 Gas ROE Testimony

	<i>Amount</i>
Professional Fees	\$ 8,687.50
Total Fees and Expenses	<u>\$ 8,687.50</u>
Total Due	<u>\$ 8,687.50</u>

If you have any questions regarding this invoice, please let me know. Please remit payment in U.S. funds to: Accounts Receivable, ScottMadden, Inc., 2626 Glenwood Avenue, Suite 480, Raleigh, NC 27608. Thank you for retaining ScottMadden.

Sincerely,

Dylan D'Ascendis
Director

ScottMadden, Inc.
[REDACTED]



Project Duke KY 2021 Gas ROE Testimony
 In Reference to: Professional services provided in May 2021 for project 627-117

		<u>Current</u>	<u>Rate</u>	<u>Current</u>
		<u>Hours</u>		<u>Amount</u>
Professional Fees				
██████████	5/5/2021	4.00	355.00	1,420.00
Developed direct testimony and exhibits				
██████████	5/7/2021	5.00	355.00	1,775.00
Developed direct testimony and exhibits				
██████████	5/12/2021	6.50	355.00	2,307.50
Developed direct testimony and exhibits				
██████████	5/6/2021	4.00	245.00	980.00
ROE exhibit update				
██████████	5/11/2021	5.00	245.00	1,225.00
Direct ROE final draft edits				
██████████	5/12/2021	4.00	245.00	980.00
Direct ROE final draft edits				
Professional Fees		28.50		8,687.50



*Excellence Delivered **As Promised***

INVOICE

Gannett Fleming Valuation and Rate Consultants, LLC

Duke Energy Kentucky LLC
Attn: [REDACTED]
139 East Fourth Street/ 1303-Main
Cincinnati, OH 45202

ACH/EFT Payment Information:

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

Check Payment Information:

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

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

Project: 068574
Invoice No: 068574*117410
Invoice Date: June 28, 2021

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: May 8, 2021 through June 4, 2021

Project Manager : [REDACTED]@gfnet.com

Depreciation Consulting Services re Gas

Summary of Current Charges

Phase 000	- DEPRECIATION CONSULTING SVCS - GAS	\$ 684.17
	Total Charges	<u>\$ 684.17</u>
	Total Due This Invoice	\$684.17



*Excellence Delivered **As Promised***

Project: 068574
Invoice No: 068574*117410
Invoice Date: June 28, 2021

Gannett Fleming Valuation and Rate Consultants, LLC

Phase 000 -- Depreciation Consulting Svcs - Gas

Labor Costs			
<u>Labor Classification</u>	<u>Hours</u>	<u>Rate</u>	<u>Amount</u>
██████████	1.50	\$ 285.00	\$ 427.50
Support Staff	2.00	120.00	240.00
Total Labor Costs			\$ 667.50
Expenses			
Postage, Freight & Courier Service			16.67
Total Expenses			\$ 16.67
Total Phase -- 000			\$ 684.17

INVOICE

Remit To
Zempleo, Inc.
Florida Regional Headquarters - St. Petersburg, FL

Worker
[REDACTED]

Invoice Nbr: DUKEIN00572927
Invoice Date: 07/20/2021

#	Description	Qty	Unit Price	Units	Extended Price
1-2	Hours_Worked	12.88	\$79.04	CONT_REG	\$1,018.04
[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]

Sales Tax: \$0.00
Misc: \$0.00
Total: \$2,035.28

INVOICE

Remit To
Experis US Inc
Duke Energy Center - Charlotte, NC

Worker
[REDACTED]

Invoice Nbr: DUKEIN00572925
Invoice Date: 07/20/2021

#	Description	Qty	Unit Price	Units	Extended Price
1-2	Hours_Worked	3	\$96.08	CONT_REG	\$288.24
[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]
[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]

Sales Tax: \$0.00
Misc: \$0.00
Total: \$3,843.20



KENTUCKY PRESS SERVICE

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

Wednesday, June 23, 2021 12:02 PM

Page 1

Invoice

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

Invoice Date 06/23/21
PO Number
Order 21062DD0

Client Duke Energy
Reps [REDACTED]

Newspaper

Caption	Run Date	Ad Size	Rate	Rate Name	Color	Disc.	Total
COVINGTON KY ENQUIRER							
Duke rate case -- PAGE 1 -- PLACE MAIN NEWS KY ENQUIRER	05/26/2021	6 x 19.75	\$2,632.00	SAU	\$0.00	0.0000%	\$2,632.00
Duke rate case -- PAGE 2 -- PLACE MAIN NEWS KY ENQUIRER	05/26/2021	4.91 x 9.82	\$330.00	SAU	\$0.00	0.0000%	\$330.00
Duke rate case -- PAGE 1 -- PLACE MAIN NEWS KY ENQUIRER	06/02/2021	6 x 19.75	\$2,632.00	SAU	\$0.00	0.0000%	\$2,632.00
Duke rate case -- PAGE 2 -- PLACE MAIN NEWS KY ENQUIRER	06/02/2021	4.91 x 9.82	\$330.00	SAU	\$0.00	0.0000%	\$330.00
Duke rate case -- PAGE 1 -- PLACE MAIN NEWS KY ENQUIRER	06/09/2021	6 x 19.75	\$2,632.00	SAU	\$0.00	0.0000%	\$2,632.00
Duke rate case -- PAGE 2 -- PLACE MAIN NEWS KY ENQUIRER	06/09/2021	4.91 x 9.82	\$330.00	SAU	\$0.00	0.0000%	\$330.00
FALMOUTH OUTLOOK							
Duke rate case -- PAGE 1	05/25/2021	6 x 21.5	\$21.00	CLDIS	\$0.00	0.0000%	\$2,709.00
Duke rate case -- PAGE 2	05/25/2021	2 x 9.5	\$21.00	CLDIS	\$0.00	0.0000%	\$399.00
Duke rate case -- PAGE 1	06/01/2021	6 x 21.5	\$21.00	CLDIS	\$0.00	0.0000%	\$2,709.00
Duke rate case -- PAGE 2	06/01/2021	2 x 9.5	\$21.00	CLDIS	\$0.00	0.0000%	\$399.00
Duke rate case -- PAGE 1	06/08/2021	6 x 21.5	\$21.00	CLDIS	\$0.00	0.0000%	\$2,709.00
Duke rate case -- PAGE 2	06/08/2021	2 x 9.5	\$21.00	CLDIS	\$0.00	0.0000%	\$399.00
FLORENCE--CLASSIFIED							
Duke rate case -- PAGE 1 -- PLACE IN BOONE CO	05/27/2021	6 x 19.75	\$3,451.00	CLDIS	\$0.00	0.0000%	\$3,451.00
Duke rate case -- PAGE 1 -- PLACE IN CAMPBELL CO	05/27/2021	6 x 19.75	\$4,800.00	CLDIS	\$0.00	0.0000%	\$4,800.00
Duke rate case -- PAGE 1 -- PLACE IN KENTON CO	05/27/2021	6 x 19.75	\$4,380.00	CLDIS	\$0.00	0.0000%	\$4,380.00
Duke rate case -- PAGE 1 -- PLACE IN BOONE CO	06/03/2021	6 x 19.75	\$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.



KENTUCKY PRESS SERVICE

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

Wednesday, June 23, 2021 12:02 PM

Page 2

Invoice

Agency	██████████ Duke Energy Corporation 139 E. 4th Street Cincinnati, OH 45202-	Invoice Date	06/23/21
Client	Duke Energy	PO Number	
Reps	██████████	Order	21062DD0

Newspaper

Caption	Run Date	Ad Size	Rate	Rate Name	Color	Disc.	Total
Duke rate case -- PAGE 1 -- PLACE IN CAMPBELL CO	06/03/2021	6 x 19.75	\$0.00	CLDIS	\$0.00	0.0000%	\$0.00
Duke rate case -- PAGE 1 -- PLACE IN KENTON CO	06/03/2021	6 x 19.75	\$0.00	CLDIS	\$0.00	0.0000%	\$0.00
Duke rate case -- PAGE 1 -- PLACE IN BOONE CO	06/10/2021	6 x 19.75	\$0.00	CLDIS	\$0.00	0.0000%	\$0.00
Duke rate case -- PAGE 1 -- PLACE IN CAMPBELL CO	06/10/2021	6 x 19.75	\$0.00	CLDIS	\$0.00	0.0000%	\$0.00
Duke rate case -- PAGE 1 -- PLACE IN KENTON CO	06/10/2021	6 x 19.75	\$0.00	CLDIS	\$0.00	0.0000%	\$0.00
WARSAW GALLATIN CO. NEWS							
Duke rate case -- PAGE 1	05/26/2021	6 x 21.5	\$6.60	CLDIS	\$0.00	0.0000%	\$851.40
Duke rate case -- PAGE 2	05/26/2021	2 x 9.5	\$6.60	CLDIS	\$0.00	0.0000%	\$125.40
Duke rate case -- PAGE 1	06/02/2021	6 x 21.5	\$6.60	CLDIS	\$0.00	0.0000%	\$851.40
Duke rate case -- PAGE 2	06/02/2021	2 x 9.5	\$6.60	CLDIS	\$0.00	0.0000%	\$125.40
Duke rate case -- PAGE 1	06/09/2021	6 x 21.5	\$6.60	CLDIS	\$0.00	0.0000%	\$851.40
Duke rate case -- PAGE 2	06/09/2021	2 x 9.5	\$6.60	CLDIS	\$0.00	0.0000%	\$125.40
WILLIAMSTOWN GRANT COUNTY NEWS							
Duke rate case -- PAGE 1	05/27/2021	8 x 21.5	\$8.06	CLDIS	\$0.00	0.0000%	\$1,386.32
Duke rate case -- PAGE 2	05/27/2021	3 x 9.75	\$8.06	CLDIS	\$0.00	0.0000%	\$235.76
Duke rate case -- PAGE 1	06/03/2021	8 x 21.5	\$8.06	CLDIS	\$0.00	0.0000%	\$1,386.32
Duke rate case -- PAGE 2	06/03/2021	3 x 9.75	\$8.06	CLDIS	\$0.00	0.0000%	\$235.76
Duke rate case -- PAGE 1	06/10/2021	8 x 21.5	\$8.06	CLDIS	\$0.00	0.0000%	\$1,386.32
Duke rate case -- PAGE 2	06/10/2021	3 x 9.75	\$8.06	CLDIS	\$0.00	0.0000%	\$235.76

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.



KENTUCKY PRESS SERVICE

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

Wednesday, June 23, 2021 12:02 PM

Page 1

Invoice

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

Invoice Date 06/23/21
PO Number
Order 21062DD0

Client Duke Energy
Reps [REDACTED]

Newspaper
Caption

Run Date Ad Size Rate Rate Name Color Disc. Total

Total Advertising	\$38,637.64
Discounts	\$0.00
Tax: USA	\$0.00
Total Invoice	\$38,637.64
Payments	\$0.00
Adjustments	\$0.00
Balance Due	\$38,637.64

URGENT!
 TEARSHEETS
 CANNOT BE REPLACED

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.

INVOICE

Remit To
Zempleo, Inc.
Florida Regional Headquarters - St. Petersburg, FL

Worker
[REDACTED]

Invoice Nbr: DUKEIN00576041
Invoice Date: 07/27/2021

#	Description	Qty	Unit Price	Units	Extended Price
1-2	Hours_Worked [REDACTED]	6	\$79.04	CONT_REG	\$474.24

Sales Tax: \$0.00
Misc: \$0.00
Total: \$948.48

INVOICE

Remit To
Zempleo, Inc.
Florida Regional Headquarters - St. Petersburg, FL

Worker
[REDACTED]

Invoice Nbr: DUKEIN00570543
Invoice Date: 07/13/2021

#	Description	Qty	Unit Price	Units	Extended Price
1-2	Hours_Worked [REDACTED]	9.13	\$79.04	CONT_REG	\$721.64

Sales Tax: \$0.00
Misc: \$0.00
Total: \$1,442.48

INVOICE

Remit To
 Experis US Inc
 Duke Energy Center - Charlotte, NC

Worker
 [REDACTED]

Invoice Nbr: DUKEIN00570542
Invoice Date: 07/13/2021

#	Description	Qty	Unit Price	Units	Extended Price
[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]
[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]
1-4	Hours_Worked	15	\$96.08	CONT_REG	\$1,441.20
[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]
[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]
[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]
[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]
[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]
[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]
[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]
[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]
[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]
[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]
[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]

Sales Tax: \$0.00
Misc: \$0.00
Total: \$2,978.48

View Expense Report

Summary

Actions

Business Purpose General Expenses Report 0002371568 Paid
 Report Description Misc, Expenses Attachments (1)
 Reference Print Coversheet Accounting Defaults

Expenses

Expand All | Collapse All

Total 81.71 USD

*Date	*Expense Type	**Description	*Payment Type	*Amount	*Currency
05/11/2021	Other Employee Expenses	Cost of getting certified documents from the Commonwealth of Kentucky Office of the Secretary of State for the 2021 - 00190 Gas Rate Case	MasterCard	10.00	USD
Merchant KY-SEC OF STATE		117 characters remaining			
				Exchange Rate	1.00000000
				Base Currency Amount	10.00
<input type="checkbox"/> Default Rate <input type="checkbox"/> Personal Expense <input type="checkbox"/> 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	Produ
	10.00	75088	10.00	USD	1.00000000	0186115	GDKY	S043	40000	ADMIN	

05/13/2021	Other Employee Expenses	Cost of getting certified documents from the Commonwealth of Kentucky Office of the Secretary of State for the 2021 - 00190 Gas Rate Case	MasterCard	10.00	USD
Merchant KY-SEC OF STATE		117 characters remaining			
				Exchange Rate	1.00000000
				Base Currency Amount	10.00
<input type="checkbox"/> Default Rate <input type="checkbox"/> Personal Expense <input type="checkbox"/> 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	Product
	10.00	75088	10.00	USD	1.00000000	0186115	GDKY	S043	40000		

05/26/2021	Office Supplies	Office Supplies for the 2021 - 00190 Gas Rate Case	MasterCard	61.71	USD
Merchant STAPLES 00118810		204 characters remaining			
				Exchange Rate	1.00000000
				Base Currency Amount	61.71
<input type="checkbox"/> Default Rate <input type="checkbox"/> Personal Expense <input type="checkbox"/> 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	Product
	61.71	75088	61.71	USD	1.00000000	0186115	GDKY	S043	33000	ADMIN	

Personal Prepaid Expenses 0.00 USD
 Total 81.71 USD

Expand All | Collapse All

Return to Search Previous in List Next in List Notify



Kentucky Secretary of State Michael G. Adams

The transaction was completed successfully. The Certificate of Existence / Authorization for DUKE ENERGY KENTUCKY, INC. is now ready for viewing and printing.

You can print this page to use as your receipt for payment.

[View/Print this certificate \(PDF\)](#)

Certificate number	246466
Jurisdiction	Kentucky
Certificate Type	Certificate of Existence / Authorization
Certificate Date	5/11/2021
Company	DUKE ENERGY KENTUCKY, INC.
Company ID	0052929.09.99997
Charge	\$10.00
Certificate Web Address	http://web.sos.ky.gov/corpcertificates/66/2021051100246466.pdf

To order another certificate of this type for a different jurisdiction, click [here](#). DO NOT click the back button if you are attempting to order another document.

Note: If your browser settings allow third party cookies, returning to this page within the next seven days will allow you to view this receipt and download your certificate again.

If your browser does allow cookies, you may click [here](#) to list all certificates of this type that you have ordered in the last seven days for this particular company.

[Contact](#) [Site Map](#)

[Privacy](#) [Security](#) [Disclaimer](#) [Accessibility](#)



Michael G. Adams
Secretary of State

Commonwealth of Kentucky
Office of the Secretary of State
Suite 156, State Capitol
Frankfort, KY 40601

Fax (502) 564-4075
Corporate Filings (502) 564-3490
Corporate Records (502) 564-3490

Records Request Receipt

████████████████████
DUKE ENERGY
139 EAST 4TH ST, 1303-MAIN
CINCINNATI OH 45202

Records Request ID: 112959
Customer ID: 54251
Date: Thursday, May 13, 2021
Total Amount: \$10.00
Total Amount Paid (to Records): \$10.00
Corporate Records Balance: \$0.00

Payments Received:
Amount: \$10.00, Method: Credit card

All charges have been paid in full. The documents requested are listed below.

DUKE ENERGY KENTUCKY, INC. (0052929.09.99997)		
Document	Pages/Quantity	Cost
Certified Copies (\$10.00 plus \$0.50 per page after 5 pages)	1 page	\$10.00

Staples Connect

595 Ring Road
HARRISON, OH 45030
(513) 202-0600

SALE 1838778 6 001 15012
1881 05/26/21 09:17

QTY	SKU	PRICE
-----	-----	-------

1	BRIGHTS 8.5X11 ORA 718103095310	18.29
1	LEGAL INDEX A-Z WH 718103124843	7.79
1	LEGAL INDEX A-Z WH 718103124843	7.79
1	LEGAL INDEX A-Z WH 718103124843	7.79
1	LEGAL INDEX A-Z WH 718103124843	7.79
1	LEGAL INDEX A-Z WH 718103124843	7.79
SUBTOTAL		57.24
Standard Tax 7.80%		4.47
TOTAL		\$61.71

MASTERCARD USD\$61.71
Card No.: [REDACTED] [C]
Chip Read
Auth No.: 055402
AID.: A0000000041010

TOTAL ITEMS 6

TRU RED
Business essentials designed
thoughtfully to work beautifully.

Shop Smarter. Get Rewarded.
Staples Rewards members get up to 5%
back in Rewards.
Exclusions Apply. See an associate for
full program details or to enroll.

THANK YOU FOR SHOPPING AT STAPLES!





Smart. Focused. Done Right.

ScottMadden, Inc.
2626 Glenwood Avenue
Suite 480
Raleigh, NC 27608
919-781-4191
scottmadden.com

March 24, 2021

Invoice Number: 018755

[REDACTED]
Duke Energy
139 East Fourth Street, 1303-Main
Cincinnati, OH 45202

In Reference To: Professional services provided in February 2021 for project 627-117
Duke KY 2021 Gas ROE Testimony

	<i>Amount</i>
Professional Fees	\$ 980.00
Total Fees and Expenses	<u>\$ 980.00</u>
Total Due	<u><u>\$ 980.00</u></u>

If you have any questions regarding this invoice, please let me know. Please remit payment in U.S. funds to:
Accounts Receivable, ScottMadden, Inc., 2626 Glenwood Avenue, Suite 480, Raleigh, NC 27608. Thank you for retaining
ScottMadden.

Sincerely,

Dylan D'Ascendis
Director

ScottMadden, Inc.
[REDACTED]



Project Duke KY 2021 Gas ROE Testimony
 In Reference to: Professional services provided in February 2021 for project 627-117

Professional Fees	<u>Current Hours</u>	<u>Rate</u>	<u>Current Amount</u>
<div style="background-color: black; width: 100px; height: 15px; margin-bottom: 5px;"></div> ROE Company Background Research	2/23/2021	1.00	245.00
<div style="background-color: black; width: 100px; height: 15px; margin-bottom: 5px;"></div> ROE Company Background Research	2/24/2021	2.00	490.00
<div style="background-color: black; width: 100px; height: 15px; margin-bottom: 5px;"></div> ROE Company Background Research	2/25/2021	1.00	245.00
ROE Company Background Research		4.00	980.00
Professional Fees			

INVOICE

Remit To
 Experis US Inc
 Duke Energy Center - Charlotte, NC

Worker
 [REDACTED]

Invoice Nbr: DUKEIN00584553
Invoice Date: 08/17/2021

#	Description	Qty	Unit Price	Units	Extended Price
[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]
[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]
1-4	Hours_Worked	24	\$96.08	CONT_REG	\$2,305.92
[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]
[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]
[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]
[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]
[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]
[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]
[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]

Sales Tax: \$0.00
Misc: \$0.00
Total: \$3,843.20



*Excellence Delivered **As Promised***

INVOICE

Gannett Fleming Valuation and Rate Consultants, LLC

Duke Energy Kentucky LLC
Attn: [REDACTED]
139 East Fourth Street/ 1303-Main
Cincinnati, OH 45202

ACH/EFT Payment Information:

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

Check Payment Information:

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

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

Project: 068574
Invoice No: 068574*120826
Invoice Date: August 23, 2021

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: July 3, 2021 through July 30, 2021

Project Manager : [REDACTED]@gfnet.com

Depreciation Consulting Services re Gas

Summary of Current Charges

Phase 000	- DEPRECIATION CONSULTING SVCS - GAS	\$ 1,524.53
	Total Charges	<u>\$ 1,524.53</u>
	Total Due This Invoice	\$1,524.53



Excellence Delivered **As Promised**

Project: 068574
 Invoice No: 068574*120826
 Invoice Date: August 23, 2021

Gannett Fleming Valuation and Rate Consultants, LLC

Phase 000 -- Depreciation Consulting Svcs - Gas

Labor Costs			
<u>Labor Classification</u>	<u>Hours</u>	<u>Rate</u>	<u>Amount</u>
Analyst	1.50	\$ 180.00	\$ 270.00
██████████	3.50	285.00	997.50
Support Staff	2.00	120.00	240.00
Total Labor Costs			\$ 1,507.50
Expenses			
Postage, Freight & Courier Service			17.03
Total Expenses			\$ 17.03
Total Phase -- 000			\$ 1,524.53



Smart. Focused. Done Right.

ScottMadden, Inc.
2626 Glenwood Avenue
Suite 480
Raleigh, NC 27608
919-781-4191
scottmadden.com

May 26, 2021

Invoice Number: 019063

[REDACTED]
Duke Energy
139 East Fourth Street, 1303-Main
Cincinnati, OH 45202

In Reference To: Professional services provided in April 2021 for project 627-117
Duke KY 2021 Gas ROE Testimony

	<i>Amount</i>
Professional Fees	\$ 15,877.50
Total Fees and Expenses	<u>\$ 15,877.50</u>
Total Due	<u><u>\$ 15,877.50</u></u>

If you have any questions regarding this invoice, please let me know. Please remit payment in U.S. funds to: Accounts Receivable, ScottMadden, Inc., 2626 Glenwood Avenue, Suite 480, Raleigh, NC 27608. Thank you for retaining ScottMadden.

Sincerely,

Dylan D'Ascendis
Director

ScottMadden, Inc.
[REDACTED]



Project Duke KY 2021 Gas ROE Testimony
 In Reference to: Professional services provided in April 2021 for project 627-117

		<u>Current</u> <u>Hours</u>	<u>Rate</u>	<u>Current</u> <u>Amount</u>
Professional Fees				
[REDACTED]	4/6/2021	0.50	355.00	177.50
Conference call.				
[REDACTED]	4/13/2021	6.00	355.00	2,130.00
Direct testimony / exhibit.				
[REDACTED]	4/14/2021	8.00	355.00	2,840.00
Direct testimony / exhibit.				
[REDACTED]	4/28/2021	4.00	355.00	1,420.00
Conference call / direct testimony / exhibit.				
[REDACTED]	4/2/2021	4.00	245.00	980.00
ROE Testimony Draft Update				
[REDACTED]	4/5/2021	4.00	245.00	980.00
ROE Draft Testimony Update				
[REDACTED]	4/7/2021	8.00	245.00	1,960.00
ROE Exhibit Update				
[REDACTED]	4/8/2021	4.00	245.00	980.00
ROE Exhibit Update				
[REDACTED]	4/12/2021	1.00	245.00	245.00
ROE Draft Testimony Update				
[REDACTED]	4/13/2021	4.00	245.00	980.00
ROE Exhibit Audit and Testimony Update				
[REDACTED]	4/16/2021	1.00	245.00	245.00
ROE Exhibit Audit and Testimony Update				
[REDACTED]	4/28/2021	2.00	245.00	490.00
ROE Testimony Draft Update				
[REDACTED]	4/29/2021	3.00	245.00	735.00
ROE Testimony Draft Update				
[REDACTED]	4/30/2021	7.00	245.00	1,715.00
ROE Testimony Draft Update				
		<hr/>		<hr/>
Professional Fees		56.50		15,877.50



Excellence Delivered **As Promised**

INVOICE

Gannett Fleming Valuation and Rate Consultants, LLC

Duke Energy Kentucky LLC
Attn: [REDACTED]
139 East Fourth Street/1303-Main
Cincinnati, OH 45202

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: 068574

Invoice No: 068574*122572

Invoice Date: September 22, 2021

Federal EIN: 46-4413705

Send Remit Info: [REDACTED]@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: July 31, 2021 through August 27, 2021

Project Manager : [REDACTED]@gfnet.com

Depreciation Consulting Services re Gas

Summary of Current Charges

Phase 000	- DEPRECIATION CONSULTING SVCS - GAS	\$ 560.08
	Total Charges	<u>\$ 560.08</u>
	Total Due This Invoice	\$560.08



Excellence Delivered **As Promised**

Project: 068574
 Invoice No: 068574*122572
 Invoice Date: September 22, 2021

Gannett Fleming Valuation and Rate Consultants, LLC

Phase 000 -- Depreciation Consulting Svcs - Gas

Labor Costs			
<u>Labor Classification</u>	<u>Hours</u>	<u>Rate</u>	<u>Amount</u>
██████████	1.50	\$ 285.00	\$ 427.50
Support Staff	1.00	120.00	120.00
Total Labor Costs			\$ 547.50
Expenses			
Postage, Freight & Courier Service			12.58
Total Expenses			\$ 12.58
Total Phase -- 000			\$ 560.08



Smart. Focused. Done Right.

ScottMadden, Inc.
2626 Glenwood Avenue
Suite 480
Raleigh, NC 27608
919-781-4191
scottmadden.com

September 23, 2021

Invoice Number: 019682

[REDACTED]
Duke Energy
139 East Fourth Street, 1303-Main
Cincinnati, OH 45202

In Reference To: Professional services provided in August 2021 for project 627-117
Duke KY 2021 Gas ROE Testimony

	<i>Amount</i>
Professional Fees	\$ 4,715.00
Total Fees and Expenses	<u>\$ 4,715.00</u>
Total Due	<u>\$ 4,715.00</u>

If you have any questions regarding this invoice, please let me know. Please remit payment in U.S. funds to: Accounts Receivable, ScottMadden, Inc., 2626 Glenwood Avenue, Suite 480, Raleigh, NC 27608. Thank you for retaining ScottMadden.

Sincerely,

Dylan D'Ascendis
Partner

ScottMadden, Inc.
[REDACTED]



Project Duke KY 2021 Gas ROE Testimony
 In Reference to: Professional services provided in August 2021 for project 627-117

Professional Fees		<u>Current Hours</u>	<u>Rate</u>	<u>Current Amount</u>
[REDACTED]	8/10/2021	2.00	355.00	710.00
Discovery response.				
[REDACTED]	8/4/2021	1.00	245.00	245.00
Drafting discovery requests				
[REDACTED]	8/5/2021	5.00	245.00	1,225.00
Drafting discovery requests				
[REDACTED]	8/9/2021	1.00	245.00	245.00
Drafting discovery requests				
[REDACTED]	8/31/2021	1.00	245.00	245.00
Preparing Rebuttal testimony				
[REDACTED]	8/4/2021	0.25	330.00	82.50
Analysis				
[REDACTED]	8/5/2021	0.50	330.00	165.00
Analysis				
[REDACTED]	8/6/2021	0.25	330.00	82.50
Analysis				
[REDACTED]	8/9/2021	3.00	245.00	735.00
Discovery Requests				
[REDACTED]	8/10/2021	3.00	245.00	735.00
Discovery Requests				
[REDACTED]	8/13/2021	1.00	245.00	245.00
Discovery Requests				
Professional Fees		18.00		4,715.00