

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 27TH day of MARCH, 2023.



ADELE M. FRISCH
Notary Public, State of Ohio
My Commission Expires 01-05-2024

Adele M. Frisch
NOTARY PUBLIC

My Commission Expires: 1/5/2024

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**

THIRD SUPPLEMENTAL STAFF-DR-01-003

REQUEST:

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

RESPONSE:

Please see STAFF-DR-01-003 3rd Supplemental Attachment which includes detailed revenue and expense for the actual months of March 2022 through February 2023.

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	ACTUAL
					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		505,009,798	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	30,481,737
<u>Operating Expenses</u>																
Fuel Expense		Fuel		88,812,480	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	3,911,642
Purchased Power		PP		141,438,421	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	6,339,043
Other Power Supply		OPS		(1,747,508)	(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	769,535
Emission Allowances		EA		618	115	0	0	0	0	0	0	0	0	503	0	0
<u>Operation</u>																
Production		PO		24,895,374	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	1,233,773
Customer Accounts		CO		5,514,085	574,518	475,758	596,242	713,861	505,505	346,934	(503,089)	317,027	1,077,614	388,229	450,948	570,538
Customer Service & Information		CSI		489,208	33,613	28,294	28,874	16,813	32,643	19,270	19,018	28,019	36,295	45,089	81,912	119,368
Sales Expense		SE		1,210,734	121,208	108,951	112,745	124,475	116,988	121,069	103,673	106,950	113,157	120,954	50,178	10,386
Transmission		TO		26,383,328	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	1,689,550
Regional Marketing		RMO		1,995,425	141,665	166,164	148,552	179,900	181,032	177,672	166,468	160,049	155,027	162,728	186,346	169,822
Distribution		DO		4,291,358	318,716	363,732	391,171	322,371	393,972	294,836	396,461	322,863	134,864	792,248	268,593	291,531
A&G		AGO		24,630,973	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	1,618,374
Other		OTH		1,150,913	79,864	152,227	81,619	459,351	(206,802)	435,794	39,611	(147,756)	102,152	493,987	(352,828)	13,694
<u>Maintenance</u>																
Production		PM		19,100,542	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	860,871
Transmission		TM		977,034	58,047	76,579	130,090	9,141	112,006	69,554	143,543	114,009	98,848	100,470	54,370	10,377
Regional Marketing		RMM		0	0	0	0	0	0	0	0	0	0	0	0	0
Distribution		DM		10,531,521	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	890,274
A&G		AGM		45,115	3	721	4	6	21	1	(4)	29,638	(86)	14,810	1	0
Operation & Maintenance Expense				121,215,610	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	7,478,558
Total Operating Expense				349,719,621	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	18,498,778
Depreciation Expense		DEPR		54,529,169	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	4,616,219
Amortization of Deferred Expenses		AMORT		18,406,812	716,500	1,039,514	1,072,814	1,207,850	1,191,305	1,098,870	1,440,468	1,894,774	3,554,582	1,179,069	2,944,251	
Taxes Other Than Income Taxes		OTH TX		17,728,502	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	1,568,551
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	517,981
Operating Income				58,409,935	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	2,335,970
Operating Income - Before Income Taxes				64,625,694	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	2,853,938

THIRD SUPPLEMENTAL STAFF-DR-01-014

REQUEST:

Provide the following information concerning the costs for the preparation of this case:

a. A detailed schedule of expenses incurred to date for the following categories:

- (1) Accounting;
- (2) Engineering;
- (3) Legal;
- (4) Consultants; and
- (5) Other Expenses (Identify separately).

b. For each category identified in 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 3rd Supplemental Attachment 1 (Section A: Expenses incurred to date) for a detailed schedule of actual expenses incurred to date in the categories prescribed in the data request.

b. Objection to the extent this request includes information that is protected under the doctrine of attorney client privilege. Without waiving said objection, please see STAFF-DR-01-014 3rd Supplemental Attachment 1 (Section A: Expenses incurred to date) for the requested details of actual rate case expenses incurred to date. STAFF-DR-01-014 3rd Supplemental Attachment 2 - Invoices contains supporting invoice documentation for non-privileged expenses incurred to date. There have been no new supporting contracts and letters of arrangement since the original data request response. All actual costs incurred to date have occurred during the base period.

c. STAFF-DR-01-014 3rd Supplemental Attachment 1 also includes estimated remaining costs to be incurred (Section B: Itemized estimates of total costs to be incurred) with a total estimated cost to be incurred for this case. Estimates for the 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

Document/ Journal Entry No.	Invoice Date	Payment Date	Vendor Name / Description	Hours Worked	Rate Per Hour	Consultants							Publish Legal Notices	Transport/ Lodging/Meals	Misc.	Total		
						Accounting	Engineering	Legal	Generation Retirement Study	Depreciation Study	Rate of Return	Demolition Study					Rate Case	Lead Lag Study
February 2023																		
APACR12556	6-Feb-23	17-Feb-23	Guidant Group Contractor Staffing	35.50	\$ 134.99								4,792.15			4,792.15		
APACR12974	7-Feb-23	21-Feb-23	Guidant Group Contractor Staffing	4.00	\$ 91.02								364.08			364.08		
APACR12975	2-Feb-23	10-Feb-23	Management Applications Consulting Lead Lag	3.50	\$ 225.00									787.50		787.50		
APACR12976	2-Feb-23	10-Feb-23	Management Applications Consulting Lead Lag	N/A	N/A									39.38		39.38		
APACR14994	31-Dec-22	14-Feb-23	Kentucky Press Service Inc	N/A	N/A										168,268.62	168,268.62		
APACR14994	13-Feb-23	27-Feb-23	Guidant Group Contractor Staffing	40.00	\$ 134.99								5,399.60			5,399.60		
APACR15764	15-Feb-23	Pending	Burns McDonnell Consulting Work	8.00	\$ 365.00						2,920.00					2,920.00		
APACR15764	15-Feb-23	Pending	Burns McDonnell Consulting Work	N/A	N/A						79.00					79.00		
APACR17210	20-Feb-23	6-Mar-23	Guidant Group Contractor Staffing	15.00	\$ 134.99								2,024.85			2,024.85		
APACR17210	20-Feb-23	6-Mar-23	Guidant Group Contractor Staffing	1.25	\$ 135.54									169.43		169.43		
APACR19659	27-Feb-23	13-Mar-23	Guidant Group Contractor Staffing	1.25	\$ 135.54									169.43		169.43		
APACR19659	27-Feb-23	13-Mar-23	Guidant Group Contractor Staffing	45.00	\$ 134.99								6,074.55			6,074.55		
APACR19659	24-Feb-23	Pending	Gannett Fleming Depreciation Consultants	11.50	\$ 310.00					3,565.00						3,565.00		
APACR19659	24-Feb-23	Pending	Gannett Fleming Depreciation Consultants	10.50	\$ 200.00					2,100.00						2,100.00		
APACR19659	24-Feb-23	Pending	Gannett Fleming Depreciation Consultants	2.00	\$ 130.00					260.00						260.00		
APACR19659	24-Feb-23	Pending	Gannett Fleming Depreciation Consultants	1.00	\$ 130.00					130.00						130.00		
APACR19659	24-Feb-23	Pending	Gannett Fleming Depreciation Consultants	N/A	N/A					548.99						548.99		
APACR20533	27-Feb-23	Pending	Burns McDonnell Consulting Work	12.00	\$ 321.00								3,852.00			3,852.00		
APACR20533	27-Feb-23	Pending	Burns McDonnell Consulting Work	2.00	\$ 370.00								740.00			740.00		
APACR20533	27-Feb-23	Pending	Burns McDonnell Consulting Work	N/A	N/A								139.30			139.30		
Total February 2023						0.00	0.00	0.00	0.00	6,603.99	0.00	7,730.30	18,655.23	1,165.73	168,268.62	0.00	0.00	202,423.88
Total Actual Costs to Date						0.00	0.00	14,939.52	50,675.00	49,594.14	55,755.00	62,730.30	84,119.27	81,009.70	168,268.62	0.00	0.00	567,091.67

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	10,405.86	19,245.00	42,269.70	91,880.73	28,990.30	(128,268.62)	50,000.00	10,000.00	568,908.33

INVOICE

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

Worker
Tracie Otto

Invoice Nbr: DUKEIN00803635
Invoice Date: 02/06/2023

#	Description	Qty	Unit Price	Units	Extended Price
1-2	Hours_Worked	35.5	\$134.99	CONT_REG	\$4,792.15

Sales Tax: \$0.00
Misc: \$0.00
Total: \$4,792.15

INVOICE

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

Worker
Jan Bulstra

Invoice Nbr: DUKEIN00805031
Invoice Date: 02/07/2023

#	Description	Qty	Unit Price	Units	Extended Price
█	█	█	█	█	█
█	█	█	█	█	█
1-4	Hours_Worked	4	\$91.02	CONT_REG	\$364.08

Sales Tax: \$0.00
Misc: \$0.00
Total: \$3,458.76



Management Applications Consulting, Inc.

1103 Rocky Drive, Suite 201
 Reading, PA 19609-1157

T.I.N. [REDACTED]

Invoice

Date	Invoice #
2/2/2023	20230205

Bill To
Duke Energy Business Services Duke Energy Kentucky, Inc. 139 East 4th Street Cincinnati, OH 45202 Attn: Lisa Steinkuhl, Director Rates

Ship To
CONFIDENTIAL Reference Duke Energy Kentucky Rate Case

4 Weeks Ended 1/27/23

P/O #	Terms	Project	
	Net 45 Days	202205 Duke KY, Lead Lag Study	
Hours	Description	Rate	Amount
3.5	Michael J. Morganti	225.00	787.50
	Misc. Office Expenses @ 5% of Professional Services	5.00%	39.38
CONFIDENTIAL			
Total			\$826.88



KENTUCKY PRESS SERVICE

101 CONSUMER LANE
 FRANKFORT, KY 40601-
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Wednesday, January 11, 2023 12:24 PM

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Invoice

Agency	Minna Sunderman Duke Energy Corporation 139 E. 4th Street Cincinnati, OH 45202-	Invoice Date	12/31/22
Client	Duke Energy	PO Number	
Reps	Rachel McCarty	Order	22122DD0

Newspaper	Run Date	Ad Size	Rate	Rate Name	Color	Disc.	Total
COVINGTON KY ENQUIRER							
Duke notice pg 1--PLACE MAIN NEWS KY ENQUIRER	11/30/2022	10 x 19.75	\$1,500.00	SAU	\$0.00	0.0000%	\$1,500.00
Duke notice pg 2--PLACE MAIN NEWS KY ENQUIRER	11/30/2022	10 x 19.75	\$1,500.00	SAU	\$0.00	0.0000%	\$1,500.00
Duke notice pg 3--PLACE MAIN NEWS KY ENQUIRER	11/30/2022	10 x 19.75	\$1,500.00	SAU	\$0.00	0.0000%	\$1,500.00
Duke notice pg 4--PLACE MAIN NEWS KY ENQUIRER	11/30/2022	10 x 19.75	\$1,500.00	SAU	\$0.00	0.0000%	\$1,500.00
Duke notice pg 5--PLACE MAIN NEWS KY ENQUIRER	11/30/2022	10 x 19.75	\$1,500.00	SAU	\$0.00	0.0000%	\$1,500.00
Duke notice pg 6--PLACE MAIN NEWS KY ENQUIRER	11/30/2022	10 x 19.75	\$1,500.00	SAU	\$0.00	0.0000%	\$1,500.00
Duke notice pg 1--PLACE MAIN NEWS KY ENQUIRER	12/07/2022	10 x 19.75	\$1,500.00	SAU	\$0.00	0.0000%	\$1,500.00
Duke notice pg 2--PLACE MAIN NEWS KY ENQUIRER	12/07/2022	10 x 19.75	\$1,500.00	SAU	\$0.00	0.0000%	\$1,500.00
Duke notice pg 3--PLACE MAIN NEWS KY ENQUIRER	12/07/2022	10 x 19.75	\$1,500.00	SAU	\$0.00	0.0000%	\$1,500.00
Duke notice pg 4--PLACE MAIN NEWS KY ENQUIRER	12/07/2022	10 x 19.75	\$1,500.00	SAU	\$0.00	0.0000%	\$1,500.00
Duke notice pg 5--PLACE MAIN NEWS KY ENQUIRER	12/07/2022	10 x 19.75	\$1,500.00	SAU	\$0.00	0.0000%	\$1,500.00
Duke notice pg 6--PLACE MAIN NEWS KY ENQUIRER	12/07/2022	10 x 19.75	\$1,500.00	SAU	\$0.00	0.0000%	\$1,500.00
Duke notice pg 1--PLACE MAIN NEWS KY ENQUIRER	12/14/2022	10 x 19.75	\$1,500.00	SAU	\$0.00	0.0000%	\$1,500.00
Duke notice pg 2--PLACE MAIN NEWS KY ENQUIRER	12/14/2022	10 x 19.75	\$1,500.00	SAU	\$0.00	0.0000%	\$1,500.00
Duke notice pg 3--PLACE MAIN NEWS KY ENQUIRER	12/14/2022	10 x 19.75	\$1,500.00	SAU	\$0.00	0.0000%	\$1,500.00
Duke notice pg 4--PLACE MAIN NEWS KY ENQUIRER	12/14/2022	10 x 19.75	\$1,500.00	SAU	\$0.00	0.0000%	\$1,500.00
Duke notice pg 5--PLACE	12/14/2022	10 x 19.75	\$1,500.00	SAU	\$0.00	0.0000%	\$1,500.00

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

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Invoice

Agency	Minna Sunderman Duke Energy Corporation 139 E. 4th Street Cincinnati, OH 45202-	Invoice Date	12/31/22
Client	Duke Energy	PO Number	
Reps	Rachel McCarty	Order	22122DD0

Newspaper	Run Date	Ad Size	Rate	Rate Name	Color	Disc.	Total
MAIN NEWS KY ENQUIRER							
Duke notice pg 6--PLACE	12/14/2022	10 x 19.75	\$1,500.00	SAU	\$0.00	0.0000%	\$1,500.00
MAIN NEWS KY ENQUIRER							
Duke notice pg 1--PLACE	12/21/2022	10 x 19.75	\$0.00	SAU	\$0.00	0.0000%	\$0.00
MAIN NEWS KY ENQUIRER							
Duke notice pg 2--PLACE	12/21/2022	10 x 19.75	\$0.00	SAU	\$0.00	0.0000%	\$0.00
MAIN NEWS KY ENQUIRER							
Duke notice pg 3--PLACE	12/21/2022	10 x 19.75	\$0.00	SAU	\$0.00	0.0000%	\$0.00
MAIN NEWS KY ENQUIRER							
Duke notice pg 4--PLACE	12/21/2022	10 x 19.75	\$0.00	SAU	\$0.00	0.0000%	\$0.00
MAIN NEWS KY ENQUIRER							
Duke notice pg 5--PLACE	12/21/2022	10 x 19.75	\$0.00	SAU	\$0.00	0.0000%	\$0.00
MAIN NEWS KY ENQUIRER							
Duke notice pg 6--PLACE	12/21/2022	10 x 19.75	\$0.00	SAU	\$0.00	0.0000%	\$0.00
MAIN NEWS KY ENQUIRER							
Duke notice pg 1--PLACE	12/28/2022	10 x 19.75	\$1,500.00	SAU	\$0.00	0.0000%	\$1,500.00
MAIN NEWS KY ENQUIRER							
Duke notice pg 2--PLACE	12/28/2022	10 x 19.75	\$1,500.00	SAU	\$0.00	0.0000%	\$1,500.00
MAIN NEWS KY ENQUIRER							
Duke notice pg 3--PLACE	12/28/2022	10 x 19.75	\$1,500.00	SAU	\$0.00	0.0000%	\$1,500.00
MAIN NEWS KY ENQUIRER							
Duke notice pg 4--PLACE	12/28/2022	10 x 19.75	\$1,500.00	SAU	\$0.00	0.0000%	\$1,500.00
MAIN NEWS KY ENQUIRER							
Duke notice pg 5--PLACE	12/28/2022	10 x 19.75	\$1,500.00	SAU	\$0.00	0.0000%	\$1,500.00
MAIN NEWS KY ENQUIRER							
Duke notice pg 6--PLACE	12/28/2022	10 x 19.75	\$1,500.00	SAU	\$0.00	0.0000%	\$1,500.00
MAIN NEWS KY ENQUIRER							
FALMOUTH OUTLOOK							
Duke notice pg 1	11/29/2022	6 x 21.5	\$21.00	CLDIS	\$0.00	0.0000%	\$2,709.00
Duke notice pg 2	11/29/2022	6 x 21.5	\$21.00	CLDIS	\$0.00	0.0000%	\$2,709.00
Duke notice pg 3	11/29/2022	6 x 21.5	\$21.00	CLDIS	\$0.00	0.0000%	\$2,709.00
Duke notice pg 4	11/29/2022	6 x 21.5	\$21.00	CLDIS	\$0.00	0.0000%	\$2,709.00
Duke notice pg 5	11/29/2022	6 x 21.5	\$21.00	CLDIS	\$0.00	0.0000%	\$2,709.00

ANY QUESTIONS CONCERNING TEARSHEETS AND/OR REQUESTS FOR ACCOUNT CREDIT MUST BE MADE WITHIN FIVE DAYS OF THE DATE OF THIS INVOICE. IF THE REQUEST IS NOT RECEIVED WITHIN FIVE DAYS, THE CLIENT IS RESPONSIBLE FOR FULL PAYMENT OF THE INVOICE AMOUNT. **As of MAY 1, 2017, a 2.5 percent convenience fee will be added if paying by Credit Card.** Amount Due Subject to 1.5% Service Charge After 30 Days Please Pay From This Invoice. No Statement Will Be Sent.



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Invoice

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

Invoice Date 12/31/22
PO Number
Order 22122DD0

Client Duke Energy
Reps Rachel McCarty

Newspaper	Run Date	Ad Size	Rate	Rate Name	Color	Disc.	Total
Duke notice pg 6	11/29/2022	6 x 13.5	\$21.00	CLDIS	\$0.00	0.0000%	\$1,701.00
Duke notice pg 1	12/06/2022	6 x 21.5	\$21.00	CLDIS	\$0.00	0.0000%	\$2,709.00
Duke notice pg 2	12/06/2022	6 x 21.5	\$21.00	CLDIS	\$0.00	0.0000%	\$2,709.00
Duke notice pg 3	12/06/2022	6 x 21.5	\$21.00	CLDIS	\$0.00	0.0000%	\$2,709.00
Duke notice pg 4	12/06/2022	6 x 21.5	\$21.00	CLDIS	\$0.00	0.0000%	\$2,709.00
Duke notice pg 5	12/06/2022	6 x 21.5	\$21.00	CLDIS	\$0.00	0.0000%	\$2,709.00
Duke notice pg 6	12/06/2022	6 x 13.5	\$21.00	CLDIS	\$0.00	0.0000%	\$1,701.00
Duke notice pg 1	12/13/2022	6 x 21.5	\$21.00	CLDIS	\$0.00	0.0000%	\$2,709.00
Duke notice pg 2	12/13/2022	6 x 21.5	\$21.00	CLDIS	\$0.00	0.0000%	\$2,709.00
Duke notice pg 3	12/13/2022	6 x 21.5	\$21.00	CLDIS	\$0.00	0.0000%	\$2,709.00
Duke notice pg 4	12/13/2022	6 x 21.5	\$21.00	CLDIS	\$0.00	0.0000%	\$2,709.00
Duke notice pg 5	12/13/2022	6 x 21.5	\$21.00	CLDIS	\$0.00	0.0000%	\$2,709.00
Duke notice pg 6	12/13/2022	6 x 13.5	\$21.00	CLDIS	\$0.00	0.0000%	\$1,701.00
Duke notice pg 1	12/20/2022	6 x 21.5	\$21.00	CLDIS	\$0.00	0.0000%	\$2,709.00
Duke notice pg 2	12/20/2022	6 x 21.5	\$21.00	CLDIS	\$0.00	0.0000%	\$2,709.00
Duke notice pg 3	12/20/2022	6 x 21.5	\$21.00	CLDIS	\$0.00	0.0000%	\$2,709.00
Duke notice pg 4	12/20/2022	6 x 21.5	\$21.00	CLDIS	\$0.00	0.0000%	\$2,709.00
Duke notice pg 5	12/20/2022	6 x 21.5	\$21.00	CLDIS	\$0.00	0.0000%	\$2,709.00
Duke notice pg 6	12/20/2022	6 x 13.5	\$21.00	CLDIS	\$0.00	0.0000%	\$1,701.00
Duke notice pg 1	12/27/2022	6 x 21.5	\$21.00	CLDIS	\$0.00	0.0000%	\$2,709.00
Duke notice pg 2	12/27/2022	6 x 21.5	\$21.00	CLDIS	\$0.00	0.0000%	\$2,709.00
Duke notice pg 3	12/27/2022	6 x 21.5	\$21.00	CLDIS	\$0.00	0.0000%	\$2,709.00
Duke notice pg 4	12/27/2022	6 x 21.5	\$21.00	CLDIS	\$0.00	0.0000%	\$2,709.00
Duke notice pg 5	12/27/2022	6 x 21.5	\$21.00	CLDIS	\$0.00	0.0000%	\$2,709.00
Duke notice pg 6	12/27/2022	6 x 13.5	\$21.00	CLDIS	\$0.00	0.0000%	\$1,701.00
WARSAW GALLATIN CO. NEWS							
Duke notice pg 1	11/30/2022	6 x 21.5	\$6.60	CLDIS	\$0.00	0.0000%	\$851.40
Duke notice pg 2	11/30/2022	6 x 21.5	\$6.60	CLDIS	\$0.00	0.0000%	\$851.40
Duke notice pg 3	11/30/2022	6 x 21.5	\$6.60	CLDIS	\$0.00	0.0000%	\$851.40
Duke notice pg 4	11/30/2022	6 x 21.5	\$6.60	CLDIS	\$0.00	0.0000%	\$851.40
Duke notice pg 5	11/30/2022	6 x 21.5	\$6.60	CLDIS	\$0.00	0.0000%	\$851.40

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) 226-3867

Wednesday, January 11, 2023 12:24 PM

Page 4

Invoice

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

Invoice Date 12/31/22
PO Number
Order 22122DD0

Client Duke Energy
Reps Rachel McCarty

Newspaper Caption	Run Date	Ad Size	Rate	Rate Name	Color	Disc.	Total
Duke notice pg 6	11/30/2022	6 x 13.5	\$6.60	CLDIS	\$0.00	0.0000%	\$534.60
Duke notice pg 1	12/07/2022	6 x 21.5	\$6.60	CLDIS	\$0.00	0.0000%	\$851.40
Duke notice pg 2	12/07/2022	6 x 21.5	\$6.60	CLDIS	\$0.00	0.0000%	\$851.40
Duke notice pg 3	12/07/2022	6 x 21.5	\$6.60	CLDIS	\$0.00	0.0000%	\$851.40
Duke notice pg 4	12/07/2022	6 x 21.5	\$6.60	CLDIS	\$0.00	0.0000%	\$851.40
Duke notice pg 5	12/07/2022	6 x 21.5	\$6.60	CLDIS	\$0.00	0.0000%	\$851.40
Duke notice pg 6	12/07/2022	6 x 13.5	\$6.60	CLDIS	\$0.00	0.0000%	\$534.60
Duke notice pg 1	12/14/2022	6 x 21.5	\$6.60	CLDIS	\$0.00	0.0000%	\$851.40
Duke notice pg 2	12/14/2022	6 x 21.5	\$6.60	CLDIS	\$0.00	0.0000%	\$851.40
Duke notice pg 3	12/14/2022	6 x 21.5	\$6.60	CLDIS	\$0.00	0.0000%	\$851.40
Duke notice pg 4	12/14/2022	6 x 21.5	\$6.60	CLDIS	\$0.00	0.0000%	\$851.40
Duke notice pg 5	12/14/2022	6 x 21.5	\$6.60	CLDIS	\$0.00	0.0000%	\$851.40
Duke notice pg 6	12/14/2022	6 x 13.5	\$6.60	CLDIS	\$0.00	0.0000%	\$534.60
Duke notice pg 1	12/21/2022	6 x 21.5	\$6.60	CLDIS	\$0.00	0.0000%	\$851.40
Duke notice pg 2	12/21/2022	6 x 21.5	\$6.60	CLDIS	\$0.00	0.0000%	\$851.40
Duke notice pg 3	12/21/2022	6 x 21.5	\$6.60	CLDIS	\$0.00	0.0000%	\$851.40
Duke notice pg 4	12/21/2022	6 x 21.5	\$6.60	CLDIS	\$0.00	0.0000%	\$851.40
Duke notice pg 5	12/21/2022	6 x 21.5	\$6.60	CLDIS	\$0.00	0.0000%	\$851.40
Duke notice pg 6	12/21/2022	6 x 13.5	\$6.60	CLDIS	\$0.00	0.0000%	\$534.60
Duke notice pg 1	01/04/2023	6 x 21.5	\$6.93	CLDIS	\$0.00	0.0000%	\$893.97
Duke notice pg 2	01/04/2023	6 x 21.5	\$6.93	CLDIS	\$0.00	0.0000%	\$893.97
Duke notice pg 3	01/04/2023	6 x 21.5	\$6.93	CLDIS	\$0.00	0.0000%	\$893.97
Duke notice pg 4	01/04/2023	6 x 21.5	\$6.93	CLDIS	\$0.00	0.0000%	\$893.97
Duke notice pg 5	01/04/2023	6 x 21.5	\$6.93	CLDIS	\$0.00	0.0000%	\$893.97
Duke notice pg 6	01/04/2023	6 x 21.5	\$6.93	CLDIS	\$0.00	0.0000%	\$893.97
WILLIAMSTOWN GRANT COUNTY NEWS							
Duke notice pg 1	12/01/2022	6 x 21.5	\$8.68	CLDIS	\$0.00	0.0000%	\$1,119.72
Duke notice pg 2	12/01/2022	6 x 21.5	\$8.68	CLDIS	\$0.00	0.0000%	\$1,119.72
Duke notice pg 3	12/01/2022	6 x 21.5	\$8.68	CLDIS	\$0.00	0.0000%	\$1,119.72
Duke notice pg 4	12/01/2022	6 x 21.5	\$8.68	CLDIS	\$0.00	0.0000%	\$1,119.72
Duke notice pg 5	12/01/2022	6 x 21.5	\$8.68	CLDIS	\$0.00	0.0000%	\$1,119.72

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

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Wednesday, January 11, 2023 12:24 PM

Page 5

Invoice

Agency	Minna Sunderman Duke Energy Corporation 139 E. 4th Street Cincinnati, OH 45202-	Invoice Date	12/31/22
Client	Duke Energy	PO Number	
Reps	Rachel McCarty	Order	22122DD0

Newspaper

Caption	Run Date	Ad Size	Rate	Rate Name	Color	Disc.	Total
Duke notice pg 6	12/01/2022	6 x 13.5	\$8.68	CLDIS	\$0.00	0.0000%	\$703.08
Duke notice pg 1	12/08/2022	6 x 21.5	\$8.68	CLDIS	\$0.00	0.0000%	\$1,119.72
Duke notice pg 2	12/08/2022	6 x 21.5	\$8.68	CLDIS	\$0.00	0.0000%	\$1,119.72
Duke notice pg 3	12/08/2022	6 x 21.5	\$8.68	CLDIS	\$0.00	0.0000%	\$1,119.72
Duke notice pg 4	12/08/2022	6 x 21.5	\$8.68	CLDIS	\$0.00	0.0000%	\$1,119.72
Duke notice pg 5	12/08/2022	6 x 21.5	\$8.68	CLDIS	\$0.00	0.0000%	\$1,119.72
Duke notice pg 6	12/08/2022	6 x 13.5	\$8.68	CLDIS	\$0.00	0.0000%	\$703.08
Duke notice pg 1	12/15/2022	6 x 21.5	\$8.68	CLDIS	\$0.00	0.0000%	\$1,119.72
Duke notice pg 2	12/15/2022	6 x 21.5	\$8.68	CLDIS	\$0.00	0.0000%	\$1,119.72
Duke notice pg 3	12/15/2022	6 x 21.5	\$8.68	CLDIS	\$0.00	0.0000%	\$1,119.72
Duke notice pg 4	12/15/2022	6 x 21.5	\$8.68	CLDIS	\$0.00	0.0000%	\$1,119.72
Duke notice pg 5	12/15/2022	6 x 21.5	\$8.68	CLDIS	\$0.00	0.0000%	\$1,119.72
Duke notice pg 6	12/15/2022	6 x 13.5	\$8.68	CLDIS	\$0.00	0.0000%	\$703.08
Duke notice pg 1	12/22/2022	6 x 21.5	\$8.68	CLDIS	\$0.00	0.0000%	\$1,119.72
Duke notice pg 2	12/22/2022	6 x 21.5	\$8.68	CLDIS	\$0.00	0.0000%	\$1,119.72
Duke notice pg 3	12/22/2022	6 x 21.5	\$8.68	CLDIS	\$0.00	0.0000%	\$1,119.72
Duke notice pg 4	12/22/2022	6 x 21.5	\$8.68	CLDIS	\$0.00	0.0000%	\$1,119.72
Duke notice pg 5	12/22/2022	6 x 21.5	\$8.68	CLDIS	\$0.00	0.0000%	\$1,119.72
Duke notice pg 6	12/22/2022	6 x 13.5	\$8.68	CLDIS	\$0.00	0.0000%	\$703.08
Duke notice pg 1	12/28/2022	6 x 21.5	\$8.68	CLDIS	\$0.00	0.0000%	\$1,119.72
Duke notice pg 2	12/28/2022	6 x 21.5	\$8.68	CLDIS	\$0.00	0.0000%	\$1,119.72
Duke notice pg 3	12/28/2022	6 x 21.5	\$8.68	CLDIS	\$0.00	0.0000%	\$1,119.72
Duke notice pg 4	12/28/2022	6 x 21.5	\$8.68	CLDIS	\$0.00	0.0000%	\$1,119.72
Duke notice pg 5	12/28/2022	6 x 21.5	\$8.68	CLDIS	\$0.00	0.0000%	\$1,119.72
Duke notice pg 6	12/28/2022	6 x 13.5	\$8.68	CLDIS	\$0.00	0.0000%	\$703.08
Duke notice pg 1	01/05/2023	6 x 21.5	\$0.00	CLDIS	\$0.00	0.0000%	\$0.00
Duke notice pg 2	01/05/2023	6 x 21.5	\$0.00	CLDIS	\$0.00	0.0000%	\$0.00
Duke notice pg 3	01/05/2023	6 x 21.5	\$0.00	CLDIS	\$0.00	0.0000%	\$0.00
Duke notice pg 4	01/05/2023	6 x 21.5	\$0.00	CLDIS	\$0.00	0.0000%	\$0.00
Duke notice pg 5	01/05/2023	6 x 21.5	\$0.00	CLDIS	\$0.00	0.0000%	\$0.00
Duke notice pg 6	01/05/2023	6 x 13.5	\$0.00	CLDIS	\$0.00	0.0000%	\$0.00

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KENTUCKY PRESS SERVICE

101 CONSUMER LANE
 FRANKFORT, KY 40601-
 Voice (502) 223-8821 Fax (502) 226-3867

Wednesday, January 11, 2023 12:24 PM

Page 1

Invoice

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

Invoice Date 12/31/22
PO Number
Order 22122DD0

Client Duke Energy
Reps Rachel McCarty

Newspaper Caption	Run Date	Ad Size	Rate	Rate Name	Color	Disc.	Total
Total Advertising							\$168,268.62
Discounts							\$0.00
Tax: USA							\$0.00
Total Invoice							\$168,268.62
Payments							\$0.00
Adjustments							\$0.00
Balance Due							\$168,268.62

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.
NC Regional Headquarters (Projects) - Raleigh, NC

Worker
Tracie Otto

Invoice Nbr: DUKEIN00806584
Invoice Date: 02/13/2023

#	Description	Qty	Unit Price	Units	Extended Price
1-2	Hours_Worked	40	\$134.99	CONT_REG	\$5,399.60

Sales Tax: \$0.00
Misc: \$0.00
Total: \$5,399.60



CREATE AMAZING.

January 26, 2023

Invoice: 146598-4
 Federal ID: 43-0956142
 Client MSA: 23093
 Client Purchase Order: 10692881

DUKE ENERGY ACCOUNTS PAYABLE PO BOX 1015 CHARLOTTE NC 28201-1015	SEND PAYMENT TO: Burns & McDonnell Engineering Co., Inc. PO Box 411883 Kansas City, MO 64141-1883 Reference Invoice Number with Payment TERMS: NET 45 DAYS	WIRE INSTRUCTIONS: Account: [REDACTED] Routing: 101000695 SWIFT Code: UMKCUS44 United Missouri Bank 1010 Grand KANSAS CITY, MO 64141 (816)-860-7000
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Professional Services for Decommissioning Study

SERVICE THROUGH: 31-Dec-2022

<u>Labor Classifications</u>	<u>Regular Hours</u>	<u>Regular Rate</u>	<u>Amount</u>
Associate	8.00	365.00	2,920.00
	8.00		2,920.00
Expense			
(See Attached)			79.60

Subtotal Amount	2,999.60
------------------------	-----------------

TOTAL AMOUNT DUE THIS INVOICE	2,999.60 USD
--------------------------------------	---------------------

Submit via ARIBA

Thank you for your business. We appreciate the opportunity to serve you.

Project Manager: Brittany Hixon +1 (816) 823-7881 brittany.hixon@1898andco.com
 Invoice Inquiry: Mia Hocott mlhocott@burnsmcd.com

Invoice 146598-4

Labor Summary Amount				
Reg. Hours	Prem. Hours	Number	Name	Classification
8.00		4607	Kopp, Jeff	Associate
8.00				

Technology Charge			
	Hours	Rate	Total
Technology Charge	8.00	9.95	79.60
Technology Charge Total			79.60

Expense Subtotal: Amount	79.60
--------------------------	-------

INVOICE

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

Worker
Tracie Otto

Invoice Nbr: DUKEIN00809149
Invoice Date: 02/20/2023

#	Description	Qty	Unit Price	Units	Extended Price
1-2	Hours_Worked	15	\$134.99	CONT_REG	\$2,024.85

Sales Tax: \$0.00
Misc: \$0.00
Total: \$2,024.85

INVOICE

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

Worker
Abbe Greenfield

Invoice Nbr: DUKEIN00809153
Invoice Date: 02/20/2023

#	Description	Qty	Unit Price	Units	Extended Price
1-2	Hours_Worked	1.25	\$135.54	CONT_REG	\$169.43

Sales Tax: \$0.00
Misc: \$0.00
Total: \$169.43

INVOICE

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

Worker
Abbe Greenfield

Invoice Nbr: DUKEIN00812110
Invoice Date: 02/27/2023

#	Description	Qty	Unit Price	Units	Extended Price
1-2	Hours_Worked	1.25	\$135.54	CONT_REG	\$169.43

Sales Tax: \$0.00
Misc: \$0.00
Total: \$169.43

INVOICE

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

Worker
Tracie Otto

Invoice Nbr: DUKEIN00812065
Invoice Date: 02/27/2023

#	Description	Qty	Unit Price	Units	Extended Price
1-2	Hours_Worked	45	\$134.99	CONT_REG	\$6,074.55

Sales Tax: \$0.00
Misc: \$0.00
Total: \$6,074.55



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: AccountsReivable@gfnet.com
 Send Audit Inquiries: GovtContractAudit@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 : 0000019827
Invoice Date : 2/24/2023
Project : 071780
Project Name : Duke Energy KY-ElectDeprSty
Bill Term : 01

For Professional Services Rendered For 1/1/2023 Through 1/27/2023

Duke Matter #2022-0651 - Depreciation Study - Electric

		Current Billings
000 - Depreciation Study - Electric		6,603.99
Total :		6,603.99
		Current Billings
		6,603.99
Amount Due This Bill		US
		6,603.99

John J Spanos

Outstanding Receivables	Invoice Number	Date	Amount	Balance Due
	0000018721	1/26/2023	762.68	762.68
				762.68

Project : 071780 - Duke Energy KY-ElectDeprSty

Invoice : 0000019827

000 - Depreciation Study - Electric

Rate Labor

<i>Class</i>	<i>Hours</i>	<i>Rate</i>	<i>Amount</i>
John J Spanos	11.50	310.000	3,565.00
Senior Analyst	10.50	200.000	2,100.00
Senior Technician	2.00	130.000	260.00
Support Staff	1.00	130.000	130.00
Total Rate Labor	25.00		6,055.00

Expenses

Account / Vendor

<i>Account / Vendor</i>	<i>Cost</i>	<i>Multiplier</i>	<i>Amount</i>
Transportation - Airfare			
M & T BANK, N.A.	548.99	1.0000	548.99
Total Expenses			548.99

Total Bill Task : 000 - Depreciation Study - Electric

6,603.99

Total Project : 071780 - Duke Energy KY-ElectDeprSty

6,603.99



CREATE AMAZING.

February 27, 2023

Invoice: 146598-5
 Federal ID: 43-0956142
 Client MSA: 27547
 Client Purchase Order: 10692881

DUKE ENERGY ACCOUNTS PAYABLE PO BOX 1015 CHARLOTTE NC 28201-1015	SEND PAYMENT TO: Burns & McDonnell Engineering Co., Inc. PO Box 411883 Kansas City, MO 64141-1883 Reference Invoice Number with Payment TERMS: NET 90 DAYS	WIRE INSTRUCTIONS: Account: [REDACTED] Routing: 101000695 SWIFT Code: UMKCUS44 United Missouri Bank 1010 Grand KANSAS CITY, MO 64141 (816)-860-7000
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Professional Services for Decommissioning Study

SERVICE THROUGH: 31-Jan-2023

<u>Labor Classifications</u>	<u>Regular Hours</u>	<u>Regular Rate</u>	<u>Amount</u>
Senior	12.00	321.00	3,852.00
Associate	2.00	370.00	740.00
	14.00		4,592.00
Expense			
(See Attached)			139.30

Subtotal Amount	4,731.30
-----------------	----------

TOTAL AMOUNT DUE THIS INVOICE	4,731.30 USD
--------------------------------------	---------------------

Submit via ARIBA

Thank you for your business. We appreciate the opportunity to serve you.

Project Manager: Brittany Hixon +1 (816) 823-7881 brittany.hixon@1898andco.com
 Invoice Inquiry: Mia Hocott mlhocott@burnsmcd.com

Invoice 146598-5

Labor Summary Amount				
Reg. Hours	Prem. Hours	Number	Name	Classification
12.00		28608	Hixon, Brittany	Senior
2.00		4607	Kopp, Jeff	Associate
14.00				

Technology Charge			
	Hours	Rate	Total
Technology Charge	14.00	9.95	139.30
Technology Charge Total			139.30

Expense Subtotal: Amount	139.30
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Duke Energy Kentucky
Case No. 2022-00372
STAFF Third Set Data Requests
Date Received: February 17, 2023

SUPPLEMENTAL STAFF-DR-03-021

REQUEST:

Refer to the response to Staff's Second Request, Item 38b. Provide the adjustment necessary to remove the proposed base rate roll in of plant in service related to Rider Environmental Surcharge Mechanism.

SUPPLEMENTAL RESPONSE:

Please see STAFF-DR-03-021 SUPP Attachment for the corrected adjustment necessary to remove the proposed base rate roll in of plant in service related to Rider Environmental Surcharge Mechanism. The first correction is the Grossed Up Weighted Average Cost of Capital of 9.35% should have been used in the original response to incorporate the income tax, Commission assessment fees, and bad debt expense impacts for the change in return on rate base. The second correction is the rate base change should have included the accumulated depreciation and deferred income tax impacts for the annualized depreciation adjustment impacted by the ESM depreciation change. The third correction is the depreciation and property tax expenses should have been grossed up for Commission assessment fees and bad debt expense.

The correct adjustment will reduce the revenue deficiency by \$9,938,525 instead of a reduction of \$12,075,851 from the original response.

PERSON RESPONSIBLE: Lisa D. Steinkuhl

DUKE ENERGY KENTUCKY, INC.
 ENVIRONMENTAL SURCHARGE REPORT
 PROJECTED GROSS PLANT, ACCUMULATED DEPRECIATION
 AND DEPRECIATION EXPENSE

Line Number	Supporting Schedule Reference	Forecast Period	Plant in Service FERC Acct 311	Depreciation Expense ^(b)	Accumulated Depreciation	Revenue Requirement
		(A)	(B)	(C)	(D)	(E)
1 ^(a)		202306	67,432,275		6,562,479	
2		202307	67,432,275	354,019	6,916,499	
3		202308	67,432,275	354,019	7,270,518	
4		202309	67,432,275	354,019	7,624,538	
5		202310	67,432,275	354,019	7,978,557	
6		202311	67,432,275	354,019	8,332,577	
7		202312	67,432,275	354,019	8,686,596	
8		202401	67,432,275	354,019	9,040,616	
9		202402	67,432,275	354,019	9,394,635	
10		202403	67,432,275	354,019	9,748,654	
11		202404	67,432,275	354,019	10,102,674	
12		202405	67,432,275	354,019	10,456,693	
13		202406	67,432,275	354,019	10,810,713	
14						
15	B-1	13 Month Average	<u>67,432,275</u>		<u>8,686,596</u>	(58,745,679)
16						
17	B-6	Per page 2 of 4				4,950,607
18						
19				Depr Exp	TY	Tax Rate ^(e)
20	B-1	Change to A/D ^(c)		4,248,233	50%	2,124,117
21	B-1	Change to ADIT ^(d)		(4,248,233)		24.9251%
22						
23		Change in Rate Base				<u>(52,729,832)</u>
24						
25	J-1	Per page 3 of 4				9.35%
26						
27		Grossed Up Return				(4,928,004)
28						
29	B-3.2	Column C = sum line 1 thru line 13		7/2023-6/2024 Annual Depreciation	4,248,233	1.00168 (4,255,361)
30						
31	C-2	Column C = Line 15, (Col E - Col G) * 1.28332%		Property Taxes	753,895	1.00168 (755,160)
32						
33						<u>(9,938,525)</u>
34						
35						
36	B-3.2	Proposed Depreciation Rate				6.30%

^(a) June 2023 balances per AG-DR-01-112 Attachment 2
^(b) Depreciation expense base on the proposed depreciation rate from the Schedule B-3.2 and the depreciation study
^(c) Average of the annualized depreciation adjustment per Sch D-2.24
^(d) Adjustment to ADIT to reflect annualized depreciation as calculated on Schedule D-1 and Schedule D-2.24
^(e) Per page 4 of 4

ENVIRONMENTAL SURCHARGE REPORT
 PROJECTED ADIT

Line #	June 2023-June 2024 13 Month Average ADIT	13 MONTH AVERAGE																		
		Jan '23	Feb '23	Mar '23	Apr '23	May '23	Jun '23	Jul '23	Aug '23	Sep '23	Oct '23	Nov '23	Dec '23	Jan '24	Feb '24	Mar '24	Apr '24	May '24	Jun '24	
	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)	(L)	(M)	(N)	(O)	(P)	(Q)	(R)	(S)	
1	EB020290 Lined Retention Basin West	(1,208,583)	(1,242,027)	(1,244,568)	(1,245,979)	(1,247,390)	(1,248,801)	(1,250,212)	(1,243,410)	(1,236,607)	(1,229,805)	(1,223,002)	(1,216,200)	(1,209,397)	(1,202,091)	(1,194,785)	(1,187,478)	(1,180,172)	(1,172,866)	(1,165,559)
2	EB020745 Lined Retention Basin East	(433,024)	(405,853)	(412,920)	(419,987)	(427,054)	(434,121)	(441,188)	(440,076)	(438,964)	(437,853)	(436,741)	(435,630)	(434,518)	(432,482)	(430,445)	(428,409)	(426,373)	(424,336)	(422,300)
3	EB020298 East Bend SW/PW Reroute	(2,819,110)	(2,864,776)	(2,873,861)	(2,882,945)	(2,892,030)	(2,901,115)	(2,910,200)	(2,895,509)	(2,880,819)	(2,866,128)	(2,851,438)	(2,836,747)	(2,822,057)	(2,805,542)	(2,789,027)	(2,772,513)	(2,755,998)	(2,739,483)	(2,722,968)
4	EB021281 East Bend Landfill Cell 2	(489,889)	(427,448)	(440,720)	(453,991)	(467,262)	(480,534)	(493,805)	(493,597)	(493,388)	(493,180)	(492,971)	(492,763)	(492,554)	(490,696)	(488,837)	(486,979)	(485,120)	(483,262)	(481,404)
5	Total	(4,950,607)	(4,940,104)	(4,972,069)	(5,002,903)	(5,033,737)	(5,064,571)	(5,095,405)	(5,072,592)	(5,049,779)	(5,026,966)	(5,004,153)	(4,981,340)	(4,958,527)	(4,930,811)	(4,903,095)	(4,875,379)	(4,847,663)	(4,819,947)	(4,792,231)

DUKE ENERGY KENTUCKY, INC.
 CASE NO. 2022-00372
 COST OF CAPITAL SUMMARY
 Forecasted Test Period: Twelve Months Ended June 30, 2024

Source: Schedule J-1 Page 2 of 2

LINE NO.	CLASS OF CAPITAL	REFERENCE	13 MONTH AVG. BALANCE	% OF TOTAL	COST %	WEIGHTED COST %
1	Common Equity		\$ 965,637,556	52.505%	10.350%	5.434%
2	Long-Term Debt	J-3	803,943,642	43.713%	4.377%	1.913%
3	Short-Term Debt	J-2	<u>69,555,344</u>	<u>3.782%</u>	4.739%	<u>0.179%</u>
4						
5	Total Capital		<u>\$ 1,839,136,542</u>	<u>100.000%</u>		<u>7.526%</u>
6						
7						

^(a) Per Page 4 of 4

DUKE ENERGY KENTUCKY, INC.
 CASE NO. 2022-00372
 COMPUTATION OF GROSS REVENUE CONVERSION FACTOR
 Forecasted Test Period: Twelve Months Ended June 30, 2024

Source: Schedule H Page 2 of 2

	<u>As Filed Duke Energy</u>	<u>KPSC Maint Fee Only Duke Energy</u>	<u>Income Tax Only Duke Energy</u>
Operating Revenues	100.0000%	100.0000%	100.0000%
Less: KPSC Maintenance Fee	0.1493%	0.1493%	0.0000%
Uncollectible Accounts Expense	0.0182%	0.0182%	0.0000%
Total KPSC Maintenance Fee and Uncollectible Expense	<u>0.1675%</u>	<u>0.1675%</u>	<u>0.0000%</u>
Income Before Income Taxes	99.8325%	99.8325%	100.0000%
Less: State Income Taxes (5.0% * 99.37%)	<u>4.9602%</u>	<u>0.0000%</u>	<u>4.9685%</u>
Taxable Income for Federal Income Tax	94.8723%	99.8325%	95.0315%
Less: Federal Income Taxes (21%)	<u>19.9232%</u>	<u>0.0000%</u>	<u>19.9566%</u>
Operating Income Percentage	74.9491%	99.8325%	75.0749%
Gross Revenue Conversion Factor	<u><u>1.3342382</u></u>	<u><u>1.0016778</u></u>	<u><u>1.3320034</u></u>
Combined Effective Income Tax Rate			<u><u>24.9251%</u></u>