

**CONFIDENTIAL FIFTH 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 5<sup>th</sup> Supplemental Confidential 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 5<sup>th</sup> Supplemental Confidential Attachment 1 (Section A: Expenses incurred to date) for the requested details of actual rate case expenses incurred to date. STAFF-DR-01-014 5<sup>th</sup> 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.

c. STAFF-DR-01-014 5<sup>th</sup> Supplemental Confidential 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

**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, Affiant

Subscribed and sworn to before me by Lisa D. Steinkuhl on this 3rd day of June, 2025.

  
\_\_\_\_\_  
NOTARY PUBLIC

My Commission Expires: July 8, 2027



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

Duke Energy Kentucky, Inc.  
Electric Rate Case Expense  
Case No. 2024-00354  
Account 0186118

Document/ Journal Entry No.	Invoice Date	Payment Date	Vendor Name / Description	Hours Worked	Rate Per Hour	Consultants										
						Accounting	Engineering	Legal	Depreciation Study	Rate of Return	Rate Case	Lead Lag Study	Publish Legal Notices	Transport/ Lodging/Meals	Misc.	Total
<b>A) EXPENSES INCURRED TO DATE</b>																
<b>March 2024</b>																
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
<b>Total March 2024</b>											4,049.71	0.00	0.00	0.00	0.00	4,049.71
<b>Total Actual Costs to Date</b>											4,049.71	0.00	0.00	0.00	0.00	4,049.71
<b>April 2024</b>																
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
<b>Total April 2024</b>											17,818.66	3,420.20	0.00	0.00	0.00	21,238.86
<b>Total Actual Costs to Date</b>											21,868.37	3,420.20	0.00	0.00	0.00	25,288.57
<b>May 2024</b>																
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
<b>Total May 2024</b>											16,198.85	7,712.90	0.00	0.00	0.00	23,911.75
<b>Total Actual Costs to Date</b>											38,067.22	11,133.10	0.00	0.00	0.00	49,200.32
<b>June 2024</b>																
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
<b>Total June 2024</b>									2,890.00	0.00	15,417.11	7,540.45	0.00	0.00	0.00	25,847.56
<b>Total Actual Costs to Date</b>									2,890.00	0.00	53,484.33	18,673.55	0.00	0.00	0.00	75,047.88

Duke Energy Kentucky, Inc.  
Electric Rate Case Expense  
Case No. 2024-00354  
Account 0186118

Document/ Journal Entry No.	Invoice Date	Payment Date	Vendor Name / Description	Hours Worked	Rate Per Hour	Consultants										Total
						Accounting	Engineering	Legal	Depreciation Study	Rate of Return	Rate Case	Lead Lag Study	Publish Legal Notices	Transport/ Lodging/Meals	Misc.	
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						4,861.08					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
<b>Total July 2024</b>						0.00	0.00	0.00	2,925.00	0.00	15,663.51	13,301.66	0.00	0.00	0.00	31,890.21
<b>Total Actual Costs to Date</b>						0.00	0.00	0.00	5,815.00	0.00	69,147.84	31,975.21	0.00	0.00	0.00	106,938.09
<b>August 2024</b>																
APACR23039	5-Aug-24	19-Aug-24	Guidant Group   Contractor Staffing	11.75	\$ 139.65							1,640.89				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
<b>Total August 2024</b>						0.00	0.00	225.00	0.00	11,812.50	10,532.35	22,446.94	0.00	0.00	0.00	45,016.79
<b>Total Actual Costs to Date</b>						0.00	0.00	225.00	5,815.00	11,812.50	79,680.19	54,422.15	0.00	0.00	0.00	151,954.88
<b>September 2024</b>																
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
<b>Total September 2024</b>						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
<b>Total Actual Costs to Date</b>						0.00	0.00	225.00	10,240.00	20,916.25	86,161.64	70,212.08	0.00	0.00	0.00	187,755.01

Duke Energy Kentucky, Inc.  
Electric Rate Case Expense  
Case No. 2024-00354  
Account 0186118

Document/ Journal Entry No.	Invoice Date	Payment Date	Vendor Name / Description	Hours Worked	Rate Per Hour	Consultants										Total
						Accounting	Engineering	Legal	Depreciation Study	Rate of Return	Rate Case	Lead Lag Study	Publish Legal Notices	Transport/ Lodging/Meals	Misc.	
<b>October 2024</b>																
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	
<b>Total October 2024</b>						0.00	0.00	2,214.50	6,820.00	6,750.00	17,283.80	13,175.48	0.00	0.00	0.00	46,243.78
<b>Total Actual Costs to Date</b>						0.00	0.00	2,439.50	17,060.00	27,666.25	103,445.44	83,387.55	0.00	0.00	0.00	233,998.79
<b>November 2024</b>																
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	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	
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	
<b>Total November 2024</b>						0.00	0.00	4,741.00	6,835.00	10,293.75	15,123.35	572.57	0.00	0.00	0.00	37,565.67
<b>Total Actual Costs to Date</b>						0.00	0.00	7,180.50	23,895.00	37,960.00	118,568.79	83,960.12	0.00	0.00	0.00	271,564.46

Duke Energy Kentucky, Inc.  
Electric Rate Case Expense  
Case No. 2024-00354  
Account 0186118

Document/ Journal Entry No.	Invoice Date	Payment Date	Vendor Name / Description	Hours Worked	Rate Per Hour	Consultants										Total
						Accounting	Engineering	Legal	Depreciation Study	Rate of Return	Rate Case	Lead Lag Study	Publish Legal Notices	Transport/ Lodging/Meals	Misc.	
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	23-Dec-24	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
<b>Total December 2024</b>						0.00	0.00	43,201.00	3,210.00	0.00	17,730.87	27,927.27	0.00	0.00	0.00	92,069.14
<b>Total Actual Costs to Date</b>						0.00	0.00	50,381.50	27,105.00	37,960.00	136,299.66	111,887.39	0.00	0.00	0.00	363,633.60
<b>January 2025</b>																
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	19-Dec-24	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	28-Feb-25	Taft Stettinius & Hollister LLP   Professional Legal Services													
APACR81914	27-Jan-25	28-Feb-25	Taft Stettinius & Hollister LLP   Professional Legal Services													
APACR81914	27-Jan-25	28-Feb-25	Taft Stettinius & Hollister LLP   Professional Legal Services													
APACR81914	27-Jan-25	28-Feb-25	Taft Stettinius & Hollister LLP   Professional Legal Services													
EXACCT5086	9-Dec-24	23-Dec-24	Employee Expense Report - Employee A												20.00	20.00
<b>Total January 2025</b>						0.00	0.00	8,139.25	760.00	10,147.50	18,790.77	2,606.25	0.00	0.00	20.00	40,463.77
<b>Total Actual Costs to Date</b>						0.00	0.00	58,520.75	27,865.00	48,107.50	155,090.43	114,493.64	0.00	0.00	20.00	404,097.37
<b>February 2025</b>																
APACR86322	11-Feb-25	25-Feb-25	Guidant Group   Contractor Staffing	20.00	\$ 54.31						1,086.20					1,086.20
APACR87645	17-Feb-25	3-Mar-25	Guidant Group   Contractor Staffing	20.00	\$ 54.31						1,086.20					1,086.20
APACR87645	17-Feb-25	3-Mar-25	Guidant Group   Contractor Staffing	28.00	\$ 135.03						3,780.85					3,780.85
APACR89656	24-Feb-25	10-Mar-25	Guidant Group   Contractor Staffing	40.00	\$ 135.03						5,401.20					5,401.20
APACR90056	19-Feb-25	17-Mar-25	Gannett Fleming   Depreciation Consultants	3.50	\$ 205.00				717.50							717.50
APACR90056	19-Feb-25	17-Mar-25	Gannett Fleming   Depreciation Consultants	6.50	\$ 240.00				1,560.00							1,560.00
APACR90056	19-Feb-25	17-Mar-25	Gannett Fleming   Depreciation Consultants	5.00	\$ 340.00				1,700.00							1,700.00
APACR90056	19-Feb-25	17-Mar-25	Gannett Fleming   Depreciation Consultants	1.00	\$ 150.00				150.00							150.00
APACR91081	24-Feb-25	27-Mar-25	Taft Stettinius & Hollister LLP   Professional Legal Services													
APACR91081	24-Feb-25	27-Mar-25	Taft Stettinius & Hollister LLP   Professional Legal Services													
APACR91081	24-Feb-25	27-Mar-25	Taft Stettinius & Hollister LLP   Professional Legal Services													
<b>Total February 2025</b>						0.00	0.00	14,459.00	4,127.50	0.00	11,354.45	0.00	0.00	0.00	0.00	29,940.95
<b>Total Actual Costs to Date</b>						0.00	0.00	72,979.75	31,992.50	48,107.50	166,444.88	114,493.64	0.00	0.00	20.00	434,038.32



Duke Energy Kentucky, Inc.  
 Electric Rate Case Expense  
 Case No. 2024-00354  
 Account 0186118

Document/ Journal Entry No.	Invoice Date	Payment Date	Vendor Name / Description	Hours Worked	Rate Per Hour	Consultants										Total
						Accounting	Engineering	Legal	Depreciation Study	Rate of Return	Rate Case	Lead Lag Study	Publish Legal Notices	Transport/ Lodging/Meals	Misc.	
<b>March 2025</b>																
APACR00285	6-Mar-25	9-Apr-25	Guidant Group   Contractor Staffing	20.00	\$ 54.31						1,086.20				1,086.20	
APACR00726	24-Mar-25	8-Apr-25	Taft Stettinius & Hollister LLP   Professional Legal Services													
APACR00726	24-Mar-25	8-Apr-25	Concentric Energy Advisors   Lead Lag Study	2.50	\$ 790.00							1,975.00			1,975.00	
APACR00726	24-Mar-25	8-Apr-25	Concentric Energy Advisors   Lead Lag Study	4.50	\$ 425.00							1,912.50			1,912.50	
APACR00726	24-Mar-25	8-Apr-25	Kentucky Press Service Inc	n/a	n/a								125,424.60		125,424.60	
APACR01726	31-Mar-25	14-Apr-25	Guidant Group   Contractor Staffing	18.00	\$ 54.31						977.58				977.58	
APACR92427	3-Mar-25	17-Mar-25	Guidant Group   Contractor Staffing	40.00	\$ 135.03						5,401.20				5,401.20	
APACR93804	4-Dec-24	6-Mar-25	Concentric Energy Advisors   Rate of Return	9.75	\$ 675.00					6,581.25					6,581.25	
APACR96377	7-Mar-25	21-Mar-25	Concentric Energy Advisors   Rate of Return	9.75	\$ 675.00					6,581.25					6,581.25	
APACR96377	13-Mar-25	27-Mar-25	Guidant Group   Contractor Staffing	16.00	\$ 54.31						868.96				868.96	
APACR96377	13-Mar-25	27-Mar-25	Guidant Group   Contractor Staffing	20.00	\$ 54.31						1,086.20				1,086.20	
APACR97268	17-Mar-25	31-Mar-25	Guidant Group   Contractor Staffing	20.00	\$ 54.31						1,086.20				1,086.20	
APACR99241	24-Mar-25	7-Apr-25	Guidant Group   Contractor Staffing	20.00	\$ 54.31						1,086.20				1,086.20	
APACR99241	24-Mar-25	7-Apr-25	Guidant Group   Contractor Staffing	16.00	\$ 135.03						2,160.50				2,160.50	
APACR99725	21-Feb-25	26-Mar-25	Concentric Energy Advisors   Lead Lag Study	6.50	\$ 790.00							5,135.00			5,135.00	
APACR99725	21-Feb-25	26-Mar-25	Concentric Energy Advisors   Lead Lag Study	11.25	\$ 425.00							4,781.25			4,781.25	
EXACT1818	20-Mar-25	27-Mar-25	Employee Expense Report - Employee B											860.32	860.32	
<b>Total March 2025</b>						0.00	0.00	4,480.50	0.00	13,162.50	13,753.04	13,803.75	125,424.60	860.32	0.00	171,484.71
<b>Total Actual Costs to Date</b>						0.00	0.00	77,460.25	31,992.50	61,270.00	180,197.92	128,297.39	125,424.60	860.32	20.00	605,523.03
<b>April 2025</b>																
APACR02471	31-Mar-25	14-Apr-25	Guidant Group   Contractor Staffing	16.00	\$ 135.03						2,160.50				2,160.50	
APACR04650	1-Apr-25	16-Apr-25	Concentric Energy Advisors   Rate of Return	4.00	\$ 695.00					2,780.00					2,780.00	
APACR05066	7-Apr-25	21-Apr-25	Guidant Group   Contractor Staffing	8.00	\$ 135.03						1,080.25				1,080.25	
APACR05663	7-Apr-25	21-Apr-25	Guidant Group   Contractor Staffing	20.00	\$ 54.31						1,086.20				1,086.20	
APACR07225	14-Apr-25	29-Apr-25	Guidant Group   Contractor Staffing	8.00	\$ 135.03						1,080.25				1,080.25	
APACR07776	15-Apr-25	29-Apr-25	Guidant Group   Contractor Staffing	20.00	\$ 54.31						1,086.20				1,086.20	
APACR08608	24-Mar-25	21-Apr-25	Gannett Fleming   Depreciation Consultants	2.50	\$ 205.00				512.50						512.50	
APACR08608	24-Mar-25	21-Apr-25	Gannett Fleming   Depreciation Consultants	3.00	\$ 240.00				720.00						720.00	
APACR08608	24-Mar-25	21-Apr-25	Gannett Fleming   Depreciation Consultants	7.00	\$ 340.00				2,380.00						2,380.00	
APACR08608	24-Mar-25	21-Apr-25	Gannett Fleming   Depreciation Consultants	1.50	\$ 150.00				225.00						225.00	
APACR09182	20-Apr-25	2-May-25	Guidant Group   Contractor Staffing	16.00	\$ 54.31						868.96				868.96	
APACR11367	28-Apr-25	13-May-25	Guidant Group   Contractor Staffing	20.00	\$ 54.31						1,086.20				1,086.20	
<b>Total April 2025</b>						0.00	0.00	0.00	3,837.50	2,780.00	8,448.56	0.00	0.00	0.00	15,066.06	
<b>Total Actual Costs to Date</b>						0.00	0.00	77,460.25	35,830.00	64,050.00	188,646.48	128,297.39	125,424.60	860.32	20.00	620,589.09
<b>B) ITEMIZED ESTIMATE OF TOTAL COSTS TO BE INCURRED</b>																
<b>TOTAL PROJECTED EXPENSES ASSOCIATED WITH THE RATE CASE</b>						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
<b>Total Estimate Costs to be Incurred</b>						0.00	0.00	247,539.75	24,170.00	10,950.00	(48,646.48)	(18,297.39)	(15,091.60)	49,139.68	9,980.00	259,743.91

NOTE: STAFF-DR-01-014 2nd Supplemental and STAFF-DR-01-014 3rd Supplemental included an expense in January 2025 for Concentric Energy Advisors in the amount of \$6,581.25. Upon further review this expense should not have been included, as it was not related to this case. The Company has since removed this expense from the January 2025 monthly expense listing and total.

# INVOICE

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

**Worker**  
[REDACTED]

**Invoice Nbr:** DUKEIN01133508  
**Invoice Date:** 03/31/2025

#	Description	Qty	Unit Price	Units	Extended Price
[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]
1-3	Hours_Worked	16	\$135.03	CONT_REG	\$2,160.50

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

**Invoice**



April 01, 2025  
 Engagement No: 100558.00  
 Invoice No: 0019645

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

Engagement 100558.00 2024-Confidential-Duke Kentucky ROE  
**Professional Services from February 01, 2025 to February 28, 2025**

Phase 02 Discovery

**Professional Personnel**

	<b>Hours</b>	<b>Rate</b>	<b>Amount</b>	
Vice President	4.00	695.00	2,780.00	
Totals	4.00		2,780.00	
<b>Total Labor</b>				<b>2,780.00</b>
		<b>Total this Phase</b>		<b>\$2,780.00</b>
		<b>Total this Invoice</b>		<b>\$2,780.00</b>

**Outstanding Invoices**

<b>Number</b>	<b>Date</b>	<b>Balance</b>
0019504	3/4/2025	5,757.50
<b>Total</b>		<b>5,757.50</b>

**Billings to Date**

	<b>Current</b>	<b>Prior</b>	<b>Total</b>
Labor	2,780.00	67,027.50	69,807.50
<b>Totals</b>	<b>2,780.00</b>	<b>67,027.50</b>	<b>69,807.50</b>

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



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 0019645

## Billing Backup

Tuesday, April 1, 2025

Concentric Energy Advisors, Inc.

Invoice 0019645 Dated 4/1/2025

9:11:03 AM

Engagement 100558.00      2024-Confidential-Duke Kentucky ROE

Phase 02      Discovery

### Professional Personnel

		Hours	Rate	Amount
Vice President				
██████████	2/18/2025	2.50	695.00	1,737.50
Prepare IR responses				
██████████	2/19/2025	1.50	695.00	1,042.50
Prepare IR responses				
Totals		4.00		2,780.00
<b>Total Labor</b>				<b>2,780.00</b>

<b>Total this Phase</b>	<b>\$2,780.00</b>
<b>Total this Engagement</b>	<b>\$2,780.00</b>
<b>Total this Report</b>	<b>\$2,780.00</b>

# INVOICE

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

**Worker**  
[REDACTED]

**Invoice Nbr:** DUKEIN01136322  
**Invoice Date:** 04/07/2025

#	Description	Qty	Unit Price	Units	Extended Price
[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]
1-3	Hours_Worked	8	\$135.03	CONT_REG	\$1,080.25

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

# INVOICE

**Remit To**  
Corporate Employment Resources, Inc. [REDACTED]  
525 S Tryon St - Charlotte, NC

**Worker**  
[REDACTED]

**Invoice Nbr:** DUKEIN01137701  
**Invoice Date:** 04/07/2025

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

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**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:** DUKEIN01139975  
**Invoice Date:** 04/14/2025

#	Description	Qty	Unit Price	Units	Extended Price
[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]
1-3	Hours_Worked	8	\$135.03	CONT_REG	\$1,080.25

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

# INVOICE

**Remit To**  
Corporate Employment Resources, Inc. [REDACTED]  
525 S Tryon St - Charlotte, NC

**Worker**  
[REDACTED]

**Invoice Nbr:** DUKEIN01141648  
**Invoice Date:** 04/15/2025

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

---

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





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: AccountsReceivable@gfnet.com  
 Send Audit Inquiries: GovtContractAudit@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 :** 0000049367  
**Invoice Date :** 3/24/2025  
**Due Date:** 4/23/2025  
**Project :** 079381  
**Project Name :** Duke Energy Kentucky - Depr Cons  
 Svcs-2024 Electric Rate Case  
**Bill Term :** 01

---

**For Professional Services Rendered For 2/8/2025 Through 3/7/2025**

**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

	<b>Current Billings</b>
000 - Depreciation Study - 2024 Electric Rate Case	3,837.50
Total :	3,837.50
<b>Current Billings</b>	3,837.50
<b>Amount Due This Bill</b>	<b>US 3,837.50</b>

---

[REDACTED]

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

**Invoice : 0000049367**

**000 - Depreciation Study - 2024 Electric Rate Case**

**Rate Labor**

<i>Class</i>	<i>Hours</i>	<i>Rate</i>	<i>Amount</i>
Associate Analyst	2.50	205.000	512.50
Asst. Project Manager - Depreciation	3.00	240.000	720.00
██████████	7.00	340.000	2,380.00
Support Staff	1.50	150.000	225.00
<b>Total Rate Labor</b>	14.00		<b>3,837.50</b>

**Total Bill Task : 000 - Depreciation Study - 2024 Electric Rate Case** **3,837.50**

**Total Project : 079381 - Duke Energy Kentucky - Depr Cons Svcs-2024 Electric Rate Case** **3,837.50**

# INVOICE

**Remit To**  
Corporate Employment Resources, Inc. [REDACTED]  
525 S Tryon St - Charlotte, NC

**Worker**  
[REDACTED]

**Invoice Nbr:** DUKEIN01142137  
**Invoice Date:** 04/20/2025

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

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

# INVOICE

**Remit To**  
Corporate Employment Resources, Inc. [REDACTED]  
525 S Tryon St - Charlotte, NC

**Worker**  
[REDACTED]

**Invoice Nbr:** DUKEIN01145170  
**Invoice Date:** 04/28/2025

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

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