

VERIFICATION

STATE OF OHIO)
) SS:
COUNTY OF HAMILTON)

The undersigned, Lisa D. 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 D. Steinkuhl Affiant

Subscribed and sworn to before me by Lisa D. Steinkuhl on this 7th day of March, 2025.

Emilie Sunderman
NOTARY PUBLIC

My Commission Expires: July 8, 2027



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

**CONFIDENTIAL 2ND SUPPLEMENTAL STAFF-DR-01-014
(As to Attachment 1 only)**

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 14a, 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 14a, 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 14a and 14b, and a cumulative total of cost incurred to date for each category. Updates will be due when Duke Kentucky files its monthly financial statements with the Commission, until the close of the record.

RESPONSE:

CONFIDENTIAL PROPRIETARY TRADE SECRET (As to Attachment 1 only)

- 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 Confidential 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 Confidential 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 depreciation 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					Lead Lag Study	Publish Legal Notices	Transport/ Lodging/Meals	Misc.	Total
						Accounting	Engineering	Legal	Depreciation Study	Rate of Return					
A) EXPENSES INCURRED TO DATE															
March 2024															
APACR73295	13-Mar-24	2-Apr-24	Guidant Group Contractor Staffing	10.00	\$ 134.99						1,349.91				1,349.91
APACR75294	25-Mar-24	8-Apr-24	Guidant Group Contractor Staffing	20.00	\$ 134.99						2,699.80				2,699.80
Total March 2024						0.00	0.00	0.00	0.00	0.00	4,049.71	0.00	0.00	0.00	4,049.71
Total Actual Costs to Date						0.00	0.00	0.00	0.00	0.00	4,049.71	0.00	0.00	0.00	4,049.71
April 2024															
APACR78617	2-Apr-24	16-Apr-24	Guidant Group Contractor Staffing	12.00	\$ 134.99						1,619.88				1,619.88
APACR81222	8-Apr-24	22-Apr-24	Guidant Group Contractor Staffing	32.00	\$ 134.99						4,319.68				4,319.68
APACR83552	15-Apr-24	29-Apr-24	Guidant Group Contractor Staffing	40.00	\$ 134.99						5,399.60				5,399.60
APACR84418	17-Apr-24	1-May-24	Guidant Group Contractor Staffing	1.50	\$ 139.60							209.40			209.40
APACR85865	22-Apr-24	6-May-24	Guidant Group Contractor Staffing	24.00	\$ 134.99						3,239.75				3,239.75
APACR85865	22-Apr-24	6-May-24	Guidant Group Contractor Staffing	9.00	\$ 139.60							1,256.40			1,256.40
APACR88479	29-Apr-24	13-May-24	Guidant Group Contractor Staffing	14.00	\$ 139.60							1,954.40			1,954.40
APACR88479	29-Apr-24	13-May-24	Guidant Group Contractor Staffing	24.00	\$ 134.99						3,239.75				3,239.75
Total April 2024						0.00	0.00	0.00	0.00	0.00	17,818.66	3,420.20	0.00	0.00	21,238.86
Total Actual Costs to Date						0.00	0.00	0.00	0.00	0.00	21,868.37	3,420.20	0.00	0.00	25,288.57
May 2024															
APACR92027	6-May-04	20-May-24	Guidant Group Contractor Staffing	14.25	\$ 139.60							1,989.30			1,989.30
APACR92027	6-May-24	20-May-24	Guidant Group Contractor Staffing	24.00	\$ 134.99						3,239.75				3,239.75
APACR94263	13-May-24	24-May-24	Guidant Group Contractor Staffing	32.00	\$ 134.99						4,319.70				4,319.70
APACR94644	13-May-24	24-May-24	Guidant Group Contractor Staffing	13.00	\$ 139.60							1,814.80			1,814.80
APACR96474	20-May-24	3-Jun-24	Guidant Group Contractor Staffing	32.00	\$ 134.99						4,319.70				4,319.70
APACR96474	20-May-24	3-Jun-24	Guidant Group Contractor Staffing	13.50	\$ 139.60							1,884.60			1,884.60
APACR98999	28-May-24	11-Jun-24	Guidant Group Contractor Staffing	14.50	\$ 139.60							2,024.20			2,024.20
APACR98999	28-May-24	11-Jun-24	Guidant Group Contractor Staffing	32.00	\$ 134.99						4,319.70				4,319.70
Total May 2024						0.00	0.00	0.00	0.00	0.00	16,198.85	7,712.90	0.00	0.00	23,911.75
Total Actual Costs to Date						0.00	0.00	0.00	0.00	0.00	38,067.22	11,133.10	0.00	0.00	49,200.32
June 2024															
APACR01369	28-May-24	27-Jun-24	Gannett Fleming Depreciation Consultants	2.50	\$ 320.00				800.00						800.00
APACR01369	28-May-24	27-Jun-24	Gannett Fleming Depreciation Consultants	1.50	\$ 140.00				210.00						210.00
APACR01369	3-Jun-24	17-Jun-24	Guidant Group Contractor Staffing	12.00	\$ 139.60							1,675.20			1,675.20
APACR02075	4-Jun-24	18-Jun-24	Guidant Group Contractor Staffing	25.60	\$ 134.99						3,455.76				3,455.76
APACR02075	4-Jun-24	18-Jun-24	Guidant Group Contractor Staffing	24.00	\$ 93.30						2,239.20				2,239.20
APACR04274	10-Jun-24	24-Jun-24	Guidant Group Contractor Staffing	13.75	\$ 139.65							1,920.19			1,920.19
APACR04274	10-Jun-24	24-Jun-24	Guidant Group Contractor Staffing	1.00	\$ 139.60							139.60			139.60
APACR04274	10-Jun-24	24-Jun-24	Guidant Group Contractor Staffing	32.00	\$ 135.03						4,320.95				4,320.95
APACR06448	17-Jun-24	1-Jul-24	Guidant Group Contractor Staffing	10.25	\$ 139.65							1,431.41			1,431.41
APACR06448	17-Jun-24	1-Jul-24	Guidant Group Contractor Staffing	8.00	\$ 135.03						1,080.25				1,080.25
APACR08700	21-Jun-24	24-Jul-24	Gannett Fleming Depreciation Consultants	6.00	\$ 190.00				1,140.00						1,140.00
APACR08700	21-Jun-24	24-Jul-24	Gannett Fleming Depreciation Consultants	1.50	\$ 320.00				480.00						480.00
APACR08700	21-Jun-24	24-Jul-24	Gannett Fleming Depreciation Consultants	2.00	\$ 130.00				260.00						260.00
APACR08700	24-Jun-24	8-Jul-24	Guidant Group Contractor Staffing	17.00	\$ 139.65							2,374.05			2,374.05
APACR08700	24-Jun-24	8-Jul-24	Guidant Group Contractor Staffing	32.00	\$ 135.03						4,320.95				4,320.95
Total June 2024						0.00	0.00	0.00	2,890.00	0.00	15,417.11	7,540.45	0.00	0.00	25,847.56
Total Actual Costs to Date						0.00	0.00	0.00	2,890.00	0.00	53,484.33	18,673.55	0.00	0.00	75,047.88
July 2024															
APACR11320	1-Jul-24	15-Jul-24	Guidant Group Contractor Staffing	16.00	\$ 139.65							2,234.40			2,234.40
APACR11957	2-Jul-24	16-Jul-24	Guidant Group Contractor Staffing	16.00	\$ 135.03						2,160.48				2,160.48
APACR14024	8-Jul-24	22-Jul-24	Guidant Group Contractor Staffing	16.75	\$ 139.65							2,339.14			2,339.14
APACR16059	15-Jul-24	29-Jul-24	Guidant Group Contractor Staffing	28.00	\$ 135.03						3,780.85				3,780.85
APACR16059	15-Jul-24	29-Jul-24	Guidant Group Contractor Staffing	17.50	\$ 139.65							2,443.88			2,443.88
APACR18425	23-Jul-24	6-Aug-24	Guidant Group Contractor Staffing	36.00	\$ 135.03						4,861.10				4,861.10
APACR18425	23-Jul-24	6-Aug-24	Guidant Group Contractor Staffing	13.50	\$ 139.65							1,885.28			1,885.28
APACR19856	29-Jul-24	12-Aug-24	Guidant Group Contractor Staffing	31.50	\$ 139.65							4,398.98			4,398.98
APACR19856	29-Jul-24	12-Aug-24	Guidant Group Contractor Staffing	36.00	\$ 135.03						4,861.10				4,861.10
APACR19856	22-Jul-24	7-Aug-24	Gannett Fleming Depreciation Consultants	3.50	\$ 170.00				595.00						595.00
APACR19856	22-Jul-24	7-Aug-24	Gannett Fleming Depreciation Consultants	2.00	\$ 230.00				460.00						460.00
APACR19856	22-Jul-24	7-Aug-24	Gannett Fleming Depreciation Consultants	4.00	\$ 320.00				1,280.00						1,280.00
APACR19856	22-Jul-24	7-Aug-24	Gannett Fleming Depreciation Consultants	4.00	\$ 130.00				520.00						520.00
APACR19856	22-Jul-24	7-Aug-24	Gannett Fleming Depreciation Consultants	0.50	\$ 140.00				70.00						70.00
Total July 2024						0.00	0.00	0.00	2,925.00	0.00	15,663.51	13,301.66	0.00	0.00	31,890.21
Total Actual Costs to Date						0.00	0.00	0.00	5,815.00	0.00	69,147.84	31,975.21	0.00	0.00	106,938.09

Document/ Journal Entry No	Invoice Date	Payment Date	Vendor Name / Description	Hours Worked	Rate Per Hour	Consultants					Lead Lag Study	Publish Legal Notices	Transport/ Lodging/Meals	Misc.	Total	
						Accounting	Engineering	Legal	Depreciation Study	Rate of Return						Rate Case
August 2024																
APACR23039	5-Aug-24	19-Aug-24	Guidant Group Contractor Staffing	11.75	\$ 139.65										1,640.89	
APACR23039	5-Aug-24	19-Aug-24	Guidant Group Contractor Staffing	18.00	\$ 135.03						2,430.55				2,430.55	
APACR23039	12-Aug-24	26-Aug-24	Guidant Group Contractor Staffing	24.00	\$ 135.03						3,240.70				3,240.70	
APACR25716	11-Jul-24	11-Sep-24	Concentric Energy Advisors Lead Lag Study	0.75	\$ 675.00				506.25						506.25	
APACR25716	15-Jul-24	11-Sep-24	Concentric Energy Advisors Lead Lag Study	5.50	\$ 765.00							4,207.50			4,207.50	
APACR25716	15-Jul-24	11-Sep-24	Concentric Energy Advisors Lead Lag Study	1.75	\$ 415.00							726.25			726.25	
APACR25716	12-Aug-24	11-Sep-24	Concentric Energy Advisors Lead Lag Study	6.50	\$ 765.00							4,972.50			4,972.50	
APACR25716	12-Aug-24	11-Sep-24	Concentric Energy Advisors Lead Lag Study	2.00	\$ 560.00							1,120.00			1,120.00	
APACR25716	12-Aug-24	11-Sep-24	Concentric Energy Advisors Lead Lag Study	7.75	\$ 415.00							3,216.25			3,216.25	
APACR25716	12-Aug-24	11-Sep-24	Concentric Energy Advisors Lead Lag Study	16.75	\$ 675.00				11,306.25						11,306.25	
APACR25716	13-Aug-24	27-Aug-24	Guidant Group Contractor Staffing	16.50	\$ 139.65							2,304.23			2,304.23	
APACR27184	19-Aug-24	30-Aug-24	Guidant Group Contractor Staffing	18.00	\$ 135.03						2,430.55				2,430.55	
APACR27530	20-Aug-24	3-Sep-24	Guidant Group Contractor Staffing	11.25	\$ 139.65							1,571.06			1,571.06	
APACR29101	26-Aug-24	9-Sep-24	Guidant Group Contractor Staffing	19.25	\$ 139.65							2,688.26			2,688.26	
APACR29476	16-Aug-24	19-Sep-24	Taft Stettinius & Hollister LLP Professional Legal Services													
APACR30120	28-Aug-24	11-Sep-24	Guidant Group Contractor Staffing	18.00	\$ 135.03						2,430.55				2,430.55	
Total August 2024						0.00	0.00		0.00	11,812.50	10,532.35	22,446.94	0.00	0.00	0.00	45,016.79
Total Actual Costs to Date						0.00	0.00		5,815.00	11,812.50	79,680.19	54,422.15	0.00	0.00	0.00	151,954.88
September 2024																
APACR31854	19-Aug-24	9-Sep-24	Gannett Fleming Depreciation Consultants	11.00	\$ 190.00				2,090.00						2,090.00	
APACR31854	19-Aug-24	9-Sep-24	Gannett Fleming Depreciation Consultants	5.50	\$ 230.00				1,265.00						1,265.00	
APACR31854	19-Aug-24	9-Sep-24	Gannett Fleming Depreciation Consultants	1.50	\$ 320.00				480.00						480.00	
APACR31854	19-Aug-24	9-Sep-24	Gannett Fleming Depreciation Consultants	4.00	\$ 130.00				520.00						520.00	
APACR31854	19-Aug-24	9-Sep-24	Gannett Fleming Depreciation Consultants	0.50	\$ 140.00				70.00						70.00	
APACR31854	3-Sep-24	17-Sep-24	Guidant Group Contractor Staffing	5.75	\$ 139.65							802.99			802.99	
APACR34609	9-Sep-24	23-Sep-24	Guidant Group Contractor Staffing	2.00	\$ 139.65							279.30			279.30	
APACR36381	16-Sep-24	30-Sep-24	Guidant Group Contractor Staffing	4.50	\$ 139.65							628.43			628.43	
APACR39616	24-Sep-24	6-Oct-24	Guidant Group Contractor Staffing	2.25	\$ 139.65							314.21			314.21	
APACR39616	24-Sep-24	5-Oct-24	Guidant Group Contractor Staffing	16.00	\$ 135.03						2,160.50				2,160.50	
APACR40908	30-Sep-24	11-Oct-24	Guidant Group Contractor Staffing	32.00	\$ 135.03						4,320.95				4,320.95	
APACR34609	30-Aug-24	10-Sep-24	Concentric Energy Advisors Lead Lag Study	8.50	\$ 765.00							6,502.50			6,502.50	
APACR34609	30-Aug-24	10-Sep-24	Concentric Energy Advisors Lead Lag Study	17.50	\$ 415.00							7,262.50			7,262.50	
APACR34609	30-Aug-24	10-Sep-24	Concentric Energy Advisors Rate of Return	10.25	\$ 675.00				6,918.75						6,918.75	
APACR34609	30-Aug-24	10-Sep-24	Concentric Energy Advisors Rate of Return	5.75	\$ 380.00				2,185.00						2,185.00	
Total September 2024						0.00	0.00	0.00	4,425.00	9,103.75	6,481.45	15,789.93	0.00	0.00	0.00	35,800.13
Total Actual Costs to Date						0.00	0.00		10,240.00	20,916.25	86,161.64	70,212.08	0.00	0.00	0.00	187,755.01
October 2024																
APACR41378	1-Oct-24	15-Oct-24	Guidant Group Contractor Staffing	6.25	\$ 139.65							872.81			872.81	
APACR42123	25-Sep-24	25-Oct-24	Concentric Energy Advisors Lead Lag Study	13.00	\$ 415.00							5,395.00			5,395.00	
APACR44379	8-Oct-24	22-Oct-24	Guidant Group Contractor Staffing	1.00	\$ 139.65							139.65			139.65	
APACR44379	8-Oct-24	22-Oct-24	Guidant Group Contractor Staffing	32.00	\$ 135.03						4,320.95				4,320.95	
APACR44809	4-Oct-24	1-Nov-24	Gannett Fleming Depreciation Consultants	16.50	\$ 190.00				3,135.00						3,135.00	
APACR44809	4-Oct-24	1-Nov-24	Gannett Fleming Depreciation Consultants	0.50	\$ 230.00				115.00						115.00	
APACR44809	4-Oct-24	1-Nov-24	Gannett Fleming Depreciation Consultants	8.50	\$ 320.00				2,720.00						2,720.00	
APACR44809	4-Oct-24	1-Nov-24	Gannett Fleming Depreciation Consultants	6.00	\$ 130.00				780.00						780.00	
APACR44809	4-Oct-24	1-Nov-24	Gannett Fleming Depreciation Consultants	0.50	\$ 140.00				70.00						70.00	
APACR45925	14-Oct-24	28-Oct-24	Guidant Group Contractor Staffing	2.75	\$ 139.65							384.04			384.04	
APACR45925	14-Oct-24	22-Oct-24	Guidant Group Contractor Staffing	32.00	\$ 135.03						4,320.95				4,320.95	
APACR47897	21-Oct-24	4-Nov-24	Guidant Group Contractor Staffing	32.00	\$ 135.03						4,320.95				4,320.95	
APACR48126	22-Oct-24	5-Nov-24	Guidant Group Contractor Staffing	2.00	\$ 139.65							279.30			279.30	
APACR50686	8-Oct-24	31-Oct-24	Concentric Energy Advisors Rate of Return	10.00	\$ 675.00				6,750.00						6,750.00	
APACR50686	28-Oct-24	31-Oct-24	Concentric Energy Advisors Lead Lag Study	4.50	\$ 765.00							3,442.50			3,442.50	
APACR50686	28-Oct-24	31-Oct-24	Concentric Energy Advisors Lead Lag Study	6.25	\$ 415.00							2,593.75			2,593.75	
APACR50686	30-Sep-24	21-Nov-24	Taft Stettinius & Hollister LLP Professional Legal Services													
APACR50686	30-Oct-24	13-Nov-24	Guidant Group Contractor Staffing	0.49	\$ 139.65							68.43			68.43	
APACR51374	31-Oct-24	14-Nov-24	Guidant Group Contractor Staffing	32.00	\$ 135.03						4,320.95				4,320.95	
Total October 2024						0.00	0.00		6,820.00	6,750.00	17,283.80	13,175.48	0.00	0.00	0.00	46,243.78
Total Actual Costs to Date						0.00	0.00		17,060.00	27,666.25	103,445.44	83,387.55	0.00	0.00	0.00	233,998.79
November 2024																
410JMC001	26-Nov-24	15-Oct-24	Guidant Group Contractor Staffing	0.37	\$ 139.65							51.67			51.67	
APACR52879	4-Nov-24	15-Nov-24	Guidant Group Contractor Staffing	20.00	\$ 135.03						2,700.60				2,700.60	
APACR53635	5-Nov-24	19-Nov-24	Guidant Group Contractor Staffing	2.75	\$ 139.65							384.04			384.04	
APACR55516	31-Oct-24	12-Nov-24	Concentric Energy Advisors Rate of Return	15.25	\$ 675.00				10,293.75						10,293.75	
APACR55516	4-Nov-24	12-Nov-24	Taft Stettinius & Hollister LLP Professional Legal Services													
APACR55516	4-Nov-24	12-Nov-24	Taft Stettinius & Hollister LLP Professional Legal Services													
APACR55516	4-Nov-24	12-Nov-24	Taft Stettinius & Hollister LLP Professional Legal Services													
APACR55932	12-Nov-24	26-Nov-24	Guidant Group Contractor Staffing	0.37	\$ 139.65							51.67			51.67	
APACR55932	12-Nov-24	26-Nov-24	Guidant Group Contractor Staffing	32.00	\$ 135.03						4,320.95				4,320.95	
APACR57912	19-Nov-24	3-Dec-24	Guidant Group Contractor Staffing	0.49	\$ 139.65							68.43			68.43	
APACR57912	19-Nov-24	3-Dec-24	Guidant Group Contractor Staffing	32.00	\$ 135.03						4,320.95				4,320.95	

Document/ Journal Entry No	Invoice Date	Payment Date	Vendor Name / Description	Hours Worked	Rate Per Hour	Consultants					Lead Lag Study	Publish Legal Notices	Transport/ Lodging/Meals	Misc.	Total	
						Accounting	Engineering	Legal	Depreciation Study	Rate of Return						Rate Case
APACR59657	25-Nov-24	9-Dec-24	Guidant Group Contractor Staffing	28.00	\$ 135.03						3,780.85				3,780.85	
APACR60079	6-Nov-24	12-Nov-24	Gannett Fleming Depreciation Consultants	1.50	\$ 170.00				255.00						255.00	
APACR60079	6-Nov-24	12-Nov-24	Gannett Fleming Depreciation Consultants	4.50	\$ 190.00				855.00						855.00	
APACR60079	6-Nov-24	12-Nov-24	Gannett Fleming Depreciation Consultants	5.50	\$ 230.00				1,265.00						1,265.00	
APACR60079	6-Nov-24	12-Nov-24	Gannett Fleming Depreciation Consultants	10.50	\$ 320.00				3,360.00						3,360.00	
APACR60079	6-Nov-24	12-Nov-24	Gannett Fleming Depreciation Consultants	2.00	\$ 130.00				260.00						260.00	
APACR60079	6-Nov-24	12-Nov-24	Gannett Fleming Depreciation Consultants	6.00	\$ 140.00				840.00						840.00	
APACR60079	26-Nov-24	10-Dec-24	Guidant Group Contractor Staffing	0.12	\$ 139.65							16.76			16.76	
Total November 2024						0.00	0.00		6,835.00	10,293.75	15,123.35	572.57	0.00	0.00	0.00	37,565.67
Total Actual Costs to Date						0.00	0.00		23,895.00	37,960.00	118,568.79	83,960.12	0.00	0.00	0.00	271,564.46
December 2024																
APACR62355	3-Dec-24	17-Dec-24	Guidant Group Contractor Staffing	16.80	\$ 135.03						2,268.51				2,268.51	
APACR62355	3-Dec-24	17-Dec-24	Guidant Group Contractor Staffing	20.00	\$ 54.31						1,086.20				1,086.20	
APACR63122	2-Dec-24	5-Dec-24	Taft Stettinius & Hollister LLP Professional Legal Services													
APACR63122	2-Dec-24	5-Dec-24	Taft Stettinius & Hollister LLP Professional Legal Services													
APACR63122	2-Dec-24	5-Dec-24	Taft Stettinius & Hollister LLP Professional Legal Services													
APACR63122	2-Dec-24	5-Dec-24	Taft Stettinius & Hollister LLP Professional Legal Services													
APACR63122	4-Dec-24	18-Dec-24	Guidant Group Contractor Staffing	0.24	\$ 139.65							33.52			33.52	
APACR64841	4-Dec-24	27-Dec-24	Gannett Fleming Depreciation Consultants	0.50	\$ 190.00				95.00						95.00	
APACR64841	4-Dec-24	27-Dec-24	Gannett Fleming Depreciation Consultants	0.50	\$ 230.00				115.00						115.00	
APACR64841	4-Dec-24	27-Dec-24	Gannett Fleming Depreciation Consultants	6.00	\$ 320.00				1,920.00						1,920.00	
APACR64841	4-Dec-24	27-Dec-24	Gannett Fleming Depreciation Consultants	4.00	\$ 130.00				520.00						520.00	
APACR64841	4-Dec-24	27-Dec-24	Gannett Fleming Depreciation Consultants	4.00	\$ 140.00				560.00						560.00	
APACR64841	9-Dec-24	23-Dec-24	Guidant Group Contractor Staffing	20.00	\$ 54.31						1,086.20				1,086.20	
APACR64841	9-Dec-24	23-Dec-24	Guidant Group Contractor Staffing	28.00	\$ 135.03						3,780.85				3,780.85	
APACR64841	9-Dec-24	23-Dec-24	Guidant Group Contractor Staffing	8.00	\$ 93.33						746.64				746.64	
APACR65916	1-Dec-24	13-Dec-24	Concentric Energy Advisors Lead Lag Study	25.00	\$ 765.00							19,125.00			19,125.00	
APACR65916	1-Dec-24	13-Dec-24	Concentric Energy Advisors Lead Lag Study	20.75	\$ 415.00							8,611.25			8,611.25	
APACR65916	1-Dec-24	13-Dec-24	Concentric Energy Advisors Lead Lag Study	1.75	\$ 90.00							157.50			157.50	
APACR66866	16-Dec-24	30-Dec-24	Guidant Group Contractor Staffing	18.00	\$ 54.31						977.58				977.58	
APACR66866	16-Dec-24	30-Dec-24	Guidant Group Contractor Staffing	28.00	\$ 135.03						3,780.85				3,780.85	
APACR69129	6-Jan-25	6-Jan-25	Guidant Group Contractor Staffing	24.00	\$ 54.31						1,303.44				1,303.44	
APACR69129	23-Dec-24	6-Jan-25	Guidant Group Contractor Staffing	20.00	\$ 135.03						2,700.60				2,700.60	
Total December 2024						0.00	0.00		3,210.00	0.00	17,730.87	27,927.27	0.00	0.00	0.00	92,069.14
Total Actual Costs to Date						0.00	0.00		27,105.00	37,960.00	136,299.66	111,887.39	0.00	0.00	0.00	363,633.60
January 2025																
APACR76970	14-Jan-25	28-Jan-25	Guidant Group Contractor Staffing	20.00	\$ 54.31						1,086.20				1,086.20	
APACR76970	14-Jan-25	28-Jan-25	Guidant Group Contractor Staffing	30.00	\$ 135.03						4,050.90				4,050.90	
APACR77720	17-Jan-25	17-Jan-25	Concentric Energy Advisors Lead Lag Study	3.00	\$ 765.00							2,295.00			2,295.00	
APACR77720	19-Dec-24	17-Jan-25	Concentric Energy Advisors Lead Lag Study	0.75	\$ 415.00							311.25			311.25	
APACR78827	21-Jan-25	4-Feb-25	Guidant Group Contractor Staffing	20.00	\$ 54.31						1,086.20				1,086.20	
APACR78827	21-Jan-25	4-Feb-25	Guidant Group Contractor Staffing	40.00	\$ 135.03						5,401.20				5,401.20	
APACR80296	27-Jan-25	10-Feb-25	Guidant Group Contractor Staffing	16.00	\$ 54.31						868.96				868.96	
APACR80296	27-Jan-25	10-Feb-25	Guidant Group Contractor Staffing	40.00	\$ 135.03						5,401.20				5,401.20	
APACR80681	20-Jan-25	14-Feb-25	Gannett Fleming Depreciation Consultants	1.50	\$ 320.00				480.00						480.00	
APACR80681	20-Jan-25	14-Feb-25	Gannett Fleming Depreciation Consultants	2.00	\$ 140.00				280.00						280.00	
APACR81049	20-Dec-24	30-Jan-25	Concentric Energy Advisors Rate of Return	15.00	\$ 675.00					10,125.00					10,125.00	
APACR81049	20-Dec-24	30-Jan-25	Concentric Energy Advisors Rate of Return	0.25	\$ 90.00					22.50					22.50	
APACR81507	30-Jan-25	13-Feb-25	Guidant Group Contractor Staffing	16.50	\$ 54.31						896.11				896.11	
APACR81914	27-Jan-25	~pending~	Taft Stettinius & Hollister LLP Professional Legal Services													
APACR81914	27-Jan-25	~pending~	Taft Stettinius & Hollister LLP Professional Legal Services													
APACR81914	27-Jan-25	~pending~	Taft Stettinius & Hollister LLP Professional Legal Services													
APACR81914	27-Jan-25	~pending~	Taft Stettinius & Hollister LLP Professional Legal Services													
APACR81914	28-Jan-25	3-Feb-25	Concentric Energy Advisors Rate of Return	9.75	\$ 675.00					6,581.25					6,581.25	
EXACCT5086	9-Dec-24	23-Dec-24	Employee Expense Report - Employee A											20.00	20.00	
Total January 2025						0.00	0.00		760.00	16,728.75	18,790.77	2,606.25	0.00	0.00	20.00	47,045.02
Total Actual Costs to Date						0.00	0.00		27,865.00	54,688.75	155,090.43	114,493.64	0.00	0.00	20.00	410,678.62

B) ITEMIZED ESTIMATE OF TOTAL COSTS TO BE INCURRED
TOTAL PROJECTED EXPENSES ASSOCIATED WITH THE RATE CASE
 Total Estimate Costs to be Incurred

0.00	0.00	325,000.00	60,000.00	75,000.00	140,000.00	110,000.00	110,333.00	50,000.00	10,000.00	880,333.00
0.00	0.00	266,479.25	32,135.00	20,311.25	(15,090.43)	(4,493.64)	110,333.00	50,000.00	9,980.00	469,654.38

INVOICE

Remit To
Corporate Employment Resources, Inc. [REDACTED]
400 South Tryon Street Building - Charlotte, NC

Worker
[REDACTED]

Invoice Nbr: DUKEIN01102754
Invoice Date: 01/14/2025

#	Description	Qty	Unit Price	Units	Extended Price
1-2	Hours_Worked	20	\$54.31	CONT_REG	\$1,086.20
[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]

Sales Tax: \$0.00
Misc: \$0.00
Total: \$2,172.40

INVOICE

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

Worker
[REDACTED]

Invoice Nbr: DUKEIN01102338
Invoice Date: 01/14/2025

#	Description	Qty	Unit Price	Units	Extended Price
[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]
1-3	Hours_Worked	30	\$135.03	CONT_REG	\$4,050.90

Sales Tax: \$0.00
Misc: \$0.00
Total: \$5,401.20

Invoice



December 19, 2024
 Engagement No: 100583.00
 Invoice No: 0019198

Rocco D'Ascenzo
 Duke Energy Business Services LLC
 526 South Church St
 Charlotte, NC 28202

Engagement 100583.00 2024-Duke KY - Cash Working Capital Study
Professional Services from November 01, 2024 to November 30, 2024

Phase 01 Pre-Filing

Professional Personnel

	Hours	Rate	Amount	
Senior VP	3.00	765.00	2,295.00	
Consultant	.75	415.00	311.25	
Totals	3.75		2,606.25	
Total Labor				2,606.25
		Total this Phase		\$2,606.25
		Total this Invoice		\$2,606.25

Billings to Date

	Current	Prior	Total
Labor	2,606.25	67,332.50	69,938.75
Totals	2,606.25	67,332.50	69,938.75

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 100583.00 2024-Duke KY - Cash Working Capital Invoice 0019198

Billing Backup

Thursday, December 19, 2024

Concentric Energy Advisors, Inc.

Invoice 0019198 Dated 12/19/2024

11:24:08 AM

Engagement 100583.00 2024-Duke KY - Cash Working Capital Study

Phase 01 Pre-Filing

Professional Personnel

	Hours	Rate	Amount
Senior VP			
██████████ Review draft CWC testimony 11/7/2024	3.00	765.00	2,295.00
Consultant			
██████████ Final Testimony Review 11/7/2024	.75	415.00	311.25
Totals	3.75		2,606.25
Total Labor			2,606.25

Total this Phase	\$2,606.25
Total this Engagement	\$2,606.25
Total this Report	\$2,606.25

INVOICE

Remit To
Corporate Employment Resources, Inc. [REDACTED]
400 South Tryon Street Building - Charlotte, NC

Worker
[REDACTED]

Invoice Nbr: DUKEIN01104805
Invoice Date: 01/21/2025

#	Description	Qty	Unit Price	Units	Extended Price
1-2	Hours_Worked	20	\$54.31	CONT_REG	\$1,086.20
[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]

Sales Tax: \$0.00
Misc: \$0.00
Total: \$2,172.40

INVOICE

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

Worker
[REDACTED]

Invoice Nbr: DUKEIN01105867
Invoice Date: 01/21/2025

#	Description	Qty	Unit Price	Units	Extended Price
1-2	Hours_Worked	40	\$135.03	CONT_REG	\$5,401.20

Sales Tax: \$0.00
Misc: \$0.00
Total: \$5,401.20

INVOICE

Remit To
Corporate Employment Resources, Inc. [REDACTED]
400 South Tryon Street Building - Charlotte, NC

Worker
[REDACTED]

Invoice Nbr: DUKEIN01106472
Invoice Date: 01/27/2025

#	Description	Qty	Unit Price	Units	Extended Price
1-2	Hours_Worked	16	\$54.31	CONT_REG	\$868.96
[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]

Sales Tax: \$0.00
Misc: \$0.00
Total: \$1,737.92

INVOICE

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

Worker
[REDACTED]

Invoice Nbr: DUKEIN01106724
Invoice Date: 01/27/2025

#	Description	Qty	Unit Price	Units	Extended Price
1-2	Hours_Worked	40	\$135.03	CONT_REG	\$5,401.20

Sales Tax: \$0.00
Misc: \$0.00
Total: \$5,401.20



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: [REDACTED]
 Account No.: [REDACTED]
 Send Remit Info: [REDACTED]@gfnet.com
 Send Audit Inquiries: [REDACTED]@gfnet.com
 All Other Inquires Contact the Project Team

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

Invoice : 0000046605
Invoice Date : 1/20/2025
Due Date: 2/19/2025
Project : 079381
Project Name : Duke Energy Kentucky - Depr Cons Svcs-2024 Electric Rate Case
Bill Term : 01

For Professional Services Rendered For 11/30/2024 Through 1/10/2025

Contract : GFC749214
Contract Name : Duke Energy Kentucky LLC- GFC749214
Contract Date : 3/26/2024

Duke Energy Kentucky - 2024 Electric Rate Case Filing - Case No. 2024-XXXXX

000 - Depreciation Study - 2024 Electric Rate Case

Total :

	Current Billings
	760.00
	760.00
Current Billings	760.00
Amount Due This Bill	US <u><u>760.00</u></u>

[REDACTED]

Project : 079381 - Duke Energy Kentucky - Depr Cons Svcs-2024 Electric Rate Case

Invoice : 0000046605

000 - Depreciation Study - 2024 Electric Rate Case

Rate Labor

<i>Class</i>	<i>Hours</i>	<i>Rate</i>	<i>Amount</i>
██████████	1.50	320.000	480.00
Support Staff	2.00	140.000	280.00
Total Rate Labor	3.50		760.00

Total Bill Task : 000 - Depreciation Study - 2024 Electric Rate Case **760.00**

Total Project : 079381 - Duke Energy Kentucky - Depr Cons Svcs-2024 Electric Rate Case **760.00**

Invoice



December 20, 2024
 Engagement No: 100558.00
 Invoice No: 0019244

██████████
 Duke Energy Business Services LLC
 526 South Church St
 Charlotte, NC 28202

Engagement 100558.00 2024-Confidential-Duke Kentucky ROE
Professional Services from November 01, 2024 to November 30, 2024

Phase 01 Up to filing

Professional Personnel

	Hours	Rate	Amount	
Vice President	15.00	675.00	10,125.00	
Project Assistant	.25	90.00	22.50	
Totals	15.25		10,147.50	
Total Labor				10,147.50
		Total this Phase		\$10,147.50
		Total this Invoice		\$10,147.50

Outstanding Invoices

Number	Date	Balance
0019134	12/4/2024	13,162.50
Total		13,162.50

Billings to Date

	Current	Prior	Total
Labor	10,147.50	51,122.50	61,270.00
Totals	10,147.50	51,122.50	61,270.00

For billing inquiries or to request electronic payment instructions,
 please contact us at ██████████@ceadvisors.com

Taxpayer ID: ██████████

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

Engagement 100558.00 2024-Confidential-Duke KY ROE Invoice 0019244

Billing Backup

Friday, December 20, 2024

Concentric Energy Advisors, Inc.

Invoice 0019244 Dated 12/20/2024

1:51:35 PM

Engagement 100558.00 2024-Confidential-Duke Kentucky ROE

Phase 01 Up to filing

Professional Personnel

	Hours	Rate	Amount
Vice President			
██████████ 11/1/2024	1.50	675.00	1,012.50
Updates to analyses			
██████████ 11/4/2024	2.00	675.00	1,350.00
Updates to analyses			
██████████ 11/6/2024	1.50	675.00	1,012.50
Updates to capital markets discussion and analysis			
██████████ 11/7/2024	1.75	675.00	1,181.25
Updates to exhibits			
██████████ 11/8/2024	2.50	675.00	1,687.50
Edits to testimony; updates to analyses			
██████████ 11/12/2024	3.00	675.00	2,025.00
Edits to testimony			
██████████ 11/20/2024	1.25	675.00	843.75
Edits to testimony			
██████████ 11/25/2024	1.50	675.00	1,012.50
Finalize testimony			
Project Assistant			
██████████ 11/22/2024	.25	90.00	22.50
Notarized Verification form pertinent to ██████████ Direct Testimony filing			
Totals	15.25		10,147.50
Total Labor			10,147.50
		Total this Phase	\$10,147.50
		Total this Engagement	\$10,147.50
		Total this Report	\$10,147.50

INVOICE

Remit To
Corporate Employment Resources, Inc. [REDACTED]
400 South Tryon Street Building - Charlotte, NC

Worker
[REDACTED]

Invoice Nbr: DUKEIN01109292
Invoice Date: 01/30/2025

#	Description	Qty	Unit Price	Units	Extended Price
1-2	Hours_Worked [REDACTED]	16.5	\$54.31	CONT_REG	\$896.11

Sales Tax: \$0.00
Misc: \$0.00
Total: \$1,792.23

Invoice



January 28, 2025
 Engagement No: 100718.00
 Invoice No: 0019365

██████████
 Duke Energy Business Services LLC
 526 South Church St
 Charlotte, NC 28202

Engagement 100718.00 2024-Duke Kentucky Gas ROE
Professional Services from December 01, 2024 to December 31, 2024

Phase 01 Up to filing
Professional Personnel

	Hours	Rate	Amount	
Vice President	9.75	675.00	6,581.25	
Totals	9.75		6,581.25	
Total Labor				6,581.25
		Total this Phase		\$6,581.25
		Total this Invoice		\$6,581.25

Billings to Date

	Current	Prior	Total
Labor	6,581.25	0.00	6,581.25
Totals	6,581.25	0.00	6,581.25

For billing inquiries or to request electronic payment instructions,
 please contact us at ██████████@ceadvisors.com

Taxpayer ID: ██████████

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

Engagement 100718.00 2024-Duke Kentucky Gas ROE Invoice 0019365

Billing Backup

Tuesday, January 28, 2025

Concentric Energy Advisors, Inc.

Invoice 0019365 Dated 1/28/2025

9:40:13 AM

Engagement 100718.00 2024-Duke Kentucky Gas ROE

Phase 01 Up to filing

Professional Personnel

		Hours	Rate	Amount
Vice President				
██████████	12/2/2024	1.50	675.00	1,012.50
Testimony development				
██████████	12/6/2024	1.00	675.00	675.00
Preliminary analysis				
██████████	12/19/2024	1.50	675.00	1,012.50
Review recent rate decisions				
██████████	12/20/2024	2.00	675.00	1,350.00
Testimony development				
██████████	12/23/2024	1.50	675.00	1,012.50
Preliminary research and analysis				
██████████	12/30/2024	2.25	675.00	1,518.75
Testimony development				
Totals		9.75		6,581.25
Total Labor				6,581.25
			Total this Phase	\$6,581.25
			Total this Engagement	\$6,581.25
			Total this Report	\$6,581.25

View Expense Report

[Redacted] ?

Actions ...Choose an Action

Business Purpose General Expenses
Report Description December Expenses
Reference

Report 0002018861 Paid

Attachments (7)

Print Expense Report

Accounting Defaults

Expenses (?)

Expand All | Collapse All

Total [Redacted]

*Date	*Expense Type	**Description	*Payment Type	*Amount
11/26/2024	Other Employee Expenses	Certificate of Existence KY Rate Case 217 characters remaining	MasterCard	10.0
Merchant KY-SEC OF STATE			Default Rate	Exchange Rate 1.0000000
				Base Currency Amount 10.0

Personal Expense
 Subject to Foreign Corrupt Practices Act (FCPA)

Accounting Details ?

Chartfields

Receipt Required	Work Order ID	Amount	GL Unit	Monetary Amount	Currency Code	Exchange Rate	Acct	Oper Unit	Resp Ctr	Res Type	Prs
Favorite Accounting	<input type="text"/>	10.00	75080	10.00	USD	1.00000000	0186118	RRB3	S043	69500	

12/02/2024	Other Employee Expenses	Records Request - KY Rate Case 224 characters remaining	MasterCard	10.0
Merchant KY-SEC OF STATE			Default Rate	Exchange Rate 1.0000000
				Base Currency Amount 10.0

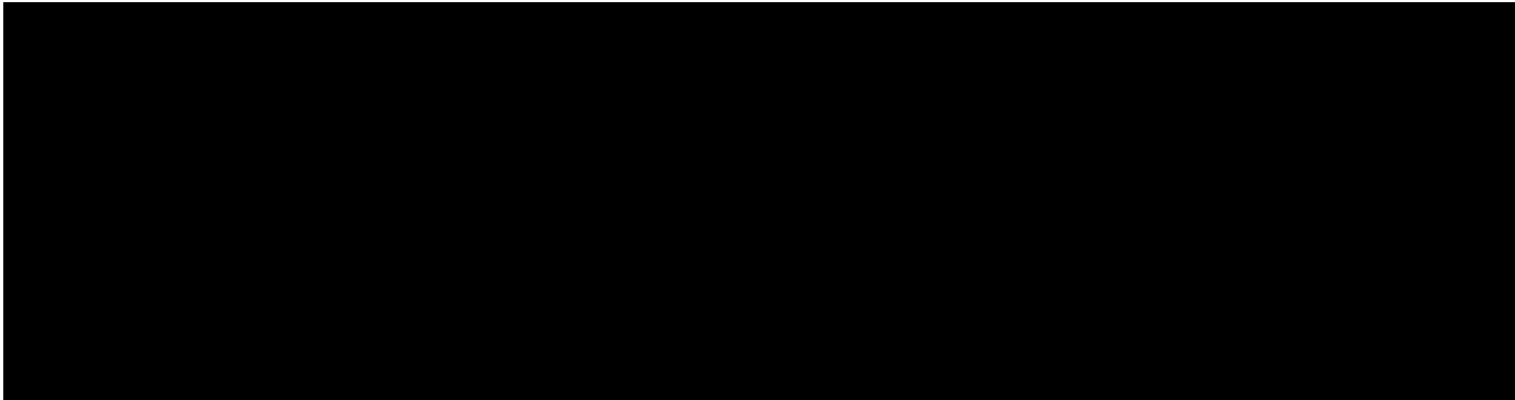
Personal Expense
 Subject to Foreign Corrupt Practices Act (FCPA)

Accounting Details ?

Chartfields

Receipt Required	Work Order ID	Amount	GL Unit	Monetary Amount	Currency Code	Exchange Rate	Acct	Oper Unit	Resp Ctr	Res Type	Prs
Favorite Accounting	<input type="text"/>	10.00	75080	10.00	USD	1.00000000	0186118	RRB3	S043	69500	





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

Personal Prepaid Expenses	0.00
Total	632.00

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





Commonwealth of Kentucky
Office of the Secretary of State
Suite 156, State Capitol
Frankfort, KY 40602

Michael G. Adams
Secretary of State

(502) 564-3490
Fax (502) 564-5687

Records Request Receipt

██████████ DUKE ENERGY 139 EAST 4TH ST, 1303-MAIN CINCINNATI OH 45202	Records Request ID: 138162 Customer ID: 54251 Date: Monday, December 2, 2024 Total Amount: \$10.00 Total Amount Paid (to Records): \$10.00 Corporate Records Balance: \$0.00
--	---

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

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

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



Michael G. Adams
Secretary of State

Certificate

I, Michael G. Adams, Secretary of State for the Commonwealth of Kentucky, do hereby certify that the foregoing writing has been carefully compared by me with the original thereof, now in my official custody as Secretary of State and remaining on file in my office, and found to be a true and correct copy of

RENEWAL OF CERTIFICATE OF ASSUMED NAME OF DUKE ENERGY FOR DUKE ENERGY KENTUCKY, INC. FILED FEBRUARY 10, 2021.

IN WITNESS WHEREOF, I have hereunto set my hand and affixed my Official Seal at Frankfort, Kentucky, this 2nd day of December, 2024.



Michael G. Adams

Michael G. Adams
Secretary of State
Commonwealth of Kentucky

kdcoleman/0052929 - Certificate ID: 323712

Commonwealth of Kentucky
Michael G. Adams, Secretary of State

C227
0052929.04
Michael G. Adams
KY Secretary of State
Received and Filed
2/10/2021 2:15:11 PM
Fee receipt: \$20.00

<p>Michael G. Adams Secretary of State P. O. Box 718 Frankfort, KY 40602-0718 (502) 564-3490 http://www.sos.ky.gov</p>	<p>Renewal Certificate of Assumed Name</p>	<p>REN</p>
--	---	-------------------

This certifies that the assumed name of

DUKE ENERGY

is hereby renewed by

DUKE ENERGY KENTUCKY, INC.

a business entity organized and existing in the state of Kentucky.

Signatures

Signature

Kenna C. Jordan

Title

Assistant Corporate Secretary

Date

2/10/2021 2:15:11 PM

Kentucky.gov



Kentucky Secretary of State Michael G. Adams



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

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

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

Certificate number	323596
Jurisdiction	KENTUCKY
Certificate Type	(Certificates of Existence / Authorization)
Certificate Date	11/26/2024
Company	DUKE ENERGY KENTUCKY, INC.
Company ID	0052929.09.99997
Charge	\$10.00
Certificate Web Address	https://web.sos.ky.gov/corpcertificates/96/2024112600323596.pdf

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Kentucky Unbridled Spirit