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April 4, 2012

RECEIVED

Jeff Derouen  
Executive Director  
Public Service Commission  
211 Sower Blvd.  
Frankfort, KY 40601

APR 04 2012

PUBLIC SERVICE  
COMMISSION

Re: KY Frontier Gas/B.T.U. Gas  
Case 2012-00099

Dear Mr. Derouen:

Kentucky frontier Gas, LLC provides the following information pursuant to your letter of March 27, 2012:

1. 807 KAR 5:001, Section 11 (l)(a):  
Description of applicant's property.  
Statement of original cost of applicant's property and the cost to the applicant if different.

See attached schedule

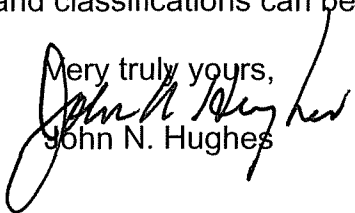
2. 807 KAR 5:001, Section 11 (2)(c):  
a. If property to be acquired - Maps and plans of property.

KFG does not have a map of the BTU gas system. After it has operated the system, it will begin to map the facilities. The only map available now is the one filed as exhibit 5 with the application. Frontier requests a deviation pursuant to 807 KAR 5:001(14) from this requirement.

b. If property to be acquired - Detailed estimates by USOA account number

BTU property to be acquired: Total Mains + Services \$610,798 less Accumulated Depreciation \$365,119 = \$245,679 net depreciated rate base

Mains, meters and Services: USoA 376, 380, 381. Precise allocation of accounts cannot be determined until a final inventory and classifications can be completed.

Very truly yours,  
  
John N. Hughes

## KFG ORIGINAL COST

ACCT #	GAS PLANT ACQ/INVESTMENT	CASH
EKU		
131 Cash		\$1,075,000.00
114.1 Gas Plant Acquisition	\$955,370.00	
MLG		
131 Cash		\$322,000.00
114.2 Gas Plant Acquisition	\$481,045.00	
BGG		
131 Cash		\$502,000.00
114.3 Gas Plant Acquisition	\$480,342.00	
PG		
131		\$20,000.00
114.8 Gas Plant Acquisition	\$6,420.00	
ARG		
131 Cash		\$1,585,000.00
123.1 Investment - ARG	\$1,695,459.00	
CCG		
131 Cash		\$530,000.00
123.2 Investment - CC	\$530,000.00	
Totals		
	\$4,148,636.00	\$4,034,000.00