

VERIFICATION

STATE OF OHIO)
)
COUNTY OF HAMILTON) SS:

The undersigned, Lisa Steinkuhl, 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.

Lisa D Steinkuhl
Lisa Steinkuhl Affiant

Subscribed and sworn to before me by Lisa Steinkuhl on this 28th day of February, 2023.

Emilie Sunderman
NOTARY PUBLIC

My Commission Expires: July 8, 2027



EMILIE SUNDERMAN
Notary Public
State of Ohio
My Comm. Expires
July 8, 2027

KyPSC Case No. 2022-00372
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Duke Energy Kentucky
Case No. 2022-00372
STAFF First Set Data Requests
Date Received: November 10, 2022

SECOND SUPPLEMENTAL STAFF-DR-01-003

REQUEST:

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

RESPONSE:

Please see STAFF-DR-01-003 2nd Supplemental Attachment which includes detailed revenue and expense for the actual months of March 2022 through January 2023 and the forecasted month of February 2023. The forecasted month of February will be updated as the actual information becomes available.

PERSON RESPONSIBLE: Lisa D. Steinkuhl

DUKE ENERGY KENTUCKY, INC.
 CASE NO. 2022-00372
 MONTHLY REVENUES AND EXPENSES BY ACCOUNT
 BASE PERIOD

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

Account	Description	Code	FERC	Total	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	BUDGET
					Mar-22	Apr-22	May-22	Jun-22	Jul-22	Aug-22	Sep-22	Oct-22	Nov-22	Dec-22	Jan-23	Feb-23
403002	Depr-Expense	DEPR	403	50,137,508	4,119,392	4,123,609	4,125,424	4,140,515	4,151,034	4,155,331	4,181,959	4,183,177	4,185,124	4,206,690	4,216,302	4,348,951
404200	Amort of Elec Plt - Software	DEPR	404	4,377,087	293,184	289,844	311,879	307,023	447,516	462,453	363,748	375,676	387,801	495,919	389,350	252,694
407115	Meter Amortization	AMORT	407	425,271	38,661	38,661	38,661	38,661	38,661	38,661	38,661	38,661	38,661	38,661	38,661	0
407305	Regulatory Debits	AMORT	407	5,742,898	475,353	475,353	475,353	475,353	393,475	557,231	475,353	475,353	475,353	475,353	475,353	514,015
407324	NC & MW Coal As Amort Exp	AMORT	407	10,659,074	202,486	525,500	552,901	558,900	775,714	595,413	584,856	926,454	1,380,760	3,040,568	665,055	850,667
407354	DSM Deferral - Electric	OTH	407	2,099,290	172,358	243,725	172,118	548,847	(118,313)	523,273	126,076	(62,308)	186,579	577,389	(270,454)	0
407407	Carrying Charges	OTH	407	(962,071)	(92,494)	(91,498)	(90,499)	(89,496)	(88,489)	(87,479)	(86,465)	(85,448)	(84,427)	(83,402)	(82,374)	0
408040	Taxes Property-Allocated	OTHX	408	7,424	0	0	0	0	0	0	0	0	0	0	0	7,424
408120	Franchise Tax - Non Electric	OTHX	408	1	0	0	0	0	0	0	0	0	0	0	0	0
408121	Taxes Property-Operating	OTHX	408	15,963,360	1,533,412	1,304,976	1,304,976	1,304,976	1,304,976	1,304,976	1,217,910	1,304,976	1,304,976	1,198,755	1,304,976	1,573,475
408150	State Unemployment Tax	OTHX	408	6,771	302	(72)	38	55	104	84	85	2,572	30	78	3,495	0
408151	Federal Unemployment Tax	OTHX	408	5,161	1,280	968	966	1,266	(699)	(690)	(796)	(785)	(828)	(860)	5,339	0
408152	Employer FICA Tax	OTHX	408	716,809	91,923	71,097	68,242	(77,013)	119,267	72,583	70,832	76,200	76,410	70,514	76,754	0
408205	Highway Use Tax	OTHX	408	0	0	0	0	0	0	0	0	0	0	0	0	0
408470	Franchise Tax	OTHX	408	9,239	974	974	974	974	974	974	974	1,012	974	(274)	709	0
408700	Fed Social Security Tax-Elec	OTHX	408	(1,000)	8,000	0	0	16,000	0	0	(11,000)	0	0	(14,000)	0	0
408800	Federal Highway Use Tax-Elec	OTHX	408	0	0	0	0	0	0	0	0	0	0	0	0	0
408840	Miscellaneous Taxes	OTHX	408	0	0	0	0	0	0	0	0	0	0	0	0	0
408851	Sales & Use Tax Exp	OTHX	408	231,922	(1)	(2,621)	(1,300)	74,134	97,872	60,710	278	(71)	3	242	2,676	0
408960	Allocated Payroll Taxes	OTHX	408	961,557	57,339	70,858	103,326	63,400	73,726	62,838	47,721	27,526	61,152	125,496	107,781	160,394
409102	SIT Exp-Utility	FIT	409	(415,214)	(34,601)	(34,601)	(34,601)	(34,601)	(34,601)	(34,601)	(34,601)	(34,601)	(34,601)	(34,601)	(34,601)	(34,603)
409104	Current State Income Tax - PY	FIT	409	0	0	0	0	0	0	0	0	0	0	0	0	0
409190	Federal Income Tax-Electric-CY	FIT	409	2,052,000	171,000	171,000	171,000	171,000	171,000	171,000	171,000	171,000	171,000	171,000	171,000	171,000
409191	Fed Income Tax-Electric-PY	FIT	409	0	0	0	0	0	0	0	0	0	0	0	0	0
409194	Current FIT Elec - PY Audit	FIT	409	0	0	0	0	0	0	0	0	0	0	0	0	0
409195	UTP Tax Expense: Fed Util-PY	FIT	409	0	0	0	0	0	0	0	0	0	0	0	0	0
409197	Current State Inc Tax-Util	FIT	409	0	0	0	0	0	0	0	0	0	0	0	0	0
410100	DFIT: Utility: Current Year	FIT	410	2,253,331	187,778	187,778	187,778	187,778	187,778	187,778	187,778	187,778	187,778	187,778	187,778	187,773
410102	DSIT: Utility: Current Year	FIT	410	2,325,642	193,804	193,804	193,804	193,804	193,804	193,804	193,804	193,804	193,804	193,804	193,804	193,798
410105	DFIT: Utility: Prior Year	FIT	410	0	0	0	0	0	0	0	0	0	0	0	0	0
410106	DSIT: Utility: Prior Year	FIT	410	0	0	0	0	0	0	0	0	0	0	0	0	0
411050	Accretion Expense ARO	OTH	411	0	0	0	0	0	0	0	0	0	0	0	0	0
411051	Accretion Expense-ARO Ash Pond	OTH	411	0	0	0	0	0	0	0	0	0	0	0	0	0
411100	DFIT: Utility: Curr Year CR	FIT	411	0	0	0	0	0	0	0	0	0	0	0	0	0
411101	DSIT: Utility: Curr Year CR	FIT	411	0	0	0	0	0	0	0	0	0	0	0	0	0
411102	DFIT: Utility: Prior Year CR	FIT	411	0	0	0	0	0	0	0	0	0	0	0	0	0
411103	DSIT: Utility: Prior Year CR	FIT	411	0	0	0	0	0	0	0	0	0	0	0	0	0
411106	DFIT:Utility:Prior year	FIT	411	0	0	0	0	0	0	0	0	0	0	0	0	0
411410	Invest Tax Credit Adj-Electric	FIT	411	0	0	0	0	0	0	0	0	0	0	0	0	0
411603	Gain on Asset Ret Obligation	FIT	411	0	0	0	0	0	0	0	0	0	0	0	0	0
411834	NOx Sales Proceeds Native	Fuel	411	(4,345,000)	0	0	(2,000,000)	0	0	0	(2,345,000)	0	0	0	0	0
411835	NOx Sales COGS -Native	Fuel	411	87	0	0	0	87	0	0	0	0	0	0	0	0
426591	I/C - Loss on Sale of AR	CO	426	547,209	31,964	0	62,044	306,830	(57,744)	(9,819)	(57,831)	61,528	180,923	13,826	14,125	1,363
426891	IC Sale of AR Fees VIE	CO	426	2,702,863	28,208	0	67,757	42,242	42,061	58,978	59,191	69,866	90,665	109,586	125,498	26,811
440000	Residential	REV	440	190,447,033	11,607,297	12,082,416	11,615,288	17,910,941	18,524,367	18,473,401	15,720,676	14,512,662	11,938,112	22,578,516	20,997,982	14,485,375
440990	Residential Unbilled Rev	REV	440	2,772,356	(501,895)	(918,561)	3,090,976	1,815,804	1,902,734	(962,221)	(394,238)	(2,206,649)	4,155,808	1,374,942	(4,023,848)	(560,496)
442100	General Service	REV	442	155,278,548	9,179,598	6,414,531	11,212,065	10,340,842	18,309,371	15,156,255	13,803,375	13,986,058	12,810,496	15,746,097	17,118,257	11,201,603
442190	General Service Unbilled Rev	REV	442	2,823,994	729,591	4,063,455	1,478,462	(1,143,387)	614,856	(2,115,111)	1,841,530	(2,020,027)	960,794	173,954	(3,546,174)	(113,949)
442200	Industrial Service	REV	442	71,272,020	3,972,404	1,969,198	3,954,267	(1,659,601)	14,464,283	8,318,054	7,692,224	7,725,365	4,728,938	7,844,990	7,268,939	4,992,959
442290	Industrial Svc Unbilled Rev	REV	442	1,128,426	471,838	2,930,083	1,310,669	3,317,816	(5,389,169)	27,957	1,217,765	(1,648,906)	2,620,002	(1,456,368)	(2,175,607)	(97,654)
444000	Public St & Highway Lighting	REV	444	1,854,973	126,445	6,442	157,495	308,278	157,099	(277,282)	495,536	210,462	159,507	184,282	182,019	144,690
445000	Other Sales to Public Auth	REV	445	23,449,654	1,480,112	810,616	1,737,755	301,033	4,078,750	2,246,766	2,308,602	2,478,944	1,509,319	2,813,595	1,682,869	2,001,293
445090	OPA Unbilled	REV	445	1,496,584	181,945	1,025,391	102,472	1,020,498	(2,024,669)	758,578	550,605	(210,001)	850,572	(680,639)	(71,885)	(6,263)
447150	Sales For Resale - Outside	REV	447	50,945,933	6,453,862	1,161,650	2,838,263	9,883,465	1,355,895	1,018,215	5,279,287	757,091	846,845	19,802,199	522,106	1,027,055
448000	Interdepartmental Sales-Elec	REV	448	101,815	76,984	3,325	0	0	0	0	4,240	1,489	1,196	2,799	3,036	8,748
449100	Provisions For Rate Refunds	REV	449	(7,956,410)	(261,422)	70,013	(1,642,884)	(2,072,437)	(1,342,898)	366,497	1,079,595	526,197	1,318,995	(6,921,073)	923,007	0
449111	Tax Reform - Residential	REV	449	18,460	9,230	0	0	0	0	0	0	0	0	0	0	0
450100	Late Payment Fees	REV	450	0	0	(1,038)	1,038	0	0	0	0	0	0	0	0	0
451100	Misc Service Revenue	REV	451	(239,811)	26,084	(28,337)	(18,109)	(149,818)	200,541	239,087	(43,503)	588	5,870	(23,286)	(469,761)	20,833

DUKE ENERGY KENTUCKY, INC.
 CASE NO. 2022-00372
 MONTHLY REVENUES AND EXPENSES BY ACCOUNT
 BASE PERIOD

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

Account	Description	Code	FERC	Total	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	BUDGET	
					Mar-22	Apr-22	May-22	Jun-22	Jul-22	Aug-22	Sep-22	Oct-22	Nov-22	Dec-22	Jan-23	Feb-23	
454004	Rent - Joint Use	REV	454	35,807	0	0	0	0	0	0	0	0	0	150	34,633	1,024	0
454100	Extra-Facilities	REV	454	392	0	0	42	132	63	51	(73)	60	31	43	43	0	0
454200	Pole & Line Attachments	REV	454	511,546	0	0	0	0	0	0	0	0	0	0	0	493,434	18,112
454210	Foreign Pole Revenue	REV	454	50,920	0	0	15,640	14,659	0	4,570	16,051	0	0	0	0	0	0
454300	Tower Lease Revenues	REV	454	13,510	281	281	281	281	281	10,656	281	292	292	292	292	0	0
454400	Other Electric Rents	REV	454	1,013,071	90,796	30,502	46,055	(26,980)	235,762	97,710	106,550	46,095	121,734	48,992	107,522	108,333	0
456025	RSG Rev - MISO Make Whole	REV	456	4,664,654	37,393	170,522	83,101	312,113	958,955	550,934	419,901	449,237	912,675	506,340	263,483	0	0
456040	Sales Use Tax Coll Fee	REV	456	500	50	50	50	50	50	50	50	50	50	50	50	0	0
456075	Data Processing Service	REV	456	0	0	0	0	0	0	0	0	0	0	0	0	0	0
456110	Transmission Charge PTP	REV	456	171,280	16,599	11,336	11,007	14,168	14,481	14,947	18,433	11,260	16,092	14,514	16,360	12,083	0
456111	Other Transmission Revenues	REV	456	5,844,066	129,258	109,054	158,342	1,738,484	831,989	753,877	749,957	679,132	278,312	269,661	146,000	0	0
456610	Other Electric Revenues	REV	456	0	0	0	0	0	0	0	0	0	0	0	0	0	0
456970	Wheel Transmission Rev - ED	REV	456	54,124	5,058	4,493	3,775	4,464	5,122	4,915	5,054	4,766	3,129	4,558	6,748	2,042	0
457100	Regional Transmission Service	REV	457	0	0	0	0	0	0	0	0	0	0	0	0	0	0
457105	Scheduling & Dispatch Revenues	REV	457	190,724	21,172	20,390	18,541	7,670	18,295	20,429	19,759	16,667	14,422	15,397	17,982	0	0
457204	PJM Reactive Rev	REV	457	1,985,384	157,311	156,887	156,938	156,926	155,835	157,101	156,979	157,470	157,291	157,028	258,868	156,750	0
500000	Suprvsn and Engrg - Steam Oper	PO	500	1,979,772	202,883	199,864	196,839	194,310	210,765	169,285	176,428	203,215	170,029	10,694	197,330	48,130	0
501110	Coal Consumed-Fossil Steam	Fuel	501	80,173,593	6,885,985	4,444,352	6,032,691	8,522,735	7,226,973	3,207,071	5,261,728	0	9,859,318	10,367,413	10,635,712	7,729,615	0
501150	Coal & Other Fuel Handling	PO	501	964,378	67,682	79,543	79,793	82,155	99,799	77,803	70,178	70,285	60,724	110,841	85,157	80,418	0
501160	Coal Sampling & Testing	PO	501	0	0	0	0	0	0	0	0	0	0	0	0	0	0
501180	Sale of Fly Ash-Revenues	PO	501	0	0	0	0	0	0	0	0	0	0	0	0	0	0
501190	Sale of Fly Ash-Expenses	PO	501	822,601	51,176	60,864	61,049	71,165	48,528	27,489	(6,184)	56,289	38,386	27,383	42,820	343,636	0
501310	Oil Consumed-Fossil Steam	Fuel	501	3,426,205	154,733	184,625	584,268	242,397	128,605	363,894	431,600	105,517	588,757	477,003	164,806	0	0
501350	Oil Handling Expense	PO	501	0	0	0	0	0	0	0	0	0	0	0	0	0	0
501996	Fuel Expense	Fuel	501	645,664	0	0	0	0	0	0	0	0	0	0	0	645,664	0
502020	Ammonia-Qualifying	PO	502	1,143,708	112,733	94,533	179,694	232,445	119,906	69,650	68,650	2,200	46,217	88,390	82,590	46,700	0
502040	Cost of Lime	PO	502	13,201,576	1,396,441	845,059	1,218,077	1,595,631	1,421,439	622,526	746,004	260,337	1,137,684	1,254,376	1,455,602	1,248,400	0
502070	Gypsum - Qualifying	PO	502	0	0	0	0	0	0	0	0	0	0	0	0	0	0
502100	Fossil Steam Exp-Other	PO	502	3,857,017	275,258	299,487	293,639	349,380	456,863	317,179	283,367	283,992	278,216	468,441	286,078	265,117	0
502410	Steam Oper-Bottom Ash/Fly Ash	PO	502	(4,039)	(2,209)	33	0	1,627	6	2,107	0	15	0	(5,618)	0	0	0
505000	Electric Expenses-Steam Oper	PO	505	801,379	70,272	32,499	52,423	60,062	101,683	52,879	68,594	54,523	56,996	95,517	59,400	96,531	0
506000	Misc Fossil Power Expenses	PO	506	1,541,671	103,575	79,624	122,874	130,511	77,673	87,853	113,655	73,999	42,253	554,245	13,438	141,971	0
507000	Steam Power Gen Op Rents	PO	507	0	0	0	0	0	0	0	0	0	0	0	0	0	0
509030	SO2 Emission Expense	EA	509	135	32	0	0	0	0	0	0	0	0	103	0	0	0
509210	NOx Emission Expense	EA	509	155	0	0	0	0	0	0	0	0	0	155	0	0	0
509212	Annual NOx Emission Expense	EA	509	328	83	0	0	0	0	0	0	0	0	245	0	0	0
510000	Suprvsn and Engrng-Steam Maint	PM	510	1,848,035	155,677	140,294	139,686	131,911	132,359	145,766	154,947	179,304	159,150	129,446	132,918	246,577	0
510100	Suprvsn & Engrng-Steam Maint R	PM	510	78,965	9,731	1,915	2,023	2,310	2,818	27,349	1,962	3,298	17,225	2,868	6,337	1,129	0
511000	Maint of Structures-Steam	PM	511	2,793,164	566,836	379,353	713,033	708,893	514,395	862,017	(1,748,921)	34,241	208,069	(38,155)	236,621	356,782	0
512100	Maint of Boiler Plant-Other	PM	512	9,492,537	548,085	996,195	525,733	501,272	403,448	532,882	1,203,263	2,769,908	287,012	802,989	290,183	631,567	0
513100	Maint of Electric Plant-Other	PM	513	2,198,301	341,454	230,299	9,854	243,011	213,867	83,548	92,731	413,410	139,436	327,350	(16,364)	119,705	0
514000	Maintenance - Misc Steam Plant	PM	514	1,869,158	149,590	156,053	184,170	209,671	164,436	100,423	128,666	121,820	185,053	347,721	87,621	33,934	0
514300	Maintenance - Misc Steam Plant	PM	514	0	0	0	0	0	0	0	0	0	0	0	0	0	0
516000	Suprvsn and Engring-CT Oper	PO	516	269,621	26,463	22,864	25,419	22,456	27,961	28,672	28,664	24,145	17,270	20,607	19,428	5,672	0
547100	Natural Gas	Fuel	547	8,066,595	312,250	290,095	219	893,000	2,102,900	1,206,684	214,650	427,850	1,737,590	745,805	135,552	0	0
547150	Natural Gas Handling-CT	PO	547	27,276	2,595	2,609	2,612	2,479	2,084	2,016	1,958	1,987	1,951	2,001	2,438	2,546	0
547200	Oil	Fuel	547	5,662,271	0	0	0	0	0	0	35,806	0	0	5,623,709	2,756	0	0
548100	Generation Expenses-Other CT	PO	548	31,543	2,070	1,977	1,848	1,750	2,123	298	3,242	6,257	715	3,820	5,904	1,539	0
548200	Prime Movers - Generators- CT	PO	548	228,062	4,981	18,012	5,867	17,284	36,209	8,053	7,631	4,031	26,250	67,100	21,011	11,633	0
549000	Misc-Power Generation Expenses	PO	549	1,141,594	113,056	91,526	100,011	102,997	122,709	135,431	94,065	77,019	55,245	104,659	92,611	52,265	0
551000	Suprvsn and Engring-CT Maint	PM	551	221,647	20,288	21,417	18,595	18,258	18,415	15,972	16,792	18,056	12,628	7,793	16,341	37,092	0
552000	Maintenance of Structures-CT	PM	552	203,257	18,577	12,375	12,879	18,746	12,831	7,403	12,368	17,269	23,639	17,501	37,359	12,310	0
552220	Solar: Maint of Structures	PM	552	0	0	0	0	0	0	0	0	0	0	0	0	0	0
553000	Maint-Gentg and Elect Equip-CT	PM	553	690,750	142,351	88,298	66,446	76,867	14,002	41,425	138,923	45,163	8,884	(5,476)	65,727	8,140	0
554000	Misc Power Generation Plant-CT	PM	554	315,591	28,149	20,798	26,851	44,529	19,296	34,294	28,320	30,477	16,805	17,863	23,711	24,498	0
555028	Purch Pwr - Non-native - net	PP	555	1,097,869	309,349	0	0	196,501	0	0	60,155	0	0	531,864	0	0	0
555190	Capacity Purchase Expense	PP	555	0	0	0	0	0	0	0	0	0	0	0	0	0	0
555202	Purch Power-Fuel Clause	PP	555	135,729,245	8,613,988	9,779,771	7,376,676	13,923,927	13,549,414	29,051,643	18,915,679	18,395,495	3,597,661	10,589,500	208,391	1,727,100	0
555211	Purchase - Electricity	PP	555	(636)	0	0	0	0	0	0	0	0	(636)	0	0	0	0

DUKE ENERGY KENTUCKY, INC.
 CASE NO. 2022-00372
 MONTHLY REVENUES AND EXPENSES BY ACCOUNT
 BASE PERIOD

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

Account	Description	Code	FERC	Total	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	BUDGET	
					Mar-22	Apr-22	May-22	Jun-22	Jul-22	Aug-22	Sep-22	Oct-22	Nov-22	Dec-22	Jan-23	Feb-23	
556000	System Cnts & Load Dispatching	OPS	556	7,210	0	9	0	0	0	0	0	0	0	0	0	0	7,201
557000	Other Expenses-Oper	OPS	557	(2,215,693)	(678,233)	82,421	140,885	676,395	1,272,415	(497,385)	1,955,517	(972,915)	(2,768,999)	(3,474,978)	1,676,353	372,831	
557450	Commissions/Brokerage Expense	OPS	557	64,325	5,547	4,827	3,991	16,619	4,455	4,200	4,200	4,200	4,200	700	5,209	6,177	
557451	EA & Coal Broker Fees	OPS	557	13,324	0	0	0	2,500	10,000	0	0	0	0	824	0	0	
557980	Retail Deferred Fuel Expenses	Fuel	557	(557,862)	(1,412,615)	(5,063,626)	2,682,648	(275,616)	(2,516,636)	(15,254,182)	2,915,478	(1,229,306)	9,200,697	7,188,300	3,411,560	(204,564)	
560000	Supervsn and Engrng-Trans Oper	TO	560	3,406	380	377	481	405	274	304	156	110	241	341	337	0	
561100	Load Dispatch-Reliability	TO	561	84,492	7,737	6,926	6,827	6,943	6,497	6,892	6,599	7,271	5,448	7,747	5,894	9,720	
561200	Load Dispatch-Minior&CpTrnSys	TO	561	360,521	34,945	32,300	31,385	31,558	30,198	32,279	30,907	33,339	26,365	25,004	27,979	24,262	
561300	Load Dispatch - TransSvc&Sch	TO	561	54,766	4,734	4,346	4,237	4,264	4,067	4,343	4,158	4,497	3,357	3,384	3,755	9,624	
561400	Scheduling-Sys Cntrl&Disp Svs	TO	561	1,904,134	219,626	197,368	191,142	132,727	14,784	170,978	157,184	147,259	149,379	169,632	254,055	100,000	
561800	ReliabilityPlanning&SidsDev	TO	561	2,053,236	170,327	169,769	170,239	171,368	172,494	172,282	172,096	172,521	172,096	172,442	170,935	166,667	
562000	Station Expenses	TO	562	114,641	11,238	9,721	13,992	23,926	12,469	3,319	9,528	9,980	5,106	3,246	5,901	6,215	
563000	Overhead Line Expenses-Trans	TO	563	96,072	279	1,940	0	48,960	0	0	1,002	35,909	174	17,973	(18,802)	8,637	
565000	Transm of Elec By Others	TO	565	21,998,865	1,845,203	1,438,319	1,626,625	2,076,662	1,747,987	1,926,407	1,802,023	1,926,407	1,841,237	1,887,193	2,133,271	1,747,531	
566000	Misc Trans Exp-Other	TO	566	105,129	9,239	12,329	8,084	8,898	7,885	8,170	5,275	5,786	9,457	7,635	8,963	13,408	
566100	Misc Trans-Trans Lines Related	TO	566	5,053	748	746	718	644	244	221	271	284	251	195	258	473	
569000	Maint of Structures-Trans	TM	569	24,366	919	5,096	431	3,653	1,998	0	375	5,655	2,507	2,706	535	491	
569200	Maint of Computer Software	TM	569	63,181	7,113	8,919	7,670	8,533	6,305	6,732	5,682	4,041	(1,438)	620	3,333	5,671	
570100	Maint Stat Equip-Other-Trans	TM	570	85,478	9,272	8,440	76,255	(35,239)	8,835	7,504	458	1,348	298	1,979	356	5,972	
570200	Main-Cir BrkrsTrnsf Mtrs-Trans	TM	570	141,631	3,891	17,867	27,848	5,572	17,617	10,121	20,489	12,217	10,776	4,414	5,690	5,129	
571000	Maint of Overhead Lines-Trans	TM	571	713,762	36,852	36,257	17,886	26,622	77,251	45,197	116,539	90,748	86,705	90,751	44,456	44,498	
575700	Market Facilitation-Mnt&Comp	RMO	575	2,067,841	141,665	166,164	148,552	179,900	181,032	177,672	166,468	160,049	155,027	162,728	186,346	242,238	
580000	Supervsn and Engrng-Dist Oper	DO	580	71,498	5,219	3,773	(26,396)	10,804	3,773	9,172	3,930	4,818	4,026	5,873	0	0	
581004	Load Dispatch-Dist of Elec	DO	581	362,044	31,581	(5,654)	29,187	19,915	34,230	19,574	82,330	20,513	20,600	27,050	55,618	27,100	
582100	Station Expenses-Other-Dist	DO	582	84,496	17,898	3,580	18,179	10,842	7,097	3,140	1,092	9,029	3,453	2,341	5,962	1,883	
583100	Overhead Line Exps-Other-Dist	DO	583	135,122	0	25,686	69,091	27,567	0	2,728	0	1,394	0	0	617	8,039	
583200	Transf Set Rem Reset Test-Dist	DO	583	104,330	5,606	4,919	5,126	5,947	7,208	36,134	5,451	6,252	5,505	5,852	5,444	10,886	
584000	Underground Line Expenses-Dist	DO	584	418,139	25,053	64,626	72,359	61,533	38,796	40,489	25,706	33,440	20,628	(15,387)	26,988	23,908	
586000	Meter Expenses-Dist	DO	586	472,765	56,405	59,628	51,705	47,937	40,546	36,020	32,151	30,293	31,217	32,783	37,687	16,393	
587000	Cust Install Exp-Other-Dist	DO	587	667,419	66,939	50,471	57,491	59,252	70,207	56,978	52,516	62,941	51,792	38,325	39,043	61,464	
588100	Misc Distribution Exp-Other	DO	588	2,015,678	110,015	119,744	111,154	77,487	181,954	92,082	183,370	148,837	(5,165)	695,788	91,108	209,304	
588300	Load Mang-Gen and Control-Dist	DO	588	0	0	0	0	0	0	0	0	0	0	0	0	0	
588700	Incon Study Costs (D)	DO	588	2,959	0	2,959	0	0	0	0	0	0	0	0	0	0	
589000	Rents-Dist Oper	DO	589	24,354	0	0	3,275	1,087	1,325	(1,481)	10,175	6,234	2,016	1,470	253	0	
590000	Supervsn and Engrng-Dist Maint	DM	590	100,947	8,578	8,528	8,718	8,226	7,614	9,798	8,342	8,621	8,645	6,888	7,944	9,045	
591000	Maintenance of Structures-Dist	DM	591	317	0	0	0	0	0	0	0	0	0	0	317	0	
592100	Maint Station Equip-Other-Dist	DM	592	69,276	4,772	5,445	6,666	5,721	5,411	6,967	5,818	3,696	9,690	2,634	4,663	7,803	
592200	Cir BrkrsTrnsf Mtrs Rely-Dist	DM	592	257,941	23,856	20,989	32,639	38,666	21,699	33,027	16,074	27,276	16,074	14,084	16,276	6,412	
593000	Maint Overhd Lines-Other-Dist	DM	593	4,314,447	242,524	125,509	262,609	658,263	1,477,909	(468,647)	973,184	283,772	167,363	269,280	76,824	245,857	
593100	Right-of-Way Maintenance-Dist	DM	593	4,675,636	335,131	406,395	330,797	410,968	345,900	561,476	399,387	427,171	398,427	298,122	453,386	309,286	
594000	Maint-Underground Lines-Dist	DM	594	199,519	24,092	4,304	22,029	18,507	15,000	31,556	15,981	9,073	19,773	25,379	10,770	3,055	
595100	Maint Line Transfrs-Other-Dist	DM	595	1,371	1,488	1,584	1,326	1,365	1,527	9,212	1,354	(5,753)	1,263	703	1,338	0	
596000	Maint-StreetLightng/Signl-Dist	DM	596	228,633	14,471	10,803	10,700	13,779	20,348	21,478	7,841	30,594	14,106	40,868	27,314	16,331	
597000	Maintenance of Meters-Dist	DM	597	405,628	30,256	33,976	30,902	39,223	31,145	32,181	35,882	34,212	45,274	32,850	28,431	28,431	
598100	Main Misc Dist Plt - Other - Dist	DM	598	786	0	0	0	0	0	0	0	0	0	0	786	0	
901000	Supervision-Cust Accts	CO	901	86,077	10,755	9,371	8,456	9,512	8,146	8,905	7,447	9,094	7,045	3,173	4,075	98	
902000	Meter Reading Expense	CO	902	215,400	19,817	19,701	17,846	18,442	22,440	16,813	14,948	20,535	14,880	23,235	15,313	11,430	
903000	Cust Records & Collection Exp	CO	903	3,142,536	319,473	338,803	330,044	252,883	336,448	265,563	194,606	263,061	244,768	197,855	199,820	199,212	
903100	Cust Contracts & Orders-Local	CO	903	346,637	42,158	31,184	31,302	31,220	32,137	14,101	25,563	25,590	25,321	22,261	29,510	36,290	
903200	Cust Billing & Acct	CO	903	816,082	97,756	68,945	72,335	71,472	80,157	59,290	70,527	68,843	64,505	41,443	72,467	48,342	
903300	Cust Collecting-Local	CO	903	325,918	38,509	29,206	27,081	26,760	31,105	13,383	23,720	24,150	23,094	20,487	27,871	40,552	
903400	Cust Receiv & Collect Exp-Edp	CO	903	31,294	3,247	3,337	1,896	2,219	2,350	2,527	2,976	2,831	2,217	1,899	1,982	3,813	
903891	IC Collection Agent Revenue	CO	903	(250,526)	(17,545)	0	(18,809)	(37,516)	(22,770)	(21,288)	(20,311)	(17,407)	(23,027)	(30,215)	(21,479)	(20,159)	
904000	Uncollectible Accounts	CO	904	(1,012,207)	0	(32,837)	(10,704)	(10,419)	(26,479)	(26,903)	(826,433)	(21,280)	(18,987)	(15,685)	(22,480)	0	
904001	Bad Debt Expense	CO	904	69,739	176	8,032	6,988	216	57,636	(34,616)	2,507	20,366	3,881	307	4,246	0	
904003	Cust Acctg-Loss On Sale-A/R	CO	904	331,235	0	0	0	0	0	0	0	(210,157)	462,329	0	0	79,063	
904891	IC Loss on Sale of AR with VIE (I)	CO	904	0	0	0	0	0	0	0	0	0	0	0	0	0	
905000	Misc Customer Accts Expenses	CO	905	105	0	16	6	0	0	18	0	7	0	57	0	0	
908000	Cust Asst Exp-Conservation Pro	CSI	908	112	0	0	0	0	0	111	1	0	0	0	0	0	

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 TYPE OF FILING: ORIGINAL "X" UPDATED REVISED

Account	Description	Code	FERC	Total	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	BUDGET
					Mar-22	Apr-22	May-22	Jun-22	Jul-22	Aug-22	Sep-22	Oct-22	Nov-22	Dec-22	Jan-23	Feb-23
909650	Misc Advertising Expenses	CSI	909	7,594	1,515	0	0	0	0	773	3,733	0	0	0	1,573	0
910000	Misc Cust Serv/Inform Exp	CSI	910	291,471	26,480	18,549	12,797	10,782	21,818	13,221	9,208	14,852	36,609	42,988	73,204	10,963
910100	Exp-Rs Reg Prod/Svces-CstAccts	CSI	910	90,344	5,618	9,745	16,077	6,031	10,825	5,165	6,076	13,167	(314)	2,101	7,135	8,718
911000	Supervision	CSI	911	0	0	0	0	0	0	0	0	0	0	0	0	0
912000	Demonstrating & Selling Exp	SE	912	1,236,414	116,865	105,776	113,018	121,637	111,102	121,086	102,087	104,949	112,375	107,940	48,285	71,294
913001	Advertising Expense	SE	913	35,228	4,343	3,175	(273)	2,838	5,986	(17)	1,586	2,001	782	13,014	1,893	0
920000	A & G Salaries	AGO	920	8,029,289	860,832	593,610	627,375	907,067	632,772	635,170	436,011	357,617	689,646	1,154,699	599,241	535,249
920100	Salaries & Wages-Proj Supt-NCRC Rec	AGO	920	122	0	34	0	16	12	2	0	35	6	10	7	0
920300	Project Development Labor	AGO	920	0	0	0	0	0	0	0	0	0	0	0	0	0
921100	Employee Expenses	AGO	921	151,912	4,360	30,073	6,205	12,685	17,639	13,295	35,303	28,347	(25,459)	(19,475)	27,449	21,490
921101	Employee Exp - NC	AGO	921	11	0	3	0	0	0	1	3	0	0	4	0	0
921110	Relocation Expenses	AGO	921	3	0	2	0	0	0	0	0	0	0	0	0	1
921200	Office Expenses	AGO	921	613,968	63,775	34,640	27,127	17,430	182,904	(97,543)	47,548	20,385	48,689	222,826	35,573	10,614
921300	Telephone And Telegraph Exp	AGO	921	9	1	1	1	1	1	1	1	1	1	0	0	0
921400	Computer Services Expenses	AGO	921	280,109	9,145	10,096	52,008	23,437	22,501	6,810	44,067	11,012	21,595	57,943	8,500	12,995
921540	Computer Rent (Go Only)	AGO	921	129,364	12,435	11,670	12,500	13,298	12,639	11,657	11,729	9,078	11,853	11,354	10,315	836
921600	Other	AGO	921	42	0	2	5	7	0	7	5	4	5	2	0	5
921980	Office Supplies & Expenses	AGO	921	2,429,905	208,102	183,607	214,376	185,357	189,958	199,927	215,179	220,704	205,040	216,841	182,225	208,589
922000	Admin Expense Transfer	AGO	922	1	0	0	0	0	0	0	0	0	0	1	0	0
923000	Outside Services Employed	AGO	923	1,826,893	137,297	88,284	104,042	157,500	231,953	47,368	78,089	142,226	280,075	378,803	102,191	79,065
923980	Outside Services Employee &	AGO	923	(4,691)	749	1,903	(774)	(450)	(1,014)	(989)	477	(1,127)	(1,117)	(894)	(1,455)	0
924000	Property Insurance	AGO	924	6,297	(74)	479	479	(246)	3,407	479	(246)	479	479	(246)	1,307	0
924050	Inter-Co Prop Ins Exp	AGO	924	1,309,696	107,028	107,028	107,028	107,028	107,028	107,028	107,028	107,028	107,028	107,028	104,312	135,104
924980	Property Insurance For Corp.	AGO	924	177,298	14,782	14,782	14,782	14,782	14,782	14,782	14,782	14,782	14,782	14,782	14,335	15,143
925000	Injuries & Damages	AGO	925	172,522	12,263	13,574	13,889	12,589	13,929	11,409	11,329	29,334	10,746	10,596	7,756	25,108
925050	Intercompany Non-Prop Ins Exp	AGO	925	0	0	0	0	0	0	0	0	0	0	0	0	0
925051	Intercompany Gen Liab Expense	AGO	925	270,368	21,832	21,832	21,832	21,832	21,832	21,832	21,832	21,832	21,832	21,832	22,242	29,806
925100	Accrued Inj and Damages	AGO	925	0	0	0	0	0	0	0	0	0	0	0	0	0
925200	Injuries And Damages-Other	AGO	925	5,341	461	484	438	385	450	474	429	440	431	439	482	428
925952	Inter-Co Worker Comp Insur Exp	AGO	925	9,572	0	0	0	0	0	0	0	0	0	0	9,572	0
925980	Injuries And Damages For Corp.	AGO	925	11,874	988	988	988	988	988	988	988	988	1,714	988	0	1,268
926000	Employee Benefits	AGO	926	3,556,101	522,172	228,829	272,412	(257,846)	320,132	258,942	435,399	451,482	336,724	294,601	374,723	318,531
926430	Employees-Recreation Expense	AGO	926	5	1	1	1	1	1	0	0	0	0	0	0	0
926600	Employee Benefits-Transferred	AGO	926	2,851,221	236,769	212,878	239,316	154,686	190,381	299,738	105,553	91,866	411,927	353,677	351,404	203,026
926999	Non Serv Pension (ASU 2017-07)	AGO	926	804,706	(48,589)	(48,589)	(48,589)	(48,589)	(48,589)	(48,589)	421,905	(50,544)	(50,633)	919,431	(72,320)	(71,499)
928000	Regulatory Expenses (Go)	AGO	928	14,706	0	0	0	688	1,596	4,295	2,946	1,382	3,773	26	0	0
928006	State Reg Comm Proceeding	AGO	928	755,924	67,600	67,600	67,600	67,600	58,548	58,548	58,548	58,548	58,548	58,548	58,548	75,688
928053	Travel Expense	AGO	928	0	0	0	0	0	0	0	0	0	0	0	0	0
929000	Duplicate Chrgs-Enrgy To Exp	AGO	929	(49,146)	(7,124)	(4,384)	0	0	0	(15,774)	(2,410)	(3,353)	(6,508)	(9,593)	0	0
929500	Admin Exp Transf	AGO	929	(668,522)	(88,793)	(47,805)	(32,882)	(40,367)	(86,775)	(41,587)	(48,890)	(94,220)	(72,992)	(60,660)	(33,429)	(70,122)
930150	Miscellaneous Advertising Exp	AGO	930	135,784	4,106	13,924	10,829	15,759	4,253	1,817	5,238	844	7,889	39,811	1,830	29,484
930200	Misc General Expenses	AGO	930	611,521	18,449	31,128	28,549	54,393	36,474	100,564	66,118	200,439	(45,514)	58,463	31,743	30,715
930210	Industry Association Dues	AGO	930	44,416	0	0	0	0	2,375	0	0	0	0	0	42,041	0
930220	Exp of Servicing Securities	AGO	930	143,600	78,580	2,988	3,487	56,105	(24)	(77)	103	1,656	(16)	873	(75)	0
930230	Dues To Various Organizations	AGO	930	33,358	994	1,016	960	1	1,394	9,765	4,495	0	3,249	8,849	1,072	1,563
930240	Director'S Expenses	AGO	930	47,718	(1,063)	5,229	27,315	35	5,702	0	5,105	0	5,136	0	0	259
930250	Buy/Sell Transf Employee Homes	AGO	930	6,097	0	393	592	603	1,089	825	0	1,907	57	531	0	100
930600	Leased Circuit Charges - Other	AGO	930	34	34	0	0	0	0	0	0	0	0	0	0	0
930700	Research & Development	AGO	930	2,125	732	721	1,512	(116)	(724)	0	0	0	0	0	0	0
930940	General Expenses	AGO	930	(59,972)	3	7	3	2	130	13	4	30	(15)	(60,338)	3	186
931001	Rents-A&G	AGO	931	50,665	2,897	3,221	4,202	3,683	4,167	3,518	4,231	3,010	3,726	6,488	7,120	4,402
931003	Lease Amortization Expense	AGO	931	0	0	0	0	0	0	0	0	0	0	0	0	0
931008	A&G Rents-IC	AGO	931	1,127,168	68,992	69,056	70,794	70,449	70,912	70,979	73,262	71,188	69,931	68,714	206,110	216,781
935100	Maint General Plant-Elec	AGM	935	45,070	0	720	0	5	0	0	0	29,635	(88)	14,798	0	0
935200	Cust Infor & Computer Control	AGM	935	45	3	1	4	1	21	1	(4)	3	2	12	1	0

DUKE ENERGY KENTUCKY, INC.
 CASE NO. 2022-00372
 MONTHLY REVENUES AND EXPENSES BY ACCOUNT
 BASE PERIOD

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

Account	Description	Code	FERC	Total	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	BUDGET	
					Mar-22	Apr-22	May-22	Jun-22	Jul-22	Aug-22	Sep-22	Oct-22	Nov-22	Dec-22	Jan-23	Feb-23
Revenues		REV		507,929,553	34,009,991	30,101,929	36,331,529	42,095,401	53,071,993	46,765,436	51,048,636	35,478,252	43,410,632	62,491,516	39,722,746	33,401,492
Operating Expenses																
Fuel Expense		Fuel		93,071,553	5,940,353	(144,554)	7,299,826	9,382,603	6,941,842	(10,476,533)	6,514,262	(695,939)	21,386,362	24,402,230	14,350,386	8,170,715
Purchased Power		PP		136,826,478	8,923,337	9,779,771	7,376,676	14,120,428	13,549,414	29,051,643	18,975,834	18,394,859	3,597,661	11,121,364	208,391	1,727,100
Other Power Supply		OPS		(2,130,834)	(672,686)	87,257	144,876	695,514	1,286,870	(493,185)	1,959,717	(968,715)	(2,764,799)	(3,473,454)	1,681,562	386,209
Emission Allowances		EA		618	115	0	0	0	0	0	0	0	0	503	0	0
Operation																
Production		PO		26,006,159	2,426,976	1,828,494	2,340,145	2,864,252	2,727,748	1,601,241	1,656,252	1,118,294	1,931,936	2,802,456	2,363,807	2,344,558
Customer Accounts		CO		5,370,362	574,518	475,758	596,242	713,861	505,505	346,934	(503,089)	317,027	1,077,614	388,229	450,948	426,815
Customer Service & Information		CSI		389,521	33,613	28,294	28,874	16,813	32,643	19,270	19,018	28,019	36,295	45,089	81,912	19,681
Sales Expense		SE		1,271,642	121,208	108,951	112,745	124,475	116,988	121,069	103,673	106,950	113,157	120,954	50,178	71,294
Transmission		TO		26,780,315	2,304,456	1,874,141	2,053,730	2,506,355	1,996,899	2,325,195	2,189,199	2,343,363	2,213,112	2,294,792	2,592,536	2,086,537
Regional Marketing		RMO		2,067,841	141,665	166,164	148,552	179,900	181,032	177,672	166,468	160,049	155,027	162,728	186,346	242,238
Distribution		DO		4,358,804	318,716	363,732	391,171	322,371	393,972	294,836	396,461	322,863	134,864	792,248	268,593	358,977
A&G		AGO		24,827,414	2,359,736	1,649,305	1,848,402	1,550,105	2,009,540	1,691,125	2,138,941	1,705,012	2,108,256	3,868,922	2,083,255	1,814,815
Other		OTH		1,137,219	79,864	152,227	81,619	459,351	(206,802)	435,794	39,611	(147,756)	102,152	493,987	(352,828)	0
Maintenance																
Production		PM		19,711,405	1,980,738	2,046,997	1,699,270	1,955,468	1,495,867	1,851,079	29,051	3,632,946	1,057,901	1,609,900	880,454	1,471,734
Transmission		TM		1,028,418	58,047	76,579	130,090	9,141	112,006	69,554	143,543	114,009	98,848	100,470	54,370	61,761
Regional Marketing		RMM		0	0	0	0	0	0	0	0	0	0	0	0	0
Distribution		DM		10,269,908	685,051	614,757	709,718	1,186,358	1,933,659	228,327	1,468,020	827,429	653,406	703,792	630,730	628,661
A&G		AGM		45,115	3	721	4	6	21	1	(4)	29,638	(86)	14,810	1	0
Operation & Maintenance Expense				123,264,123	11,084,591	9,386,120	10,140,562	11,888,456	11,299,078	9,162,097	7,847,144	10,557,843	9,682,482	13,398,377	9,290,302	9,527,071
Total Operating Expense				351,031,938	25,275,710	19,108,594	24,961,940	36,087,001	33,077,204	27,244,022	35,296,957	27,288,048	31,901,706	45,449,020	25,530,641	19,811,095
Depreciation Expense		DEPR		54,514,595	4,412,576	4,413,453	4,437,303	4,447,538	4,598,550	4,617,784	4,545,707	4,558,853	4,572,925	4,702,609	4,605,652	4,601,645
Amortization of Deferred Expenses		AMORT		16,827,243	716,500	1,039,514	1,066,815	1,072,814	1,207,850	1,191,305	1,098,870	1,440,468	1,894,774	3,554,582	1,179,069	1,364,682
Taxes Other Than Income Taxes		OTHX		17,901,244	1,693,229	1,446,180	1,477,222	1,383,793	1,596,220	1,501,475	1,326,004	1,411,430	1,442,717	1,379,951	1,501,730	1,741,293
Income Taxes		FIT		6,215,759	517,981	517,981	517,981	517,981	517,981	517,981	517,981	517,981	517,981	517,981	517,981	517,968
Operating Income				61,438,774	1,393,995	3,576,207	3,870,268	(1,413,726)	12,074,188	11,692,869	8,263,117	261,472	3,080,529	6,887,373	6,387,673	5,364,809
Operating Income - Before Income Taxes				67,654,533	1,911,976	4,094,188	4,388,249	(895,745)	12,592,169	12,210,850	8,781,098	779,453	3,598,510	7,405,354	6,905,654	5,882,777

SECOND 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 Item 14.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 14.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 14.a. and 14.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:

a. Please see STAFF-DR-01-014 2nd 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 2nd 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 2nd 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 2nd 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 generation retirement study, depreciation study, demolition study, rate of return and lead lag study 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: As to objection, Legal
As to response, Lisa D. Steinkuhl

Duke Energy Kentucky, Inc.
 Electric Rate Case Expense
 Case No. 2022-00372
 Account 0186107

Document/ Journal Entry No.	Invoice Date	Payment Date	Vendor Name / Description	Hours Worked	Rate Per Hour	Consultants										Total		
						Accounting	Engineering	Legal	Generation Retirement Study	Depreciation Study	Rate of Return	Demolition Study	Rate Case	Lead Lag Study	Publish Legal Notices		Transport/ Lodging/Meals	Misc.
A) EXPENSES INCURRED TO DATE																		
May 2022																		
APACR13966	24-May-22	7-Jun-22	Guidant Group Contractor Staffing	18.75	\$ 135.54									2,541.38		2,541.38		
Total May 2022						0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	2,541.38	0.00	0.00	0.00	2,541.38
Total Actual Costs to Date						0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	2,541.38	0.00	0.00	0.00	2,541.38
June 2022																		
APACR17806	2-Jun-22	16-Jun-22	Guidant Group Contractor Staffing	16.00	\$ 135.54									2,168.64		2,168.64		
APACR19137	6-Jun-22	17-Jun-22	Guidant Group Contractor Staffing	16.50	\$ 135.54									2,236.41		2,236.41		
APACR19619	3-Jun-22	10-Jun-22	Management Applications Consulting Lead Lag	7.50	\$ 225.00									1,687.50		1,687.50		
APACR19619	3-Jun-22	10-Jun-22	Management Applications Consulting Lead Lag	N/A	N/A									84.38		84.38		
APACR23349	14-Apr-22	21-Jun-22	Gannett Fleming Depreciation Consultants	1.50	\$ 295.00				442.50							442.50		
APACR23349	14-Apr-22	21-Jun-22	Gannett Fleming Depreciation Consultants	1.50	\$ 125.00				187.50							187.50		
APACR24430	21-Jun-22	5-Jul-22	Guidant Group Contractor Staffing	6.00	\$ 135.54									813.24		813.24		
APACR26409	27-Jun-22	11-Jul-22	Guidant Group Contractor Staffing	10.00	\$ 135.54									1,355.40		1,355.40		
Total June 2022						0.00	0.00	0.00	0.00	630.00	0.00	0.00	0.00	8,345.57	0.00	0.00	0.00	8,975.57
Total Actual Costs to Date						0.00	0.00	0.00	0.00	630.00	0.00	0.00	0.00	10,886.95	0.00	0.00	0.00	11,516.95
July 2022																		
400CR4222	6-Jun-22	1-Jul-22	Gannett Fleming Depreciation Consultants	2.00	\$ 295.00											590.00		
400CR4222	6-Jun-22	1-Jul-22	Gannett Fleming Depreciation Consultants	0.50	\$ 195.00											97.50		
400CR4222	6-Jun-22	1-Jul-22	Gannett Fleming Depreciation Consultants	2.00	\$ 125.00											250.00		
400CR4222	6-Jun-22	1-Jul-22	Gannett Fleming Depreciation Consultants	0.50	\$ 125.00											62.50		
APACR29917	5-Jul-22	19-Jul-22	Guidant Group Contractor Staffing	12.00	\$ 135.54									1,626.48		1,626.48		
APACR32038	11-Jul-22	25-Jul-22	Guidant Group Contractor Staffing	20.50	\$ 135.54									2,778.57		2,778.57		
APACR32541	12-Jul-22	26-Jul-22	Guidant Group Contractor Staffing	2.00	\$ 79.04									158.08		158.08		
APACR33011	9-Jul-22	8-Aug-22	Goss Samford Professional Legal Services	0.80	\$ 270.75											216.60		
APACR33011	9-Jul-22	8-Aug-22	Goss Samford Professional Legal Services	0.10	\$ 237.50											23.75		
APACR33862	1-Jul-22	18-Jul-22	Management Applications Consulting Lead Lag	6.50	\$ 225.00									1,462.50		1,462.50		
APACR33862	1-Jul-22	18-Jul-22	Management Applications Consulting Lead Lag	N/A	N/A									73.13		73.13		
APACR35039	18-Jul-22	1-Aug-22	Guidant Group Contractor Staffing	17.25	\$ 135.54									2,338.07		2,338.07		
APACR36909	25-Jul-22	8-Aug-22	Guidant Group Contractor Staffing	8.00	\$ 135.54									1,084.32		1,084.32		
Total July 2022						0.00	0.00	240.35	0.00	1,000.00	0.00	0.00	158.08	9,363.07	0.00	0.00	0.00	10,761.50
Total Actual Costs to Date						0.00	0.00	240.35	0.00	1,630.00	0.00	0.00	158.08	20,250.01	0.00	0.00	0.00	22,278.45
August 2022																		
APACR39959	1-Aug-22		Taft Stettinius & Hollister LLP Professional Legal Services	0.90	\$ 420.36			378.32								378.32		
APACR39959	1-Aug-22	15-Aug-22	Guidant Group Contractor Staffing	6.75	\$ 79.04									533.52		533.52		
APACR39959	1-Aug-22	15-Aug-22	Guidant Group Contractor Staffing	28.50	\$ 135.54									3,862.89		3,862.89		
APACR42456	4-Aug-22	10-Aug-22	Management Applications Consulting Lead Lag	19.50	\$ 225.00									4,387.50		4,387.50		
APACR42456	4-Aug-22	10-Aug-22	Management Applications Consulting Lead Lag	N/A	N/A									219.38		219.38		
APACR43560	9-Aug-22	23-Aug-22	Guidant Group Contractor Staffing	6.00	\$ 135.54									813.24		813.24		
APACR45468	15-Aug-22	28-Aug-22	Guidant Group Contractor Staffing	20.00	\$ 110.02									2,200.40		2,200.40		
APACR45468	15-Aug-22	29-Aug-22	Guidant Group Contractor Staffing	1.50	\$ 135.54									203.31		203.31		
APACR45471	30-Jun-22	16-Aug-22	Burns McDonnell Consulting Work	N/A	N/A											27,500.00		
APACR47160	30-Jul-22	2-Sep-22	Burns McDonnell Consulting Work	N/A	N/A											22,000.00		
APACR48399	23-Aug-22	6-Sep-22	Guidant Group Contractor Staffing	12.00	\$ 91.02									1,092.24		1,092.24		
APACR48918	23-Aug-22	6-Sep-22	Guidant Group Contractor Staffing	18.50	\$ 110.02									2,035.37		2,035.37		
APACR48918	23-Aug-22	6-Sep-22	Guidant Group Contractor Staffing	13.50	\$ 135.54									1,829.79		1,829.79		
APACR49332	22-Aug-22	7-Oct-22	Gannett Fleming Depreciation Consultants	4.00	\$ 295.00											1,180.00		
APACR49332	22-Aug-22	7-Oct-22	Gannett Fleming Depreciation Consultants	14.50	\$ 195.00											2,827.50		
APACR49332	22-Aug-22	7-Oct-22	Gannett Fleming Depreciation Consultants	49.00	\$ 160.00											7,840.00		
APACR49332	22-Aug-22	7-Oct-22	Gannett Fleming Depreciation Consultants	4.00	\$ 125.00											500.00		
APACR49332	22-Aug-22	7-Oct-22	Gannett Fleming Depreciation Consultants	0.50	\$ 125.00											62.50		
APACR50564	29-Aug-22	12-Sep-22	Guidant Group Contractor Staffing	20.75	\$ 110.02									2,282.92		2,282.92		
APACR50564	29-Aug-22	12-Sep-22	Guidant Group Contractor Staffing	26.25	\$ 135.54									3,557.93		3,557.93		
DEKINVACCT	6-Jun-22	1-Jul-22	Gannett Fleming Depreciation Consultants	2.00	\$ 295.00											590.00		
DEKINVACCT	6-Jun-22	1-Jul-22	Gannett Fleming Depreciation Consultants	0.50	\$ 195.00											97.50		
DEKINVACCT	6-Jun-22	1-Jul-22	Gannett Fleming Depreciation Consultants	2.00	\$ 125.00											250.00		
DEKINVACCT	6-Jun-22	1-Jul-22	Gannett Fleming Depreciation Consultants	0.50	\$ 125.00											62.50		
MISCJE001	13-Apr-22	27-Apr-22	Guidant Group Contractor Staffing	3.00	\$ 135.54									406.62		406.62		
MISCJE001	13-Jun-22	27-Jun-22	Guidant Group Contractor Staffing	17.50	\$ 135.54									2,371.95		2,371.95		
MISCJE001	19-Jul-22	2-Aug-22	Guidant Group Contractor Staffing	40.00	\$ 110.02									4,400.80		4,400.80		
MISCJE001	11-Jul-22	25-Jul-22	Guidant Group Contractor Staffing	33.00	\$ 110.02									3,630.66		3,630.66		
MISCJE001	25-Jul-22	8-Aug-22	Guidant Group Contractor Staffing	21.00	\$ 110.02									2,310.43		2,310.43		
MISCJE001	1-Aug-22	15-Aug-22	Guidant Group Contractor Staffing	21.75	\$ 110.02									2,392.94		2,392.94		

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Document/ Journal Entry No.	Invoice Date	Payment Date	Vendor Name / Description	Hours Worked	Rate Per Hour	Consultants										Total			
						Accounting	Engineering	Legal	Generation Retirement Study	Depreciation Study	Rate of Return	Demolition Study	Rate Case	Lead Lag Study	Publish Legal Notices		Transport/ Lodging/Meals	Misc.	
0002549154	25-Jul-22	8-Aug-22	Guidant Group Contractor Staffing	21.00	\$ 110.02								2,310.41						2,310.41
0002549154	1-Aug-22	15-Aug-22	Guidant Group Contractor Staffing	21.75	\$ 110.02								2,392.93						2,392.93
Total August 2022						0.00	0.00	378.32	0.00	13,410.00	0.00	49,500.00	25,582.61	17,652.61	0.00	0.00	0.00	106,523.55	
Total Actual Costs to Date						0.00	0.00	618.67	0.00	15,040.00	0.00	49,500.00	25,740.69	37,902.61	0.00	0.00	0.00	128,802.00	
September 2022																			
APACR53610	6-Sep-22	20-Sep-22	Guidant Group Contractor Staffing	9.50	\$ 43.14								409.84					409.84	
APACR53610	6-Sep-22	20-Sep-22	Guidant Group Contractor Staffing	12.00	\$ 135.54									1,626.48				1,626.48	
APACR53611	2-Sep-22	9-Sep-22	Management Applications Consulting Lead Lag	19.00	\$ 225.00									4,275.00				4,275.00	
APACR53611	2-Sep-22	9-Sep-22	Management Applications Consulting Lead Lag	N/A	N/A									213.75				213.75	
APACR56086	12-Sep-22	26-Sep-22	Guidant Group Contractor Staffing	7.25	\$ 43.14								312.77					312.77	
APACR56086	12-Sep-22	26-Sep-22	Guidant Group Contractor Staffing	12.00	\$ 135.54									1,626.48				1,626.48	
APACR58364	23-Aug-22	7-Oct-22	Burns McDonnell Consulting Work	N/A	N/A						5,500.00							5,500.00	
APACR58657	20-Sep-22	4-Oct-22	Guidant Group Contractor Staffing	8.25	\$ 43.14								355.91					355.91	
APACR58657	20-Sep-22	4-Oct-22	Guidant Group Contractor Staffing	22.00	\$ 135.54									2,981.88				2,981.88	
APACR58657	20-Sep-22	4-Oct-22	Guidant Group Contractor Staffing	1.50	\$ 91.02								136.53					136.53	
APACR60884	26-Sep-22	7-Oct-22	Guidant Group Contractor Staffing	13.75	\$ 135.54									1,863.68				1,863.68	
APACR60884	31-Aug-22	30-Sep-22	Taft Stettinius & Hollister LLP Professional Legal Services	N/A	N/A	608.97												608.97	
APACR61312	27-Sep-22	11-Oct-22	Guidant Group Contractor Staffing	9.74	\$ 43.14								420.18					420.18	
APACR62250	13-Sep-22	28-Oct-22	Gannett Fleming Depreciation Consultants	10.50	\$ 295.00				3,097.50									3,097.50	
APACR62250	13-Sep-22	28-Oct-22	Gannett Fleming Depreciation Consultants	14.50	\$ 195.00				2,827.50									2,827.50	
APACR62250	13-Sep-22	28-Oct-22	Gannett Fleming Depreciation Consultants	35.50	\$ 160.00				5,680.00									5,680.00	
APACR62250	13-Sep-22	28-Oct-22	Gannett Fleming Depreciation Consultants	0.50	\$ 125.00				62.50									62.50	
Total September 2022						0.00	0.00	608.97	0.00	11,667.50	0.00	5,500.00	1,635.22	12,587.27	0.00	0.00	0.00	31,998.97	
Total Actual Costs to Date						0.00	0.00	1,227.64	0.00	26,707.50	0.00	55,000.00	27,375.91	50,489.88	0.00	0.00	0.00	160,800.97	
October 2022																			
APACR64597	4-Oct-22	18-Oct-22	Guidant Group Contractor Staffing	10.00	\$ 43.14								431.40					431.40	
APACR64597	4-Oct-22	18-Oct-22	Guidant Group Contractor Staffing	2.00	\$ 135.54									271.08				271.08	
APACR66990	10-Oct-22	24-Oct-22	Guidant Group Contractor Staffing	2.75	\$ 135.54									372.74				372.74	
APACR67474	6-Oct-22	14-Oct-22	Management Applications Consulting Lead Lag	33.50	\$ 225.00									7,537.50				7,537.50	
APACR67474	6-Oct-22	14-Oct-22	Management Applications Consulting Lead Lag	N/A	N/A									376.88				376.88	
APACR68225	13-Oct-22	27-Oct-22	Guidant Group Contractor Staffing	1.50	\$ 58.24								87.36					87.36	
APACR68225	13-Oct-22	27-Oct-22	Guidant Group Contractor Staffing	9.25	\$ 43.14								399.05					399.05	
APACR69415	17-Oct-22	31-Oct-22	Guidant Group Contractor Staffing	2.00	\$ 135.54									271.08				271.08	
APACR69415	17-Oct-22	31-Oct-22	Guidant Group Contractor Staffing	10.00	\$ 43.14								431.41					431.41	
APACR71700	24-Oct-22	7-Nov-22	Guidant Group Contractor Staffing	6.25	\$ 43.14								269.63					269.63	
APACR71700	24-Oct-22	7-Nov-22	Guidant Group Contractor Staffing	2.00	\$ 135.54									271.08				271.08	
APACR74707	31-Oct-22	14-Nov-22	Guidant Group Contractor Staffing	5.50	\$ 135.54									745.47				745.47	
APACR74707	18-Oct-22	23-Nov-22	Gannett Fleming Depreciation Consultants	3.00	\$ 160.00				480.00									480.00	
APACR74707	18-Oct-22	23-Nov-22	Gannett Fleming Depreciation Consultants	7.00	\$ 295.00				2,065.00									2,065.00	
APACR74707	18-Oct-22	23-Nov-22	Gannett Fleming Depreciation Consultants	5.50	\$ 195.00				1,072.50									1,072.50	
APACR74707	18-Oct-22	23-Nov-22	Gannett Fleming Depreciation Consultants	5.00	\$ 125.00				625.00									625.00	
APACR74707	18-Oct-22	23-Nov-22	Gannett Fleming Depreciation Consultants	0.50	\$ 125.00				62.50									62.50	
APACR74707	31-Oct-22	14-Nov-22	Guidant Group Contractor Staffing	9.25	\$ 43.14								399.05					399.05	
Total October 2022						0.00	0.00	0.00	0.00	4,305.00	0.00	0.00	2,017.89	9,845.83	0.00	0.00	0.00	16,168.73	
Total Actual Costs to Date						0.00	0.00	1,227.64	0.00	31,012.50	0.00	55,000.00	29,393.79	60,335.71	0.00	0.00	0.00	176,969.70	
November 2022																			
APACR78090	7-Nov-22	21-Nov-22	Guidant Group Contractor Staffing	9.00	\$ 135.54									1,219.86				1,219.86	
APACR78090	7-Nov-22	21-Nov-22	Guidant Group Contractor Staffing	9.62	\$ 43.14								415.01					415.01	
APACR78703	8-Nov-22	22-Nov-22	Guidant Group Contractor Staffing	20.30	\$ 110.02								2,233.41					2,233.41	
APACR79199	3-Nov-22	14-Nov-22	Management Applications Consulting Lead Lag	2.50	\$ 250.00									625.00				625.00	
APACR79199	3-Nov-22	14-Nov-22	Management Applications Consulting Lead Lag	31.50	\$ 225.00									7,087.50				7,087.50	
APACR79199	3-Nov-22	14-Nov-22	Management Applications Consulting Lead Lag	3.50	\$ 50.00									175.00				175.00	
APACR79199	3-Nov-22	14-Nov-22	Management Applications Consulting Lead Lag	N/A	N/A									394.38				394.38	
APACR80206	14-Nov-22	28-Nov-22	Guidant Group Contractor Staffing	4.00	\$ 135.54									542.16				542.16	
APACR80206	14-Nov-22	28-Nov-22	Guidant Group Contractor Staffing	33.60	110.02								3,696.67					3,696.67	
APACR80206	14-Nov-22	28-Nov-22	Guidant Group Contractor Staffing	4.00	\$ 91.02									364.08				364.08	
APACR80769	15-Nov-22	29-Nov-22	Guidant Group Contractor Staffing	9.25	\$ 43.14								399.05					399.05	
APACR81711	24-Oct-22	18-Nov-22	Concentric Energy Advisors Rate of Return	6.00	\$ 290.00				1,740.00									1,740.00	
APACR82815	21-Nov-22	5-Dec-22	Guidant Group Contractor Staffing	4.00	\$ 110.02								440.08					440.08	
APACR82815	21-Nov-22	5-Dec-22	Guidant Group Contractor Staffing	26.80	\$ 110.02								2,948.55					2,948.55	
APACR82815	21-Nov-22	5-Dec-22	Guidant Group Contractor Staffing	2.25	\$ 135.54									304.97				304.97	
APACR83234	22-Nov-22	6-Dec-22	Guidant Group Contractor Staffing	26.50	\$ 43.14								1,143.21					1,143.21	
APACR84584	28-Nov-22	12-Dec-22	Guidant Group Contractor Staffing	23.80	\$ 110.02								2,618.47					2,618.47	
APACR84968	29-Nov-22	13-Dec-22	Guidant Group Contractor Staffing	1.25	\$ 135.54									169.43				169.43	
APACR84968	29-Nov-22	13-Dec-22	Guidant Group Contractor Staffing	9.95	\$ 43.14								429.24					429.24	

Duke Energy Kentucky, Inc.
 Electric Rate Case Expense
 Case No. 2022-00372
 Account 0186107

Document/ Journal Entry No.	Invoice Date	Payment Date	Vendor Name / Description	Hours Worked	Rate Per Hour	Consultants										Total		
						Accounting	Engineering	Legal	Generation Retirement Study	Depreciation Study	Rate of Return	Demolition Study	Rate Case	Lead Lag Study	Publish Legal Notices		Transport/ Lodging/Meals	Misc.
Total November 2022						0.00	0.00	0.00	0.00	0.00	1,740.00	0.00	14,687.75	10,518.29	0.00	0.00	0.00	26,946.07
Total Actual Costs to Date						0.00	0.00	1,227.64	0.00	31,012.50	1,740.00	55,000.00	44,081.55	70,854.00	0.00	0.00	0.00	203,915.77

Duke Energy Kentucky, Inc.
 Electric Rate Case Expense
 Case No. 2022-00372
 Account 0186107

Document/ Journal Entry No.	Invoice Date	Payment Date	Vendor Name / Description	Hours Worked	Rate Per Hour	Consultants										Total		
						Accounting	Engineering	Legal	Generation Retirement Study	Depreciation Study	Rate of Return	Demolition Study	Rate Case	Lead Lag Study	Publish Legal Notices		Transport/ Lodging/Meals	Misc.
December 2022																		
APACR86680	30-Nov-22	16-Dec-22	Gannett Fleming Depreciation Consultants	4.00	\$ 170.00												680.00	
APACR86680	30-Nov-22	16-Dec-22	Gannett Fleming Depreciation Consultants	1.00	\$ 180.00												180.00	
APACR86680	30-Nov-22	16-Dec-22	Gannett Fleming Depreciation Consultants	27.50	\$ 310.00					8,525.00							8,525.00	
APACR86680	30-Nov-22	16-Dec-22	Gannett Fleming Depreciation Consultants	1.50	\$ 200.00					300.00							300.00	
APACR86680	30-Nov-22	16-Dec-22	Gannett Fleming Depreciation Consultants	8.00	\$ 130.00					1,040.00							1,040.00	
APACR86680	30-Nov-22	16-Dec-22	Gannett Fleming Depreciation Consultants	9.50	\$ 130.00					1,235.00							1,235.00	
APACR86680	30-Nov-22	16-Dec-22	Gannett Fleming Depreciation Consultants		N/A					254.97							254.97	
APACR87138	1-Dec-22	7-Dec-22	Management Applications Consulting Lead Lag	2.50	\$ 250.00								625.00				625.00	
APACR87138	1-Dec-22	7-Dec-22	Management Applications Consulting Lead Lag	16.00	\$ 225.00								3,600.00				3,600.00	
APACR87138	1-Dec-22	7-Dec-22	Management Applications Consulting Lead Lag	0.25	\$ 50.00								12.50				12.50	
APACR87138	1-Dec-22	7-Dec-22	Management Applications Consulting Lead Lag		N/A								211.88				211.88	
APACR88257	5-Dec-22	19-Dec-22	Guidant Group Contractor Staffing	12.87	\$ 43.14							555.21					555.21	
APACR88257	5-Dec-22	19-Dec-22	Guidant Group Contractor Staffing	2.50	\$ 135.54								338.85				338.85	
APACR88257	5-Dec-22	6-Dec-22	Taft Stettinius & Hollister LLP Professional Legal Services		N/A			12,319.83									12,319.83	
APACR90240	7-Dec-22	12-Dec-22	Concentric Energy Advisors Rate of Return	16.75	\$ 680.00					11,390.00							11,390.00	
APACR90240	7-Dec-22	12-Dec-22	Concentric Energy Advisors Rate of Return	19.50	\$ 500.00					9,750.00							9,750.00	
APACR90240	7-Dec-22	12-Dec-22	Concentric Energy Advisors Rate of Return	3.50	\$ 340.00					1,190.00							1,190.00	
APACR90240	7-Dec-22	12-Dec-22	Concentric Energy Advisors Rate of Return	13.50	\$ 290.00					3,915.00							3,915.00	
APACR90240	7-Dec-22	12-Dec-22	Concentric Energy Advisors Rate of Return	1.25	\$ 80.00					100.00							100.00	
APACR90240	7-Dec-22	12-Dec-22	Concentric Energy Advisors Gen. Retirement Study	20.25	\$ 680.00				13,770.00								13,770.00	
APACR90240	7-Dec-22	12-Dec-22	Concentric Energy Advisors Gen. Retirement Study	1.00	\$ 500.00				500.00								500.00	
APACR90240	7-Dec-22	12-Dec-22	Concentric Energy Advisors Gen. Retirement Study	23.00	\$ 370.00				8,510.00								8,510.00	
APACR90240	7-Dec-22	12-Dec-22	Concentric Energy Advisors Gen. Retirement Study	15.00	\$ 340.00				5,100.00								5,100.00	
APACR90240	7-Dec-22	12-Dec-22	Concentric Energy Advisors Gen. Retirement Study	10.00	\$ 80.00				800.00								800.00	
APACR91397	13-Dec-22	27-Dec-22	Guidant Group Contractor Staffing	8.00	\$ 43.14							345.12					345.12	
APACR91397	13-Dec-22	27-Dec-22	Guidant Group Contractor Staffing	2.50	\$ 135.54								338.85				338.85	
APACR93389	19-Dec-22	3-Jan-23	Guidant Group Contractor Staffing	9.90	\$ 43.14							427.09					427.09	
APACR93389	19-Dec-22	3-Jan-23	Guidant Group Contractor Staffing	1.50	\$ 135.54								203.31				203.31	
APACR96421	28-Dec-22	11-Jan-23	Guidant Group Contractor Staffing	2.00	\$ 135.54								271.08				271.08	
APACR97272	29-Dec-22	12-Jan-23	Guidant Group Contractor Staffing	1.00	\$ 110.02							110.02					110.02	
APACR97272	29-Dec-22	30-Dec-22	Guidant Group Contractor Staffing	28.40	\$ 110.02							3,124.57					3,124.57	
Total December 2022						0.00	0.00	12,319.83	28,680.00	12,214.97	26,345.00	0.00	4,562.01	5,601.47	0.00	0.00	0.00	89,723.28
Total Actual Costs to Date						0.00	0.00	13,547.47	28,680.00	43,227.47	28,085.00	55,000.00	48,643.55	76,455.47	0.00	0.00	0.00	293,639.05
January 2023																		
DEKINVACCT			Entry to remove erroneous Gannett Fleming expense recorded in Aug 2022							(590.00)							(590.00)	
DEKINVACCT			Entry to remove erroneous Gannett Fleming expense recorded in Aug 2022							(97.50)							(97.50)	
DEKINVACCT			Entry to remove erroneous Gannett Fleming expense recorded in Aug 2022							(250.00)							(250.00)	
DEKINVACCT			Entry to remove erroneous Gannett Fleming expense recorded in Aug 2022							(62.50)							(62.50)	
APACR02064	9-Jan-23	23-Jan-23	Guidant Group Contractor Staffing	20.30	\$ 134.99							2,740.29					2,740.29	
APACR02064	9-Jan-23	23-Jan-23	Guidant Group Contractor Staffing	0.50	\$ 135.54								67.77				67.77	
APACR03966	21-Dec-23	17-Jan-23	Concentric Energy Advisors	14.25	\$ 680.00				9,690.00								9,690.00	
APACR03966	21-Dec-23	17-Jan-23	Concentric Energy Advisors	23.75	\$ 460.00				10,925.00								10,925.00	
APACR03966	21-Dec-23	17-Jan-23	Concentric Energy Advisors	3.00	\$ 340.00				1,020.00								1,020.00	
APACR03966	21-Dec-23	17-Jan-23	Concentric Energy Advisors	4.50	\$ 80.00				360.00								360.00	
APACR03966	4-Jan-23	17-Jan-23	Concentric Energy Advisors	0.75	\$ 680.00					510.00							510.00	
APACR03966	4-Jan-23	17-Jan-23	Concentric Energy Advisors	43.25	\$ 500.00				21,625.00								21,625.00	
APACR03966	4-Jan-23	17-Jan-23	Concentric Energy Advisors	6.00	\$ 430.00				2,580.00								2,580.00	
APACR03966	4-Jan-23	17-Jan-23	Concentric Energy Advisors	4.00	\$ 340.00				1,360.00								1,360.00	
APACR03966	4-Jan-23	17-Jan-23	Concentric Energy Advisors	5.50	\$ 290.00				1,595.00								1,595.00	
APACR04320	16-Jan-23	30-Jan-23	Guidant Group Contractor Staffing	13.20	\$ 43.14							569.45					569.45	
APACR04320	16-Jan-23	30-Jan-23	Guidant Group Contractor Staffing	9.25	\$ 135.54								1,253.75				1,253.75	
APACR04602	17-Jan-23	31-Jan-23	Guidant Group Contractor Staffing	28.00	\$ 134.99							3,779.70					3,779.70	
APACR06628	23-Jan-23	6-Feb-23	Guidant Group Contractor Staffing	8.00	\$ 91.02							728.16					728.16	
APACR06628	23-Jan-23	6-Feb-23	Guidant Group Contractor Staffing	14.75	\$ 135.54								1,999.22				1,999.22	
APACR06628	23-Jan-23	6-Feb-23	Guidant Group Contractor Staffing	28.00	\$ 134.99							3,779.71					3,779.71	
APACR07138	24-Jan-23	7-Feb-23	Guidant Group Contractor Staffing	11.21	\$ 43.14							483.60					483.60	
APACR07547	23-Jan-23	24-Feb-23	Taft Stettinius & Hollister LLP Professional Legal Services	0.90	\$ 452.00			406.80									406.80	
APACR07547	23-Jan-23	24-Feb-23	Taft Stettinius & Hollister LLP Professional Legal Services	1.50	\$ 392.00			588.00									588.00	
APACR07547	23-Jan-23	24-Feb-23	Taft Stettinius & Hollister LLP Professional Legal Services	0.30	\$ 265.00			79.50									79.50	
APACR07547	23-Jan-23	24-Feb-23	Taft Stettinius & Hollister LLP Professional Legal Services		N/A			317.75									317.75	
APACR09343	30-Jan-23	13-Feb-23	Guidant Group Contractor Staffing	28.00	\$ 134.99							3,779.72					3,779.72	
APACR09857	31-Jan-23	14-Feb-23	Guidant Group Contractor Staffing	22.25	\$ 43.14							959.87					959.87	
APACR09857	26-Jan-23	Pending	Gannett Fleming Depreciation Consultants	0.50	\$ 310.00				155.00								155.00	
APACR09857	26-Jan-23	Pending	Gannett Fleming Depreciation Consultants	3.00	\$ 130.00				390.00								390.00	
APACR09857	26-Jan-23	Pending	Gannett Fleming Depreciation Consultants	1.00	\$ 130.00				130.00								130.00	
APACR09857	26-Jan-23	Pending	Gannett Fleming Depreciation Consultants		N/A				87.68								87.68	
APACR98949	3-Jan-23	17-Jan-23	Guidant Group Contractor Staffing	0.50	\$ 135.54								67.77				67.77	
Total January 2023						0.00	0.00	1,392.05	21,995.00	(237.32)	27,670.00	0.00	16,820.49	3,388.51	0.00	0.00	0.00	71,028.74

Duke Energy Kentucky, Inc.
 Electric Rate Case Expense
 Case No. 2022-00372
 Account 0186107

Document/ Journal Entry No.	Invoice Date	Payment Date	Vendor Name / Description	Hours Worked	Rate Per Hour	Consultants											Total	
						Accounting	Engineering	Legal	Generation Retirement Study	Depreciation Study	Rate of Return	Demolition Study	Rate Case	Lead Lag Study	Publish Legal Notices	Transport/ Lodging/Meals		Misc.
Total Actual Costs to Date						0.00	0.00	14,939.52	50,675.00	42,990.15	55,755.00	55,000.00	65,464.05	79,843.97	0.00	0.00	0.00	364,667.79
B) ITEMIZED ESTIMATE OF TOTAL COSTS TO BE INCURRED																		
TOTAL PROJECTED EXPENSES ASSOCIATED WITH THE RATE CASE						0.00	0.00	425,000.00	85,000.00	60,000.00	75,000.00	105,000.00	176,000.00	110,000.00	40,000.00	50,000.00	10,000.00	1,136,000.00
Total Estimate Costs to be Incurred						0.00	0.00	410,060.48	34,325.00	17,009.85	19,245.00	50,000.00	110,535.95	30,156.03	40,000.00	50,000.00	10,000.00	771,332.21

INVOICE

Remit To
Zempleo, Inc.
NC Regional Headquarters (Projects) - Raleigh, NC

Worker
Tracie Otto

Invoice Nbr: DUKEIN00792749
Invoice Date: 01/09/2023

#	Description	Qty	Unit Price	Units	Extended Price
1-3	Hours_Worked	20.3	\$134.99	CONT_REG	\$2,740.29

Sales Tax: \$0.00
Misc: \$0.00
Total: \$3,914.71

INVOICE

Remit To
Zempleo, Inc.
Duke Energy Center - Charlotte, NC

Worker
Abbe Greenfield

Invoice Nbr: DUKEIN00792560
Invoice Date: 01/09/2023

#	Description	Qty	Unit Price	Units	Extended Price
1-2	Hours_Worked	0.5	\$135.54	CONT_REG	\$67.77

Sales Tax: \$0.00
Misc: \$0.00
Total: \$67.77

Invoice



December 21, 2022
 Engagement No: 100187.00
 Invoice No: 0016491

Duke Energy Corp
 10 Atlantic St
 Bridgeport, CT 06604-5512

Engagement 100187.00 2022-Duke - Kentucky Coal Retirement
Professional Services from November 1, 2022 to November 30, 2022

Phase 01 Direct Testimony
Professional Personnel

	Hours	Rate	Amount	
Senior VP	14.25	680.00	9,690.00	
Senior Project Manager	23.75	460.00	10,925.00	
Senior Analyst	3.00	340.00	1,020.00	
Project Assistant	4.50	80.00	360.00	
Totals	45.50		21,995.00	
Total Labor				21,995.00
				Total this Phase \$21,995.00

Billing Limits	Current	Prior	To-Date	
Total Billings	21,995.00	28,680.00	50,675.00	
Limit			100,000.00	
Remaining			49,325.00	
				Total this Invoice \$21,995.00

Billings to Date	Current	Prior	Total
Labor	21,995.00	28,680.00	50,675.00
Totals	21,995.00	28,680.00	50,675.00

For billing inquiries or to request electronic payment instructions,
 please contact us at: [REDACTED]@ceadvisors.com

Taxpayer ID: [REDACTED]

Please note: we have no intention of changing our bank details and any request to do so should be treated as suspicious.

Engagement 100187.00 2022-Duke - Kentucky Coal Retirement Invoice 0016491

Billing Backup

Wednesday, December 21, 2022

Concentric Energy Advisors, Inc.

Invoice 0016491 Dated 12/21/2022

8:44:38 AM

Engagement 100187.00 2022-Duke - Kentucky Coal Retirement

Phase 01 Direct Testimony

Professional Personnel

			Hours	Rate	Amount
Senior VP					
Quilici, Lisa	11/3/2022		1.25	680.00	850.00
Communications with client re jobs, testimony, access to SharePoint, direct research re regulatory asset treatment.					
Quilici, Lisa	11/4/2022		1.00	680.00	680.00
Call to review testimony, logistics for accessing files, direction on research.					
Quilici, Lisa	11/7/2022		3.00	680.00	2,040.00
Draft testimony.					
Quilici, Lisa	11/8/2022		2.00	680.00	1,360.00
Draft testimony.					
Quilici, Lisa	11/9/2022		2.00	680.00	1,360.00
Finalize draft testimony.					
Quilici, Lisa	11/17/2022		.75	680.00	510.00
Rate case filing support.					
Quilici, Lisa	11/21/2022		1.50	680.00	1,020.00
Review draft testimonies.					
Quilici, Lisa	11/22/2022		2.75	680.00	1,870.00
Finalize testimony, review other related testimonies.					
Senior Project Manager					
Cochis, Alexander	11/1/2022		.75	460.00	345.00
Initial review assigned project task.					
Cochis, Alexander	11/2/2022		1.75	460.00	805.00
Review research.					
Cochis, Alexander	11/4/2022		2.00	460.00	920.00
Research.					
Cochis, Alexander	11/7/2022		4.00	460.00	1,840.00
Working on draft testimony.					
Cochis, Alexander	11/8/2022		5.25	460.00	2,415.00
Working on draft testimony; follow-up on case issues.					
Cochis, Alexander	11/9/2022		5.00	460.00	2,300.00
Vetting issues with L. Quilici; revising draft testimony; rate case research.					
Cochis, Alexander	11/21/2022		.25	460.00	115.00
Review edits to draft testimony.					
Cochis, Alexander	11/22/2022		1.75	460.00	805.00
Follow-up research; edit draft testimony; discussions L. Quilici.					
Cochis, Alexander	11/28/2022		1.25	460.00	575.00
Review edits; follow-up research on NC rate treatment.					
Cochis, Alexander	11/29/2022		1.75	460.00	805.00
Follow-up research.					
Senior Analyst					
Hu, Bryan	11/2/2022		3.00	340.00	1,020.00
Developed coal retirement research.					
Project Assistant					
Sasseville, Laureen	11/7/2022		1.50	80.00	120.00

Engagement	100187.00	2022-Duke - Kentucky Coal Retirement			Invoice	0016491
	Download articles.					
Singer, Connie		11/8/2022	3.00	80.00	240.00	
	Testimony formatting.					
	Totals		45.50		21,995.00	
	Total Labor					21,995.00
				Total this Phase		\$21,995.00
				Total this Engagement		\$21,995.00
				Total this Report		\$21,995.00

Invoice



January 04, 2023
 Engagement No: 100157.00
 Invoice No: 0016551

Rocco D'Ascenzo
 Duke Energy Business Services LLC
 139 East Fourth Street
 1303-Main
 Cincinnati, OH 45202

Engagement 100157.00 2022-Duke Energy - Kentucky Cost of Capital
Professional Services from November 1, 2022 to November 30, 2022

Phase 01 Direct

Professional Personnel

	Hours	Rate	Amount	
Senior VP	.75	680.00	510.00	
Assistant VP	43.25	500.00	21,625.00	
Project Manager	6.00	430.00	2,580.00	
Senior Analyst	4.00	340.00	1,360.00	
Analyst	5.50	290.00	1,595.00	
Totals	59.50		27,670.00	
Total Labor				27,670.00
		Total this Phase		\$27,670.00
		Total this Invoice		\$27,670.00

Billings to Date

	Current	Prior	Total
Labor	27,670.00	28,085.00	55,755.00
Totals	27,670.00	28,085.00	55,755.00

For billing inquiries or to request electronic payment instructions,
 please contact us at: [REDACTED]@ceadvisors.com

Taxpayer ID: [REDACTED]

Please note, we have no intention of changing our bank details and any request to do so should be treated as suspicious.

Engagement 100157.00 2022-Duke Energy - Kentucky COC Invoice 0016551

Billing Backup

Tuesday, January 3, 2023

Concentric Energy Advisors, Inc.

Invoice 0016551 Dated 1/4/2023

8:17:16 PM

Engagement 100157.00 2022-Duke Energy - Kentucky Cost of Capital

Phase 01 Direct

Professional Personnel

	Hours	Rate	Amount
Senior VP			
Quilici, Lisa 11/3/2022	.75	680.00	510.00
Review economic indicators			
Assistant VP			
Nowak, Joshua 11/5/2022	6.50	500.00	3,250.00
Prepare direct testimony; analysis in support of testimony			
Nowak, Joshua 11/7/2022	3.00	500.00	1,500.00
Analysis in support of testimony; research; edits to testimony			
Nowak, Joshua 11/8/2022	2.50	500.00	1,250.00
Edits to testimony			
Nowak, Joshua 11/9/2022	3.25	500.00	1,625.00
Edits to testimony			
Nowak, Joshua 11/10/2022	1.00	500.00	500.00
Edits to testimony			
Nowak, Joshua 11/14/2022	3.50	500.00	1,750.00
Research and analysis in support of testimony			
Nowak, Joshua 11/15/2022	.50	500.00	250.00
Meeting with ██████ on analysis in support of testimony			
Nowak, Joshua 11/16/2022	6.50	500.00	3,250.00
Review updates to analysis and data related to capital market conditions			
Nowak, Joshua 11/17/2022	2.00	500.00	1,000.00
Review updates to analysis and data related to capital market condition			
Nowak, Joshua 11/18/2022	1.75	500.00	875.00
Review exhibits; edits to testimony			
Nowak, Joshua 11/21/2022	6.00	500.00	3,000.00
Review exhibits; edits to testimony			
Nowak, Joshua 11/22/2022	6.50	500.00	3,250.00
Finalize testimony and exhibits			
Nowak, Joshua 11/28/2022	.25	500.00	125.00
Coordination on verification of testimony			
Project Manager			
Adams, Briana 11/15/2022	.50	430.00	215.00
Internal call on analysis			
Adams, Briana 11/16/2022	3.00	430.00	1,290.00
Develop exhibit and testimony			
Adams, Briana 11/17/2022	2.50	430.00	1,075.00
Develop exhibit and testimony			
Senior Analyst			
Hu, Bryan 11/1/2022	4.00	340.00	1,360.00
Assisted in ROE model development and reviewed changes			
Analyst			
Burns, Riley 11/1/2022	3.50	290.00	1,015.00
Updated the ROE model for the end of October/beginning of November			
Burns, Riley 11/9/2022	2.00	290.00	580.00
Updated analyses/exhibits for J. Nowak			
Totals	59.50		27,670.00
Total Labor			27,670.00

Engagement	100157.00	2022-Duke Energy - Kentucky COC	Invoice	0016551
			Total this Phase	\$27,670.00
			Total this Engagement	\$27,670.00
			Total this Report	\$27,670.00

INVOICE

Remit To
Johnson Service Group, Inc
4th & Main Street Building - Cincinnati, OH

Worker
Dallas Bowles

Invoice Nbr: DUKEIN00795385
Invoice Date: 01/16/2023

#	Description	Qty	Unit Price	Units	Extended Price
1-2	Hours_Worked	13.2	\$43.14	CONT_REG	\$569.45
■	■	■	■	■	■
■	■	■	■	■	■

Sales Tax: \$0.00
Misc: \$0.00
Total: \$1,725.60

INVOICE

Remit To
Zempleo, Inc.
Duke Energy Center - Charlotte, NC

Worker
Abbe Greenfield

Invoice Nbr: DUKEIN00795358
Invoice Date: 01/16/2023

#	Description	Qty	Unit Price	Units	Extended Price
1-2	Hours_Worked	9.25	\$135.54	CONT_REG	\$1,253.75

Sales Tax: \$0.00
Misc: \$0.00
Total: \$1,253.75

INVOICE

Remit To
Zempleo, Inc.
NC Regional Headquarters (Projects) - Raleigh, NC

Worker
Tracie Otto

Invoice Nbr: DUKEIN00796364
Invoice Date: 01/17/2023

#	Description	Qty	Unit Price	Units	Extended Price
█	█	█	█	█	█
█	█	█	█	█	█
1-4	Hours_Worked	28	\$134.99	CONT_REG	\$3,779.70

Sales Tax: \$0.00
Misc: \$0.00
Total: \$6,479.52

INVOICE

Remit To
Johnson Service Group, Inc
Duke Energy Center - Charlotte, NC

Worker
Jan Bulstra

Invoice Nbr: DUKEIN00798303
Invoice Date: 01/23/2023

#	Description	Qty	Unit Price	Units	Extended Price
█	█	█	█	█	█
█	█	█	█	█	█
1-4	Hours_Worked	8	\$91.02	CONT_REG	\$728.16

Sales Tax: \$0.00
Misc: \$0.00
Total: \$2,912.64

INVOICE

Remit To
Zempleo, Inc.
Duke Energy Center - Charlotte, NC

Worker
Abbe Greenfield

Invoice Nbr: DUKEIN00798241
Invoice Date: 01/23/2023

#	Description	Qty	Unit Price	Units	Extended Price
1-2	Hours_Worked	14.75	\$135.54	CONT_REG	\$1,999.22

Sales Tax: \$0.00
Misc: \$0.00
Total: \$1,999.22

INVOICE

Remit To
Zempleo, Inc.
NC Regional Headquarters (Projects) - Raleigh, NC

Worker
Tracie Otto

Invoice Nbr: DUKEIN00798039
Invoice Date: 01/23/2023

#	Description	Qty	Unit Price	Units	Extended Price
█	█	█	█	█	█
█	█	█	█	█	█
1-4	Hours_Worked	28	\$134.99	CONT_REG	\$3,779.71

Sales Tax: \$0.00
Misc: \$0.00
Total: \$6,951.99

INVOICE

Remit To
Johnson Service Group, Inc
4th & Main Street Building - Cincinnati, OH

Worker
Dallas Bowles

Invoice Nbr: DUKEIN00799546
Invoice Date: 01/24/2023

#	Description	Qty	Unit Price	Units	Extended Price
█	█	█	█	█	█
█	█	█	█	█	█
1-4	Hours_Worked	11.21	\$43.14	CONT_REG	\$483.60

Sales Tax: \$0.00
Misc: \$0.00
Total: \$1,466.76

INVOICE

Remit To
Zempleo, Inc.
NC Regional Headquarters (Projects) - Raleigh, NC

Worker
Tracie Otto

Invoice Nbr: DUKEIN00800760
Invoice Date: 01/30/2023

#	Description	Qty	Unit Price	Units	Extended Price
█	█	█	█	█	█
█	█	█	█	█	█
1-4	Hours_Worked	28	\$134.99	CONT_REG	\$3,779.72

Sales Tax: \$0.00
Misc: \$0.00
Total: \$6,817.00

INVOICE

Remit To
Johnson Service Group, Inc
4th & Main Street Building - Cincinnati, OH

Worker
Dallas Bowles

Invoice Nbr: DUKEIN00802884
Invoice Date: 01/31/2023

#	Description	Qty	Unit Price	Units	Extended Price
█	█	█	█	█	█
█	█	█	█	█	█
1-4	Hours_Worked	22.25	\$43.14	CONT_REG	\$959.87

Sales Tax: \$0.00
Misc: \$0.00
Total: \$1,855.02



Check Payment Information:
 Gannett Fleming Valuation and Rate Consultants, LLC
 PO Box 829160, Philadelphia, PA 19182-9160 Federal EIN: [REDACTED]
 ACH/EFT Payment Information:
 Account Name: Gannett Fleming Companies ABA: 031312738
 Account No. [REDACTED]
 Send Remit Info: [REDACTED]@gfnet.com
 Send Audit Inquiries: [REDACTED]@gfnet.com
 All Other Inquires Contact the Project Team

Attention: Rocco O. D'Ascenzo
Duke Energy Kentucky LLC
139 East Fourth Street/ 1303-Main
Cincinnati, OH 45202
UNITED STATES

Invoice : 0000018721
Invoice Date : 1/26/2023
Project : 071780
Project Name : Duke Energy KY-ElectDeprSty
Bill Term : 01

For Professional Services Rendered For 12/3/2022 Through 12/30/2022

Duke Matter #2022-0651 - Depreciation Study - Electric

		Current
		Billings
000 - Depreciation Study - Electric		<u>762.68</u>
	Total :	762.68
		Current Billings
		<u>762.68</u>
	Amount Due This Bill	US <u><u>762.68</u></u>

John J Spanos

Project : 071780 - Duke Energy KY-ElectDeprSty

Invoice : 0000018721

000 - Depreciation Study - Electric

Rate Labor

<i>Class</i>	<i>Hours</i>	<i>Rate</i>	<i>Amount</i>
John J Spanos	0.50	310.000	155.00
Senior Technician	3.00	130.000	390.00
Support Staff	1.00	130.000	130.00
Total Rate Labor	4.50		675.00

Expenses

<i>Account / Vendor</i>	<i>Cost</i>	<i>Multiplier</i>	<i>Amount</i>
Other Transportation			
M & T BANK, N.A. (Service Fee)	25.00	1.0000	25.00
Transportation - Rental Car			
EAN SERVICES LLC (Vehicle Mileage)	62.68	1.0000	62.68
Total Expenses			87.68

Total Bill Task : 000 - Depreciation Study - Electric **762.68**

Total Project : 071780 - Duke Energy KY-ElectDeprSty **762.68**

INVOICE

Remit To
Zempleo, Inc.
Duke Energy Center - Charlotte, NC

Worker
Abbe Greenfield

Invoice Nbr: DUKEIN00789867
Invoice Date: 01/03/2023

#	Description	Qty	Unit Price	Units	Extended Price
1-2	Hours_Worked	0.5	\$135.54	CONT_REG	\$67.77

Sales Tax: \$0.00
Misc: \$0.00
Total: \$67.77