

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 18th day of April, 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
TABLE OF CONTENTS

<u>DATA REQUEST</u>	<u>WITNESS</u>	<u>TAB NO.</u>
STAFF-DR-01-014 4 th SUPP	Lisa D. Steinkuhl	14

FOURTH 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 4th 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 4th 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 4th 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. Actual costs are shown by month and those costs incurred through February 2023 have occurred during the base period.

c. STAFF-DR-01-014 4th 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
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	2,541.38	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	2,541.38	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	8,345.57	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	10,886.95	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							590.00	
400CR4222	6-Jun-22	1-Jul-22	Gannett Fleming Depreciation Consultants	0.50	\$ 195.00				97.50							97.50	
400CR4222	6-Jun-22	1-Jul-22	Gannett Fleming Depreciation Consultants	2.00	\$ 125.00				250.00							250.00	
400CR4222	6-Jun-22	1-Jul-22	Gannett Fleming Depreciation Consultants	0.50	\$ 125.00				62.50							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									216.60	
APACR33011	9-Jul-22	8-Aug-22	Goss Samford Professional Legal Services	0.10	\$ 237.50		23.75									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	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	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					27,500.00	
APACR47160	30-Jul-22	2-Sep-22	Burns McDonnell Consulting Work	N/A	N/A						22,000.00					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							1,180.00	
APACR49332	22-Aug-22	7-Oct-22	Gannett Fleming Depreciation Consultants	14.50	\$ 195.00				2,827.50							2,827.50	
APACR49332	22-Aug-22	7-Oct-22	Gannett Fleming Depreciation Consultants	49.00	\$ 160.00				7,840.00							7,840.00	
APACR49332	22-Aug-22	7-Oct-22	Gannett Fleming Depreciation Consultants	4.00	\$ 125.00				500.00							500.00	
APACR49332	22-Aug-22	7-Oct-22	Gannett Fleming Depreciation Consultants	0.50	\$ 125.00				62.50							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							590.00	
DEKINVACCT	6-Jun-22	1-Jul-22	Gannett Fleming Depreciation Consultants	0.50	\$ 195.00				97.50							97.50	
DEKINVACCT	6-Jun-22	1-Jul-22	Gannett Fleming Depreciation Consultants	2.00	\$ 125.00				250.00							250.00	
DEKINVACCT	6-Jun-22	1-Jul-22	Gannett Fleming Depreciation Consultants	0.50	\$ 125.00				62.50							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	
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	106,523.55

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.
						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

Document/ Journal Entry No.	Invoice Date	Payment Date	Vendor Name / Description	Hours Worked	Rate Per Hour	Consultants							Rate Case	Lead Lag Study	Publish Legal Notices	Transport/ Lodging/Meals	Misc.	Total
						Accounting	Engineering	Legal	Generation Retirement Study	Depreciation Study	Rate of Return	Demolition Study						
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
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

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		
APACR86680	30-Nov-22	16-Dec-22	Gannett Fleming Depreciation Consultants	1.50	\$ 200.00											300.00		
APACR86680	30-Nov-22	16-Dec-22	Gannett Fleming Depreciation Consultants	8.00	\$ 130.00											1,040.00		
APACR86680	30-Nov-22	16-Dec-22	Gannett Fleming Depreciation Consultants	9.50	\$ 130.00											1,235.00		
APACR86680	30-Nov-22	16-Dec-22	Gannett Fleming Depreciation Consultants	N/A	N/A											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	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	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																		
DEINVACCT			Entry to remove erroneous Gannett Fleming expense recorded in Aug 2022															(1,000.00)
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 Gen. Retirement Study	14.25	\$ 680.00					9,690.00								9,690.00
APACR03966	21-Dec-23	17-Jan-23	Concentric Energy Advisors Gen. Retirement Study	23.75	\$ 460.00					10,925.00								10,925.00
APACR03966	21-Dec-23	17-Jan-23	Concentric Energy Advisors Gen. Retirement Study	3.00	\$ 340.00					1,020.00								1,020.00
APACR03966	21-Dec-23	17-Jan-23	Concentric Energy Advisors Gen. Retirement Study	4.50	\$ 80.00					360.00								360.00
APACR03966	4-Jan-23	17-Jan-23	Concentric Energy Advisors Rate of Return	0.75	\$ 680.00							510.00						510.00
APACR03966	4-Jan-23	17-Jan-23	Concentric Energy Advisors Rate of Return	43.25	\$ 500.00							21,625.00						21,625.00
APACR03966	4-Jan-23	17-Jan-23	Concentric Energy Advisors Rate of Return	6.00	\$ 430.00							2,580.00						2,580.00
APACR03966	4-Jan-23	17-Jan-23	Concentric Energy Advisors Rate of Return	4.00	\$ 340.00							1,360.00						1,360.00
APACR03966	4-Jan-23	17-Jan-23	Concentric Energy Advisors Rate of Return	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	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	2-Mar-23	Gannett Fleming Depreciation Consultants	0.50	\$ 310.00							155.00						155.00
APACR09857	26-Jan-23	2-Mar-23	Gannett Fleming Depreciation Consultants	3.00	\$ 130.00							390.00						390.00
APACR09857	26-Jan-23	2-Mar-23	Gannett Fleming Depreciation Consultants	1.00	\$ 130.00							130.00						130.00
APACR09857	26-Jan-23	2-Mar-23	Gannett Fleming Depreciation Consultants	N/A	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
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

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.
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	31-Mar-23	Burns McDonnell Consulting Work	8.00	\$ 365.00						2,920.00					2,920.00		
APACR15764	15-Feb-23	31-Mar-23	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	13-Apr-23	Gannett Fleming Depreciation Consultants	11.50	\$ 310.00											3,565.00		
APACR19659	24-Feb-23	13-Apr-23	Gannett Fleming Depreciation Consultants	10.50	\$ 200.00					3,565.00						2,100.00		
APACR19659	24-Feb-23	13-Apr-23	Gannett Fleming Depreciation Consultants	2.00	\$ 130.00					260.00						260.00		
APACR19659	24-Feb-23	13-Apr-23	Gannett Fleming Depreciation Consultants	1.00	\$ 130.00					130.00						130.00		
APACR19659	24-Feb-23	13-Apr-23	Gannett Fleming Depreciation Consultants	N/A	N/A					548.99						548.99		
APACR20533	27-Feb-23	14-Apr-23	Burns McDonnell Consulting Work	12.00	\$ 321.00						3,852.00					3,852.00		
APACR20533	27-Feb-23	14-Apr-23	Burns McDonnell Consulting Work	2.00	\$ 370.00						740.00					740.00		
APACR20533	27-Feb-23	14-Apr-23	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
March 2023																		
APACR21941	2-Mar-23	7-Mar-23	Management Applications Consulting Lead Lag	0.50	\$ 225.00								112.50				112.50	
APACR21941	2-Mar-23	7-Mar-23	Management Applications Consulting Lead Lag	N/A	N/A								5.63				5.63	
APACR23308	23-Feb-23	7-Mar-23	Concentric Energy Advisors Gen. Retirement Study	2.00	\$ 735.00				1,470.00								1,470.00	
APACR23308	23-Feb-23	7-Mar-23	Concentric Energy Advisors Gen. Retirement Study	1.00	\$ 495.00				495.00								495.00	
APACR23308	23-Feb-23	7-Mar-23	Concentric Energy Advisors Gen. Retirement Study	5.50	\$ 400.00				2,200.00								2,200.00	
APACR23308	23-Feb-23	7-Mar-23	Concentric Energy Advisors Gen. Retirement Study	5.00	\$ 85.00				425.00								425.00	
APACR23308	23-Feb-23	7-Mar-23	Concentric Energy Advisors Gen. Retirement Study	4.25	\$ 85.00				361.25								361.25	
APACR23308	28-Feb-23	30-Mar-23	Taft Stettinius & Hollister LLP Professional Legal Services	10.00	\$ 265.00			2,650.00									2,650.00	
APACR23308	28-Feb-23	30-Mar-23	Taft Stettinius & Hollister LLP Professional Legal Services	2.10	\$ 452.00			949.20									949.20	
APACR23308	28-Feb-23	30-Mar-23	Taft Stettinius & Hollister LLP Professional Legal Services	N/A	N/A			(107.39)									(107.39)	
APACR23308	24-Feb-23	7-Mar-23	Concentric Energy Advisors Rate of Return	12.00	\$ 650.00				7,800.00								7,800.00	
APACR23308	24-Feb-23	7-Mar-23	Concentric Energy Advisors Rate of Return	0.25	\$ 85.00				21.25								21.25	
APACR23308	6-Mar-23	20-Mar-23	Guidant Group Contractor Staffing	40.00	\$ 134.99							5,399.60					5,399.60	
APACR26229	13-Mar-23	27-Mar-23	Guidant Group Contractor Staffing	2.00	\$ 135.54							271.08					271.08	
APACR28147	20-Mar-23	3-Apr-23	Guidant Group Contractor Staffing	6.00	\$ 135.54							813.24					813.24	
APACR30780	27-Mar-23	10-Apr-23	Guidant Group Contractor Staffing	1.00	\$ 135.54							135.54					135.54	
APACR32969	27-Mar-23	Pending	Taft Stettinius & Hollister LLP Professional Legal Services	0.60	\$ 210.00			126.00									126.00	
APACR32969	27-Mar-23	Pending	Taft Stettinius & Hollister LLP Professional Legal Services	0.50	\$ 392.00			196.00									196.00	
APACR32969	17-Mar-23	3-Apr-22	Willis Towers Watson LLC Human Resource Consulting	N/A	N/A										8,961.94		8,961.94	
Total March 2023						0.00	0.00	3,813.81	4,951.25	0.00	7,821.25	0.00	6,619.46	118.13	0.00	0.00	8,961.94	32,285.84
Total Actual Costs to Date						0.00	0.00	18,753.33	55,626.25	49,594.14	63,576.25	62,730.30	90,738.73	81,127.83	168,268.62	0.00	8,961.94	599,377.51
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	406,246.67	29,373.75	10,405.86	11,423.75	42,269.70	85,261.27	28,872.17	(128,268.62)	50,000.00	1,038.06	536,622.49



Management Applications Consulting, Inc.

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

T.I.N. [REDACTED]

Invoice

Date	Invoice #
3/2/2023	20230304

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 2/24/23

P/O #	Terms	Project	
	Net 45 Days	202205 Duke KY, Lead Lag Study	
Hours	Description	Rate	Amount
0.5	Michael J. Morganti	225.00	112.50
	Misc. Office Expenses @ 5% of Professional Services	5.00%	5.63
CONFIDENTIAL			
Total			\$118.13

Engagement	100187.00	2022-Duke - Kentucky Coal Retirement	Invoice	0016726
------------	-----------	--------------------------------------	---------	---------

For billing inquiries or to request electronic payment instructions,
please contact us at: accounting@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 0016726

Billing Backup

Thursday, February 23, 2023

Concentric Energy Advisors, Inc.

Invoice 0016726 Dated 2/23/2023

11:21:40 AM

Engagement 100187.00 2022-Duke - Kentucky Coal Retirement

Phase 01 Direct Testimony

Professional Personnel

	Hours	Rate	Amount
Senior VP			
Quilici, Lisa 1/18/2023	1.25	735.00	918.75
Work on IR, begin assembling briefing book for hearings including all citations			
Quilici, Lisa 1/19/2023	.50	735.00	367.50
IR response and direction regarding briefing materials			
Quilici, Lisa 1/20/2023	.25	735.00	183.75
Provide direction regarding briefing materials and supporting research			
Senior Project Manager			
Cochis, Alexander 1/18/2023	1.00	495.00	495.00
Assisting with discovery response and hearing prep			
Consultant			
Hu, Bryan 1/18/2023	2.00	400.00	800.00
Assisted in finalizing testimony			
Hu, Bryan 1/19/2023	1.50	400.00	600.00
Assisted in finalizing testimony			
Hu, Bryan 1/20/2023	2.00	400.00	800.00
Developed research in support of rebuttal responses			
Project Assistant			
Sasseville, Laureen 1/18/2023	1.00	85.00	85.00
Citation matrix, begin briefing book build			
Sasseville, Laureen 1/19/2023	2.00	85.00	170.00
Source and cross-reference FN in L. Quilici testimony			
Sasseville, Laureen 1/20/2023	2.00	85.00	170.00
Email to S. Lawler requesting L. Quilici's filed testimony. Find final citation sources, review footnote matrix			
Totals	13.50		4,590.00
Total Labor			4,590.00
Total this Phase			\$4,590.00

Phase 02 Post Filing Support

Professional Personnel

	Hours	Rate	Amount
Project Assistant			
Kolb, Regina 1/18/2023	2.25	85.00	191.25
Cited sources work for L. Quilici			
Kolb, Regina 1/19/2023	2.00	85.00	170.00
Cited sources work for L. Quilici			
Totals	4.25		361.25
Total Labor			361.25
Total this Phase			\$361.25

Engagement	100187.00	2022-Duke - Kentucky Coal Retirement	Invoice	0016726
			Total this Engagement	\$4,951.25
			Total this Report	\$4,951.25

Invoice



February 24, 2023
 Engagement No: 100157.00
 Invoice No: 0016745

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
 Matter Number: 2022-0651

Professional Services from January 1, 2023 to January 31, 2023

Phase 02 Post filing

Professional Personnel

	Hours	Rate	Amount	
Vice President	12.00	650.00	7,800.00	
Project Assistant	.25	85.00	21.25	
Totals	12.25		7,821.25	
Total Labor				7,821.25
		Total this Phase		\$7,821.25
		Total this Invoice		\$7,821.25

Billings to Date

	Current	Prior	Total
Labor	7,821.25	55,755.00	63,576.25
Totals	7,821.25	55,755.00	63,576.25

For billing inquiries or to request electronic payment instructions,
 please contact us at: accounting@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 0016745

Billing Backup

Friday, February 24, 2023

Concentric Energy Advisors, Inc.

Invoice 0016745 Dated 2/24/2023

11:48:16 AM

Engagement 100157.00 2022-Duke Energy - Kentucky Cost of Capital

Phase 02 Post filing

Professional Personnel

	Hours	Rate	Amount
Vice President			
Nowak, Joshua 1/19/2023	2.00	650.00	1,300.00
Prepare IR responses			
Nowak, Joshua 1/20/2023	4.00	650.00	2,600.00
Prepare IR responses			
Nowak, Joshua 1/21/2023	5.00	650.00	3,250.00
Prepare IR responses; compile workpapers and cited documents			
Nowak, Joshua 1/22/2023	1.00	650.00	650.00
Prepare IR responses			
Project Assistant			
Kolb, Regina 1/23/2023	.25	85.00	21.25
Notarized verification form for J. Nowak (re: filed discovery responses).			
Totals	12.25		7,821.25
Total Labor			7,821.25
		Total this Phase	\$7,821.25
		Total this Engagement	\$7,821.25
		Total this Report	\$7,821.25

INVOICE

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

Worker
Tracie Otto

Invoice Nbr: DUKEIN00815063
Invoice Date: 03/06/2023

#	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

INVOICE

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

Worker
Abbe Greenfield

Invoice Nbr: DUKEIN00817976
Invoice Date: 03/13/2023

#	Description	Qty	Unit Price	Units	Extended Price
1-2	Hours_Worked	2	\$135.54	CONT_REG	\$271.08

Sales Tax: \$0.00
Misc: \$0.00
Total: \$271.08

INVOICE

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

Worker
Abbe Greenfield

Invoice Nbr: DUKEIN00820898
Invoice Date: 03/20/2023

#	Description	Qty	Unit Price	Units	Extended Price
1-2	Hours_Worked	6	\$135.54	CONT_REG	\$813.24

Sales Tax: \$0.00
Misc: \$0.00
Total: \$813.24

INVOICE

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

Worker
Abbe Greenfield

Invoice Nbr: DUKEIN00823407
Invoice Date: 03/27/2023

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

Sales Tax: \$0.00
Misc: \$0.00
Total: \$135.54



Willis Towers Watson US LLC
Five Concourse Parkway
Suite 1800
Floor 18
Atlanta, GA 30328
United States
Tel No: 1 404 224 5000
Fax No: 1 404 224 5001

Yelena Neizvestny
Duke Energy Corporation
400 South Tryon Street
CHARLOTTE, NC 28285

March 17, 2023

Customer No: 604570

Invoice No: 150141353092

Retirement and Health and Insurance Actuarial Consulting Services	Amount
Fees for Services Rendered	8,961.94
Total	USD 8,961.94
<i>Total due after May 1, 2023 due to late charges</i>	<i>USD 9,051.56</i>

AG DR-2-60 in KY electric rate case

Please remit payment to:

Payment Reference: 150141353092
Payee/Beneficiary name: Willis Towers Watson US LLC/ Tax ID # 53-0181291
Preferred payment method: EDI, ACH/EFT (using CTX or CCD+), or wire transfer
Address for submitting electronic payment details: GFO.CashApplication.NA@willistowerswatson.com
Bank name: JPMorgan Chase
Account number: [REDACTED]
Transit or ABA #: 021000021
SWIFT CODE: CHASUS33
Lockbox address for paper checks: Willis Towers Watson US LLC/Lockbox 28025/28025 Network Place/Chicago,IL 60673-1280

Invoices are due upon receipt. Please direct any questions concerning this invoice to your Willis Towers Watson consultant