Duke Energy Kentucky
Case No. 2025-00125
STAFF's First Request for Information
Date Received: May 7, 2025

FIRST SUPPLEMENTAL STAFF-DR-01-003

REQUEST:

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

RESPONSE:

Please see STAFF-DR-01-003 1st Supplemental Attachment which includes detailed revenue and expense for the actual months of September 2024 through June 2025 and the forecasted months of July 2025 through August 2025. The forecasted months will be updated as the actual information becomes available.

PERSON RESPONSIBLE: Jefferson "Jay" P. Brown

DUKE ENERGY KENTUCKY, INC.
CASE NO. 2025-00125
MONTHLY REVENUES AND EXPENSES BY ACCOUNT
BASE PERIOD

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

					ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	BUDGET	BUDGET
Account	Description	Code	FERC	Total	Sep-24	Oct-24	Nov-24	Dec-24	Jan-25	Feb-25	Mar-25	Apr-25	May-25	Jun-25	Jul-25	Aug-25
403002	Depreciation Expense	DEPR	403	0	0	0	0	0	0	0	0	0	0	0	0	0
404200	Amort Exp - Limited Term	DEPR	404	3,476,995	333,245	326,339	324,163	327,866	306,083	317,359	309,811	320,347	214,170	228,851	234,418	234,343
407305	Reg Asset Amortization	AMORT	407	297,270	29,727	29,727	29,727	29,727	29,727	29,727	29,727	29,727	29,727	29,727	0	0
407355	DSM Amortization	OTH	407	(382,649)	(10,017)	(13,642)	(26,047)	(88,365)	(132,149)	(129,415)	6,900	5,831	2,626	1,629	0	0
407394	Amortization Customer Connect	AMORT	407	103,370	10,337	10,337	10,337	10,337	10,337	10,337	10,337	10,337	10,337	10,337	0	0
407409	Smart Grid Deferral Gas	OTH	407	(2,085,756)	0	0	0	(1,498,597)	0	0	(437,262)	0	0	(149,897)	0	0
408121	Taxes Property-Operating	OTHTX	408	2,264,993	(252,033)	635,634	635,634	(1,261,833)	635,634	259,006	447,320	447,320	447,320	(623,651)	447,321	447,321
408150	State Unemployment Tax	OTHTX	408	5,293	10	0	19	16	4,458	622	68	23	45	32	0	0
408151	Federal Unemployment Tax	OTHTX	408	2,836	(236)	427	470	241	1,480	(313)	(320)	357	371	359	0	0
408152	Employer FICA Tax	OTHTX	408	338,854	27,698	25,607	43,375	533	36,447	31,969	53,420	35,263	47,508	37,034	0	0
408470	Franchise Tax	OTHTX	408	(2,425)	170	170	170	(4,253)	200	59	400	259	200	200	0	0
408700	Fed Social Security Tax-Elec	OTHTX	408	1,000	4,000	0	0	(3,000)	0	0	2,000	0	0	(2,000)	0	0
408851	Sales and Use Expense	OTHTX	408	(7,523)	(7,859)	0	0	0	0	0	0	228	63	45	0	0
408960	Allocated Payroll Taxes	OTHTX	408	171,103	6,367	(852)	(11,746)	28,718	14,642	35,141	(14,405)	16,588	5,144	4,323	43,617	43,566
409060	Federal Income Taxes Utility Op Income	FIT	409	2,443,651	203,638	203,638	203,638	203,638	203,638	203,638	203,638	203,638	203,638	203,638	203,638	203,633
409104	Current State Income Tax - PY	FIT	409	1,356,599	113,050	113,050	113,050	113,050	113,050	113,050	113,050	113,050	113,050	113,050	113,050	113,049
409160	State/Local Inc Tax Exp Utility Op Inc	FIT	409	608,384	50,699	50,699	50,699	50,699	50,699	50,699	50,699	50,699	50,699	50,699	50,699	50,695
409191	Federal Income Tax - PY	FIT	409	6,298,496	524,875	524,875	524,875	524,875	524,875	524,875	524,875	524,875	524,875	524,875	524,875	524,871
410060	Deferred FIT	FIT	410	4,001,774	333,481	333,481	333,481	333,481	333,481	333,481	333,481	333,481	333,481	333,481	333,481	333,483
410101	Deferred SIT	FIT	410	996,302	83,025	83,025	83,025	83,025	83,025	83,025	83,025	83,025	83,025	83,025	83,025	83,027
411060	Deferred FIT - ARAM	FIT	411	48,505	4,042	4,042	4,042	4,042	4,042	4,042	4,042	4,042	4,042	4,042	4,042	4,043
411065	Amortization of Investment Tax Credit	FIT	411	0	0	0	0	0	0	0	0	0	0	0	0	0
411101	Deferred SIT - ARAM	FIT	411	(92,648)	(7,721)	(7,721)	(7,721)	(7,721)	(7,721)	(7,721)	(7,721)	(7,721)	(7,721)	(7,721)	(7,721)	(7,717)
411102	DFIT - Other	FIT	411	(6,308,354)	(525,696)	(525,696)	(525,696)	(525,696)	(525,696)	(525,696)	(525,696)	(525,696)	(525,696)	(525,696)	(525,696)	(525,698)
411103	DSIT: PY	FIT	411	(1,311,692)	(109,308)	(109,308)	(109,308)	(109,308)	(109,308)	(109,308)	(109,308)	(109,308)	(109,308)	(109,308)	(109,308)	(109,304)
411113	DSIT: State Excess DIT Amort	FIT	411	(76,805)	(6,400)	(6,400)	(6,400)	(6,400)	(6,400)	(6,400)	(6,400)	(6,400)	(6,400)	(6,400)	(6,400)	(6,405)
411115	DFIT: Federal Excess DIT Amort	FIT	411	(732,854)	(61,071)	(61,071)	(61,071)	(61,071)	(61,071)	(61,071)	(61,071)	(61,071)	(61,071)	(61,071)	(61,071)	(61,073)
426509	Loss on Sale of A/R	CO	426	0	0	0	0	0	0	0	0	0	0	0	0	0
426591	I/C - Loss on Sale of A/R	CO	426	0	0	0	0	0	0	0	0	0	0	0	0	0
426891	IC Sale of AR Fees VIE	CO	426	0	0	0	0	0	0	0	0	0	0	0	0	0
450100	Late Payment	REV	450	45,830	0	0	0	0	0	0	0	0	0	0	25,620	20,210
480000	Residential Sales-Gas	REV	480	101,622,195	2,893,633	3,314,392	5,749,944	12,783,406	18,073,378	18,139,309	15,473,704	9,031,733	4,933,932	3,806,524	3,737,748	3,684,492
480990	Gas Residential Sales-Unbilled	REV	480	(242,600)	(351,322)	260,259	961,974	1,401,522	835,523	518,722	(2,031,647)	(535,346)	(1,032,378)	(114,179)	(191,281)	35,553
481000	Industrial Sales-Gas	REV	481	1,854,436	30,601	39,664	65,524	234,919	358,370	451,459	299,874	162,334	64,000	30,571	55,364	61,756
481090	Gas Industrial Sales Unbilled	REV	481	9,522	(3,564)	10,345	26,485	3,918	10,357	(7,485)	(223)	(24,111)	(6,851)	(1,946)	87	2,510
481200	Gas Commercial Sales	REV	481	38,479,574	1,057,525	1,618,682	1,925,013	4,399,860	6,614,331	6,971,591	6,311,453	3,653,364	1,989,611	1,521,008	1,203,485	1,213,651
481290	Gas Commercial Sales Unbilled	REV	481	56,681	72,302	(82,749)	629,826	494,814	299,717	285,147	(864,084)	(441,412)	(258,719)	(169,022)	(64,398)	155,259
482000	Other Sales to Public Auth-Gas	REV	482	2,258,747	51,375	59,464	115,543	223,139	361,313	394,988	379,103	225,760	121,419	108,332	124,055	94,256
482090	Gas OPA Unbilled	REV	482	36,685	(25,037)	19,288	49,551	22,164	13,941	12,969	(31,844)	(43,379)	(11,351)	(5,724)	2,541	33,566
482200	Gas Public St Hwy Ltng	REV	482	0	0	0	0	0	0	0	0	0	0	0	0	0
484000	Interdepartmental Sales	REV	484	32,017	35	36	402	1,413	5,179	8,822	6,751	2,560	1,204	328	2,555	2,732
487001	Discounts Earn/Lost-Gas	REV	487	442,842	13,960	12,764	16,164	27,558	63,998	79,199	91,454	69,742	42,739	25,264	0	0
488000	Misc Service Revenue-Gas	REV	488	22,974	1,042	2,323	1,715	1,686	1,183	1,797	2,673	(902)	1,843	948	4,333	4,333
488100	IC Misc Svc Reg Gas Reg	REV	488	0	0	0	0	0	0	0	0	0	0	0	0	0
489000	Transp Gas of Others	REV	489	2,141,994	102,686	124,928	112,915	111,067	123,169	86,495	93,300	94,329	98,553	100,471	545,175	548,906
489010	IC Gas Transp Rev Reg	REV	489	1,795,608	149,634	149,634	149,634	149,634	149,634	149,634	149,634	149,634	149,634	149,634	149,634	149,634
489020	Comm Gas Transp Only	REV	489	3,813,807	411,974	114,799	196,998	612,457	375,948	316,449	223,397	174,835	144,133	721,739	259,093	261,985
489025	Comm Gas Transp Unbilled	REV	489	5,704	22,356	(8,763)	49,624	48,559	32,779	(24,865)	(57,667)	(32,853)	(19,778)	(10,761)	893	6,180
489030	Indust Gas Transp Only	REV	489	5,077,281	313,668	373,625	378,361	437,765	522,086	451,290	431,266	360,616	351,767	312,726	554,897	589,214
489035	Indust Gas Transp Unbilled	REV	489	(9,872)	(9,527)	30,427	61,943	16,579	32,517	(73,222)	(3,589)	(54,579)	(20,217)	(4,219)	2,073	11,942
489040	OPA Gas Transp Only	REV	489	842,916	31,881	49,897	76,554	119,510	154,533	117,297	87,465	69,775	48,440	32,287	27,733	27,544
489045	OPA Gas Transp Unbilled	REV	489	3,427	(7,533)	12,353	26,626	12,439	9,893	(13,787)	(12,132)	(20,123)	(5,964)	(1,830)	641	2,844
489200	Transportation Fees	REV	489	(149)	(170)	0	0	0	0	21	0	0	0	0	0	0
495031	Gas Losses Damaged Lines	REV	495	6,122	1,561	215	161	16	333	295	649	632	231	2,029	0	0
496020	Provision for Rate Refund	REV	496	0	0	0	0	0	0	0	0	0	0	0	0	0
711000	Gas Boiler Labor	PO	711	0	0	0	0	0	0	0	0	0	0	0	0	0
712000	Gas Production-Other Power Ex	PO	712	0	0	0	0	0	0	0	0	0	0	0	0	0

717000	Liq Petro Gas Exp-Vapor Proc	PO	717	0	0	0	0	0	0	0	0	0	0	0	0	0
728000	Liquid Petroleum Gas	PO	728	0	0	0	0	0	0	0	0	0	0	0	0	0
735000	Gas Misc Production Exp	PO	735	2,472	260	281	309	272	257	248	212	214	203	216	0	0
742000	Maint Gas Production Equipment	PM	742	0	0	0	0	0	0	0	0	0	0	0	0	0
801000	Purchases Gas & NGL	Fuel	801	65,677,244	2,250,859	2,773,349	4,275,901	8,191,927	14,288,793	10,207,874	6,604,187	5,203,836	4,591,992	3,009,254	2,133,187	2,146,085
801001	Purchases Gas & NGL-Aff	Fuel	801	240,572	1,747	0	17,765	54,240	64,866	55,583	31,231	14,557	583	0	0	0
804000	Natural Gas City Gate Purchase	Fuel	804	485	47	49	0	100	52	47	45	44	49	52	0	0
805002	Unrecovered Purchase Gas Adj	Fuel	805	(2,990,553)	(1,332,830)	(1,338,223)	(2,182,153)	(484,446)	(2,538,639)	1,626,926	4,889,702	998,156	(1,643,647)	(985,399)	0	0
805003	Purchase Gas Cost Unbilled Rev	Fuel	805	270,971	170,211	153,285	2,508,736	777,008	1,198,772	827,349	(2,793,257)	(956,993)	(1,232,065)	(277,937)	(269,243)	165,105
807000	Gas Purchased Expenses	PO	807	635,192	42,982	76,210	55,838	51,634	48,072	59,495	47,160	48,672	54,711	52,493	48,894	49,031
807100	I/C Gas Purchased Expenses	PO	807	9,525	51	312	674	1,177	2,973	2,173	859	872	277	157	0	0
850001	Operation Supv & Eng-Tran	TO	850	5,666	407	355	274	635	603	328	354	427	545	242	748	748
856001	Mains Expenses	TO	856	(795,663)	0	0	0	(710,192)	0	0	(85,471)	0	0	0	0	0
859000	Other Expenses-Trans	TO	859	5,554	0	0	0	5,554	0	0	0	0	0	0	0	0
863000	Transm-Maint of Mains	TM	863	327,816	2,639	12,059	10,763	73,534	2,346	58,179	3,313	68,983	7,951	50,530	14,538	22,981
871000	Distribution Load Dispatching	DO	871	205,739	14,960	15,637	15,435	14,919	15,405	21,278	27,433	15,984	15,830	16,286	16,265	16,307
874000	Mains And Services	DO	874	1,830,562	38,170	140,304	169,421	91,124	128,332	111,860	156,877	173,214	135,350	132,762	277,076	276,072
875000	Measuring And Reg Stations-Ge	DO	875	157,939	10,273	4,414	7,792	3,883	12,338	673	803	13,431	25,492	30,003	24,368	24,469
876000	Measuring & Reg Station-Indus	DO	876	58,189	431	234	9,235	3,209	3,215	2,957	10,693	5,069	9,058	5,071	4,501	4,516
878000	Meter And House Regulator Exp	DO	878	598,909	71,066	44,024	37,584	21,496	39,483	42,413	50,717	64,537	63,410	61,231	51,366	51,582
879000	Customer Installation Expense	DO	879	1,338,307	94,575	86,623	135,533	118,514	166,607	106,293	113,831	94,018	132,369	106,045	91,796	92,103
880000	Gas Distribution-Other Expense	DO	880	1,632,603	101,720	91,825	170,790	67,664	307,572	108,663	144,010	89,134	137,668	26,980	185,030	201,547
887000	Maintenance of Mains	DM	887	855,455	55,000	40,441	69,897	72,010	61,124	72,736	65,838	51,412	90,414	98,511	108,754	69,318
889000	Maint-Meas/Reg Stn Equip-Gas	DM	889	55,245	8,391	521	4,226	7,955	3,805	5,555	5,852	6,891	1,943	719	4,689	4,698
892000	Maintenance of Services	DM	892	978,805	39,905	149,501	195,389	78,139	(76,731)	39,296	177,448	68,416	93,093	55,391	79,031	79,927
893000	Maint - Meters And House Reg	DM	893	35,903	4,120	106	213	133	632	8,127	1,271	3,807	3,940	6,622	3,460	3,472
894000	Maint-Other Distribution Equip	DM	894	15,911	21,241	(23,174)	1,779	10,076	(2,111)	(2,339)	2,994	(16,265)	15,888	4,154	1,814	1,854
901000	Supervision-Cust Accts	CO	901	137,161	12,371	10,759	11,481	6,657	10,389	15,288	15,918	17,534	22,873	13,891	0	0
902000	Meter Reading Expense	CO	902	89,255	974	1,188	4,791	12,075	10,385	9,340	9,687	9,484	10,353	9,190	5,894	5,894
903000	Cust Records & Collection Exp	CO	903	836,910	88,993	46,091	75,518	69,597	66,398	94,727	69,034	64,493	71,376	63,661	64,405	62,617
903100	Cust Contracts & Orders-Local	CO	903	544,044	40,649	34,117	42,433	72,176	38,212	56,639	40,958	25,672	45,949	41,435	50,275	55,529
903200	Cust Billing & Acct	CO	903	831,529	62,484	66,397	78,744	96,111	59,734	73,009	69,028	63,406	80,865	62,338	57,221	62,192
903300	Cust Collecting-Local	CO	903	439,712	28,834	30,940	36,397	54,909	26,207	38,557	34,510	29,459	39,293	30,905	42,862	46,839
903400	Cust Receiv & Collect Exp-Edp	CO	903	23,139	2,573	1,910	1,988	1,698	1,696	1,631	1,520	2,399	1,518	1,616	2,295	2,295
903891	IC Collection Agent Revenue	CO	903	0	0	0	0	0	0	0	0	0	0	0	0	0
904000	Uncollectible Accounts	CO	904	1,536,772	117,060	336,970	64,791	61,156	45,900	54,943	112,819	105,735	180,716	131,257	163,702	161,723
904001	BAD DEBT EXPENSE	CO	904	(208,633)	(119,695)	10,856	10,200	6,515	9,728	10,198	9,289	6,342	15,482	(167,548)	0	0
905000	Misc Customer Accts Expenses	CO	905	92	22	0	0	51	1	0	18	0	0	0	0	0
908000	Cust Asst Exp-Conservation Programs -	CSI	908	58	0	0	6	11	8	33	0	0	0	0	0	0
908160	Cust Assist Exp-General	CSI	908	166,074	12,373	15,259	14,063	12,687	12,722	13,348	11,499	11,914	11,320	12,909	20,336	17,644
909650	Misc Advertising Expenses	CSI	909	7,507	1,586	0	300	183	681	0	1,540	1,563	1,129	525	0	0
910000	Misc Cust Serv/Inform Exp	CSI	910	417,288	36,735	32,499	36,332	34,111	29,625	32,518	38,786	34,718	35,519	35,334	36,048	35,063
910100	Exp-Rs Reg Prod/Svces-CstAccts	CSI	910	84,779	6	243	67	16,964	13,394	(2)	7,417	7,585	10,225	8,774	9,970	10,136
912000	Demonstrating & Selling Exp	SE	912	75,034	11,952	19,713	8,300	4,321	1,998	3,774	375	4,629	4,316	4,676	5,490	5,490
913001	Advertising Expense	SE	913	34	0	0	0	0	0	0	0	0	0	0	17	17
920000	A & G Salaries	AGO	920	2,473,734	176,979	199,815	228,026	21,597	270,847	198,317	298,633	208,022	224,907	220,418	213,091	213,082
920100	Salaries & Wages - Proj Supt - NCRC Re	AGO	920	70	9	8	7	7	3	0	13	7	0	16	0	0
921100	Employee Expenses	AGO	921	44,634	6,115	55,274	(56,235)	(14,138)	22,038	19,060	11,644	(3,417)	5,942	11,820	(6,954)	(6,515)
921110	Relocation Expenses	AGO	921	(87)	0	0	20	0	0	(113)	2	0	4	0	0	0
921200	Office Expenses	AGO	921	224,195	15,335	18,595	13,436	19,774	17,293	22,037	10,755	19,957	11,848	20,975	26,476	27,714
921300	Telephone And Telegraph Exp	AGO	921	69	3	46	5	0	0	0	7	0	3	5	0	0
921400	Computer Services Expenses	AGO	921	52,467	3,973	4,112	2,157	8,101	14,060	3,746	(15,546)	3,036	11,126	1,390	8,703	7,609
921540	Computer Rent (Go Only)	AGO	921	100,816	16,964	17,132	17,412	16,957	144	161	159	3,260	1,288	359	12,558	14,422
921600	Other	AGO	921	71	15	0	31	8	0	0	12	0	0	5	0	0
921980	Office Supplies & Expenses	AGO	921	1,234,409	100,465	100,033	112,532	110,910	95,176	106,435	105,063	103,974	100,995	101,899	98,409	98,518
923000	Outside Services Employed	AGO	923	895,963	65,903	76,135	43,633	53,133	63,341	44,248	58,641	52,625	35,982	309,602	53,434	39,286
923980	Outside Services Employee &	AGO	923	(1,432)	(1,518)	1,571	(5,825)	(1,562)	(147)	(1,982)	1,843	(1,448)	(3,579)	(1,240)	6,384	6,071
924000	Property Insurance	AGO	924	(635)	(894)	281	281	(894)	458	442	(770)	405	227	(753)	1,044	(462)
924050	Inter-Co Prop Ins Exp	AGO	924	1,289	125	125	125	125	119	64	92	92	92	92	119	119
924980	Property Insurance For Corp.	AGO	924	0	0	0	0	0	0	0	0	0	0	0	0	0
925000	Injuries & Damages	AGO	925	4,502	731	33	54	(3)	825	221	416	764	309	920	116	116
925051	INTER-CO GEN LIAB EXP	AGO	925	227,365	17,150	17,150	17,150	17,150	19,662	20,151	19,907	19,907	19,907	19,907	19,662	19,662
925052	Inter-Co Worker Comp Insur Exp	AGO	925	1,789	182	182	182	182	125	146	135	135	135	135	125	125
925100	Accrued Inj and Damages	AGO	925	(1)	0	0	1	0	3	0	0	(5)	0	0	0	0
925200	Injuries And Damages-Other	AGO	925	211	8	5	5	4	7	10	4	4	4	4	78	78
925300	Environmental Inj & Damages	AGO	925	25,782	0	0	0	0	0	0	25,782	0	0	0	0	0
925980	Injuries And Damages For Corp.	AGO	925	5,335	581	419	419	419	0	863	431	431	431	431	455	455
926000	EMPL PENSIONS AND BENEFITS	AGO	926	1,096,894	94,397	79,224	85,239	30,300	184,355	94,468	104,648	84,009	145,339	386	110,229	84,300

926430	Employees'Recreation Expense	AGO	926	555	0	0	5	1,642	(1,155)	0	0	24	0	39	0	0
926600	Employee Benefits-Transferred	AGO	926	308,411	83,599	26,136	(18,429)	65,966	101,043	(57,265)	(5,658)	36,117	(36,426)	23,844	44,925	44,559
926999	Non Serv Pension (ASU 2017-07)	AGO	926	(158,155)	88,787	(37,713)	(37,713)	(33,526)	(16,547)	(16,547)	(16,547)	(16,547)	(16,547)	(16,547)	(19,354)	(19,354)
928000	Regulatory Expenses (Go)	AGO	928	42,071	0	0	2,288	1,322	0	532	3,439	1,592	0	2,796	15,051	15,051
928006	State Reg Comm Proceeding	AGO	928	201,130	19,364	19,364	19,364	19,364	19,364	19,364	19,364	19,364	19,364	19,364	3,745	3,745
929000	Duplicate Chrgs-Enrgy To Exp	AGO	929	(25,068)	(33)	(47)	(281)	(1,054)	(4,399)	(7,274)	(6,548)	(3,303)	(1,745)	(384)	0	0
929500	Admin Exp Transf	AGO	929	(403,506)	(37,373)	(39,616)	(51,551)	(25,581)	(22,273)	(25,821)	(27,951)	(26,518)	(35,201)	(25,687)	(42,967)	(42,967)
930150	Miscellaneous Advertising Exp	AGO	930	100,376	269	9,415	321	499	28,134	(353)	297	313	39,314	447	10,860	10,860
930200	Misc General Expenses	AGO	930	833,950	25,258	19,513	32,448	221,468	72,869	91,858	90,218	76,510	78,506	96,829	13,824	14,649
930220	Exp Of Servicing Securities	AGO	930	188	0	0	0	0	188	0	0	0	0	0	0	0
930230	Dues To Various Organizations	AGO	930	10,507	144	2,584	2,934	53	1,573	0	38	1,130	115	0	949	987
930240	Director'S Expenses	AGO	930	21,683	0	2,229	0	2,279	0	65	2	2,434	12,430	0	2,244	0
930250	Buy\Sell Transf Employee Homes	AGO	930	1,010	50	79	164	0	23	137	75	150	160	166	3	3
930700	Research & Development	AGO	930	0	0	0	0	0	0	0	0	0	0	0	0	0
930940	General Expenses	AGO	930	57,434	4,343	5,805	5,986	(2,267)	5,786	5,766	4,599	5,303	5,517	5,020	5,788	5,788
931001	Rents-A&G	AGO	931	81,488	8,722	5,990	9,140	8,246	5,679	4,000	7,289	5,129	5,585	6,824	7,776	7,108
931008	A&G Rents-IC	AGO	931	767,095	73,395	72,276	72,770	72,736	73,311	73,399	73,529	73,223	36,146	65,010	40,650	40,650
932000	Maintenance Of Gen Plant-Gas	AGO	932	11,023	(6,908)	812	1,745	(5,655)	2,383	4,278	(15,244)	6,153	16,045	6,979	217	218
935200	Cust Infor & Computer Control	AGM	935	(200)	260	(441)	13	71	34	(134)	97	33	(35)	(150)	26	26
935250	Maint-CompSoftware-GenPlnt	AGM	935	151	0	0	0	0	151	0	0	0	0	0	0	0
				254,081,646	8,150,645	11,209,545	18,592,344	28,733,849	44,556,972	43,383,227	32,187,517	21,317,717	11,666,549	10,157,050	11,630,673	12,495,558
	Revenues	REV		158,295,741	4,757,080	6,101,583	10,594,957	21,102,425	28,038,182	27,866,125	20,549,537	12,842,609	6,592,248	6,504,180	6,440,248	6,906,567
	<u>OperatingExpenses</u>															
	Gas Purchased Expense	Fuel		63,198,719	1,090,034	1,588,460	4,620,249	8,538,829	13,013,844	12,717,779	8,731,908	5,259,600	1,716,912	1,745,970	1,863,944	2,311,190
	<u>Operation</u>															
	Production	PO		647,189	43,293	76,803	56,821	53,083	51,302	61,916	48,231	49,758	55,191	52,866	48,894	49,031
	Customer Accounts	CO		4,229,981	234,265	539,228	326,343	380,945	268,650	354,332	362,781	324,524	468,425	186,745	386,654	397,089
	Customer Service & Information	CSI		675,706	50,700	48,001	50,768	63,956	56,430	45,897	59,242	55,780	58,193	57,542	66,354	62,843
	Sales Expense	SE		75,068	11,952	19,713	8,300	4,321	1,998	3,774	375	4,629	4,316	4,676	5,507	5,507
	Transmission	TO		(784,443)	407	355	274	(704,003)	603	328	(85,117)	427	545	242	748	748
	Distribution	DO		5,822,248	331,195	383,061	545,790	320,809	672,952	394,137	504,364	455,387	519,177	378,378	650,402	666,596
	A&G	AGO		8,237,632	756,140	656,967	497,846	587,562	954,288	600,413	748,773	672,832	678,223	871,071	627,640	585,877
	Other	OTH		(2,468,405)	(10,017)	(13,642)	(26,047)	(1,586,962)	(132,149)	(129,415)	(430,362)	5,831	2,626	(148,268)	0	0
	<u>Maintenance</u>															
	Production	PM		0	0	0	0	0	0	0	0	0	0	0	0	0
	Transmission	TM		327,816	2,639	12,059	10,763	73,534	2,346	58,179	3,313	68,983	7,951	50,530	14,538	22,981
	Distribution	DM		1,941,319	128,657	167,395	271,504	168,313	(13,281)	123,375	253,403	114,261	205,278	165,397	197,748	159,269
	A&G	AGM		(49)	260	(441)	13	71	185	(134)	97	33	(35)	(150)	26	26
	Operation & Maintenance Expense			18,704,062	1,549,491	1,889,499	1,742,375	(638,371)	1,863,324	1,512,802	1,465,100	1,752,445	1,999,890	1,619,029	1,998,511	1,949,967
	Depreciation Expense	DEPR		3,476,995	333,245	326,339	324,163	327,866	306,083	317,359	309,811	320,347	214,170	228,851	234,418	234,343
	Amortization of Deferred Expenses	AMORT		400,640	40,064	40,064	40,064	40,064	40,064	40,064	40,064	40,064	40,064	40,064	0	0
	Taxes Other Than Income Taxes	OTHTX		2,774,131	(221,883)	660,986	667,922	(1,239,578)	692,861	326,484	488,483	500,038	500,651	(583,658)	490,938	490,887
	Income Taxes	FIT		7,231,358	602,614	602,614	602,614	602,614	602,614	602,614	602,614	602,614	602,614	602,614	602,614	602,604
	Operating Income			62,509,836	1,363,515	993,621	2,597,570	13,471,001	11,519,392	12,349,023	8,911,557	4,367,501	1,517,947	2,851,310	1,249,823	1,317,576
	Operating Income - Before Income Taxes			69,741,194	1,966,129	1,596,235	3,200,184	14,073,615	12,122,006	12,951,637	9,514,171	4,970,115	2,120,561	3,453,924	1,852,437	1,920,180

Duke Energy Kentucky
Case No. 2025-00125
STAFF's First Request for Information
Date Received: May 7, 2025

FIRST SUPPLEMENTAL CONFIDENTIAL STAFF-DR-01-012
(As to Attachment 1 only)

REQUEST:

For gas operations, 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 12a, 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 12a, 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 12a and 12b, 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, through the month of the public hearing.

RESPONSE:

CONFIDENTIAL PROPRIETARY TRADE SECRET (As to Attachment 1 only)

a. Please see STAFF-DR-01-012 1st 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-01-012 1st Supplemental Confidential Attachment 1 (Section A: Expenses incurred to date) for the requested details of actual rate case expenses incurred to date. STAFF-DR-01-012 1st 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-01-012 1st 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, Jefferson "Jay" P. Brown

CONFIDENTIAL PROPRIETARY TRADE SECRET

Duke Energy Kentucky, Inc.
Gas Rate Case Expense
Case No. 2025-0125
Account 0186119

									Consultants							
Document/ Journal Entry No	Invoice Date	Payment Date	Vendor Name / Description	Hours Worked	Rate Per Hour	Accounting	Engineering	Legal	Depreciation Study	Rate of Return	Rate Case	Lead Lag Study	Publish Legal Notices	Transport/ Lodging/Meals	Misc.	Total
A) EXPENSES INCURRED TO DATE																
August 2024																
APACR23227	5-Aug-24	19-Aug-24	Guidant Group | Contractor Staffing	18.00	$ 135.03						2,430.55					2,430.55
APACR27312	19-Aug-24	30-Aug-24	Guidant Group | Contractor Staffing	18.00	$ 135.03						2,430.55					2,430.55
APACR29904	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	0.00	0.00	7,291.65	0.00	0.00	0.00	0.00	7,291.65
Total Actual Costs to Date						0.00	0.00	0.00	0.00	0.00	7,291.65	0.00	0.00	0.00	0.00	7,291.65
September 2024																
APACR31874	3-Sep-24	17-Sep-24	Guidant Group | Contractor Staffing	32.00	$ 135.03						4,320.95					4,320.95
APACR34415	9-Sep-24	30-Sep-24	Guidant Group | Contractor Staffing	12.80	$ 135.03						1,728.38					1,728.38
APACR36574	16-Sep-24	23-Sep-24	Guidant Group | Contractor Staffing	16.00	$ 135.03						2,160.48					2,160.48
APACR39633	24-Sep-24	8-Oct-24	Guidant Group | Contractor Staffing	0.25	$ 139.65							34.91				34.91
APACR39633	24-Sep-24	8-Oct-24	Guidant Group | Contractor Staffing	16.00	$ 135.03						2,160.45					2,160.45
Total September 2024						0.00	0.00	0.00	0.00	0.00	10,370.26	34.91	0.00	0.00	0.00	10,405.17
Total Actual Costs to Date						0.00	0.00	0.00	0.00	0.00	17,661.91	34.91	0.00	0.00	0.00	17,696.82
October 2024																
APACR41441	1-Oct-24	15-Oct-24	Guidant Group | Contractor Staffing	0.75	$ 139.65							104.74				104.74
APACR50918	30-Oct-24	13-Nov-24	Guidant Group | Contractor Staffing	0.51	$ 139.65							71.22				71.22
Total October 2024						0.00	0.00	0.00	0.00	0.00	0.00	175.96	0.00	0.00	0.00	175.96
Total Actual Costs to Date						0.00	0.00	0.00	0.00	0.00	17,661.91	210.87	0.00	0.00	0.00	17,872.78
November 2024																
410JMC001	19-Nov-24	3-Dec-24	Guidant Group | Contractor Staffing	0.25	$ 139.65							34.91				34.91
410JMC001	26-Nov-24	10-Dec-24	Guidant Group | Contractor Staffing	1.63	$ 139.65							227.63				227.63
APACR52836	4-Nov-24	18-Nov-24	Guidant Group | Contractor Staffing	16.00	$ 135.03						2,160.50					2,160.50
APACR53610	5-Nov-24	19-Nov-24	Guidant Group | Contractor Staffing	2.75	$ 139.65							384.04				384.04
APACR55906	12-Nov-24	20-Nov-24	Guidant Group | Contractor Staffing	3.63	$ 139.65							506.93				506.93
APACR55906	12-Nov-24	26-Nov-24	Guidant Group | Contractor Staffing	8.00	$ 135.03						1,080.25					1,080.25
APACR58001	19-Nov-24	3-Dec-24	Guidant Group | Contractor Staffing	0.51	$ 139.65							71.22				71.22
APACR58001	19-Nov-24	3-Dec-24	Guidant Group | Contractor Staffing	8.00	$ 135.03						1,080.25					1,080.25
APACR59655	25-Nov-24	9-Dec-24	Guidant Group | Contractor Staffing	12.00	$ 135.03						1,620.35					1,620.35
APACR60133	26-Nov-24	10-Dec-24	Guidant Group | Contractor Staffing	0.38	$ 139.65							53.07				53.07
Total November 2024						0.00	0.00	0.00	0.00	0.00	5,941.35	1,277.80	0.00	0.00	0.00	7,219.15
Total Actual Costs to Date						0.00	0.00	0.00	0.00	0.00	23,603.26	1,488.67	0.00	0.00	0.00	25,091.93
December 2024																
APACR62353	3-Dec-24	17-Dec-24	Guidant Group | Contractor Staffing	20.00	$ 54.31						1,086.20					1,086.20
APACR62353	3-Dec-24	17-Dec-24	Guidant Group | Contractor Staffing	7.20	$ 135.03						972.21					972.21
APACR63064	4-Dec-24	18-Dec-24	Guidant Group | Contractor Staffing	0.26	$ 139.65							36.31				36.31
APACR64696	4-Dec-24	27-Dec-24	Gannett Fleming | Depreciation Consultants	8.50	$ 190.00				1,615.00							1,615.00
APACR64696	4-Dec-24	27-Dec-24	Gannett Fleming | Depreciation Consultants	1.00	$ 230.00				230.00							230.00
APACR64696	4-Dec-24	27-Dec-24	Gannett Fleming | Depreciation Consultants	4.00	$ 320.00				1,280.00							1,280.00
APACR64696	4-Dec-24	27-Dec-24	Gannett Fleming | Depreciation Consultants	1.00	$ 130.00				130.00							130.00
APACR64696	4-Dec-24	27-Dec-24	Gannett Fleming | Depreciation Consultants	1.00	$ 140.00				140.00							140.00
APACR64696	9-Dec-24	23-Dec-24	Guidant Group | Contractor Staffing	20.00	$ 54.31						1,086.20					1,086.20
APACR64696	9-Dec-24	23-Dec-24	Guidant Group | Contractor Staffing	12.00	$ 135.03						1,620.35					1,620.35
APACR66803	16-Dec-24	30-Dec-24	Guidant Group | Contractor Staffing	18.00	$ 54.31						977.58					977.58
APACR66803	16-Dec-24	30-Dec-24	Guidant Group | Contractor Staffing	5.50	$ 139.65							768.08				768.08
APACR66803	16-Dec-24	30-Dec-24	Guidant Group | Contractor Staffing	12.00	$ 135.03						1,620.35					1,620.35
APACR69206	23-Dec-24	6-Jan-25	Guidant Group | Contractor Staffing	16.00	$ 54.31						868.96					868.96
APACR69206	23-Dec-24	6-Jan-25	Guidant Group | Contractor Staffing	2.00	$ 139.65							279.30				279.30
APACR69206	23-Dec-24	6-Jan-25	Guidant Group | Contractor Staffing	20.00	$ 135.03						2,700.60					2,700.60
APACR71084	30-Dec-24	13-Jan-25	Guidant Group | Contractor Staffing	16.00	$ 54.31						868.96					868.96
APACR71574	31-Dec-24	14-Jan-25	Guidant Group | Contractor Staffing	2.00	$ 139.65							279.30				279.30
APACR71574	31-Dec-24	14-Jan-25	Guidant Group | Contractor Staffing	24.00	$ 135.03						3,240.72					3,240.72
Total December 2024						0.00	0.00	0.00	3,395.00	0.00	15,042.13	1,362.99	0.00	0.00	0.00	19,800.12
Total Actual Costs to Date						0.00	0.00	0.00	3,395.00	0.00	38,645.39	2,851.66	0.00	0.00	0.00	44,892.05

CONFIDENTIAL PROPRIETARY TRADE SECRET

Duke Energy Kentucky, Inc.
Gas Rate Case Expense
Case No. 2025-0125
Account 0186119

Document/ Journal Entry No	Invoice Date	Payment Date	Vendor Name / Description	Hours Worked	Rate Per Hour	Accounting	Engineering	Legal	Consultants: Depreciation Study	Consultants: Rate of Return	Consultants: Rate Case	Consultants: Lead Lag Study	Publish Legal Notices	Transport/ Lodging/Meals	Misc.	Total
January 2025																
APACR73187	3-Jan-25	17-Jan-25	Guidant Group | Contractor Staffing	32.00	$ 54.31						1,737.92					1,737.92
APACR74418	6-Jan-25	17-Jan-25	Guidant Group | Contractor Staffing	5.50	$ 139.65							768.08				768.08
APACR75146	7-Jan-25	21-Jan-25	Guidant Group | Contractor Staffing	32.00	$ 135.03						4,320.96					4,320.96
APACR76661	13-Jan-25	27-Jan-25	Guidant Group | Contractor Staffing	6.00	$ 139.65							837.90				837.90
APACR76913	14-Jan-25	28-Jan-25	Guidant Group | Contractor Staffing	20.00	$ 54.31						1,086.20					1,086.20
APACR76913	14-Jan-25	28-Jan-25	Guidant Group | Contractor Staffing	10.00	$ 135.03						1,350.30					1,350.30
APACR78411	20-Jan-25	3-Feb-25	Guidant Group | Contractor Staffing	2.50	$ 139.65							349.13				349.13
APACR78684	21-Jan-25	4-Feb-25	Guidant Group | Contractor Staffing	20.00	$ 54.31						1,086.20					1,086.20
APACR80235	27-Jan-25	10-Feb-25	Guidant Group | Contractor Staffing	16.00	$ 54.31						868.96					868.96
APACR80235	27-Jan-25	10-Feb-25	Guidant Group | Contractor Staffing	2.00	$ 139.65							279.30				279.30
APACR80649	20-Dec-24	29-Jan-25	Gannett Fleming | Depreciation Consultants	1.50	$ 190.00				285.00							285.00
APACR80649	20-Dec-24	29-Jan-25	Gannett Fleming | Depreciation Consultants	0.50	$ 320.00				160.00							160.00
APACR80649	20-Dec-24	29-Jan-25	Gannett Fleming | Depreciation Consultants	1.50	$ 140.00				210.00							210.00
APACR80649	20-Jan-25	14-Feb-25	Gannett Fleming | Depreciation Consultants	14.50	$ 190.00				2,755.00							2,755.00
APACR80649	20-Jan-25	14-Feb-25	Gannett Fleming | Depreciation Consultants	3.50	$ 230.00				805.00							805.00
APACR80649	20-Jan-25	14-Feb-25	Gannett Fleming | Depreciation Consultants	1.50	$ 320.00				480.00							480.00
APACR80649	20-Jan-25	14-Feb-25	Gannett Fleming | Depreciation Consultants	4.00	$ 130.00				520.00							520.00
APACR80649	20-Jan-25	14-Feb-25	Gannett Fleming | Depreciation Consultants	0.50	$ 140.00				70.00							70.00
APACR81416	30-Jan-25	13-Feb-25	Guidant Group | Contractor Staffing	16.50	$ 54.31						896.12					896.12
Total January 2025						0.00	0.00	0.00	5,285.00	0.00	11,346.66	2,234.41	0.00	0.00	0.00	18,866.07
Total Actual Costs to Date						0.00	0.00	0.00	8,680.00	0.00	49,992.05	5,086.07	0.00	0.00	0.00	63,758.12
February 2025																
APACR82834	3-Feb-25	14-Feb-25	Guidant Group | Contractor Staffing	0.50	$ 139.65							69.83				69.83
APACR82834	3-Feb-25	14-Feb-25	Guidant Group | Contractor Staffing	40.00	$ 135.03						5,401.20					5,401.20
APACR86236	11-Feb-25	25-Feb-25	Guidant Group | Contractor Staffing	20.00	$ 54.31						1,086.20					1,086.20
APACR86236	11-Feb-25	25-Feb-25	Guidant Group | Contractor Staffing	11.50	$ 139.65							1,605.98				1,605.98
APACR86236	11-Feb-25	25-Feb-25	Guidant Group | Contractor Staffing	40.00	$ 135.03						5,401.20					5,401.20
APACR87752	17-Feb-25	3-Mar-25	Guidant Group | Contractor Staffing	20.00	$ 54.31						1,086.20					1,086.20
APACR87752	17-Feb-25	3-Mar-25	Guidant Group | Contractor Staffing	16.50	$ 139.65							2,304.23				2,304.23
APACR87752	17-Feb-25	3-Mar-25	Guidant Group | Contractor Staffing	12.00	$ 135.03						1,620.35					1,620.35
APACR89744	24-Feb-25	10-Mar-25	Guidant Group | Contractor Staffing	8.75	$ 139.65							1,221.94				1,221.94
APACR90119	19-Feb-25	17-Mar-25	Gannett Fleming | Depreciation Consultants	6.00	$ 205.00				1,230.00							1,230.00
APACR90119	19-Feb-25	17-Mar-25	Gannett Fleming | Depreciation Consultants	15.50	$ 240.00				3,720.00							3,720.00
APACR90119	19-Feb-25	17-Mar-25	Gannett Fleming | Depreciation Consultants	17.00	$ 340.00				5,780.00							5,780.00
APACR90119	19-Feb-25	17-Mar-25	Gannett Fleming | Depreciation Consultants	4.00	$ 140.00				560.00							560.00
APACR90119	19-Feb-25	17-Mar-25	Gannett Fleming | Depreciation Consultants	2.00	$ 150.00				300.00							300.00
Total February 2025						0.00	0.00	0.00	11,590.00	0.00	14,595.15	5,201.98	0.00	0.00	0.00	31,387.13
Total Actual Costs to Date						0.00	0.00	0.00	20,270.00	0.00	64,587.20	10,288.05	0.00	0.00	0.00	95,145.25
March 2025																
APACR00292	26-Mar-25	9-Apr-25	Guidant Group | Contractor Staffing	20.00	$ 54.31						1,086.20					1,086.20
APACR01771	31-Mar-25	14-Apr-25	Guidant Group | Contractor Staffing	18.00	$ 54.31						977.58					977.58
APACR92404	3-Mar-25	17-Mar-25	Guidant Group | Contractor Staffing	1.00	$ 139.65							139.65				139.65
APACR94714	4-Mar-25	20-Mar-25	Concentric Energy Advisors | Rate of Return	14.50	$ 695.00					10,077.50						10,077.50
APACR94714	4-Mar-25	20-Mar-25	Concentric Energy Advisors | Rate of Return	n/a	n/a					3,500.00						3,500.00
APACR95289	10-Mar-25	24-Mar-25	Guidant Group | Contractor Staffing	1.50	$ 139.65							209.48				209.48
APACR95289	10-Mar-25	24-Mar-25	Guidant Group | Contractor Staffing	40.00	$ 135.03						5,401.20					5,401.20
APACR96503	13-Mar-25	27-Mar-25	Guidant Group | Contractor Staffing	16.00	$ 54.31						868.96					868.96
APACR96503	13-Mar-25	27-Mar-25	Guidant Group | Contractor Staffing	20.00	$ 54.31						1,086.20					1,086.20
APACR97281	17-Mar-25	31-Mar-25	Guidant Group | Contractor Staffing	20.00	$ 54.31						1,086.20					1,086.20
APACR97281	17-Mar-25	31-Mar-25	Guidant Group | Contractor Staffing	0.25	$ 139.65							34.91				34.91
APACR97281	17-Mar-25	31-Mar-25	Guidant Group | Contractor Staffing	40.00	$ 135.03						5,401.20					5,401.20
APACR98141	12-Mar-25	9-May-25	Ernst & Young US LLP | Contractor Staffing	27.93	$ 180.00						5,027.27					5,027.27
APACR99227	24-Mar-25	7-Apr-25	Guidant Group | Contractor Staffing	20.00	$ 54.31						1,086.20					1,086.20
APACR99227	24-Mar-25	7-Apr-25	Guidant Group | Contractor Staffing	4.75	$ 139.65							663.34				663.34
APACR99227	24-Mar-25	7-Apr-25	Guidant Group | Contractor Staffing	24.00	$ 135.03						3,240.70					3,240.70
Total March 2025						0.00	0.00	0.00	0.00	13,577.50	25,261.71	1,047.38	0.00	0.00	0.00	39,886.59
Total Actual Costs to Date						0.00	0.00	0.00	20,270.00	13,577.50	89,848.91	11,335.43	0.00	0.00	0.00	135,031.84

CONFIDENTIAL PROPRIETARY TRADE SECRET

Duke Energy Kentucky, Inc.
Gas Rate Case Expense
Case No. 2025-0125
Account 0186119

									Consultants							
Document/ Journal Entry No	Invoice Date	Payment Date	Vendor Name / Description	Hours Worked	Rate Per Hour	Accounting	Engineering	Legal	Depreciation Study	Rate of Return	Rate Case	Lead Lag Study	Publish Legal Notices	Transport/ Lodging/Meals	Misc.	Total
April 2025																
APACR02514	31-Mar-25	14-Apr-25	Guidant Group | Contractor Staffing	0.50	$ 139.65							69.83				69.83
APACR02514	31-Mar-25	14-Apr-25	Guidant Group | Contractor Staffing	24.00	$ 135.03						3,240.70					3,240.70
APACR04656	1-Apr-25	16-Apr-25	Concentric Energy Advisors | Rate of Return	5.50	$ 695.00					3,822.50						3,822.50
APACR05035	7-Apr-25	21-Apr-25	Guidant Group | Contractor Staffing	32.00	$ 135.03						4,320.95					4,320.95
APACR05528	7-Apr-25	21-Apr-25	Guidant Group | Contractor Staffing	20.00	$ 54.31						1,086.20					1,086.20
APACR05528	8-Apr-25	22-Apr-25	Guidant Group | Contractor Staffing	0.50	$ 139.65							69.83				69.83
APACR07281	14-Apr-25	28-Apr-25	Guidant Group | Contractor Staffing	4.50	$ 139.65							628.43				628.43
APACR07281	14-Apr-25	28-Apr-25	Guidant Group | Contractor Staffing	32.00	$ 135.03						4,320.95					4,320.95
APACR07733	15-Apr-25	29-Apr-25	Guidant Group | Contractor Staffing	20.00	$ 54.31						1,086.20					1,086.20
APACR09185	20-Apr-25	2-May-25	Guidant Group | Contractor Staffing	16.00	$ 54.31						868.96					868.96
APACR09185	21-Apr-25	5-May-25	Guidant Group | Contractor Staffing	0.50	$ 139.65							69.83				69.83
APACR09185	21-Apr-25	5-May-25	Guidant Group | Contractor Staffing	32.00	$ 135.03						4,320.96					4,320.96
APACR11387	28-Apr-25	12-May-25	Guidant Group | Contractor Staffing	20.00	$ 54.31						1,086.20					1,086.20
APACR11387	28-Apr-25	12-May-25	Guidant Group | Contractor Staffing	40.00	$ 135.03						5,401.20					5,401.20
MISPRJ3950	28-Jan-25	6-Mar-25	Concentric Energy Advisors | Rate of Return	9.75	$ 675.00					6,581.25						6,581.25
MISPRJ3950	21-Feb-25	26-Mar-25	Concentric Energy Advisors | Lead Lag Study	6.75	$ 790.00							5,332.50				5,332.50
MISPRJ3950	21-Feb-25	26-Mar-25	Concentric Energy Advisors | Lead Lag Study	6.75	$ 575.00							3,881.25				3,881.25
MISPRJ3950	4-Mar-25	19-Mar-25	Concentric Energy Advisors | Rate of Return	14.50	$ 695.00					10,077.50						10,077.50
MISPRJ3950	4-Mar-25	19-Mar-25	Concentric Energy Advisors | Rate of Return	n/a	n/a					3,500.00						3,500.00
MISPRJ3950	24-Mar-25	8-Apr-25	Concentric Energy Advisors | Lead Lag Study	0.75	$ 790.00							592.50				592.50
MISPRJ3950	24-Mar-25	8-Apr-25	Concentric Energy Advisors | Lead Lag Study	12.00	$ 575.00							6,900.00				6,900.00
Total April 2025						0.00	0.00	0.00	0.00	23,981.25	25,732.32	17,544.17	0.00	0.00	0.00	67,257.74
Total Actual Costs to Date						0.00	0.00	0.00	20,270.00	37,558.75	115,581.23	28,879.60	0.00	0.00	0.00	202,289.58
May 2025																
APACR14408	22-Apr-25	23-May-25	Taft Stettinius & Hollister LLP | Professional Legal Services	[redacted]	$ [redacted]			[redacted]								[redacted]
APACR14408	5-May-25	19-May-25	Guidant Group | Contractor Staffing	0.50	$ 139.65							69.83				69.83
APACR14408	5-May-25	19-May-25	Guidant Group | Contractor Staffing	40.00	$ 135.03						5,401.20					5,401.20
APACR15187	6-May-25	20-May-25	Guidant Group | Contractor Staffing	8.00	$ 54.31						434.48					434.48
APACR15399	24-Mar-25	8-May-25	Gannett Fleming | Depreciation Consultants	17.00	$ 205.00				3,485.00							3,485.00
APACR15399	24-Mar-25	8-May-25	Gannett Fleming | Depreciation Consultants	8.50	$ 240.00				2,040.00							2,040.00
APACR15399	24-Mar-25	8-May-25	Gannett Fleming | Depreciation Consultants	8.00	$ 340.00				2,720.00							2,720.00
APACR15399	24-Mar-25	8-May-25	Gannett Fleming | Depreciation Consultants	6.00	$ 140.00				840.00							840.00
APACR15399	24-Mar-25	8-May-25	Gannett Fleming | Depreciation Consultants	2.00	$ 150.00				300.00							300.00
APACR15399	30-Apr-25	23-May-25	Gannett Fleming | Depreciation Consultants	13.00	$ 205.00				2,665.00							2,665.00
APACR15399	30-Apr-25	23-May-25	Gannett Fleming | Depreciation Consultants	4.50	$ 240.00				1,080.00							1,080.00
APACR15399	30-Apr-25	23-May-25	Gannett Fleming | Depreciation Consultants	9.50	$ 340.00				3,230.00							3,230.00
APACR15399	30-Apr-25	23-May-25	Gannett Fleming | Depreciation Consultants	8.00	$ 140.00				1,120.00							1,120.00
APACR15399	30-Apr-25	23-May-25	Gannett Fleming | Depreciation Consultants	4.00	$ 150.00				600.00							600.00
APACR15399	30-Apr-25	23-May-25	Gannett Fleming | Depreciation Consultants	n/a	n/a				2,746.49							2,746.49
APACR16630	12-May-25	23-May-25	Guidant Group | Contractor Staffing	20.00	$ 54.31						1,086.20					1,086.20
APACR16630	12-May-25	23-May-25	Guidant Group | Contractor Staffing	0.75	$ 139.65							104.74				104.74
APACR17137	13-May-25	27-May-25	Guidant Group | Contractor Staffing	40.00	$ 135.03						5,401.20					5,401.20
APACR18626	19-May-25	2-Jun-25	Guidant Group | Contractor Staffing	40.00	$ 135.03						5,401.20					5,401.20
APACR19022	20-May-25	3-Jun-25	Guidant Group | Contractor Staffing	20.00	$ 54.31						1,086.20					1,086.20
APACR20879	27-May-25	10-Jun-25	Guidant Group | Contractor Staffing	10.00	$ 54.31						543.10					543.10
APACR20879	27-May-25	10-Jun-25	Guidant Group | Contractor Staffing	40.00	$ 135.03						5,401.20					5,401.20
Total May 2025						0.00	0.00	[redacted]	20,826.49	0.00	24,754.78	174.57	0.00	0.00	0.00	46,035.84
Total Actual Costs to Date						0.00	0.00	[redacted]	41,096.49	37,558.75	140,336.01	29,054.17	0.00	0.00	0.00	248,325.42

CONFIDENTIAL PROPRIETARY TRADE SECRET

Duke Energy Kentucky, Inc.
Gas Rate Case Expense
Case No. 2025-0125
Account 0186119

Document/ Journal Entry No	Invoice Date	Payment Date	Vendor Name / Description	Hours Worked	Rate Per Hour	Accounting	Engineering	Legal	Consultants: Depreciation Study	Consultants: Rate of Return	Consultants: Rate Case	Consultants: Lead Lag Study	Publish Legal Notices	Transport/ Lodging/Meals	Misc.	Total
June 2025																
APACR22972	2-Jun-25	16-Jun-25	Guidant Group | Contractor Staffing	12.00	$ 54.31						651.72					651.72
APACR22972	2-Jun-25	16-Jun-25	Guidant Group | Contractor Staffing	32.00	$ 135.03						4,320.96					4,320.96
APACR24647	30-May-25	5-Jun-25	Concentric Energy Advisors | Lead Lag Study	9.75	$ 790.00							7,702.50				7,702.50
APACR24647	30-May-25	5-Jun-25	Concentric Energy Advisors | Lead Lag Study	17.50	$ 575.00							10,062.50				10,062.50
APACR24647	30-May-25	5-Jun-25	Concentric Energy Advisors | Lead Lag Study	0.25	$ 95.00							23.75				23.75
APACR26061	9-Jun-25	23-Jun-25	Guidant Group | Contractor Staffing	40.00	$ 135.03						5,401.20					5,401.20
APACR26537	3-Jun-25	27-Jun-25	Gannett Fleming | Depreciation Consultants	3.00	$ 340.00				1,020.00							1,020.00
APACR26537	3-Jun-25	27-Jun-25	Gannett Fleming | Depreciation Consultants	1.00	$ 140.00				140.00							140.00
APACR26537	3-Jun-25	27-Jun-25	Gannett Fleming | Depreciation Consultants	1.50	$ 150.00				225.00							225.00
APACR26808	23-Jan-25	12-Jun-25	Concentric Energy Advisors | Lead Lag Study	2.50	$ 765.00							1,912.50				1,912.50
APACR26808	23-Jan-25	12-Jun-25	Concentric Energy Advisors | Lead Lag Study	2.25	$ 515.00							1,158.75				1,158.75
APACR26808	10-Jun-25	12-Jun-25	Concentric Energy Advisors | Rate of Return	19.75	$ 695.00					13,726.25						13,726.25
APACR26808	11-Jun-25	25-Jun-25	Guidant Group | Contractor Staffing	11.00	$ 54.31						597.41					597.41
APACR27326	4-Apr-25	13-Jun-25	Ernst & Young US LLP | Contractor Staffing	27.93	$ 180.00						5,027.27					5,027.27
APACR27326	8-May-25	7-Jul-25	Ernst & Young US LLP | Contractor Staffing	27.93	$ 180.00						5,027.27					5,027.27
APACR28089	16-Jun-25	30-Jun-25	Guidant Group | Contractor Staffing	13.50	$ 54.31						733.19					733.19
APACR28089	16-Jun-25	30-Jun-25	Guidant Group | Contractor Staffing	40.00	$ 135.03						5,401.20					5,401.20
APACR29861	23-Jun-25	7-Jul-25	Guidant Group | Contractor Staffing	14.00	$ 54.31						760.34					760.34
APACR29861	23-Jun-25	7-Jul-25	Guidant Group | Contractor Staffing	40.00	$ 135.03						5,401.20					5,401.20
APACR30760	16-Jun-25	26-Jun-25	Kentucky Press Service	n/a	n/a								69,288.36			69,288.36
APACR32144	30-Jun-25	14-Jul-25	Guidant Group | Contractor Staffing	20.00	$ 54.31						1,086.20					1,086.20
APACR32144	30-Jun-25	14-Jul-25	Guidant Group | Contractor Staffing	40.00	$ 135.03						5,401.20					5,401.20
EXACCT7614	13-Jun-25	17-Jun-25	Employee Expense Report - Employee A												20.00	20.00
Total June 2025						0.00	0.00	0.00	1,385.00	13,726.25	39,809.16	20,860.00	69,288.36	0.00	20.00	145,088.77
Total Actual Costs to Date						0.00	0.00	[redacted]	42,481.49	51,285.00	180,145.17	49,914.17	69,288.36	0.00	20.00	393,414.19

B) ITEMIZED ESTIMATE OF TOTAL COSTS TO BE INCURRED

	Accounting	Engineering	Legal	Depreciation Study	Rate of Return	Rate Case	Lead Lag Study	Publish Legal Notices	Transport/ Lodging/Meals	Misc.	Total
TOTAL PROJECTED EXPENSES ASSOCIATED WITH THE RATE CASE	0.00	0.00	250,000.00	70,000.00	80,000.00	279,000.00	85,000.00	85,000.00	30,000.00	10,000.00	889,000.00
Total Estimate Costs to be Incurred	0.00	0.00	249,720.00	27,518.51	28,715.00	98,854.83	35,085.83	15,711.64	30,000.00	9,980.00	495,585.81

INVOICE

Remit To
Corporate Employment Resources, Inc.
525 S Tryon St - Charlotte, NC

Worker
[redacted]

Invoice Nbr: DUKEIN01160137
Invoice Date: 06/02/2025

#	Description	Qty	Unit Price	Units	Extended Price
[redacted]	[redacted]	[redacted]	[redacted]	[redacted]	[redacted]
1-3	Hours_Worked	12	$54.31	CONT_REG	$651.72
[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: DUKEIN01160377
Invoice Date: 06/02/2025

#	Description	Qty	Unit Price	Units	Extended Price
1-2	Hours_Worked	32	$135.03	CONT_REG	$4,320.96

Sales Tax: $0.00
Misc: $0.00
Total: $4,320.96

Invoice

CONCENTRIC ENERGY ADVISORS

May 30, 2025
Engagement No: 100720.00
Invoice No: 0019881

[redacted]
Duke Energy Business Services LLC
526 South Church St
Charlotte, NC 28202

Engagement 100720.00 2024-Confidential-Lead Lag Study

Professional Services from April 01, 2025 to April 30, 2025

Phase 01 Lead-Lag Study Prefiled Direct Testimony

Professional Personnel

	Hours	Rate	Amount	
President	9.75	790.00	7,702.50	
Assistant VP	17.50	575.00	10,062.50	
Project Assistant	.25	95.00	23.75	
Totals	27.50		17,788.75	
Total Labor				**17,788.75**
			Total this Phase	**$17,788.75**
			Total this Invoice	**$17,788.75**

Outstanding Invoices

Number	Date	Balance
0019336	1/23/2025	3,071.25
0019777	4/30/2025	37,695.00
Total		**40,766.25**

Billings to Date

	Current	Prior	Total
Labor	17,788.75	57,472.50	75,261.25
Totals	**17,788.75**	**57,472.50**	**75,261.25**

For billing inquiries or to request electronic payment instructions,
please contact us at [redacted]

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 100720.00 2024-Confidential-Lead Lag Study Invoice 0019881

Billing Backup

Concentric Energy Advisors, Inc. Invoice 0019881 Dated 5/30/2025

Friday, May 30, 2025
9:10:14 AM

Engagement 100720.00 2024-Confidential-Lead Lag Study

Phase 01 Lead-Lag Study Prefiled Direct Testimony

Professional Personnel

	Date	Hours	Rate	Amount	
President					
[redacted]	4/1/2025	2.50	790.00	1,975.00	
Finalize lead-lag study					
[redacted]	4/4/2025	1.00	790.00	790.00	
Finalize lead-lag study					
[redacted]	4/7/2025	3.00	790.00	2,370.00	
Prepare lead-lag study					
[redacted]	4/8/2025	1.00	790.00	790.00	
Finalize lead-lag study					
[redacted]	4/29/2025	.75	790.00	592.50	
Finalize lead-lag study					
[redacted]	4/30/2025	1.50	790.00	1,185.00	
Finalize lead-lag study					
Assistant VP					
[redacted]	4/3/2025	5.50	575.00	3,162.50	
Review comments from [redacted], edit study, revisit payroll					
[redacted]	4/4/2025	2.00	575.00	1,150.00	
Finalize payroll					
[redacted]	4/7/2025	5.00	575.00	2,875.00	
Finalize first draft of study, working session with DEK team, discuss outstanding issues with [redacted]					
[redacted]	4/9/2025	1.50	575.00	862.50	
Shared services updates, communications with client, model review meeting with client team					
[redacted]	4/22/2025	1.00	575.00	575.00	
Dane testimony					
[redacted]	4/23/2025	2.00	575.00	1,150.00	
Finalize first draft of [redacted] testimony					
[redacted]	4/30/2025	.50	575.00	287.50	
Discuss final steps in DEK study process with [redacted]					
Project Assistant					
[redacted]	4/30/2025	.25	95.00	23.75	
Created exhibit DSD-1 for [redacted]					
Totals		27.50		17,788.75	
Total Labor					**17,788.75**

Total this Phase	**$17,788.75**
Total this Engagement	**$17,788.75**
Total this Report	**$17,788.75**

INVOICE

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

Worker
[redacted]

Invoice Nbr: DUKEIN01163284
Invoice Date: 06/09/2025

#	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

GANNETT FLEMING

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 : 0000051999
Invoice Date : 6/2/2025
Due Date: 7/2/2025
Project : 082369
Project Name : Duke Energy Kentucky-Gas 2025 Rate Case
Bill Term : 01

For Professional Services Rendered For 4/12/2025 Through 5/16/2025

Duke Energy Kentucky - 2025 Gas Rate Case Filing - Case No. 2025-XXXXX

	Current Billings
000 - Depreciation Consulting Services re 2025 Gas Rate Case Filing	1,385.00
Total :	1,385.00

Current Billings		1,385.00
Amount Due This Bill	**US**	1,385.00

[redacted]

Project : 082369 - Duke Energy Kentucky-Gas 2025 Rate Case **Invoice : 0000051999**

000 - Depreciation Consulting Services re 2025 Gas Rate Case Filing

Rate Labor

Class	*Hours*	*Rate*	*Amount*
[redacted]	3.00	340.000	1,020.00
Senior Technician	1.00	140.000	140.00
Support Staff	1.50	150.000	225.00
Total Rate Labor	5.50		***1,385.00***

Total Bill Task : 000 - Depreciation Consulting Services re 2025 Gas Rate Case Filing **1,385.00**

Total Project : 082369 - Duke Energy Kentucky-Gas 2025 Rate Case **1,385.00**

Invoice

CONCENTRIC ENERGY ADVISORS

January 23, 2025
Engagement No: 100720.00
Invoice No: 0019336

[redacted]
Duke Energy Business Services LLC
526 South Church St
Charlotte, NC 28202

Engagement 100720.00 2024-Confidential-Lead Lag Study

Professional Services from December 01, 2024 to December 31, 2024

Phase 01 Lead-Lag Study Prefiled Direct Testimony

Professional Personnel

	Hours	Rate	Amount	
President	2.50	765.00	1,912.50	
Senior Project Manager	2.25	515.00	1,158.75	
Totals	4.75		3,071.25	
Total Labor				**3,071.25**

Total this Phase **$3,071.25**

Total this Invoice **$3,071.25**

Billings to Date

	Current	Prior	Total
Labor	3,071.25	0.00	3,071.25
Totals	**3,071.25**	**0.00**	**3,071.25**

For billing inquiries or to request electronic payment instructions,
please contact us at [redacted]

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 100720.00 2024-Confidential-Lead Lag Study Invoice 0019336

Billing Backup

Thursday, January 23, 2025
8:59:30 AM

Concentric Energy Advisors, Inc. Invoice 0019336 Dated 1/23/2025

Engagement 100720.00 2024-Confidential-Lead Lag Study

Phase 01 Lead-Lag Study Prefiled Direct Testimony

Professional Personnel

		Hours	Rate	Amount	
President					
[redacted]	12/6/2024	1.00	765.00	765.00	
Develop data request					
[redacted]	12/11/2024	1.50	765.00	1,147.50	
Review data request; call with Duke regarding same					
Senior Project Manager					
[redacted]	12/5/2024	.50	515.00	257.50	
DEK gas lead-lag data request					
[redacted]	12/6/2024	1.00	515.00	515.00	
Finalize DR					
[redacted]	12/11/2024	.75	515.00	386.25	
Lead-lag data request review					
Totals		4.75		3,071.25	
Total Labor					**3,071.25**
			Total this Phase		**$3,071.25**
			Total this Engagement		**$3,071.25**
			Total this Report		**$3,071.25**

Invoice

June 10, 2025
Engagement No: 100718.00
Invoice No: 0019935

[redacted]
Duke Energy Business Services LLC
526 South Church St
Charlotte, NC 28202

Engagement 100718.00 2024-Duke Kentucky Gas ROE

Professional Services from April 01, 2025 to April 30, 2025

Phase 01 Up to filing

Professional Personnel

	Hours	Rate	Amount	
Vice President	19.75	695.00	13,726.25	
Totals	19.75		13,726.25	
Total Labor				**13,726.25**
		Total this Phase		**$13,726.25**
		Total this Invoice		**$13,726.25**

Outstanding Invoices

Number	Date	Balance
0019505	3/4/2025	-13,577.50
0019802	5/2/2025	7,297.50
Total		**-6,280.00**

Billings to Date

	Current	Prior	Total
Labor	13,726.25	31,278.75	45,005.00
Totals	**13,726.25**	**31,278.75**	**45,005.00**

For billing inquiries or to request electronic payment instructions, please contact us at [redacted]

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	100718.00	2024-Duke Kentucky Gas ROE	Invoice	0019935

Billing Backup

Tuesday, June 10, 2025
2:23:03 PM

Concentric Energy Advisors, Inc. — Invoice 0019935 Dated 6/10/2025

Engagement 100718.00 2024-Duke Kentucky Gas ROE

Phase 01 Up to filing

Professional Personnel

	Date	Hours	Rate	Amount	
Vice President					
[redacted]	4/2/2025	.50	695.00	347.50	
Summary review of updates to capital market conditions					
[redacted]	4/3/2025	2.00	695.00	1,390.00	
Summary review of updates to capital market conditions					
[redacted]	4/17/2025	2.25	695.00	1,563.75	
Update ROE analysis					
[redacted]	4/18/2025	2.00	695.00	1,390.00	
Update ROE analysis					
[redacted]	4/22/2025	4.25	695.00	2,953.75	
Analysis of capital market conditions; research gas company precedent					
[redacted]	4/25/2025	2.75	695.00	1,911.25	
Updates to capital markets discussion; edits to testimony					
[redacted]	4/29/2025	3.50	695.00	2,432.50	
Edits to testimony					
[redacted]	4/30/2025	2.50	695.00	1,737.50	
Edits to testimony					
Totals		19.75		13,726.25	
Total Labor					**13,726.25**
			Total this Phase		**$13,726.25**
			Total this Engagement		**$13,726.25**
			Total this Report		**$13,726.25**

INVOICE

Remit To	Worker		
Corporate Employment Resources, Inc.	[redacted]	**Invoice Nbr:**	DUKEIN01165807
525 S Tryon St - Charlotte, NC		**Invoice Date:**	06/11/2025

#	Description	Qty	Unit Price	Units	Extended Price
[redacted]	[redacted]	[redacted]	[redacted]	[redacted]	[redacted]
1-3	Hours_Worked	11	$54.31	CONT_REG	$597.41
[redacted]	[redacted]	[redacted]	[redacted]	[redacted]	[redacted]

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

EY
Shape the future with confidence

200 Plaza Drive
Secaucus NJ 07094
USA

Installment payment #2 = $5, 027.27

Invoice

Duke Energy Corporation
[redacted]
525 South Tryon Street
Charlotte NC 28202
USA

Invoice No.: US01U001812873
Please reference this number on remittance.

Invoice Date:	April 04, 2025
Due Date:	June 03, 2025
Client No.:	0011415661
Engagement No.:	E-68938033
PO Ref No:	12291777

Remit To:
Ernst & Young US LLP
P.O. Box [redacted]
Pittsburgh, PA 15264-0382
EIN: [redacted]

Fees related to work performed for the Duke Energy's Customer Advocacy Regulatory Engagement & Support ("CARES") organization related to project management, communications, and stakeholder engagement to assist with the rate cases in March 2025.

	USD Amount
Fee	50,272.73
Professional Services	**50,272.73**

Total Fees & Expenses	Amount	Tax Amount	Total Amount
Taxable			
Total Exempt	50,272.73		50,272.73
Total Invoice amount	**50,272.73**	**0.00**	**50,272.73**

International Wire Transfer:
Wells Fargo Bank, NA
Bank Swift code: [redacted]
Account name: E[redacted]ng U.S. LLP
Account number: [redacted]

Domestic Wire and ACH Transfer: (US based banks)
Wells Fargo Bank, NA
Bank ABA#: [redacted]
Account nam[redacted]oung U.S. LLP
Account number: [redacted]

To ensure proper application of your electronic payment, please provide client and invoice number details directly to:
[redacted].com or fax to [redacted]

EY
Shape the future
with confidence

200 Plaza Drive
Secaucus NJ 07094
USA

Installment payment #3 - $5,027.27

Invoice

Duke Energy Corporation
[redacted]
525 South Tryon Street
Charlotte NC 28202
USA

Invoice No.: US01U001844369
Please reference this number on remittance.

Invoice Date:	May 08, 2025
Due Date:	July 07, 2025
Client No.:	0011415661
Engagement No.:	E-68938033
PO Ref No:	12291777

Remit To:
Ernst & Young US LLP
P.O. Box [redacted]
Pittsburgh, PA 15264-0382
EIN: [redacted]

Fees related to work performed for the Duke Energy's Customer Advocacy Regulatory Engagement & Support ("CARES") organization related to project management, communications, and stakeholder engagement to assist with the rate cases in April 2025.

			USD Amount
Fee			50,272.73
Professional Services			**50,272.73**
Total Fees & Expenses	Amount	Tax Amount	Total Amount
Taxable			
Total Exempt	50,272.73		50,272.73
Total Invoice amount	**50,272.73**	**0.00**	**50,272.73**

International Wire Transfer:
[redacted] Bank, NA
[redacted] code: [redacted]
Account name: E[redacted]ng U.S. LLP
Account number: [redacted]

Domestic Wire and ACH Transfer: (US based banks)
[redacted] Bank, NA
[redacted]: [redacted]
Account na[redacted]oung U.S. LLP
Account number: [redacted]

To ensure proper application of your electronic payment,
please provide client and invoice number details directly to:
[redacted]@xe02.ey.com or fax to [redacted]

INVOICE

Remit To
Corporate Employment Resources, Inc.
525 S Tryon St - Charlotte, NC

Worker
[redacted]

Invoice Nbr: DUKEIN01166154
Invoice Date: 06/16/2025

#	Description	Qty	Unit Price	Units	Extended Price
[redacted]	[redacted]	[redacted]	[redacted]	[redacted]	[redacted]
[redacted]	[redacted]	[redacted]	[redacted]	[redacted]	[redacted]
1-4	Hours_Worked	13.5	$54.31	CONT_REG	$733.19

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: DUKEIN01166269
Invoice Date: 06/16/2025

#	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.
525 S Tryon St - Charlotte, NC

Worker
[redacted]

Invoice Nbr: DUKEIN01169073
Invoice Date: 06/23/2025

#	Description	Qty	Unit Price	Units	Extended Price
[redacted]	[redacted]	[redacted]	[redacted]	[redacted]	[redacted]
1-4	Hours_Worked	14	$54.31	CONT_REG	$760.34

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: DUKEIN01170143
Invoice Date: 06/23/2025

#	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

KENTUCKY PRESS SERVICE

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

Monday, June 16, 2025 09:59 AM

Invoice

Agency [redacted]
Duke Energy Corporation
139 E. 4th Street
Cincinnati, OH 45202

Invoice Date 6/16/2025
PO Number
Order 25062DD0

Client Duke Energy
Reps [redacted]

Vendor

Run Date	Ad Size	Rate Name	Rate	Color Rate Name	Color Rate	Discount	Total
COVINGTON KY ENQUIRER							
5/28/2025	9.5 x 13.25	SAU	$1,961.00		$0.00	0.0000%	$1,961.00
Caption	PAGE 1 Notice rates Duke--PLACE MAIN NEWS KY ENQUIRER						
5/28/2025	9.5 x 13.25	SAU	$1,961.00		$0.00	0.0000%	$1,961.00
Caption	PAGE 2 Notice rates Duke						
5/30/2025	9.5 x 13.25	SAU	$0.00		$0.00	0.0000%	$0.00
Caption	PAGE 1 Notice rates Duke--PLACE MAIN NEWS KY ENQUIRER						
5/30/2025	9.5 x 13.25	SAU	$0.00		$0.00	0.0000%	$0.00
Caption	PAGE 2 Notice rates Duke--PLACE MAIN NEWS KY ENQUIRER						
6/4/2025	9.5 x 13.25	SAU	$1,961.00		$0.00	0.0000%	$1,961.00
Caption	PAGE 1 Notice rates Duke--PLACE MAIN NEWS KY ENQUIRER						
6/4/2025	9.5 x 13.25	SAU	$1,961.00		$0.00	0.0000%	$1,961.00
Caption	PAGE 2 Notice rates Duke						
6/11/2025	9.5 x 13.25	SAU	$1,961.00		$0.00	0.0000%	$1,961.00
Caption	PAGE 1 Notice rates Duke--PLACE IN MAIN NEWS KY ENQUIRER						
6/11/2025	9.5 x 13.25	SAU	$1,961.00		$0.00	0.0000%	$1,961.00
Caption	PAGE 2 Notice rates Duke						
FALMOUTH OUTLOOK							
5/27/2025	6 x 21.5	CLDIS	$22.00		$0.00	0.0000%	$2,838.00
Caption	PAGE 1 Notice rates Duke						
5/27/2025	6 x 21.5	CLDIS	$22.00		$0.00	0.0000%	$2,838.00
Caption	PAGE 2 Notice rates Duke						
6/3/2025	6 x 21.5	CLDIS	$22.00		$0.00	0.0000%	$2,838.00
Caption	PAGE 1 Notice rates Duke						
6/3/2025	6 x 21.5	CLDIS	$22.00		$0.00	0.0000%	$2,838.00
Caption	PAGE 2Notice rates Duke						
6/10/2025	6 x 21.5	CLDIS	$22.00		$0.00	0.0000%	$2,838.00
Caption	PAGE 1 Notice rates Duke						
6/10/2025	6 x 21.5	CLDIS	$22.00		$0.00	0.0000%	$2,838.00
Caption	PAGE 2 Notice rates Duke						
LINK nky							
5/30/2025	10.375 x 7.4435	SAU	$1,961.00		$0.00	0.0000%	$1,961.00
Caption	PAGE 1 Notice rates Duke						
5/30/2025	10.375 x 7.4435	SAU	$3,110.00		$0.00	0.0000%	$3,110.00
Caption	PAGE 2 Notice rates Duke						
5/30/2025	10.375 x 7.4435	SAU	$3,110.00		$0.00	0.0000%	$3,110.00
Caption	PAGE 3 Notice rates Duke						
6/6/2025	10.375 x 7.4435	SAU	$3,110.00		$0.00	0.0000%	$3,110.00
Caption	PAGE 1 Notice rates Duke						
6/6/2025	10.375 x 7.4435	SAU	$3,110.00		$0.00	0.0000%	$3,110.00

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

KENTUCKY PRESS SERVICE

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

Monday, June 16, 2025 09:59 AM

Invoice

Agency [redacted]
Duke Energy Corporation
139 E. 4th Street
Cincinnati, OH 45202

Invoice Date 6/16/2025
PO Number
Order 25062DD0

Client Duke Energy
Reps [redacted]

Vendor

Run Date	Ad Size	Rate Name	Rate	Color Rate Name	Color Rate	Discount	Total
Caption	PAGE 2 Notice rates Duke						
6/6/2025	10.375 x 7.4435	SAU	$3,110.00		$0.00	0.0000%	$3,110.00
Caption	PAGE 3 Notice rates Duke						
6/13/2025	10.375 x 7.4435	SAU	$3,110.00		$0.00	0.0000%	$3,110.00
Caption	PAGE 1 Notice rates Duke						
6/13/2025	10.375 x 7.4435	SAU	$3,110.00		$0.00	0.0000%	$3,110.00
Caption	PAGE 2 Notice rates Duke						
6/13/2025	10.375 x 7.4435	SAU	$3,110.00		$0.00	0.0000%	$3,110.00
Caption	PAGE 3 Notice rates Duke						
WARSAW GALLATIN CO. NEWS							
5/28/2025	6 x 21.5	CLDIS	$7.96		$0.00	0.0000%	$1,026.84
Caption	PAGE 1 Notice rates Duke						
5/28/2025	6 x 21.5	CLDIS	$7.96		$0.00	0.0000%	$1,026.84
Caption	PAGE 2 Notice rates Duke						
6/4/2025	6 x 21.5	CLDIS	$7.96		$0.00	0.0000%	$1,026.84
Caption	PAGE 1 Notice rates Duke						
6/4/2025	6 x 21.5	CLDIS	$7.96		$0.00	0.0000%	$1,026.84
Caption	PAGE 2 Notice rates Duke						
6/11/2025	6 x 21.5	CLDIS	$7.96		$0.00	0.0000%	$1,026.84
Caption	PAGE 1 Notice rates Duke						
6/11/2025	6 x 21.5	CLDIS	$7.96		$0.00	0.0000%	$1,026.84
Caption	PAGE 2 Notice rates Duke						
WILLIAMSTOWN GRANT COUNTY NEWS							
5/29/2025	6 x 21.5	CLDIS	$9.68		$0.00	0.0000%	$1,248.72
Caption	PAGE 1 Notice rates Duke						
5/29/2025	6 x 21.5	CLDIS	$9.68		$0.00	0.0000%	$1,248.72
Caption	PAGE 2 Notice rates Duke						
6/5/2025	6 x 21.5	CLDIS	$9.68		$0.00	0.0000%	$1,248.72
Caption	PAGE 1 Notice rates Duke						
6/5/2025	6 x 21.5	CLDIS	$9.68		$0.00	0.0000%	$1,248.72
Caption	PAGE 2 Notice rates Duke						
6/12/2025	6 x 21.5	CLDIS	$9.68		$0.00	0.0000%	$1,248.72
Caption	PAGE 1 Notice rates Duke						
6/12/2025	6 x 21.5	CLDIS	$9.68		$0.00	0.0000%	$1,248.72
Caption	PAGE 2 Notice rates Duke						

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

KENTUCKY PRESS SERVICE

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

Monday, June 16, 2025 09:59 AM

Invoice

Agency [redacted]
Duke Energy Corporation
139 E. 4th Street
Cincinnati, OH 45202

Invoice Date 6/16/2025
PO Number
Order 25062DD0

Client Duke Energy
Reps [redacted]

Vendor

Run Date	Ad Size	Rate Name	Rate	Color Rate Name	Color Rate	Discount	Total

Total Advertising	$69,288.36
Discounts	$0.00
Misc. Charges	$0.00
USA Tax	$0.00
Total Invoice	$69,288.36
Payments	$0.00
Adjustments	$0.00
Balance Due	$69,288.36

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

INVOICE

Remit To
Corporate Employment Resources, Inc.
525 S Tryon St - Charlotte, NC

Worker
[redacted]

Invoice Nbr: DUKEIN01172068
Invoice Date: 06/30/2025

#	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: DUKEIN01172270
Invoice Date: 06/30/2025

#	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

Favorites Main Menu > Travel and Expenses > Expense Report > View Home Sign Out
All Search Advanced Search Add To Notification NavBar

View Expense Report

[redacted]

Actions ...Choose an Action

Business Purpose General Expenses
Report Description KY Gas Rate Case Expenses
Reference

Report 0003203899 Paid
Attachments (1)
Print Expense Report Accounting Defaults

Expenses

Expand All | Collapse All

Total 20.00 USD

*Date	*Expense Type	**Description	*Payment Type	*Amount	*Currency
05/28/2025	Other Employee Expenses	Cost to request Certificates of Existence/Authorization from the KY Secretary of State - KY Gas Rate Case	MasterCard	10.00	USD

Line 1

149 characters remaining

Merchant KY-SEC OF STATE

Default Rate **Exchange Rate** 1.00000000
Base Currency Amount 10.00

Personal Expense
Subject to Foreign Corrupt Practices Act (FCPA)

Accounting Details

Receipt Required
Favorite Accounting

Chartfields

Work Order ID	Amount	GL Unit	Monetary Amount	Currency Code	Exchange Rate	Acct	Oper Unit	Resp Ctr	Res Type	Prcs	Produ
	10.00	75088	10.00	USD	1.00000000	0186119	GDKY	S043	40000		

*

Date	Expense Type	Description	Payment Type	Amount	Currency
05/29/2025	Other Employee Expenses	Cost to request renewal certificate of Assumed Name of Duke Energy, Inc. from the Commonwealth of Kentucky Office of the Secretary of State - KY Gas Rate Case	MasterCard	10.00	USD

Line 2

96 characters remaining

Merchant KY-SEC OF STATE

Default Rate **Exchange Rate** 1.00000000
Base Currency Amount 10.00

Personal Expense
Subject to Foreign Corrupt Practices Act (FCPA)

Accounting Details

Receipt Required
Favorite Accounting

Chartfields

Work Order ID	Amount	GL Unit	Monetary Amount	Currency Code	Exchange Rate	Acct	Oper Unit	Resp Ctr	Res Type	Prcs	Produc
	10.00	75088	10.00	USD	1.00000000	0186119	GDKY	S043	40000		

Expand All | Collapse All

Personal Prepaid Expenses 0.00 USD
Total 20.00 USD

Return to Search Notify

VERIFICATION

STATE OF OHIO	)	
	)	**SS:**
COUNTY OF HAMILTON	)	

The undersigned, Jefferson "Jay" P. Brown, Director Rates & Regulatory Planning, being duly sworn, deposes and says that he 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 his knowledge, information, and belief.

____
Jefferson "Jay" P. Brown Affiant

Subscribed and sworn to before me by Jefferson "Jay" P. Brown on this 12th day of August, 2025.

____
NOTARY PUBLIC

My Commission Expires: July 8, 2027

NOTARY PUBLIC STATE OF OHIO

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