JOHN N. HUGHES

Attorney at Law
Professional Service Corporation
124 West Todd Street
Frankfort, Kentucky 40601

Telephone: (502) 227-7270

inhughes@fewpb.net

Telefax (502) 875-7059

August 9, 2012

RECEIVED

Jeff Derouen Executive Director Public Service Commission 211 Sower Blvd. Frankfort, KY 40601 AUG 09 2012
PUBLIC SERVICE
COMMISSION

Re: KY Frontier Gas Case No. 2011-00443

Dear Mr. Derouen:

Attached is the application of Kentucky Frontier Gas, LLC for a rate adjustment with the verification of the application by Steve Shute.

Please contact me if you have any questions about this matter.

John N. Hughes

Attorney for KFG

Attachments

CERTIFICATION

DECLARATION OF STEVEN SHUTE

I, Steven Shute, am a Member of Kentucky Frontier Gas, LLC, the Applicant in the referenced matter. I have read the Application and I have full authority to sign this declaration. The facts set forth therein are true and correct to the best of my knowledge, information and belief.

Pursuant to KRS 523.020-040, I certify under penalty of false swearing that the foregoing is true and correct.

Dated this 6th day of August, 2012.

Steven Shute

Member, Kentucky Frontier Gas, LLC

COMONWEALTH OF KENTUCKY BEFORE THEPUBLIC SERVICE COMMISSION

RECEIVED

In the Matter of:

AUG 09 2012

PUBLIC SERVICE COMMISSION

The Application of Kentucky Frontier Gas, LLC for Approval of Consolidation of and Adjustment of Rates, Approval of AMR Equipment and a Certificate of Convenience and Necessity for Installation of AMR, Pipeline Replacement Program, Revision of Non-recurring Fees and Revision of Tariffs

Case No. 2011-00443

APPLICATION

Kentucky Frontier Gas, LLC, (Frontier) by counsel, petitions the Commission for an order approving a consolidation of and adjustment of rates, purchase and installation of Automated Meter Reading equipment (AMR) and issuance of a certificate of convenience and necessity for the purchase and installation of AMR equipment on existing and future meters and surcharge, implementation of a pipeline replacement program (PRP), an adjustment of non-recurring fees and revision of tariffs. Because of the financial impact recent acquisitions have had on Frontier and the need to stabilize its cash position, it requests an expedited review of the application to maximize its ability to recover the proposed increased revenue during the 2012-2013 heating season.

1. Frontier is an LLC formed for the purpose of acquiring and operating several small natural gas utilities generally located in eastern Kentucky. It is a Colorado company authorized to do business in Kentucky. Its address is 4891 Independence St., Wheat Ridge CO 80033. Managing partners are Robert Oxford, Larry Rich and Steven Shute. A copy of its articles

organization and its certificate to operate in Kentucky were filed in Case No. 2008-00394. A current Certificate of Existence is attached as exhibit 1. It owns and operates East Kentucky Gas (Floyd County Gas), Belfry Gas, Alert Gas Farm Tap System, Kinzer Farm Taps, Mike Little Gas Company pursuant to the order in Case No. 2008-00394 issued on November 25, 2008. It also owns the stock of Auxier Road Gas Company, which was approved in Case No. 2009-00442. It acquired the assets of Cow Creek Gas Company (formerly Sigma Gas Company) and Dema Gas Company in Case 2010-00076. It acquired the assets of People's Gas in Case No. 2009-00492 on January 29, 2010. Approval to acquire B.T.U. Gas Company was issued on June 1, 2012 in Case No. 2012-0099.. It acquired the municipal gas system of Blaine effective August 1, 2012. Frontier has consolidated the farm tap customers of Interstate Gas Company, Kinzer Gas Company, Alert Oil and Gas Company, Quality Gas Company, and KLC Enterprises into its operations. The farm tap rates are separate from the distribution rates and have been adjusted in a separate case. Farm tap rates are not part of this application.

2. The operation of these small gas systems as a group has made a much more economically viable system. There are about 3330 distribution customers and 630 farm tap customers. Most Frontier utility customers are concentrated in specific areas of Floyd-Pike-Magoffin counties. However, the Frontier farm taps are widely flung over at least seven counties. Frontier proposes to consolidate all of the customers of all of the gas systems into one operating company – Kentucky Frontier Gas, LLC. This will allow for a single

rate structure, tariffs and operating procedures for all of the customers.

Eliminating the multiple rates, tariffs and company record keeping will reduce operating costs, improve efficiency and place all customers on the status.

- 3. The proposed rates reflect the consolidation of all gas systems, the financing of the proposed Automated Meter Reading (AMR) and Temperature Compensated metering equipment with a monthly surcharge, pro forma changes in operating expenses and revenues, an acquisition adjustment for the purchase of the various gas systems and imposition of a recovery mechanism for the PRP.
 - 4. The application includes the following proposals.
 - a. Rates are being adjusted to unify the rates of the former customers of the previously acquired systems and to recover current operating expenses based on an operating ratio calculation. Since the acquisitions of each of the gas systems, the rates and tariffs have remained as they were prior to the acquisition. This is the first rate case filed by Frontier since the acquisitions that presents the opportunity to propose a single, system-wide rate. Because of the different rate structures of the various systems, there is a disparity in the contribution of the cost of service of each system. To equalize the rates and the recovery of the operating costs equally among all customers, a unified rate is necessary.
 - b. Frontier proposes to revise its tariffs. Since the acquisitions of each of the gas systems, it has adopted the tariffs of each and has been operating each system according to those respective tariffs. This has created a complex mix of conflicting, duplicative and inconsistent tariffs.

To simplify the tariffs for all customers and to make the rules and regulations for gas customers consistent, Frontier has prepared new tariffs applicable to the unified gas system. This revision of tariffs includes revisions of the existing non-recurring fees for each operating utility.

- c. Frontier also proposes to acquire AMR equipment for its meters. Frontier plans to install an automated meter reading system (AMR) for radio reading up to one half mile away. Transmitters will be installed first on the most difficult to read meters such as farm tap meters, and eventually on all utility meters. Conversion to AMR will assure the accuracy in the monthly reading of the usage of gas by the customer, minimize re-reading of meters, reduce meter reading costs by limiting travel distances and time and improve timeliness of reading the meters. A certificate of convenience and necessity, if required, is requested for this project pursuant to KRS 278.020.
- d. Frontier proposes to replace or upgrade meters so that all meters, including Farm Taps, can accept AMR and are Temperature Compensating (TC) meters. The Commission allows no more than 5% lost and unaccounted (L&U) for gas to be included in the cost of gas, so the rest must be absorbed as a loss by the utility. Frontier has established that there is no significant gas leakage in these systems, so the high L&U is likely mostly measurement error. Frontier has taken inventory of its roughly 4000 meters installed by almost a dozen entities. These meters are a mix of at least 21 models from 4-5 different manufacturers, many of

which are no longer made or supported, many of which are not suitable for AMR and three fourths of which are not temperature compensated (TC). Frontier has many old Sprague and Rockwell meters which might accept AMR, but the cost of testing and upgrading those meters at \$50.00 in not economical versus a new meter purchase for \$65.00. The TC meter corrects the reading back to 60°F standard temperature. Colder gas is denser and will not register as many cubic feet as warmer gas. The average December-January temperatures will cause a 5% reduction in metered gas on about 36% of the year's sales, or a 1.8% annual loss in just two months' use.

Frontier has found numerous metering-billing-pressure correction errors and has greatly reduced L&U. But inadequate measurement still remains. Frontier estimates that only 25% of its approximately 100 commercial meters are Temperature Compensated. The non-TC meters will be tested and converted to TC. Similarly, about 20% of all domestic meters are TC. Some of these are newer 250-size meters which can be tested and converted to TC. Many of the non-TC meters are 175-size which are 30-50 years old and for which parts have not been available for 20 year.

e. Frontier plans to complete both of these meter projects within 8 years. The base system of radio reader, office equipment and software interface, along with 400 remote transmitters will cost about \$50,000. Frontier will start with this program in 2013, then expand coverage by 500 meters at a cost of about \$30,000 per year. Total cost for all customers

will be about \$250,000 spread over 8 years. The total cost of the meter upgrade and the AMR program will be about \$400,000 spread over 8 years or \$50,000 per year. With approximately 3900 paying customers, this equates to \$13.00 per customer per year. A monthly surcharge is proposed to finance the program. Frontier believes that approval of the financing of this project does not require approval pursuant to KRS 278.300. However, if such approval is required, it is specifically requested as part of this application.

- f. Frontier proposes a Pipeline Replacement Program as described in Shute's testimony. This cost of this program will be recovered through a \$15.00 per year fee allocated monthly on the customers' bills..
- 5. The following information is provided pursuant to 807 KAR 5:001 (8) for approval of the certificate of convenience and necessity for the AMR and TC equipment:
 - a. Articles of incorporation filed in Case 2008-00394 and exhibit 1.
- b. Facts relied upon to show that the application is in the public interest: See Shute and Oxford pre-filed testimony. The construction is in the public interest and is required to allow Frontier to continue to provide adequate service to its customers. The project will provide enhanced meter reading and customer service options. The project, its cost, need and other details are contained in the testimony and exhibits.
 - c. No franchises, rights of ways, easements or permits are required.
- d. The area of the AMR and TC projects is the service area of Frontier. The route of the installation of the AMR and TC equipment will be

determined at the time of initiation of installation. These projects will not compete with any other utility.

- e. A map of the consolidated Frontier Gas system is not available. Maps, which generally show the facilities but are not complete, are attached as exhibit 2. A more detailed map is being prepared and will be filed when completed. A deviation from this requirement is requested pursuant to 807 KAR 5:001(14).
- f. The construction costs will be financed with a proposed monthly surcharge over eight years.
- g. The cost of the operation of the system after installation is reflected in the pro forma calculations including estimates of operating cost savings and reduced lost and unaccounted gas costs.
- 6. The following information is provided in response to 807 KAR 5:001 (8) and (11) for approval of financing of the AMR and TC projects pursuant to KRS 278.300 should such approval be necessary:
- a. A general description of the property and its original cost to the applicant is contained in the Annual Report incorporated by reference.
 - b. No stock is to be issued; No bonds are to be issued in this case;
 - c. There is no refunding or refinancing;
- d. The proceeds of the internal financing are to construct the property described in the application.
- e. The proceeds of the surcharge are to acquire AMR and TC meter equipment
- f. There are no trust deeds. All notes, indebtedness and mortgages are included in Exhibit 3.

- g. Property is to be acquired and constructed is described in testimony.
 - h. A deviation for filing of maps has been requested.
- The facilities being constructed will be reflected in USoA Account 334 "Meters and Meter Installations".
- . j. The start date for construction; proposed in-service date; and total estimated cost of construction at completion are included in the application and testimony.
- k. CWIP at end of test year is listed in the 2011 Annual Report, which is incorporated by reference.
- I. Plant retirements are listed in the Annual Report. No salvage values are included as booked.
- m. The use of the funds and need for the facilities is justified based on the testimony.
 - 7. The following information is provided pursuant to 807 KAR 5:001(6):
 - a. No stock is authorized.
 - b. No stock is issued.
 - c. There are no stock preferences.
 - d. Mortgages are listed in Exhibit 3
 - e. There are no Bonds. .
 - f. Notes are listed in Exhibit 3.
 - g. Other indebtedness is listed in Exhibit 3.
 - h. No dividends have been paid.
- i. Current balance sheet; income statement and debt schedule are attached as Exhibit 4.

- 8. Frontier prepared a test year analysis based on financial results from January 1, 2011 to December 31, 2011. The rate analysis and supporting schedules are attached as Exhibit 5.
- 9. Frontier proposes a \$10.00 per month service charge instead of the traditional "First MCF, Other MCFs" rates now charged by all Frontier entities. For most customers, operating costs are not at all dependent on sales volume. A zero-use customer costs about the same to serve as a school with monthly meter readings and billings, and typical small-scale gas facilities. Only the largest customers, such as the hospital and prison served by Auxier Road, require larger facilities and services designed to carry peak day capacity to serve the large loads. Thus, for most customers it is impractical to strictly allocate costs by MCF volume used, when almost all operating costs are incurred per-month and permeter. A separate industrial rate is being proposed for the two largest customers the Highlands Hospital and the Federal Prison, including a new monthly customer charge of \$50.00.
- 10. Frontier submits information pursuant to 807 KAR 5:001(10), to the extent applicable or available.
- a. Notice of intent to file a rate application was given to the Commission on November 4, 2011.
- b. The rates proposed are to recover current operating expenses related to the operation and consolidation of the current gas systems, finance the AMR equipment and recovery of the meter expenses related to temperature compensated meters. The reasons for the proposed increase are more fully explained in the testimony and financial exhibits.

- c. The company's Annual Reports have been filed with the Commission.
 - d. The company is not a limited partnership.
 - e. There is no assumed name.
- f. Current and proposed tariffs with cost justification forms are attached as Exhibit 6.
- g. Notice has been given by publication in local newspapers as required by 807 KAR 5:001 (1). A copy is attached as exhibit 7.
 - h. A pro forma schedule of changes is attached as Exhibit 5.
 - I.. Prepared testimony is Exhibit 8.
 - j. Estimated impact proposed rates will have on revenues is attached as Exhibit 5.
 - k. The effect of the proposed rates on the average customer's bill is attached as Exhibit 5.
 - I. A billing analysis is attached as Exhibit 5.
- m. A summary of the calculation of the revenue requirements is attached as Exhibit 5.
- n. A reconciliation of rate base and capital is not applicable, because there is no rate base calculation.
 - o. A chart of accounts is attached as Exhibit 9.
 - p. There is no independent auditor's report.
 - q. There are no FERC or FCC audit reports.

- r. The company has not performed a depreciation study.
- s. In house software is Word and Excel.
- t. There is no stock prospectus.
- u. There is no report to shareholders.
- v. There are no monthly reports. Quarterly financial reports are attached as Exhibit 10.
 - v. Expenses allocated to affiliates are attached as Exhibit 11.
 - w. There is no cost of service study required due to KFG's size.
- x. An income statement and balance sheet are attached as Exhibit 4.
- y. Pro forma adjustments in the filing for plant additions and are no plant additions for the test year are reflected in Exhibit 5.
 - z. An operating budget is not prepared by the company.
- aa. The number of new customers to be added to the test period is 0.
- bb. The percentage change and dollar change in rates for each customer class is in Exhibit 5.
 - cc. Present and proposed rates are reflected in the tariffs filed in Exhibit 6 and Exhibit 5.
 - dd. The effect on the average customer's bill is in Exhibit 5.
- ee. Maps of the acquired systems were provided in prior cases.

 A complete map of the consolidated system is not currently available but is being

compiled. It will be filed when available. A deviation from this requirement is requested pursuant to 807 KAR 5:001(14).

11. Frontier requests a deviation from any filing requirement that is not included in this application, based on the lack of historical data from the acquired company or the lack of applicability to the requested action.

For these reasons, the Frontier requests approval of the proposed rates, approval of the installation the proposed automated metering equipment and surcharge, imposition of the PRP recovery mechanism and fee, adjustment of non-recurring fees, revisions to tariffs and any other authorizations required. .

ubmitted By

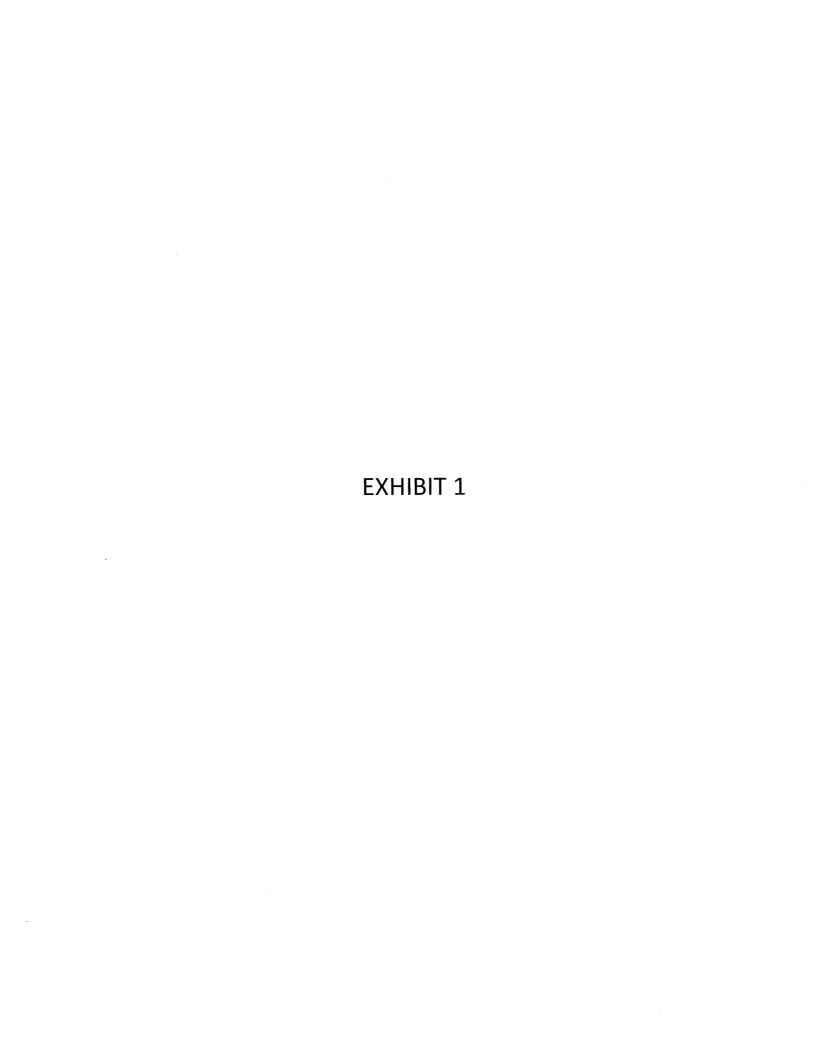
John N. Hughes 124 West Todd St.

Frankfort, KY 40601

Attorney for Frontier Gas

Company, LLC

| , | | | |
|---|--|---|--|
| | | | |
| | | | |
| | | | |
| | | | |
| | | | |
| a de la companya de | | | |
| | | | |
| | | | |
| | | / | |



Division of Corporations Business Filings P. O. Box 718 Frankfort, KY 40602 (502) 564-3490 http://www.sos.ky.gov

Certificate of Authorization

Authentication Number: 128164

Visit https://app.sos.ky.gov/ftshow/certvalidate.aspx to authenticate this certificate.

I, Alison Lundergan Grimes, Secretary of State of the Commonwealth of Kentucky, do hereby certify that according to the records in the Office of the Secretary of State,

KENTUCKY FRONTIER GAS, LLC

, a limited liability company organized under the laws of the state of Colorado, is authorized to transact business in the Commonwealth of Kentucky and received the authority to transact business in Kentucky on August 25, 2005.

I further certify that all fees and penalties owed to the Secretary of State have been paid; that an application for certificate of withdrawal has not been filed; and that the most recent annual report required by KRS 275.190 has been delivered to the Secretary of State.

IN WITNESS WHEREOF, I have hereunto set my hand and affixed my Official Seal at Frankfort, Kentucky, this 24th day of July, 2012.



Alison Lundergan Grimes
Secretary of State

Commonwealth of Kentucky 128164/0620382

COMMONWEALTH OF KENTUCKY TREY GRAYSON SECRETARY OF STATE



0620382.06
Trey Grayson
Secretary of State
Received and Filed
08/25/2005 12:38:13 PM
Fee Receipt: \$90.00

phart L902

APPLICATION FOR CERTIFICATE OF AUTHORITY

| Pursuant to the provisions of KRS Chapter on behalf of the limited liability company na | ² 275, the undersigned amed below and for th | d hereby applies for a nat purpose submits t | authority to trans he following stat | act business in Kentucky ements: |
|---|--|--|---|-------------------------------------|
| 1. The company is a limited liability a professional li | company (LLC). imited liability compar | ny (PLLC). | | |
| 2. The name of the limited liability company Kentucky Frontier Gas, LLC | 'is | | | • |
| 3.The name of the limited liability company Kentucky Frontier Gas, LLC | | • | | |
| 4 Colorado | (if "real name" is una | • | | |
| · · · · · · · · · · · · · · · · · · · | _ is the state or count | ry of organization. | | |
| 5. August 4, 2005 of dissolution, the latest date upon which | is the date of organiathe limited liability co | zation and, if the limit mpany is to dissolve | ed liability comp is_August 3 | pany has a specific date , 2035 |
| 6. The street address of the office required | to be maintained in th | ne state of formation o | or, if not so requ | ired, the principal |
| office address is 3760 Vance St, Suite 200 | | Wheat Ridge | CO | 80033-6275 Zip Code |
| 7.The names and usual business addresse Robert J. Oxford | 309 | agers, if any, are as fo 7 Owens Ct, La | ollows: akewood, C | O 80215 |
| Larry Rich | 104 | Sand Castle D | r, Emerald | Isle, NC 28594 |
| Name | (Attach a continuation, ¥ | | Address | |
| 8. The street address of the registered office Kentucky Hom | e in Kentucky is ne <i>Life. Building</i> | Louisville | . K | 40202 |
| | | | | |
| 9.This application will be effective upon filin | • | • | | |
| (Delayed effective date and/or time) | | | | |
| I certify that, as of the date of filing this app company under the laws of the jurisdiction | lication, the above-na of its formation. | | 4 Loch | _ |
| | | , | Oxford, M ei | mber |
| | | Date: | Type or Print Name & | igust 22 , 20 05 |
| CT Corporation System company. Type or print name of registered agent | n | , consent to serve as the c | egistered agent on | behalf of the limited liability |
| | - | J S | ghature of Registered Age James Type or Riginal | Martin Secretary |

SLL-902 (2/98)

(See attached sheet for instructions)

ARTICLES OF ORGANIZATION

For

Kentucky Frontier Gas LLC, a Colorado LIMITED LIABILITY COMPANY

The undersigned, natural persons of at least 18 years of age, acting as organizers, hereby form a limited liability company by virtue of the Colorado Limited Liability Company Act and adopt the following Articles of Organization for such limited liability company.

ARTICLE I Name

The name of the limited liability company is Kentucky Frontier Gas, L.L.C.

ARTICLE II Principal Place of Business

The principal place of business of the limited liability company is the county of Jefferson, State of Colorado. The address of the principal place of business is: 3760 Vance Street, Suite 200, Wheat Ridge, Colorado 80033.

ARTICLE III Duration

The limited liability company shall dissolve and terminate thirty (30) years from the date of filing of these Articles of Organization with the Secretary of State.

ARTICLE IV Registered Agent

The registered agent of this limited liability company in this state is Industrial Gas Services, Inc., a Colorado corporation. The business address of the registered agent is 3760 Vance Street, Suite 200, Wheat Ridge, Colorado 80033.

ARTICLE V Initial Managers

The management of the LLC is vested in the managers of the LLC. The name and business addresses of the initial managers who shall serve until the first annual meeting of the members or until their successors are elected and qualified are: Robert J. Oxford, 3097 Owens Court, Lakewood, CO 80215, and Steven Shute, 993 Brush Creek, Glenwood Springs, CO. 81601, and Larry Rich, 104 Sand Castle Drive, Emerald Isle, NC 28594.

ARTICLE VI Purposes

The limited liability company is organized for the following purposes:

1. To conduct and carry on any lawful business.

ARTICLE VII Manager Liability and Indemnity

To the fullest extent permitted by Colorado law:

- (a) A Manager of the limited liability company shall not be personally liable to the limited liability company or to the Members for monetary damages for breach of fiduciary damage, except with respect to (1) any breach of the duty of loyalty; (2) acts or omissions not in good faith or which involve intentional misconduct or a knowing violation of law; or (3) any transactions from which the Manager derived an improper personal benefit;
- (b) A Manager shall not be liable to the limited liability company or to any Member for any action taken or omitted to be taken by such Manager, provided that such Manager acted in good faith and such action or omission does not involve the gross negligence, willful misconduct or fraud of such Manager; and
- Manager against expenses (including any legal fees and expenses), judgments, fines, and amounts paid in settlement, actually and reasonably incurred by such Manager, in connection with any threatened, pending or completed claim, demand, action, suit or proceeding to which such Manager was or is a party or is threatened to make a party, by reason of (1) such Manager's status as Manager or any person who is or was serving at the request of the Manager, or (2) any action taken or omitted to be taken by such Manager in any capacity referred to in clause (1) of this subsection (c), relating to the property, business, affairs or management of the limited liability company (provided that the Manager acted in good faith and the act or omission that is the basis of such claim, demand, action, suit or proceeding does not involve the gross negligence, willful misconduct or fraud of such Manager).

IN WITNESS WHEREOF, we have signed these Articles of Organization this 4th day of August, 2005, and we acknowledge the same to be our true act and deed.

| ORGANIZER |
|--|
| Robert J. Oxford |
| ORGANIZER Steven E. Shute |
| STATE OF COLORADO)) ss. COUNTY OF JEFFERSON) . |
| I, <u>Pamella A. Oxford</u> a Notary Public in and for the County and State as aforesaid, hereby certify that Robert J. Oxford and Steven Shute whose names are subscribed to the annexed and foregoing Articles of Organization appeared before me this day in person and acknowledged that they signed, sealed, and delivered the said instrument of writing as their free and voluntary act, for the uses and purposes therein set forth. |
| SUBSCRIBED AND SWORN TO before me this, day of _Augus + |
| NOTARY PUBLIC NOTARY PUBLIC |
| My Commission expiresMy commission expires 9/22/08 |

IN WITNESS WHEREOF, I have signed these Articles of Organization this 8th

day of August, 2005, and acknowledge the same to be my true act and deed.

| | ORGANIZER Larry Rich |
|---|--|
| STATE OF NORTH CAROLINA) ss. | |
| COUNTY OF CARTERET) | |
| I, <u>Rebecca</u> a Nota State as aforesaid, hereby certify that Larry Rich whand foregoing Articles of Organization appeared acknowledged that he signed, sealed, and delivere free and voluntary act, for the uses and purposes the | hose name is subscribed to the annexed d before me this day in person and d the said instrument of writing as his |
| SUBSCRIBED AND SWORN TO before me this 2005. | Aelu Smt Ed DOTARY PUBLIC SUBLIC SOLUTION AUBLIC SOLUTION AUGUST SOLUTION AUGU |
| | My Commission expires 6/29/W COUNTY |

99061b.rjo

Information On File

ID Number:

20051297798

Name:

Kentucky Frontier Gas, LLC.

Registered Agent:

Industrial Gas Services, Inc.

Registered Agent Street Address:

3760 Vance Street, Suite 200, Wheat Ridge, CO

80033, United States

Registered Agent Mailing Address:

Principal Office Street Address:

3760 Vance St., Suite 200, Wheat Ridge, CO 80033,

United States

Principal Office Mailing Address:

Status:

Good Standing

Form:

Limited Liability Company

Jurisdiction:

Colorado

Formation Date:

08/04/2005

Term of Duration:

Perpetual

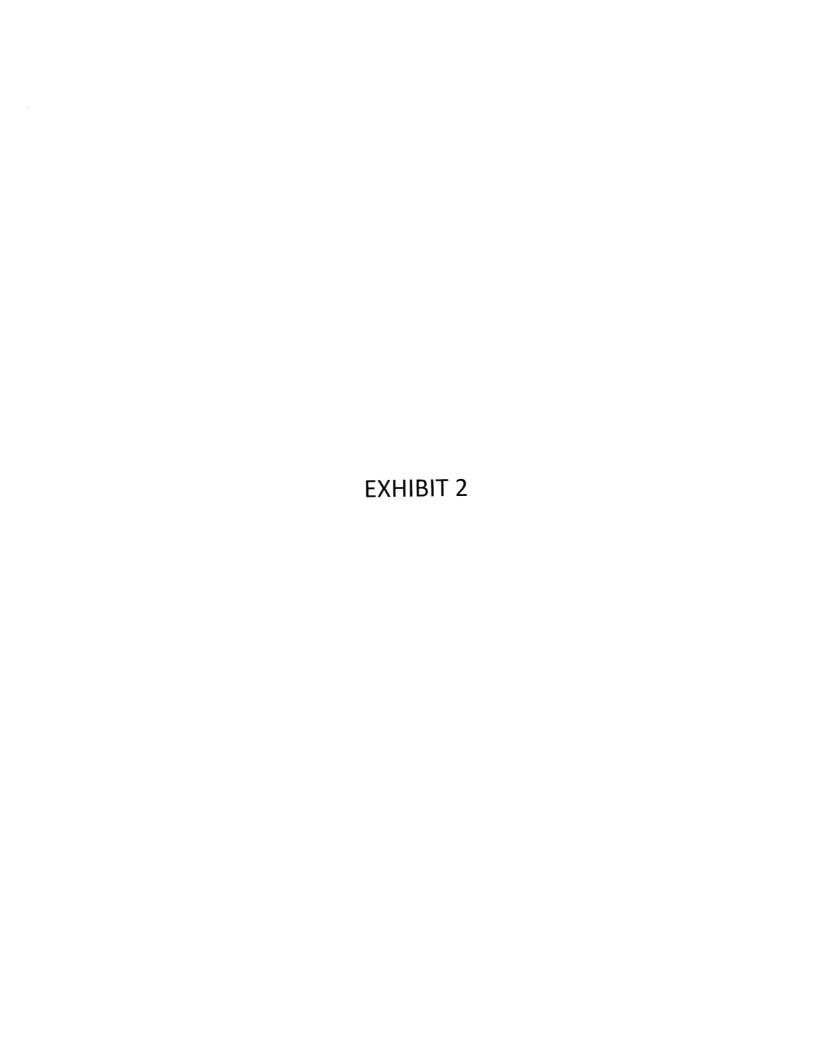
Annual Report Month:

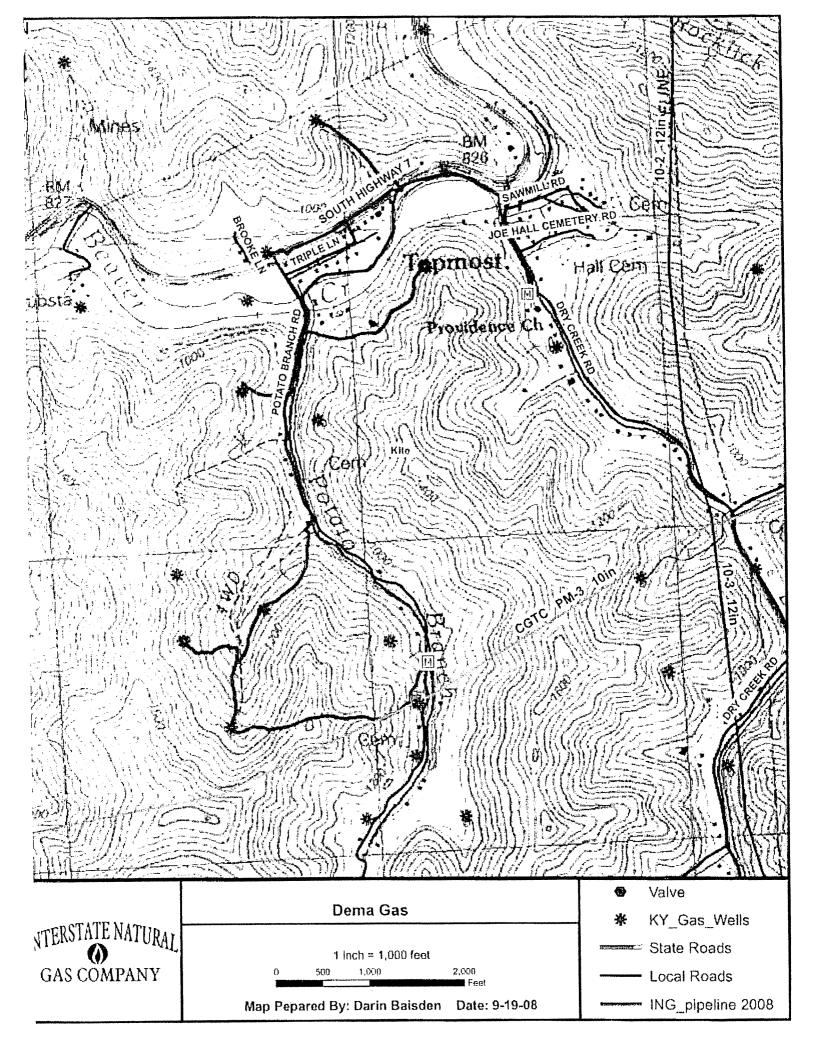
August

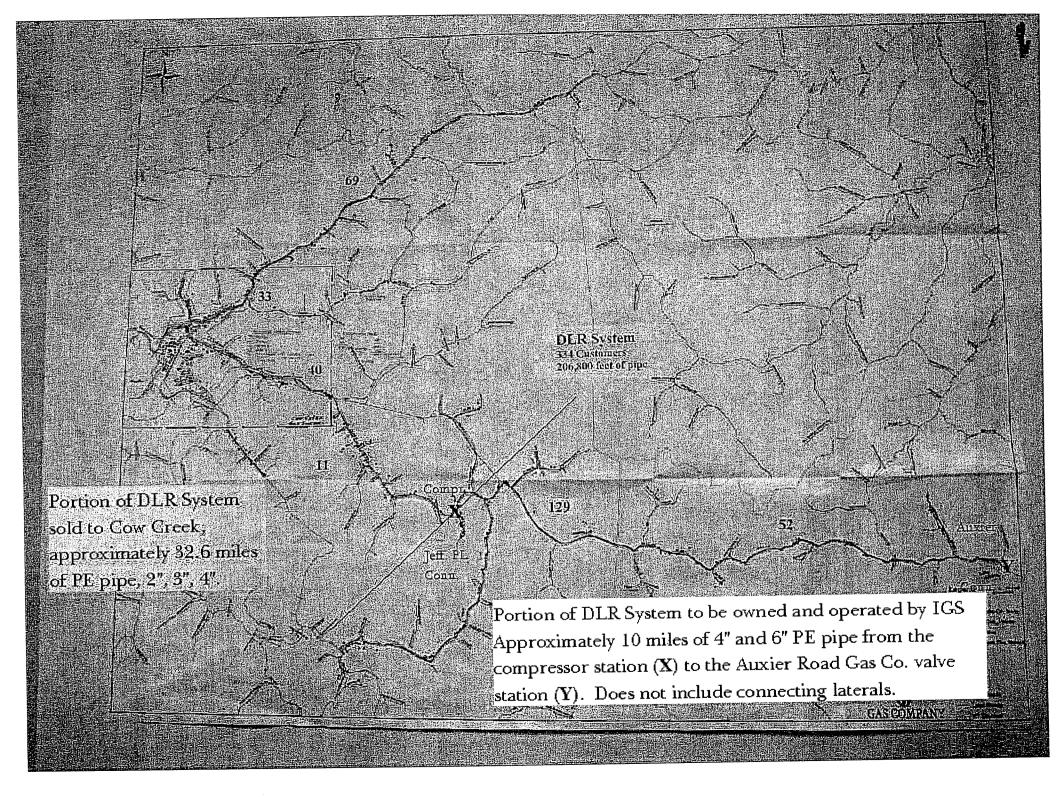
You may:

- View History and Documents
- Obtain Certificate of Good Standing
- File a Document
- Set Up Email Notification

| | - | | |
|--|---|--|--|
| | | | |
| | | | |
| | | | |
| | | | |
| | | | |
| | | | |
| | | | |
| | | | |
| | | | |







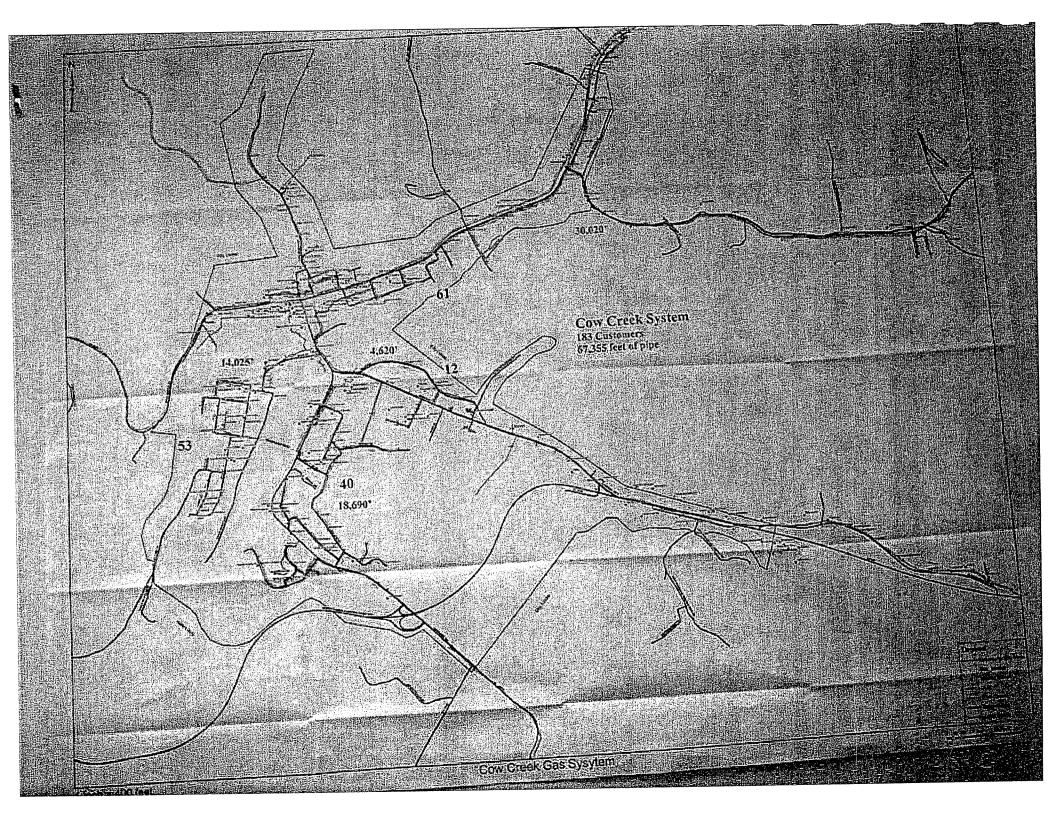


EXHIBIT 3

Kentucky Frontier Gas LLC Debt Financing

| Loan Description | Maturity Date | Interest Rate | Original Balance | Current Balance | Prin+Int Payment | Current Interest |
|-------------------|------------------|------------------|---------------------|--------------------------------|------------------------------|------------------------|
| Loans with Commun | ity Trust Bai | nk: | | | | |
| SBA Loan | ######## | 3.75% | \$1,525,000 | \$1,047,152 | \$15,322 | \$3,272 |
| USDA Loan #3 | ######## | 6.00% | \$1,571,760 | \$1,412,392 | \$13,500 | \$7,062 |
| USDA Loan #4 | ######## | 6.00% | \$160,431 | \$156,932 | \$1,500 | \$785 |
| Excavator | ######## | 5.00% | \$25,500 | \$9,869 | \$1,120 | \$41 |
| 2012 Tundra | ######## | 3.50% | \$29,761 | \$28,604 | \$666 | \$83 |
| 2012 Tacoma | ######## | 3.50% | \$23,655 | \$22,805 | \$531 | \$67 |
| 2012 Tacoma #2 | ######## | 3.50% | \$23,655 | \$22,805 | \$531 | \$67 |
| SBA Loan - BTU | ######## | 5.00% | \$237,000 | \$237,000 | \$1,874 | \$988 |
| | | | | | | |
| Totals | | | \$3,596,762 | \$2,937,559 | 407.044 | *** *** |
| | | | 7 | otal Payments | \$35,044 \$420,529 | \$12,364 per mo |
| | | | | otal Payments omponents P+I | \$420,329 | \$148,369 per yr |
| | | | C | inponents i ii | <i>4212,</i> 100 | 5.1% wtd ave |

balances as of 07/26/2012



2:07 PM 07/27/12 Accrual Basis

AUXIER ROAD GAS COMPANY, INC. Profit & Loss

April through June 2012

| | Apr - Jun 12 |
|---|--------------|
| Ordinary Income/Expense | |
| Income | |
| 48001 · Residential | 20,211.43 |
| 48002 · Commercial | 5,369.20 |
| 48003 · Commercial-Nontaxable | 112,478.79 |
| 487 · Penalties | 449.32 |
| 488 · Service Charge | 25.00 |
| Total Income | 138,533.74 |
| Expense | |
| 730 · Gas Purchases | |
| 73002 · Gas Purchases- AEI-KAARS | 2,219.60 |
| 73005 · Gas Purchases-Nytis Exploration | 6,114.48 |
| 73008 · Gas Purchases-Cumberland Valley | 48,870.17 |
| Total 730 · Gas Purchases | 57,204.25 |
| 763 · Contract Labor | 300.00 |
| 874 · Mains and Service Expense | 50.00 |
| 921 · Office Supplies and Expense | |
| 92101 · Telephone | 395.15 |
| 92104 · Bank Charges | 334.61 |
| 92105 · Office Supplies & Expense | 299.95 |
| Total 921 · Office Supplies and Expense | 1,029.71 |
| 981 · Interest Expense | 8.89 |
| 98106 · Int Exp - Meter Deposit | 0.09 |
| Total 981 · Interest Expense | 8.89 |
| 98803 · Public Serv Comm Assess | 1,938.09 |
| Total Expense | 60,530.94 |
| Net Ordinary Income | 78,002.80 |
| let Income | 78,002.80 |

2:18 PM 07/27/12 Accrual Basis

AUXIER ROAD GAS COMPANY, INC. Balance Sheet

As of June 30, 2012

| _ | Jun 30, 12 |
|---|-----------------------------|
| ASSETS | |
| Current Assets | |
| Checking/Savings 131 · Cash | |
| 13106 · Cash In Bank-Citizens KFG | 343.96 |
| Total 131 · Cash | 343.96 |
| Total Checking/Savings | 343.96 |
| Accounts Receivable 142 · Accounts Receivable | 34,270.06 |
| Total Accounts Receivable | 34,270.06 |
| Other Current Assets | |
| 145 · N/R from Associated companies | 274,000.00 |
| 151 · N/R-BTU GAS | 10,000.00 |
| Total Other Current Assets | 284,000.00 |
| Total Current Assets | 318,614.02 |
| Fixed Assets | 1 202 102 47 |
| 161 · PLANT AND EQUIPMENT 168 · ACCUM DEPRECIATION | 1,203,193.47 -841,524.56 |
| Total Fixed Assets | 361,668.91 |
| TOTAL ASSETS | 680,282.93 |
| = | |
| LIABILITIES & EQUITY Liabilities | |
| Current Liabilities | |
| Accounts Payable | 04 000 00 |
| 232 · ACCOUNTS PAYABLE | 21,388.02 |
| Total Accounts Payable | 21,388.02 |
| Other Current Liabilities | 51,343.93 |
| 235 · Customer Deposits 237 · Accrued Interest | 31,043.33 |
| 23701 · Accrued Interest Deposits | 2,385.00 |
| Total 237 · Accrued Interest | 2,385.00 |
| 238 · Accrued Taxes | |
| 23805 · Accrued Sales Tax | 52.58 27.97 |
| 23806 · School Tax | |
| Total 238 · Accrued Taxes | 80.55 |
| 240 · Accrued Salaries | 11,214.92 |
| Total Other Current Liabilities | 65,024.40 |
| Total Current Liabilities | 86,412.42 |
| Total Liabilities | 86,412.42 |
| Equity | 20,000,00 |
| 301 · Common Stock 317 · Other Paid-In Capital | 20,000.00 72,323.97 |
| 317 · Other Paid-in Capital 318 · Retained Earnings | 239,228.60 |
| Net Income | 262,317.94 |
| | 593,870.51 |
| Total Equity | |
| TOTAL LIABILITIES & EQUITY | 680,282.93 |

2:20 PM 07/27/12 Accrual Basis

COW CREEK GAS, INC. Profit & Loss

April through June 2012

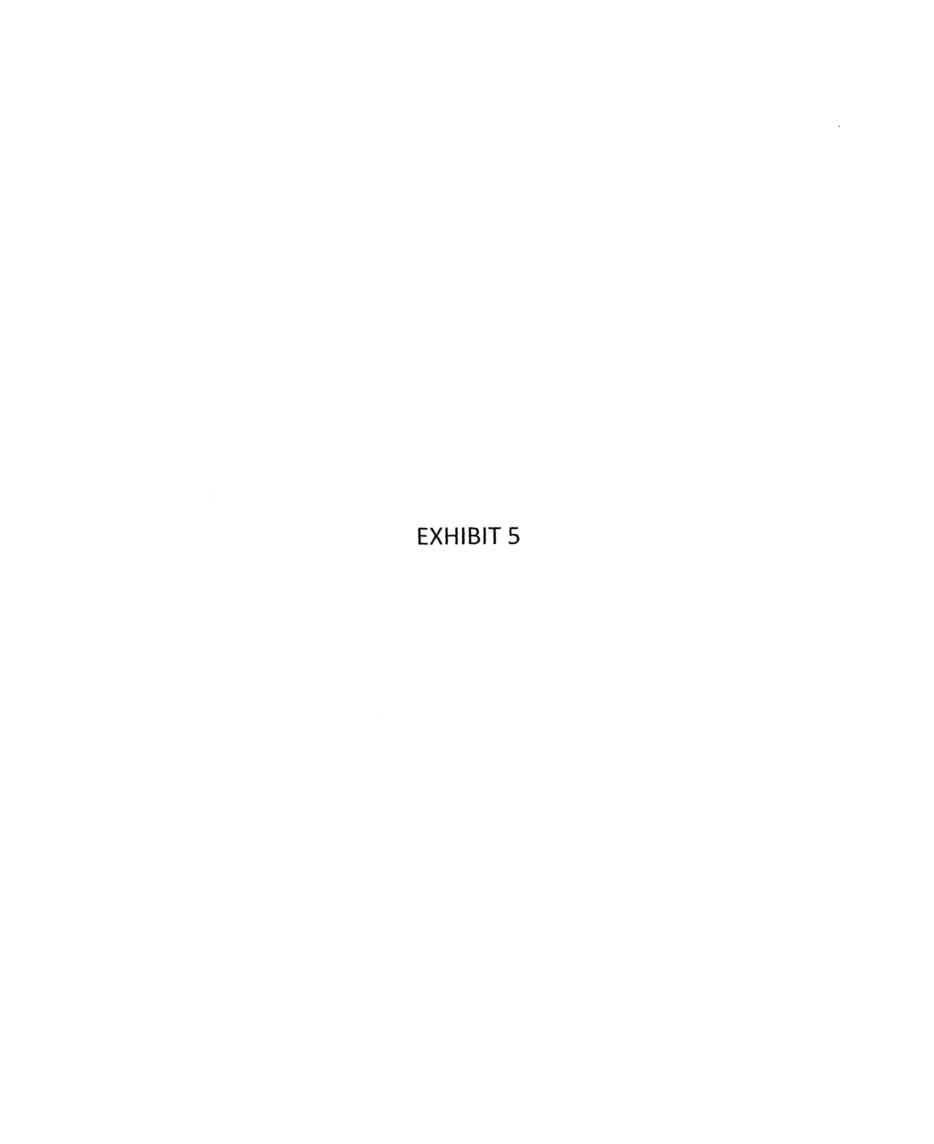
| _ | Apr - Jun 12 |
|--|-----------------------|
| Ordinary Income/Expense | |
| Income | 45.050.00 |
| 480 · Residential | 15,850.69 4,043.49 |
| 481 · Commercial 482 · Commercial Nontaxable | 4,359.77 |
| 487 · Penalties | 365.77 |
| Total Income | 24,619.72 |
| Cost of Goods Sold 800 · Gas Supply Expenses | |
| 804.1 · Gas Transmissio-DLR Enterprises | 4,629.69 |
| 804.2 · Gas Purchases-Interstate | 554.51 |
| 804.3 · GAS PURCH-JEFFERSON GAS | 333.72 11,344.79 |
| 804.5 · GAS PURCH - NYTIS EXPLORATION 804.6 · GAS PURCH - HTC GAS COMPANY | 426.00 |
| Total 800 · Gas Supply Expenses | 17,288.71 |
| Total COGS | 17,288.71 |
| Gross Profit | 7,331.01 |
| Expense | |
| 919 · Administrative & Gen Operation | |
| 921 · Office Supplies and Expense | |
| 92105 · OFFICE SUPPLIES AND EXPENSES | 101.82 |
| Total 921 · Office Supplies and Expense | 101.82 |
| Total 919 · Administrative & Gen Operation | 101.82 |
| 932 · Maintenance of General Plant 93303 · TRANSPORTATION EXPENSE | 23.87 |
| Total 932 · Maintenance of General Plant | 23.87 |
| 981 · INTEREST EXPENSE-METER DEPOSIT 98803 · Public Service Comm Assess | 11.74 1,120.72 |
| Total Expense | 1,258.15 |
| Net Ordinary Income | 6,072.86 |
| Net Income | 6,072.86 |
| - | |

2:22 PM 07/27/12 Accrual Basis

COW CREEK GAS, INC. Balance Sheet

As of June 30, 2012

| | Jun 30, 12 |
|---|----------------------|
| ASSETS | |
| Current Assets | |
| Checking/Savings 131 · Cash | |
| 13101 · Cash in Bank- CNB | 297.12 |
| Total 131 · Cash | 297.12 |
| Total Checking/Savings | 297.12 |
| Accounts Receivable 142 · Accounts Receivable | -9,432.75 |
| Total Accounts Receivable | -9,432.75 |
| Other Current Assets | |
| 143 · N/R-DEMA | 458.92 |
| 145 · N/R- KFG | 128,000.00 |
| 148 · N/R- BTU GAS | 15,000.00 |
| Total Other Current Assets | 143,458.92 |
| Total Current Assets | 134,323.29 |
| Fixed Assets | |
| 161 · PLANT & EQUIPMENT | 4.704.00 |
| 16104 · TOOLS 16105 · SERVICES | 1,724.66 3,915.86 |
| 16506 · INVENTORY | 2,075,54 |
| 161 · PLANT & EQUIPMENT - Other | 499,245.71 |
| Total 161 PLANT & EQUIPMENT | 506,961.77 |
| 168 · ACCUM DEPRECIATION | -141,168.00 |
| Total Fixed Assets | 365,793.77 |
| TOTAL ASSETS | 500,117.06 |
| LIABILITIES & EQUITY | |
| Liabilities | |
| Current Liabilities | |
| Accounts Payable | |
| 232 · Accounts Payable | 30,507.61 |
| 233 · A/P-Intercompany | 5,000.00 |
| Total Accounts Payable | 35,507.61 |
| Other Current Liabilities 235 · CUSTOMER DEPOSITS | 19,887.00 |
| 237 · ACCRUED INTEREST-METER DEP | 2,262.73 |
| Total Other Current Liabilities | 22,149.73 |
| Total Current Liabilities | 57,657.34 |
| Total Liabilities | 57,657.34 |
| Equity | |
| 300 · Common Stock | 1,000.00 |
| 317 · Additional Paid in Capital KFG | 338,828.72 |
| 318 · Retained Earnings | -89,814.82 |
| 32000 · *Retained Earnings | 80,010.43 |
| Net Income | 112,435.39 |
| Total Equity | 442,459.72 |
| TOTAL LIABILITIES & EQUITY | 500,117.06 |



Kentucky Frontier Gas LLC FY 2011 Consolidated Income + Expense

| | | | | • | | |
|-------------------------|----------|-----------|-----------|-----------|-----------|-----------|
| | 1/1/2011 | 2/28/2011 | 3/31/2011 | 4/30/2011 | 5/31/2011 | 6/30/2011 |
| | | | | | | |
| OPERATING REVENUES: | 727 265 | 498,617 | 381,245 | 222,142 | 146,360 | 100,439 |
| Gas Sales Revenues | 737,365 | r | 3,501 | 1,790 | 774 | 19,745 |
| Other Revenues | 2,116 | 4,393 | | 223,932 | 147,133 | 120,184 |
| TOTAL REVENUES | 739,482 | 503,010 | 384,745 | 223,932 | 147,133 | 120,101 |
| OPERATING EXPENSES: | | | 107.100 | 122 220 | 101,211 | 48,038 |
| Natural Gas Purchases | 395,275 | 287,671 | 185,192 | 123,326 | | 31,238 |
| Maintenance Expense | 21,738 | 21,878 | 27,231 | 24,967 | 19,411 | 3,714 |
| Office Supplies | 5,235 | 2,263 | 5,550 | 4,644 | 2,989 | |
| Outside Services | 7,551 | 3,743 | 5,064 | 1,850 | 3,900 | 6,363 |
| Customer Records, etc | 9,697 | 8,864 | 10,595 | 15,836 | 10,476 | 9,160 |
| Meter Reading Labor | 3,512 | 3,690 | 3,924 | 2,359 | 2,283 | 4,974 |
| Admin Salaries | 12,235 | 10,213 | 11,925 | 10,444 | 13,767 | 13,176 |
| Pensions & Benefits | 1,886 | 1,886 | 5,431 | (281) | 1,873 | 2,206 |
| Property Insurance | 2,067 | 7,971 | 2,447 | 2,447 | 1,200 | 1,200 |
| Other/Misc Expenses | 452 | (125) | 963 | 37 | 235 | |
| Depreciation | 15,446 | 15,446 | 15,446 | 15,446 | 15,446 | 15,446 |
| Tax Expense - Other | 2,509 | 2,303 | 2,102 | 1,990 | 2,847 | 7,188 |
| Income Tax Expense | | 1,258 | | 875 | 0 | |
| TOTAL OPERATING EXPENSE | 477,603 | 367,060 | 275,870 | 203,939 | 175,638 | 142,703 |
| NET OPERATING INCOME | 261,878 | 135,950 | 108,875 | 19,993 | (28,505) | (22,520 |

Kentucky Frontier Gas LLC FY 2011 Consolidated Income + Expense

| | | 11 2011 | ,0113011dated 1 | | | | | | |
|-------------------------|-----------|-----------|-----------------|------------|------------|------------|-----------|------------|--|
| | 7/31/2011 | 8/31/2011 | 9/30/2011 | 10/31/2011 | 11/30/2011 | 12/31/2011 | Totals | Utilities* | |
| | | | | | | | | | |
| OPERATING REVENUES: | 04 725 | 101,022 | 116,000 | 176,950 | 296,764 | 427,986 | 3,296,614 | | |
| Gas Sales Revenues | 91,725 | 779 | 17,629 | 22,866 | 49,323 | 63,033 | 186,220 | | |
| Other Revenues | 270 | | 133,629 | 199,816 | 346,087 | 491,019 | 3,482,834 | O | |
| TOTAL REVENUES | 91,995 | 101,801 | 155,029 | 199,810 | 340,007 | 102,000 | -, -, | | |
| OPERATING EXPENSES: | | | 70.100 | 110.021 | 187,833 | 251,977 | 1,876,328 | | |
| Natural Gas Purchases | 56,523 | 51,072 | 70,190 | 118,021 | 30,537 | 57,719 | 343,980 | 302,703 | |
| Maintenance Expense | 23,539 | 35,902 | 23,667 | 26,154 | • | 6,046 | 57,724 | 50,79 | |
| Office Supplies | 4,500 | 6,144 | 4,405 | 4,861 | 7,373 | 2,387 | 75,676 | 66,59 | |
| Outside Services | 9,098 | 8,638 | 11,050 | 3,883 | 12,150 | 15,493 | 141,602 | 124,61 | |
| Customer Records, etc | 14,047 | 11,751 | 9,284 | 16,089 | 10,309 | 5,590 | 46,420 | 40,84 | |
| Meter Reading Labor | 5,819 | 2,793 | 3,706 | 4,441 | 3,327 | 12,140 | 177,414 | 156,12 | |
| Admin Salaries | 14,364 | 21,383 | 15,927 | 18,340 | 23,500 | • | 28,461 | 25,04 | |
| Pensions & Benefits | 3,279 | 2,576 | 2,909 | 2,576 | 1,877 | 2,242 | 37,717 | 33,19 | |
| Property Insurance | 11,069 | 1,200 | 1,200 | 1,235 | 3,377 | 2,303 | 2,627 | 2,31 | |
| Other/Misc Expenses | 38 | 728 | 6 | 195 | 100 | 15 446 | 185,352 | 185,35 | |
| Depreciation | 15,446 | 15,446 | 15,446 | 15,446 | 15,446 | | 68,745 | 60,49 | |
| Tax Expense - Other | 6,764 | 2,316 | 690 | (23) | 8,474 | | - | 6,30 | |
| Income Tax Expense | | | 4,522 | | | 511 | 7,166 | 1,054,38 | |
| TOTAL OPERATING EXPENSE | 164,485 | 159,949 | 163,003 | 211,219 | 304,303 | 403,439 | 3,049,212 | 1,034,30 | |
| NET OPERATING INCOME | (72,490) | (58,148) | (29,373) | (11,403) | 41,784 | 87,580 | 433,622 | | |

Results from Fiscal & Calendar Year 2011.

^{*}Revenues, Gas Purchases & Depreciation are attributable to Utilities from Test Year.

All other consolidated Frontier expenses are allocated at 88% to Utility customers.

Consolidated Frontier expenses were allocated at 12% to tariffed Farm Taps in Case 2011-00513.

Kentucky Frontier Gas LLC Revenue Requirements

| FY Ended 06/30/11 | 7 | est Year | | wn-Meas | | | |
|-------------------------|----|-----------|-----|-----------|----|-------------|-------------------------------------|
| Income Statement | | Actual | Adj | justments | Ac | ljusted Tyr | Known & Measurable Change |
| OPERATING REVENUES: | | | | | | | |
| Gas Sales Revenues | | | | | \$ | - | |
| Other Revenues | \$ | - | | | \$ | - | minimal & not predictable |
| TOTAL REVENUES | \$ | * | \$ | | \$ | - | • |
| OPERATING EXPENSES: | | | | | | | |
| Natural Gas Purchases | | | | | \$ | - | balanced to zero with GCAs |
| Maintenance Expense | \$ | 302,703 | \$ | 19,252 | | | add 1 Operator Jun11 (partial yr) |
| | | | \$ | 5,854 | | | add 1 truck (partial yr) |
| | | | \$ | 40,560 | | | add 1 Operator Feb12 for BTU |
| | | | \$ | 15,120 | | | add 1 truck for BTU |
| | | | \$ | 21,822 | \$ | 405,311 | 6 Operators incr in May11+Jul12 |
| Office Supplies | \$ | 50,797 | \$ | 8,128 | \$ | 58,925 | add BTU+Blaine |
| Outside Services | \$ | 66,595 | | | \$ | 66,595 | |
| Customer Records, etc | \$ | 124,610 | \$ | 13,435 | | | office staff incr in May11+Jul12 |
| | | | \$ | 30,401 | \$ | 168,447 | add 1 clerk May12 for BTU |
| Meter Reading Labor | \$ | 40,849 | | | \$ | 40,849 | all addl labor in Mtce Expense |
| Admin Salaries | \$ | 156,124 | | | \$ | 156,124 | |
| Pensions & Benefits | \$ | 25,046 | \$ | 7,385 | | | incr med ins, st pension contribs |
| | | | \$ | 9,768 | \$ | 42,199 | SEP pension contributions |
| Property Insurance | \$ | 33,191 | \$ | 7,964 | \$ | 41,155 | incr liability insur for labor+trks |
| Other/Misc Expenses | \$ | 2,312 | | | \$ | 2,312 | |
| Depreciation | \$ | 185,352 | \$ | (16,364) | \$ | 168,988 | consolidated schedule |
| Tax Expense - Other | \$ | 60,496 | | | \$ | 60,496 | all payroll changes incl above |
| Income Tax Expense | \$ | 6,306 | | | \$ | 6,306 | _ |
| TOTAL OPERATING EXPENSE | \$ | 1,054,380 | \$ | 163,326 | \$ | 1,217,706 | Known & Measurable changes |

Test Year is based on Fiscal & Calendar Year 2011.

Frontier started operating BTU Gas in August 2011 under contract with Trustee.

Other Revenues in 2011 were mostly accrued Ops charges to BTU Trustee.

Frontier added 2 employees specifically for BTU Gas in 2012,

these were not allocated to FTs and come in at 100% of cost.

For simplicity, added labor costs are all in Mtce Exp & Customer Records, and not allocated into Meter Reading or Tax Expense (for payroll taxes).

Frontier started a Simplified Employee Pension pgm in Jul12 for all employees.

| Exhibit | Ke | ent |
|---------|--------|-----|
| | | |

Kentucky Frontier Gas LLC Revenue Requirements

| Revenue Requirement | using Operating Ratio | |
|--|-----------------------|--------------------------------|
| Pro Forma Operating Costs | \$ 1,217,706 | Test Yr with Known & Meas chgs |
| divide by Operating Ratio Revenue to cover Operating Ratio | 0.88 \$1,383,757 | set by PSC |
| less Ops Costs = Net Ops Income | \$ 166,051 | |
| Multiply by Grossup for taxes | 1.000 | no income tax allowed by PSC |
| Net Ops Income before Income Taxes | \$ 166,051 | |
| Add: Pro Forma Ops Costs | \$ 1,217,706 | |
| Interest Expense | 148,369 | see Loans exhibit |
| Imputed Income Taxes | - | no income tax allowed by PSC |
| Total Revenue Requirement | \$ 1,532,126 | to Cost of Service exhibit |

Kentucky Frontier Gas LLC Cost of Service by Class

| Customer Classes | | | | | Rates | | |
|--|------------------------|-----------|------------------|------------------------|------------------|------|-----------|
| | Average | Annual | | Peak | | | |
| | # Meters | Use MCF | | Month | | | |
| Residential & Commercial | 3,330 | 213,500 | 74.9% | 44,835 <i>80.7</i> % | % | | |
| Large Commercial | 3 | 71,500 | 25.1% | 10,725 19.39 | % | | |
| | 3333 | 285,000 | | 55,560 | | | |
| Costs allocated by Demand | | Annual | | Allocation | Rates | | |
| Depreciation Operating Costs (partial) | \$168,988 \$597,075 | | | | | | |
| | | \$766,063 | 50% | by peak demand m | onth | | |
| Residential & Commercial | | | 80.7% | \$618,186 | \$2 | .90 | per MCF |
| Large Commercial | | | 19.3% | \$147,877 \$766,063 | \$2 | .07 | per MCF |
| Costs allocated by Meter & Volume | | Annual | | Allocation | Rates | | |
| Revenue Requirement | \$1,532,126 | | | | | | |
| less Demand Costs_ | -\$766,063 | | nergativi versio | | | | |
| other Operating Costs | | \$766,063 | 50% | by monthly meter | charges & annual | volu | me |
| Monthly Meter Charges | | \$401,400 | 26 % | by meter fees | | | |
| Residential & Commercial | | | | \$399,600 | \$10.00 | | per Month |
| Large Commercial | | | | \$1,800 | \$50.00 | | per Month |
| Volumetric | | \$364,663 | 24% | by annual volume | | | |
| Residential & Commercial | | | 74.9% | \$273,177 | \$1 | .28 | per MCF |
| Large Commercial | | | 25.1% | \$91,486 \$766,063 | \$1 | .28 | per MCF |
| | | | | , , , - | | | |

Kentucky Frontier Gas LLC Cost of Service by Class

| Cost Allocation Summary | Demand | Mtr / MCF | Allocation | Rates |
|--------------------------|-----------|-----------------|-------------------------|--------------------------|
| Residential & Commercial | | \$399,600 / mtr | \$399,600 <i>26.1%</i> | \$10.00 per Month |
| | \$618,186 | \$273,177 / mcf | \$891,364 <i>58.2%</i> | \$4.18 per MCF |
| Large Commercial | | \$1,800 / mtr | \$1,800 <i>0.1%</i> | \$50.00 per Month |
| - | \$147,877 | \$91,486 / mcf | \$239,362 <i>15.6%</i> | \$3.35 per MCF |
| | 50% | 50% | \$1,532,126 100% | |

Revenue Requirement is calculated with Operating Ratio.
Rev Req is allocated between Customer Classes using the Atlantic Seaboard method.
50% of RevReq is allocated based on Monthly Charges & Annual MCF volume.
50% of RevReq is allocated based on Monthly MCF usage vs Annual volume.

Kentucky Frontier Gas LLC Cost of Service by Class

Cost Comparison for Typ Customer

60 MCF/yr average use

Monthly Service Charge

\$10.00 per month

Volumetric Charge Gas Cost \$4.18 per MCF \$3.60 per MCF commodity (projected) \$7.78 per MCF

\$ 586.80 total proposed annual bill

\$ 48.90 per month

\$ 499.00 current wtd ave annual bill 17.6% average customer increase **\$ 41.58** per month

Kentucky Frontier Gas LLC Current Rates

| Company | Eff Date of Tariff | Min Bill | Addl | Jan 18% 10.8 | Feb 12% 7.2 | Mar 10% 6.0 | Apr 8% 4.8 | May 4% 2.4 | Jun 3% 1.8 | Jul 3% 1.8 | Aug 3% 1.8 |
|-----------------------------|-----------------------|------------------|-----------------|---------------------------|--------------------------|--------------------------|--------------------------------|-------------------------|-------------------------|-------------------------|------------------|
| Calculates average annual m | nargin for ty | pical Reside | ential custom | | | | | | | | |
| Auxier Road Gas | 1-May-09 | 6.36 1st MCF | 5.06 Addl | \$55.99 | \$37.76 | \$31.68 | \$25.61 | \$13.45 | \$10.41 | \$10.41 | \$10.41 |
| Belfry Gas Co. | 17-Dec-04 | 4.27 1st MCF | 2.72 Addl | \$30.93 | \$21.13 | \$17.87 | \$14.61 | \$8.08 | \$6.45 | \$6.45 | \$6.45 |
| Blaine | 25-Jul-12 | 10.00 per mo | 4.00 all mcf | \$53.20 | \$38.80 | \$34.00 | \$29.20 | \$19.60 | \$17.20 | \$17.20 | \$17.20 |
| BTU Gas Co. | 23-Jan-00 | 3.90 1st MCF | 2.97 Addl | \$33.01 | \$22.31 | \$18.75 | \$15.19 | \$8.06 | \$6.28 | \$6.28 | \$6.28 |
| Cow Creek / Sigma | 19-Dec-08 | 6.25 1st MCF | 4.55 Addl | \$50.84 | \$34.46 | \$29.00 | \$23.54 | \$12.62 | \$9.89 | \$9.89 | \$9.89 |
| Cow Creek Gas | 8-Jun-06 | 3.18 1st MCF | 3.18 Addl | \$34.31 | \$22.87 | \$19.06 | \$15.25 | \$7.62 | \$5.72 | \$5.72 | \$5.72 |
| Dema Gas | 16-Jun-06 | 7.47 1st MCF | 6.27 Addl | \$68.86 | \$46.31 | \$38.79 | \$31.27 | \$16.24 | \$12.48 | \$12.48 | \$12.48 |
| East Kentucky Utilities | 1-Feb-05 | 10.00 1st MCF | 5.26 Addl | \$61.55 | \$42.61 | \$36.30 | \$29.99 | \$17.36 | \$14.21 | \$14.21 | \$14.21 |
| Mike Little Gas Co. | 1-Aug-04 | 5.50 1st MCF | 4.33 Addl | \$47.93 | \$32.35 | \$27.15 | \$21.95 | \$11.56 | \$8.96 | \$8.96 | \$8.96 |

PSC GR12 exh Aug12 GR PSI 08/01/12

Kentucky Frontier Gas LLC Current Rates

| Company | Eff Date of Tariff | Min Bill | Addl | Jan 18% 10.8 | Feb 12% 7.2 | Mar 10% 6.0 | Apr 8% 4.8 | May 4% 2.4 | Jun 3% 1.8 | Jul 3% 1.8 | Aug 3% 1.8 |
|---|---------------------------------------|-------------------|------------------------------|---------------------------|--------------------------|--------------------------|-------------------------|-------------------------|-------------------------|-------------------------|------------------|
| Calculates average annual m Peoples Gas Co. | argin for ty _l 1-May-01 | | ntial custom 2.77 Addl | 9er \$31.55 | \$21.57 | \$18.25 | \$14.93 | \$8.28 | \$6.62 | \$6.62 | \$6.62 |
| Consolidated companies Weighted Average Rates | | \$10.00 \$2.70 | mo chg all mcf | \$39.16 | \$29.44 | \$26.20 | \$22.96 | \$16.48 | \$14.86 | \$14.86 | \$14.86 |

\$282 annual non-gas rev

Kentucky Frontier Gas LLC Current Rates

| Company | Sep 3% 1.8 | Oct 8% 4.8 | Nov 12% 7.2 | Dec 16% 9.6 | Total 100% 60 I | ИCF | Meters | % of Meters | Wtd Contrib |
|-----------------------------|------------------|------------------|--------------------------|-------------------|------------------------------|---------------------------|--------|----------------|----------------|
| Calculates average annual n | | | | | | | | | |
| Auxier Road Gas | \$10.41 | \$25.61 | \$37.76 | \$49.91 | \$319.42 | \$319.42 \$5.32 | 489 | 15% | \$47 |
| Belfry Gas Co. | \$6.45 | \$14.61 | \$21.13 | \$27.66 | \$181.80 | \$181.80 \$3.03 | 462 | 14% | \$25 |
| Blaine | \$17.20 | \$29.20 | \$38.80 | \$48.40 | \$360.00 | \$360.00 \$6.00 | 59 | 2% | \$6 |
| BTU Gas Co. | \$6.28 | \$15.19 | \$22.31 | \$29.44 | \$189.36 | \$189.36 \$3.16 | 458 | 14% | \$26 |
| Cow Creek / Sigma | \$9.89 | \$23.54 | \$34.46 | \$45.38 | \$293.40 | \$293.40 \$4.89 | 611 | 18% | \$54 |
| Cow Creek Gas | \$5.72 | \$15.25 | \$22.87 | \$30.50 | \$190.62 | \$190.62 \$3.18 | 53 | 2% | \$3 |
| Dema Gas | \$12.48 | \$31.27 | \$46.31 | \$61.34 | \$390.30 | \$390.30 \$6.51 | 10 | 0% | \$1 |
| East Kentucky Utilities | \$14.21 | \$29.99 | \$42.61 | \$55.24 | \$372.48 | \$372.48 \$6.21 | 796 | 24% | \$89 |
| Mike Little Gas Co. | \$8.96 | \$21.95 | \$32.35 | \$42.74 | \$273.84 | \$273.84 \$4.56 | 313 | 9% | \$26 |

Kentucky Frontier Gas LLC Current Rates

| Company | Sep 3% 1.8 | Oct 8% 4.8 | Nov 12% 7.2 | Dec 16% 9.6 | Total 100% 60 | MCF | Meters | % of Meters | Wtd Contrib | |
|--|-------------------------|------------------|--------------------------|--------------------------|-----------------------------------|---------------------------|--------|----------------|----------------|------------|
| Calculates average annual n Peoples Gas Co. | \$6.62 | \$14.93 | \$21.57 | \$28.22 | \$185.76 | \$185.76 \$3.10 | 78 | 2% | \$4 | |
| Consolidated companies | | | A | All utilities li | sted | | 3329 | 100% | \$282 | wtd averag |
| Weighted Average Rates | \$14.86 | \$22.96 | \$29.44 | \$35.92 | \$282.00 | \$282 | | | | |

Kentucky Frontier Gas LLC Debt Financing

| Loan Description | Maturity Date | Interest Rate | Original Balance | Current Balance | Prin+Int Payment | Current Interest |
|-------------------|------------------|------------------|---------------------|--------------------|---------------------|----------------------------------|
| Loans with Commun | ity Trust Baı | nk: | | | | |
| SBA Loan | ######## | 3.75% | \$1,525,000 | \$1,047,152 | \$15,322 | \$3,272 |
| USDA Loan #3 | ######## | 6.00% | \$1,571,760 | \$1,412,392 | \$13,500 | \$7,062 |
| USDA Loan #4 | ######## | 6.00% | \$160,431 | \$156,932 | \$1,500 | \$785 |
| Excavator | ######## | 5.00% | \$25,500 | \$9,869 | \$1,120 | \$41 |
| 2012 Tundra | ######## | 3.50% | \$29,761 | \$28,604 | \$666 | \$83 |
| 2012 Tacoma | ######## | 3.50% | \$23,655 | \$22,805 | \$531 | \$67 |
| 2012 Tacoma #2 | ######## | 3.50% | \$23,655 | \$22,805 | \$531 | \$67 |
| SBA Loan - BTU | ######## | 5.00% | \$237,000 | \$237,000 | \$1,874 | \$988 |
| Totals | | | \$3,596,762 | \$2,937,559 | | |
| | | | | - · · | \$35,044 | \$12,364 per mo |
| | | | | otal Payments | \$420,529 | |
| | | | Co | omponents P+I | \$272,160 | \$148,369 per yr 5.1% wtd ave |

balances as of 07/26/2012

PSC GR12 exh Aug12 Loans 08/01/12

JOURNAL ENTRIES KENTUCKY FRONTIER GAS LLC

| ACCT# | | DEBIT | CREDIT |
|-------|--|--------------------------|--------------|
| | MIKE LITTLE GAS: | | |
| 131 | CASH | | \$463,378.00 |
| | TRANSMISSION PLANT: | | |
| 367.2 | MAINS | \$16,268.00 | |
| 369.2 | MEASURE & REGULATING STATION EQUIP | \$8,229.00 | |
| | TOTAL TRANSMISSION PLANT | \$24,497.00 | |
| | DISTRIBUTION PLANT: | | |
| 376.2 | MAINS | \$170,244.00 | 4 |
| 380.2 | SERVICES | \$31,899.00 | ^ |
| 381.2 | METERS | \$6,510.00 | |
| 383.2 | HOUSE REGULATORS | \$18,779.00 | |
| | TOTAL DISTRIBUTION PLANT | \$227,432.00 | |
| | GENERAL PLANT: | | |
| 389.2 | LAND RIGHTS | \$569.00 | |
| 392.2 | TRANSPORTATION EQUIPMENT | \$58,577.00 | |
| 394.2 | TOOLS, SHOP & GARAGE EQUIP | \$2,579.00 | |
| 396.2 | POWER EQUIPMENT | \$3,535.00 | |
| | TOTAL GENERAL PLANT | \$65,260.00 | #004 0F0 00 |
| 108.2 | ACCUMULATED DEPRECIATION | * | \$334,856.00 |
| 114.2 | GAS PLANT ACQUISITION | \$481,045.00 | |
| | TOTALS | \$798,234.00 | \$798,234.00 |
| | DELEDY CAS INC: | | |
| 404 | BELFRY GAS INC: | | \$353,000.00 |
| 131 | CASH TRANSMISSION PLANT: | | * , |
| 365.3 | LAND & LAND RIGHTS | \$4,498.00 | |
| 367.3 | MAINS | \$270,168.00 | |
| 307.3 | TOTAL TRANSMISSION PLNAT | \$274,666.00 | |
| | DISTRIBUTION PLANT: | 42 7 (, 55 | |
| 381.3 | METERS | \$83,619.00 | |
| 301.3 | TOTAL DISTRIBUTION PLANT | \$83,619.00 | |
| 108.3 | ACCUMULATED DEPRECIATION | | \$485,627.00 |
| 114.3 | GAS PLANT ACQUISITION | \$480,342.00 | |
| 114.5 | Che i Edit i i i de la coma de la | | |
| | TOTALS | \$838,627.00 | \$838,627.00 |

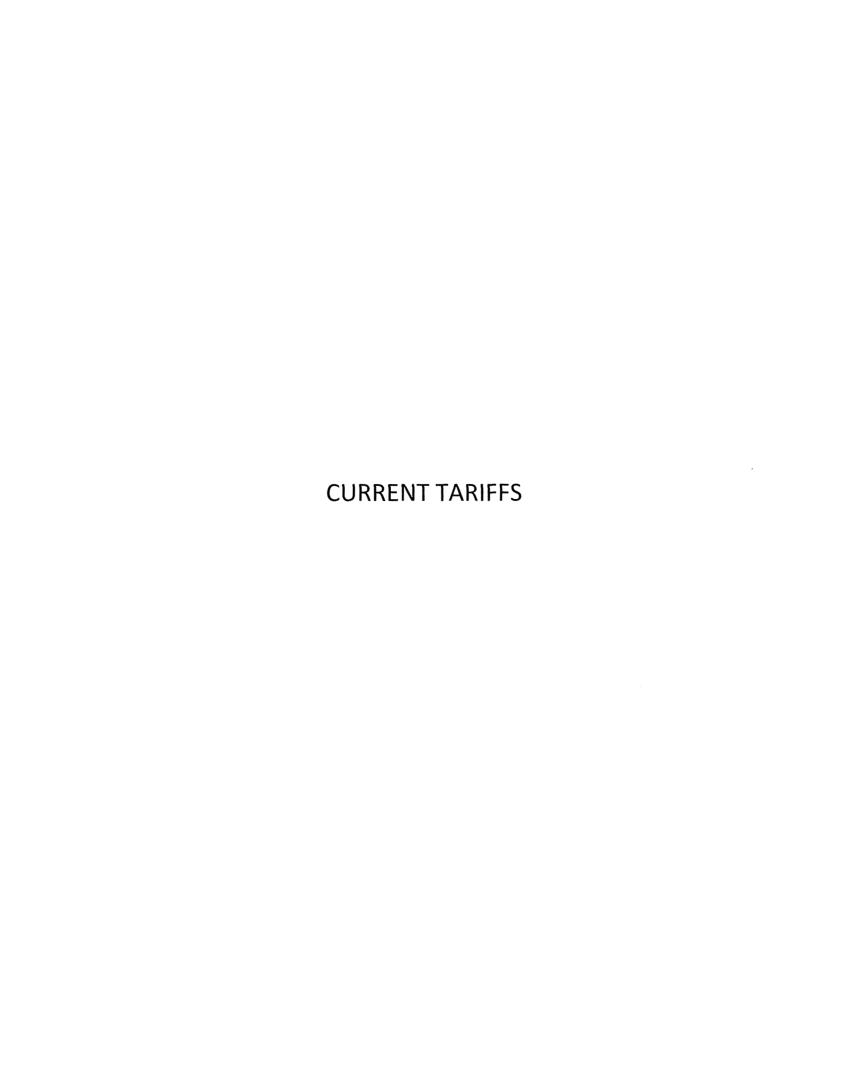
JOURNAL ENTRIES KENTUCKY FRONTIER GAS LLC

| 131 | EAST KENTUCKY UTILITIES INC: CASH | | \$945,135.00 |
|---|--|--|----------------|
| 374.1 376.1 378.1 381.1 383.1 | DISTRIBUTION PLANT: LAND & LAND RIGHTS MAINS MEASURE & REGULATING STATION EQUIP METERS HOUSE REGULATORS TOTAL DISTRIBUTION PLANT GENERAL PLANT: | \$10,936.00 \$993,848.00 \$17,643.00 \$19,484.00 \$45,860.00 \$1,087,771.00 | |
| 394.1 | TOOLS, SHOP & GARAGE EQUIP TOTAL GENERAL PLANT | \$4,025.00 \$4,025.00 | |
| 108.1 114.1 | ACCUMULATED DEPRECIATION GAS PLANT ACQUISITION | \$955,370.00 | \$1,102,031.00 |
| | TOTALS | \$2,047,166.00 | \$2,047,166.00 |
| | KINZER FARM TAPS 1 CASH 4 GAS PLANT ACQUISITION | \$250,000.00 | \$250,000.00 |
| 13 | PEOPLES GAS 1 CASH DISTRIBUTION PLANT: | | \$20,000.00 |
| 376.3 392.3 | 8 MAINS | \$82,917.00 \$25,000.00 \$107,917.00 | |
| 108. 114. 114.8 | 8 ACCUMULATED DEPRECIATION 8 GAS PLANT ACQUISITION | \$7,785.00 \$6,420.00 | \$102,122.00 |
| | TOTALS | \$122,122.00 | \$122,122.00 |
| 13 123. 123. | | \$1,695,459.00 \$530,000.00 | \$2,245,459.00 |

JOURNAL ENTRIES KENTUCKY FRONTIER GAS LLC

| 123.3 | INVESTMENT DEMA | \$10,000.00 |
|-------|---------------------------------|-------------|
| | INVESTMENT INTERSTATE FARM TAPS | \$10,000.00 |





KENTUCKY FRONTIER GAS, LLC

PO BOX 408 PRESTONSBURG, KENTUCKY 41653

> RATES & CHARGES AND RULES & REGULATIONS

FOR NATURAL GAS SERVICE

AT ALL AREAS SERVED

FILED WITH THE
PUBLIC SERVICE COMMISSION
OF
KENTUCKY

| CLOSE CONTROL | PUBL |
|---|--------|
| | |
| ISSUED January 15, 2009 EFFECTIVE March 1, 2009 | |
| BY Lovert Of from | |
| TITLE Manager, Kentucky Frontier Gas LLC | |
| BY AUTHORITY OF ORDER OF PSC OF KENTUCKY IN CASE NODATED | |
| | PLIPSI |

KENTUCKY
C SERVICE COMMISSION

JEFF R. DEROUEN EXECUTIVE DIRECTOR

TARIFF BRANCH

EFFECTIVE

3/1/2009

For All Areas Served Kentucky PSC No. 1

Original Sheet No. C-1

| CO. | 1 777 | ,,,,,, | . *** | 70 |
|-----|--------------|--------|-------|----|
| | | | | |
| | | | | |

Kentucky Frontier Gas, LLC has consolidated the operations of several natural gas utilities and farm tap suppliers in Kentucky. This tariff details the conditions of service for all Customers served by Kentucky Frontier Gas.

- I. **RATES & CHARGES**
 - Monthly Charges and Commodity Rates
 - Deposits B.
 - C. Other Charges

RULES & REGULATIONS FOR NATURAL GAS SERVICE Π.

GENERAL - Rules Applicable to All Natural Gas Services

- General Statement A.
- Application for Gas Service B.
- Choice of Rates C.
- Temporary or Intermittent Service D.
- Deposits E.
- Monthly Bills F.
- Budget Billing Plan G.
- Measurement of Gas Service H.
- Discontinuance of Service at Customer's Request I.
- Discontinuance of Service by Company J.
- Restoration of Service K.
- Connection & Reconnection Fee L.
- Meter\Transfer Fee M.
- Returned Check/Charge N.
- Late Payment Charge and Trip Charge O.
- Diversion of Watural Gas Ρ.
- Easements Q.
- Access for Company's Employees and Agents R.
- Reallocation or Resale of Natural Gas S.
- Customer's Installation T.
- Protection of Sub-Surface Facilities U.
- Shortage of Natural Gas Supply V.
- W. Liability
- Indemnity to Company X.
- Inside Gas Services Rendered by Company Y.
- Z. **Complaints**

January 15, 2009 EFFECTIVE , March 1, 2009 ISSUED

BY

TITLE

Manager, Kentucky Frontier Gas LLC

BY AUTHORITY OF ORDER OF PSC OF KENTUCKY IN CASE NO.

KENTUCKY PUBLIC SERVICE COMMISSION

JEFF R. DEROUEN EXECUTIVE DIRECTOR

TARIFF BRANCH

EFFECTIVE

3/1/2009

For All Areas Served Kentucky PSC No. 1

Original Sheet No. C-2

CONTENTS

RESIDENTIAL - Rules Applicable to Residential Service

Definition of Residential Service

COMMERCIAL - Rules Applicable to Commercial Service

Definition of Commercial Service AB.

FARM TAPS - Rules Applicable to Farm Taps on Other Pipelines

Farm Tap Service Rules AC.

STANDARDS OF SERVICE - Applicable to All Natural Gas Service

- Utility System Operation and Maintenance AD.
- AE. Testing Equipment
- AF. Meter Accuracy
- Routine Meter Test Schedules AG.
- Other Meter Tests AH.
- Billing AI.
- Definition of a Cubic Foot of Gas AJ.
- Heating Value AK.
- Therm Billing, AL.
- Delivery Pressure AM.
- Service Extension Policy AN.

Ш. PURCHASED GAS ADJUSTMENT

- Procedure A.
- Billing Calculation B.
- Definitions C.
- Interim Gas Cost Adjustments D.

[Reserved]

KENTUCKY PUBLIC SERVICE COMMISSION

JEFF R. DEROUEN EXECUTIVE DIRECTOR

TARIFF BRANCH

EFFECTIVE

3/1/2009 PURSUANT TO 807 KAR 5:011 SECTION 9 (1)

ISSUED January 15, 2009 EFFECTIVE March 1, 2009 BY Manager, Kentucky Frontier Gas LLC TITLE

IN CASE NO.

BY AUTHORITY OF ORDER OF PSC OF KENTUCKY

RATES AND CHARGES

A. MONTHLY CHARGES & COMMODITY RATES

These entities have identical rates:

ALERT OIL & GAS

APPLICABILITY: For all classes of customers served by farm taps along pipelines operated by Alert Oil & Gas Company, Inc. in the communities of Jonancy, Robinson Creek, Hurricane and Pikeville in Pike County, and whose rate schedule is not otherwise governed by a producer contract.

HUEYSVILLE GAS

APPLICABILITY: For all classes of customers served by farm taps along pipelines operated by Hueysville Gas in the Hueysville area, and whose rate schedule is not otherwise governed by a producer contract.

KLC ENTERPRISES

APPLICABILITY: For all classes of customers served by farm taps along pipelines operated by KLC Enterprises in the Cedar Creek area, and whose rate schedule is not otherwise governed by a producer contract.

MONTHLY KATES:

First 1 MCF Over 1 MCF Base Rate

GCRR Gas Cost *

\$

<u>Total</u>

\$7.45 – minimum bill

\$7,45

*rate components are not specified

KENTUCKY
PUBLIC SERVICE COMMISSION

JEFF R. DEROUEN EXECUTIVE DIRECTOR

TARIFF BRANCH

EFFECTIVE

3/1/2009

FOR

Belfry Kentucky Community, Town or City

| | P.S.C. KY. NO. <u>102nd</u> | | | |
|---|--|--|--|--|
| | Original SHEET NO. 1 | | | |
| Belfry Gas Company, Inc. (Name of Utility) | CANCELING P.S. KY.NO. | | | |
| • | SHEET NO | | | |
| | S AND CHARGES | | | |
| APPLICABLE: Entire area served | | | | |
| AVAILABILITY OF SERVICE: Oom | estic and commercial use in applicable areas. | | | |
| A. MONTHLY RATES: | Base Rate GCRR Total \$ 4.2667 3.1623 7.4290 | | | |
| FIRST (1) MCF (MINIMUM BILL OVER 1 MCF | \$ 4.2667 3.1623 7.4290 \$ 2.7182 3.1623 5.8805 | | | |
| B. DEPOSITS \$100.00 | | | | |
| DATE OF ISSUE | February 28, 2012 | | | |
| | Month/Date/Year | | | |
| DATE EFFECTIVE | April 1, 2012 Roughly | | | |
| ISSUED BY | (Signature of Officer) | | | |
| TITLE Member | | | | |
| BY AUTHORITY OF ORDER OF THE PUBLIC SERVICE COMMINSSION IN CASE NO. 2012-000 (9 DATED March 22,2012 | | | | |
| · | KENTUCKY PUBLIC SERVICE COMMISSION | | | |
| | JEFF R. DEROUEN EXECUTIVE DIRECTOR | | | |
| | TARIFF BRANCH | | | |
| | Beent Kirtley | | | |
| | ### EFFECTIVE ** 4/1/2012 | | | |
| | PURSUANT TO 807 KAR 5:011 SECTION 9 (1) | | | |

FOR ENTIRE AREA SERVED Community, Town or City

| | P.S.C. KY. NO. <u>103</u> | | | |
|---|--|---|--|--|
| | SHEET NO1 | | | |
| East Kentucky Utilities, Inc. (Name of Uti | ility) CANCELING P.S. KY.NO. 102 SHEET NO. | | | |
| | RATES AND CHARGES | | | |
| APPLICABLE: | Entire area served | ١ | | |
| AVAILABILITY OF SERVICE | comestic and commercial use in applicable areas. | , | | |
| A. MONTHLY FIRST (1) MC OVER 1 MCF | Base Rate GCRR Total \$ 10.0000 3.4073 13.4073 \$ 5.2553 3.4073 8.6626 | | | |
| DATE OF ISSUE | February 28, 2012 | | | |
| DATE EFFECTIVE | Month/Date/Year April 1, 2012 | | | |
| ISSUED BY | P-MALLS | | | |
| | (Signature of Officer) | | | |
| TITLE | Member | | | |
| BY AUTHORITY OF ORDER OF THE PUBLIC SERVICE COMMINSSION IN CASE NO. 2012 OCO71 DATED Mar. 25th 2012 | | | | |

KENTUCKY
PUBLIC SERVICE COMMISSION

JEFF R. DEROUEN EXECUTIVE DIRECTOR

TARIFF BRANCH

EFFECTIVE

4/1/2012

| | FOR: Melvin, Byro, Weeksbury, Langley and Goble Roberts Community, Town or City | |
|-----------------------|--|---|
| FIRST (1) OVER 1 M | P.S.C. KY. NO | D |
| DATE OF ISSUE | March 29, 2012 | |
| DATE EFFECTIVE | May 1, 2012 | |
| ISSUED BY | Raddles | |
| | (Signature of Officer) | |
| TITLE | Member | |
| | DER OF THE PUBLIC SERVICE COMMINSSION 2012-00122 DATED April 24, 2012 | |

KENTUCKY
PUBLIC SERVICE COMMISSION

JEFF R. DEROUEN EXECUTIVE DIRECTOR

TARIFF BRANCH

EFFECTIVE

For All Areas Served Kentucky PSC No. 1

Original Sheet No. R-5

| RATES | AND | CHA | RGES |
|-------|------------------|-----|------|
| 1100 | $\Delta i V i J$ | | |

A. MONTHLY CHARGES & COMMODITY RATES

\$

Ŋ

QUALITY NATURAL GAS

APPLICABILITY: For all classes of customers served by farm taps along pipelines operated by Quality Natural Gas, LLC in Floyd, Knott, Letcher, Martin, Perry and Pike counties, and whose rate schedule is not otherwise governed by a producer contract.

MONTHLY RATES:

First 1 MCF Over 1 MCF Base Rate XGCRR Gas Cost

<u>Total</u>

\$13.05 – minimum bill

\$13.0537

*rate components are not specified

KENTUCKY
PUBLIC SERVICE COMMISSION

JEFF R. DEROUEN EXECUTIVE DIRECTOR

TARIFF BRANCH

Bunt Kirtley

LITECTIVE

3/1/2009

For All Areas Served Kentucky PSC No. 1

Original Sheet No. R-6

RATES AND CHARGES В. **DEPOSITS** Alert Gas \$100.00 \$100.00 Huevsville Gas KLC \$100.00 \$100.00 Quality Natural Gas \$ 50.00 Belfry Gas East Kentucky Utilities or Flord County Gas \$150.00 Mike Little Gas \$100.00

ISSUED January 15, 2009 EFFECTIVE March 1, 2009

BY Manager, Kentucky Føntier Gas LLC

BY AUTHORITY OF ORDER OF PSC OF KENTUCKY IN CASE NO. ______DATED_______

PUBLIC SERVICE COMMISSION

JEFF R. DEROUEN EXECUTIVE DIRECTOR

TARIFF BRANCH

FEFECTIVE

3/1/2009

RATES AND CHARGES

C. OTHER CHARGES

Alert Gas, Hueysville Gas, KLC Enterprises, Quality Natural Gas

New Service Tap Reconnection Charge

Reconnection Charge
Reconnection Charge

Returned Check Charge

Trip Charge

Late Paymen Charge

\$150.00 at application for service

\$ 40.00 following disconnect for non-pay

\$ 50.00 within 12 months of Customer disconnect

\$ 25.00

\$ 15.00 for trip to collect delinquent bill 10% of current bill after Past Due Date

Belfry Gas

Connection Fee

Meter Relocation Fee Reconnection Charge

Reconnection Charge

Returned Check Charge

Transfer Charge

Trip Charge

Late Payment Charge

\$ 35.00 at application for service

\$ 35.00 for meter relocated at Customer request

\$ 35/00 following disconnect for non-pay

\$ 50.00 within 12 months of Customer disconnect

\$ 25.00

\$/20.00 to transfer service to another location

15.00 for trip to collect delinquent bill

10% of current bill after Past Due Date

East Kentucky Utilities or Floyd County Gas

Connection Charge

Reconnection Charge

Reconnection Charge Returned Check Charge

Transfer Charge

Trip Charge

Trip Change

Late Payment Charge

\$ 75.00 for temporary or mobile home service

\$ 25.00 if meter loop is in place

35.00 following disconnect for non-pay

\$ 50.00 within 12 months of Customer disconnect

\$\20.00

\$ \$25.00 to transfer service to another location

\$ 15.00 for trip to collect delinquent bill 10% of current bill after Past Due Date

Mike Little Gas

Connection Charge

Reconnection Charge

Returned Check Charge

Trip Charge

Late Payment Charge

\$ 65.00 at application for service

\$ 50.00 within 12 months of any disconnect

\$ 12.50

\$ 35.00 for trip to collect delinquent bill 10% of current bill after Past Due Date

BY

TITLE

Manager, Kentucky Frontier Gas LLC

BY AUTHORITY OF ORDER OF PSC OF KENTUCKY IN CASE NO. DATED_ KENTUCKY

PUBLIC SERVICE COMMISSION

JEFF R. DEROUEN EXECUTIVE DIRECTOR

TARIFF BRANCH

June Surre

EFFECTIVE

3/1/2009

Original Sheet No. U-7

KENTUCKY

RULES AND REGULATIONS

CONNECTION & RECONNECTION FEE

(Renumbed The Company may charge the Customer a Connection or Reconnection Fee as set forth herein for the following services:

- 1) Initial Connection of gas service to a Customer;
- Reconnection of gas service to a Customer who has requested discontinuance of service 2) at the same premises within the past twelve months; and
- Reconnection of gas service to a Customer whose service has been discontinued by the Company for any reason stated herein within the past twelve months.

M. METER TRANSFER FEE

The Company may charge a Meter Transfer Fee as set forth herein:

- For transfer of service at the same premises from one tenant to another, when the gas service is not otherwise changed or interrupted. Such Fee will be charged to the new Customer.
- For transfer of service to a Customer from one premises to another.

RETURNED CHECK CHARGE

The Company may charge a Returned Check Charge as set forth herein for each check that is returned to the Company as uncollectable by its bank.

O. LATE PAYMENT CHARGE AND TRIP CHARGE

The Company may charge a Late Payment Charge on all bills not paid by the Past Due Date marked on the bill. Penalties are assessed only once on a past due amount.

The Company may charge a Trip Charge when an extra trip is made by a Company employee to collect a delinquent bill after proper notice.

| | PUBLIC SERVICE COMMISSION |
|--|---|
| ISSUED January 15, 2009 EFFECTIVE /March 1, 2009 | JEFF R. DEROUEN EXECUTIVE DIRECTOR |
| Delivery 10, 2000 | TARIFF BRANCH |
| TITLE Manager, Kentucky Frontier Gas LLC | Bunt Kirtley |
| BY AUTHORITY OF ORDER OF PSC OF KENTUCKY IN CASE NO. DATED | EFFECTIVE |
| IN CASE NODATED | 3/1/2009 PURSUANT TO 807 KAR 5:011 SECTION 9 (1) |

P. DIVERSION OF NATURAL GAS

The existence of natural gas consuming devices installed ahead of the meter or any tampering or interfering with pipes, regulators or equipment connected to Company's distribution system or the damage to, alteration, or obstruction of any meter (including the breaking of meter seals and increasing regulator pressure) which will permit or make possible the use of natural gas without its proper registration on Company's meter shall constitute prima facie evidence of diversion of natural gas by the Customer in whose name service is being rendered, or by the person benefiting from the use of such diverted natural gas. In the event that a Company check meter registers more natural gas in the same interval of time than does the meter installed at Customer's premises after such meters have been tested and found to be registering within the limits of accuracy prescribed by the Commission, such fact shall also constitute prima facie evidence of diversion of natural gas.

In such instances, Company will, in any reasonable manner, compute the amount of diverted natural gas and shall have the right to enter Customer's premises and make an actual count of all natural gas consuming devices to aid in such computation. Where Company is unable to make such count, the computation will be based on any other available information, or estimated. Such computation will be made for the period beginning with the date on which Customer began using natural gas at the location where the diversion occurred, unless evidence proves the diversion commenced a later date, and ending with the date on which said diversion ceases. Bills for natural gas diverted, based upon the aforesaid computation, under the applicable rate effective during the period of diversion, plus the cost of investigating and confirming such diversion and disconnecting service, shall be due and payable upon presentation.

If service has been discontinued for diversion of natural gas, Company will not render service to Customer, or to any other person for Customer's use, at the same or any other location until:

- 1) Customer has paid all bills as set forth preceding, and
- 2) Customer has paid to Company or others the installation cost of such entrance and service equipment as is necessary to prevent further diversion of natural gas.

The foregoing rules pertaining to diversion of natural gas are not in any way intended to affect or modify any action or prosecution under Kentucky statutes.

Q. EASEMENTS

Receipt of natural gas service by Customer shall be construed as an agreement with the property owner, granting to Company at no charge an easement for gas mains, services, meters, and other equipment of Company necessary to render service to Customer. If requested by Company and before or after service is connected, Customer will execute Company's standard form of right-of-way agreement, granting to Company, at no expense therefore, satisfactory easements for suitable location of Company's mains, services, meters and metering equipment, and other appurtenances on or across lands owned or controlled by Customer, and will furnish space and shelter satisfactory to Company for all apparatus of

| | KEN BULKY | |
|--|---|--|
| | PUBLIC SERVICE COMMISSION | |
| ISSUED January 15, 2009 EFFECTIVE: March 1, 2009 | JEFF R. DEROUEN EXECUTIVE DIRECTOR | |
| ISSUED January 15, 2009 EFFECTIVE, March 1, 2009 | TARIFF BRANCH | |
| TITLE Manager, Kentucky Frontier Gas LEC | Bunt Kirtley | |
| BY AUTHORITY OF ORDER OF PSC OF KENTUCKY IN CASE NO. DATED | EFFECTIVE | |
| IN CASE NODATED | 3/1/2009 PURSUANT TO 807 KAR 5:011 SECTION 9 (1) | |
| | | |

Company located on Customer's premises. In the event that Customer shall divide premises by sale in such manner that one parcel shall be isolated from streets where Company's gas mains are accessible, Customer shall grant or reserve an easement for gas service over parcel having access to gas mains for the benefit of the isolated parcel.

R. ACCESS FOR COMPANY'S EMPLOYEES AND AGENTS

Customer will at no charge provide access to its premises at all reasonable times for authorized employees and agents of the Company for any proper purpose incidental to the supplying of natural gas service.

S. REALLOCATION OR RESALE OF NATURAL GAS

Natural gas service supplied by the Company is for the exclusive use of the customer. The customer is expressly forbidden to re-allocate or resell gas for any purpose.

T. CUSTOMER'S INSTALLATION

The Customer shall furnish, install and maintain at his expense all lines and equipment from the Point of Delivery to the place of gas utilization. Before purchasing equipment or beginning construction of a proposed installation, Customer shall confer with the Company to determine if the type of service, capacity, and pressure desired by Customer is available, to determine if extensions of, or additions to, Company's facilities will be required; and to secure definite location of the Company's meter and point of delivery. The Company must also be notified in advance before any additions to or alterations of existing installations which will materially affect the existing gas consumption.

If required, any Customer-installed buried line shall be at least 1-inch diameter pipe (only US DOT-approved coated steel or PE) from the meter to all appliances. The size cannot be reduced until it enters a room with an appliance, where it may be reduced to the same size as the appliance connection. A stopcock shall be installed at the building wall if applicable, and at each appliance.

All gas piping and other natural gas appliances and equipment on the Customer's side of the point of delivery will be furnished, installed and maintained at all times by the Customer in conformity with good practice, the requirements of PSC or any public body having jurisdiction or appropriate gas piping codes, and in accordance with the Company's Rules and Regulations. However, Company accepts no liability for injury or damage caused by defects in Customer's piping or equipment.

No equipment or apparatus will be connected to Company's distribution system, the operation of which may cause such an abnormal pressure variation in said system as to impair or endanger the natural gas service supplied to other customers on said system or to adversely affect operation of Company's metering or pressure regulating equipment. In the event that equipment having a high instantaneous demand such as a gas engine is to be connected, Customer shall provide adequate pulsation or surge tank, shut off valves and other protective devices as may be required by Company. Customer shall, in

| | KENTUCKY |
|---|---|
| Π | PUBLIC SERVICE COMMISSION |
| | JEFF R. DEROUEN EXECUTIVE DIRECTOR |
| ISSUED January 15, 2009 EFFECTIVE March 1, 2009 | TARIFF BRANCH |
| BY Manager, Kentucky Frontier Gas LLC | Bunt Kirtley |
| BY AUTHORITY OF ORDER OF PSC OF KENTUCKY | EFFECTIVE |
| IN CASE NODATED | 3/1/2009 PURSUANT TO 807 KAR 5:011 SECTION 9 (1) |
| | |

every case, confer with Company before any equipment or apparatus requiring extremely close regulation of pressure or quality of gas is connected to Company's distribution systems.

When the Company is required by order of proper authorities to move or alter its existing distribution system, thereby necessitating a change in the location of the service line and the point of delivery, the Company will designate a new point of delivery to which the Customer, at its expense, will bring the customer-owned piping.

Service will be delivered to the Customer for each premise at one point of delivery to be designated by the Company. For the mutual protection of the Customer and the Company, only authorized employees of the Company are permitted to make connections between the Company's facilities and the Customer's gas service piping.

The Company reserves the right to require the Customer to reimburse the Company for any cost due to a change in meters or other apparatus or in their locations made at the request of the Customer. Meters and other Company equipment will be removed or relocated only by Company employees.

U. PROTECTION OF SUB-SURFACE FACILITIES

Customer shall consult Company regarding necessity of changing location of gas service before building any improvement, addition, or structure over the gas service pipe. Customer shall notify Company or the appropriate One-Call center before operating or permitting the operation of any power excavating or ditching equipment in the proximity of Company's underground gas service on Customer's premises.

V. SHORTAGE OF NATURAL GAS SUPPLY

In case of emergency causing a shortage of supply, Company shall have the right to grant preference to that service, which, in its sole opinion, is most essential to the public welfare. In general, the curtailment sequence would normally be:

- 1) Industrial and Commercial customers, except schools.
- 2) Schools.
- 3) Residential Customers.

W. LIABILITY

All mains, services, apparatus, instruments, meters, regulators, and materials supplied by Company at its expense or under its standard policies will be and remain the property of the Company. Company's property shall not be worked upon or interfered with by Customer or other unauthorized person.

The Customer shall be responsible for any damage to or loss of Company's property located on Customer's premises, caused by or arising out of the acts, omissions or negligence of Customer or others, or the misuse or unauthorized use of Company's property by Customer or others. The cost of making good such loss and/or repairing such damage shall be paid by the Customer. Customer shall be

| | KENTUCKY | |
|--|---|--|
| ISSUED January 15, 2009 EFFECTIVE March 1, 2009 BY Manager, Kentucky Frontier Sas LLC | PUBLIC SERVICE COMMISSION | |
| | JEFF R. DEROUEN EXECUTIVE DIRECTOR | |
| | TARIFF BRANCH | |
| | Bunt Kirthey | |
| BY AUTHORITY OF ORDER OF PSC OF KENTUCKY | EFFECTIVE | |
| IN CASE NODATED | 3/1/2009 PURSUANT TO 807 KAR 5:011 SECTION 9 (1) | |

held responsible for injury to Company's employees if caused by Customer's act, omissions or negligence.

The Customer shall be responsible for any injury to persons or damage to property occasioned or caused by the acts, omissions or negligence of the Customer or any of its agents, employees, or licensees, in installing, maintaining, operating, or using any of the Customer's piping, equipment, machinery, or apparatus and for injury and damage caused by defects in same.

Company shall not be liable for injury to persons, damage to property, monetary loss, or loss of business caused by accidents, acts of God, fires, floods, strikes, wars, authority or orders of government, or any other causes and contingencies beyond its control.

X. INDEMNITY TO COMPANY

Customer shall hold the Company harmless and indemnify it against all claims and liability for injury to persons or damage to property when such damage or injury results from the facilities located on Customer's side of the point of delivery, unless caused by the negligence or wrongful acts of Company's agents or employees.

Y. INSIDE GAS SERVICES RENDERED BY COMPANY

The Company will not perform installation or maintenance services on customer facilities downstream of the meter. Some health- and safety-related services are provided by Company free of charge to its customers. Such services are limited to the following:

- 1) Response to gas leak complaints regardless of cause.
- 2) Response to fires regardless of cause.
- 3) Restore service when outage is caused by Company.
- 4) Bill investigations, meter and meter reading investigations, and routine maintenance of Company facilities.

Z. COMPLAINTS

The Company will investigate promptly all complaints made by its Customers and will keep a record of all written complaints which record will include: name and address of complainant, date, nature of complaint, and adjustment or disposition made. This record will be kept at least three years after the date of the complaint.

ISSUED January 15, 2009 EFFECTIVE, March 1, 2009

BY
TITLE

BY AUTHORITY OF ORDER OF PSC OF KENTUCKY
IN CASE NO. ____DATED______

DATED______

KENTUCKY
PUBLIC SERVICE COMMISSION

JEFF R. DEROUEN
EXECUTIVE DIRECTOR

TARIFF BRANCH

BY
Livilly
EFFECTIVE

3/1/2009
PURSUANT TO 807 KAR 5:011 SECTION 9 (1)

RESIDENTIAL SERVICE

AA. DEFINITION OF RESIDENTIAL SERVICE

Residential Service is the furnishing of natural gas for the exclusive use of the individual customer for domestic purposes: for cooking, water heating, space heating, clothes drying, and incineration, in a private home or individual living unit where only one household is served through a single meter. Service to buildings adjacent to the residence including garages, barns, and other minor buildings for use of the residents may also be served through the residential meter. Each family dwelling place or housekeeping unit shall be considered as a separate living unit if separately metered.

Where two or more separate living units in a private residence or apartment building are offered for rent and the entire building is supplied through one meter, such building shall be classified as a commercial establishment and shall not be entitled to a residential schedule.

Except as specifically provided herein, Residential Service rates are not applicable to service for commercial enterprises as defined herein.

COMMERCIAL SERVICE

AB. DEFINITION OF COMMERCIAL SERVICE

Commercial Service is the furnishing of natural gas for the exclusive use of the individual customer for cooking, water heating, space heating, heat applications, and miscellaneous purposes to commercial establishments.

Any entity engaged in the operation of an enterprise, whether or not for profit, shall be considered a Commercial customer. Such enterprises will include but not be limited to retail and wholesale merchants, professional services, offices, restaurants, clubs, lodges, hotels and motels; apartment buildings, rooming houses, assisted living and multi-unit dwellings where more than one living unit is served through one meter; schools, government, churches and charitable institutions; mobile home parks, camp grounds, greenhouses, dairies, manufacturing, agriculture, livestock production, mining, oil and gas extraction, construction, communication, transportation, natural gas engine service, gas-fired power back-up service, and other uses.

These enterprises may also be supplied under a large commercial rate if such exists. Large Commercial service is defined as any Commercial customer using 18,000 mcf per year or more.

Where the total load of a customer served at one point of delivery cannot be combined under one classification for billing purposes due to restrictions in the applicable schedule, customer shall so arrange the piping so that each class of service can be separately metered and billed under the applicable schedule.

ISSUED January 15, 2009 EFFECTIVE, March 1, 2009

BY
TITLE

BY AUTHORITY OF ORDER OF PSC OF KENTUCKY
IN CASE NO. _____DATED_____

BY DATED______

BY AUTHORITY OF ORDER OF PSC OF KENTUCKY
IN CASE NO. _____DATED____

BY AUTHORITY OF ORDER OF PSC OF KENTUCKY
IN CASE NO. _____DATED_____

BY AUTHORITY OF ORDER OF PSC OF KENTUCKY
IN CASE NO. _____DATED_____

BY AUTHORITY OF ORDER OF PSC OF KENTUCKY
IN CASE NO. _____DATED_____

FARM TAP SERVICE

AC. FARM TAP SERVIGE RULES

Farm Tap Service is the furnishing of natural gas to Residential and Commercial customers not from a typical distribution system operated at 60 psig or lover, but from a direct connection to a high-pressure transmission or gathering pipeline operated by Company or others. In addition to the Rules & Regulations which apply to all customers, these rules and regulations apply specifically to Farm Tap customers:

- 1) All service connections to a high-pressure pipeline shall be subject to the special requirements, consent and approval of the Owner of the pipeline, and of the Company if not the pipeline Owner.
- 2) Prior to initiating service, an application and service agreement specific to the owner of the pipeline shall be executed by Customer and approved by Owner and Company. Customer shall pay Farm Tap Fee and deposit as required.
- 3) The pipeline Owner shall make the tap on the pipeline.
- 4) The Company will install regulators, meter, equipment and connections as necessary to provide service to Customer, which equipment shall be installed on Customer's premises at or as near the pipeline as is practical. Customer shall provide suitable meter location at no cost to Company or pipeline Owner, who each shall have the right of ingress, egress and regress to and from this location at any time without charges from Customer.
- 5) Customer shall install and maintain any service line and facilities extending from the outlet of the meter.
- 6) Customer shall promptly notify Company of any leaks in the pipeline or tap facility.
- 7) If the farm tap Customer's gas rate schedule is not otherwise governed by an existing producer or right-of-way contract, then the Customer shall pay the rates in this tariff applicable to service off the pipeline supplying gas.

| ISSUED | January 15, 2009 EFFECTIVE / March 1, 2009 | | | |
|--|--|--|--|--|
| BY | labet of fund | | | |
| TITLE | Manager, Kentucky Frontier Gas LLC | | | |
| BY AUTHORITY OF ORDER OF PSC OF KENTUCKY | | | | |
| IN CASE | NODATED | | | |
| | | | | |

PUBLIC SERVICE COMMISSION

JEFF R. DEROUEN EXECUTIVE DIRECTOR

TARIFF BRANCH

EFFECTIVE

3/1/2009

Rules and Regulations

AJ. DEFINITION OF A CUBIC FOOT OF GAS

- 1) For purpose of testing natural gas, a standard cubic foot of gas shall be taken to be that amount of gas which occupies a volume of one cubic foot, dry, at a temperature of 60 degrees Pahrenheit and under an absolute pressure of 14.73 pounds per square inch.
- 2) For the purpose of volumetric measurement of gas to a Customer, a cubic foot of gas shall be taken to be the amount of gas which occupies a volume of 1 cubic foot under the conditions existing in such Customer's meter as and where installed. When gas is metered at a pressure in excess of 4 ounces above average local atmospheric pressure, a suitable correction factor shall be applied to provide for measurement of gas as if delivered and metered at a pressure of 4 ounces above average local atmospheric pressure.

AK. HEATING VALUE

The Company will endeavor to maintain a consistent average heating value of natural gas sold by the Company. Each individual system has different sources of supply which range in heating value from 1,000 to 1,200 BTU per standard cubic foot. If necessary to supplement the supply of natural gas, the Company may, at its sole discretion, supply a mixture of liquefied natural gas, liquefied petroleum gases and air to deliver a mixture compatible with the gas-using equipment in each system.

AL. THERM BILLING

[Reserved]

AM. DELIVERY PRESSURE

The Company will maintain the gas pressure at the outlet of the meter with as little variation as practicable. For most customers, gas will be delivered at a standard pressure as close as practicable to 4 ounces per square inch above the average local atmospheric pressure.

Gas may be delivered at higher pressure at Customer's request or where operating conditions are such that the Company deems a higher pressure is necessary. Each Customer shall install and maintain at its expense any such additional pressure or flow-regulating equipment. Company reserves the right to specify the pressure at the delivery meter.

AN. SERVICE EXTENSION POLICY

The Company will make extensions from its existing distribution mains in all of its service areas in accordance with 807 KAR 5:022. Section 9. All extensions will be made dependent on the economic feasibility of the extension. Title to all extensions shall be and remain with the Company. In the event a deposit is placed with the Company, the amount of the refund shall not exceed the original deposit, plus accrued interest. Nothing shall be construed as to prohibit the Company from making at its expense greater extensions to

| The state of the s | | | | | |
|--|--|--|--|--|--|
| ISSUED January 15, 2009 EFFECTIVE March 1, 2009 | | | | | |
| BY Manager, Kentycky Frontier Gas LLC | | | | | |
| TITLE Manager, Kentucky Frontier Gas LLC | | | | | |
| | | | | | |
| BY AUTHORITY OF ORDER OF PSC OF | | | | | |
| KENTUCKY | | | | | |
| IN CASE NO DATED | | | | | |
| Management of the state of the | | | | | |

KENTUCKY
PUBLIC SERVICE COMMISSION

JEFF R. DEROUEN EXECUTIVE DIRECTOR

TARIFF BRANCH

HUM THANK

21412000

3/1/2009

For All Areas Served Kentucky PSC No. 1

Original Sheet No. U-17

| RHILES | ANT | DECIN | ATIONS |
|--------|-------|---------|-------------|
| KILLES | AIVII | KEATIII | . 🗚 📗 🕦 🕦 🖎 |

its distribution mains or the granting of more favorable terms than prescribed, should its judgment so dictate, provided like extensions are made for other customers or subscribers under similar conditions.

PUBLIC SERVICE COMMISSION

JEFF R. DEROUEN EXECUTIVE DIRECTOR

TARIFF BRANCH

FEFECTIVE

3/1/2009

P.S.C. Ky, Adoption Notice No.

ADOPTION NOTICE

The undersigned Kentucky Frontier Gas, LLC of 4891 Independence Street,

Suite 200, Wheat Ridge, CO 80033 hereby adopts, ratifies, and makes its own, in every

respect as if the same had been originally filed and posted by it, all tariffs and

supplements containing rates, rules and regulations for furnishing

natural gas service at Pike County in the Commonwealth of Kentucky, filed with the

Public Service Commission of Kentucky by Belfry Gas Company, and in effect on the

31st day of December, 2008, the date on which the public service business of the said

Belfry Gas was taken over by it.

This notice is issued on the 9th day of January, 2009, in conformity with 807 KAR

5:011, Section 11, of the Regulations for the filing of Tariffs of Public Utilities with the

Public Service Commission of Kentucky.

Robert Oxford

By Managing Member

Authorized by Ky.P.S.C. Order No. __2008-00394___

PUBLIC SERVICE COMMISSION OF KENTUCKY EFFECTIVE

12/31/2008

PURSUANT TO 807 KAR 5:011

SECTION 9 (1)

Vecutive Director

| | | Belfry, Kentucky Community, Town or City | |
|---|--|--|--|
| , | P.S.C, KY. N | 01 | |
| | Original | SHEET NO. 6 | |
| Belfry Gas Company, Inc. | | G P.S.C. KY. NO. 93-111-B | |
| (Name of Utility) | | SHEET NO. | |
| RULES A | ND REGULATIONS | | |
| GAS COST ADJUSTMENT CLAUSE | | | |
| Determination of GCR The Company shall file a sas cost recovery rate | (GCR) with the Commission | at least 30 days prior to the first day of | |
| each calendar quarter. The GCR shall become effective f | for billing for service rendere | ed on and after the first day of each | |
| calendar quarter. | | | |
| The gas cost recovery rate is comprised of: | | | |
| 1. The expected gas cost (EGC), on a dollar-po | er-Mcf basis, which represen | ts the average expected cost of | |
| purchased gas based on 12 months of actual | l usage. | | |
| 2. The actual adjustment (AA), on a dollar-per | r-Mcf basis which compensa | tes for differences between previous | |
| quarters' expected gas cost and the actual co | ost of sar. The AA shall equ | al the sum of the AA for the reporting | |
| period and for the preceding calendar quarte | ers. | | |
| 3. The supplier refund adjustment (RA) on a d | lollar-per-McPbasis, which re | eflects the refunds received from | |
| suppliers during the reporting period plus in | terest at a rate equal to one-l | half of one percent below the average | |
| 90-day commercial paper rate for the twelve | e-month period. In the event | of any large or unusual refund, the | |
| Company may apply to the Commission for | \ | | |
| 4. The balance adjustment (BA) on a dollar-pe | er-Mcf basis, which compens | ates for any remaining under- or over- | |
| collections which have occurred as a result | - | | |
| Billing | or prior mercuri, results, unit o | and adjustments. | |
| The gas cost recovery rate to be applied to bills | of customers shall agual the | sum of the following components: | |
| GCR = EGC + AA + RA + BA | or customers sharr equal me | sum of the Rinowing components. | |
| | | | |
| DATE OF ISSUE June 26, 2002 Month / Date / Year | | PUBLIC SERVICE COMMISSION | |
| | | OF KENTUCKY EFFECTIVE | |
| DATE EFFECTIVE August 1, 2002 Month/Date/Year | nggangan dan dan dan dan dan dan dan dan dan d | in the firm | |
| ISSUED BY SW. Fines | | AIIE N 1 2002 | |
| (Signature of Officer) | | PURSUANT TO 807 KAR 5:011. | |
| TITLE President | | SECTION 9 (1) | |
| BY AUTHORITY OF ORDER OF THE PUBLIC SERVICE OF | COMMISSION | BY SECRETARY OF THE COMMISSION | |
| IN CASE NO DATED | | | |

 $\label{eq:control_eq} \left(- \left(- 2 \delta e^{i \theta} + e^{i \theta} - e^{i \theta} \delta e^{i \theta} \right) \right) \right) = \left(- 2 \delta e^{i \theta} + e^{i \theta} - e^{i \theta} \delta e^{i \theta} \right) + \left(- 2 \delta e^{i \theta} - e^{i \theta} - e^{i \theta} \delta e^{i \theta} \right) + \left(- 2 \delta e^{i \theta} - e^{i \theta} - e^{i \theta} \delta e^{i \theta} \right) + \left(- 2 \delta e^{i \theta} - e^{i \theta} \delta e^{i \theta} \right) + \left(- 2 \delta e^{i \theta} - e^{i \theta} \delta e^{i \theta} \right) + \left(- 2 \delta e^{i \theta} - e^{i \theta} \delta e^{i \theta} \right) + \left(- 2 \delta e^{i \theta} - e^{i \theta} \delta e^{i \theta} \right) + \left(- 2 \delta e^{i \theta} - e^{i \theta} \delta e^{i \theta} \right) + \left(- 2 \delta e^{i \theta} - e^{i \theta} \delta e^{i \theta} \right) + \left(- 2 \delta e^{i \theta} - e^{i \theta} \delta e^{i \theta} \right) + \left(- 2 \delta e^{i \theta} - e^{i \theta} \delta e^{i \theta} \right) + \left(- 2 \delta e^{i \theta} - e^{i \theta} \delta e^{i \theta} \right) + \left(- 2 \delta e^{i \theta} - e^{i \theta} \delta e^{i \theta} \right) + \left(- 2 \delta e^{i \theta} - e^{i \theta} \delta e^{i \theta} \right) + \left(- 2 \delta e^{i \theta} - e^{i \theta} \delta e^{i \theta} \right) + \left(- 2 \delta e^{i \theta} - e^{i \theta} \delta e^{i \theta} \right) + \left(- 2 \delta e^{i \theta} - e^{i \theta} \delta e^{i \theta} \right) + \left(- 2 \delta e^{i \theta} - e^{i \theta} \delta e^{i \theta} \right) + \left(- 2 \delta e^{i \theta} - e^{i \theta} \delta e^{i \theta} \right) + \left(- 2 \delta e^{i \theta} - e^{i \theta} \delta e^{i \theta} \right) + \left(- 2 \delta e^{i \theta} - e^{i \theta} \delta e^{i \theta} \right) + \left(- 2 \delta e^{i \theta} - e^{i \theta} \delta e^{i \theta} \right) + \left(- 2 \delta e^{i \theta} - e^{i \theta} \delta e^{i \theta} \right) + \left(- 2 \delta e^{i \theta} - e^{i \theta} \delta e^{i \theta} \right) + \left(- 2 \delta e^{i \theta} - e^{i \theta} \delta e^{i \theta} \right) + \left(- 2 \delta e^{i \theta} - e^{i \theta} \delta e^{i \theta} \right) + \left(- 2 \delta e^{i \theta} - e^{i \theta} \delta e^{i \theta} \right) + \left(- 2 \delta e^{i \theta} - e^{i \theta} \delta e^{i \theta} \right) + \left(- 2 \delta e^{i \theta} - e^{i \theta} \delta e^{i \theta} \right) + \left(- 2 \delta e^{i \theta} - e^{i \theta} \delta e^{i \theta} \right) + \left(- 2 \delta e^{i \theta} - e^{i \theta} \delta e^{i \theta} \right) + \left(- 2 \delta e^{i \theta} - e^{i \theta} \delta e^{i \theta} \right) + \left(- 2 \delta e^{i \theta} - e^{i \theta} \delta e^{i \theta} \right) + \left(- 2 \delta e^{i \theta} - e^{i \theta} \delta e^{i \theta} \right) + \left(- 2 \delta e^{i \theta} - e^{i \theta} \delta e^{i \theta} \right) + \left(- 2 \delta e^{i \theta} - e^{i \theta} \delta e^{i \theta} \right) + \left(- 2 \delta e^{i \theta} - e^{i \theta} \delta e^{i \theta} \right) + \left(- 2 \delta e^{i \theta} - e^{i \theta} \delta e^{i \theta} \right) + \left(- 2 \delta e^{i \theta} - e^{i \theta} \delta e^{i \theta} \right) + \left(- 2 \delta e^{i \theta} - e^{i \theta} \delta e^{i \theta} \right) + \left(- 2 \delta e^{i \theta} - e^{i \theta} \delta e^{i \theta} \right) + \left(- 2 \delta e^{i \theta} - e^{i \theta} \delta e^{i \theta} \right) + \left(- 2 \delta e^{i \theta} - e^{i \theta} \delta e^{i \theta} \right) + \left(- 2 \delta e^{i \theta} - e^{i \theta} \delta e^{i \theta} \right) + \left(- 2 \delta e^{i \theta} - e^{i \theta} \delta e^{i \theta} \right) + \left(- 2 \delta e^{i \theta} - e^{i \theta} \delta e^{i \theta} \right)$

| | FOR Belfry, Kentucky |
|--|--|
| | Community, Town or City |
| | P.S.C. KY. NO. |
| | Original SHEET NO. 7 |
| Belfry Gas Company, Inc. | CANCELLING P.S.C. KY. NO. 93-111-B |
| (Name of Utility) | SHEET NO |
| | |
| RULES | AND REGULATIONS |
| | |
| | base tariff rates prescribed by Commission Order in the tariff rates |
| stated on each applicable rate sheet within this tariff. |) |
| <u>Definitions</u> | |
| For purposes of this tariff: | |
| | ased gas which results from the application of supplier rates currently |
| | ct during the calendar quarter, on purchased volumes for the most |
| | |
| | ed by the corresponding sales volume. In the event that line loss |
| | twelve-month period shall be calculated as: Sales volume / .95. |
| Where the calculations require the use of volu | mes used dyring a given period, and those volumes did not exist for a |
| particular source for the entire period, or the | Company expects the volumes to change substantially, the Company |
| may make appropriate adjustments to its calcu | ulations/Any adjustment of this type shall be described in the |
| quarterly GCR application. | |
| 2. The "GCR" is the total of the expected gas co | ost and all adjustments. |
| 3. The "Calendar Quarters" are: 1st January, Fe | bruary, and March; 2 nd April, May, and June; 3 rd July, August, and |
| September; 4 th October, November, and Dece | |
| | \ |
| | counting period that ended approximately 60 days prior to the filing |
| • | e., the calendar quarters ended March 31, June 30, September 30, and |
| December 31 of each year. | \ |
| | |
| | |
| DATE OF ISSUE June 26, 2002 | |
| Month / Date / Year | |
| DATE EFFECTIVE August 1, 2002 | PUBLIC SERVICE COMMISSION |
| Month / Date / Year | OF KENTUCKY EFFECTIVE |
| ISSUED BY | |
| (Signature of Officer) | AUG 0 1 2002 |
| TITLE President | PURSUANT TO 807 KAR 5:011. |
| BY AUTHORITY OF ORDER OF THE PUBLIC SERVICE | E COMMISSION SECTION 9 (1) |
| IN CASE NO DATED | BY Stenhand Bull |
| | SECRETARY OF THE COMMISSION |

A. GENERAL STATEMENT

Kentucky Frontier Gas, LLC has consolidated the operations of several natural gas utilities and farm tap suppliers in Kentucky. This tariff details the conditions of service for all Customers served by Kentucky Frontier Gas operations.

The following Rules and Regulations are filed with the Public Service Commission of Kentucky, hereinafter referred to as "Commission", as part of the natural gas tariff of the gas utility operations of Kentucky Frontier Gas, LLC, hereinafter "Company" or "the utility". These Rules and Regulations set forth the terms and conditions under which natural gas service is supplied and govern all classes of service in all systems and territories served by the utility. Service furnished by the Company is also subject to the Rules of the Commission.

Copies of this tariff are available for any Customer's inspection at the offices of the Company. They are subject to termination, change, or modification, in whole or in part, at any time.

Any waiver at any time of the Company's rights or privileges under these Rules & Regulations will not be deemed a waiver as to any later breach of these rules.

B. APPLICATION FOR GAS SERVICE

Application for natural gas service may be made at any office of the Company. The Company may refuse service to any Customer who fails to comply with these Rules & Regulations. The Company will not furnish service to any applicant who owes the Company any past due amount for service at any location, until all such indebtedness is paid in full.

The Company may require any applicant to sign a Service Contract before service is supplied. The use of natural gas service constitutes an agreement under which the Customer receives natural gas service, agrees to pay the Company therefore in accordance with the applicable Tariff rate schedule, and agrees to comply with the Rules and Regulations of the utility. The benefits and obligations of the agreement for service may not be assigned without written consent of the Company. A separate agreement will be made for each class of service at each separate location.

A Customer is defined as any individual, enterprise or legal entity classified as either a Residential or Commercial purchasing natural gas from the Company at each point of delivery, under each rate classification, contract or schedule.

C. CHOICE OF RATES

A schedule of rates is available at the offices of the Company. When two or more rate schedules apply to a customer's service requirements, the Company will assist in selecting the most suitable rate. Applicant is responsible for the final selection of said rate, and Company assumes no liability for that selection.

KENTUCKY
PUBLIC SERVICE COMMISSION

JEFF R. DEROUEN EXECUTIVE DIRECTOR

TARIFF BRANCH

EFFECTIVE

3/1/2009

PURSUANT TO 807 KAR 5:011 SECTION 9 (1)

_ ا

Rules and Regulations

TEMPORARY OR INTERMITTENT SERVICE

If service to Customer is to be temporary or intermittent in usage, service will be supplied in accordance with the applicable rate schedule. Service to mobile homes and trailers may be considered by the Company as temporary. All costs of main or service construction will be paid in advance by the Customer. If service is provided for more than 24 months the Company will refund any construction costs in excess of those allowed under the Service Extension Policy.

E. DEPOSITS

The Company requires each Customer to make a minimum cash deposit to initiate or re-establish gas service, or if there is a substantial increase in usage. The deposit amount should approximate 2 months of average gas usage. Such deposit is not an advance payment or partial payment of any bill for service, but is security for payment of bills for service, to be applied against unpaid bills only in event service is discontinued.

Simple interest on such deposits will be calculated at a rate not less than as prescribed by the Commission for the period elapsed from date of deposit to date refunded or service is terminated. Interest will be paid annually either by refund or credit to Customer's bill, except that no refund or credit will be made if Customer's bill is delinquent on the anniversary date of the deposit.

Deposits shall be refunded after a 10-year period if the Customer has had no delinquency resulting in the issuance of a written Notification of Discontinuance of Service.

Deposits will be refunded when service is discontinued, or at the option of the Company at any other time prior to the end of the deposit holding period, upon proof that person claiming deposit is legally entitled to same. On discontinuance of service, the Company reserves the right to apply the Customer's deposit and any interest accrued thereon against unpaid bills for service, and only the remaining balance of the deposit, if any, will be refunded.

In cases where the Applicant for new service is in default of payment of bills for any service previously rendered to Applicant, a settlement of the old account, or arrangement satisfactory to the company for its sentement, will be required before the new service is rendered.

The Company may waive the deposit upon a Customer's showing of satisfactory credit and payment historics with Company and others, established income or local property ownership and no recent bankruptey, or a suitable co-signor.

F. MONTHLY BILLS

ICCLICA Jenuary 15 2000

Bills for service will be rendered monthly. The term "month" for billing purposes means the period between any two consecutive regular readings by the Company of the meters at the Customer's

FEFECTIVE

| TOODED Dandery to. 2000 Let Colle |
|--|
| March 1, 2009 |
| BY Manager, Kentucky Frontier Gas LLC |
| TiTLE Manager, Kentucky/Frontier Gas LLC |
| / |
| BY AUTHORITY OF ORDER OF PSC OF |
| KENTUCKY |
| IN CASE NO. DATED |
| |

KENTUCKY
PUBLIC SERVICE COMMISSION

JEFF R. DEROUEN EXECUTIVE DIRECTOR

TARIFF BRANCH

EFFECTIVE

3/1/2009

PURSUANT TO 807 KAR 5:011 SECTION 9 (1)

1

For All Areas Served Kentucky PSC No. 1

Original Sheet No. U-3

Rules and Regulations

premises, such readings to be taken as nearly as may be practicable every thirty days. The timing of the meter cycle is selected by the Company.

If an initial or final bill is for a period less than the monthly billing period described above, the billing will include the monthly minimum charge plus actual gas usage from the prior meter reading.

If the Company is unable to read a meter after reasonable effort, the Customer will be billed on an estimated usage based on the best available information. When Company for any reason submits a bill to a Customer for utility service which contains an estimated reading or a no-charge, Company will include on such bill a notice informing Customer that the bill contains an estimate or no-charge.

Any Franchise Fee or similar tax shall be added to the customer's bill as a separate item. Such fees are often agreed to or imposed upon utilities by local taxing authorities, and are typically based upon a percentage of the gross receipts. Such amount shall be added only to bills of customers receiving service within the territorial limits of the authority imposing the fee. Where more than one such charge is imposed, each of the charges applicable to each customer shall be added to the customer's bill as separately identified items.

All bills for service, including any excise tax, sales tax, franchise fee or the like imposed by governmental authority, are due and payable at an office of the Company, or to an authorized agent of the Company, not later than the Past Due Date shown on the bill. All bills are due upon presentation. The Past Due Date is usually 15 days after the date the bill was prepared.

The bill will be considered as received by the Customer when mailed to, or left at the location where service is used or at some other location that has been mutually agreed upon. If the Customer fails to receive a bill, the Company, upon request, will issue a duplicate. However, failure to receive a bill in no way exempts the Customer from payment, before delinquent date, for service rendered.

Customer usage is monitored during the billing process and any significant deviation from normal usage pattern will be assessed. Company will re-read or test meters and review billing calculations as part of its investigation. Company will inform Customer if any significant billing adjustment is needed.

If a Customer gives notice at the Company's office prior to the time that payment is due that the correctness of the bill is disputed, stating reasons, the Company will investigate the complaint. However, such notice disputing correctness of a bill shall not be sufficient reason for withholding payment of subsequent undisputed bills. If the bill is found to be incorrect, the Company will refund the amount of overpayment or credit the amount of overpayment to the next bill rendered.

G. BUDGET BILLING PLAN

Customers may elect, at their option, to pay monthly bills for service on a Budget Billing Plan. This option is available to Residential customers and small Commercial accounts at the option of the Company, which customers have a suitable 12-month payment history and all accounts are paid in full.

| ISSUED | January 15 | 5, 2009 | EFFEC | TIVE | March | 1, 2009 |
|-------------|------------|---------|---------|-------|-------|---------|
| BY TITLE | Manager, h | (entuck | Frontie | r Gas | LLC | |
| BY AU | THORITY | OF | ORDER | O۶ | PSC | OF |
| IN CASE | | | DATEI |) | | |

KENTUCKY
PUBLIC SERVICE COMMISSION

JEFF R. DEROUEN EXECUTIVE DIRECTOR

TARIFF BRANCH

EFFECTIVE

3/1/2009

PURSUANT TO 807 KAR 5:011 SECTION 9 (1)

Customer shall make an application and sign a payment agreement for Budget Billing, acknowledging average usage and the calculated monthly payment.

The monthly amount to be paid under Budget Billing is calculated from the past twelve months' gas usage at the current gas rates rate, divided by 11 and rounded to the nearest dollar. Said monthly payment shall be made for eleven successive months beginning with the July billing month. The twelfth month's payment is a settlement amount equal to the difference between the total of the prior eleven months' payments and the actual billings for the twelve month period.

If the settlement amount is a credit balance the Company will issue a check to the Customer in the amount of the credit balance, or the Customer may elect to have the credit applied to future billings. If the settlement amount is a debit balance owed by the Customer, the total balance will be due and payable on the due date shown on the bill for the settlement month, except that in the event the debit balance exceeds \$100, the Customer may elect to pay the debit over a two month period with at least one half of the total debit balance payable in the settlement month. The Customer may continue on the Budget Billing Plan for succeeding years, in which case the settlement month for each year will occur in twelve month cycles starting with the beginning month.

If a Customer electing Budget Billing Plan fails to pay the budget billing obligation in any month, normal collection procedures shall be applicable for the outstanding budget billing amount. Upon termination of service of a Customer on the Budget Billing Plan, the entire balance amount of the account for actual usage shall be due and payable by Customer to Company if a debit balance exists or shall be refunded by Company to Customer if a credit balance exists.

The monthly budget billing amount will be adjusted for changes in the Company's base rates and for unusual changes in Purchased Gas Cost Adjustment due to major purchase gas cost changes from the Company's gas suppliers. No adjustment in monthly budget billing amounts will be made for normal Gas Cost Adjustment changes. Changes in Gas Cost Adjustment levels shall be considered unusual when such changes would result in a 10% or more increase or decrease in Customer's anticipated annual billing for gas service.

H. MEASUREMENT OF GAS SERVICE

The Company will install, own and maintain the service connection and metering equipment necessary for measuring the natural gas supplied. The Point of Delivery to the Customer is the outlet of the Company's meter. The location of the service connection and meter are at the discretion of the Company.

Each class of natural gas service supplied will be metered and billed separately. All service to a Customer under one applicable rate schedule will be measured by a single meter installation and meter readings of one meter installation shall not be combined with meter readings of another meter installation for billing purposes, unless specifically allowed under the applicable tariff. Adjoining

| 1 200 may 28 49000 Date 1 | KENTUCKY |
|--|---|
| | PUBLIC SERVICE COMMISSION |
| | JEFF R. DEROUEN EXECUTIVE DIRECTOR |
| ISSUED January 15, 2009 EFFECTIVE March 1, 2009 | TARIFF BRANCH |
| BY Manager, Kentucký Frontier Gas LLC | Bunt Kirtley |
| BY AUTHORITY OF ORDER OF PSC OF KENTUCKY IN CASE NODATED | EFFECTIVE |
| | 3/1/2009 PURSUANT TO 807 KAR 5:011 SECTION 9 (1) |
| | |

properties may be combined on a single meter installation at the Customer's expense, and served as a single Customer where such properties are controlled, occupied, and used for commercial purposes by a single enterprise engaged in the pursuit of a single business.

Service to the same Customer at different premises will be considered as service to separate Customers.

Standard delivery pressure and temperature of natural gas supplied by the Company is four (4) ounces per square inch above average atmospheric pressure, which is assumed to be 14.40 psia in the Company service area and sixty (60) degrees Fahrenheit. Where necessary, the volume of gas as registered on the service meter shall be adjusted to the foregoing conditions for billing purposes.

Customer shall not bypass, adjust, alter or tamper with Company meters or regulators for any reason, such actions being cause for immediate discontinuance of service. Customer shall not construct any addition or structure over utility-owned mains, service lines, or meters, and shall not enclose exposed portion of gas service facilities with any unventilated enclosure. Customer shall immediately notify Company of any leak or defect observed in Company's facilities.

I. DISCONTINUANCE OF SERVICE AT CUSTOMER'S REQUEST

A Customer wishing to discontinue or transfer service should give at least three days notice to Company to that effect, unless otherwise specified in the rate or contract applicable, in order to allow time for final meter reading and disconnection of service. Where such notice is not received by the Company, the Customer will be liable for service until final reading of the meter. Notice to discontinue service will not relieve a Customer from any minimum or guaranteed payment under any contract or applicable rate.

J. DISCONTINUANCE OF SERVICE BY COMPANY

Company may discontinue service upon not less than 10 days' written notice to Customer, and to any Customer designated third party, of Company's intention to discontinue service:

- 1) If Customer fails to pay, or make arrangements for payment of, bills for service rendered as provided in these rules. Qualifying customers may enter into a Partial Payment Plan in accordance with 807 KAR 5:006(13) (2).
- 2) If Customer fails to comply with Company's Rules and Regulations after due notice of such failure is given by Company and reasonable time is allowed for compliance.
- 3) If Customer's use of service is detrimental to the natural gas service being furnished by Company to other Customers in the immediate vicinity or supplied from the same distribution system.

If discontinuance is for nonpayment of bills, the customer shall be given at least 10 days written notice, separate from the original bill, and cut-off shall be effected not less than twenty seven (27) days after the mailing date of the original bill, unless, prior to discontinuance, a residential customer presents to the utility a written certificate, signed by a physician, registered nurse, or public health officer, that such

| | KENTUCKY |
|--|--|
| | PUBLIC SERVICE COMMISSION |
| ISSUED January 15, 2009 EFFECTIVE March 1, 2009 BY TITLE Manager, Kentucky Frontier Gas LLC BY AUTHORITY OF ORDER OF PSC OF KENTUCKY IN CASE NODATED | JEFF R. DEROUEN EXECUTIVE DIRECTOR |
| | TARIFF BRANCH |
| | Bunt Kirtley |
| | EFFECTIVE |
| | 3/1/2009 |
| | PURSUANT TO 807 KAR 5:011 SECTION 9 (1) |
| | |

discontinuance will aggravate an existing illness or infirmity on the affected premises, in which case discontinuance may be effected not less than thirty (30) days from the date the utility notifies the customer, in writing, of state and federal programs which may be available to aid in payment of bills and the office to contact for such possible assistance.

Discontinuance of service under (1) will not occur if: Customer makes full payment of outstanding bill, such payment to be made by cash or bona fide check to a Company representative or field employee unless Customer has twice previously tendered payment with check which was returned to the Company by the banking institution unpaid, and the second such check was returned within the most recent twelve month period, in which cases payment by cash or certified check is required to avoid termination.

Discontinuance of service shall only occur between 8:00 am and 4:00 pm, Monday through Thursday. Service may not be terminated on the day prior to, or the day of, a legal holiday.

Company may discontinue service at any time without notice:

- 1) If a condition or installation of any part of the Customers' gas piping or any appliance is found to be dangerous to life, health, or safety of any person. Company does not assume responsibility for, and will not be held liable for, ascertaining such condition.
- 2) Upon the receipt of a lawful request or order of the properly constituted authority applicable to Customer's gas service.
- 3) If service is found to have been restored by someone other than Company and the original cause for the discontinuance has not been cured. The Company does not assume responsibility and will not be held responsible for ascertaining such condition.
- 4) If Company metering and regulating equipment has been bypassed, adjusted, altered or tampered with.

K. RESTORATION OF SERVICE

Service which has been terminated due to failure to pay or make arrangements for payment of bills for service rendered will be restored if Customer pays all applicable collection and/or reconnection charges.

Where service has been discontinued as set forth in these rules, Company shall restore such service within 24 hours after elimination by Customer of the cause for discontinuance, unless extenuating circumstances prevent restoration. Extenuating circumstances includes, but is not limited to, the requirement that the Customer or a responsible individual designated by the Customer be at the premises at the time of restoration of service.

Qualifying customers for Winter Hardship Reconnection may have service reconnected pursuant to 807 KAR 5:006 (14) and (15) if conditions of the regulation are met.

| Nation (National Account of the Control of the Cont | KENTUCKY. |
|--|---|
| | PUBLIC SERVICE COMMISSION |
| BY AUTHORITY OF ORDER OF PSC OF KENTUCKY IN CASE NODATED | JEFF R. DEROUEN EXECUTIVE DIRECTOR |
| | TARIFF BRANCH |
| | Bunt Kirtley |
| | EFFECTIVE * |
| | 3/1/2009 PURSUANT TO 807 KAR 5:011 SECTION 9 (1) |
| | |

| | FOR <u>Belfry, Kentucky</u> Community, Town or City |
|---|--|
| | P.S.C. KY. NO. 1 |
| | |
| | Original SHEET NO. 8 |
| Belfry Gas Company, Inc. (Name of Utility) | CANCELLING P.S.C. KY. NO. 93-111-B |
| (Name of Othicy) | SHEET NO. |
| R | ULES AND REGULATIONS |
| Budget Billing Payment Plan | |
| | cedure whereby residential customers pay their gas bill in equal monthly |
| installments. | |
| available to churches and other (C) Terms and Policy of the Plan 1. Plan Implementation: Upo customers account as to its will be computed and the computed and the computed amount will be computed amount will be computed taxes, and divide For those customers who had computed by applying the adding applicable taxes, and Budget amounts computed 3. Contract Period: The computed in the Plan and Plan Implementation: Upon Customers account as to its will be computed and the computed by applying the adding applicable taxes, and Budget amounts computed. | on receipt of the customers request to participate, Belfry Gas will review the current status and if the customer's account is current the budget amount customer notified as to the budget amount. Sound: For those customers who have a twelve month service history the inputed by applying current rates to that twelve month usage, adding |
| | |
| DATE OF ISSUE June 26, 2002 Month / Date / | Vest COMMISSION |
| DATE EFFECTIVE August 1, 200 Month/Date/ | 2 OF KENTUCKY EFFECTIVE |
| ISSUED BY Signature of Offices | AHG N 1 2002 |
| TITLE President | PURSUANT TO 807 KAR 5:011. SECTION 9 (1) |
| BY AUTHORITY OF ORDER OF THE PUBLIC SE | |
| IN CASE NO DATED | SECRETARY OF THE COMMISSION |

•

| | FOR Belfry, Kentucky Community, Town or City |
|--|---|
| | · · · · · · · · · · · · · · · · · · · |
| | P.S.C. KY. NO. |
| | Original SHEET NO. 9 |
| Belfry Gas Company, Inc. | CANCELLING P.S.C. KY. NO. 93-111-B |
| (Name of Utility) | SHEET NO |
| RULI | ES AND REGULATIONS |
| customers implementing the | tomers with a past due balance will be eligible for the plan. Any udget plan that do no maintain a current status as to the budget payments ipate, and the balance owed to that particular date will become payable |
| | |
| | |
| - | |
| DATE OF ISSUE June 26, 2002 Month/Date/Year DATE EFFECTIVE August 1, 200 | PUBLIC SERVICE COMMISSION OF KENTUCKY |
| ISSUED BY Month / Date / Year Joignature of Officer) | ΔHG 0 1 2002 |
| TITLE President | PURSUANT TO 807 KAR 5:011. SECTION 9 (1) |
| BY AUTHORITY OF ORDER OF THE PUBLIC SERVI | O I |
| IN CASE NO DATED | SECRETARY OF THE COMMISSION |

BELFRY GAS COMPANY, Inc.

ALLEN, KENTUCKY 41601

This agreement and assignment made and entered into, this the 4th day of October, 1971, by the First Baptist Church of Forest Hills, Kentucky, party of the first part, and Belfry Gas Company, Inc., party of the second part:

The First Baptist Church of Forest Hills, Kentucky, does hereby sell and assign to Belfry Gas Company, Inc. of Allen, Kentucky, a pipe line of two inch and one and one-half inch in diameter, from the First Baptist Church at Forest Hills, Kentucky, to a connection point on City Service Company pipe line a distance of approximately 3,000 feet for the price of \$1,100.00 cash in hand paid.

The Belfry Gas Company does hereby agree to furnish gas to the First Baptist Church and parsonage as long as they have service available in this area at a price of .35% per thousand cubic foot.

In the event that Belfry Gas Company does not have gas available in this area, said Belfry Gas Company does hereby agree to sell the same line back to the First Baptist Church for a price of \$500.00.

| | /7 |
|---------|--|
| Sighed: | FIRST BAPTIST CHURCH OF |
| | FOREST HILLS, KENTUCKY |
| | By Hilliam of TRUSTEE |
| • | By Lak Busha |
| | ·By Valled Brooklant |
| | BELFRY GAS COMPANILIC SERVICE COMMISSION OF KENTUCKY |
| , | ByEFFECTIVE |
| | President/ |
| | By (A (C) |
| | Secy-Treasurer SECTION 9 (1) |
| | BY & Sterhand Bull |
| | SECRETARY OF THE COMMISSION |

Forest Hills, Ky.

December 9, 1978

Mr. J. W. Kinzer Belfry Gas Co., Inc. Box 155 Allen, Ky. 41601

Dear Mr. Kinzer:

Re: Forest Hills Baptist Church

We are attaching herewith, a copy of agreement and assignment, as prepared by your firm and acknowledged by both parties thereto, in October, 1971.

We realize that we have been billed at the regular rate for several months and our bill remains unpaid for that reason.

Our Trustees would like to make an appointment with you to discuss this matter and attempt to reach a fair and equitable settlement of this matter. Of course, any agreement that we reach, will have to be approved by vote of the Church in a regular business session.

Please contact me at 606+237-6050 or 237-7305 to arrange a meeting, or contact our Pastor, Bob Simpkins, at the church phone, 237-4892.

Very truly yours,

P. C. Anderson

Chairman of Trustees First Baptist Church

Forest Hills, Ky. 41527

cc: Bob Simpkins, Trustee Board, file

PUBLIC SERVICE COMMISSION OF KENTUCKY EFFECTIVE

ALIC 0 1 2002

PURSUANT TO 807 KAR 5:011. SECTION 9 (1)

BY SECRETARY OF THE COMMISSION

PUBLIC SERVICE COMMISSION OF KENTUCKY EFFECTIVE

PRESORT U.S. POSTAGE

> PAID PERMIT 1

ALLEN, KY

41601

PLEASE MAKE CHECK PAYABLE TO:

PREVIOUS

BELFRY GAS, INC. BOX 504

ALLEN, KY 41601

READING DATE METER READING

AMOUNT DESCRIPTION

GAS

SCHOOL TAX 3% SALES TAX 6%

RATES AVAILABLE UPON REQUEST

USED

PREV. BAL. PENALTY

SURCHARGE

PRESENT

BILLS ARE DUE WHEN RENDERED, PEN-ALTY WILL BE ADDED IF NOT PAID BY THE 12TH. IF NOT PAID BY THE FOLLOWING MONTH SERVICE WILL BE DISCONTINUED WITH-OUT FURTHER NOTICE:

IF YOU SMELL GAS CALL 1-888-874-8041 2297-4641 FAFTER 5:00 CALL 353-4178

OFFICE HOURS 9:00 - 5:00 Mon. - Frl. 1-888-874-8041 Or 237-4641 EMERGENCY AFTER 5:00 & Weekends CALL 353-4179

ACCOUNT NO.

TOTAL AMOUNT

ADDRESS CORRECTION REQUESTED

RETURN THIS STUB WITH PAYMENT

ACCOUNT NO.

TOTAL AMOUNT

ADOPTION NOTICE

The undersigned Kentucky Frontier Gas, LLC of 4891 Independence Street,
Suite 200, Wheat Ridge, CO 80033 hereby adopts, ratifies, and makes its own, in every
respect as if the same had been originally filed and posted by it, all tariffs and
supplements containing rates, rules and regulations for furnishing natural gas service at
Floyd County in the Commonwealth of Kentucky, filed with the Public Service
Commission of Kentucky by Floyd County Gas Company, aka East Kentucky Utilities
and in effect on the 31st day of December, 2008, the date on which the public service
business of the said Floyd County Gas was taken over by it.

This notice is issued on the 9th day of January, 2009, in conformity with 807 KAR 5:011, Section 11, of the Regulations for the filing of Tariffs of Public Utilities with the Public Service Commission of Kentucky.

Robert Oxford

By Managing Member

Authorized by Ky.P.S.C. Order No. 2008-00394___

PUBLIC SERVICE COMMISSION OF KENTUCKY

EFFECTIVE 12/31/2008 PURSUANT TO 807 KAR 5:011 SECTION 9 (1)

Vecutive Director

| | FOR ENTIRE AREA SERVED | | |
|---|--|--|--|
| | P.S.C. KY. NO. 1 | | |
| | 1st SHEET NO. 6 | | |
| EAST KENTUCKY UTILITIES, INC. | Canceling P.S.C. KY NO | | |
| | SHEET NO | | |
| RULES AND RE | GULATIONS | | |
| | | | |
| analysis of the customer's met Company will contact the cust determine whether there have be household members or work staff | deviation cannot be determined from ter reading and billing records, the omer by telephone or in writing to en changes such as different number of , additional or different appliances, known leaks in the customer's service | | |
| 5. Where the deviation is not other the customer's meter to determine greater than 2 percent tast or | rwise explained, the Company will test ine whether it shows an average error slow. | | |
| findings, and any refunds ox ba 5:006, Section 10(4) and (5) | customers of the investigation, its ck billing in accordance with 807 KAR | | |
| In addition to the annual monitoring investigate usage deviations brought to going meter reading or billing processes | oring, the Company will immediately its attention as a result of its ones or customer inquiry. | | |
| (21) <u>Gas Cost Adjustment Clause</u> The rates authorized herein are based upon the wholesale cost of gas to East Kentucky as computed using rates of its wholesale suppliers currently in effect. In the event there is an increase or decrease in wholesale gas cost, East Kentucky shall file with this Commission the following information within 30 days: | | | |
| 1. A copy of the contract or wholesale supplier notification effecting the change in rate and a statement relative to the effective date of such proposed change. | | | |
| 2. A statement setting out gas sa | les for the most recent 12 months. PUBLIC SERVICE COMMISSION OF KENTUCKY EFFECTIVE | | |
| | APR 7 1994 | | |
| | PURSUANT TO 807 KAR 5:011, | | |
| | SECTION 9 (1), | | |
| OATE OF ISSUE October 5, 1993 MONTH DAY YEAR | DATE EFFECTIVE OCH TO SENT SCOMMASS OF MANAGER MONTH DAY YEAR | | |
| ISSUED BY President NAME OF OFFICER TITLE | P. O. Box 551 Prestonsburg, KY 41653 ADDRESS | | |
| INDEA OF OFFICER TITLE | מממממט | | |

| | FOR ENTIRE AREA SERVED |
|---|---|
| | P.S.C. KY. NO1 |
| | 1st SHEET NO. 7 |
| EAST KENTUCKY UTILITIES, INC. | Canceling P.S.C. KY NO |
| | SHEET NO |
| RULES AND | REGULATIONS |
| 1 | |
| recent 12 months showing billing recent rate(s) and under the properties of the most recent 12 loss for the same 12 month personal same 12 month personal same same 12 month personal same same same same same same same same | details of gas purchased for the mosting from the supplier(s) under the most proposed supplier rate. The difference ned shall be divided by East Kentucky's months, provided East Kentucky's line riod does not exceed 5%. If line loss shall be divided by allowable sales 5). |
| rates for service based on the | neet showing East Kentucky's proposed change in supplier rate. An increase we with less than 30 days notice unless nted. |
| 5. Such other information as thi determination of the purchase | s Commission may request for a proper d gas adjustment. |
| bill adjustment or credit of amounts prior period, East Kentucky will apply | receives from its supplier a refund, paid to such supplier in respect of a y to the Commission within 30 days for rates charged to its customers under |
| as a refund. Such refundable gas that East Kentucky estimat the four-month period commend | be the amount received by East Kentucky amount shall be divided by the Mcfs of es it will sell to its customers during cing with the first day of the month ds, thus determining a "refund factor." |
| Upon Commission approval, Eas factor any purchased gas applicable during such period | st Kentucky will reduce by the refund adjustment that would otherwise be |
| 3. In the event of any large or use to the Commission for the righterein set forth. | nusual refunds public structure with seminary procedure to depart from the Kenfigur procedure EFFECTIVE |
| | APR 7 1994 |
| | PURSUANT TO 807 KAR 5:011 |
| DATE OF ISSUE October 5, 1993 MONTH DAY YEAR | DATE EFFECTIVE Of tober 5, 1893 |

ISSUED BY Said All President P. O. Box 551 Prestonsburg, KY 41653
NAME OF OFFICER TITLE ADDRESS

| | FOR ENTIRE AREA SERVED |
|--|---|
| | P.S.C. KY. NO1 |
| | 1st SHEET NO. 8 |
| EAST KENTUCKY UTILITIES, INC. | Canceling P.S.C. KY NO |
| | SHEET NO |
| DIII.EQ AND | REGULATIONS |
| ROLLED TAND | Aldolli Tonb |
| the proposed increase, reduction, or | nformation, the Commission shall review refund and, within 30 days from receipt ts Order setting out the proper revised gate or suspend the proposed rates. |
| | |
| | |
| | |
| | |
| | |
| | |
| | |
| | |
| | |
| | |
| | |
| | |
| | PUBLIC SERVICE COMMISSION OF KENTUCKY EFFECTIVE |
| | ΔPR 7 1994 |
| | PURSUANT TO 807 KAR 5:011, SECTION 9 (1) |
| | PUBLIC SERVICE COMMISSION MANAGER |
| DATE OF ISSUE October 5, 1993 MONTH DAY YEA | DATE EFFECTIVE October 5, 1993 MONTH DAY YEAR |

NAME OF OFFICER TITLE ADDRESS

| P. | S. | C. | Ky. | . Adopt | tion N | otice I | No. | |
|----|----|----|-----|---------|--------|---------|-----|--|
| | | | | | | | | |

ADOPTION NOTICE

The undersigned Kentucky Frontier Gas, LLC of 4891 Independence Street,
Suite 200, Wheat Ridge, CO 80033 hereby adopts, ratifies, and makes its own, in every
respect as if the same had been originally filed and posted by it, all tariffs and
supplements containing rates, rules and regulations for furnishing natural gas service at
Floyd County in the Commonwealth of Kentucky, filed with the Public Service
Commission of Kentucky by Mike Little Gas Company and in effect on the 31st day of
December, 2008, the date on which the public service business of the said Mike Little
Gas was taken over by it.

This notice is issued on the 9th day of January, 2009, in conformity with 807 KAR 5:011, Section 11, of the Regulations for the filing of Tariffs of Public Utilities with the Public Service Commission of Kentucky.

Robert Oxford

By Managing Member

Authorized by Ky.P.S.C. Order No. __2008-00394___

PUBLIC SERVICE COMMISSION OF KENTUCKY EFFECTIVE 12/31/2008

PURSUANT TO 807 KAR 5:011 SECTION 9 (1)

A Courtive Directo

| • | For Melvin, Weeksbury, Bypro, Langley |
|--|---|
| | P.S.C. KY NO1 |
| | 63rd Rev. SHEET NO. 15 |
| Mike Little Gas Company, Inc. | CANCELLING P.S.C. KY. NO |
| Name of Issuing Corporation | SHEET NO. |
| RULES AN | D REGULATIONS |
| PURCHASED GAS CO | OST ADJUSTMENT CLAUSE |
| Determination of GCRR | |
| an updated Gas Cost Recovery Rate (Go provisions set forth in the Definition filed at least 30 days prior to the | cort with the Commission which shall contain CRR), as calculated in accordance with the cons Section hereinafter, and which shall be beginning of each calendar quarter. The ling for service rendered on or after the |
| Billing | |
| Gas Cost Recovery Rate to be app | lied to bills of customers shall equal the |
| GCRR = EGCA + ACA + RA. | |
| Commission Order on the Company's lat | ted from the base rates prescribed by the test general rate case and will be included policable rate sheet within this tariff. |
| <u>Definitions</u> | |
| For purposes of this tariff: | |
| calculated quarterly at a next calendar quarter a during the next calendar Cost Component plus the | Rate" (GCRR) represents the adjustment a time 30 days prior to the beginning of the nd which is to be used for all gas sales quarter. It is the sum of the Expected Gas Actual Cost Adjustment plus the Supplier ined and calculated as follows in (b) - (e) = EGCA + ACA + RA. |
| basis, represents the No. | PACCHUSENTH (EGCA), on a dollar-per-Mcf |
| T 7 OF THE CALL 38 CED 9 | O 1991 B O 1991 September 30, 1991 |
| | |
| NAME OF OFFICER SECT | 807 MARE 11 Vice President ION 9 (1) |
| BY: | COMMISSION MANAGER |

| | For <u>Melvin, Weeksbury, Bypro, Langley</u> |
|---|--|
| | P.S.C. KY NO1 |
| | 63rd Rev. SHEET NO. 16 |
| Mike Little Gas Company, Inc. | CANCELLING P.S.C. KY. NO |
| Name of Issuing Corporation | SHEET NO. |
| RULES AN | D REGULATIONS |
| | |
| | ntinued) |
| average expected cost is from the application of reasonably expected to be purchased volumes for the divided by the correspond loss exceeds 5 percent, shall be calculated as: require the use of volum volumes did not exist for or the Company expects Company may make appropr adjustment of this type s Recovery Rate application | |
| compensates for difference cost and the actual cost ACA for the reporting quarters. This may als | tment" (ACA) on a dollar-per-Mcf basis ces between previous quarters' expected gas of gas. The ACA shall equal the sum of the period and for the 3 preceding calendar to be used to compensate for any over- or sing from previous actual or refund onth period. |
| period, plus interest at below the average 90-da period. In the event of | justment" (RA) on a dollar-per-Mcf basis seived from suppliers during the reporting a rate equal to one-half of one percent y Commercial Paper Rate for the 12-month any large or unusual refunds, the Company Service Commission for the right to depart e herein set forth. |
| May, June and July: (2) A | ans each of the four 3-month periods of (1) ENJOY COMMESSION ber and October; (3) November, FREEDING March and April. |
| I E OF ISSUE October 沿, 1991 S | P DATE SEPTEMBET 30, 1991 |
| | The state of the s |
| NAME OF OFFICER PURSUAN | TTO BOT WAR 50 Nice President (1) SECTION 9 (1) |
| BY: PUBLIC SE | PVICE COMMISSION MANAGER |

| | | For <u>Melvin, Weeksbury, Bypro, Langley</u> |
|--------------|---------------------------|---|
| | | P.S.C. KY NO. 1 |
| | | 63rd Rev. SHEET NO. 14 |
| | Gas Company, Inc. | CANCELLING P.S.C. KY. NO. |
| Name of Issu | uing Corporation | SHEET NO. |
| | RULES AN | D REGULATIONS |
| | | OST ADJUSTMENT CLAUSE Ontinued) |
| f. | approximately 60 days pr | the 3-month accounting period that ended ior to the filing date of the updated GCRR s ended January 31, April 30, July 31 and |
| g. | | means the calendar quarter beginning om the required filing date of the updated |
| Interim Gas | Cost Adjustments | |
| Public | Service Commission for An | plier rate occur, the Company may apply to n interim purchased gas cost adjustment in rchased Gas Cost Adjustment Clause filings. |
| - | | - |
| | • | |
| | PUBLI | C SERVICE COMMISSION OF KENTUCKY |
| | | EFFECTIVE |
| DATE OF ISS | NAME OF OFFICER PURSU | SEP DANGE 98 FECTIVE September 30, 1991 Mu ANT TO 807 KAR String President My SECTION 9 (1) Grace Halle |
| | BY: PUBLIC | SERVICE COMMISSION MANAGER |

| | FOR |
|--|--|
| | P.S.C. Ky. No. |
| _ | Original Sheet No. 18 |
| Mike Little Gas Company | Cancelling P.S.C. Ky. No |
| | Sheet No |
| RULES AND REG | |
| | |
| MIKE LITTLE GAS COMPANY, INC. HECK PAYABLE TO: P.O. BOX 69 MELVIN, KY 41650 | Mike Little Gas Co., inc. P.O. BOX 69 MELVIN. KY 41650 MELVIN. KY 41650 PERMIT #1 |
| NEW RATE | renmi #1 |
| READING DATE | |
| PREVIOUS PRESENT USED DESCRIPTION AMOUNT | т |
| GATES AVAILABLE UPON REQUEST SES ARE DUE WHEN PRACERED. FRAUT VILL BE ADDED IF NOT PAID THE 1STH IF NOT 2 ND IV THE DILLOWING NONTH SER DIE 1 NEL FRACE SERVED TO THE PHONE 452-2475 OFFICE HOUSE 8:00-4:30 MON, THRU FRI. EMERGENCY AFTER 5:00 TOTAL AMOUNT TOTAL AMOUN | RETURN THIS STUB WITH PAYMENT ACCOUNT NO. TOTAL AMOUNT |
| | PUBLIC SERVICE COMMISSION OF KENTUCKY EFFECTIVE MAY 1 1992 |
| DATE OF ISSUE D | ATE EFFECTIVE PURSUANT TO 807 KAR 5:011. |
| Month Pay Year | Month SECTION 9 (1) Year |
| ISSUED BY Wignia Dilan | BY: SERVICE COMMISSION MANAGER |
| Name of Officer | Title Address |

| orm for filing Rate Schedules | For Community, Town or City |
|---|--|
| | P.S.C. NO |
| | SHEET NO |
| Mike Little Gos Company ame of Issuing Corporation | CANCELLING P.S.C. NO. |
| zme of issuing corporation | SHEET NO |
| CLASSIFICATI | ON OF SERVICE |
| | RATE PER UNIT |
| | |
| PLEASE MAKE CHECK PAYABLE TO: MIKE LITTLE GAS COMPAN' P.O. BOX 69 MELVIN, KY 41650 | Y, INC. Mike Little Gas Co., Inc. P.O. BOX 69 MELVIN, KY 41650 PRE-SORTED FIRST CLASS MAIL U.S. POSTAGE PAID MELVIN, KY 41650 PERMIT #1 |
| NEW RATE | |
| PREVIOUS PRESENT USED DESCRIPTION A | MOUNT |
| | |
| RATES AVAILABLE UPON REQUEST BILLS ARE DUE WHEN RENDERED. PENALTY WILL BE ADDED IF NOT PAID BY THE 15TH. IF NOT PAID BY THE FOLLOWING MONTH SERVICE WILL BE DISCONTINUED WITHOUT FUR- | |
| THER NOTICE. PHONE 452-2475 OFFICE HOURS 8:00-4:30 MON. THRU FRI. EMERGENCY AFTER 5:00 TOTAL | AMOUNT ACCOUNT NO. TOTAL AMOUNT |
| | PUBLIC SERVICE COMMISSION OF KENTUCKY EFFECTIVE |
| DATE OF ISSUE | MAY 1 1992 DATE EFFECTIVE |
| ISSUED BY Name of Officer | PURSUANT TO 807 KAR 5:011. |
| Issued by authority of an Order of the | Public Service CPUBLIC SERVER COMMISSION SERVICE CO |

| Р | .S. | C. | Kv. | Adoption | Notice | No. | |
|---|-----|----|-----|----------|--------|-----|--|
| | | | ., | | | | |

ADOPTION NOTICE

| The undersignedKentucky Frontier Gas LLC (Name of Utility) Sys | |
|--|--|
| ofPrestonsburg, KY here | eby adopts, ratifies, and makes its |
| own, in every respect as if the same had been original | lly filed and posted by it, all tariffs |
| and supplements containing rates, rules ar | nd regulations for furnishing |
| natural gasservice at (Nature of Service) | Phelps, KY and area |
| in the Commonwealth of Kentucky, filed with the | Public Service Commission of |
| Kentucky byPeoples Gas Company of (Name of Predecessor) | _Phelps, KY |
| and in effect on the _31 day ofDecember | , 20_09, the date on which |
| the public service business of the saidPeoples Ga (Name | as Company e of Predecessor) |
| was taken over by it. | |
| This notice is issued on the15 day of | April, 2010, in |
| conformity with 807 KAR 5:011, Section 11, of the Re | gulations for the filing of Tariffs of |
| Public Utilities with the Public Service Commission of | Kentucky. |
| | _Kentucky Frontier Gas LLC |
| Ву | Robert Oxford RENTUCKÍ FUBLIC SERVICE COMMISSION |
| And the stand by Wy D.C. O. Orden No. 2446-4746 | JEFF R. DEROUEN |
| Authorized by Ky.P.S.C. Order No. 2009-0049 | TARIFF BRANCH Bunt Kirtley |
| | EFFECTIVE 1445 |
| | 4/15/2010 PURSUANT TO 807 KAR 5:011 SECTION 9 (1) |

P.S.C. Ky. Adoption Notice No. 2001-027

ADOPTION NOTICE

The undersigned PEOPLE'S GAS, INC. of STANVILLE, KENTUCKY hereby adopts, ratifies, and makes its own, in every respect as if the same had been originally filed and posted by it, all tariffs and supplements containing rates, rules, and regulations for the Phelps Division furnishing the DISTRIBUTION OF NATURAL GAS in the Commonwealth of Kentucky, filed with the Public Service Commission of Kentucky by MIKE LITTLE GAS COMPANY, INC. of MELVIN, KENTUCKY and in effect on the 28th day of April, 2001, the date on which the public service business of the said MIKE LITTLE GAS COMPANY, INC. was taken over by it.

This notice is issued on the 29th DAY OF April, 2001, in conformity with 807 KAR 5:011, Section 11, of the Regulations for the filing of Tariffs of Public Utilities with the Public Service Commission of Kentucky.

People's Gas, Inc.

By

Authorized by KY P.S.C. Order No. 2001-027

PUBLIC SERVICE COMMISSION OF KENTUCKY EFFECTIVE

AUG 04 2001

PURSUANT TO 807 KAR 5:011, SECTION 9 (1) BY: Sketano Bou

SECRETARY OF THE COMMISSION

| | P.S.C. Ky. No |
|-----------------------------------|--------------------------------|
| | Cancels P.S.C. Ky. No |
| , , | |
| 1 | / |
| \ . | |
| | People's Gas, Inc |
| | |
| \ | OF / |
| | Stanville, KY |
| Patos Pules | and Regulations for Furnishing |
| Races, Rules | Natural das |
| | |
| · was a poor | AT / |
| · | |
| | Phelps KY |
| | |
| | |
| | |
| | |
| | |
| | |
| | |
| Filed with P | PUBLIC SERVICE COMMISSION OF |
| | KENTUCKY |
| | |
| ISSUED. August 10, 2001 ES | EFFECTIVE. Agust. 1. , 2001. |
| | |
| PUBLIC SERVICE COMMIS | , , |
| EFFECTIVE / | ISSUED BY People's Gas, INC. |
| AUG 01 2001 | (Name of Utility) |
| · | Milhard |
| PURSUANT TO 807 KAR SECTION 9 (1) | 5011, BY. K. W. |
| By Stephand Bu | operations manager. |
| SECRETARY OF THE COMMI | SSION |
| • | |

; }:

}

. 32**3** m2

| | FOR: <u>Phelps</u> Community, Town or City | | | |
|---------------------------------|---|--|--|--|
| Peoples Gas, Inc. (Name of | P.S.C. KY. NO 1 | | | |
| | RATES AND CHARGES | | | |
| APPLICABLE: | Entire area served | | | |
| AVAILABILITY OF SERVI | CE: Domestic and commercial use in applicable areas. | | | |
| | Base Rate GCRR Total S 4.3971 7.1895 11.5866 S 2.7670 7.1895 9.9565 | | | |
| B. DEPOS | ITS \$100.00 | | | |
| DATE OF ISSUE | March 29, 2012 | | | |
| DATE EFFECTIVE | May 1, 2012 | | | |
| ISSUED BY Rehits Office | | | | |
| | (Signature of Officer) | | | |
| TITLE | Member | | | |
| BY AUTHORITY OF ORD IN CASE NO. | ER OF THE PUBLIC SERVICE COMMINSSION 2012-00123 DATED April 24, 2012 | | | |

KENTUCKY PUBLIC SERVICE COMMISSION

JEFF R. DEROUEN EXECUTIVE DIRECTOR

TARIFF BRANCH

EFFECTIVE

5/1/2012PURSUANT TO 807 KAR 5:011 SECTION 9 (1)

Form for filing Rate Schedules

| PEO: | PLES G | AS | |
|---------|---------|---------|------|
| Name of | Issuing | Corpora | tion |

| POR | PHELPS | |
|------|----------------------|------|
| | Community, Town or C | lity |
| P.S. | . NO. Original 2.1 | |
| | SHRET NO. | |
| CANC | ELING P.S.C. NO. | |
| • | SHEET NO. | |
| - | | |

CLASSIFICATION OF SERVICE

RATE PER UNIT

DEPOSITS

The Company may require a minimum cash deposit or other guaranty to secure payment of bills except for customers qualifying for service reconnection pursuant to 807 KAR 5:006, Section 15, Winter Hardship Reconnection. Service may be refused or discontinued for failure to pay the requested deposit. Interest, as prescribed by KRS 278.460, will be paid annually either by refund or credit to the customer's bill, except that no refund or credit will be made if the customer's bill is delinquent on the anniversary date of the deposit.

The deposit may be waived upon a customer's showing of satisfactory credit or payment history, and required deposits will be returned after one (1) year if the customer has established a satisfactory payment record for that period. If a deposit has been waived or returned and the customer fails to maintain a satisfactory payment record, a deposit may then be required. The Company may require a deposit in addition to the initial deposit if the customer's classification of service changes or if there is a substantial change in usage. Upon termination of service, the deposit, any principal amounts, and any interest earned and owing will be credited to the final bill with any remainder refunded to the customer.

In determining whether a deposit will be required or waived, the following criteria will be considered:

- 1. Previous payment history with the Company. If the customer has no previous history with the Company, statements from other utilities, banks, etc. may be presented by the customer as evidence of good credit.
 - 2. Whether the customer has an established income or line of credit.
- 3. Length of time the customer has resided or been located in the area.
 - 4. Whether the customer owns property in the area.
- 5. Whether the customer has filed bankruptcy proceedings within the last seven years.
- 6. Whether another customer with a good payment history is willing to sign as a guarantor for an amount equal to the required deposit.
- If a deposit is held longer than 12 months, the deposit will be recalculated at the customer's request based on the customer's actual usage. If the deposit on account differs from the recalculated amount by more than \$10.00 for a residential customer or 10 percent for a non-residential customer, the Company may collect any build refund any overpayment by check or credit to the customer Kennight. No refund will be made if the customer's bill is delinquent at the Free recalculation.

Water districts should substitute KRS 74.050 and water memoriations should substitute KRS 273.392 since these statutes government of interest to be paid by water districts and associations.

| DATE OF ISSUE AUGUST 19 2001. ISSUED BY Name OF OFFICER | DATE EPPECTIVE AUGUSTAN 10 807 KAR 5.011. |
|---|---|
| Issued by authority of an Order of | f the Public Service Of the Columnia of |
| in Case No. 2001-027 dated Avg. | |

| | FOR Phelps |
|---|--|
| | P.S.C. KY. NO. 2 |
| | Original SHEET NO. 2 |
| Peoples FGas | CANCELLING P.S.C. KY NO. 1 |
| • | SHEET NO |
| RULES AND | REGULATIONS |
| SPECI | AL CHARGES |
| payment penalty of 10 percent will be as when a penalty is assessed, any payment | e are due on the 15th of each month. A late sessed on all bills not paid by the due date. received will first be applied to the bill alty charges on subsequent bills will not be |
| using the customer's average Mill for | available, the deposit shall be calculated the most recent 12 month period. If actual sit shall be based on the average bills of system. |
| customer deposits. If interest is paid 12 months from date of deposit, the pay | mount of 6 percent will be paid annually on credited to the customer's bill prior to ment or credit shall be on a prorated basis. |
| Reconnection Charge: A reconnection of restored following disconnection for assessed to customers who request reestablish service at the same premise | parge of \$25 shall be paid before service is onpayment of bills. The charge will also be disconnection of service and subsequently within 12 months. |
| Connections: A charge of \$45 will be connection. | e made to install a meter at an existing |
| that is requested by the customer. The | e made for a unnecessary field service trip is includes rereading a meter that was found so be made to collect a delinquent bill after he customer. Only one such trip will be made |
| | · · · · · · · · · · · · · · · · · · · |
| DATE OF ISSUES August 19, 2001 MONTH DATE YEAR | DATE EFFECTIVE AUGUST 1, OF RENTHORY MONTH DATE FECTIVE |
| ISSUED BY LAL MY WAME OF OFFICER | PETTLE AUG 01 2001 |
| | PURSUANT TO 807 KAR 5:011, SECTION 9 (1) |
| | BY: <u>Stephand</u> Buy SECRETARY OF THE COMMISSION |

| | FOR |
|--|---|
| | P.S.C. KY. NO. 2 |
| | Original SHEET NO. 3 |
| Peoples Gas | CANCELLING P.S.C. KY NO. 1 |
| · | SHEET NO. |
| | DEGYT METONG |
| RULES AND | REGULATIONS |
| Monitoring of Customer Usage | |
| procedures. | f each customer according to the following |
| If the annual usage for two periods are is known to be attributed to unique circ common to all customers, no further rev | substantially the same or if any difference umstances, such as unusual weather conditions view will be done. |
| readily identified common cause, the | table below and cannot be attributed to a Company will compare the customer's monthly ith the monthly usage for the same months of |
| telephone or in writing to determined different number of household member | cannot be determined from analysis of the cords, the Company will contact the customer ne whether there have been changes such as sor work staff, additional or different known leaks in the customer's service |
| Where the deviation is not otherwise expeter to determine whether it shows an slow. | plained, the Company will test the customer's average error greater than 2 percent fast or |
| The Company will notify the customer refund or backbilling in accordance wi | of the investigation, its findings, and any th 807 KAR 5,006, Section 10(4) and (5). |
| In addition to the routine monitoring, to deviations brought to its attention as billing processes or customer inquiry. | the Company will immediately investigate usage a result of its on-going meter reading or |
| | PUBLIC SERVICE COMMISSION OF KENTUCKY EFFECTIVE |
| | AUG 01 2001 |
| | PURSUANT TO 807 KAR 5.011. SECTION 9 (1) |
| | BY: Sirchand Buy SECRETARY OF THE COMMISSION |
| August 19, 2001 MONTH DATE YEAR | DATE EFFECTIVE August 1, 2001 MONTHS DATE YEAR, |
| ISSUED BY KAL A Umy NAME OF OFFICER | TITLE ADDRESS. |

| | FOR Phelps |
|---|--|
| | P.S.C. KY. NO. 2 |
| | Original SHEET NO. 4 |
| Peoples Gas | CANCELLING P.S.C. KY NO1 |
| | SHEET NO. |
| RITLES AN | ND REGULATIONS |
| | |
| GENERAL RU | ILES AND REGULATIONS |
| All gas service rendered by the C Regulations of the Company which have | Company will be in accordance with the Rules and been approved by the Public Service Commission. |
| Application for Service: | |
| All applications for service shal or contract form which shall be signed and accepted by the Company before an | ll be made on the Company's standard application by the Customer, or his duly authorized agent, by service is rendered. |
| each separate location, or in the eve | act shall be made for each class of service at ent two classes of service are necessary at one mpany may require separate applications. |
| | ion or equipment expense is necessary to furnish ontract for a minimum period of one year. |
| Owner's Consent to Occupy: | |
| responsibility to obtain from the prop maintain all piping and other equipment the Customer. However, the utility | owner of the premises it shall be the Customer's perty owner the necessary consent to install and nt as are required for supplying gas service to shall not require a prospective customer to ned by either the prospective customer or the |
| Access to Premises: | |
| reasonable times for the purpose of removing its meters, regulators or oth of gas service or for the purpose of necessary and for all other proper | it of access to the Customer's premises at all installing, reading, inspecting, repairing or ner equipment used in connection with its supply turning on or shutting off the gas supply when purposes, or for determining Caffold Commission of the Company, or other regulator of Effective |
| | AUG 07 2001 |
| | PURSUANTAR SOTION |

TE OF ISSUES August 19, 2001

MONTH DATE YEAR

DATE EFFECTIVE August PURSUANTOTO 807 KAR 5011,

MONTH DATE YEAR

BY: Skephan Buy

SECRETARY OF THE COMMISSION

NAME OF OFFICER

TITLE

DATE EFFECTIVE August PURSUANTOTO 807 KAR 5011,

MONTH DATE IN SECRETARY OF THE COMMISSION

| | FOR Phelps |
|--|--|
| | P.S.C. KY. NO2 |
| | Original SHEET NO. 5 |
| Peoples Gas | CANCELLING P.S.C. KY NO. 1 |
| | SHEET NO. |
| | · |
| RULES AND | REGULATIONS |
| Company's Equipment and Installation: | , |
| service connection extending from its maline. | l and maintain at its expense the necessary in to the Customer's nearest curb or property and maintain at its expense the necessary |
| meter, regulator and connections. Who Company, the location will be as near a buildings. Suitable site or location for | menever practical, in the judgement of the s possible to the supply main and outside of or the meter, regulator and connections shall title to the equipment shall remain in the |
| Customer La Reviewent and Tantal Chicago | . / |
| Customer's Equipment and Installations: | / |
| The Customer shall furnish, insta. s vice line extending from the Company line to the building or place of utilize | ll and maintain at his expense the necessary 's service connection at the curb or property zation of the gas. |
| the requirements of the constituted a covering location, installation, kind | service line shall be made in accordance with whorities and the Company's specifications and size of pipe, type of pipe coating or joints of pipe. The location shall be the y. The Company shall be advised and shall service lines prior to backfilling. |
| Metering: | |
| Company upon the Customer's premises. / same or different classes of service | I by a meter or meters to be installed by the If more than one meter is installed for the at different locations USAC TRUCK CAMPBEON E ed separately a calculating the EFFECTIVE |
| · / | AUG 01 2001 |
| | PURSUANT TO 807 KAR 5:011, SECTION 9 (1) |
| | BY: Stephand Buy SECRETARY OF THE COMMISSION |
| OF ISSUES August 19,2001 MONTH DATE YEAR | DATE EFFECTIVE August 1, 2001 MONTH STARE 9 WEAR |
| ISSUED BY Kal M WWW C | TITLE ADDRESS |

| | FOR Phelps |
|--|--|
| | P.S.C. KY. NO2 |
| | Original SHEET NO. 6 |
| Peoples Gas | CANCELLING P.S.C. KY NO. 1 |
| | SHEET NO. |
| | Draw Small |
| RULES AND | REGULATIONS |
| Protection of Company's Property: | |
| expense of the Company, shall remain t shall protect such property from loss a | ances and equipment furnished by and at the he property of the Company, and the Customer nd damage, and no one who is not an agent of such property or tamper with or damage same. |
| Exclusive Service: | |
| | has a safetal contract with the Company for |
| reserve or auxiliary service, no other | has a special contract with the Company for fuel service shall be used by the Customer on ith the company's service connection, either ion. |
| The Customer shall not resell ga ompany through any connection with onging to the Customer. | either the Company's facilities or those |
| Point of Delivery: | \\ |
| from the pipes of the Company's service | led shall be at the point where the gas passes connection into the Customer's service line r, whichever is nearest the delivery main of |
| Continuous or Uniform Service: | |
| The Company will endeavor to supple however the Company shall not be responsible supply gas or for any interruptions willful fault or neglect on its part. | y gas continuously and without interruption, sible for damages or otherwise any failure to of the supply when such failure for KENTUCKY EFFECTIVE |
| | AUG 01 2001 |
| | PURSUANT TO 807 KAR 5:011, SECTION 9 (1) BY: Stephan Buy |
| | SECRETARY OF THE COMMISSION |
| OF ISSUES August 19 2001 | DATE EFFECTIVE |
| ISSUED BY OF OFFICER TO | erations Mas. |

| | FOR Phelps |
|--|--|
| | P.S.C. KY. NO. 2 |
| | Original SHEET NO. 7 |
| Peoples Gas | CANCELLING P.S.C. KY NO. 1 |
| , | SHEET NO |
| | |
| RULES AND | REGULATIONS |
| adequate or uniform pressure of the gaservice Commission, and shall not be linadequate or interrupted supply or from are not due to willful fault or neglect Monthly Bills: Bills for gas service are rendered month for billing purposes shall mean the of the meter by the Company, such readings. Bills are due upon rendition and exceeding ten days from receipt. Service shall be subject to discordays of the mailing of the original lays of the mailing of the original orice not less than 10 days prior information, including name and telepholy will offer assistance in paying of utiling the subject to discord the mailing of the original orice not less than 10 days prior information, including name and telepholy. | monthly unless otherwise specified. The term he period between any two consecutive readings ings to be taken as near as possible every 30 shall be due and payable within a period not nection if bills are not paid in full within bill. The Customer will be sent a delinquent to termination. The notice will set out one number of federal and state programs that |
| Measurement Base: | |
| ounces per square inch above an assume tenths (14.4) pounds per square inch. | ed upon gas delivered on a basis of four (4) ed atmospheric pressure of fourteen and four or fourteen and sixty-five hundredths (14.65) are, at an assumed temperature vice commission of KENTUCKY EFFECTIVE |
| | AUG 01 2001 |
| | PURSUANT TO 807 KAR 5:011, SECTION 9 (1) By: Stophane But |
| | SECRETARY OF THE COMMISSION |
| D. E OF ISSUES August 19 2001 MONTH DATE YEAR | DATE EFFECTIVE August 1 2001 MONTH SEGAPH 9 (FEAR |
| ISSUED BY Z.L M YMWZ NAME OF OFFICER | TITLE ADDRESS |

| | FOR Phelps |
|---|---|
| χ_{ij} , χ_{ij} | P.S.C. KY. NO. 2 |
| | Original SHEET NO. 8 |
| Peoples Gas | CANCELLING P.S.C. KY NO. 1 |
| | SHEET NO. |
| | |
| RULES AND | REGULATIONS |
| All gas measured at pressures highe distribution systems shall be corrected hundredths (14.65) pounds per square in | r than the standard pressure for low pressure to a pressure base of fourteen and sixty-five ch absolute. |
| Character of Service: | / ' |
| approximately one thousand (1,000) Btu approximately six tenths (0.6), however natural gas, the Company reserves the | y natural gas having a heating value of per cubic foot and a specific gravity of when necessary to supplement the supply of me right, at its discretion to supply an liquified petroleum gas and air, or a |
| when the Company commences to supply year upon the successors and assigns, surviv case may be, of the original parties thereof, provided, however, that no appropriate the provided of the pro | y service application or contract shall begin as service and shall inure to and be binding yors and executors or administrators, as the thereto, respectively, for the full term plication, agreement or contract for service at the written consent or approval of the |
| bills or other violation of the Company' will not be restored at the same location | continued or disconnected for non-payment of stariffed rules and regulations, the service on, or connected at another location, for the or name when it is evident the change of name penalize the Company. |
| Renewal of Contract: | |
| Customer continues to use the service therein) will be automatically renewed | service contract for a specified term, the e, the contract (unless otherwise provided and extended for successive SERVER WHISTORN THE CONTRACT OF THE EFFECTIVE |
| | AUG 01 2001 |
| | PURSUANT TO 807 KAR 5.011, |
| OF ISSUES August 19, 2001 MQNTH DATE YEAR | DATE EFFECTIVE Augus BY:1 STOCKEN) BLUE MONTH SECTION 9 (1) MONTH SECTION 9 (1) |
| ISSUED BY ROLL MYLLER | Mag. |

| | FOR Phelps |
|---|---|
| | P.S.C. KY. NO2 |
| | Original SHEET NO. 9 |
| Peoples Gas | CANCELLING P.S.C. KY NO. 1 |
| • | SHEET NO |
| RULES | AND REGULATIONS |
| | |
| Customer's Discontinuance of Servi | ce: |
| another, shall give the Company th | e discontinued or changed from one location to ree (3) days advance notice in person, by phone or loes not violate contractual obligations. |
| The Customer shall be held re is received by the Company and the render final bill. | esponsible for all gas consumed until such notice aree (3) days time allowed to read the meter and |
| Company's Discontinuance of Service | ce For Cause: |
| its tariffed rules and regulation shall not be discontinued until ustomer to comply with its tar empted to induce the Customer to f the Company, the service may be written notice of such invention Company. | discontinue service to a Customer for violation of as or for non-payment of bills, however, service the Company has diligently tried to induce the lifted rules and regulations, or has diligently to pay the bills. After such efforts on the part e discontinued only after at least ten days (10) shall have been given to the Customer by the |
| service may be discontinued withou | |
| Where necessary for construct may temporarily discontinue servi whenever practical to do so. | ion, maintenance or operation purposes, the Company ce to a Customer, however, notice shall be given |
| where it is discovered that the Cu partially or wholly measured throu fraudently, or where the Company service has been discontinued fo notice to the Customer, may requ | ervice to a Customer immediately and without notice stomer has been or is using gas without same being gh the meter or where the gas is, or has been, used 's equipment has been tampered with. Where the rany of these reasons, the Company, by written ite the Customer, at his expense to make proper by the Company before service is restored. |
| | PUBLIC SERVICE COMMISSION OF KENTUCKY EFFECTIVE |
| | AUG 07-2001 |
| ALE OF ISSUES August 19 2001 MONTH DATE YEAR | DATE EFFECTIVE A PURSUANT TO 807 KAR 5.011, |
| ISSUED BY ROLD OF OFFICER | BY: Stephand Buy TITLE ADDRESS BY: SECRETARY OF THE COMMISSION |

| | FOR | Phelps | | * |
|---|-----------------------------|-------------------------------------|--|--|
| | P.S.C. KY. | NO. | 2 | |
| | Original | SHEET | NO | 10 |
| Peoples Gas | CANCELLING | P.S.C. KY | NO. | 1 |
| | | SHEET | NO | |
| Den est and | REGULATIONS | | | |
| RULES AND | AEGULATIONS | | | |
| Refusal on the part of the Customer for the purposes of reading meters, inspected deemed to be sufficient cause for the discontinuance, the Customer shall be decision. | pection, mai Company to | ntenance an discontinue | d operat the ser | rvice. For any |
| Refusal of Service: | | / Suchaman | | the Customer's |
| The Company will not render service line, housepiping, appliances safe operating condition, or where the Company's tariffed rules and regulation | and equipme Customer con | nt are pror | erly in | stalled and in |
| The Company will not furnish serving past due bill or a delinquent account other location, until such indeatedness | for service s shall have | been paid | in full | et the same or |
| The Company reserves the right applicant where the existing mains requirements without adversely affection and being served. | are hnadec | mate to s | erve tr | ie apoticance |
| Notice of Escaping Gas or Unsafe Condi | tions: | | | |
| Immediate notice must be given by Company if any escaping gas or unsafe improper installations are discovered Company or the Customer which are on t | conditions in the pir | are detecting and eq | ted or with the contract of th | any derects of |
| No flames or lights are to be take shut-off at the meter cock or valve service is not to be turned on again e | until the h | lazard is e | liminate | the gas must beed and the gas |
| | | | | - |
| | , | | PUBLIC | SERVICE COMMISSION OF KENTUCKY EFFECTIVE |
| | | | | NUG 0 1 2001 |
| DA & OF ISSUES August 19,2001 | DATE EFF | ECTIVE Augu | | ANP 10 807 KAR 5:011. |
| MONTH DATE YEAR | ^ | · · · · · · · · · · · · · · · · · · | | SECTION 9 (1) |
| ISSUED BY A MAME OF OFFICER | TITLE | ADDRES | OFORm | Potani Buy TARY OF THE COMMISSION |

| | FOR Phelps |
|--|---|
| | |
| | P.S.C. KY. NO. 2 |
| | Original SHEET NO. 11 |
| People's Gas | CANCELLING P.S.C. KY NO. 1 |
| | SHEET NO. |
| . RUI | ES AND REGULATIONS |
| | |
| The Company will not be responded or damage which may arise from the agents or representatives. | ponsible or assume any liability for any injury, loss he carelessness or negligence of the Customer or his |
| Turning Off Gas Service and Rest | coring Same: |
| are his areast or any constituted | ned off at the meter when justified by the Customer authorities but no person, unless in the employ of sion from the gas Company, shall turn the gas on or |
| Special Provisions - Large Volum | ne Customers: |
| arying basis shall install and able regulating and control imitation of intermittence or and shall so regulate and control and shall so regulate and control in the fact with t | other Customers using large volumes of gas on a maintain at their expense adequate piping and ol equipment to provide reasonable and practical fluctuation in the pressure, volume or flow of gas, ol their operations and the use of gas hereunder so service being furnished to them or to any other and accurate metering of gas at their or any other |
| | |
| Special Rules For Customers Ser | / |
| and Regulations shall apply to transmission main which is the | Rules and Regulations, the following special Rules all Customers served directly from a high pressure property of the Company or one of its suppliers: |
| to the special requirement | a high pressure transmission line shall be subject s, consent and approval of the Owner of said line. to a line not the property of the Company, proper from both the Owner and the Company. |
| - | PUBLIC SERVICE COMMISSION OF KENTUCKY EFFECTIVE |
| | AUG 01 200T |
| OF ISSUES August 19,2001 | DATE EFFECTIVE August PURSUANTIO 807 KAR 5011, |
| ISSUED BY GOT MAME OF OFFICER | BY: Stephan Buy SECRETARY OF THE COMMISSION |

1 8.0

1

| | FOR Phekps |
|---|--|
| | P.S.C. KY. NO. 2 |
| | Original SHRET NO. 12 |
| Peoples Gas | CANCELLING P.S.C. KY NO. 1 |
| | SHEET NO. |
| THE PERSON AND | DEGITE ARTONO |
| RULES AND | REGULATIONS |
| by the Customer and approved and a | vice contract or agreement shall be executed company only the approval and acceptance of |
| Customer from a high pressure ti | nt and connections necessary to serve the ransmission line shall be installed on the the transmission line as is practical. |
| of the line shall be provided and to the Company or Owner of the li | equipment owned by the Company or the owner furnished by the Customer without any expense ne. The Company or Owner of the line shall and regress to and from this location at any es from the Customer. |
| The Customer's service line exter installed and maintained by the Co | nding from the outlet of the meter shall be ustomer at his expense. |
| The Customer shall notify the Comp line or equipment, also, of any ha | any promptly of any leaks in the transmission azards or damages to same. |
| Customers may be required to send : forms provided by the Company. | monthly readings to the Company on suitable |
| required to pay all costs of connective service except for the meter and regular estimated annual bill is required to see | icant requesting service to a trailer may be no service incidental to the installation of ator. In addition to this, a deposit of 2/12 cure payment. All fees to be paid in advance, the same location, any installation fees in |
| | |
| | PUBLIC SERVICE COMMISSION OF RENTUCKY EFFECTIVE |
| | AUG 01 2001 |
| OF ISSUES August 19,2001 MONTH DATE YEAR | PURSUANT TO 807 KAR 5011, DATE EFFECTIVE August 1, 3800 (DN 9 (1) |
| ISSUED BY Ral M Unity NAME OF OFFICER | On May. BY: Stephand Bull SECRETARY OF THE COMMISSION ADDRESS |

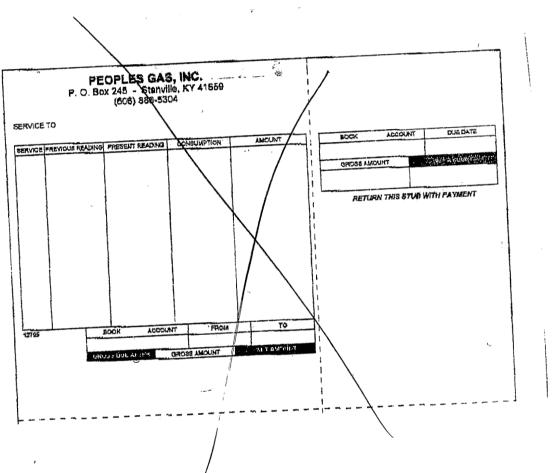
| | FOR Phelps |
|--|---|
| | P.S.C. KY. NO. 2 |
| | Original SHRET NO. 13 |
| Peoples Gas | CANCELLING P.S.C. KY NO. 1 |
| | SHEET NO. |
| | |
| RU | LES AND REGULATIONS |
| Curtailment_Order: | |
| it apposes the Company is: O | as supply or partial or total interruption and when or will be, unable to supply, at any time, the rs due to any cause whatsoever the curtailment shall |
| 1. Industrial and Commerc | cial Customers, except schools. |
| 2. Schools | |
| 3. Residential Customers | / |
| | |
| Distribution Main Extensions | |
| All extensions of the Compiler to an existing Customer Fublic Service Commission gover | any's system to serve new Customers or to increase shall be made under the Rules and Regulations of the ning such extensions. |
| Budget Billing | |
| | s to permit any customer, on an optional basis, the s of natural gas bills rendered during the year. |
| | to any customer after satisfying the following |
| A budget customer s acknowledging monthly | hall make application and sign payment agreement budget payment amount and average usage. |
| months usage end | ge shall be determined by dividing the twelve (12) ing June by 10. The average usage shall be billed at This shall be the monthly Budget payment. This amount billed on or about September 1, of each year. |
| | PUBLIC SERVICE COMMISSION OF KENTUCKY LEFFECTIVE |
| | AUG 0 1 2001 |
| | PURSUANT TO 807 KAR 5.011, |
| I millham | EAR Of Mag. DATE EFFECTIVE August 1, 20 5 CTION 9 (1) BY: Stephan Buy SECRETARY OF THE COMMISSION |
| NAME OF OFFICER | TITLE ADDRESS |

| | | •. | | | | FOR P | nelps | | | _ | |
|--------------------------------|---|---------------------------------------|----------------------------|--|----------------------------|----------------------|---------------|---|---|--|--------------------|
| | | | , | | | P.S.C. F | KY. NO. | | <u> </u> | | *** |
| | : | | | | | Origina | 1 | SHEET NO |) | 14 | |
| | _ <u>P</u> eo | ples | Gas | | | CANCELLI | NG P.S. | C. KY NO |) | 1 | |
| | | - | | • | | | | _SHEET 1 | vo | | |
| | | | ~ | | | | | | | | |
| | | · · · · · · · · · · · · · · · · · · · | | RULE | S AND R | EGULATIO | ONS | - | _,_,_,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,, | | , |
| | | | m2 | thly Budge | at minim | ant of | oustom: | are inim | ina i | the plan | after. |
| | | | Sentembe | $\frac{cnly}{cr}$ budge er 1 will have seeding 6 m | ne deter | mined b | v divid | ing the | estim | ated use | auring |
| | • | b. | wholesal adjustment change | thly budge e rate c ent will be in the who Budget pay | hange determi lesale | made af ined by n | ter the | e first ving the | appl avera | ication. ge use ti | mes the |
| | | c. | months o | lings in t during which carry ove | ch \anv | balance | or over | rpayment | MTTT | be adju | tch up" sted so |
| | 2. | A bu | dget cust | omer shall | L be a t | welve (| 12) mon | th custon | mer. | | |
| γ | 3. | Any all | customer past due | in arrears | s shall are paid | not be | eligibl l. | e for th | is bu | dget pla | n until |
| | 4. | subj any | ect to ca unpaid b | failing to incellation alance due omer basis | of/his immedia | - hudget\ | pavment | olan wi | tn tne | e rull an | tount or |
| | | | | | | | | | | | |
| | | | | | | | | | | | |
| | | | | '. / | | | | | | | |
| | | | | | | | | | | | |
| | | | | | | | | | | | |
| t' | | | * | | | | | | | | |
| : | | | | | | | | , . | | ERVICE COMM OF KENTUCKY EFFECTIVE | MISSION |
| - Andrewson or an advantage on | or you register and agreement with the Williams and | | | and the same to the same t | | | | na a maria da maria d | Al | JG 01 20 | 01 |
| O.E. | OF : | ISSUES | | t 19,2001 DATE YEA | R | DATE E | FFECTIV | Æ Augus | PURSUAI Y: Ste | NT TO 807 KA SECTION 9 (1) chan Be | R 5:011, |
| ISSU | ED B | Y K | NAME OF | OFFICER | | TILE | | ADDRESS | SECRETA | RY OF THE COM | MISSION |

| | • | For | Ph | elps | | | |
|----|--|--|---|-------------------------------------|--|---|---|
| Ĭ. | | P.S.C. K | «Υ ΝΟ | 1 | | | |
| | | -origina | al SHEE | T NO. | 15 | | |
| | Peoples Gas | CANCELLI | NG P.S. | c. KY. | NO | | |
| į. | Name of Issuing Corporation | | • | | , | | |
| | RULES AN | D REGULAT | | | , | | |
| | | | | | | | |
| | PURCHASED GAS CO | OST ADJUST | rment ci | AUSE | | • | |
| | Determination of GCRR | | | | | | D |
| | The Company shall file a quarterly repan updated Gas Cost Recovery Rate (Gas provisions set forth in the Definition filed at least 30 days prior to the GCRR shall become effective for bill first day of each calendar quarter. | CRR), as one one Section beginning | calculat n herei g of ea | ed in nafter ch cal | accordan , and whi endar qu | ce with the ch shall be arter. The | • |
| | Billing | / | / | | | | |
| | Gas Cost Recovery Rate to be app. of the following components: | lied to/b | ills of | custon | ers shal | l equal the | |
| | GCRR = EGCA + ACA + RA. | / | | | | | |
| | The GCRR will be added to or subtract Commission Order on the Company's latin the tariff rates stated on each a | test/gener | al rate | case : | and will | be included | |
| | Definitions | | | | | | |
| | For purposes of this tariff: | | | 1 | | - | |
| | a. The "Gas Cost Recovery calculated quarterly at a next calendar quarter and during the next calendar Cost Component plus the Refund Adjustment as definereinafter; i.e., GCRR | a time 30 on nd which quarter. Actual C ined and c | days pri is to l It is l ost Adj calculat | ior to be used the sum ustmen ed as | the beging the formal of the left the left the left the follows of the left | nning of the l gas sales Expected Gas the Supplier | |
| | b. The "Expected Gas Costs" basis, represents the my | ACCIMINATION OF | it" (E | GCA). | on a dol | Lat Der Mcf | N |
| | | • | | | A | UG 0 1 2001 | |
| | I E OF ISSUE August 19,2001 ISSUED BY LOW MAME OF OFFICER | Op. M. | FFECTIV | E Augu | | NT TO 807 KAR 5:011, SECTION 9 (1) Frund Bay Bry of the Commission | |

| - | | , | For Phelps |
|---|----------|---|--|
| | | • | P.S.C. KY NO. 1 |
| | | | originalsheet NO. 16 |
| . <u>P</u> | eople | es Gas | CANCELLING P.S.C. KY. NO. |
| Name of | Issu | ing Corporation | SHEET NO. |
| | | RULES ANI | REGULATIONS |
| | | PURCHASED GAS CO | ST ADJUSTMENT CLAUSE |
| | | | ntinued) |
| | - | average expected cost is from the application of reasonably expected to be purchased volumes for the divided by the correspond loss exceeds 5 percent, shall be calculated as: require the use of volume volumes did not exist for or the Company expects. Company may make appropriadjustment of this type is Recovery Rate application. | / |
| | c. | ACA for the reporting | ment" (ACA) on a dollar-per-Mcf basis set between previous quarters' expected gas of gas. The ACA shall equal the sum of the period and for the 3 preceding calendar be used to compensate for any over- or sing from previous actual or refund onth period. |
| • • | đ. | reflects the refunds rec period, plus interest at below the average 90-da period. In the event of | justment" (RA) on a dollar-per-Mcf basis eived from suppliers during the reporting a rate equal to one-half of one percent y Commercial Paper Rate for the 12-month any large or unusual refunds, the Company Service Commission for the right to depart e herein set forth. |
| | e. | May, June and July; (2).A | ugusta September and October; Of Render march and April. EFFECTIVE |
| *************************************** | | | AUG 01 2001 |
| ISSUE | OF IS | NAME OF OFFICER | PURSUANT TO 807 KAR 5:011, SECTION 9 (1) BY: Skephan Buy SECRETARY OF THE COMMISSION |

| | For Phelps |
|---|---|
| | P.S.C. KY NO. 1 |
| | original SHEET NO. 14 |
| Peoples Gas ame of Issuing Corporation | CANCELLING P.S.C. KY. NO |
| pm.pc % | AND REGULATIONS |
| ACARD A | DID STAATES VALLE |
| (0 | COST ADJUSTMENT CLAUSE Continued) ns the 3-month accounting period that ende |
| approximately 60 days p | prior to the filing date of the updated GCF ers ended January 31, April 30, July 31 ar |
| g. "Next Calendar Quarte; approximately 30 days GCRR. | er" means the calendar quarter beginning from the required filing date of the update |
| nterim Gas Cost Adjustments | |
| : Public Service Commission for a | upplier rate occur, the Company may apply to an interim purchased gas cost adjustment in the company may apply to an interim purchased gas cost adjustment clause filings |
| .f. | PUBLIC SERVICE COMMISSIC OF KENTUCKY EFFECTIVE |
| , c | AUG 0 7 2001 |
| | PURSUANT TO 807 KAR 5:011, SECTION 9 (1) BY: Stephan Buy SECRETARY OF THE COMMISSION |
| LATE OF ISSUE August 19,2001_ NAME OF OFFICER | TITLE Operations Mag |



| DATE OF ISSUE August 19,2001 Month / Date / Year |
|--|
| DATE EFFECTIVE August 1,2001 |
| Month Date / Year |
| TITLE Operations Manager |
| TITLE Operations Manuages |
| BY AUTHORITY OF ORDER OF THE PUBLIC SERVICE COMMISSION IN CASE NO. 2001 - 0>7 DATED 8/1/01 |
| IN CASE NO |

PUBLIC SERVICE COMMISSION OF KENTUCKY EFFECTIVE

AUG 01 2001

PURSUANT TO 807 KAR 5:011, SECTION 9 (1)

BY: <u>Stephano</u> Buy SECRETARY OF THE COMMISSION Ŋ

| Peoples Gas (Name of Utility) RULES AND REGULATIONS REPAIR REGULATIONS RULES AND REGULA | • | FOR Phelps | |
|--|--|--|--------------------|
| Peoples Gas CANCELLING P.S.C. KY. NO | No. | Community, Town or City | |
| RULES AND REGULATIONS | | P.S.C. KY. NO2 | |
| RULES AND REGULATIONS | | original _{SHEET NO} . 20 | |
| RULES AND REGULATIONS RULES AND REGULATIONS SHEET NO. RULES AND REGULATIONS SHEET NO. SHEET NO | , , , , , , , , , , , , , , , , , , , | | |
| RULES AND REGULATIONS RULES AND REGULATIONS BERVICE CODES PLEASE RETURN THIS STUB US RAPATHIPAYMENT TO: Nys2- Commercial Service Nys2- Commercia | The state of the s | | |
| Bille are due and payable upon receipt of the bill and payable upon receipt of the bi | (| SHEET NO. | |
| PEOPLES GAS, INC. P.O. BOX 245 STANVILLE, KY 41659 Bills are due and payable upon receipt of the bill and become past due on the 15th of the fill be assessed. If not paid in full by 4:30 F/M. on the 15th of the following month, an additional 10% late fee pilus a \$23 fee by 10 cks will be disc. Figed If locks as: August 19,2001 Month/Date/Year DATE OF ISSUE August 19,2001 Month/Date/Year DATE EFFECTIVE August 1, 2001 Manth/Date/Year DATE OF ISSUE August 1, 2001 Manth/Date/Year Manth/Date/Year Manth/Date/Year Manth/Date/Year ISSUED BY Manth/Date/Year August 1, 2001 Manth/Date/Year Manth/Date/Year August 1, 2001 Manth/Date/Year Manth/Date/Year August 1, 2001 | RUL | ES AND REGULATIONS | |
| ALEASE RETURN THIS STUB 1 Residential Service NGS1 - Residential Service NGS2 - Commercial Service | | | |
| DATE OF ISSUE August 19,2001 DATE OF ISSUE August 19,2001 DATE OF ISSUE August 19,2001 Month/Date/Year DATE OF ISSUE August 1,2001 DATE OF ISSUE August 1,2001 Month/Date/Year ISSUED BY MANAYAMENT TO: NGS1- Residential Service NGS2- Commercial Service NGS1- Residential Service NGS2- Commercial Service NGS2- Comm | | ŕ | |
| PEOPLES GAS, INC. P.O. BOX 245 STANVILLE, KY 41659 Bills are due and payable upon receipt of the bill and become past due on the 15th of the fill be assessed. If not paid in full by 4:30 F/M. on the 15th of the following month, an additional 10% late fee pilus a \$23 fee by 10 cks will be disc. Figed If locks as: August 19,2001 Month/Date/Year DATE OF ISSUE August 19,2001 Month/Date/Year DATE EFFECTIVE August 1, 2001 Manth/Date/Year DATE OF ISSUE August 1, 2001 Manth/Date/Year Manth/Date/Year Manth/Date/Year Manth/Date/Year ISSUED BY Manth/Date/Year August 1, 2001 Manth/Date/Year Manth/Date/Year August 1, 2001 Manth/Date/Year Manth/Date/Year August 1, 2001 | | | |
| DATE OF ISSUE August 19,2001 DATE OF ISSUE August 19,2001 DATE OF ISSUE August 19,2001 Month/Date/Year DATE OF ISSUE August 1, 2001 DATE OF ISSUE August 1, 2001 Month/Date/Year ISSUED BY August 1, 2001 Month/Date/Year ISSUED BY August 1, 2001 Month/Date/Year ISSUED BY August 10: Commercial Service NGS1- Residential Service NGS2- Commercial Service NGS2- Comm | | | |
| PEOPLES GAS, INC. P.O. BOX 245 STANVILLE, KY 41659 Bills are dust and payable upon receipt of the bill and become past due on the 15th of the month at which ime a 10% late fee will be assessed. If not paid in full by 4:30 P/M. on the 15th of the following month, an additional 10% late fee plus a \$25.00 penalty will be assessed and service will be disponitioned. There is a \$150,00 fine charged if locks on meters are cut. DATE OF ISSUE August 19, 2001 Month/Date/Year DATE EFFECTIVE August 1, 2001 Margh/Date/Year ISSUED BY Margh/Date/Year AUG 0 1 2001 | | | |
| DATE OF ISSUE August 19,2001 DATE OF ISSUE August 19,2001 DATE OF ISSUE August 19,2001 Month/Date/Year DATE OF ISSUE August 1,2001 DATE OF ISSUE August 1,2001 Month/Date/Year ISSUED BY MANAYAMENT TO: NGS1- Residential Service NGS2- Commercial Service NGS1- Residential Service NGS2- Commercial Service NGS2- Comm | TA WALLES PROPER APPRIE | 250,425 2255 | |
| DATE OF ISSUE August 19,2001 DATE OF ISSUE August 19,2001 Month/Date/Year DATE OF SSUE August 1, 2001 DATE OF ISSUE August 1, 2001 DATE OF ISSUE August 1, 2001 NSS2-Commercial Service SBIIIs are dust and payable upon receipt of the bill and become past due on the 15th of the month at which time a 10% late fee will be assessed. If not paid in full by 4:30 F/M. on the 15th of the following month, an additional 10% late fee plus a \$25.00 penalty will be assessed and service will be discontinued. There is a \$150,00 fine charged if locks on meters are cut. PUBLIC SERVICE COMMISSION OF KENTUCKY EFFECTIVE August 1, 2001 | PLEASE RETURN THIS STUB | | |
| P.O. BOX 245 STANVILLE, KY 41659 Bills are due and payable upon receipt of the bill and become past due on the 15th of the month at which time a 10% late fee will be assessed. If not paid in full by 4:30 F/M. on the 15th of the following month, an additional 10% late fee will be discome past due on the 15th of the month at which time a 10% late fee will be assessed. If not paid in full by 4:30 F/M. on the 15th of the following month, an additional 10% late fee will be discontinued. There is a step of fine charged if locks on meters are cut. DATE OF ISSUE August 19, 2001 DATE EFFECTIVE August 1, 2001 DATE OF ISSUE August 1, 2001 | ்S1∤ RewithPayment To: ்S2∤ Commer: | | |
| Bills are due and payable upon receipt of the bill and become past due on the 15th of the month at which time a 10% late fee will be assessed. If not paid in full by 4:30 F/M. on the 15th of the following month, an additional 10% late fee plus a \$25.00 penalty will be assessed and service will be discontinued. There is a \$150.00 fine charged if locks on meters are cut. DATE OF ISSUE August 19,2001 Month / Date / Year DATE EFFECTIVE August 1, 2001 Menth / Date / Year ISSUED BY AUGUST 19,2001 Month / Date / Year | Ţ | | |
| DATE OF ISSUE August 19,2001 DATE OF ISSUE August 19,2001 DATE EFFECTIVE August 1, 2001 DATE OF ISSUE August 1, 2001 DATE OF ISSUE August 1, 2001 Month/Date/Year DATE OF ISSUE August 1, 2001 |) . | | |
| DATE OF ISSUE August 19,2001 DATE OF ISSUE August 1, 2001 DATE EFFECTIVE August 1, 2001 Month/Date/Year ISSUED BY DATE OF 2001 Month/Date/Year ISSUED BY DATE OF 2001 Month/Date/Year ISSUED BY DATE OF 2001 Month/Date/Year Month/Date/Year ISSUED BY DATE OF 2001 DATE OF 2001 Month/Date/Year ISSUED BY DATE OF 2001 Month/Date/Year DATE OF 2001 DATE OF 2001 Month/Date/Year Month/Date/Year AUG O 1 2001 | | | |
| DATE OF ISSUE August 19,2001 Month/Date/Year Date Effective August 1,2001 Month/Date/Year Issued By August 1,2001 Month/Date/Year Month/Date/Year Issued By Month/Date/Year Month/Date/Year Issued By | | Bills are due and payable upon receipt of the bill and become past due on the 15th of the month at which | |
| DATE OF ISSUE August 19,2001 Month / Date / Year DATE EFFECTIVE August 1, 2001 Month / Date / Year ISSUED BY AUG 01 2001 Month / Date / Year | a will be asses A | time a 10% late fee will be assessed. If not paid in full | |
| DATE OF ISSUE August 19,2001 Month/Date/Year ISSUED BY August 1, 2001 Month/Date/Year | a i i i the fitte fitte fitte i i i i i i i i i i i i i i i i i i | additional 10% late fee plus a \$25.00 penalty will be | |
| DATE OF ISSUE August 19,2001 Month / Date / Year DATE EFFECTIVE August 1, 2001 ISSUED BY AUG 01 2001 | crics will be disco | assessed and service will be discontinued. There is a \$150,00 fine charged if locks on meters are cut. | l |
| Month / Date / Year DATE EFFECTIVE August 1, 2001 ISSUED BY Month / Date / Year AUG 01 2001 | TO THE RESIDENCE OF THE PROPERTY OF THE PROPER | | |
| Month / Date / Year DATE EFFECTIVE August 1, 2001 ISSUED BY Month / Date / Year AUG 01 2001 | | | • |
| Month / Date / Year DATE EFFECTIVE August 1, 2001 ISSUED BY Month / Date / Year AUG 01 2001 | | | |
| DATE EFFECTIVE August 1, 2001 ISSUED BY Month / Date / Year OF KENTUCKY EFFECTIVE AUG 01 2001 | | | |
| DATE EFFECTIVE August 1, 2001 Month/Date/Year DATE EFFECTIVE August 1, 2001 Month/Date/Year AUG 01 2001 | the second secon | | |
| DATE EFFECTIVE August 1, 2001 Month / Date / Year DATE EFFECTIVE August 1, 2001 Month / Date / Year AUG 01 2001 | | | |
| DATE EFFECTIVE August 1, 2001 Month/Date/Year DATE EFFECTIVE August 1, 2001 Month/Date/Year AUG 01 2001 | | • | |
| Month / Date / Year DATE EFFECTIVE August 1, 2001 ISSUED BY Month / Date / Year AUG 01 2001 | 7 10 2001 | | |
| DATE EFFECTIVE August 1, 2001 EFFECTIVE ISSUED BY AUG 01 2001 | | | N |
| ISSUED BY Foll Menth Date / Year AUG 01 2001 | DATE EFFECTIVE August 1, 2001 | | |
| ISSUED BY FOR 711 WWW AUG 0 1 2001 | | | |
| (Signature of Officer) | ISSUED BY (Signature of O | AUG 01 2001 | |
| Derations Manager PURSUANT TO 807 KAR 5:011. | - 1 | 4 5 C PURSUANT TO 807 KAR 5:01: | 1, |
| SECTION 9 (1) | | SECTION 9 (1) | .• |
| IN CASE NO. 2001 - 027 DATED SECRETARY OF THE COMMISSION BY: SECRETARY OF THE COMMISSION SECRETARY OF THE COMMISSION | 2004 | 2//// | geroria |

守商

illeria ingles ingles ingles ingles ingles

Budget Billing Plan Customer Application and Agreement

| To: | |
|---|---|
| Company Name | |
| The undersigned Customers name | hereby makes |
| application for the budget billing plan | peginning September 1 |
| and continuing through Augustand | nnually thereafter |
| unless canceled by either party. | |
| My usage for the past year divided | by 10 wasMCF per |
| month and at present rates the Budget pay | ment amount would be |
| I agree to pay this amount each me | onth for the next year with |
| adjustments in July and August to render | a balance due at September |
| next year of Zero dollars. | . • |
| I understand that failure to make | these monthly payments, |
| this agreement will be canceled and I wil | ll revert to regular |
| customer status. | |
| I further understand that the budy | get payment may be adjusted |
| if the wholesale cost of gas is increased | 1. |
| Dated this day of | • |
| * / | |
| Accepted | |
| | Customers name |
| , | PUBLIC SERVICE COMMISSION address OF KENTUCKY EFFECTIVE |
| - · · · · · · · · · · · · · · · · · · · | Account number AUG 0 1 2001 |
| | PURSUANT TO 807 KAR 5.011, |

BY: Stedand BLU SECRETARY OF THE COMMISSION

Auxier Road Gas Company, Inc.

| - | P. S. C. Ky. No |
|---|--|
| Terres in Annual and Annual | |
| | |
| | |
| AUXIER ROAD | GAS COMPANY, INC. |
| | |
| | 07 |
| PRESTONS | BURG, KENTUCKY |
| Rates, Rules and Re | gulations for Furnishing |
| NATUR | AL GAS |
| | AT |
| | |
| Cliff, Auxier a | and Vicinity |
| Floyd County | |
| | |
| | |
| | |
| Filed with PUBLIC SE | ERVICE COMMISSION OF |
| KEN | VTUCKY |
| | 100 mm 10 |
| SSUED January 10, | EFFECTIVE June 1,12.50, 10,71 |
| | 219 |
| | the death of the property of the contract of t |
| | ISSUED BY AUXIER ROAD CAS COMPANY, INC. (Name of Utility) |
| | WWoodrew Brankom Pres |
| | |
| | (Name of Utility) |

| m m m m n (01 11 | For | ENTINE AV | GW JOANGY |
|--|-----------------------------|-----------------------------|------------------|
| Form For Filing Rate Schedules | FOI | Community, Town | or City |
| | P. S. C. | NO | |
| | | | |
| AUXIEN ROAD GOLS CO | | SHEET N | |
| Name of Issuing Corporation | | ELLING P. S. C. NO | |
| | | SHEET 1 | VO |
| | | | |
| CLASS | SIFICATION OF SERVICE | E | |
| | | | RATE PER UNIT |
| | | | |
| RATE SCHEDULE: Applicable in all t | erritory served by Compar | ıv. | |
| AVAILABILITY OF SERVICE: For a | | | |
| AVAILABILITY OF SERVICE: FOI a | II tesidentiai and commerc | iai puiposes. | |
| | | Cas cost | Total |
| RATE | Base Rate | Recovery 2.8270 | 9.1870 |
| FIRST 1 MCF | (J. 36. | 2.8270 | 7.8915 |
| OVER 1 MCF | ک ، ص ک | 7.8270 | 1.6713 |
| O V DIX 1 MCI | | | |
| MINIMUM BILL | 6.36 | 2.8270 | 9,1870 |
| | | | |
| | | | |
| | | | |
| | | | |
| | | | |
| | | | |
| | | KENTUC | KY |
| | | PUBLIC SERVICE (| COMMISSION |
| | | JEFF R. DEF EXECUTIVE DI | RECTOR |
| Dina U 2012 | | TARIFE BRA | NCH . |
| ISSUED BY KUNDELY R. CUSP | DATE EFFECTI | Juna 7 m | they |
| ISSUED BY LUMBLY R. CUSP Name of Officer | TITLE OCCO | EFFECTIVE 6/1/20 | |
| Issued by authority of an Orde | er of the Public Service Co | mmissions of NK entroky i | |
| Case No. 2012 - 00162 | Dated | M 30, 2012 | |

| | , | FOR Entire Area Served |
|-----|-------------------------------|---------------------------|
| | | P.S.C. Ky. No |
| | | Original Sheet No. 1 |
| 4.4 | Auxier Road Gas Company, Inc. | Cancelling P.S.Cky. No. 1 |
| | | 4th Revised Sheet No. 2 |
| | RULES AND REGU | LATIONS |

APPLICATION FOR SERVICE:

All customers shall make application for service at the office of the company, giving name of applicant, mailing address, location to be served, and any other information required by the company to insure adequate service and payment of bills.

Commercial or other large use customers shall give kind of business, size of space to be heated and other use of gas in premises. Type of heating equipment, MCF recommended by manufacturer for same, pressure needed, for all purposed use. Size of piping to inside of building.

Large commercial or other use customers using more than 1,000 MCF per month or 100,000 MCF per year shall guarantee a minimum monthly bill, equal to twenty-five (25) per cent of the maximum monthly use in the preceeding twelve (12) months times the then effective minimum bill for all eustomers.

- The customer's meter shall be installed at the nearest point to the company's main or service line and will be designated by the company.
- The company will furnish and install the meter, regulator, stop and fittings from its! main to the property line of the customer.
- (3) The customer shall install a service line not less than 1" of approved pipe to inside appliances, without reduction in size except same may be reduced at floor level to size opening of appliance. A stop cock shall be installed for each appliance.
- (4) All gas appliances shall be installed, incomprementations the adopted county, state, and federal codes. OF KENTUCKY EFFECTIVE
- The customer shall not adjust or attempt to adjust regulators, meters, or facilities of the company, and shall be responsible for any damage to meter and regulator, unless same is rendered by unknown persons. in which event same shall be immediately reported the soompany.

DATE EFFECTIVE

| ā | P.S.C. Ky No |
|-------------------------------|-------------------------|
| | Sheet No |
| | Cancelling P.S.C. Ky No |
| Auxier Road Gas Company, Inc. | Sheet No |
| i Diff RG Ai | ND REGULATIONS |
| in child | AD INSULATIONS |

SPECIAL NONRECURRING CHARGES

- (6) Each customer shall be installed a separate meter and no building having more than one tenant shall be served by a single meter,
- (7) Meter reading will be taken between 22-29th of each month and mailed on or before the 1st day of each month.
- (8) Accounts not paid 10 days after mailing date shall be subject to a 10% penalty on the total bill due.
- (9) A reconnection charge of \$100.00 shall be paid before service is restored following disconnection for non-payment of bill.
- (10) A reconnection charge for customers who request discontinuance of service and subsequently re-establishes service at the same premises within 12 months is \$100.00.
- (11) A transfer or service charge for customers moving from one location to another is \$20.00.
- (12) A service charge of \$25.00 will be made to collect a delinquent bill after written notice has been mailed to the customer stating that the bill is delinquent. Failure to pay the account at this time will result in termination of service.
- (13) A service charge of \$15.00 will be made to any customer whose check is returned from the bank for insufficient funds. The account shall be considered in arrears and subject to termination under 807KARS:006 Sect 11
- (14) Mobile trailers shall be considered temporary service and subject to a connection charge of \$75.00. If service line, meter loop etc., are in place the charge shall be \$25.00.

| | PUBLIC SERVICE COMMISSION OF KENTUCKY EFFECTIVE |
|--|--|
| DATE OF ISSUE April 8, 2009 DATE EN | 4/2/2009 PURSUANT TO 807 KAR 5:011 FECTIVE APETION 9 (1) 009 |
| ISSUED BY Jallye Brankam President Name of Officer Title | By Prestonsburg, K ess 41653 |

| ., | • | FOR Entire area servded |
|-------------|-------------------------------|---------------------------|
| | | P.S.C. Ky. No. 1 |
| <u>></u> | | Original Sheet No. 2.1 |
| ··· | Auxier Road Gas Company, Inc. | Cancelling P.S.C. Ky. No. |
| | | 4th Removed Sheet No. 243 |
| | RULES AND REGI | ULATIONS |

(15) Discontinuance of Service

The utility shall refuse or discontinue service to an applicant or customer, after proper notice for failure to comply with its rules and regulations or state and municipal rules and regulations, when a dangerous condition is found to exist on the customers or applicants premises, when a customer or applicant refuses or neglects to provide reasonable access to the premises for fradulent or illegal use of service, or for nonpayment of bill.

If discontinuance is for nonpayment of bills, the customer shall be given at least ten (10) days written notice, separate from the original bill, and cut-off shall be effected not less than twenty-seven (27) days after the mailing date of the original bill unless, prior to dis continnuance, a residential customer presents to the utility a written certificate, signed by a physican, registered nurse, or public health officer, that such discontinuance will aggravate an existing illness or infirmity on the affected premises, in which case discontinuance may be effected not less than thirty (30) days from the date the utility notifies the customer, in writing, of state and federal programs which may be available to aid in payment of bills and the office to contact for such assistance.

(16) For each meter a customer has, a deposit may be required but not an amount in excess of 2/12 of the estimated annual bill.

PUBLIC SERVICE COMMISSION OF KENTUCKY EFFECTIVE

OCT 1 8 1987

PURSUANT TO 807 NAR 5:011, SECTION 9 (1).

BY: AND AND PUBLIC SERVICE COMMISSION MANAGER

DATE OF ISSUE September 15, 1987 DATE EFFECTIVE 10-18.87

HOREN Day Year

ISSUED BY Estil B. Branham President Por Box 785 Prestoushing 1997

Name of Officer Printed

| | For Entire Area Served |
|-------------------------------|-------------------------|
| | P.S.C. Ky No |
| • | Sheet No |
| | Cancelling P.S.C. Ky No |
| Auxier Road Gas Company, Inc. | Sheet No. |
| • | |

RULES AND REGULATIONS

GAS COST ADJUSTMENT CLAUSE

Determination of GCR

The Company whall file a gas cost recovery rate (GCR) with the Commission at least 30 days prior to the first date of each calendar month. The GCR shall become effective for billing for service rendered on and after the first day of each calendar month.

The gas cost recovery rate is comprised of:

- 1. The expected gas cost (EGC) on a dollar-per-mcf basis, which represents the average expected cost of purchased gas based on 12 months of actual usage.
- 2. The actual adjustment (AA), on a dollar-per-mcf gasis, which compensates for differences between previous months expected gas cost and the actual cost of gas. The AA shall equal the sum of the AA for the reporting period. This will be filed on a monthly bases.
- 3. The supplier refund adjustment (RA) on a dollar-per-mcf basis which reflects the refunds received from suppliers during the reporting period plus interest at a rate equal to one-half of one percent below the average 90-day commercial paper rate for the twelve month period. In the even of any large or unusual refund, the company may apply to the Commission for the right to depart from the refund procedures set forth herein.
- 4. The balance adjustment (BA) on a dollar-per-mcf basis, which compensates for any remaining under or over-collections which have occurred as a result of prior actual refund and balance adjustments.

Billing

The gas cost recovery rate to be applied to bills of customers shall equal the sum of the following components:

GCR = EGC + AA + RA + BA

| | PUBLIC SERVICE COMMISSION OF KENTUCKY EFFECTIVE 4/2/2009 PURSUANT TO 807 KAR 5:011 |
|---|--|
| Date of Issue April 17, 2009 Date E | Effection Anstarion 92009 |
| Issued By Saleye Brankson President Title | BY 41653 Executive Director |

| | For Entire Area Served |
|-------------------------------|-------------------------|
| | P.S.C. Ky No. |
| • | Sheet No |
| | Cancelling P.S.C. Ky No |
| Auxier Road Gas Company, Inc. | Sheet No. |
| | |

RULES AND REGULATIONS

The GCR will be added to or subtracted from the latest base tariff rates prescribed by Commission Order in the tariff rates stated each applicable rate sheet within this tariff.

<u>Definitions</u>

For purposes of this tariff:

- 1. "Average Expected Cost" is the cost of purchased gas which results from the application of supplier rates currently in effect, or reasonable expected to be in effect during the calendar month, on purchased volumes for the most corresponding sales volume. In the event that line loss exceeds 5 percent, purchased volumes for the twelve-month shall be calulated as: sales volumes + .95. Where the calculations require the use of volumes used during a given period, and those volumes did not exist for a particular source for the entire period, or the Company expects the volumes to change substantially, the Company may make appropriate adjustments to its calculations. Any adjustment of this type shall be described in the monthly GCR application.
- 2. The "GCR" is the total of the expected gas cost and all adjustment.
- 3. The "Calendar Months" are: January through December.
- 4. "Reporting Period" means the monthly accounting period that ended approximately 30 days prior to the filing date of the updated gas cost recovery rates, i.e., the calendar months ending: January 31 through December 31.

| | PUBLIC SERVICE COMMISSION |
|--|---|
| DATE OF ISSUE April 14, 2009 DATE EFFE | OF KENTUCKY CTIVE April 2, E2000 |
| | 9/2/2009 PURSUANT RESOVERAR 5:011 sident Prestonsburg, KY 41653 |
| Name of Officer Tit | le 2 33-35 |
| | By Executive Director |

| Form for filing Rate Schedules | For Entire Service Area Community, Town or City |
|--|---|
| · | |
| , | P.S.C. NO1 |
| i | Original SHEET NO. 1 |
| Auxier Road Gas Company | CANCELLING P.S.C. NO |
| Name of Issuing Corporation | SHEET NO |
| | |
| CLASSIFICATIO | ON OF SERVICE |
| GENERAL TRANSE | PORTATION TARIFF |
| 1. APPLICABILITY | |
| Entire service area of the C | Company. |
| 2. AVAILABILITY OF SERVICE | |
| All transportation service we Contract to any commercial or in of 500 MCF or more per month, we contracts will be filed pursuant PSC approval. | dustrial customer with purchases which requests such service. The |
| 3. RATE, TERMS, AND SPECIAL PROVI | ISIONS |
| All terms of service shall the Company and the customer, sub | be subject to negotiation between bject to PSC approval. |
| | PUBLIC SERVICE COMMISSION OF KENTUCKY EFFECTIVE |
| والمناسب | MAY 9 1991 |
| | PURSUANT TO 807 KAR 5:011. SECTION 9 (1) |
| | BY: |
| DATE OF ISSUE APRIL 9, 1991 | DATE EFFECTIVE MAY 9, 1991 |
| ISSUED BY <u>ESTILL BRANHAN</u> Name of Officer | TITLE PRESIDENT |

| FOR Entire Service Area |
|---|
| P.S.C. No. 1 |
| ORIGINAL SHEET 1 |
| AUXIER ROAD GAS COMPANY CANCELLING SHEET |
| SHEET NO. |
| RULES AND REGULATIONS |
| |
| USAGE MONITORING |
| 1) Each customers usage shall be monitored at least once annually in accordance with 807 KAR 5:006(10)(3): a. Annual usage for the most recent 12 months will be compared to the preceding 12 months usage; b. If annual usage for the two periods is substantially the same or if the difference is known to be attributable to circumstances common to all customers, such as weather, no further review will be made; c. If the annual usage differs by more than 15% and cannot be attributed to a common cause, a comparison of the monthly records for the 12 month period will be made with the monthly records of the preceding year; d. If the cause of the usage difference cannot be determined from a review of the records, contact will be made with the customer to determine changes that may affect usage such as appliances, number in household, etc.; e. If no explanation can be made, the meter will be tested to determine if it has an error rate of greater than 2% fast or slow; f. The customer will be notified of of the findings and the refunded or billed for the difference according to 807 KAR 5:006(10)(4) and 807 KAR 5:006(10)(5); g. If any usage deviation is discovered during a meter reading, billing process or customer inquiry, an investigation will be made immediately. |
| |
| |
| |
| DATE OF ISSUE06/17/02 DATE EFFECTIVE 07/17/02 |
| ISSUED BY ESTILITUTE RANHAM PRESIDENT |
| NAME OF OFFICER TITLE |

| | FOR Entire Service Area |
|--|---|
| | P.S.C. KY. NO1 |
| 경우 경우 전투 10년 10년 10년 12년 12년 12년 12년 12년 12년 12년 12년 12년 12 | ORIGINAL SHEET NO. 1 |
| AUXIER ROAD GAS CO. | CANCELLING P.S.C. KY. NO |
| | SHEET NO. |
| | |
| RULES ANI | REGULATIONS |
| | |
| 1. All residential and comment the time of application for service a. The deposit shall be customer in accordance with the restriction of the customer in accordance with the restriction of the customer in accordance with the restriction of the customer with the control of the customer of the initial twelves an additional decomposit and shall be at the first twelve months of service whichever occurs first. If the customer fails standing after the refund of the required as specified in (1) a,b,c | \$125.00 per residential or commercial quirements of 807 KAR 5:006(7)(1)(b). vaived upon showing of a satisfactory e Company. retained for twelve months. month period, the deposit shall be posit may be required as provided by year shall be calculated beginning on refunded to the customer at the end of ice or upon termination of service, ustomer is delinquent in his bill on oplied to the delinquent amount. It is to maintain a satisfactory credit deposit, an additional deposit may be and d above. |
| TEMPORA | RY SERVICE |
| Any customer requesting service classified as a temporary service service fee. | ce for one year or less will be and will be charged a \$25.00 temporary |
| | |
| DATE OF ISSUE 06/17/02 MONTH DAY YEAR | DATE EFFECTIVE 07/17/02 DAY YEAR |
| ISSUED BY ESTILL BRANNAM NAME OF OFFICER | PRESIDENT |

| | FOR Entire Service Area | |
|---|--|--|
| 4 | Community, Town or City | |
| | P.S.C. KY, NO1 | |
| | Original SHEET NO. 13 | |
| Auxier Road Gas Company, Inc. | CANCELLING P.S.C. KY. NO | |
| (Name of Utility) | SHEET NO | |
| CONTENT | S | |
| | | |
| BUDGET PAYMENT PLAN REQUIRED BY 807 KAR 5:006(13)2) | | |
| A budget plan is available for the convenience of its custome may elect by notifying the company to be billed based on a budget company under normal circumstances on a minimum if one twelfth of and adjustment throughout the year. The normal budget year is the settlement month. The customer's account may be adjusted periodically if characterist upon payment of the last budget amount. To be accepted as a budget customer, the account balance mupayment. It is understood that this budget payment plan will continue telephone to discontinue the plan or the customer defaults in payment of the customer to monthly billing and require immediate payment of any Failure to receive a bill does not exempt a customer from these PARTIAL PAYMENT PLAN Residential and Commercial customers may negotiate a partial WINTER HARDSHIP RECONNECTION Qualifying customers may have service reconnected pursuant. | a amount. The budget amount will be calculated by the fifthe customer's estimated annual usage, subject to review the twelve months from August to July, with July as the ages in usage or rates indicate that the account will not be used be paid in total before the customer is put on the budget the until the customer notifies the Company in writing or by of such plan. The company may revoke the plan and restore deficiency. The twelve months from August to July, with July as the ages in usage or rates indicate that the account will not be used to paid in total before the customer is put on the budget the until the customer notifies the Company in writing or by a first plan. The company may revoke the plan and restore deficiency. The payment plan in accordance with 807 KAR 5:006(13)2). | |
| The company may provide free gas service to its officers, a | gents, or employees as allowed by KRS 278.170(2). | |
| | | |
| | | |
| | | |
| | | |
| DATE OF ISSUE 6/01/04 | | |
| Month / Date / Year DATE EFFECTIVE 6/01/04 | PUBLIC SERVICE COMMISSION | |
| Mgnthy Date / Year | OF KENTUCKY EFFECTIVE | |
| ISSUED BY Estill Branham 2 STUL DUMMEN 6/1/2004 (Signature of Officer) PURSUANT TO 807 KAR 5:011 | | |
| TITLE President | SECTION 9 (1) | |
| BY AUTHORITY OF ORDER OF THE PUBLIC SERVICE COMMISSION | ON STATES | |
| IN CASE NO. 2004-0074 Dated June 1, 2004 | By Executive Director | |

B.T.U. Gas Company, Inc.

| P.S.C. | Ky. | Adoption | Notice | No. | |
|--------|-----|----------|---------------|-----|--|
| | | | | | |

ADOPTION NOTICE

| | The undersigned | B.T.U. Gas Compa (Name of Utility) | | |
|--------|----------------------------|---------------------------------------|-----------------------|--|
| | • | , | • | |
| of | Salyersville, KY | hereby | adopts, ratifies, a | and makes its own, in |
| every | respect as if the same | had been originally | filed and poste | d by it, all tariffs and |
| • • | ements containing rates, r | | | |
| (Natu | gas re of Service) | service at <u>Salvers</u> v | ville, Magoffin | County, and Royalton |
| in the | Commonwealth of Kentu | cky, filed with the P | ublic Service Cor | nmission of Kentucky |
| by | B.T.U. Pipelin | ne, Inc. | | |
| | | (Name of Pred | decessor) | |
| of | Şalyersville, KY | , and in effect | on the <u>6th</u> day | of <u>July</u> |
| | , 2000 | , the date on which | the public service | e business of the said |
| | | T.II. Pipeline, | [nc | |
| | aken over by it. | (Name of F | redecessor) | |
| | This notice is issued on t | the day of | | ,, in conformity |
| with 8 | 807 KAR 5:011, Section 11 | , of the Regulations | for the filing of Ta | riffs of Public Utilities |
| with t | he Public Service Comm | ission of Kentucky. | | |
| | | - / | | Company, Inc. |
| | | Bv. 4 | um Willia | ma |
| - | | -71 22 | | PUBLIC SERVICE COMMISSION OF KENTUCKY EFFECTIVE |
| Autho | orized by K.P.S.C. Order | No | - | SEP 23 2000 |
| | | | ! | PURSUANT TO 807 KAR 5:011, SECTION 9 (1) BY STROMAND BULL STREAMY CATHE CO. 1778 C. |

| | P.S.C. | ΚY | NO | |
|----------------|--------|----|----|--|
| CANCELS | P.S.C. | ΚY | NO | |

B.T.U. GAS COMPANY, INC.

n-all

RATES, RULES AND REGULATIONS FOR FURNISHING NATURAL GAS AT OUTSKIRTS OF SALYERSVILLE, MAGOFFIN COUNTY AND ROYALTON, KENTUCKY

POECIC BETWICE COMMICSION. UF KENTRICKY EFFECTIVE

FILED WITH PUBLIC SERVICE COMMISSION

SEP 23 2000

OF KENTUCKY

| PURSUANT TO 607 (C.) | 5 | 911. |
|--|-----|-------------|
| acongae(i) | | |
| av Skinal in | ٩ | |
| The second secon | 13. | Bit options |
| the state of | | |

| ssued: | Effective: |
|--------|------------|
| | |

Issued By: B.木.U. Gas Company, Inc.

By: 40m Williams

FOR ENTIRE AREA SERVED Community, Town or City

| | • | P.S.C. KY. NO. | |
|--|-------------------------|--|----------------------------------|
| _ | | SHEET NO. | |
| BTU Gas Company, Inc. (Name of U | tility) CANC | ELING P.S. KY.NO. | |
| | Master Pro- | SHEET NO | |
| | RATES AND (| CHARGES | |
| APPLICABLE: | Entire area se | rved | |
| AVAILABILITY OF SERVIC | E: Domestic and | commercial use in applicable areas | 5. |
| A. <u>MONTHL</u> FIRST (1) M OVER 1 MC | CF (MINIMUM BILL) | <u>Base Rate</u> <u>GCRR</u> \$ 3.9000 4.2999 \$ 2.9700 4.2999 | <u>Total</u> 8.1999 7.2699 |
| | | | |
| B. DEPOSI | rs: | | · |
| DATE OF ISSUE | | September 27, 2011 | |
| DATE EFFECTIVE | November 1, 2011 - | | |
| ISSUED BY | Buffell | | |
| - | | (Signature of Officer) | |
| TITLE | | Member | |
| | ER OF THE PUBLIC SERVIO | CE COMMINSSION FED Oct. 31,2011 | |

KENTUCKY
PUBLIC SERVICE COMMISSION

JEFF R. DEROUEN EXECUTIVE DIRECTOR

TARIFF BRANCH

EFFECTIVE

11/2/2011PURSUANT TO 807 KAR 5:011 SECTION 9 (1)

| | Outskirts of Salyersville, Magoffin FOR County, and Royalton Kentucky (COMMUNITY OR COUNTY) |
|--|---|
| B.T.U. Gas Company, Inc. | P.S.C. KY. NO. |
| (NAME OF UTILITY) | Original SHEET NO. 1 |
| | |
| | CANCELING P.S.C. KY. NO |
| | SHEET NO |
| CLASSIF | ICATION OF SERVICE |
| PATE | <u>:s</u> |
| | |
| Rates: (Formerly Old Inland | Line) |
| First (1) MCF \$4.50 | |
| All over 1 MCF \$4.50 | Total rate \$4.50 |
| Hates: (B.T.U. GAS CO.) First (1) MCF \$7.00 All over 1 MCF : \$5.07 | Cancelled November 2, 2011 Kentucky PSC |
| | FURLIC SERVICE COMMISSION OF KENTUCKY EFFECTIVE |
| | SEP 23 2000 |
| | FURSUANT TO 807 K/ (1 5.011, SECTION S (1) BY Sketan Free Core Party Of The UC 11 S 2 1 |
| DATE OF ISSUE | DATE EFFECTIVE |
| ISSUED BY SIGNATURE OF OFFICER | Resident Soly WILL Ky 41465 |
| | der of the Public Service Commission of dated |

| | Outskirts of Salyersville, Magoffin FOR County, and Royalton Kentucky (COMMUNITY OR COUNTY) |
|---|--|
| B.T.U. Gas Company, Inc. | P.S.C. KY. NO. |
| (NAME OF UTILITY) | |
| (Reals of William) | Original SHEET NO. 2 |
| | CANCELING P.S.C. KY. NO |
| | SHEET NO. |
| RULES i | AND REGULATIONS |
| SPE | CCIAL CHARGES |
| of each month. A late payment assesses on all bills not pai assessed, any payment receive | alls for service are due on the 10th at penalty of ten percent (10%) will be ad by the due date. When a penalty is ad will first be applied to the bill cional penalty charges on subsequent a unpaid penalty charges. |
| Deposits: Each customer \$100.00, after which gas serv | shall put up a equal deposit of vice will be turned on. |
| earned annually on customer d | interest in the amount of 6% will be deposits. This will be refunded to alls and late penaltties are current. |
| Tap Fee Charge: This ch | arge is a non-refundable one time |

Tap Fee Charge: This charge is a non-refundable one time charge. This charge covers tap, riser, service line and all necessary materials to make the new customer connection. The tap stays on the homeowner property.

Reconnection Charge: A reconnection charge of \$25.00 shall be paid before service is restored following disconnection for non-payment of bills. A reconnection charge of \$25.00 shall be paid when a customer requests discontinuance of service and subsequently re-establish service at the same premises within a 12 month period.

Returned Check Charge: A service charge of \$20.00 will be made to any customer whose check is returned from the bank for insufficient funds. The account will be considered in arrears and subject to termination under 807 KAR 5:006 Section 11.

| Service Charge: | A se | rvice char | ge o | f \$25.0 | 0 to col | lect a | |
|---|--------------------------|-------------------|------|----------|----------------------|---------------------|----|
| | | | | | | | |
| DATE OF ISSUE | | DATE | EFF | ECTIVE_ | | -//ABME-BIO/-1993 | |
| ISSUED BY SIGNATURE OF O | AY YEAR AMA FFICER | PAGNIA | lent | Sal | SUDVOD | ENTERY 4/40 | 5 |
| Issued by authority Kentucky in Case No. | of an | Order of dated | the | Public | <u> Pursuami i</u> t |) 807 KAR 5:011, | of |
| | | | | Ę | av Sligha | 10N 9 (1) O BULL | |

| | Outskirts of Salyersville, Magoffin FOR County, and Royalton Kentucky (COMMUNITY OR COUNTY) |
|---|---|
| B.T.U. Gas Company, Inc. | P.S.C. KY. NO. |
| (NAME OF UTILITY) | |
| , | Original SHEET NO. 3 |
| | CANCELING P.S.C. KY. NO |
| | SHEET NO. |
| RULES | AND REGULATIONS |
| Discontinuance of Service may refuse or discontinue service for failure regulation or state and municip dangerous condition is found to applicants premises or if a cur neglects to provide reasonable fraudulent or illegal use of se If discontinuance is for shall be given at least 10 days original bill, and cut off shall seven (27) days after the mail unless prior to discontinuance nurse, or public health office aggravate an existing illness days from the date the utility of state and federal programs payment of bills and the office assistance. | in course of the visit the custome tory payment arrangement is made. - 807 KAR 5:006 (14): The utility ice to an applicant or customer e to comply with its rules and pal rules and regulations, when a context on the customers or stomer or applicant refuses or access to the premises for ervice or for non payment of bill. non-payment of bill, the customer swritten notice, separate from the libe effected not less than twentying date of the original bill, signed by a physician, registered r, that such discontinuance will or infirmity on the thirty (30) notifies the customer in writing, which may be available to aid in e to contact for such possible |
| <u>Deposits:</u> The Company required customer to secure payment of discontinued for failure to pay | uires a set deposit amount for each bills. Service may be refused or y the requested deposit. |
| The Company may require a deposit if the customer's classiful there is a substantial change in | deposit in addition to the initial fication of service changes or if usage. Upon termination of |
| | FUBLIC SERVICE COMMISSION OF KENTUCKY EFFECTIVE |
| DATE OF ISSUE | DATE EFFECTIVE SEP 23 2000 |
| ISSUED BY SIGNATURE OF OFFICER | DEPTER LANT TO SOR KAR 9.011, DEPTER SULANT TO SOR KAR 9.011, ADDRESS OF THE CO. LETS! |

Issued by authority of an Order of the Public Service Commission of Kentucky in Case No. _____ dated _____.

| | Outskirts of Salyersville, Magoffin |
|---|--|
| | FOR County, and Royalton Kentucky (COMMUNITY OR COUNTY) |
| B.T.U. Gas Company, Inc. | P.S.C. KY. NO. |
| (NAME OF UTILITY) | , |
| , | Original SHEET NO. 4 |
| | CANCELING P.S.C. KY. NO |
| | |
| | SHEET NO. |
| RULES | AND REGULATIONS |
| earned and owing will be credit remainder refunded to the custo Application for Service: | omer. All applications for service shall be |
| made on the Company's standard shall be signed by the Customer accepted by the Company before | application or contract form which , or his duly authorized agent, and any service is rendered. |
| A separate application or class of service at each separaclasses of service are necessare customer the Company may requir | contract shall be made for each ate location, or in the event two by at one location to the same be separate applications. |
| In cases where unusual connecessary to furnish service, the for a minimum period of one year | nstruction or equipment expense is the Company may require a contracter. |
| owner of the premises it shall obtain from the property owner maintain all piping and other eleas service to the Customer. He prospective customer to obtain | In case the Customer is not the be the Customer's responsibility to the necessary consent to install and equipment as are required for supplying lowever, the Utility shall not require in easements on property not owned owner or the customer's landlord. |
| to the customer's premises at all installing, reading, inspecting, regulators or other equipment used gas service or for the purpose of supply when necessary and for all | d in connection with its supply of turning on or shutting off the gas other proper purposes, or for er the rules and regulations of the |
| DATE OF ISSUE | DATE EFFECTIVE |

DATE OF ISSUE DATE EFFECTIVE

| SUPPLIC SERVICE COMMISSION | MONTH DAY YEAR | MONTH DAY YEA

| | Outskirts of Salyersville, Magoffir |
|--------------------------|-------------------------------------|
| | FOR County, and Royalton Kentucky |
| B.T.U. Gas Company, Inc. | P.S.C. KY. NO. |
| (NAME OF UTILITY) | Original SHEET NO. 5 |
| | CANCELING P.S.C. KY. NO |
| | SHEET NO |
| RULES A | AND REGULATIONS |
| MONITORING O | F CUSTOMER USAGE |

The Company will monitor the usage of each customer according to the following procedures:

If the annual usage for two periods are substantially the same or if any difference is known to be attributed to unique circumstances, such as unusual weather conditions common to all customers, no further review will be done.

If the usages differ and cannot be attributed to a readily identified common cause, the Company will compare the customer's monthly usage records for the two (2) month period with the monthly usage for the same months of the preceding year.

If the cause for the usage deviation cannot be determined from analysis of the customer's meter reading and billing records, the Company will contact the customer by telephone or in writing to determine whether there have been changes such as different number of household members or work staff, additional or different appliances, changes in business volume, or known leaks in the customer's service line.

Where the deviation is not other wise explained, the Company will test the customer's meter to determine whether it shows an average error greater than two (2) percent fast or slow.

The Company will notify the customer of the investigation, its findings, and any refund or backbilling in accordance with 807 KAR 5:006. Section 10 (4) and (5).

In addition to the routine monitoring, the Company will immediately investigate usage deviations brought to its attention as a result of its on going meter reading or billing processes or customer inquiry.

| DATE OF ISSUE | DATE EFFEC | TIVE CHECK SERVICE CONNERS OF |
|---|------------------------|---|
| ISSUED BY AM III LOME | President | Sally LOV (III) La 4/465 |
| SIGNATURE OF OFFICER | TITLE | SEP 23 2000 |
| Issued by authority of an Oro Kentucky in Case No. | der of the Pu dated | ablic Service Commission of PURSUANT TO 807 KER 5911, |
| | | BY: Stopano Bus |

| | Outskirts of Salyersville, Magoffin |
|--|--|
| B.T.U. Gas Company, Inc. | FOR County, and Royalton Kentucky (COMMUNITY OR COUNTY) P.S.C. KY. NO. |
| | |
| (NAME OF UTILITY) | Original SHEET NO. 6 |
| | CANCELING P.S.C. KY. NO. |
| | SHEET NO. |
| RULES | AND REGULATIONS |
| | ed shall be measured by a meter or |
| Continuous or Uniform Serve supply gas continuously and with company shall not be responsible to supply gas or for any interresilure is without willful faul. The Company cannot and does supply or an adequate or unifor except as mandated by the Public be liable for any damage or loss interrupted supply or from any conditions are not due to willful supply or from any conditions are not due to willful shall mean the period between a meter by the Company, such read every 30 days. Bills are due upon renditions the 10th day of each month. Service shall be subject to paid or arrangements made through the conditions, the Customer bill will be clearly marked as | considered separately in calculating considered to the gas and failure continuous of the supply when such the considered continuous considered continuous considered continuous considered continuous consecutive readings of the continuous consecutive readings of the continuous consecutive readings of the continuous consecution if bills are not continuous consecution if bills are not continuous consecutive consecutive continuous consecutive continuous consecutive continuous consecution if bills are not continuous consecution if bills are not continuous consecutive consecution. The customer will continuous consecutive consecution continuous contin |
| | |
| DATE OF ISSUE | DATE EFFECTIVE CULTIC SERVICE COMMISSION |
| ISSUED BY SIGNATURE OF OFFICER | PATE EFFECTIVE OUR DANS TO SERVICE COMMISSION ADDRESS JUNE 19 4/465 |
| Issued by authority of an Oro Kentucky in Case No. | SEP 23 2000 der of the Public Service Commission of dated PURSUANT-TO 807 KGR 5911, SECTION 6 (1) |
| | my Shotan Rill |

| | Outskirts of Salyersville, Magoffi FOR County, and Royalton Kentucky (COMMUNITY OR COUNTY) |
|--|--|
| B.T.U. Gas Company, Inc. | P.S.C. KY. NO. |
| (NAME OF UTILITY) | |
| | Original SHEET NO. 7 |
| | CANCELING P.S.C. KY. NO |
| | SHEET NO. |
| RULES | AND REGULATIONS |
| d equipment of either the Cone Customer's premises. No flames or lights are to e gas must be shut-off at the eliminated and the gas services Company employee. The Company will not be reserved. | ations are discovered in the piping mpany or the Customer which are on be taken near any escape of gas and meter cock or valve until the hazard ce is not to be turned on again except sponsible or assume any liability for |
| injury, loss or damage which pligence of the Customer or h | h may arise from the carelessness or is agents or representatives. |
| Standard heating value: The provided shall be 1100 b.t. | e standard heating value for the |
| | ndardrservice pressure will be |
| | at the customer's meter outlet. |
| | AUSTRO BERAKOT COMMISSION OF KENTROKA ELECTIVE |
| | SEP 23 2000 |
| | FURBUANT TO 807 KCC1 5011, |
| | EY: State O feet |
| | |
| | |
| PATE OF ISSUE | DATE EFFECTIVE |
| SSUED BY MONTH PAY YEAR SIGNATURE OF OFFICER | DATE EFFECTIVE ADDRESS JULIA 4/46. |

| B.T.U. Gas Company, Inc. | Outskirts of Salyersville, Magoffin FOR County, and Royalton Kentucky (COMMUNITY OR COUNTY) P.S.C. KY. NO. |
|--|--|
| (NAME OF UTILITY) | Original SHEET NO. 8 |
| | CANCELING P.S.C. KY. NO |
| | SHEET NO |
| RULES A | AND REGULATIONS |
| The Company has a budget paresidential customers whereby a mount for the budget year in listage. The monthly budget payme company based, under normal circles welfth of the estimated annual dijustment during the budget year | cumstances, on a minimum of one- |
| lay being the settlement month. | montains our Aprill to May With |

The customer's account may be adjusted through a series of levelized adjustments on a monthly basis if usage indicates that the account will not be current upon payment of the last budget amount.

If customer fails to pay bills as rendered under the budget payment plan, the Company reserves the right to revoke the plan, restore the customer to regular billing and require immediate payment of any deficiency.

1

Failure to receive a bill in no way exempts customer from the provisions of these Terms and Conditions.

When the Company is unable to read a meter after reasonable effort, the customer will be billed at the average of the three preceding monthly bills and the billing adjusted when the meter is read. Customer's bill will be due within 10 days from date of bill.

| | PUBLIC SERVICE COMMISSION OF KENTUCKY EFFECTIVE |
|--|--|
| DATE OF ISSUE | DATE EFFECTIVE SEP 23 2000 |
| ISSUED BY AM WILLIAM | Propident Salesavilla Ly |
| SIGNATURE OF OFFICER | ADDRESS DECEMBER OF THE COLLEGED OF THE COLLEG |
| Issued by authority of an Ord Kentucky in Case No. | er of the Public Service Commission of dated |

| FOR Outskirts of Salyersville, Magoffin Co and |
|---|
| Royalton Community, Town or City |
| P.S.C. KY. NO. 1 |
| SHEET NO9 |
| CANCELLING P.S.C. KY. NO |
| SHEET NO. |
| TENTS . |
| |
| |
| n which shall contain an updated Gas Cost Recovery Rate (GCR) g of each <u>calendar quarter</u> . The GCR shall become effective for <u>dar quarter</u> . |
| and a second cost of purchased |
| of basis, which represents the average expected cost of purchased |
| sis, compensates for over- or under-collection of gas cost resulting ctual cost of gas. For purposes of determining the GCR, the ACA e ACA for the reporting period and for the three (3) preceding the for any over or under recoveries remaining from previous actual |
| asis, which reflects the refunds received from suppliers during the alf of one percent below the average 90-day commercial paper rate or unusual refunds, the Company may apply to the Public Service occdure herein set forth. |
| |
| |
| |
| |
| |
| · |
| KENTUCKY PURILO SERVICE COMMISSION |
| PUBLIC SERVICE COMMISSION JEFF R. DEROUEN |
| EXECUTIVE DIRECTOR |
| TARIFF BRANCH |
| Bunt Kirtley |
| |

BY AUTHORITY OF ORDER OF THE PUBLIC SERVICE COMMISSION

IN CASE NO. 2011-00374 DATED October 31, 2011

EFFECTIVE

10/31/2011PURSUANT TO 807 KAR 5:011 SECTION 9 (1)

| | RoyaltonCommunity, Town or City |
|--|--|
| | P.S.C. KY. NO. |
| | SHEET NO10 |
| B.T.U .Gas Company, Inc | CANCELLING P.S.C. KY. NO |
| (Name of Utility) | SHEET NO. |
| RULES AND RE | GULATIONS |
| GAS COST RECOVERY ADJUSTMENT CLAUSE (Continued) | |
| Billing | |
| The gas cost recovery rate to be applied to bills of cus components: | tomers shall equal the sum of the following |
| GCR = EGC + RA + ACA | |
| The GCR will be added to or subtracted from the tarif Company's latest general rate case or last legally effect stated on each applicable rate sheet within this tariff. Definitions | ctive rate and will be included in the tariff rates |
| Deminions | |
| | |
| For the purposes of this tariff: | hased gas which results from the application of |
| For the purposes of this tariff: | elve-month period, divided by the corresponding reent, purchased volumes for the twelve-month There the calculations require the use of volumes of exist for a particular source for the entire period, antially, the Company may make appropriate |
| a."Average Expected Cost" is the cost of purely supplier rates currently in effect, or reasonably expect purchased volumes for the most recently available two sales volume. In the event that line loss exceeds 5 period shall be calculated as: sales volumes95. We used during a given period, and those volumes did no or the Company expects the volumes to change substantially su | ted to be in effect during the <u>calendar quarter</u> , on elve-month period, divided by the corresponding reent, purchased volumes for the twelve-month there the calculations require the use of volumes at exist for a particular source for the entire period, antially, the Company may make appropriate |
| a."Average Expected Cost" is the cost of purely supplier rates currently in effect, or reasonably expect purchased volumes for the most recently available two sales volume. In the event that line loss exceeds 5 per period shall be calculated as: sales volumes95. We used during a given period, and those volumes did no or the Company expects the volumes to change substandjustments to its calculations. Any adjustments of the Recovery Report. | ted to be in effect during the <u>calendar quarter</u> , on elve-month period, divided by the corresponding reent, purchased volumes for the twelve-month there the calculations require the use of volumes at exist for a particular source for the entire period, antially, the Company may make appropriate this type shall be described in the <u>quarterly</u> Gas Cos |
| a."Average Expected Cost" is the cost of purely supplier rates currently in effect, or reasonably expect purchased volumes for the most recently available two sales volume. In the event that line loss exceeds 5 period shall be calculated as: sales volumes95. We used during a given period, and those volumes did not or the Company expects the volumes to change substantial adjustments to its calculations. Any adjustments of the Recovery Report. Date of Issue_November 1, 2011 | ted to be in effect during the calendar quarter, on elve-month period, divided by the corresponding reent, purchased volumes for the twelve-month there the calculations require the use of volumes at exist for a particular source for the entire period, antially, the Company may make appropriate his type shall be described in the quarterly Gas Cosmission of the company may make appropriate which is type shall be described in the quarterly Gas Cosmission of the company may make appropriate which is type shall be described in the quarterly Gas Cosmission of the company may make appropriate which is type shall be described in the quarterly Gas Cosmission of the company may make appropriate which is type shall be described in the quarterly Gas Cosmission of the company may make appropriate which is type shall be described in the quarterly Gas Cosmission of the company may make appropriate which is type shall be described in the quarterly Gas Cosmission of the company may make appropriate which is type shall be described in the quarterly Gas Cosmission of the company may make appropriate which is type shall be described in the quarterly Gas Cosmission of the company may make appropriate which is type shall be described in the quarterly Gas Cosmission of the company may make appropriate which is type shall be described in the quarterly Gas Cosmission of the company may make appropriate which is type shall be described in the quarterly Gas Cosmission of the company may make appropriate which is type shall be described in the quarterly Gas Cosmission of the company may make appropriate which is the company may may make appropriate which is the company may make appropriate which is the compan |
| a."Average Expected Cost" is the cost of pured supplier rates currently in effect, or reasonably expect purchased volumes for the most recently available twisales volume. In the event that line loss exceeds 5 period shall be calculated as: sales volumes95. We used during a given period, and those volumes did no or the Company expects the volumes to change substantial adjustments to its calculations. Any adjustments of the Recovery Report. DATE OF ISSUE November 1, 2011 Month/Date/Year | ted to be in effect during the calendar quarter, on elve-month period, divided by the corresponding reent, purchased volumes for the twelve-month there the calculations require the use of volumes at exist for a particular source for the entire period, antially, the Company may make appropriate this type shall be described in the quarterly Gas Cost New York Public Service Commission Kentucky Public Service Commission Jeff R. Derouen Executive Director |
| a."Average Expected Cost" is the cost of pured supplier rates currently in effect, or reasonably expect purchased volumes for the most recently available two sales volume. In the event that line loss exceeds 5 per period shall be calculated as: sales volumes95. Woused during a given period, and those volumes did no or the Company expects the volumes to change substradjustments to its calculations. Any adjustments of the Recovery Report. DATE OF ISSUE_November 1. 2011 Month/Date/Year DATE EFFECTIVE November 1, 2011 Month/Date/Year ISSUED BY Robert Oxford | ted to be in effect during the calendar quarter, on elve-month period, divided by the corresponding reent, purchased volumes for the twelve-month there the calculations require the use of volumes at exist for a particular source for the entire period, antially, the Company may make appropriate this type shall be described in the quarterly Gas Cosmission Service Commission Kentucky Public Service Commission Service Commission Service Commission |
| a."Average Expected Cost" is the cost of purely supplier rates currently in effect, or reasonably expect purchased volumes for the most recently available two sales volume. In the event that line loss exceeds 5 per period shall be calculated as: sales volumes95. We used during a given period, and those volumes did no or the Company expects the volumes to change substrationally adjustments to its calculations. Any adjustments of the Recovery Report. DATE OF ISSUE_November 1, 2011 Month/Date/Year DATE EFFECTIVE November 1, 2011 Month/Date/Year ISSUED BYRobert Oxford (Signature of Officer) TITLE_Court Appointed Operator US Bankruptcy Court Order 16 | red to be in effect during the calendar quarter, on elve-month period, divided by the corresponding reent, purchased volumes for the twelve-month there the calculations require the use of volumes at exist for a particular source for the entire period, antially, the Company may make appropriate this type shall be described in the quarterly Gas Cost type shall be described in the quarterly Gas C |

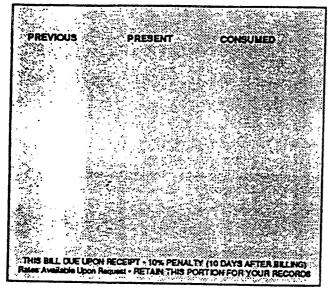
| | FOR Outskirts Salyersville, Magoffin Co. and Royalton |
|---|--|
| | Community, Town or City |
| | P.S.C. KY. NO |
| | SHEET NO. 10 |
| B.T.U .Gas Company, Inc | CANCELLING P.S.C. KY. NO |
| (Name of Utility) | SHEET NO. |
| RULES AND REGULA | ATIONS |
| Regala III a read ear. | 1110110 |
| GAS COST RECOVERY ADJUSTMENT CLAUSE (Continued) | |
| | |
| b. "GCR" means the <u>quarterly</u> updated gas cost gas cost component plus the supplier refund adjustment EGC + RA + ACA | t recovery rate and is the sum of the expected plus the actual cost adjustment; i.e., GCR = |
| c. "Calendar Quarters" means each of the February, and March; (2) April, May, and June; (3) . November, and December. | four three-month periods of (1) January, July, August, and September; (4) October, |
| d. "Reporting Period" means the <u>three-month</u> sixty (60) days prior to the filing date of the updated gas ended March 31, June 30, September 30, and December 31 | |
| Interim Gas Cost Adjustment | |
| The Company may apply to the Public Service Conthe quarterly GCA should any significant change in supplied | |
| DAME OF YOUTH N 1 . 1 . 1 . 1 . 1 . 1 . 1 . 1 . 1 | |
| DATE OF ISSUE November 1, 2011 Month / Date / Year | |
| DATE EFFECTIVE November 1, 2011 | PUBLIC SERVICE COMMISSION |
| Month / Date / Year ISSUED BY | JEFF R. DEROUEN |
| (Signature of Officer) | EXECUTIVE DIRECTOR TARIFF BRANCH |
| TITLE Court Appointed Operator US Bankruptcy Court Order 10-7076 TNW August 11. 2011 | |
| BY AUTHORITY OF ORDER OF THE PUBLIC SERVICE COMMISSION | EFFECTIVE TO THE PROPERTY OF T |
| IN CASE NO. 2011-00374 DATED October 31, 2011 | 10/31/2011 PURSUANT TO 807 KAR 5:011 SECTION 9 (1) |

BUDGET BILLING PLAN CUSTOMER APPLICATION AND AGREEMENT

B.T.U. GAS CO., INC.

| To: | | |
|--------------------------------|--------------------|--|
| (Company Name) | | |
| The undersigned | | Ţ. |
| makes application for the budg | get billing plan b | peginning |
| and co | ontinuing through | 440-6-10-10-10-10-10-10-10-10-10-10-10-10-10- |
| and annual) | ly thereafter unle | ess cancelled |
| by either party. | | |
| My usage for the past yes | er divided by | MCF per month |
| and at present rates the Budge | et payment would b | ne \$ |
| I agree to pay this amour | nt each month for | the next year |
| with adjustments in | and | to render a |
| balance due atn | ext year of Zero | dollars. |
| I understand that failure | e to make these mo | inthly |
| payments, this agreement will | be cancelled and | I will revert |
| to regular customer status. | | |
| I further understand that | the budget payme | nt may be |
| adjusted if the wholesale cost | of gas is increa | sed. |
| Dated this day of _ | , 1 | 99 |
| | • | - |
| Accepted: | | Parameter and American Control of the American Control |
| | Customer name | PUBLIC SERVICE COMMESSION OF KENTUCKY EFFECTIVE |
| • • • | Address | SEP 23 2000 |
| | | PLEISUANT TO 807 (CAR 5011), SECTION 9 (1) |
| • | | RA OXCOUNT DIVI |

B.T.U. GAS CO., Inc. P.O. Box 707 Selyersville, KY 41465







| ACCOUNT NO. | TOTAL AMOUNT |
|-----------------|----------------|
| | • |
| | |
| | |
| RETURN THIS STU | B WITH PAYMENT |

BTU GAS CO., INC. P.O. BOX,707 SALYERSVILLE, KY 41465

MAKE CHECKS PAYABLE TO: B.T.U. GAS CO., INC.

MAIL PAYMENTS TO:

B.T.U. GAS CO., INC. P.O. BOX 707 SALYERSVILLE, KY 41465

OFFICE HOURS

MONDAY-FRIDAY

9:00-4:00 - 989 - 2000 PHONE: 349-1096 - 349-1097 (24) - 249-1097

- . STATEMENT IS DUE AND PAYABLE UPON RECEIPT
- ACCOUNT NOT PAID 10 DAYS AFTER BILLING DATE SHALL BE SUBJECT TO A TEN PERCENT (10%) PENALTY.
- LATE PAYMENTS MAY NOT BE REFLECTED ON THIS BILLING.
- FAILURE TO RECEIVE A BILL DOES NOT AVOID PAYMENT.
- STATE SALES TAX AND/OR SCHOOL TAX INCLUDED WHEN APPLICABLE
- PAST DUE BILLS ARE SUBJECT TO COLLECTION OR DISCONNECT WITH COLLECTION AND/OR SERVICE CHARGES PAID IN FULL BEFORE SERVICE IS RESTORED.
- A SERVICE CHARGE OF \$15.00 WILL BE CHARGED TO ANY CUSTOMER WHOSE CHECK IS RETURNED FROM THE BANK FOR INSUFFICIENT FUNDS.
- RATES AVAILABLE UPON REQUEST:

PUBLIC SERVICE COMMISSION OF KENTUCKY EFFECTIVE

SEP 23 2000

PURSUANT TO 807 KCB 5011, SECTION 9 (1) BY STO MARKED BY ELLI Cow Creek Gas, Inc.

| | Assert Control of the |
|---|--|
| COW CREEK GAS, INC. (Name of Utility) | FOR ENTIRE AREA SERVED Community, Town or City P.S.C. KY. NO. 1 1st SHEET NO. 2 CANCELLING P.S.C. KY. NO SHEET NO |
| RULES AND REGUL | ATIONS |
| (1) Gas Cost Adjustment Clause The rates authorized herein are based up Cow Creek Gas, Inc. (Cow Creek) as computed us currently in effect. In the event there is an | ing rates of its wholesale supplier increase or decrease in wholesale |
| gas cost, Cow Creek shall file with this Commi within 30 days: 1. A copy of the contract or wholesale change in rate and a statement relative to the change. | supplier notification effecting the |
| 2. A statement setting out gas sales fo | r the most recent 12 months. |
| 3. A statement setting out details of g 12 months showing billing from the supplier(s) under the proposed supplier rate. The differe shall be divided by Cow Creek's sales for the Creek's line loss for the same 12 month period exceeds 5%, the difference shall be divided by (purchases x .95). | under the most recent rate(s) and note between the amounts so determined most recent 12 months, provided Cow does not exceed 5%. If line loss |

4. A signed and dated tariff sheet showing Cow Creek's proposed rates for

PUBLIC SERVICE COMMISSION

OF KENTUCKY

EFFECTIVE 6/8/2006 PURSUANT TO 807 KAR 5:011

SECTION 9 (1)

Executive Director

service based on the change in supplier rate. An increase in rates shall not be effective with less than 30 days notice unless a waiver is requested and granted.

5. Such other information as this Commission may request for a proper

DATED June 8, 2006

determination of the purchased gas adjustment.

BY AUTHORITY OF ORDER OF THE PUBLIC SERVICE COMMISSION

Month / Date / Year

Month / Date / Year

DATE OF ISSUE June 14, 2006

President

IN CASE NO. 2006-00171

DATE EFFECTIVE July

ISSUED BY_

TITLE

| DIFF | AND DECEMBER AND TO |
|---------------------|--------------------------|
| (Name of Santy) | SHEET NO |
| (Name of Utility) | |
| COW CREEK GAS, INC. | CANCELLING P.S.C. KY. NO |
| | 1st SHEET NO. 3 |
| | P.S.C. KY. NO. 1 |
| | Community, Town or City |
| | FOR ENTIRE AREA SERVED |

RULES AND REGULATIONS

In the event that Cow Creek receives from its supplier a refund, bill adjustment or credit of amounts paid to such supplier in respect of a prior period, Cow Creek will apply to the Commission within 30 days for authority to make adjustments on the rates charged to its customers under this provision as follows:

- l. The "refundable amount" shall be the amount received by Cow Creek as a refund. Such refundable amount shall be divided by the Mcfs of gas that Cow Creek estimates it will sell to its customers during the four-month period commencing with the first day of the month following receipt of the refunds, thus determining a "refund factor".
- 2. Upon Commission approval, Cow Creek will reduce by the refund factor any purchased gas adjustment that would otherwise be applicable during such period.
- 3. In the event of any large or unusual refunds, Cow Creek may apply to the Commission for the right to depart from the refund procedure herein set forth.

Upon receipt of the required information, the Commission shall review the proposed increase, reduction or refund and, within 30 days from receipt of the information required, issue its order setting out the proper revised rates or otherwise acting to investigate or suspend the proposed rates.

| DATE OF ISSUE June 14, 2006 |
|--|
| Month / Date / Year |
| DATE EFFECTIVE July 1, 2006 6/8/06 |
| Month / Date / Year |
| ISSUED BY June a grandy |
| (Signature of Officer) |
| TITLE President |
| |
| BY AUTHORITY OF ORDER OF THE PUBLIC SERVICE COMMISSION |
| IN CASE NO. 2006-00171 DATED June 8, 2006 |

PUBLIC SERVICE COMMISSION OF KENTUCKY EFFECTIVE 6/8/2006

PURSUANT TO 807 KAR 5:011 SECTION 9 (1)

Executive Director

| | FOR ENTIRE AREA SERVED |
|--------------------------------------|-----------------------------------|
| | Community, Town or City |
| | P.S.C. KY. NO1 |
| | 2nd SHEET NO. 1 |
| COW CREEK GAS, INC. | CANCELLING P.S.C. KY. NO. 1 |
| (Name of Utility) | 1st SHEET NO. 1 |
| RATES AND C | HARGES |
| RATE SCHEDULE: Applicable in all Ter | rritory Served by Company |
| AVAILABILITY OF SERVICE: For all Res | sidential and Commercial Purposes |
| RATE MONTHLY: | |
| First 1 Mcf | \$13.177 |
| Over 1 Mcf | \$13.177 |
| Minimum Bill | \$13.177 |

| DATE OF ISSI | UE June 14, | 2006 | | | | |
|--------------|------------------------|--------|-------------------|--------|------|------|
| | | Mont | h/Date/Year | | | |
| DATE EFFEC | ΠVE July 1, | 2006 | 6/8/06 | | | |
| ISSUED BY_ | Jum | a Mont | h/Date/Year | | | |
| | 0 | (Signa | ature of Officet) | | | |
| TITLE | President | |) | | | |
| BY AUTHORI | TY OF ORDER OF | THE PU | BLIC SERVIC | Е СОММ | assi | ON |
| IN CASE NO. | 2006-00171 | | DATED | June | 8, | 2006 |

PUBLIC SERVICE COMMISSION OF KENTUCKY EFFECTIVE 6/8/2006

PURSUANT TO 807 KAR 5:011 SECTION 9 (1)

By Executive Director

ADOPTION NOTICE

| The undersigned Cow Creek Gas, Inc | |
|--|--------------------|
| (Name of Utility) System | |
| of Pikeville, Kentucky hereby adopts, ratifies, and make | es its |
| own, in every respect as if the same had been originally filed and posted by it, all t | ariffs |
| and supplements containing rates, rules and regulations for furnis | shing |
| natural gas service at Johnson, Floyd, and Magoffin Counties (Nature of Service) | arrives it arrives |
| in the Commonwealth of Kentucky, filed with the Public Service Commission | on of |
| Kentucky by Sigma Gas Corporation of Prestonsburg, Kentucky (Name of Predecessor) | |
| and in effect on the 12th day of January , 2008 , the date on v | which |
| the public service business of the said Sigma Gas Corporation (Name of Predecessor) | |
| will be taken over by it. | |
| This notice is issued on the 14th day of January , 2008 | , in |
| conformity with 807 KAR 5:011, Section 11, of the Regulations for the filing of Tar | iffs of |
| Public Utilities with the Public Service Commission of Kentucky. | |
| | ~~~~ |
| By Man allen | |
| PUBLIC SERVICE COM | |
| OF KENTUCKY EFFECTIVE | (|
| Authorized by Ky.P.S.C. Order No. 2007-00419 1/12/2008 PURSUANT TO 807 KA | ₹ 5:011 |
| SECTION 9 (1). RECE | IVED |
| By / | 6 2008 |
| Executive Pigeto | |

ADOPTION NOTICE

| The undersigned Sigma Gas Corporation |
|--|
| (Name of Utility) System |
| of Prestonsburg, Kentucky hereby adopts, ratifies, and |
| makes its own, in every respect as if the same had been |
| originally filed and posted by it, all tariffs and supplements |
| containing rates, rules and regulations for furnishing natural gas service at Salyersville, Kentucky (Nature of Service) |
| (Nature of Service) |
| in the Commonwealth of Kentucky, filed with the Public Service |
| Commission of Kentucky bySalyersville Gas Company |
| (Name of Predecessor) |
| of Salyersville, Kentucky, and in effect on the ZL) day of |
| September , 1993 , the date on which the public |
| service business of the said Salyersville Gas Company (Name of Predecessor) |
| was taken over by it. |
| This notice is issued on the 21 day of September. |
| 1993, in conformity with 807 KAR 5:011, Section 11, of the |
| Regulations for the filing of Tariffs of Public Utilities with |
| the Public Service Commission of Kentucky. |
| Estell B. Branham |
| By, President |
| PUBLIC SERVICE COMMISSION OF KENTUCKY EFFECTIVE |
| |
| JUN 1 6 1994 |
| Authorized by K.P.S.C. Order No PURSUANT TO 807 KAR 5:011 SECTION 9 (1) |
| PUBLIC SERVICE COMMISSION MANAGED |

FOR ENTIRE AREA SERVED Community, Town or City

| | P.S.C. KY. NO1 | | | | | | | | |
|---|--|--|--|--|--|--|--|--|--|
| | Original SHEET NO1 | | | | | | | | |
| Cow Creek Gas, Inc. (Sigma) (Name of Utility) | CANCELING P.S. KY.NO. | | | | | | | | |
| | SHEET NO | | | | | | | | |
| | RATES AND CHARGES | | | | | | | | |
| APPLICABLE: | Entire area served | | | | | | | | |
| AVAILABILITY OF SERVICE: | Domestic and commercial use in applicable areas. | | | | | | | | |
| A. MONTHLY RA | ATES: | | | | | | | | |
| FIRST (1) MCF (I OVER 1 MCF | Base Rate GCRR Total MINIMUM BILL) \$ 6.2500 2.8353 9.0853 \$ 4.5522 2.8353 7.3875 | | | | | | | | |
| | | | | | | | | | |
| | 0.0052 | | | | | | | | |
| B. Minimum Bill: | 9.0853 | | | | | | | | |
| DATE OF ISSUE | March 1, 2012 Month/Date/Year | | | | | | | | |
| DATE EFFECTIVE | . April 1, 2012 | | | | | | | | |
| ISSUED BY | (Signature of Officer) | | | | | | | | |
| TITLE | Member | | | | | | | | |
| BY AUTHORITY OF ORDER O | F THE PUBLIC SERVICE COMMINSSION OF THE PUBLIC SERVICE COMMINSSION OF THE PUBLIC SERVICE COMMINSSION | | | | | | | | |

KENTUCKYPUBLIC SERVICE COMMISSION

JEFF R. DEROUEN EXECUTIVE DIRECTOR

TARIFF BRANCH

EFFECTIVE

4/1/2012

PURSUANT TO 807 KAR 5:011 SECTION 9 (1)

| · | FOR All Service Areas |
|--------------------------|---------------------------|
| | P.S.C. Ky. No. 1 |
| | Original Sheet No. 2 |
| Salyersville Gas Company | Cancelling P.S.C. Ky. No. |
| | Sheet No. |
| DILLEG AND | DECHI ATTONO |

- 2. MONTHLY CUSTOMER CHARGE:
 - (1) The monthly minimum charge shall be rendered against every meter in place unless service is discontinued.
 - (2) A full monthly customer charge will be rendered whenever service has been used for more than fifteen (15) days of a billing month, even if consumption of the customer is zero (0).
 - (3) If service is used less than fifteen (15) days in a given billing month and any consumption is recorded, the normal billing procedure shall apply.
 - (4) If service is used less than fifteen (15) days in a given billing month and no consumption is recorded, the customer will not be charged for the month.
- 3. CUSTOMER CLASSIFICATIONS:

Residential:

Service to customers which consists of direct natural gas usage in a residential dwelling for space heating, air conditioning, cooking, water heating and other residential uses.

Commercial:

Service to customers engaged primarily in the sale of goods or services including institutions and local and federal government agencies for uses other than those involving manufacturing or electric power generation.

- (a) Small Commercial Usage of pur to 50 MCF per day. PUBLIC SERVICE COMMISSION OF KENTUCKY
- (b) Large Commercial Usage of 50 MCF EFFCTIVE per day. NOV 05 1982

PURSUANT TO 807 KAR 5:011, SECTION 9 (1) BY: Carry See

| ಬಗಿ . ಪ | OF | ISSUE | 1 | 3 | 1983 | DATE | EFFECTIV | Ξ 11 | - 5 | 1000 |
|---------|------|-------|--------|------|------|---------|----------|-------|------------|--------|
| | | , | Jonti. | Day | Year | | | Month | DAY | 1985 |
| IUSUI | ED 1 | BY L | Loody | C | ley | Preside | nt | Sal | Verevil | lo Vir |
| | | Nam | 01 0/1 | lcar | 1 | Title | | | ha | dress. |

| | FOR All Service Areas |
|--------------------------|---------------------------|
| · | P.S.C. Ky. No. 1 |
| | Orignial Sheet No. 3 |
| Salyersville Gas Company | Cancelling P.S.C. Ky. No. |
| | Sheet No. |
| BILLES AND | REGULATIONS |

Industrial:

Service to customers engaged primarily in a process which creates or changes raw or unfinished materials into another form or product including the generation of electric power.

Contract Rate:

Rate available to any customer having a special contract with the company, and with the approval of the Public Service Commission.

4. CUSTOMER'S LIABILITY:

The customer shall assume all responsibility for the gas service in or on the customer's premises at and from the point of delivery of gas and for all the piping, appliances and equipment used in connection therewith which are not the property of the Company, and will protect and save the Company harmless from all claims for injury or damage to persons or property occuring on the customer's premises or at and from the point of delivery of gas occasioned by such gas or gas service and equipment, except where said injury or damage will be shown to have been caused solely by the negligence of the Company.

PUBLIC SERVICE COMMISSION
OF KENTUCKY
EFFECTIVE

NOV 05 1982

PURSUANT TO 807 KAR 5:011, SECTION 9 (1) BY: Assign See

| DATE OF ISSUE | 1 | 3 | 1983 | DATE | EFFECTIVE 11 | 5 | 1982 |
|---------------|----------|------|------|-------------|--------------|------------|--|
| | Honel. | Day | Year | | Month | Day | Year |
| IUSUED BY | Inoly | Con | lev | President | Salyersv | ille, Ky. | and the same of th |
| Nan | e or use | icer | | Title | | Yac | reșs |

| - | | FOR All Service Areas |
|--------------|-------------|---------------------------|
| | | P.S.C. Ky. No. 1 |
| | | Original Sheet No. 4 |
| Salyersville | Gas Company | Caucelling P.S.C. Ky. No. |
| | | Sheet No. |
| | RULES | AND REGULATIONS |

5. MOVING CUSTOMERS:

When a customer moves within the service area of the Company, he shall be billed out at his original location and billed in at his new location. Therefore, he may receive two bills for the month in which the move occurs.

6. REFUSAL OF SERVICE:

The Company reserves the right to refuse or to defer full service to an applicant where the existing mains are inadequate to serve the applicant's requirements without adversely affecting the service to customers already connected and being served.

7. NOTICE OF ESCAPING GAS OR UNSAFE CONDITIONS:

Immediate notice must be given by the customer to the office or employees of the Company if any escaping gas or unsafe conditions are detected or any defects or improper installations are discovered in the piping and equiptment of either the Company or the customer which are on the customer's premises.

No flames or lights are to be taken near any escape of gas and the gas must be shut off at the meter cock or valve until the hazard is eliminated and the gas service is not to be turned on again except by a Company employee.

The Company will not be responsible or assume any liability for any injury, loss or damage which may arise from the carelessness or negligence of the customer or his agents or representatives.

8. TURNING OFF GAS SERVICE AND, RESTORING SAME:

The gas service may be turned off at the meter kerence by the customer or his agent or any constituted authorized but no person, unless in the employ of the gas Company or having permission from the gas Company, shall turn the gas on or restance service.

PURSUANT TO 807 KAR 5:011, SECTION 9 (1)

DATE OF ISSUE 1 3 1983 DATE EFFECTIVE 11 5 1982

Hone: Day Year Month Day Year

ISSUED BY Name of Officer President Salyersville, Ky.

Name of Officer Title Radress

| - | • | | FOR All Service Areas |
|-----|--------------------------|-----|---------------------------|
| | | | P.S.C. Ky. No. 1 |
| | | | Original Sheet No. 5 |
| . (| Galyersville Gas Company | | Cancelling P.S.C. Ky. No. |
| | | | Sheet No. |
| | RULES A | מאו | REGULATIONS |

9. RENEWAL OF CONTRACT:

If, upon the expiration of any service agreement or service contract for a specified term, the customer continues to use the service, the service agreement or service contract (unless otherwise provided therein) will be automatically renewed and extended for successive periods of one year each, subject to termination at the end of any year upon written notice by either party in advance of the expiration date in accordance with the terms set forth in the service agreement or service contract.

10. ASSIGMENT OF CONTRACT:

The benefits and obligations of any service application or contract shall begin when the Company commences to Screen Commences to Screen Commences and shall inure to and be binding upon the successors of henry cyrns, survivors and executors or administrators, as the case effective, of the original parties thereto, respectively, for the full term thereof, provided however, that no application, agreement or chartest 1980 or service may be assigned or transferred without the written consent or approval of the Company.

SECTION 9(1)

11. MONTHLY BILLS:

(1) Bills for gas service will be rendered monthly unless otherwise specified. The term "month" for billing purposes shall mean the period between any two consective readings of the meter by the Company, such readings to be taken as near as practicable every thirty (30) days...

BY: Carup See

- (2) Bills are due upon rendition and shall be due and payable within a period not exceeding ten (10) days after the date of mailing.
- (3) Service shall be subject to being discentinued upon proper notification by the Company If bills are not paid in full.
- (4) Failure to receive a bill does not exempt a customer from these provisions.
- (5) When the meter fails to operate, an on-the-spot

| = [′] = | | | | | | | | | |
|------------------|------|-------|----------|-------|------|--|--------------|----------|------|
| UNIE | OF | ISSUE | 1 | 3 | 1983 | DATE | EFFECTIVE 11 | 5 | 1982 |
| | | 1 | Jon :: | Day | TEEY | the same of the sa | Month | Day | Year |
| ISSUE | a as | Y | Fronty | | Sec | Presiden | t Salyersvi | lle, Ky/ | |
| | | Nam | a or gar | ricer | 1 | Title | | yaa | ress |
| | | | | | | | | | |

| | FOR All Service Areas |
|--------------------------|---------------------------|
| | P.S.C. Ky. No. 2 |
| | 200/Revised Sheet No. X6 |
| Salyersville Gas Company | Cancelling P.S.C. Ky. No. |
| | Original Sheet No. X6 |
| | |

RULES AND REGULATIONS

settlement will be attempted, if impractical the customer will be billed on an estimated basis at the average of three (3) similar months of utilization, and the billing adjusted as necessary.

12. SPECIAL CHARGES:

- (1) Collection Charge: A charge of \$15.00 will be levied when a trip is made to collect a deliquent bill. A collection trip may be made only after written notice has been sent to the customer stating that if the bill is not paid by a certain date, the service will be disconnected.
- (2) Reconnection Charge: A reconnection charge of \$20.00 to be made by the Company and paid by the customers before or at the time the service is reconnected, shall be assessed as approved by the Public Service Commission when:
 - (a) The customer's service has been disconnected for non-payment of bills or for violation of the Commission's or Company's Rules and Regulations, and the customer has qualified for and requested service to be recommission OF KENTUCKY

SECTION 9(1)

(b) The customer's service has been discorted the customer's request and at any time subsequently within twelve (12) months 5.4983 reconnected at the same premise.

PURSUANT TO 807 KAR 5:011.

13. CONTINUOUS OF UNIFORM SERVICE:

The Company shall supply gas continuously and without interruption and adopts and shall maintain, subject to the Commission's regulations, a standard pressure of 6" as measured at the outlet side of the customer meters.

The above paragraph notwithstanding, the Company shall assume no liability for any damage or loss resulting from inadequate or interrupted supply or from any pressure variation when such conditions are not due to willful fault or neglect on its part.

| | | | | | | | |
|---------|----------------------|-------------|------|-----------|-------------|-----|-------|
| OATE OF | ISSUE 7 | 15 | 83 | DATE | EFFECTIVE 7 | 15 | 83 |
| | Month | Day | Year | | Month | Day | Year |
| | () | 0 | 0 | | | | |
| ĮSSUED | BY Swally Name of | (in | lear | President | Salyersv | | 41465 |
| | Name of | Officer | Y | Title | Addre | SS | - |

| ٠ | | FOR All Service Areas | | | | | | |
|---|--------------------------|-----------------------|---------------------------|--|--|--|--|--|
| | | | P.S.C. Ky. No. 1 | | | | | |
| | | | Original Sheet No. 7 | | | | | |
| | Salyersville Gas Company | | Cancolling P.S.C. Ky. No. | | | | | |
| | | | Sheet No. | | | | | |
| | RULES | DKA | REGULATIONS | | | | | |

. PROTECTION OF COMPANY'S PROPERTY:

All meters, piping, and equipment furnished by and at the expense of the Company, which may at any time be in or on the customer's premises shall, unless otherwise expressly provided herein, be and remain the property of the Company, and the customer shall protect such property from loss or damage and no one who is not an agent of the Company shall be permitted to remove such property or to tamper with or damage same.

15. EXCLUSIVE SERVICE:

Except in cases where the customer has a special contract with the Company for reserve or auxiliary service, no other fuel service shall be used by the customer on the same installation in conjunction with the Company's service connection, either by means of valves or any other connection.

PUBLIC SERVICE COMMISSION

The customer shall not sell the gas purchased from FIRTUCKY
Company to any other customer, company or person, and the customer
shall not deliver gas purchased from the Company to any connection
wherein said gas is to be used on the premises not owned or connection
trolled by the customer.

PURSUANT TO 807 KAR 5:011.

SECTION 9(1)

16. COMPANY'S EQUIPMENT AND INSTALLATION:

The Company shall furnish, install, and maintain at its expense the necessary service connection. The location of this service connection will be made at the discretion and judgment of the Company.

The Company will furnish, install, and maintain at its expense the necessary meter, meter stand (including meter riser), regulator(s), and connections which will be located at or near the main service connection, property line or near the building, at the discretion of judgment of the Company. Whenever practical, in the judgment of the Company, the location will be as near the supply main as possible and outside of buildings. Suitable site or location for the meter, meter stand, including meter riser, regulator, and connections shall be provided by the customer, and the title to this equipment shall remain in the Company, with the right to install, operate, maintain and remove same, and no charge shall be made by the customer for use of the premises as occupied or used.

| | | | P- 000000 | | 7 T C C C T | <u>useu</u> | | | |
|--------|---------|---------|-----------|---------|-------------|-------------|----------|----------|------|
| WATE O | F ISSUE | | 3 | 1983 | DATE | EFFECTIVE | | 5 | 1982 |
| | | Hone: | Day | Year | • | | Month | Day | Year |
| ISSUED | BY | gran | ly Con | ley Pre | sident | Sal | lyersvi] | lle, Ky. | |
| | Nan | 19 01 U | ficer | 1 | Title | | | Yac | ress |
| | | į | / | 1 | | | | | |

| | • | | | FOR All | l Service | Are | as | |
|---------|--------------|-------------|--------------|----------|-----------|-----|-----|--|
| | | | m., v | P.S.C | . ку. но. | | 1 | |
| <i></i> | | | 140 | • . | Sheet | No. | 8 | |
| | Salyersville | Gas Company | necessity of | Cancelli | ng P.S.C. | Kу. | No. | |
| | | | | | Sheet | No. | | |
| | | RULES | AND REGULA | ATIONS | | | | |

17. CHARACTER OF SERVICE:

The Company will normally supply natural gas having a heating value of approximately one thousand (1,000) BTU per cubic foot and a specific gravity of approximately six-tenths (0.6). However, when necessary to supplement the supply of natural gas, the Company reserves the right, at its discretion, to supply an interchangeable mixture of vaporized liquified petroleum gas and air, or a combination of some with natural gas.

18. MEASUREMENT BASE:

The Company, utilizes the following measurement base in all service areas. The rates of the Company are based upon gas delivered to the customer on a basis of four (4) ounces per square inch above an assumed atmospheric pressure of fourteen and fourtenths (14.4) pounds per square inch, or fourteen and sixty-five hundreths (14.65) pounds per square inch absolute pressure, at an assumed temperature of sixty (60) degrees Fahrenheit: provided, however, the Company reserved the right to correct as necessary the actual temperatures to a sixty (60) degree Fahrenheit basis in the cases of large volume customers.

All gas measured at pressures higher than standard pressure for low pressure distribution systems shall be corrected to a pressure base of fourteen and sixty-five hundreths (14.65) pounds per square inch absolute.

19. POINT OF DELIVERY OF GAS:

The point of delivery of gas supplied by the Company shall be at the point where the gas passes from the pipes of the Company's service connection into the customer's service line or pipe of the customer, or at the outlet of the mercer company.

OF KENTUCKY

EFFECTIVE

NOV 05 1982

PURSUANT TO 807 KAR 5:011, SECTION 9(1)

| | | | | | BY: CA | uy ? | tu_ |
|---------------|-----|-------|----------------------|---------------|--------------------|----------|--------------|
| DATE OF ISSUE | , | Day (| 1983 Y 9ar | | EFFECTIVE 11 Month | V2.5 | 1982 Yaar |
| Name o | ady | Cer | Pres | ident Itle | Salyersv | ille, Ky | ress |

| | FOR All Service Areas | | | | |
|--------------------------|---------------------------|--|--|--|--|
| | P.S.C. Ky. No. 1 | | | | |
| | Original Sheet No. 9 | | | | |
| Salyersville Gas Company | Caucelling P.S.C. Ky. No. | | | | |
| | Sheet No. | | | | |
| RULES AND R | REGULATIONS | | | | |

20. Metering:

Unless otherwise specified, a domestic, commercial or industrial consumer shall be interpreted to mean a customer served through an individual meter.

A multiple unit dwelling shall be interpreted to mean two or more consumers or dwelling units, such as opertments, trailers or mobile homes within a trailer park.

A master meter shall be interpreted to mean one meter servicing a trailer or mobile home park or a multiple unit dwelling; the Company reserves the right to charge a minimum monthly rate per mobile home or trailer or individual consumer within a multiple unit dwelling served through a master meter.

Anytime a master meter is used for rendering service, the Company shall require the execution of a service agreement in writing, which agreement, among other things, shall specify the number of customers served through such master meter.

21. OWNER'S CONSENT TO OCCUPY:

In case the customer is not the owner of the premises or of the intervening property between the premises and the Company's service connection, it shall be the customer's respective to premise the property owner or owners the necessary conservicery to install and maintain in, on or over said premises all sterium piping and other equipment as are required or necessary for supplying gas service to the customer whether the piping NDM OSTICE ment be the property of the customer or the Company.

PURSUANT TO 807 KAR 5:011,

22. DISTRIBUTION MAIN EXTENSIONS:

The Company will make extension to nobile homes from its existing distribution mains in its service area as follows:

In the case of mobile homes (house trailers) such extensions shall be seventy-five (75) feet or less, and in the case of residential structures other than mobile homes such extensions shall be one hundred fifty (150) feet or less.

SECTION 9 (1)

| | | - | | | | | | |
|---------|-------|--------|-------|------|-----------|--------------|---------|-------|
| Dare Of | ISSUE | 1 | 3 | 1983 | DATE | EFFECTIVE 11 | - 5 | 1982 |
| |]4 | on II. | Day | Year | | Month | Way | Year |
| ISSUED | BY_ | morly | Com | ly | President | Salyer | sville, | |
| | Хато | 01/01 | ficar | 1 | Title | | ÀC | Gress |

| • | FOR All Service Areas |
|------------------------------|---------------------------|
| | P.S.C. Ky. No. 1 |
| | Original Sheet No. 10 |
| Salyersville Gas Company | Cancolling P.S.C. Ky. No. |
| | Sheet No. |
| RULES AN | D REGULATIONS |

All extensions will be made dependent on the economic feasibility of the extension. Title to all extensions covered by agreements shall be and remain in the Company and in no case shall the amount of the refunds exceed the original deposit.

Nothing contained herein shall be construed as to prohibit the Company from making at its expense greater extensions to its distribution mains or the granting of more favorable terms than herein prescribed, should its judgment so dictate, provided like extentions are made for other customers or subscribers under similar conditions.

23. CUSTOMER'S EQUIPMENT AND INSTALLATION:

The customer shall furnish, install and maintain at his expense the necessary customer's service line extending from the Company's service connection at the curb or property line to the to the meter riser at the inlet side of the meter at the building or place of utilization of the gas.

The installation of the customer's service line shall be made in accordance with the requirements of the constituted authorities and the Company's specifications covering location, installation, kind and size of pipe, type of pipe coating and method of connecting the joints of pipe. All service line owned by the customer shall have a minimum cover whenever practical of twelve (12) inches of soil and be of new material neeting the Company's specifications. Where this requirement cannot be fulfilled due to existing substructure, etc., less cover may be permitted if permission is obtained from the Company's inspector. The customer's service line shall be properly supported on undisturbed or well compacted soil, so that the pipe will not be subject to excessive external loading by the backfill. The location shalls be the point of easiest acess to the Company fropuble stay for the installation is made.

NOV 05 1982

| | | | | | | | | PURSU/ BY: | SECTION 9 (1) | AR 5:011, |
|-------|-------|-------|--------|------|-------|---|-------|-------------------|------------------|-----------|
| DATE | or is | | 1 | 3 | 1983 | | DATE | EFFECTLVE 11 | _ 5 | 1982 |
| ISSUE | D BY_ | | lindy | Day | Lief. | - | ident | Month Salyersv | Day ille, Ky. | Year |
| | | Na ie | OT PIT | 1030 | - | 7 | 1710 | | Ado | 7055 |

| • | FOR All Service Areas | |
|------------------------------|---------------------------|--|
| | P.S.C. Ky. No. 1 | |
| | Original Sheet No. 11 | |
| Salyersville Gas Company | Cancelling P.S.C. Ky. No. | |
| | Sheet No. | |
| DILLEG AND D | FCIII ATT ONE | |

RULES AND REGULATIONS

In the installation of the service line, the customer shall not install any tees or branch connection and must leave the trench open and pipe uncovered until it is examined by an inspector of the Company and shown to be free from any irregularity or defect. The customer shall not make any change in or interfere with his service line without the written consent of the Company.

In all cases where practical, the customer's service line shall not be installed enturing a building underground but shall be brought up out of the ground with a riser and entrance made to the building through the wall or foundation a minimum of six inches (6") above the ground.

The customer shall furnish, install, and maintain at his expense the necessary housepiping, connections, and appliances and same shall be installed in accordance with the requirements and specifications of "INSTALLATION OF GAS PIPING AND GAS EQUIPMENT" as compiled and approved by the American National Standards Institute, the National Board of Fire Underwriters, the American Gas Association and other similar bodies, which is now contained in the National Fuel Gas Code (ANSI Z 223.1-1980) and any revisions thereof which are herewith incorporated by reference as a part of the Company's Rules and Regulations where applicable and when not in conflict with the requirements of the constituted authorities.

No appliances shall be used which are not of a standard design and which have not been approved by the American Gas Association or a similar or equally qualified agency.

Suitable pressure regulators shall be installed by, or at the expense of, the customer on all heating appliances and special equipment which have an houly input of 50,000 BTU or higher; pressure regulators shall also be installed on all appliances with lowering inputs where provided or recommended by the management of the company, to profite the where necessary, at the discretion of the Company, to profite the ter and safer gas utilization and service.

NOV 05 1982

PURSUANT TO 807 KAR 5:011, SECTION 9(1) BY:

| Company and the Company of the Compa | | |
|--|----------------|--------------------|
| DATE OF ISSUE 1 3 | 1982 DATE E | FFECTIVE 11 5 1982 |
| Monal. Da | Year Year | Month Day Year |
| ISSUED BY Franky C | only President | Salyersville, Ky. |
| Name of Mirice | r Title | Address |

| | FOR All Service Areas |
|--------------------------|---------------------------|
| | P.S.C. Ky. No. 1 |
| | Original Sheet No. 12 |
| Solynesville Gas Company | Cancelling P.S.C. Ky. No. |
| | Sheet No. |
| RULES AND RE | EGULATIONS |

All of the customer's service line, piping, connections, and appliances shall be suitable for the purposes thereof and shall be maintained by the customer at his expense at all times in a good, safe, and serviceable condition.

The Company shall not assume any responsibility and shall not be held liable in any way for the making of an periodic inspection of the customer's service line, siging, connections or appliances, or for the customer's failure to properly and safely install, operate, and maintain same.

> PUBLIC SERVICE COMMISSION OF KENTUCKY EFFECTIVE

> > NOV 05 1982

PURSUANT TO 807 KAR 5:011, SECTION 9(1) BY:

| DATE OF ISSUE 1 | 3 198 | 3 DATE EFFEC | | |
|------------------|--------|--------------|-------------------|--|
| Hon:. | Day | | | |
| ICOUED BY Sunday | Corley | President | Salyersville, Ky. | |
| Name of Mi | icer | THELE | hadress | |

Form for filing Rate Schedules

For Entire Service Area
Community, Town or City
P.S.C. NO. 1

Original SHEET NO. 13

Sigma Gas CorporationSalyersville Gas Company
Name of Issuing Corporation

1st revisedSHEET NO. 13

PURCHASED GAS COST ADJUSTMENT CLAUSE

Determination of GCR

The Company shall file a <u>quarterly</u> report with the Commission which shall contain an updated Gas Cost Recovery Rate (GCR) and shall be filed at least thirty (30) days prior to the beginning of each <u>calendar quarter</u>. The GCR shall become effective for billing for service rendered on or after the first day of each <u>calendar quarter</u>.

The Gas Cost Recovery Rate is comprised of:

- 1. The expected gas cost component (EGC) on a dollar-per-Mcf basis, which represents the average expected cost of purchased gas.
- 2. The Actual Cost Adjustment (ACA), on a dollar-per-Mcf basis, compensates for over- or under-collection of gas cost resulting from differences between expected gas cost and the actual cost of gas. For purposes of determining the GCR, the ACA for the application period shall equal the sum of the ACA for the reporting period and for the three (3) preceding calendar quarters. This may also be used to compensate for any over or under recoveries remaining from previous actual and/or refund adjustments after a 12 month period.
- 3. The supplier refund adjustment (RA) on a dollar-per-Mcf basis, which reflects the refunds received from suppliers during the reporting period plus interest at a rate equal to one-half of one percent below the average 90-day commercial paper rate for the twelve-month period. In the event of any large or unusual refunds, the Company may apply to the Public Service Commission for the right to depart from the refund procedure herein set forth. PUBLIC SERVICE COMMISSION

| DATE OF | ISSUE Z | 12/95 | DAFFEE C | FFECTIVE 3 | 161 | 95 | |
|---------|----------|-----------|----------|--------------|-----|-------|---------|
| | MONTH | DAY | YEAR | INOM | H | DAY | YEAR / |
| ISSUED | BY Estil | L Branham | MAR OS | 1995 Manager | 4 4 | -4-11 | Branham |
| | NAME O | F OFFICER | MIPH O C | TITLE | C & | Luu | 1 samon |

PURSUANT TO 807 KAR 5:011, SECTION 9 (1)

BY: <u>Gordon C. Meel</u> FOR THE PUBLIC SERVICE COMMISSION

| | FOR Entire Service Area | | | | | |
|--|--|--|--|--|--|--|
| | P.S.C. KY. NO1 | | | | | |
| | ORIGINAL SHEET NO14 | | | | | |
| Sigma Gas Co | CANCELLING P.S.C. KY. NO14_ | | | | | |
| | 1st Revised_ SHEET NO14 | | | | | |
| RULES AND REGUL | ATIONS PUBLIC SERVICE COMMISSION OF KENTUCKY EFFECTIVE | | | | | |
| PURCHASED GAS COST ADJI (Continued | H) 1130 | | | | | |
| Billing | PURSUANT TO 807 KAR 5:011, SECTION 9 (1) | | | | | |
| The gas cost recovery rate to be appliequal the sum of the following component | ed to bills of BY was small | | | | | |
| GCR = EGC + RA | + ACA | | | | | |
| The GCR will be added to or subtracted from the tariff rates prescribed y the Commission Order on the Company's latest general rate case or last regally effective rate and will be included in the tariff rates stated on each applicable rate sheet within this tariff. | | | | | | |
| <u>Definitions</u> | | | | | | |
| For the purposes of this tariff: | | | | | | |
| a. "Average Expected Cost" is the cost of purchased gas which results from the application of supplier rates currently in effect, or reasonably expected to be in effect during the calendar quarter, on purchased volumes for the most recently available twelve-month period, divided by the corresponding sales volume. In the event that line loss exceeds 5 percent, purchased volumes for the twelve-month period shall be calculated as: sales volumes95. Where the calculations require the use of volumes used during a given period, and those volumes did not exist for a particular source for the entire period, or the Company expects the volumes to change substantially, the Company may make appropriate adjustments to its calculations. Any adjustments of this type shall be described in the quarterly Gas Cost Recovery Report. | | | | | | |
| TATE OF ISSUE 2/2/95 MONTH DAY YEAR | DATE EFFECTIVE 3/6/95 MONTH DAY YEAR | | | | | |
| | Manager Estill Brancham TITLE | | | | | |

| <u>~</u> | FOR Entire Service Area |
|--|--|
| | P.S.C. KY. NO1 |
| | ORIGINAL SHEET NO15 |
| Sigma Gas Co. | CANCELLING P.S.C. KY. NO15_ |
| | 1st Revised_ SHEET NO15_ |
| RULES AND REGUL | ATIONS |
| PURCHASED GAS COST ADJU (Continued | |
| b. "GCR" means the <u>quarterly</u> update the sum of the expected gas cost composition adjustment plus the actual cost adjustment | onent plus the supplier refund |
| c. "Calendar Quarters" means each of (1) January, February, and March; (2) August, and September; (4) October, Nove | April, May, and June; (3) July, |
| d. "Reporting Period" means the <u>th</u> ended approximately sixty (60) days pr updated gas cost recovery rates, i.e., th 31, June 30, September 30, and December | ior to the filing date of the ne calendar quarters ended March |
| Interim Gas Cost Adjustment | |
| The Company may apply to the Publinterim PGA in addition to the quarter change in supplier rates occur. | rly GCA should any significant PUBLIC SERVICE COMMISSION OF KENTUCKY |
| | EFFECTIVE |
| | MAR 0 6 1995 |
| | PURSUANT TO 807 KAR 5.011. SECTION 9 (1) BY: Quide C. Meel FOR THE PUBLIC SERVICE COMMISSION |
| | |
| DATE OF ISSUE 2/2/95 MONTH DAY YEAR | DATE EFFECTIVE 3/6/95 MONTH BAY YEAR |

ISSUED BY___Estill Branham_ NAME OF OFFICER

Manager TITLE

| ` | |
|--|--|
| | P.S.C. NO1 |
| | ORIGINAL SHEET NO16 |
| SIGMA GAS CORPORATION | CANCELLING P.S.C. KY. NO |
| RULES A | ND REGULATIONS |
| a trip is made and the bill is a payment plan is established. after written notice has been the bill is not paid by a disconnected. 2) Reconnection Charge be made by the Company and patime the service is reconnections) shall be assess Commission when: a) The customer's nonpayment of bills or for Company's Rules and Regulation and requested service to be reb) The customer's customer's request and at a months is reconnected at the 3) Returned Check Feed dishonored check. 4) Late Payment Fee: bills. Additional penalty chapenalties pursuant to 807 KAR 5) Temporary Service Feed | service has been disconnected at the ny time subsequently within twelve same premise. e: \$10.00 will be charged for any 15% will be added to untimely paid arges will not be assessed on unpaid |
| DATE OF ISSUE04/30/99 MONTH DAY YEAR ISSUED BY ESTIN BRANNAM | DATE EFFECTIVE_04/30/99 MONTH DAY YEAR President |
| NAME OF OFFICER Issued pursuant to Case No. 9 | 8-617; Order of April 30, OF KENTUCKY EFFECTIVE |

APR 3 0 1999

PURSUANTE DE 2000 ALAR 6.011

SECTION DE 111

SYLVERS DE 111 ALAR 6.011

| • | | | FOR All Service Areas |
|---|--------------|-------------|---------------------------|
| | | | P.S.C. Ky. No. 1 |
| | | | Original Sheet No. 16 |
| | Jolyersville | Gas Company | Cancelling P.S.C. Ky. No. |
| | | | Sheet No. |
| | | RULES | AND REGULATIONS |

BUDGET PAYMENT PLAN

A pudget plan is available for the convenience of its district of the bind is designed to help your live payment for gas on wide over a proved of months, normally May though Abell. On The large the took to be payment period the end and experience and the transfer to the terms and the transfer to the terms of the end of the en resultions overpayment shall be refunded on the April bill or future wills thereafter to be refunded. Any resultant underpayment shall appear on the april bill and be one with the payment of such bill. The customer's accounts will be reviewed period eally and Whe wontedly payment amount may be adjusted during the budget period. The Company small designate the budget payment amount.

To be accepted as a hadget customer, the account balance must be made in total before the customer is put on the budget payment. It is understood that this budget payment plan will continue and if the customer notifies the Company in writing or by telephone to discontinue the plan or the customer defaults in payment of such plan.

After twelve (12) months of service ending in April, all customers may be placed on the budget plan.

> PUBLIC SERVICE COMMISSION OF KENTUCKY **EFFECTIVE**

> > NOV 05 1982

PURSUANT TO 807 KAR 5,011,

SECTION P (1)

| DATE OF ISSUS 1 | 3 | 1982 | DATE EFFECTLY | E ₁₁ 5 1982 |
|-----------------|--------|-------|---------------|------------------------|
| Hone: | Day | Year | | Month Day |
| | 8 0 | Ø. | President | Salyersville, Ky. |
| NAME OF | ATICOR | eller | 74:10 | Address |

| FOR Entire Service Area | |
|---|---|
| | P.S.C. KY. NO1 |
| | ORIGINAL SHEET NO17 |
| | CANCELLING P.S.C. KY. NO |
| SIGMA GAS CORPORATION | SHEET NO. |
| | |
| RULES AND RE | GULATIONS |
| CUSTOMER D | EPOSITS |
| deposit at the time of application a. The deposit shall be \$ average annual bill of customers in classes. The actual calculation of shall be in accordance with t 5:006(7)(1)(a). b. The deposit may b satisfactory credit and payment hi c. The deposit shall be At the end of the initial twelve mon refunded, unless an additional depo by 807 KAR 5:006(7)(2). d. Interest of 6% per yea on the date of deposit and shall be end of the first twelve months of service, whichever occurs first. I his bill on this date, the interest delinquent amount. | s100.00, which is 2/12ths of the the residential and commercial the deposit for each customer the requirements of 807 KAR e waived upon showing of a story with the Company. retained for twelve months. In the period, the deposit shall be osit may be required as provided ar shall be calculated beginning refunded to the customer at the service or upon termination of the customer is delinquent in erest shall be applied to the composit, an additional deposit may |
| DATE OF ISSUE04/30/99 | DEFECTIVE 04/30/99 SERVICE COMMISSION |
| MONTH DAY YEAR | 1 F 15 / 3 / 1 1 / 1 / 1 / 1 |
| ISSUED BY ESTILL Branham Pres | <u>ident</u> APR 3 0 1999 |
| Issued pursuant to Case No. 98-617 | · · · · · · · · · · · · · · · · · · · |

PURSUANT TO STATE OF SOLT GROWN HELD STATE OF THE STATE OF THE STORE

| • | | | FOR All Service Areas |
|---|--------------|-------------|---------------------------|
| | | | P.S.C. Ky. No. 1 |
| _ | | | Original Sheet No. 17 |
| S | Salyersville | Gas Company | Cancelling P.S.C. Ky. No. |
| | | | Sheet No. |
| | | RULES A | ND REGULATIONS |

LOCAL FRANCHISE FEE OR TAX

There shall be added to the customer's bill, as a separate item, an amount equal to the proportionate part of any license, occupation, franchise, or other similar fee or tax now or hereafter agreed to or imposed upon the Company by local taxing authorities, whether imposed by ordinance, franchise or otherwise, and which fee or tax is based upon a percentage of the gross receipts, net receipts, or revenues of the Company. Such amount shall be added exclusively to bills of customers receiving service within the territorial limits of the authority imposing the fee or tax. Where more than one such fee or tax is imposed, each of the charges or taxes applicable to each customer shall be added to the customer's bill as separately identified items.

PUBLIC SERVICE COMMISSION OF KENTUCKY EFFECTIVE

NOV 05 1982

PURSUANT TO 807 KAR 5:011, SECTION 9 (1) BY: aug see

| = . | | - | · · · · · · · · · · · · · · · · · · · | er er de er | | | |
|-------|------|-------|---------------------------------------|--|----------|----------------|---------------------------------------|
| Under | OF | ISSUE | 1 | 3 19 | 83 DAT | E EFFECTIVE 11 | 5 1982 303V |
| | |] | 19n ::. | | 33.r | Month | Day Year |
| SSV | ED I | 3Y | Juney | Conley | Presiden | t Salyersvi | lle, Ky. |
| | | | | The state of the s | | | · · · · · · · · · · · · · · · · · · · |

| | | FOR ENTIF | RE AREA SERVED |
|---|---|---|---|
| | | | Community, Town or City |
| | | P.S.C. KY. NO | • |
| | | | SHEET NO |
| SIGMA GAS CORPORATION | | CANCELLING | P.S.C. KY. NO. |
| (Name of Utility) | | *** | SHEET NO |
| RUI | LES AND REGUL | ATIONS | |
| SIGMA GAS CORPORATION P.O. 80X 22 - SALYERSVILLE, KY 41465 O6/29/04 Meter: PREVIOUS 175 PRESENT! Seginning balance RESIDENTIAL SCHOOL TAX PAYMENT - THANK YOU Total amount now dus | 16.25 13.72 .41 16.25CR | Phone 349-1505 Phone 885-7075 Phone 885-1437 OFFICE-HOURS 8.30 TO 4:30 Manday thru Friday | FIRST CLASS POSTAGE PAID PERMIT NO. 175 Pisationsburg. NY 41652 本本文文文字 |
| ACCOUNT NUMBER Statement date THIS BILL DUE UPON RECEIPT • 15% PENALT Raises Available Upon Request • RETAIN THIS POI PAYABLE AT SALVERSVILLE NA | 06/30/04 Y (10 DAYS AFTER BILLING) FTION FOR YOUR RECORDS | ACCOUNTING. DD BLESS AMER 10801 RETURN THIS STUB SIGNA GAS COP PO 880X 22 - SALYER | 14.13 WITH PAYMENT |

MAKE CHECKS PAYABLE TO:

SIGMA GAS CORPORATION

MAIL PAYMENTS TO:

SIGMA GAS CORPORATION P.O. BOX 22 SALYERSVILLE, KY 41465

OFFICE HOURS

MONDAY - FRIDAY

8:30 - 4:30

PHONE: 349-1505 886-7075 886-1437

- STATEMENT IS DUE AND PAYABLE UPON RECEIPT
- ACCOUNT NOT PAID 10 DAYS AFTER BILLING DATE SHALL BE SUBJECT TO A FIFTEEN PERCENT (15%) PENALTY.
- LATE PAYMENTS MAY NOT BE REFLECTED ON THIS BILLING.
- FAILURE TO RECEIVE A BILL DOES NOT AVOID
- STATE SALES TAX AND/OR SCHOOL TAX INCLUDED WHEN APPLICABLE.
- PAST DUE BILLS ARE SUBJECT TO COLLECTION OR DISCONNECT WITH COLLECTION AND/OR SERVICE CHARGES PAID IN FULL BEFORE SERVICE IS RESTORED.
- A SERVICE CHARGE OF \$10,00 WILL BE CHARGED TO ANY CUSTOMER WHOSE CHECK IS RETURNED FROM THE BANK FOR INSUFFICIENT FUNDS.
- RATES AVAILABLE UPON REQUEST.

| DATE OF ISSUE | DUDI IO CEDVICE COMMISSION |
|--|---|
| DATE EFFECTIVE Month / Date / Year | PUBLIC SERVICE COMMISSION OF KENTUCKY EFFECTIVE |
| ISSUED BY Still Ryanha (Signature of Officer) | 9/3/2004 PURSUANT TO 807 KAR 5:011 |
| TITLE PRESIDENT | SECTION 9 (1) |
| BY AUTHORITY OF ORDER OF THE PUBLIC SERVICE COMMISSION | |
| IN CASE NODATED | Executive Director |

Dema Gas Company, Inc.

| | FOREntire Area Served Community, Town or City |
|--|---|
| | P.S.C. KY. NO1 |
| DEMA GAS COMPANY, INC. (Name of Utility) | CANCELLING P.S.C. KY. NO. 1 16th SHEET NO. 1 |
| RATES AND CHA | ARGES |
| RATE SCHEDULE: Applicable in all territory | Ψ |

RATES AND CHARGES

AVAILABILITY OF SERVICE: For all residential and commercial purposes

RETAIL RATES:

| | Base Rate | Gas Cost | Total Rate |
|------------|-----------|----------|------------|
| First Mcf | \$7.4648 | \$10.00 | \$17.4648 |
| Over 1 Mcf | \$6.2648 | \$10.00 | \$16.2648 |

| DATE OF ISSUE May | 25, 2006 | |
|----------------------|--------------------|-------------------------|
| , | Month / Date / | Year |
| DATE EFFECTIVE Jun | ne 1, 2006 | |
| | Month / Date / | Year |
| ISSUED BY JUAN | se a Danne | |
| Ø | (Signature of C | fficer) |
| TITLE President | | |
| BY AUTHORITY OF ORDI | ER OF THE PUBLIC S | ERVICE COMMISSION |
| IN CASE NO. 2006-001 | 168 DA | TED <u>May 19, 2006</u> |

PUBLIC SERVICE COMMISSION OF KENTUCKY **EFFECTIVE** 6/1/2006

PURSUANT TO 807 KAR 5:011 SECTION 9 (1)

Executive Director

| | FOR ENTIRE AREA SERVED |
|--|----------------------------------|
| | P.S.C. KY. NO. 1 |
| | SHEET NO1 |
| DEMA GAS COMPANY, INC. | Cancelling P.S.C. KY NO |
| | SHEET NO |
| RULES AND REGULAT | IONS |
| | |
| APPLICATION FOR SERVICE: | |
| All customers shall make application for Company giving name of applicant, mailing add any other information required by the Company payment of bills. | ress, location to be served, and |
| Commercial customers shall give kind of heated and other use of gas in premises. recommended by manufacturer for same, pressure of piping to inside of building. | Type of heating equipment, MCF |
| (1) The customer's meter shall be into the company's main or service line and will | |
| (2) The Company will furnish and insand fitting to customers down side at meteri | |
| (3) The customer shall install a se approved pipe to inside appliances, without r be reduced at floor level to size opening of installed for each appliance. | eduction in size except same may |
| (4) All gas appliances shall be insta | lled in conformity with adopted |

- (4) All gas appliances shall be installed in conformity with adopted county, state and federal codes.
- (5) The customer shall not adjust or attempt to adjust regulators, meters, or facilities of the Company, and shall be responsible for any damage to meter and regulator, unless same is rendered by unknown persons, in which event same shall be immediately reported to Company.
- (6) Each customer shall be installed a separate meter, and no building having more than one tenant shall be served by a single meter.
- (7) Meter reading will be taken between the 20th 31st of each month and mailed on or before the 3rd day of each month PUBLIC SERVICE COMMISSION

| | OF KENTUCKY | | | | | | |
|-------------------------------|---|--|--|--|--|--|--|
| | EFFECTIVE | | | | | | |
| DATE OF ISSUEJanuary 16, 1992 | DATE EFFECTIVE January QD5, 1992 | | | | | | |
| | EAR MONTH DAY YEAR | | | | | | |
| ISSUED BY State R Oll Mana | ger P. O. Box PURSUANT TO 807 KAR 5011 KY 41653 | | | | | | |
| NAME OF OFFICER TIT | | | | | | | |
| | BY: Margustalla Company | | | | | | |
| | PUBLIC SERVICE COMMISSION MANAGEP | | | | | | |

| | FOR ENTIRE AREA SERVED |
|--|--|
| | P.S.C. KY. NO1 |
| | 2nd SHEET NO. 2 |
| DEMA GAS COMPANY, INC. | Cancelling P.S.C. KY NO |
| | lstSHEET NO2 |
| RULES AND | REGULATIONS |
| | |
| (8) Accounts not paid 10 days a 10% penalty on the current balance | after mailing date shall be subject to only. |
| (9) A re-connection charge of restored following disconnection for | \$35.00 shall be paid before service is non-payment of bill. |

- (10) A reconnection charge for customers who request discontinuance of service and subsequently re-establish service at the same premises within twelve (12) months is \$50.00
- A transfer of service charge for customers moving from one location to another is \$25.00.
- (12) A service charge of \$15.00 will be made to collect a delinquent bill after written notice has been mailed to the customer stating that the bill is delinquent. Failure to pay the account at this time will result in termination of service.
 - A service charge of \$20.00 will be made to any customer whose check is returned from the bank for insufficient funds. The account shall be considered in arrears and subject to termination under 807 KAR 5:006 Section 11.
 - (14) Mobile trailers shall be considered temporary service and subject to a connection charge of \$75.00. If service line, meter loop, etc. are in place, the charge shall be \$25.00.

(15) Discontuance of Service - Per 807 KAR 5:006 Section 11

The utility may refuse or discontinue service to an applicant or customer after proper notice for failure to comply with its rules and regulation or state and municipal rules and regulations, when a dangerous condition is found to exist on the customers or applicants premises, when a customer or applicant refuses or neglects to provide reasonable access to the premises for fraudulent or illegal use of service or for nonpayment of bill.

| P | PUBLIC SERVICE COMMISSION OF KENTUCKY EFFECTIVE | | | | | | |
|--|---|--|--|--|--|--|--|
| DATE OF ISSUEFebruary 26, 1992 MONTH DAY YEAR | DATE 定作序受了IVE <u>February 24, 1992</u> MONTH DAY YEAR | | | | | | |
| ISSUED BY Manager | RSUANT TO 807 KAR 5011 PSECTION 9X1820 Prestonsburg, KY 41653 ADDRESS | | | | | | |
| NAME OF OFFICER TITLE BY | | | | | | | |

| | | FOR ENTIRE AREA SERVED |
|------------------------|-------------|---------------------------|
| | | P.S.C. KY. NO. 1 |
| | | 2ND SHEET NO. 3 |
| DEMA GAS COMPANY, INC. | | Canceling P.S.C. KY NO. 1 |
| | | 1STSHEET NO3 |
| | RULES AND R | EGULATIONS |

If discontinuance is for nonpayment of bills, the customer shall be given at least 48 hours written notice, separate from the original bill, and cut-off shall be effected not less than twenty (20) days after the mailing date of the original bill, unless, prior to discontinuance, a residential customer presents to the utility a written certificate, signed by a that registered or public health officer, physician, nurse, discontinuance will aggravate an existing illness or infirmity on the affected premises, in which case discontinuance may be effected not less than thirty (30) days from the date the utility notifies the customer, in writing, of state and federal programs which may be available to aid in payment of

bills and the office to contact for such possible assistance.

(16) Budget Payment Plan

The Company has a budget payment plan available for its residential customers whereby a customer may elect to pay a monthly amount for the budget year in lieu of monthly or bimonthly billings for actual usage. The monthly budget payment will be determined by the Company based, under normal circumstances, on a minimum of one-twelfth of the estimated annual usage, subject to review and adjustment during the budget year. The normal budget year for all residential customers is the 12 months from April to May with May being the settlement month.

The customer's account may be adjusted through a series of levelized adjustments on a monthly basis if usage indicates that the account will not be current upon payment of the last budget amount.

If Customer fails to pay bills as rendered under the budget payment plan, the Company reserves the right to revoke the plan, restore the customer to regular billing and require immediate payment of any deficiency.

Failure to receive a bill in no way exempts customer from the provisions of these TERMS AND CONDITIONS.

When the Company is unable to read a meter after reasonable effort, the customer will be billed at the average of the three immediately preceding monthly or bimonthly bills and the billing adjusted when the meter is read.

| | Cust | comer's | s bill | will be | due withi | n 10 c | days fr | com (| datepungi | SÉRVI CE | COMMIS | SSION |
|-------|------|----------------|--------------|-----------|-----------|--------|---------|-------|-----------|---------------------|--------|--------|
| | | | | | | | | | | OF KENT | UCKY | |
| -DATE | OF I | (SSUE <u>S</u> | eptemb | er 21, 19 | 93 | DATE | EFFECT | rive | Septembe | EFFECT r 30, | | |
| | | MO | ONTH | DAY | YEAR | | | • | MONTH C | CT 23 | *¥993 | YEAR |
| ISSUE | D BY | to | <u>e/((</u> | ll_ | Manager | P. 0 | . Box 8 | 320 | Prestons | burg, | KY 4 | 1653 |
| | | NAME (| OF OFF | ICER | TITLE | | ADI | RES | | | | 5:011, |
| | | | | | | | | | : | SECTION | 9 (1) | |
| | | | | | | | | | BY: | Goear | Selle | Z |

PUBLIC SERVICE COMMISSION MANAGER

| | FOR ENTIRE AREA SERVED |
|---|--|
| | P.S.C. KY. NO1 |
| | 2ND SHEET NO. 4 |
| DEMA GAS COMPANY, INC. | Canceling P.S.C. KY NO. 1 |
| | 1ST SHEET NO. 4 |
| RULES AND | REGULATIONS |
| (17) Deposits | WEST-18-4-4 |
| deposit. Interest, as prescribed by Ki by refund or credit to the customer's | ued for failure to pay the requested RS 74.050, will be paid annually either bill, except that no refund or credit delinquent on the anniversary date of |
| credit or payment history, and require (1) year if the customer has establis that period. If a deposit has been was | a customer's showing of satisfactory ed deposits will be returned after one shed a satisfactory payment record for ived or returned and the customer fails cord, a deposit may then be required. |
| the customer's classification of servichange in usage. Upon termination of | f service, the deposit, any principal wing will be credited to the final bill |
| In determining whether a depos following criteria will be considered | it will be required or waived, the |
| no previous history with | with the Company. If the customer has the Company, statements from other may be presented by the customer as |
| Whether the customer has a | n established income or line of credit. Her has resided or been located in the |
| 4. Whether the customer owns | property in the area. Filed bankruptcy proceedings within the |
| 6. Whether another customer | with a good payment history is willing for an amount equal stavice commission red OF KENTUCKY |

DATE OF ISSUESeptember 21, 1993

MONTH

DAY

MANAGER P. O. BOX 820

DATE EFFECTIVE BURGSLAMB & 800 KAB \$6031.

MONTHSECTION 9DAY

YEAR

ISSUED BY

NAME OF OFFICER

TITLE

ADDRESS

| | FORENTIRE AREA SERVED |
|---|--|
| | P.S.C. KY. NO1 |
| | 2ND SHEET NO. 5 |
| DEMA GAS COMPANY, INC. | Canceling P.S.C. KY NO. 1 |
| | SHEET NO5 |
| RULES AND RE | GULATIONS |
| recalculated at the customer's request of the deposit on account differs from \$10.00 for a residential customer or customer, the Company may collect any overpayment by check or credit to the made if the customer's bill is delinque. Residential customers will pay equal to 2 delinque. Residential customers will pay equal to 2 delinque. Residential customers will pay equal to 2 delinque. This amount does not exceed the average by the Company and is equal to 2 delinque delinque. (18) Standard pressure 6 ounces pay (19) Average heating value is same virginia Gas Company. 20. Monitoring of Customer Usage At least once annually the Compacustomer according to the following procustomer according to the following procustomer according to the following procustomer according that period. 2. If the annual usage for the two if any difference is known to be such as unusual weather condifference is known to be such as unusual w | the recalculated amount by more than 10 percent for a non-residential underpayment and shall refund any customer's bill. No refund will be ent at the time of the recalculation. al deposits in the amount of \$100.00. bill of residential customers served the average annual bill. Der 807KAR 5:021 Section 16 (2) The as wholesale supplier Kentucky West any will monitor the usage of each |
| | OCT 23 1993 |

DATE OF ISSUESeptember 21, 1993

MONTH

DAY

YEAR

ISSUED BY

NAME OF OFFICER

DATE EFFECTIVESeptember 21, 8070 KAR 5:011.

MONTH

SECTION SEC

| | FOR ENTIRE AREA SERVED |
|------------------------|-------------------------|
| | P.S.C. KY. NO1 |
| | 2ND SHEET NO. 6 |
| DEMA GAS COMPANY, INC. | Canceling P.S.C. KY NO1 |
| | SHEET NO6 |
| | RULES AND REGULATIONS |

- 4. If the cause for the usage deviation cannot be determined from analysis of the customer's meter reading and billing records, the Company will contact the customer by telephone or in writing to determine whether there have been changes such as different number of household members or work staff, additional or different appliances, changes in business volume, or known leaks in the customer's service line.
- 5. Where the deviation is not otherwise explained, the Company will test the customer's meter to determine whether it shows an average error greater than 2 percent fast or slow.
- The Company will notify the customers of the investigation, its findings, and any refunds or back billing in accordance with 807 KAR 5:006, Section 10(4) and (5).

In addition to the annual monitoring, the Company will immediately investigate usage deviations brought to its attention as a result of its on-going meter reading or billing processes or customer inquiry.

(21) Gas Cost Adjustment Clause

The rates authorized herein are based upon the wholesale cost of gas to Dema as computed using rates of its wholesale suppliers currently in effect. In the event there is an increase or decrease in wholesale gas cost, Dema shall file with this Commission the following information within 30 days:

- 1. A copy of the contract or wholesale supplier notification effecting the change in rate and a statement relative to the effective date of such proposed change.
 - A statement setting out gas sales for the most recent 12 months.
- A statement setting out the details of gas purchased for the most recent 12 months showing billing from the supplier(s) under the most recent rate(s) and under the proposed supplier rate. The difference between the amounts so determined shall be divided by Dema's sales for the most recent 12 months, provided Dema's line loss for the same 12 months of the same 12 months. If line loss exceeds 5%, the difference shall by exceed 5%. EFFECTIVE allowable sales calculated as (purchases x .95).

| DATE OF | ISSUESeptembe | r 21, 19 | 93 | O(DATE EFFECTIVESeptemb | |
|---------|---------------|----------|---------|-----------------------------|-----------------------------------|
| | MONTH | DAY | YEAR | MANTAN | T TO 60 PAXR 5:01 YEAR |
| ISSUED | BY STOR CO | ee_ | Manager | P. O. Box 820 Prestor | SECTION 9 (1) Spurg, KX, 41653 |
| | NAME OF OFFI | CER | TITLE | ADDRESS BY: | RVICE COMMISSION MANAGER |

| | FOR ENTIRE AREA SERVED |
|--|---|
| | P.S.C. KY. NO. 1 |
| | 2ND SHEET NO. 7 |
| DEMA GAS COMPANY, INC. | Canceling P.S.C. KY NO. 1 |
| | 1ST SHEET NO. 7 |
| RULES AND RE | EGULATIONS |
| | |
| 4. A signed and dated tariff she service based on the change in supplier be effective with less than 30 days not granted. | et showing Dema's proposed rates for rate. An increase in rates shall not lice unless a waiver is requested and |
| 5. Such other information as this determination of the purchased gas adjusted | Commission may request for a proper stment. |
| In the event that Dema receives adjustment or credit of amounts paid to period, Dema will apply to the Commiss make adjustments on the rates charged tas follows: | sion within 30 days for authority to |
| 1. The "refundable amount" shall refund. Such refundable amount shall be estimates it will sell to its cust commencing with the first day of the mothus determining a "refund factor." | omers during the four-month period |
| 2. Upon Commission approval, Dema purchased gas adjustment that would period. | will reduce by the refund factor any otherwise be applicable during such |
| 3. In the event of any large or u Commission for the right to depart forth. | nusual refunds, Dema may apply to the rom the refund procedure herein set |
| Upon receipt of the required info the proposed increase, reduction, or re of the information required, issue its rates or otherwise acting to investigate | Order setting out the proper revised |
| | OCT 2 3 1993 |
| | PURSUANT TO 807 KAR 5:011. |

DATE OF ISSUESeptember 21, 1993

MONTH

DAY

YEAR

ISSUED BY

NAME OF OFFICER

DATE EFFECTIVESeptembærc 100,9 (1993)

MONTH

DAY

WEAR

PUBLIC SERVICE COMMISSION MANAGEB

ADDRESS

ADDRESS

| | FOR ENTIRE AREA SERVED |
|--|---|
| | P.S.C. KY. NO. 1 |
| . | 1ST SHEET NO. 6 |
| DEMA GAS COMPANY, INC. | Cancelling P.S.C. KY NO |
| | SHEET NO |
| | |
| RULES AND REG | ULATIONS |
| | |
| COMPANY | NAME |
| | |
| QUARTERLY REPORT RECOVERY RATE O | |
| | |
| | |
| | |
| Date Filed: | |
| | |
| | |
| | |
| | |
| Date Rates to be Effective: | |
| | |
| | PUBLIC SERVICE COMMISSION |
| | OF KENTUCKY EFFECTIVE |
| | LITEONE |
| | JAN 1 5 1992 |
| Reporting Period is Calendar Quarter End | PURSUANT TO 807 KAR 5:011. |
| | SECTION 9 (1) |
| | PUBLIC SERVICE COMMISSION MANAGER |
| | |
| DATE OF ISSUE <u>January 16, 1992</u> I MONTH DAY YEAR | DATE EFFECTIVE <u>January 15, 1992</u> MONTH DAY YEA |
| | P. O. Box 820 Prestonsburg, KY 4165 |
| NAME OF OFFICER TITLE | ADDRESS |

| | FOR E | NTIRE AREA | A SERVED | |
|--|---------------------------------------|---------------------------------------|------------------|-----------|
| | P.S.C. | KY. NO | 1 | |
| | 1 | ST SHEE | T NO | 7 |
| DEMA GAS COMPANY, INC. | Cancell | ing P.S.C. | KY NO | |
| | | SHEE | et no | |
| | | | | |
| RULES AND REGULAT: | IONS | | | |
| SCHEDULE I | | | | |
| GAS COST RECOVERY RATE | SUMMARY | <u> </u> | | |
| Component | | _ | <u>Unit</u> | Amount |
| Expected Gas Cost (EGC) | | | \$/Mcf | |
| + Refund Adjustment (RA) | | | \$/Mcf \$/Mcf | |
| + Actual Adjustment (AA) + Balance Adjustment (BA) | | | \$/MCI \$/MCf | |
| = Gas Cost Recovery Rate (GCR) | | | \$/Mcf | |
| GCR to be effective for service rendered from | m | | to | |
| | | | | |
| A. EXPECTED GAS COST CALCULATION | | | Unit | Amount |
| Total Expected Gas Cost (Schedule II) | | | \$ | |
| <pre>+ Sales for the 12 months ended = Expected Gas Cost (EGC)</pre> | | | Mcf \$/Mcf | |
| • , , | | | | |
| B. REFUND ADJUSTMENT CALCULATION | | | <u>Unit</u> | Amount |
| Supplier Refund Adjustment for Reporting Po | eriod (S | ch. III) | | |
| + Previous Quarter Supplier Refund Adjustmen | | | \$/Mcf | |
| + Second Previous Quarter Supplier Refund Ad + Third Previous Quarter Supplier Refund Adj | | • | \$/Mcf \$/Mcf | |
| = Refund Adjustment (RA) | <u>us cineric</u> | | \$/MCf | |
| · | | | <u>Unit</u> | Amount |
| C. ACTUAL ADJUSTMENT CALCULATION | | | | Alloca ic |
| Actual Adjustment for the Reporting Period | | ıle IV) | \$/Mcf | |
| + Previous Quarter Reported Actual Adjustmen + Second Previous Quarter Reported Actual Ad | | | \$/Mcf \$/Mcf | |
| + Third Previous Quarter Reported Actual Adi | | • | \$/Mcf | |
| = Actual Adjustment (AA) | <u> </u> | | S/Mcf | |
| | PUBLIC | SERVICE COMMIS | SIUN | |
| | · · · · · · · · · · · · · · · · · · · | EFFECTIVE | | |
| DATE OF ISSUEJanuary 16, 1992 DATE | EFFECTIV | EJanuary | <u>15, 199</u> 2 | |
| MONTH DAY YEAR | | а <u>имом пряд</u> 92 | DAY | YEAR |
| ISSUED BY Seek Oll Manager P. O. | Box_8.20 | i i i i i i i i i i i i i i i i i i i | nung, KY | 41653 |
| NAME OF OFFICER TITLE | PARONE | SECTION 9 (1) | , | |

BY: Haller
PUBLIC SERVICE COMMISSION MANAGER

| | P.S.C. KY. NO1 |
|---|---|
| | 1ST SHEET NO. 8 |
| DEMA GAS COMPANY, INC. | Cancelling P.S.C. KY NO |
| RULES AND RE | |
| BALANCE ADJUSTMENT CALCULATION | <u>Unit Amount</u> |
| Balance Adjustment for the Reporting + Previous Quarter Reported Balance Adj + Second Previous Quarter Reported Balan + Third Previous Quarter Reported Balan = Balance Adjustment (BA) | ustment \$/Mcf nce Adjustment \$/Mcf |

PUBLIC SERVICE COMMISSION OF KENTUCKY EFFECTIVE

JAN 1 5 1992

PURSUANT TO 807 KAR 5:011. SECTION 9 (1)

BY: West Halle PUBLIC SERVICE COMMISSION MANAGER

| DATE O | F ISSUEJanuary 16, | 1992 | DATE EFFECTIVEJanua | ry 15, 1992 | |
|----------|--------------------|------------|-----------------------|-------------|-------|
| | MONTH | DAY YEAR | TOOM | 'H DAY | YEAR |
| <u>~</u> | 1 00 | a . | | | |
| SSUED | BY SHER CO | Manage | r P. O. Box 820 Prest | onsburg, KY | 41653 |
| | NAME OF OFFICER | TITLE | ADDRESS | | |

| | FOR ENTIRE AREA SERVED | |
|---|--|-------------------|
| | P.S.C. KY. NO. 1 | P-0-1 |
| | 1STSHEET NO | 9 |
| DEMA GAS COMPANY, INC. | Cancelling P.S.C. KY NO | |
| | - | |
| | SHEET NO | |
| RULES A | ND REGULATIONS | |
| so | HEDULE II | |
| EXPEC | TED GAS COST | |
| Actual * Mcf Purchases for 12 mont | hs ended | |
| (1) (2) | 3) (4) (5)** | (6) |
| | tu (| (4) x (5) Cost |
| buppiter ben conversion | n ractor MCI Rate | COSC |
| Totals Line loss for 12 months ended Mcf and sales of Mcf | | chases of |
| | <u>Uni</u> | t Amount |
| Total Expected Cost of Purchases + Mcf Purchases (4) = Average Expected Cost Per Mcf Pu x Allowable Mcf purchases (must no = Total Expected Gas Cost (to Sche | Mc rchased \$/M t exceed Mcf sales + .95) Mc | f |
| *Or adjusted pursuant to Gas Cost **Supplier's tariff sheets or noti | | herein. |
| | PUBLIC SERVICE COMMISSION | |
| DATE OF TOOMETOWN 16 1000 | OF KENTUGAT | |
| DATE OF ISSUEJanuary 16, 1992 MONTH DAY Y | EAR MONTH DAY | |
| ISSUED BY STAR OLL Mana | ger P. O. Box 820 Prestonsburg, | |
| | 302 11 01 2011 020 12 02 0011 02 9 7 | <u>KY 41653</u> |
| NAME OF OFFICER TIT | | KY 41653 |

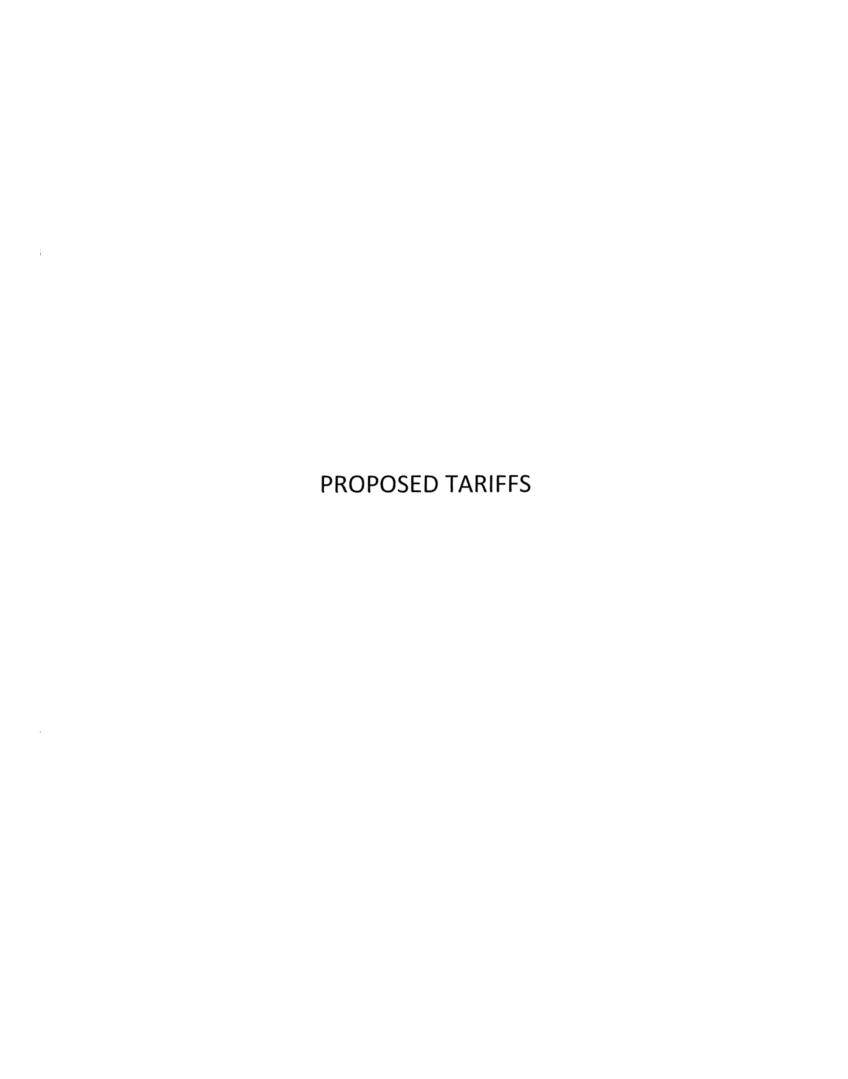
| | FOR <u>ENTIRE AREA SE</u> | RVED |
|---|---|-----------------|
| | P.S.C. KY. NO. | 1 |
| | SHEET N | 0. 10 |
| DEMA GAS COMPANY, INC. | Cancelling P.S.C. KY | NO |
| | sheet n | 0 |
| | | |
| RULES AND | REGULATIONS | |
| SCHEDU | JLE III | |
| SUPPLIER REFU | UND ADJUSTMENT | |
| Details for the 3 months ended | (reporting period | |
| Particulars | | Unit Amount |
| Total supplier refunds received | | \$ |
| + Interest | | \$ |
| = Refund Adjustment including interes | t | \$ |
| + Sales for 12 months ended | | Mcf |
| = Supplier Refund Adjustment for the 1 (to Schedule IB) | Reporting Period | \$/Mcf |
| | PUBLIC SERVICE COMI OF KENTUCKY EFFECTIVE | MISSION |
| | JAN 15 199 | 2 |
| | PURSUANT TO 807 KA SECTION 9 (1 | AR 5:011. |
| | BY: PUBLIC SERVICE COMMISSIO | H MANAGER |
| DATE OF ISSUEJanuary 16, 1992 MONTH DAY YEAR | DATE EFFECTIVE <u>January</u> MONTH | |
| SSUED BY Manager NAME OF OFFICER TITLE | P. O. Box 820 Preston ADDRESS | sburg, KY 41653 |

| | | FOR_ | ENTI | RE A | REA SERV | ED | |
|---|----------------|--------|-----------------|---------------------------------------|--|---|---|
| | | P.S. | с. ку. | NO. | 1 | | |
| | | | 1ST | s | HEET NO. | 11 | - |
| DEMA GAS COMPANY, INC. | | Cance | elling | P.S | .c. KY N | 0 | |
| | | | | s | HEET NO. | | |
| | | | | | | | |
| RULES A | AND REG | ULAT | IONS | | | | |
| SO | CHEDULE | IV | | | | | |
| ACTUA | AL ADJU | JSTMEI | NT | | | | |
| For the 3 month period ended | (repo | ortino | g peri | od) | | | |
| • | | | Month | | | Month | 3 |
| <u>Particulars</u> | <u>Unit</u> | | | | | | Ĺ |
| Total Supply Volumes Purchased | Mcf | | | | | | |
| Total Cost of Volumes Purchased | \$ | | | | | | |
| + Total Sales (may not be less than 95% of supply volumes) | Mcf | | • | · · · · · · · · · · · · · · · · · · · | | принимального поставления в принимального поставления в поставления в поставления в поставления в поставления в | |
| = Unit Cost of Gas | \$/Mci | Ē | | | | | |
| - EGC in effect for month | \$/Mci | Ē | | | | • | |
| = Difference | \$/Mc1 | Ē | | | | | |
| <pre>[(Over-)/Under-Recovery] x Actual sales during month</pre> | Mcf | | | | ************************************** | | |
| = Monthly cost difference | \$ | | | | | | |
| Total cost difference (month 1 - + Sales for 12 months ended = Actual Adjustment for the Report (to Schedule IC.) | | | | SERVI OF KE | CE COMMISSK ENTUCKY ECTIVE | Unit \$ Mcf Ms/Mcf | Amount |
| | | | | NAL | 1 5 1992 | | |
| DATE OF ISSUEJanuary 16, 1992 | Γ | DATE 1 | efa rs y | | GROZKAR S | 011. 5, 1992 | *************************************** |
| | YEAR | | LONGO | SEC | MON PHI | DAY | YEAR |
| · · · · · · · · · · · · · · · · · · · | ager] LE | P. O. | B&X∷-9 ADD | RESS | COMPRESIONAL | M €G, KY | 41653 |

TITLE

| | FOR ENTIRE AREA SERVED |
|--|--|
| | P.S.C. KY. NO1 |
| | SHEET NO12 |
| DEMA GAS COMPANY, INC. | Cancelling P.S.C. KY NO |
| | sheet No |
| DITTE AND D | EGYT A MTONG |
| RULES AND R | EGULATIONS |
| SCHEDU | LE V |
| BALANCE AD | JUSTMENT |
| For the 3 month period ended | (reporting period) |
| <u>Particulars</u> | <u>Unit</u> <u>Amount</u> |
| (1) Total Cost Difference used to compeffective four quarters prior to the of the currently effective GCR. | |
| Less: Dollar amount resulting from\$/Mcf as used to compute th four quarters prior to the effectiv currently effective GCR times the s Mcf during the 12-month p was in effect. | e GCR in effect e date of the ales of |
| Equals: Balance Adjustment for the | AA. \$ |
| (2) Total Supplier Refund Adjustment used to compute RA of the GCR effective prior to the effective date of the GCR. | tive four quarters |
| Less: Dollar amount resulting from \$/Mcf as used to compute the GCR in quarters prior to the effective dat effective GCR times the sales of the 12-month period the RA was in e | effect four e of the currently Mcf during |
| Equals: Balance Adjustment for the | |
| | PUBLIC SERVICE COMMISSION OF KENTUCKY EFFECTIVE |
| | JAN 1 5 1992 |
| DATE OF ISSUEJanuary 16, 1992 MONTH DAY YEAR | DATE EFFECTIVE TO STATE DAY YEAR SECTION 9 1) DAY YEAR |
| SSUED BY Manager NAME OF OFFICER TITLE | P. O. BROW 82 PARKS COMMISSION MANAGE. KY 41653 |

| | FOR ENTIRE AREA SERVED |
|--|---|
| | P.S.C. KY. NO1 |
| | SHEET NO13 |
| DEMA GAS COMPANY, INC. | Cancelling P.S.C. KY NO |
| | SHEET NO |
| RULES AND | REGULATIONS |
| *************************************** | |
| (3) Total Balance Adjustment Amount GCR effective four quarters prior date of the currently effective GC | to the effective |
| Less: Dollar amount resulting from | om the BA of \$ |
| \$/Mcf as used to compute the GCR i quarters prior to the effective da | |
| effective GCR times the sales of the 12-month period the BA was in | Mcf during |
| Equals: Balance Adjustment for the | |
| Total Balance Adjustment Amount + Sales for 12 months ended | |
| | |
| <pre>= Balance Adjustment for the Repor (to Schedule ID.)</pre> | rting Period \$/Mcf |
| | |
| | PUBLIC SERVICE COMMISSION OF KENTUCKY EFFECTIVE |
| | JAN 1 5 1992 |
| | PURSUANT TO 807 KAR 5:011. SECTION 9 (1) |
| | BY: MANAGER |
| DATE OF ISSUEJanuary 16, 1992 MONTH DAY YEAR | DATE EFFECTIVE <u>January 15, 1992</u> MONTH DAY YEAR |
| SSUED BY CONTROL Manager NAME OF OFFICER TITLE | P. O. Box 820 Prestonsburg, KY 41653 ADDRESS |



| Type of Ch | narge: <u>Returned Check</u> | |
|-------------|---|------------------------|
| 1. Field Ex | xpense: | |
| A. | Materials (Itemize) | |
| | | \$ |
| | | |
| B. | Labor (Time and Wage) | |
| | | |
| | Total Field Expense | \$ |
| | • | |
| 2. Clerica | I and Office Expense | |
| A. | Supplies | \$ |
| B. | Labor: \$20.75/hr x 0.50 hrs \$18.85/hr x 1.00 hrs | \$10.38 \$18.85 |
| | Total Clerical and Office Expense | \$ 29.23 |
| 3. Miscell | laneous Expense | |
| A. | Transportation | \$ |
| B. | Other (Itemize) | |
| | Bank Fees | |
| | | |
| | Total Miscellaneous Expense | \$ |
| | | |
| То | tal Nonrecurring Charge Expense | \$ <u>29.23 + Bank</u> |

Type of Charge: Reconnection Fee (within 12 months or non-payment)

| 1. Field Ex | kpense: | |
|-------------|---|--------------------|
| A. | Materials (Itemize) | \$ |
| В. | Labor (Time and Wage) \$35/hr x 2 hrs | \$ 70.00 |
| | Total Field Expense | \$70.00 |
| 2. Clerica | I and Office Expense | |
| A. | Supplies | \$ |
| B. | Labor: \$20.75/hr x 0.50 hrs \$18.85/hr x 1.00 hrs | \$10.38 \$18.85 |
| | Total Clerical and Office Expense | \$ 29.23 |
| 3. Miscell | aneous Expense | |
| A. | Transportation | \$ |
| B. | Other (Itemize) | |
| | Total Miscellaneous Expense | \$ |
| Tot | tal Nonrecurring Charge Evnense | \$ 99.23 |

Type of Charge: Move Customer Service to a Differenct Location 1. Field Expense: Α. Materials (Itemize) Material cost + 15% +tax B. Labor (Time and Wage) \$35/hr x 4 hrs \$140.00 **Total Field Expense** 140.00 2. Clerical and Office Expense A. Supplies В. Labor: \$20.75/hr x 0.50 hrs \$10.38 \$18.85/hr x 1.00 hrs \$18.85 **Total Clerical and Office Expense** \$ 29.23 3. Miscellaneous Expense A. Transportation B. Other (Itemize) Excavator @ \$47/hr x 2 hrs \$94.00 **Total Miscellaneous Expense** 94.00 **Total Nonrecurring Charge Expense** 263.23

| Γype of Ch | narge: Special Meter Reading Charge | |
|------------|---|--------------------|
| I. Field E | xpense: | |
| A. | Materials (Itemize) | |
| | | \$ |
| | | |
| В. | Labor (Time and Wage) | |
| | \$35/hr x 2 hrs | \$ 70.00 |
| | Total Field Expense | \$ |
| 2. Clerica | l and Office Expense | |
| A. | Supplies | \$ |
| B. | Labor: \$20.75/hr x 0.50 hrs \$18.85/hr x 1.00 hrs | \$10.38 \$18.85 |
| | Total Clerical and Office Expense | \$29.23 |
| 3. Miscell | aneous Expense | |
| Α. | Transportation | \$ |
| В. | Other (Itemize) | |
| | | |
| | Total Miscellaneous Expense | \$ |
| | | |
| Tot | al Nonrecurring Charge Expense | \$ 99.23 |

| Type of Ch | arge: <u>Meter Test Charge</u> | |
|-------------|---|--|
| 1. Field Ex | pense: | |
| A. | Materials (Itemize) | |
| | | \$ |
| | | And Department of the Control of the |
| B. | Labor (Time and Wage) | |
| | \$35/hr x 5 hrs | \$ 175.00 |
| | Total Field Expense | \$175.00 |
| 2. Clerical | and Office Expense | |
| A. | Supplies | \$ |
| В. | Labor: \$20.75/hr x 0.50 hrs \$18.85/hr x 1.00 hrs | \$10.38 \$18.85 |
| | Total Clerical and Office Expense | \$29.23 |
| 3. Miscella | neous Expense | |
| A. | Transportation 200 miles @ \$0.555/mi | \$ 111.00 |
| В. | Other (Itemize) Meter shop testing fee | \$18.00 |
| | Total Miscellaneous Expense | \$129.00 |
| Tota | l Nonrecurring Charge Expense | \$ 333.23 |

| Type of Ch | arge: <u>Turn on Fee (seasonal or temporary tu</u> | rn on) |
|-------------|---|--------------------|
| 1. Field Ex | pense: | |
| A. | Materials (Itemize) | |
| | | \$ |
| | | |
| B. | Labor (Time and Wage) | |
| | \$35/hr x 2 hrs | \$ 70.00 |
| | Total Field Expense | \$70.00 |
| 2. Clerical | and Office Expense | |
| A. | Supplies | \$ |
| В. | Labor: \$20.75/hr x 0.50 hrs \$18.85/hr x 1.00 hrs | \$10.38 \$18.85 |
| | Total Clerical and Office Expense | \$29.23 |
| 3. Miscella | aneous Expense | |
| A. | Transportation | \$ |
| B. | Other (Itemize) | |
| | | |
| | Total Miscellaneous Expense | \$ |
| Tot | al Nonrecurring Charge Expense | \$ 99.23 |

Type of Charge: Service Charge (for any special trip made to collect dilinquent bills)

| l. Field Ex | kpense: | |
|-------------|---|--------------------|
| A. | Materials (Itemize) | |
| | | \$ |
| | | |
| B. | Labor (Time and Wage) | |
| | \$35/hr x 2 hrs | \$ 70.00 |
| | Total Field Expense | \$70.00 |
| 2. Clerical | and Office Expense | |
| A. | Supplies | \$ |
| В. | Labor: \$20.75/hr x 0.50 hrs \$18.85/hr x 1.00 hrs | \$10.38 \$18.85 |
| | Total Clerical and Office Expense | \$29.23 |
| 3. Miscella | aneous Expense | |
| A. | Transportation | \$ |
| В. | Other (Itemize) | |
| | | |
| | Total Miscellaneous Expense | \$ |
| Tota | al Nonrecurring Charge Expense | \$ 99.23 |

Type of Charge: Change Tenants (Change meter billing to new customer)

| 1. | Field Exp | ense: | |
|----|------------|---|--------------------|
| | A. | Materials (Itemize) | |
| | | | \$ |
| | | | |
| | B. | Labor (Time and Wage) | |
| | | | |
| | | Total Field Expense | \$ |
| 2. | Clerical a | and Office Expense | |
| | A. | Supplies | \$ |
| | B. | Labor: \$20.75/hr x 0.50 hrs \$18.85/hr x 1.00 hrs | \$10.38 \$18.85 |
| | | Total Clerical and Office Expense | \$ 29.23 |
| 3. | Miscellan | ieous Expense | |
| | A. | Transportation | \$ |
| | B. | Other (Itemize) | |
| | | | |
| | | | |
| | | Total Miscellaneous Expense | \$ |
| | Total | Nonrecurring Charge Expense | \$ <u>29.23</u> |

| Type of Ch | arge: <u>Meter Resetting Charge</u> | |
|-------------|---|--------------------|
| 1. Field Ex | opense: | |
| A. | Materials (Itemize) | |
| | | \$ |
| | | |
| B. | Labor (Time and Wage) | |
| | \$35/hr x 2 hrs | \$ 70.00 |
| | Total Field Expense | \$70.00 |
| 2. Clerical | and Office Expense | |
| A. | Supplies | \$ |
| В. | Labor: \$20.75/hr x 0.50 hrs \$18.85/hr x 1.00 hrs | \$10.38 \$18.85 |
| | Total Clerical and Office Expense | \$29.23 |
| 3. Miscella | ineous Expense | |
| A. | Transportation 40 miles @ \$0.555/mi | \$ 22.20 |
| B. | Other (Itemize) | |
| | | |
| | Total Miscellaneous Expense | \$\$ |
| Tota | al Nonrecurring Charge Expense | \$ <u>121.43</u> |

| | FOR All Service areas Community, Town or City |
|--|--|
| | P.S.C. KY. NO. 1 |
| | SHEET NO |
| Kentucky Frontier Gas LLC | CANCELLING P.S.C. KY. NO |
| (Name of Utility) | SHEET NO. |
| | CONTENTS |
| | |
| suppliers in Kentucky. This tariff details the Frontier Gas operations. I. RATES & CHARGES | d the operations of several natural gas utilities and farm tap conditions of service for all Customers served by Kentucky |
| A. Monthly Charges Farm Tap Ra B. General rates C. Other Charges D. Deposits | Text changes and additions - highlighted |
| II. RULES & REGULATIONS FOR NA GENERAL - Rules Applicable to All Natu A. General Statement B. Application for Gas Service C. Choice of Rates D. Temporary or Intermittent Ser E. Deposits F. Monthly Bills G. Budget Billing Plan H Partial Payment Plan I. Winter Hardship reconnection | vice |
| DATE OF ISSUE_August 15, 2012 Month / Date / Year DATE EFFECTIVE September 15, 2012 | |
| Month / Date / Year | |
| ISSUED BY Robert Oxford | u |
| (Signature of Officer) TITLE Managing partner | <u> </u> |
| BY AUTHORITY OF ORDER OF THE PUBLIC SERVICE | E COMMISSION |

IN CASE NO. _____DATED ____

| | | FOR All Service | |
|-----------------|-------------------------------------|-----------------|-------------------------|
| | | | Community, Town or City |
| | | P.S.C. KY. NO. | 1 |
| | | | SHEET NO |
| Kentucky Fronti | er Gas LLC | | P.S.C. KY. NO. |
| (Name | of Utility) | CANCELLING | |
| | | | _SHEET NO |
| | CO | NTENTS | |
| J. | Measurement of Gas Service | | T |
| K. | Discontinuance of Service at Custo | omer's Request | |
| L. | Discontinuance of Service by Com | | |
| M | Restoration of Service | .L3' : . | |
| N. | Service Fees | | |
| | 1. Reconnection | | |
| | 2. Special meter reading fe | e | |
| | 3. Meter test charge | | |
| | 4. Turn on fee | | |
| | 5. Service charge | | |
| | 6. Meter resetting fee | | |
| 0 | Meter Transfer Fee/change tenant | | |
| P. | | | |
| | Returned Check Charge | | |
| Q | Late Payment Charge | | |
| R. | Diversion of Natural Gas | | |
| S. | Easements | • • | |
| T. | Access for Company's Employees | | |
| U. | Reallocation or Resale of Natural C | Gas | |
| V. | Customer's Installation | | |
| W. | Company Furnished Equipment | | |
| X | Protection of Sub-Surface Facilitie | es | |
| Y | Shortage of Natural Gas Supply | | |
| Z. | Liability | | |
| AA. | Indemnity to Company | | |
| BB. | Inside Gas Services Rendered by C | Company | |
| CC | Complaints | | |
| | | | |
| DATE OF ISSUE | August 15, 2012 | | |
| | Month / Date / Year | | |
| DATE EFFECTIV | /E September 15, 2012 | | |
| | Month / Date / Year | | |
| ISSUED BY | Robert Oxford | | |
| Ka | and soffered | | |
| | (Signature of Officer) | | |
| TITLE | Managing partner | | |
| BY AUTHORITY | OF ORDER OF THE PUBLIC SERVICE CO | MMISSION | |
| IN CASE NO | DATED | | |

| | FOR |
|--|---|
| | FORcommunity, Town or City |
| Kentucky Frontier Gas LLC | P.S.C. KY. NO. |
| | SHEET NO |
| | CANCELLING P.S.C. KY. NO |
| (Name of Utility) | |
| | SHEET NO |
| | RATES AND CHARGES |
| | |
| B. COMMERCIAL -C. FARM TAPS – RuD. TRANSPORTATION | Rules Applicable to Residential Service Rules Applicable to Commercial Service lles Applicable to Farm Taps on Other Pipelines ON - RESERVED RCIAL - Rules Applicable to Large Commercial Service |
| A. Utility System Operation a B. Testing Equipment C. Meter Accuracy D. Routine Meter Test Schedu E. Other Meter Tests F Billing G Definition of a Cubic Foot H Heating Value | ules |
| V. PURCHASED GAS ADJUA. Procedure B. Billing Calculation | USTMENT |
| DATE OF ISSUE August 15, 2012 | h / Date / Year |
| DATE EFFECTIVE September 15, 2012 | |
| <u>-</u> | h / Date / Year |
| ISSUED BY Robert Oxford | |
| Kalend J. Offi | |
| () | nature of Officer) |
| TITLE Managing partner | |
| BY AUTHORITY OF ORDER OF THE PU | |
| IN CASE NO | DATED |

| | FORcommunity, Town or City |
|---|---|
| | • |
| | P.S.C. KY. NO. |
| K + 1 F + C O HG | SHEET NO |
| Kentucky Frontier Gas LLC | CANCELLING P.S.C. KY. NO |
| (Name of Utility) | SHEET NO |
| RATE | ES AND CHARGES |
| | |
| C. DefinitionsD. Interim Gas Cost Adjustments | |
| VI. FARM TAP GAS COST ADJUSTME VII. PIPELINE REPLACEMENT PROGR | |
| I. RATES AND CHARGES | |
| A. MONTHLY CHARGES & COMMODI | TTY RATES - FARM TAP CUSTOMERS T |
| formerly operated by Alert Oil & Gas Compa Quality Natural Gas, Interstate Natural Gas at producer contract. MONTHLY RATES: Base Rate | mers in all counties served by farm taps along pipelines any, Inc., Hueysville Gas, KLC Enterprises, B.T.U. Gas, and whose rate schedule is not otherwise governed by a GCRR Gas Cost Total |
| All MCF \$4.00 S Monthly Customer Charge | \$3.60 \$7.60 \$10.00 |
| SPECIAL CHARGES: FARM TAP | |
| All special charges applicable to general rate otherwise noted. | e customers shall apply to farm tap customers, unless |
| APPLICABILITY: For all non-farm tap Re | odity RATES – GENERAL RATES esidential and Commercial customers in all areas served by unity of Belfry, Blaine, Floyd County including the |
| DATE OF ISSUE August 15, 2012 Month / Date / Year | |
| DATE EFFECTIVE September 15, 2012 | |
| Month / Date / Year | |
| ISSUED BY Robert Oxford | |
| (Signature of Officer) | ta |
| TITLE Managing partner | |
| BY AUTHORITY OF ORDER OF THE PUBLIC SERVIC | EE COMMISSION |
| IN CASE NODATED _ | |

| | | F | OR | | |
|---|-------------------------------|---------------------------------------|----------------|---|----------------|
| | | | | community, Tow | n or City |
| | | P | S.C. KY. NO. | walland and the second | |
| | | _ | | _SHEET NO | |
| Kentucky Frontier Gas LLC | | C | CANCELLING | P.S.C. KY. NO | |
| (Name of Utility) | | | | _SHEET NO | |
| | RA | TES AND CHARG | GES | | |
| communities of Cliff, Auxie Bypro, Weeksbury, Langley Martin, Perry and Pike coun | , Goble Roberts | s, Salyersville, M | | | |
| MONTHLY RATES: | | | | | |
| | Base Rate | GCRR Gas Cos | <u>t Total</u> | | <u>C</u> |
| All MCF | \$4.18 | | | | |
| Monthly Customer charge | \$10.00 | | | | |
| Industrial Rate: | \$3.35 | | | | |
| Monthly Customer charge | \$50.00 | | | | |
| C. OTHER CHARGE | S | | | | \mathbf{C} |
| Pipeline Replacement Progr | | per customer per | month (excl | udes Farm Tap) | |
| Turn on fee | | itiate service at a | | | ary turn on. |
| Reconnection Fee | • | store service with | in 12 months | s of disconnection | on/termination |
| | for non-paym | | | | |
| Relocate meter | | is costs – move m | | | |
| Transfer Service Fee | | nge tenants (chan | | | 0 1 |
| Returned Check Charge | \$30.00 for a comby the bank. | heck returned for | nsufficient | funds, plus any | tees assessed |
| Late Payment Charge | • | rrent monthly ch | arges. | | |
| Service (trip) Charge | | ny special trip ma | - | delinquent bills | s/terminate |
| | service. | | | | |
| Farm Tap Fee | \$200 to initia | te a farm tap off a | n high-pressu | ıre pipeline. | |
| Special meter reading charg | e\$120.00 for re | read | | | |
| Meter test fee | \$35.00/hr. plu | is costs | | | |
| DATE OF ISSUE August 15, 2012 | | e e e e e e e e e e e e e e e e e e e | ··········· | | |
| DATE PERFORME G . 1 15 | Month / Date / Year | | | | |
| DATE EFFECTIVE September 15, | Z012 Month / Date / Year | | | | |
| ISSUED BY Robert Oxford | | | | | |
| Relent & B | 4.2 | > | | | |
| | (Signature of Office | r) | | addination | |
| TITLE Managing partne | r | | | | |
| BY AUTHORITY OF ORDER OF | THE PUBLIC SERV | ICE COMMISSION | | | |
| IN CASE NO. | DATEI |) | | | |

| | FOR |
|--|--|
| | community, Town or City |
| | P.S.C. KY. NO |
| | SHEET NO |
| Kentucky Frontier Gas LLC | CANCELLING P.S.C. KY. NO |
| (Name of Utility) | SHEET NO. |
| R | ATES AND CHARGES |
| | aal average residential bill |
| | ustomer per month |
| Aivin suicharge \$1.00 per cu | astomer per month |
| D. DEPOSITS | T (ALL HIGHLIGHTED) |
| | T (LANCE THE COLUMN) |
| annual bill shall be required of all new cus | customers) A deposit equal to two-twelfths of the estimated stomers that do not have an acceptable credit rating. The months of service if the customer has no more than two late |
| | esting seasonal service, that is service for only a portion of a qual to one-half of the estimated annual bill of a similar full |
| Commercial Customer \$100.00, or | two twelfths annual estimated bill, whichever is greater. |
| Interest accrued will be refunded to the cu | ate prescribed by law beginning on the date of the deposit. stomer or credited to the customer's bill on an annual basis. If 's bill prior to twelve (12) months from the date of deposit or t or credit shall be on a prorated basis. |
| II. RULES AND REGULATIONS – AI | LL CUSTOMERS |
| A GENERAL STATEMENT | |
| DATE OF ISSUE August 15, 2012 Month / Date / Ye | ear . |
| DATE EFFECTIVE September 15, 2012 | |
| Month / Date / Ye | |
| ISSUED BY Robert Oxford | |
| (Signature of Offi | COT) |
| | cer) |
| BY AUTHORITY OF ORDER OF THE PUBLIC SER' | |
| IN CASE NODATE | |

| | FORcommunity, Town or City | |
|---|--|--|
| | P.S.C. KY. NO. | |
| | SHEET NO | |
| (Name of Utility) | CANCELLING P.S.C. KY. NO | |
| | SHEET NO | |
| RA | ATES AND CHARGES | |
| suppliers in Kentucky. This tariff details the Frontier Gas operations. | ated the operations of several natural gas utilities and farm tap he conditions of service for all Customers served by Kentucky iled with the Public Service Commission of Kentucky, | |

The following Rules and Regulations are filed with the Public Service Commission of Kentucky, referred to as "PSC" or "Commission", as part of the natural gas tariff of the gas utility operations of Kentucky Frontier Gas, LLC, hereinafter "Company" or "the utility". These Rules and Regulations set forth the terms and conditions under which natural gas service is supplied and govern all classes of service in all systems and territories served by the utility. Service furnished by the Company is also subject to the Rules of the PSC. Copies of this tariff are available for any Customer's inspection at the offices of the Company. They are subject to termination, change, or modification, in whole or in part, at any time. Any waiver at any time of the Company's rights or privileges under these Rules & Regulations will not be deemed a waiver as to any later breach of these rules.

1. COMMISSION'S RULES AND REGULATIONS

All gas service rendered by the Company shall be in accordance with the Administrative Regulations by which gas utilities are governed by the Public Service Commission of Kentucky and all amendments thereto and modifications thereof which may be made by the Commission.

2. COMPANY'S RULES AND REGULATIONS

In addition to the Rules and Regulations prescribed by the Public Service Commission, al] gas service rendered shall also be in accordance with the Rules and Regulations adopted by the Company.

3. REFUSAL OF SERVICE

| DATE OF ISSUE August 15, 20 |)12 Month / Date / Year | 4444-4-1-1-1-1-1-1-1-1-1-1-1-1-1-1-1-1- | |
|-----------------------------|----------------------------|---|---|
| DATE EFFECTIVE September | 15, 2012 | *************************************** | _ |
| | Month / Date / Year | | |
| ISSUED BY Robert Oxfor | d_ Ufferde | | |
| | (Signature of Officer) | | - |
| TITLE Managing pa | tner | | |
| BY AUTHORITY OF ORDER O | F THE PUBLIC SERVICE COMMI | SSION | |
| IN CASE NO. | DATED | | |

| | FOR | |
|---|--|--|
| | community, Town or City | |
| | P.S.C. KY. NO. | |
| | SHEET NO | |
| Kentucky Frontier Gas LLC | CANCELLING P.S.C. KY. NO | |
| (Name of Utility) | SHEET NO | |
| RATES AND CH | IARGES | |
| | | |
| The Company reserves the right to refuse or to defer full seare inadequate to serve the applicant's requirements we customers already connected and being served. | | |
| B APPLICATION FOR GAS SERVICE Application for natural gas service may be made at the refuse service to any Customer who fails to comply with not furnish service to any applicant who owes the Corlocation, until all such indebtedness is paid in full. | these Rules & Regulations. The Company will | |
| The Company may require any applicant to sign a Service of natural gas service constitutes an agreement under wagrees to pay the Company therefore in accordance with to comply with the Rules and Regulations of the utility for service may not be assigned without written consent made for each class of service at each separate location. | which the Customer receives natural gas service, the applicable Tariff rate schedule, and agrees The benefits and obligations of the agreement | |
| A Customer is defined as any individual, enterprise or Commercial purchasing natural gas from the Compa- classification, contract or schedule. | | |
| C CHOICE OF RATES A schedule of rates is available at the office of the Compa customer's service requirements, the Company w Applicant is responsible for the final selection of said selection. | ill assist in selecting the most suitable rate. | |
| DATE OF ISSUE August 15, 2012 Month / Date / Year | | |
| DATE EFFECTIVE September 15, 2012 | | |
| Month / Date / Year | | |
| ISSUED BY Robert Oxford | | |
| (Signature of Officer) | | |
| TITLE Managing partner | | |

| | FOR |
|--|--|
| | community, Town or City |
| | P.S.C. KY. NO. |
| | SHEET NO |
| Kentucky Frontier Gas LLC | CANCELLING P.S.C. KY. NO. |
| (Name of Utility) | SHEET NO |
| RA | ATES AND CHARGES |
| D TEMPORARY OR INTERMIT | TENT SERVICE |
| with the applicable rate schedule. Servi Company as temporary. All costs of m | or intermittent in usage, service will be supplied in accordance ce to mobile homes and trailers may be considered by the tain or service construction will be paid in advance by the te than 24 months the Company will refund any construction Service Extension Policy. |
| service, or if there is a substantial increase | make a minimum cash deposit to initiate or re-establish gas e in usage. Such deposit is not an advance payment or partial ecurity for payment of bills for service to be applied against tinued. |
| date of deposit to date refunded, provide further that such deposits will not draw in | ed at a rate prescribed by the PSC for the period elapsed from d that such period is not less than six months, and provided terest after the date on which Company notifies Customer that discontinued. Interest will be paid upon refund of deposit. |
| | ar period if the Customer has had no delinquency resulting in Discontinuance of Service or no more than two late payments |
| period, upon proof that person claiming service, the Company reserves the right to | s discontinued, or at the end of the one year deposit holding deposit is legally entitled to same. On discontinuance of apply the Customer's deposit and any interest accrued thereon he remaining balance of the deposit, if any, will be refunded. |
| | rice is in default of payment of bills for any service previously old account, or arrangement satisfactory to the Company for new service is rendered. |
| DATE OF ISSUE August 15, 2012 | |
| Month / Date / Ye DATE EFFECTIVE September 15, 2012 | ar |
| Month / Date / Ye | |
| ISSUED BY Robert Oxford | |
| (Signature of Offi | cer) |
| | cci j |
| TITLE Managing partner | |

| | FOR | |
|---|---|--|
| | community, Town or City | |
| | P.S.C. KY. NO. | |
| | SHEET NO | |
| Kentucky Frontier Gas LLC | CANCELLING P.S.C. KY. NO | |
| (Name of Utility) | SHEET NO | |
| RA | TES AND CHARGES | |
| | n a Customer's showing of satisfactory credit and payment olished income or local property ownership and no recent | |
| between any two consecutive regular rea | The term "month" for billing purposes means the period adings by the Company of the meters at the Customer's ly as may be practicable every thirty days. The timing of the | |
| | than the monthly billing period described above, the billing plus actual gas usage from the prior meter reading. | |
| estimated usage based on the best available to a Customer for utility service which co | r after reasonable effort, the Customer will be billed on ar e information. When Company for any reason submits a bil ontains an estimated reading or a no-charge, Company wil tomer that the bill contains an estimate or no-charge. | |
| governmental authority, are due and payab | ise tax, sales tax, franchise fee or the like imposed by le at the office of the Company, or to an authorized agent of own on the bill. All bills are due upon presentation. | |
| service is used or at some other location the receive a bill, the Company, upon request, | the Customer when mailed to, or left at, the location where hat has been mutually agreed upon. If the Customer fails to will issue a duplicate. However, failure to receive a bill in no before delinquent date, for service rendered. | |
| pattern will be assessed. Company will re | lling process and any significant deviation from normal usage-read or test meters and review billing calculations as part of stomer if any significant billing adjustment is needed. | |
| DATE OF ISSUE August 15, 2012 Month / Date / Year | | |
| DATE EFFECTIVE September 15, 2012 | | |
| Month / Date / Year | r | |
| ISSUED BY Robert Oxford | , | |
| (Signature of Office | er) | |
| TITLE Managing partner | | |

| | FOR | |
|---|--|--|
| | FORcommunity, Town or City | |
| | P.S.C. KY. NO. | |
| | SHEET NO | |
| Kentucky Frontier Gas LLC | CANCELLING P.S.C. KY. NO | |
| (Name of Utility) | SHEET NO. | |
| DATEG AND | | |
| RATES ANI | D CHARGES | |
| correctness of the bill is disputed, stating reason. However, such notice disputing correctness of a | ice prior to the time that payment is due that the ons, the Company will investigate the complaint. bill shall not be sufficient reason for withholding Company will refund the amount of overpayment or indered. | |
| G. BUDGET BILLING PLAN | | |
| Customers may elect at their option to pay month option is available to Residential customers at the suitable 12-month payment history and all accounts | ly bills for service on a Budget Billing Plan. This e option of the Company, which customers have a are paid in full. Customer shall make an application g, acknowledging average usage and the calculated | |
| usage at the current gas rates rate, divided by 11 payment shall be made for eleven successive month | ling is calculated from the past twelve months' gas and rounded to the nearest dollar. Said monthly as beginning with the July billing month. The twelfth the difference between the total of the prior eleven elve month period. | |
| amount of the credit balance, or the Customer may the settlement amount is a debit balance owed b payable on the due date shown on the bill for the balance exceeds \$100, the Customer may elect to payable of the total debit balance payable in the settlement. | Company will issue a check to the Customer in the elect to have the credit applied to future billings. If y the Customer, the total balance will be due and settlement month, except that in the event the debit ay the debit over a two month period with at least one lement month. The Customer may continue on the case the settlement month for each year will occur in both. | |
| DATE OF ISSUE August 15, 2012 | | |
| Month / Date / Year | | |
| DATE EFFECTIVE September 15, 2012 | | |
| ISSUED BY Robert Oxford | | |
| Robert Offerd | | |
| (Signature of Officer) | | |
| TITLE Managing partner | | |

| | FOR | |
|--|---|--|
| | community, Town or City | |
| | P.S.C. KY. NO. | |
| | SHEET NO | |
| Kentucky Frontier Gas LLC | CANCELLING P.S.C. KY. NO | |
| (Name of Utility) | SHEET NO | |
| RATES | AND CHARGES | |
| normal collection procedures shall be applicatermination of service of a Customer on the | ails to pay the budget billing obligation in any monthable for the outstanding budget billing amount. Upor Budget Billing Plan, the entire balance amount of the ble by Customer to Company if a debit balance exists or credit balance exists. | |
| unusual changes in Purchased Gas Cost Adjust Company's gas suppliers. No adjustment in m Gas Cost Adjustment changes. Changes in G | ljusted for changes in the Company's base rates and for tment due to major purchase gas cost changes from the nonthly budget billing amounts will be made for normal has Cost Adjustment levels shall be considered unusual ore increase or decrease in Customer's anticipated annual | |
| | | |
| | | |
| | | |
| | | |
| | | |
| | | |
| | | |
| | | |
| | | |
| | | |
| | | |
| DATE OF ISSUE August 15, 2012 Month / Date / Year | | |
| DATE EFFECTIVE September 15, 2012 | | |
| Month / Date / Year | | |
| ISSUED BY Robert Oxford | | |
| (Signature of Officer) | | |
| TITLE Managing partner | | |
| BY AUTHORITY OF ORDER OF THE PUBLIC SERVICE O | COMMISSION | |
| IN CASE NO. DATED | | |

| | FOR |
|--|--|
| | Community, Town or City |
| | P.S.C. KY. NO. |
| | SHEET NO |
| Kentucky Frontier Gas LLC | CANCELLING P.S.C. KY. NO |
| (Name of Utility) | SHEET NO |
| | |
| RULES AND | REGULATIONS |
| H. PARTIAL PAYMENT PLAN | |
| Qualifying customers may enter into a partial paym | nent plan in accordance with 807 KAR 5:006(13) (2) |
| I. WINTER HARDSHIP RECONNECTION | |
| Qualifying customers may have service reconne conditions of the regulation are met. | ected pursuant to 807 KAR 5:006 (14) and (15) if |
| J. MEASUREMENT OF GAS SERVICE The Company will install, own and maintain suita natural gas supplied. The Point of Delivery to the | able metering equipment necessary for measuring the Customer is the outlet of the Company's meter. |
| Customer under one applicable rate schedule will readings of one meter installation shall not be installation for billing purposes, unless specifical properties may be combined on a single meter in | be metered and billed separately. All service to a be measured by a single meter installation and meter combined with meter readings of another meter ally allowed under the applicable tariff. Adjoining stallation at the Customer's expense, and served as a led, occupied, and used for commercial purposes by a business. |
| Service to the same Customer at different premises | s will be considered as service to separate Customers. |
| per square inch above average atmospheric pressur service area and sixty (60) degrees Fahrenheit. A | tural gas supplied by the Company is four (4) ounces re, which is assumed to be 14.40 psia in the Company All meters shall be temperature-compensated. Where he service meter shall be adjusted to the foregoing |
| such actions being cause for immediate discontin | r with Company meters or regulators for any reason nuance of service. Customer shall not construct any ervice lines, or meters, and shall not enclose exposed |
| DATE OF ISSUE August 15, 2012 Month / Date / Year | |
| DATE EFFECTIVE September 15, 2012 | |
| Month / Date / Year | |
| ISSUED BY Robert Oxford | |
| (Signature of Officer) | |
| | |
| TITLE Managing partner | |
| BY AUTHORITY OF ORDER OF THE PUBLIC SERVICE COM | IMISSION |

IN CASE NO. _____DATED _____

| | FOR |
|---|--|
| | Community, Town or City |
| | P.S.C. KY. NO. |
| Kentucky Frontier Gas LLC (Name of Utility) | SHEET NO |
| | CANCELLING P.S.C. KY. NO |
| | SHEET NO |
| RULES | S AND REGULATIONS |
| portion of gas service facilities with any a Company of any leak or defect observed in 0 | inventilated enclosure. Customer shall immediately notify Company's facilities. |
| Company to that effect, unless otherwise sy time for final meter reading and disconnect Company, the Customer will be liable for se | TE AT CUSTOMER'S REQUEST ransfer service should give at least three days' notice to pecified in the rate or contract applicable, in order to allow tion of service. Where such notice is not received by the ervice until final reading of the meter. Notice to discontinue my minimum or guaranteed payment under any contract or |
| L DISCONTINUANCE OF SERVICE Company may discontinue service upon not Customer designated third party, of Company | less than seven days' written notice to Customer, and to any |
| as provided in these rules. 2) If Customer fails to comply such failure is given by Company an 3) If Customer's use of service | with Company's Rules and Regulations after due notice of d reasonable time is allowed for compliance. is detrimental to the natural gas service being furnished by a immediate vicinity or supplied from the same distribution |
| separate from the original bill, and cut-off simailing date of the original bill, unless, prutility a written certificate, signed by a ph | s, the customer shall be given at least 10 days written notice, hall be effected not less than twenty seven (27) days after the ior to discontinuance, a residential customer presents to the ysician, registered nurse, or public health officer, that such illness or infirmity on the affected premises, in which case |
| DATE OF ISSUE August 15, 2012 | |
| Month / Date / Year DATE EFFECTIVE September 15, 2012 | |
| Month / Date / Year | |
| ISSUED BY Robert Oxford | |
| (Signature of Officer | · · · · · · · · · · · · · · · · · · · |
| TITLE Managing partner | |

| | FORCommunity, Town or City |
|--|--|
| | P.S.C. KY. NO. |
| | |
| Kentucky Frontier Gas LLC | SHEET NO |
| (Name of Utility) | CANCELLING P.S.C. KY. NO. |
| | SHEET NO |
| RULE | S AND REGULATIONS |
| | than thirty (30) days from the date the utility notifies the ograms which may be available to aid in payment of bills and ance. |
| such payment to be made by cash or bona unless Customer has twice previously tende by the banking institution unpaid, and the se | t occur if: Customer makes full payment of outstanding bill, fide check to a Company representative or field employee red payment with check which was returned to the Company econd such check was returned within the most recent twelve ash or certified check is required to avoid termination. |
| Discontinuance of service shall only occur Service may not be terminated on the day pr | between 8:00 am and 4:00 pm, Monday through Thursday. rior to, or the day of, a legal holiday. |
| Company may discontinue service at any tir | me without notice: |
| found to be dangerous to life, hear responsibility for, and will not be he 2) Upon the receipt of a law applicable to Customer's gas service 3) If service is found to have original cause for the discontinuar responsibility and will not be held re | of any part of the Customers' gas piping or any appliance is alth, or safety of any person. Company does not assume ld liable for, ascertaining such condition. ful request or order of the properly constituted authority been restored by someone other than Company and the ace has not been cured. The Company does not assume esponsible for ascertaining such condition. |
| | failure to pay or make arrangements for payment of bills for er pays all applicable collection and/or reconnection charges |
| DATE OF ISSUE August 15, 2012 Month / Date / Year | |
| DATE EFFECTIVE September 15, 2012 | |
| Month / Date / Year | |
| ISSUED BY Robert Oxford | 3 |
| (Signature of Officer | r) |
| TITLE Managing partner | |

BY AUTHORITY OF ORDER OF THE PUBLIC SERVICE COMMISSION IN CASE NO. ______DATED _____

| | FOR |
|---|---|
| | FORCommunity, Town or City |
| | P.S.C. KY. NO. |
| | SHEET NO |
| Kentucky Frontier Gas LLC | CANCELLING P.S.C. KY. NO |
| (Name of Utility) | SHEET NO |
| RULES AND R | REGULATIONS |
| within 24 hours after elimination by Customer o circumstances prevent restoration. Extenuating of | in these rules, Company shall restore such service f the cause for discontinuance, unless extenuating circumstances includes, but is not limited to, the vidual designated by the Customer be at the premises |
| N. SERVICE FEES 1. Reconnection: The Company shall charge services: | e the Customer a Reconnection Fee for the following |
| discontinuance of service at the same b) Reconnection of gas service | meter at customer's request. t customer's request. collect delinquent bill. |
| O. METER TRANSFER FEE/ CHANGE TE The Company shall charge a Meter Transfer Fee as | |
| | premises from one tenant to another, when the gas ted. Such Fee will be charged to the new Customer. from one premises to another. |
| P. RETURNED CHECK CHARGE | |
| DATE OF ISSUE August 15, 2012 Month / Date / Year | |
| DATE EFFECTIVE September 15, 2012 | |
| Month / Date / Year | |
| ISSUED BY Robert Oxford | |
| (Signature of Officer) | |

BY AUTHORITY OF ORDER OF THE PUBLIC SERVICE COMMISSION IN CASE NO. ______DATED _____

| | FOR |
|--|--|
| | FORCommunity, Town or City |
| | P.S.C. KY. NO. |
| | SHEET NO |
| Kentucky Frontier Gas LLC | CANCELLING P.S.C. KY. NO. |
| (Name of Utility) | SHEET NO |
| RULES A | ND REGULATIONS |
| to the Company as uncollectable by its bank, us the Commonwealth of Kentucky and any charge Q. LATE PAYMENT CHARGE | harge on all bills not paid within 15 days of the billing |
| interfering with pipes, regulators or equipme damage to, alteration, or obstruction of any me regulator pressure) which will permit or ma registration on Company's meter shall constitut Customer in whose name service is being rend diverted natural gas. In the event that a Comp interval of time than does the meter installed a | ices installed ahead of the meter or any tampering or ent connected to Company's distribution system or the eter (including the breaking of meter seals and increasing the possible the use of natural gas without its proper te prima facie evidence of diversion of natural gas by the dered, or by the person benefiting from the use of such pany check meter registers more natural gas in the same t Customer's premises after such meters have been tested of accuracy prescribed by the PSC, such fact shall also natural gas. |
| and shall have the right to enter Customer's consuming devices to aid in such computation computation will be based on any other availal made for the period beginning with the date or where the diversion occurred, unless evidence with the date on which said diversion ceases. | premises and make an actual count of all natural gas premises and make an actual count of all natural gas in. Where Company is unable to make such count, the ble information, or estimated. Such computation will be in which Customer began using natural gas at the location proves the diversion commenced a later date, and ending Bills for natural gas diverted, based upon the aforesaid ctive during the period of diversion, plus the cost of |
| DATE OF ISSUE August 15, 2012 Month / Date / Year | |
| DATE EFFECTIVE September 15, 2012 | |
| ISSUED BY Robert Oxford | |
| Robert Offerd | |
| (Signature of Officer) | |

BY AUTHORITY OF ORDER OF THE PUBLIC SERVICE COMMISSION IN CASE NO. ______DATED ____

| | FOR |
|---|---|
| | FORCommunity, Town or City |
| | P.S.C. KY. NO. |
| | SHEET NO |
| Kentucky Frontier Gas LLC | CANCELLING P.S.C. KY. NO |
| (Name of Utility) | SHEET NO |
| RULES AND 1 | REGULATIONS |
| investigating and confirming such diversion and d presentation. | lisconnecting service, shall be due and payable upon |
| If service has been discontinued for diversion o Customer, or to any other person for Customer's use | of natural gas, Company will not render service to e, at the same or any other location until: |
| equipment as is necessary to prevent further | thers the installation cost of such entrance and service diversion of natural gas. ral gas are not in any way intended to affect or modify |
| granting to Company an easement for gas mains, necessary to render service to Customer. If requestion connected, Customer will execute Company's state Company, at no expense therefore, satisfactory esservices, meters and metering equipment, and controlled by Customer, and will furnish space and Company located on Customer's premises. In the such manner that one parcel shall be isolated from | e construed as an agreement with the property owner, services, meters, and other equipment of Company quested by Company and before or after service is andard form of right-of-way agreement, granting to assements for suitable location of Company's mains, other appurtenances on or across lands owned or d shelter satisfactory to Company for all apparatus of event that Customer shall divide premises by sale in a streets where Company's gas mains are accessible, as service over parcel having access to gas mains for EES AND AGENTS |
| DATE OF ISSUE August 15, 2012 Month / Date / Year | |
| DATE EFFECTIVE September 15, 2012 | |
| ISSUED BY Robert Oxford | |
| (Signature of Officer) | |
| (Digitation of Othor) | |

BY AUTHORITY OF ORDER OF THE PUBLIC SERVICE COMMISSION IN CASE NO. ______DATED _____

| | FOR | |
|--|---|--|
| | Community, Town or City | |
| | P.S.C. KY. NO. | |
| | SHEET NO | |
| Kentucky Frontier Gas LLC | CANCELLING P.S.C. KY. NO. | |
| (Name of Utility) | SHEET NO | |
| DITTECA | ND REGULATIONS | |
| RULES A | ND REGULATIONS | |
| Customer will provide access to its premises at of the Company for any proper purpose inciden | all reasonable times for authorized employees and agents at all to the supplying of natural gas service. | |
| U. REALLOCATION OR RESALE OF Natural gas service supplied by the Company is expressly forbidden to re-allocate or resell gas to | is for the exclusive use of the customer. The customer is | |
| V. CUSTOMER'S INSTALLATION | | |
| extending from the Company's service connecting in the side of the meter or place of utilization of the installation of the customer's service line is | shall be made in accordance with the requirements of the g location, installation, kind and size of pipe, type of pipe | |
| confer with the Company to determine if the ty is available, to determine if extensions of, or a secure definite location of the Company's me | or beginning construction of a proposed installation, shall rpe of service, capacity, and pressure desired by Customer additions to, Company's facilities will be required; and to eter and point of delivery. The Company must also be alterations of existing installations which will materially | |
| coated steel or PE) from the meter to all applia | the shall be at least 1-inch diameter pipe (only API-rated ances, without reduction in size except it may be reduced the appliance connection. A stopcock shall be installed at liance. | |
| DATE OF ISSUE August 15, 2012 | | |
| Month / Date / Year | | |
| DATE EFFECTIVE September 15, 2012 | | |
| ISSUED BY Robert Oxford | | |
| Kalent followed | | |
| (Signature of Officer) | | |
| TITLE Managing partner | | |
| BY AUTHORITY OF ORDER OF THE PUBLIC SERVICE | COMMISSION | |

IN CASE NO. _____DATED ____

| | FOR |
|---|--|
| | FOR Community, Town or City |
| | P.S.C. KY. NO. |
| | SHEET NO |
| Kentucky Frontier Gas LLC | CANCELLING P.S.C. KY. NO |
| (Name of Utility) | SHEET NO |
| RULES AND REGU | J.ATIONS |
| All gas piping and other natural gas appliances and eq delivery will be furnished, installed and maintained at good practice, the requirements of any public body have and in accordance with the Company's Rules and Regul for injury or damage caused by defects in Customer's pip | all times by the Customer in conformity with ing jurisdiction or appropriate gas piping codes, ations. However, Company accepts no liability |
| No equipment or apparatus will be connected to Compa may cause such an abnormal pressure variation in said service supplied to other customers on said system of metering or pressure regulating equipment. In the even demand such as a gas engine is to be connected, Cust tank, shut off valves and other protective devices as man every case, confer with Company before any equip regulation of pressure or quality of gas is connected to Company | system as to impair or endanger the natural gas or to adversely affect operation of Company's ent that equipment having a high instantaneous omer shall provide adequate pulsation or surge by be required by Company. Customer shall, in ment or apparatus requiring extremely close |
| When the Company is required by order of proper authorsystem, thereby necessitating a change in the location of Company will designate a new point of delivery to who customer-owned piping. | of the service line and the point of delivery, the |
| Service will be delivered to the Customer for each pren the Company. For the mutual protection of the Custom of the Company are permitted to make connections between gas service piping. | er and the Company, only authorized employees |
| The Company reserves the right to require the Customer change in meters or other apparatus or in their location and other Company equipment will be removed or reloc | s made at the request of the Customer. Meters |
| W. COMPANY FURNISHED EQUIPMENT: | |
| DATE OF ISSUE_August 15, 2012 | |
| Month / Date / Year DATE EFFECTIVE September 15, 2012 Month / Date / Year | |
| ISSUED BY Robert Oxford | |
| (Signature of Officer) | |

BY AUTHORITY OF ORDER OF THE PUBLIC SERVICE COMMISSION IN CASE NO. ______DATED _____

| | FOR |
|--|---|
| | Community, Town or City |
| | P.S.C. KY. NO. |
| | SHEET NO |
| Kentucky Frontier Gas LLC | CANCELLING P.S.C. KY. NO |
| (Name of Utility) | SHEET NO. |
| | SHEET NO |
| RULES A | ND REGULATIONS |
| Company will furnish, install, and maintain at meter riser), regulators, and connections which property line or near the building, at the discret the judgment of the Company, the location wi buildings. Suitable sites or location for the maconnections shall be provided by the custom | de at the discretion and judgment of the Company. The its expense the necessary meter, meter stand (including h will be located at or near the main service connection, tion or Judgment of the Company. Whenever practical, in all be as near the supply main as possible and outside of neter, meter stand, including meter riser, regulator, and her, and the title to this equipment shall remain in the intain and remove same, and no charge shall be made by |
| any improvement, addition, or structure over the appropriate One-Call center before operating ditching equipment in the proximity of Comparation | cessity of changing location of gas service before building the gas service pipe. Customer shall notify Company or ag or permitting the operation of any power excavating or any's underground gas service on Customer's premises. |
| | pply, Company shall have the right to grant preference to most essential to the public welfare. In general, the |
| Z. LIABILITY | |
| DATE OF ISSUE August 15, 2012 Month / Date / Year | |
| DATE EFFECTIVE September 15, 2012 | |
| Month / Date / Year | |
| ISSUED BY Robert Oxford | |

ISSUED BY Robert Oxford

(Signature of Officer)

TITLE Managing partner

BY AUTHORITY OF ORDER OF THE PUBLIC SERVICE COMMISSION
IN CASE NO. DATED

| | FOR |
|--|--|
| | Community, Town or City |
| | P.S.C. KY. NO. |
| | SHEET NO |
| Kentucky Frontier Gas LLC | CANCELLING P.S.C. KY. NO |
| (Name of Utility) | SHEET NO |
| | |
| RULE | S AND REGULATIONS |
| expense or under its standard policies will | meters, regulators, and materials supplied by Company at its be and remain the property of the Company. Company's cred with by Customer or other unauthorized person. |
| Customer's premises, caused by or arising others, or the misuse or unauthorized use of making good such loss and/or repairing such | ny damage to or loss of Company's property located on g out of the acts, omissions or negligence of Customer or of Company's property by Customer or others. The cost of h damage shall be paid by the Customer. Customer shall be s employees if caused by Customer's act, omissions or |
| by the acts, omissions or negligence of the | njury to persons or damage to property occasioned or caused e Customer or any of its agents, employees, or licensees, in g any of the Customer's piping, equipment, machinery, or by defects in same. |
| 2 1 | rsons, damage to property, monetary loss, or loss of business ods, strikes, wars, authority or orders of government, or any ontrol. |
| persons or damage to property when suc | and indemnify it against all claims and liability for injury to the damage or injury results from the facilities located on less caused by the negligence or wrongful acts of Company's |
| BB INSIDE GAS SERVICES RENDE | CRED BY COMPANY |
| DATE OF ISSUE August 15, 2012 Month / Date / Year | |
| DATE EFFECTIVE September 15, 2012 | |
| Month / Date / Year | |
| ISSUED BY Robert Oxford | |
| (Signature of Officer | · · |
| TITLE Managing partner | |
| | |

BY AUTHORITY OF ORDER OF THE PUBLIC SERVICE COMMISSION IN CASE NO. _____DATED ____

| | Community, Town or City |
|---------------------------|---------------------------|
| | P.S.C. KY. NO. |
| | SHEET NO |
| Kentucky Frontier Gas LLC | CANCELLING P.S.C. KY. NO. |
| (Name of Utility) | SHEET NO. |
| RIT F | ES AND REGULATIONS |

ron

The Company will not perform installation or maintenance services on customer facilities downstream of the meter. Some health- and safety-related services are provided by Company free of charge to its customers. Such services are limited to the following:

- 1) Response to gas leak complaints regardless of cause.
- 2) Response to fires regardless of cause.
- 3) Restore service when outage is caused by Company.
- 4) Bill investigations, meter and meter reading investigations, and routine maintenance of Company facilities.

CC COMPLAINTS

The Company will investigate promptly all complaints made by its Customers and will keep a record of all written complaints which record will include: name and address of complainant, date, nature of complaint, and adjustment or disposition made. This record will be kept at least three years after the date of the complaint.

III. RESIDENTIAL SERVICE

A. DEFINITION OF RESIDENTIAL SERVICE

Residential Service is the furnishing of natural gas for the exclusive use of the individual customer for domestic purposes: for cooking, water heating, space heating, clothes drying, and incineration, in a private home or individual living unit where only one household is served through a single meter. Service to buildings adjacent to the residence including garages, barns, and other minor buildings for use of the residents may also be served through the residential meter. Each family dwelling place or housekeeping unit shall be considered as a separate living unit if separately metered.

Where two or more separate living units in a private residence or apartment building are offered for rent and the entire building is supplied through one meter, such building shall be classified as a commercial establishment and shall not be entitled to a residential schedule.

| DATE OF ISSUE August 15, 2 | 012 | |
|---------------------------------------|----------------------------------|--|
| 2.112 01 100 02 <u>-1145451 15, 2</u> | Month / Date / Year | - |
| DATE EFFECTIVE September | 15, 2012 | |
| | Month / Date / Year | |
| ISSUED BY Robert Oxfo | March | |
| | (Signature of Officer) | The second secon |
| TITLE Managing pa | urtner | |
| BY AUTHORITY OF ORDER | OF THE PUBLIC SERVICE COMMISSION | |
| IN CASE NO. | DATED | |

| | FORCommunity, Town or City |
|---|---|
| | Community, Town or City |
| | P.S.C. KY. NO. |
| | SHEET NO. |
| Kentucky Frontier Gas LLC | CANCELLING P.S.C. KY. NO |
| (Name of Utility) | SHEET NO. |
| DIT EG AND | |
| RULES AND | REGULATIONS |
| Except as specifically provided herein, Resident commercial enterprises. | tial Service rates are not applicable to service for |
| COMMERCIAL SERVICE | |
| - | s for the exclusive use of the individual customer for ications, and miscellaneous purposes to commercial |
| Commercial customer. Such enterprises will is merchants, professional services, offices, restauduildings, rooming houses, assisted living and muserved through one meter; schools, government, parks, camp grounds, greenhouses, dairies, manufatand gas extraction, construction, communication, | rise, whether or not for profit, shall be considered a nelude but not be limited to retail and wholesale rants, clubs, lodges, hotels and motels; apartment alti-unit dwellings where more than one living unit is churches and charitable institutions; mobile home acturing, agriculture, livestock production, mining, oil transportation, natural gas engine service, gas-fired terprises may also be supplied under an industrial or |
| classification for billing purposes due to restric | ne point of delivery cannot be combined under one tions in the applicable schedule, customer shall so be separately metered and billed under the applicable |
| C. FARM TAP SERVICE | |
| DATE OF ISSUE August 15, 2012 | |
| Month / Date / Year DATE EFFECTIVE September 15, 2012 | |
| Month / Date / Year | |
| ISSUED BY Robert Oxford | |
| Round f. Offer 10 | |
| (Signature of Officer) | |
| TITLE Managing partner | |

BY AUTHORITY OF ORDER OF THE PUBLIC SERVICE COMMISSION IN CASE NO. _____DATED ____

| | FOR |
|---|--|
| | Community, Town or City |
| | P.S.C. KY. NO. |
| | SHEET NO |
| Kentucky Frontier Gas LLC | CANCELLING P.S.C. KY. NO |
| (Name of Utility) | SHEET NO |
| RULI | ES AND REGULATIONS |
| from a typical distribution system operated high-pressure transmission or gathering pi | ural gas to Residential and Commercial customers not d at 60 psig or lower, but from a direct connection to a ipeline operated by Company or others. In addition to to all customers, these rules and regulations apply |
| | n-pressure pipeline shall be subject to the special e Owner of the pipeline, and of the Company if not the |
| pipeline shall be executed by Customer at pay Farm Tap Fee and deposit as required customers pursuant to 807 KAR 5:026. Cu complete a form provided by the Compa which shall include a written easement Prospective gathering line customers a interruptions due to the unprocessed natu the gathering of gas through the gatheridepletion of the wells feeding that gat volumes of gas, service is subject to interruptions. | on and service agreement specific to the owner of the approved by owner and Company. Customer shall it. The Company shall provide service to gathering line sustomers requesting service from a gathering line shall any - "Application for Service on Gathering System", at for Company use of and access to the property. Shall be advised (1) of the possibility of service are of the gas, and (2) that upon the discontinuance of the ing line or low flowing pressures resulting from the thering line or other reasons affecting pressure and ruption or discontinuation. |
| | or as near the transmission line as is practicable. |
| DATE OF ISSUE August 15, 2012 Month / Date / Yes | ar |
| DATE EFFECTIVE September 15, 2012 | |
| Month / Date / Yea | |
| ISSUED BY Robert Oxford | |
| (Signature of Office | cer) |
| TITLE Managing partner | · |
| BY AUTHORITY OF ORDER OF THE PUBLIC SERV | VICE COMMISSION |
| IN CASE NODATE | .D |

| | FOR | |
|---|--|--|
| | Community, Town or City | |
| | P.S.C. KY. NO | |
| | SHEET NO | |
| Kentucky Frontier Gas LLC | CANCELLING P.S.C. KY. NO | |
| (Name of Utility) | SHEET NO | |
| RULE | S AND REGULATIONS | |
| 4) The Company will install regulators, necessary to provide service to Custo Customer's premises at or as near the provide suitable meter location at no each shall have the right of ingress, e | meter, equipment and connections as omer, which equipment shall be installed on epipeline as is practical. Customer shall cost to Company or pipeline Owner, who egress and regress to and from this location at mer. An easement for the facilities and access by the | |
| 5) Customer shall install and maintain any of the meter at his expense. | y service line and facilities extending from the outlet | |
| 6) Customer shall promptly notify Compar | ny of any leaks in the pipeline or tap facility. | |
| | schedule is not otherwise governed by an existing e Customer shall pay the rates in this tariff applicable | |
| 8) The customer shall notify the Compa equipment, also, of any hazards or damages | ny promptly of any leaks in the transmission line or to same. | |
| | 022 shall not apply to natural gas service to the Company's 485 or other retail customers being provided natural gas aring lines: | |
| Section 9, subsections (16) and (17); Section 13, subsections (14). (15) and Section 14, subsection (22); Section 15; and Section 16. | (16); | |
| DATE OF ISSUE August 15, 2012 Month / Date / Year | | |
| DATE EFFECTIVE September 15, 2012 | | |
| Month / Date / Year ISSUED BYRobert Oxford | | |
| Sold of the state | , | |
| (Signature of Office | т) | |
| TITLE Managing partner | | |
| BY AUTHORITY OF ORDER OF THE PUBLIC SERV | ICE COMMISSION | |
| IN CASE NODATED |) | |

| | FOR |
|---|--|
| | Community, Town or City |
| | P.S.C. KY. NO. |
| Kentucky Frontier Gas LLC | SHEET NO |
| | CANCELLING P.S.C. KY. NO |
| (Name of Utility) | SHEET NO. |
| | |
| RULI | ES AND REGULATIONS |
| | |
| interruptions occur shall endeavor to reestal | able efforts to prevent interruptions of service and if blish service with the shortest possible delay consistent with eral public. Planned interruptions shall always be customers. |
| D. TRANSPORTATION SERVICE: RE | ESERVED |
| | mmercial Natural Gas Service is the furnishing of natural gas omer for cooking, water heating, space heating, heat o large commercial establishments. |
| considered a Commercial customer, with e | n of an enterprise, whether or not for profit, shall be examples given herein. A Large Commercial customer is historically used, or could reasonably be expected to use, |
| may be combined under this classification | to a building or group of contiguous and related buildings for billing purposes. Such building groups will include but house or correctional complex and a medical or long-term care |
| may have service provided by special contra | ial or industrial customers using 500 MCF per month or more ract specifying all terms and conditions for service and rates, nercial or industrial customer without a special contract shall |
| DATE OF ISSUE August 15, 2012 Month / Date / Yea | ar |
| DATE EFFECTIVE September 15, 2012 | |
| Month / Date / Yea | ar |
| ISSUED BY Robert Oxford | |
| (Signature of Office | Description (Control of Control o |
| | ver) |
| BY AUTHORITY OF ORDER OF THE PUBLIC SERV | |
| | ED |
| | |

| | FOR |
|--|--|
| | Community, Town or City |
| | P.S.C. KY. NO. |
| | SHEET NO |
| Kentucky Frontier Gas LLC | |
| (Name of Utility) | CANCELLING P.S.C. KY. NO |
| • | SHEET NO |
| RULE | S AND REGULATIONS |
| IV. STANDARDS OF SERVICE | |
| A UTILITY SYSTEM OPERATION | |
| The Company will construct, operate, and m | naintain its natural gas delivery systems in such manner as to tral gas service in accordance with the Rules & Regulations |
| sufficient supply of natural gas and to avoid not be liable for interruption, shortage, or i loss, or damage caused thereby, if same is causes include but are not limited to acciden | digence and care to furnish and deliver a continuous and any shortage or interruption. However, the Company shall insufficiency in the supply of natural gas, or for any injury, due to causes beyond the control of the Company. These nts, breakdown of equipment, operations of supply pipelines acts of God, civil disorders and authority and orders of |
| | arily suspend the delivery of natural gas whenever necessary overnents to its system. Whenever possible, the utility shall service. |
| Company, nor will accidents to or failures | ustomer from any charges for service actually provided by s of Customer's equipment or facilities not due to fault of minimum charges under the rate or contract applicable. |
| verified annually. The reference instrument | prover. Pressure gauges used for gas measurement will be nts used in calibrating the bell prover, pressure gauges, and of accuracy than the equipment being tested, which accuracy Standards. |
| DATE OF ISSUE August 15, 2012 Month / Date / Year | |
| DATE EFFECTIVE September 15, 2012 | |
| Month / Date / Year | |
| ISSUED BY Robert Oxford | |
| (Signature of Officer | |

BY AUTHORITY OF ORDER OF THE PUBLIC SERVICE COMMISSION IN CASE NO. ______DATED _____

| | FOR |
|---|---|
| | Community, Town or City |
| | P.S.C. KY, NO. |
| | SHEET NO |
| Kentucky Frontier Gas LLC | CANCELLING P.S.C. KY. NO |
| (Name of Utility) | SHEET NO |
| RULES | S AND REGULATIONS |
| for more than six months. The Company v paid by the Customer and the adjusted bills. | vill refund to Customer the difference between the amount |
| | han 2% slow, the Company will similarly adjust the natural up to six months, and may collect from the Customer the customer and the adjusted bills. |
| natural gas estimated to be used but not reg averaging the amounts used under simi immediately preceding or subsequent to the a previous year. The period of time for wh | as usage for any period, the Company may collect for the gistered on the meter. Estimated use shall be calculated by lar weather or operating conditions during the period period of non-registration, or over a corresponding period in nich collection for non-registered gas service may be made e meter is determined to have become defective. |
| gas service. If billing errors occur, Compa | neans to assure accurate computation of all bills for natural ny shall refund to Customer the amount of any overcharge stomer the amount of any undercharge prior to the date of |
| | al gas, a standard cubic foot of gas shall be taken to be that of one cubic foot, dry, at a temperature of 60 degrees |
| shall be taken to be the amount of gas whi existing in such Customer's meter as and wh | ch occupies a volume of 1 cubic foot under the conditions here installed. When gas is metered at a pressure in excess of a pressure, a suitable correction factor shall be applied to |
| DATE OF ISSUE August 15, 2012 Month / Date / Year | |
| DATE EFFECTIVE September 15, 2012 | |
| Month / Date / Year | |
| ISSUED BY Robert Oxford | |
| (Signature of Officer | |
| TITLE Managing partner | |

BY AUTHORITY OF ORDER OF THE PUBLIC SERVICE COMMISSION IN CASE NO. ______DATED ____

| | FORCommunity, Town or City |
|---|---|
| | Community, Town or City |
| | P.S.C. KY. NO. |
| | SHEET NO |
| Kentucky Frontier Gas LLC | CANCELLING P.S.C. KY. NO |
| (Name of Utility) | SHEET NO |
| RULES AND I | REGULATIONS |
| provide for measurement of gas as if delivered an local atmospheric pressure. | nd metered at a pressure of 4 ounces above average |
| Company. Each individual system has different se 1,000 to 1,200 BTU per standard cubic foot. If ne | ent average heating value of natural gas sold by the ources of supply which range in heating value from ecessary to supplement the supply of natural gas, the are of liquefied natural gas, liquefied petroleum gases s-using equipment in each system. |
| I. THERM BILLING | [Reserved] |
| * * | the outlet of the meter with as little variation as ered at a pressure as close as practicable to 4 ounces c pressure. |
| that the Company deems a higher pressure is neces | mer's request or where operating conditions are such ssary. Each Customer shall install and maintain at its gulating equipment. Company reserves the right to |
| K. SERVICE EXTENSION POLICY All extensions of Company systems to serve new Customers shall be made under the Rules and Regu | Customers or to increase gas deliveries to existing lations of the PSC. |
| * * | sting distribution mains in all of its service areas in extensions will be made dependent on the economic |
| DATE OF ISSUE August 15, 2012 Month / Date / Year | |
| DATE EFFECTIVE September 15, 2012 | |
| Month / Date / Year | |
| ISSUED BY Robert Oxford | |
| Signature of Officer) | |
| TITLE Managing partner | |

BY AUTHORITY OF ORDER OF THE PUBLIC SERVICE COMMISSION IN CASE NO. _____DATED ____

| | FORCommunity, Town or City |
|---|---|
| | P.S.C. KY. NO. |
| | |
| Kentucky Frontier Gas LLC | SHEET NO |
| (Name of Utility) | CANCELLING P.S.C. KY. NO |
| (· · · · · · · · · · · · · · · · · · · | SHEET NO |
| RULES AND R | EGULATIONS |
| deposit is placed with the Company, the amount of Nothing shall be construed as to prohibit the Compaits distribution mains or the granting of more favor dictate, provided like extensions are made for other contracts. | my from making at its expense greater extensions to rable terms than prescribed, should its judgment so |
| L. LOCAL FRANCHISE TAX | |
| There shall be added to the customer's bill as a separately identified items. | ar fee or tax now or hereafter agreed to or imposed ether imposed by ordinance, franchise or otherwise, if the gross receipts, net receipts, or revenues of the y to bills of customers receiving service within the e or tax. Where more than one such fee or tax is |
| V. PURCHASED GAS COST ADJUSTMENT (N | lon-farm tap rates) |
| A. PROCEDURE | Commission which shall contain an updated Gas Cost |

DATE OF ISSUE August 15, 2012

Month / Date / Year

DATE EFFECTIVE September 15, 2012

Month / Date / Year

ISSUED BY Robert Oxford

(Signature of Officer)

TITLE Managing partner

BY AUTHORITY OF ORDER OF THE PUBLIC SERVICE COMMISSION
IN CASE NO. DATED

| | FOR Community, Town or City |
|---|--|
| | P.S.C. KY. NO. |
| | SHEET NO |
| Kentucky Frontier Gas LLC | |
| (Name of Utility) | CANCELLING P.S.C. KY. NO. |
| | SHEET NO |
| RULES AND RI | EGULATIONS |
| B. BILLING The Gas Cost Recovery Rate GCRR to be applied following components: | to bills of customers shall equal the sum of the |
| GCRR = EGCA + ACA + RA | |
| The GCRR will be added to or subtracted from the lather Company's latest general rate case and will be in rate sheet within this tariff. | |
| C. DEFINITIONS For purposes of this tariff: | |
| a. The "Gas Cost Recovery Rate" (GCRR) represent days prior to the beginning of the next calendar quatthe next calendar quarter. It is the sum of the Exp Adjustment plus the Supplier Refund Adjustment hereinafter; i.e., GCRR = EGCA + ACA + RA. | rter and which is to be used for all gas sales during pected Gas Cost Component plus the Actual Cost |
| b. The "Expected Gas Cost Component" (EGCA), expected cost of purchased gas for the next calendar average expected cost is the cost of purchased gas currently in effect, or reasonably expected to be involumes for the most recently available 12-month per | ar quarter based on 12 months of actual usage. The which results from the application of supplier rates n effect during the calendar quarter, on purchased |
| In the event that line loss exceeds 5 percent, purchased volumes for the 12-month period shall be calculated as: sales volumes ÷ 0.95. | |
| Where the calculations require the use of volumes us exist for a particular source for the entire period, | |
| DATE OF ISSUE August 15, 2012 Month / Date / Year | |
| DATE EFFECTIVE September 15, 2012 | |
| Month / Date / Year | |
| ISSUED BY Robert Oxford | |
| (Signature of Officer) | |
| TITLE Managing partner | |
| BY AUTHORITY OF ORDER OF THE PUBLIC SERVICE COMM | ISSION |
| IN CASE NODATED | |

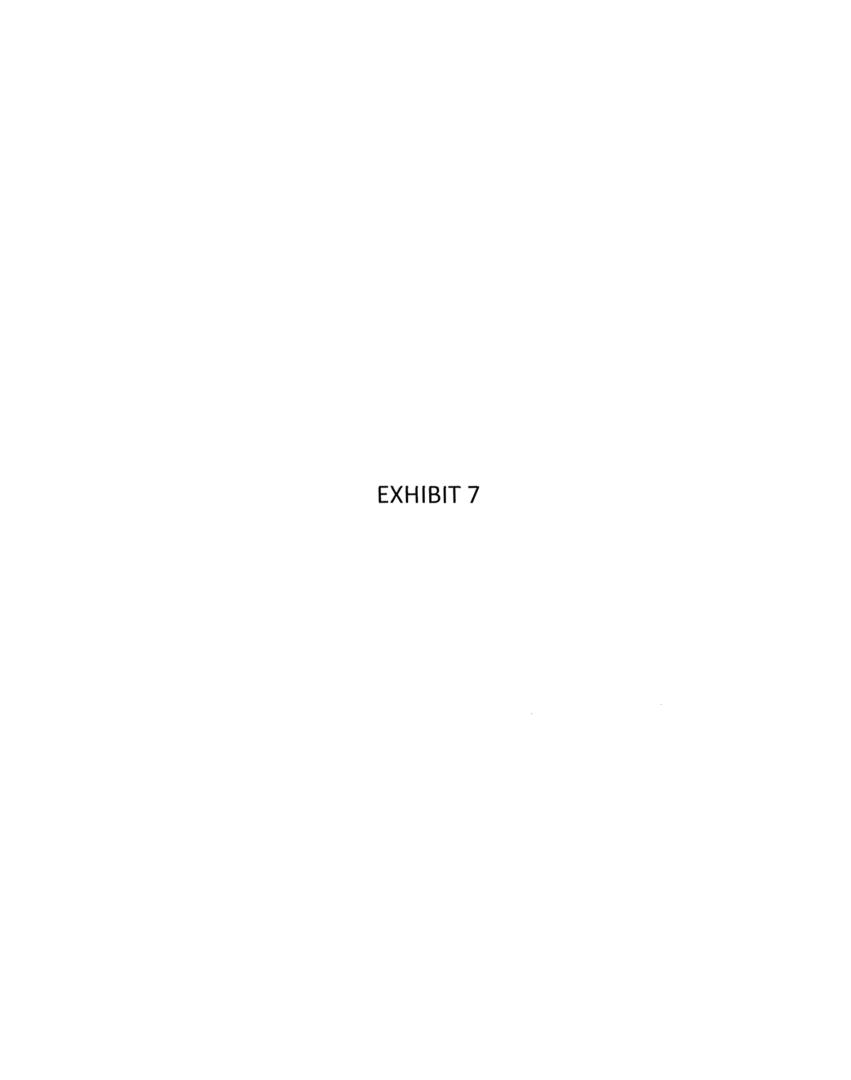
| | FOR |
|--|--|
| | Community, Town or City |
| | P.S.C. KY. NO. |
| | SHEET NO |
| Kentucky Frontier Gas LLC | CANCELLING P.S.C. KY. NO |
| (Name of Utility) | SHEET NO |
| RULE: | S AND REGULATIONS |
| substantially, the Company may make app this type shall be described in the quarterly of | ropriate adjustments to its calculations. Any adjustment of Gas Cost Recovery Rate application. |
| previous quarters' expected gas cost and the for the reporting period and for the 3 preceded | a dollar-per-Mcf basis compensates for differences between actual cost of gas. The ACA shall equal the sum of the ACA ling calendar quarters. This may also be used to compensate from previous actual or refund adjustments after a 12-month |
| suppliers during the reporting period, plus average 90-day Commercial Paper Rate for | on a dollar-per-Mcf basis reflects the refunds received from interest at a rate equal to one-half of one percent below the r the 12-month period. In the event of any large or unusual emmission for the right to depart from the refund procedure |
| | four 3-month periods of (1) May, June and July; (2) August, tember and January; and (4) February, March and April. |
| | e calendar quarters ended January 31, April 30, July 31 and |
| g. "Next Calendar Quarter" means the carequired filing date of the updated GCRR. | lendar quarter beginning approximately 30 days from the |
| D. INTERIM GAS COST ADJUSTM Should any significant change in supplied adjustments, the Company may apply to the | IENTS ier rate occur between the regularly-scheduled quarterly Commission for an interim purchased gas cost adjustment. |
| DATE OF ISSUE August 15, 2012 Month / Date / Year | |
| DATE EFFECTIVE September 15, 2012 | |
| Month / Date / Year | |
| ISSUED BY Robert Oxford | |
| (Signature of Office | r) |
| TITLE Managing partner | • |
| BY AUTHORITY OF ORDER OF THE PUBLIC SERVI | ICE COMMISSION |
| IN CASE NODATED |) |

| | FOR | |
|--|--|--|
| | Community, Town or City | |
| | P.S.C. KY. NO | |
| | SHEET NO | |
| Kentucky Frontier Gas LLC | CANCELLING P.S.C. KY. NO | |
| (Name of Utility) | SHEET NO | |
| RULES AND | REGULATIONS | |
| VI. FARM TAP GAS COST ADJUSTMENT | | |
| | nt to the method approved in Case No. 2011-00513. | |
| Gas Cost Adjustment Clause – Farm Tap | | |
| computed using rates of its wholesale supplier cu | holesale cost of gas to Kentucky Frontier Gas LLC as arrently in effect. In the event there is an increase or atier shall file with this Commission the following | |
| 1. A copy of the contract or wholesale a statement relative to the effective date of | e supplier notification effecting the change in rate and such proposed change. | |
| 2. A statement setting out gas sales for | r the most recent 12 months. | |
| 그 그는 그는 그는 그는 그는 그는 그는 그는 그를 가는 그는 그를 가는 것을 하는 것을 하는 것을 가는 것을 가는 것을 하는 것을 것을 하는 것을 수 없습니 않습니 않습니 않습니 않습니 않습니 않습니 않습니 않습니 않습니 않 | ls of gas purchased for the most recent 12 months the most recent rate and under the proposed supplier | |
| most recent 12 months, provided Kentucky Front | d shall be divided by Kentucky Frontier's sales for the tier's line loss for the same 12 month period does not ent, the difference shall be divided by allowable sales | |
| The unit charge or credit so determined, expressed Gas Cost Adjustment and used for the establishment | d in dollars per thousand cubic feet (Mcf), shall be the ent of a new base supplier gas cost rate. | |
| | supplier a refund, bill adjustment, or credit of amount Xentucky Frontier will apply to the Commission within | |
| DATE OF ISSUE August 15, 2012 Month / Date / Year | | |
| DATE EFFECTIVE September 15, 2012 | | |
| Month / Date / Year | | |
| ISSUED BY Robert Oxford | | |
| (Signature of Officer) | | |
| TITLE Managing partner | | |
| BY AUTHORITY OF ORDER OF THE PUBLIC SERVICE COM | MMISSIONI | |
| DI AUTHORITI OF ORDER OF THE PUBLIC SERVICE CON | TIVIDUOIN | |

IN CASE NO. _____DATED ____

| | FOR |
|--|--|
| | Community, Town or City |
| | P.S.C. KY. NO. |
| | SHEET NO |
| Kentucky Frontier Gas LLC | CANCELLING P.S.C. KY. NO |
| (Name of Utility) | SHEET NO |
| RULES | S AND REGULATIONS |
| | to the rates charged to its farm tap customers under this |
| refundable amount shall be divided by the I | amount received by Kentucky Frontier as a refund. Such Mcf volume of gas that Kentucky Frontier estimates it will eriod commencing with the first day of the month following fund factor". |
| 2. Upon Commission approval, Kentucky Adjustment that would otherwise be applicable. | Frontier will reduce by the refund factor any Gas Cost ole during such period. |
| 3. In the event of any large or unusual refunright to depart from the refund procedure set | ds, Kentucky Frontier may apply to the Commission for the forth herein. |
| or refund and, within 30 days from receipt | e Commission shall review the proposed increase, reduction, of the information required, issue its Order setting out the ting to investigate or suspend the proposed rates. |
| VII. PIPELINE REPLACEMENT PROG | RAM (PRP) |
| APPLICABILITY: Applicable to all custom Schedules, except Farm Tap customers. | ners receiving service under the Company's Rate |
| A. CALCULATION OF PIPELINE REPLA | CEMENT RIDER REVENUE REQUIREMENT: |
| DATE OF ISSUE August 15, 2012 Month / Date / Year | |
| DATE EFFECTIVE September 15, 2012 | |
| Month / Date / Year | |
| ISSUED BY Robert Oxford | |
| (Signature of Officer) |) |
| | |
| BY AUTHORITY OF ORDER OF THE PUBLIC SERVIC | CE COMMISSION |
| IN CASE NODATED | |

| | FOR |
|--|--|
| | Community, Town or City |
| | P.S.C. KY. NO. |
| K I F C . II C | SHEET NO |
| Kentucky Frontier Gas LLC | CANCELLING P.S.C. KY. NO |
| (Name of Utility) | SHEET NO |
| RULES AND RE | GULATIONS |
| | |
| The PRP Rider Revenue Requirement includes the following a PRP related Plant In Sorvice not include: | |
| a. PRP related Plant In-Service not incl | · · |
| minus the associated PRP related accur | |
| and accumulated deferred income taxes | |
| b. Retirement and removal of plant rela | |
| c. The weighted average cost of capital | |
| the overall rate of return on capital auth | |
| Company's latest base gas rate case, gro | |
| and state income taxes and PSC assessi | ment; |
| d. Depreciation expense on the PRP is | equal to related Plant In-Service |
| less retirement and removals. | |
| B. PIPELINE REPLACEMENT PROGRAM FACTO | DRS |
| All customers receiving service under Frontier's Rat assessed a monthly charge in addition to the Custo schedule that will enable the Company to complete the | omer Charge component of their applicable rate |
| The PRP Rider will be updated annually, in order requirements of net plant additions. Such adjustmer readings on and after the first billing cycle of May, an increase based on the revenue distribution approved by | nt to the Rider will become effective with meter and will reflect the allocation of the required revenue |
| DATE OF ISSUE August 15, 2012 Month / Date / Year | |
| DATE EFFECTIVE September 15, 2012 | |
| Month / Date / Year | |
| ISSUED BY Robert Oxford | |
| Kill follow | |
| (Signature of Officer) TITLE Managing partner | |
| | |
| BY AUTHORITY OF ORDER OF THE PUBLIC SERVICE COMMIS IN CASE NODATED | |



KENTUCKY FRONTIER GAS, LLC NOTICE TO CUSTOMERS GAS RATE ADJUSTMENT NON-RECURRING FEE CHANGES TARIFF CHANGES

Pursuant to the regulations of the Public Service Commission (Commission), Kentucky Frontier Gas, LLC gives notice that it intends to adopt an increase in its natural gas rates. The rates are proposed to become effective September 15, 2012, or when approved by the Commission. The rates proposed will consolidate the existing rates of Auxier Road Gas Company. BTU Gas Company, Belfry Gas Company, Cow Creek Gas Company, Cow Creek/Sigma, Dema Gas Company, East Kentucky Utilities, People's Gas, city of Blaine and Mike Little Gas Company into Kentucky Frontier Gas. Farm tap charges and tariffs will also be consolidated into one tariff of Kentucky Frontier Gas, LLC. The affected farm tap companies are: Alert, Hueysville, KLC Enterprises, Quality Gas and Interstate Gas. Farm tap rates are not being adjusted in this case. One rate schedule and tariff will apply to all customers, who will become customers of Kentucky Frontier Gas, LLC. The average monthly customer bill will change depending on the current company rate being charged. The average change in the monthly bill and the percentage change in the monthly bill are listed in the rate schedule below. Changes to current fees (non-recurring charges) are also being proposed for distribution and farm tap customers. Those changes are listed in the schedule below. A Pipeline Replacement Program (PRP) recovery fee and mechanism and an Automated Meter Reading Recovery (AMR) surcharge are proposed. A new monthly customer charge is proposed. A new Large Commercial rate and customer charge is proposed. Changes in existing tariffs to consolidate and make uniform all service regulations are also being proposed. Those tariff changes can be reviewed in the application at the addresses listed below.

Further information may be obtained from the Commission or Kentucky Frontier Gas, LLC. The rates contained in this notice are the rates proposed by Kentucky Frontier Gas, LLC. However, the Public Service Commission may order rates to be charged that differ from these proposed rates. Such action may result in rates for consumers other than the rates in this notice. Such action by the Commission may result in the rates being higher or lower than those proposed by Kentucky Frontier Gas, LLC.

Any corporation, association, body politic or person may by timely motion, within 30 days of this Notice, request intervention in this case. Intervention beyond the 30 day period may be granted for good cause shown. The Motion must be submitted to the Public Service Commission, 211 Sower Blvd., Box 615, Frankfort, Ky. 40602 and should state the grounds for the request, including the interest and status of the party. Intervenors may obtain copies of the Application and any testimony filed by contacting Kentucky Frontier Gas, LLC at the address below. A copy of the Application is available for public review at the office of Kentucky Frontier Gas, LLC and at the Public Service Commission, 211 Sower Blvd., Frankfort, Ky. 40601, (502) 564-3940.

Larry Rich Kentucky Frontier Gas, LLC P. O. Box 408 Prestonsburg, KY 41653 Phone (606) 886-2431

CURRENT RATES: minimum bill

| Aurior Dood | \$6.36 1 st mcf |
|-------------------|----------------------------|
| Auxier Road | |
| Belfry Gas | \$4.27 1 st mcf |
| Blaine | \$14.181 st mcf |
| BTU Gas | \$3.90 1 st mcf |
| Cow Creek/Sigma | \$6.25 1 st mcf |
| Cow Creek | \$3.18 1 st mcf |
| Dema Gas | \$7.47 1 st mcf |
| East KY Utilities | \$10.001 st mcf |
| Mike Little Gas | \$5.50 1 st mcf |
| People's Gas | \$4.40 1 st mcf |

Proposed Rate: \$10.00 Customer Charge, plus \$4.18 per mcf per month

PROPOSED RATES/Average monthly bill comparison/%change

Company:

| | Now \$/Yr | Now \$/Mo | +\$/mo_ |
|-------------------|------------------------------------|------------|------------|
| _ | Prop \$/Yr | Prop \$/Mo | % increase |
| _ | \$10.00 | Mo Chrg | |
| _ | \$4.18 per MCF \$5.25 gas cost mcf | | |
| Auxier | \$634.42 | \$52.87 | \$4.28 |
| | \$685.80 | \$57.15 | 8.1% |
| | • • • • • | | |
| Belfry | \$496.80 | \$41.40 | \$15.75 |
| | \$685.80 | \$57.15 | 38.0% |
| Blaine | \$675.00 | \$56.25 | \$0.90 |
| | \$685.80 | \$57.15 | 1.6% |
| BTU | \$504.36 | \$42.03 | \$15.12 |
| | \$685.80 | \$57.15 | 36.0% |
| Cow Creek/Sigma | \$608.40 | \$50.70 | \$6.45 |
| Oow Oreen/olgina | \$685.80 | \$57.15 | 12.7% |
| Cow Creek | \$505.62 | \$42.14 | \$15.02 |
| OOW Creek | \$685.80 | \$57.15 | 35.6% |
| | | | |
| Dema | \$705.30 | \$58.78 | \$(1.63) |
| | \$685.80 | \$57.15 | -2.8% |
| East KY utilities | \$687.48 | \$57.29 | \$(0.14) |
| | \$685.80 | \$57.15 | -0.2% |

| Mike Little | \$588.84 | \$49.07 | <u>\$8.08</u> |
|---|----------------|----------------|-------------------------|
| | \$685.80 | \$57.15 | 16.5% |
| | _ | | |
| Peoples | \$500.76 | <u>\$41.73</u> | <u>\$15.42</u> |
| | \$685.80 | \$57.15 | <u>37.0%</u> |
| | | | |
| Large Commercial: | \$3.35 per mcf | | New rate classification |
| | | | |
| | | | |
| Proposed Customer charge: \$10.00 per month per residential customer New charge | | | |
| \$ 50.00 per customer Large CommercialNew charge | | | |
| | | | |
| Proposed Pipeline Replacement fee: \$1.50 per month per customer New charge | | | |

Non-Recurring Fees: Current Rates

Proposed AMR surcharge:

<u>Auxier:</u> Reconnection charge: \$100.00; transfer of service charge: \$20.00; service charge – late payment: \$25.00; returned check fee: \$15.00; Mobile trailer connection fee: \$75.00.

\$1.00 per month per customer New charge

<u>Belfry:</u> Reconnection charge: \$50.00; reconnection fee – re-establishment of service: \$35.00; transfer of service charge: \$25.00; trip charge – late payment: \$15.00; late payment charge 10%; returned check fee: \$25.00; transfer charge: \$20.00; Connection charge: \$35.00; meter relocation fee: \$35.00.

<u>BTU</u>: Reconnection charge: \$25.00; transfer of service charge: \$20.00; service charge – late payment: \$25.00; returned check fee: \$20.00; tap fee: actual cost.

<u>Cow Creek</u>: Reconnection charge: \$65.00; transfer of service charge: \$20.00; service charge – late payment: 15%; returned check fee: \$10.00; Collection charge: \$25.00; temporary service charge: \$65.00.

<u>Dema:</u> Reconnection charge: \$50.00; reconnection fee – re-establishment of service: \$25.00; transfer of service charge: \$25.00; service charge – late payment: \$15.00; returned check fee: \$20.00; Mobile trailer connection fee: \$75.00.

<u>East KY Utilities:</u> Reconnection charge: \$50.00; reconnection fee – re-establishment of service: \$35.00; transfer of service charge: \$25.00; trip charge – late payment: \$25.00; late payment charge 10%; returned check fee: \$20.00; transfer charge: \$25.00; Connection charge: \$75.00.

Mike Little: Reconnection charge: \$50.00; late payment charge: 10%; returned check fee: \$12.50; trip charge: \$35.00; Connection charge: \$65.00

<u>People's Gas</u>: Late Payment fee: 10%; Reconnect fee: \$45.00; Connect fee: \$45.00; Service fee: \$15.00.

Alert, Hueysville, KLC Enterprises, Interstate Gas, Quality Gas: New service tap: \$150.00; Reconnection charge: \$50.00; reconnection charge – late payment: \$40.00; late payment charge: 10%; returned check fee: \$25.00; trip charge: \$15.00.

PROPOSED CONSOLIDATED NON-RECURRING FEES – ALL CUSTOMERS

Turn on fee \$100.00 to initiate service at a location for seasonal/temporary

turn on.

Reconnection Fee \$100.00 to restore service within 12 months of

disconnection/termination for non-payment;

Relocate meter \$35.00 hr. plus costs – move meter at customer request.

Transfer Service Fee \$30.00 to change tenants (change to new customer).

Returned Check Charge \$30.00 for a check returned for insufficient funds, plus any fees

assessed by the bank.

Late Payment Charge 12% of the current monthly charges.

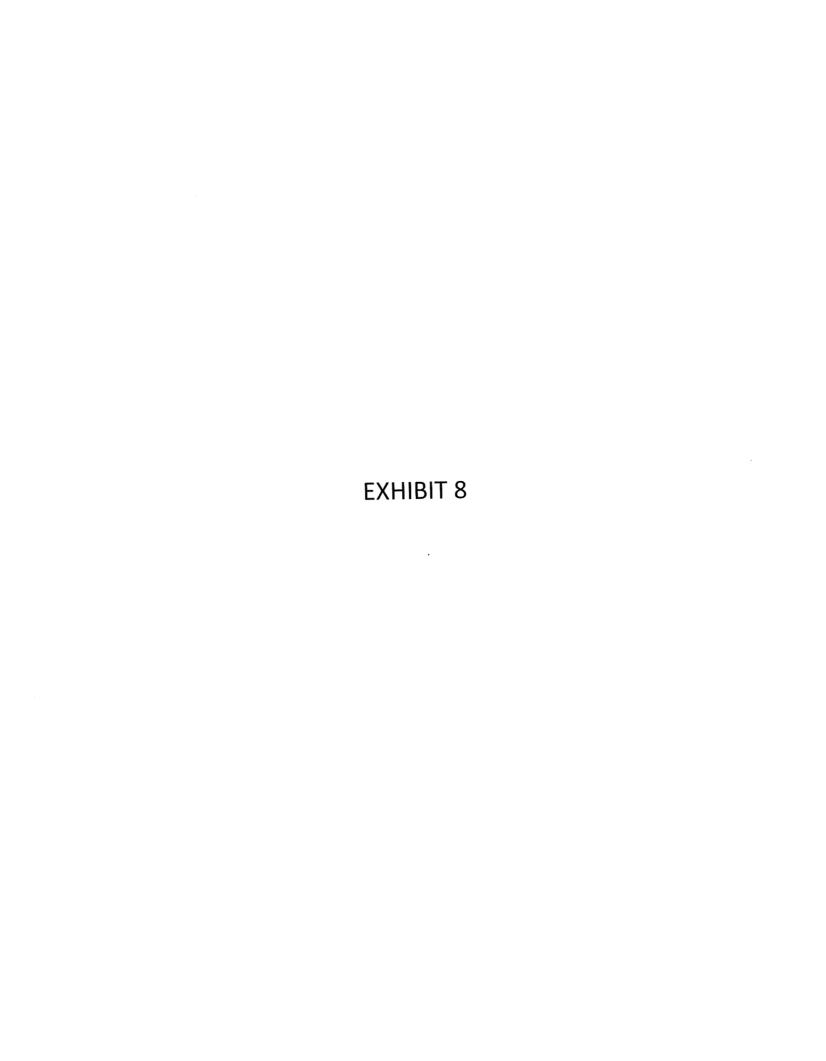
Service (trip) Charge \$100.00 for any special trip made to collect delinquent

bills/terminate service.

Farm Tap Fee \$200 to initiate a farm tap off a high-pressure pipeline.

Special meter reading charge\$100.00 for reread Meter test fee \$35.00/hr. plus costs

Deposit 2/12ths annual average residential bill



COMMONWEAL TH OF KENTUCKY BEFORE THE PUBLIC SERVICE COMMISSION

In the Matter of:

| The Application of Kentucky Frontier Gas, LLC |) | |
|---|---|------------|
| for Approval of Consolidation of and Adjustment |) | |
| of Rates, Approval of AMR Equipment and |) | Case No. |
| a Certificate of Convenience and Necessity |) | 2011-00443 |
| for Installation of AMR, Pipeline Replacement |) | |
| Program, Revision of Non-recurring Fees and |) | |
| Revision of Tariffs |) | |

PREFILED TESTIMONY OF ROBERT OXFORD

- Q.1 State your name and address.
 - A. My name is Robert Oxford of Wheat Ridge, Colorado.
- Q.2 What is your position with Kentucky Frontier Gas, LLC?
 - A. I am Managing Partner.
- Q. 3 Briefly, what is your professional experience and background?
 - A. A copy of my experience is attached.
- Q. 4 Generally describe Kentucky Frontier's operations.
 - A. Frontier began in 2008 with the acquisition of Floyd County Gas Company, Belfry Gas Company and Mike Little Gas Company. Since that time, the company has acquired Auxier Road Gas Company, Cow Creek Gas Company, Peoples Gas Company, Dema Gas Company, Blaine municipal gas system and the farm tap customers of Kinzer Gas Company and Alert Gas Company. We have recently received approval for the acquisition of B.T.U. Gas Company. The Frontier has invested approximately \$4.4 million in the acquisition of these companies. We have 12 employees to serve approximately 3330 retail and 630 farm tap customers.
- Q.5 What is the purpose of this application?
 - A. The purpose is to adjust retail rates to reflect current operations, unify the rates for all customers, unify the tariffs, implement an AMR and meter replacement program, obtain approval of the financing of these proposals and implement a pipeline replacement program. Each of these issues is explained in Mr. Shute's testimony.
- Q. 6 What improvements to the gas systems that Frontier has acquired have you made over the last few years?

A. We have improved the plant facilities with a systematic review and repair of leaks, replacement of inoperable meters, implemented GPS locations of customers and facilities, and obtained a secure, low cost gas supply. We have improved regulatory compliance with a professional staff that is familiar with Commission filing requirements. Our field staff has been expanded to allow for improved operations and safety of the gas system. We have also improved the financial condition of the company. When we acquired most of these companies, they were marginally solvent at best. Now, we have a good relationship with the local bank, have a solid track record of meeting our financial obligations and can provide reliable service to our customers. We have improved customer relations by providing reliable service, a professional staff to assist with questions or other matters related to service, and by responding in a timely manner to requests for service or emergency situations.

Q. 7 Why is this rate case needed?

A. We need rates that reflect current operations for the consolidated company. The rates now in effect have not been changed for many years and were based on the stand alone operations of each former company. Frontier has proposed rates that are based on actual costs of operating the unified gas system. By adjusting and consolidating the rates, the company will be assured of recovering its expenses of providing gas service and the customers will be assured of paying for the service they receive. The proposed rates are fairer to all customers because they are based on known costs and recover only the actual costs of providing gas service.

Q.8 What has Frontier done to reduce operating costs as a result of consolidation of these companies?

A. We have eliminated several offices by consolidating all operations into the former Auxier Road Gas Company office. We have reduced administrative staff and the related costs of duplicative employees. We have improved gas cost recovery with timely filing of Gas Cost Recovery applications. We have reduced line loss and thus avoided unrecoverable expenses for unsold gas. We have obtained the lowest possible gas supply and improved the reliability of that supply. We have reduced lost gas an eliminated several sources of gas metering problems and theft.

Q.9 Are the rates proposed reasonable for the company and the customers?

A. Yes. The rates are justified based on current, actual costs and revenues. It is essential for Frontier to adjust the rates to recover its costs to improve its financial stability. The long

term success of the company is dependent on fair rates. The customers benefit from these proposed rates because they are now paying rates based on out dated conditions. By replacing the existing rates with ones based on the cost of providing current service, customers will be receiving service in exchange for rates justified by that service.

| Q. Does this conclude | your | testimony? |
|-----------------------|------|------------|
|-----------------------|------|------------|

A. Yes.

AFFIDAVIT

County of Jefferson

State of Colorado

Affiant, Robert Oxford, after being sworn, states that he is a Managing Partner of Kentucky Frontier Gas, LLC and that the information contained in this testimony is true and correct to the best of his knowledge.

Robert Oxford

| Sworn and subscribed before me by Robert Oxford on the _ | 7th | day of |
|--|-----|--------|
| August-, 2012. | | |

Hamellon G. Offer Notary Public

My commission expires: 12-30-12

ROBERT J. OXFORD

Mr. Oxford obtained a Bachelor of Science degree in Petroleum Engineering at Louisiana State University. While in attendance at Louisiana State University, Mr. Oxford was admitted into Tau Beta Pi, the national engineering honor society, and was President of Pi Epsilon Tau, Petroleum engineering honor society. Mr. Oxford also was awarded the Socony-Mobil Fellowship, an achievement scholarship for petroleum engineers, and the Slack Memorial engineering scholarship.

Mr. Oxford's professional experience includes various engineering and management positions with Mobil Oil Corporation in Oklahoma, South Texas, Louisiana, and Wyoming from 1956 to 1968. During that period, Mr Oxford also served three years as a navigator in the Strategic Air Command.

In 1968, Mr. Oxford was employed by McCulloch Oil Corporation as Manager of McCulloch Gas Transmission Company. Mr. Oxford was instrumental in forming McCulloch Gas Processing Corporation, as well as McCulloch Interstate Gas Corporation, headquartered in Casper. His responsibilities included the purchase, gathering, processing, transportation, and distribution of natural gas in Wyoming. These responsibilities continued during the years 1968, 1969, and 1970.

In 1971, Mr. Oxford became a General Partner in Gas Development Enterprises in Denver, Colorado. This partnership was involved in natural gas management and engineering consultation to oil and gas producers.

Since 1972, Mr. Oxford has been President of Industrial Gas Services, Inc., (IGS), successor to Gas Development Enterprises. The business of IGS is natural gas management and engineering consulting for industrial users of natural gas, and for oil and gas producers. IGS is also an operator of oil and gas wells, gas gathering systems and gas processing plants. Additional areas of business include consultation in regard to pipeline design, construction and operation; gas measurement auditing; gas accounting; FERC filings; and reservoir engineering studies.

IGS operated an intrastate pipeline system in the Greater Green River Basin for over twenty years. This system which is over 200 miles in length, was owned by Rhone-Poulenc of Wyoming (RP), formerly Stauffer Chemical Company of Wyoming. The pipeline is now owned and operated by Duke Energy.

In the mid-1980's Mr. Oxford formed Gas Measurement Auditing Services (GMAS) to assist gas producers in dealing with gas measurement, sampling, and chart integration. GMAS negotiated settlements with gas pipeline purchasers.

In the late 1980's IGS, through Mr. Oxford's leadership, formed Continental Gas Company (CGC) to serve truck fleets with compressed natural gas. After two years of operation, this company was sold to a division of Transcontinental Gas Company. Mr. Oxford was President of Continental.

IGS, under Mr. Oxford's direction, constructed and presently operates three industrial pipeline systems; one for Weyerhaeuser in Longview, Washington, General Chemical in Wyoming, and Wahchang in Albany, Oregon.

From 1986-1990, Mr. Oxford and the IGS staff assisted Wintershall Energy Company, a subsidiary of BASF USA, in the acquisition of IMC Exploration Company and Mid Louisiana Gas Company. The acquisitions totaled over \$150,000,000. This resulted in Wintershall producing, transporting, and marketing over 100,000 MCFD of gas. Mr. Oxford was active in evaluating, selecting, and administering various industrial and jurisdictional markets for Wintershall in Louisiana and Mississippi.

IGS owned a 15% interest in the Granger Gas Processing Plant under Mr. Oxford's direction and managed the construction and operation of the 95,000 MCFD plant for one year before selling it's interest to Presidio.

Mr. Oxford has testified on numerous occasions in Federal and State Courts and before State Commissions concerning the measurement, accounting and evaluation of gas and gas products for royalty.

Mr. Oxford formed Frontier Utilities, Inc. in 1994 to study opportunities to construct and operate gas distribution systems in towns where there is no gas service. Over eighty communities were identified and in September, 1994, Frontier Utilities of North Carolina was incorporated to serve four counties in northwest North Carolina. Mr. Oxford served as President of Frontier Utilities of North Carolina, and successfully merged the company into Frontier Energy. Frontier received certificates from the North Carolina Utilities Commission to serve seven counties in North Carolina. The Company constructed over 700 miles of transmission and distribution system to serve over 14,000 customers. Operations began in May, 1998. Total cost of the facilities was about \$57,000,000. IGS and PSI sold their interest in Frontier to Sempra in 1998.

Mr. Oxford, as President of Ozark Natural Gas Company was successful in obtaining a certificate of public convenience and necessity to transport and distribute natural gas to a three county area in Southwest Missouri, including the city of Branson. He is a manager of Penny Natural Gas, LLC, a company formed to serve three Pennsylvania and one New York county with natural gas.

Mr. Oxford maintains membership in the Society of Petroleum Engineers of A.I.M.E. and the Rocky Mountain Natural Gas Association, where he was formerly President and member of the Board of Directors. Mr. Oxford retired from the Wyoming Air National Guard as a lieutenant colonel.

Mr. Oxford has delivered professional papers on the marketing of natural gas to the Wyoming Geological Association, Montana Geological Association, Oklahoma City Geological Society and at a regional meeting of the Society of Petroleum Engineers.

COMMONWEALTH OF KENTUCKY BEFORE THE PUBLIC SERVICE COMMISSION

In the Matter Of:

| The Application of Kentucky Frontier Gas, LLC |) | |
|---|---|------------|
| for Approval of Consolidation of and Adjustment |) | |
| of Rates, Approval of AMR Equipment and |) | Case No. |
| a Certificate of Convenience and Necessity |) | 2011-00443 |
| for Installation of AMR, Pipeline Replacement |) | |
| Program, Revision of Non-recurring Fees and |) | |
| Revision of Tariffs |) | |
| | | |

PREFILED TESTIMONY OF STEVE SHUTE, P.E.

- Q1 Please state your name and address.
- A Steve Shute of Glenwood Springs, Colorado.
- Q 2 By whom and in what capacity are you employed?
- A. I am a Managing Partner of Kentucky Frontier Gas, LLC.
- Q 3 What is the purpose of your testimony?
- A. I am responsible for all financial information and rate calculations involved in this case, including the pro-forma financial statements and the cost study.
- Q 4 Did you also prepare a determination of the Company's revenue requirements?
- A. Yes.
- Q 5 Would you explain and briefly describe the exhibits that you have prepared or which have been prepared subject to your supervision?
- A. I prepared or assisted in the preparation of all of the financial exhibits, rate and revenue requirements calculations and rate design.
- Q 6 Can you briefly summarize the reasons for this application?
- A. Yes. There are two primary issues in this case. The first is the unification of rates for the customers acquired from several small gas systems by Frontier since 2008.

 As Frontier acquired these systems, it adopted the rates and tariffs of each and has

been charging separate rates and operating under separate tariffs for each group of customers. This case proposes to unify rates for all customers. Included in the consolidation is the adjustment of the rates to reflect current operating costs and revenues. There are two other issues related to the rates. Frontier is proposing to acquire and install an automated meter reading system (AMR) and to replace existing meters with temperature compensating meters (TC). This project will take about eight years and be financed with an annual surcharge. Frontier is also proposing a Pipeline Replacement Program to begin reconstruction of several sections of the acquired facilities that are primarily unprotected steel pipe.

The second reason is to revise the tariffs to apply to all customers.

Q 7 What is the benefit of consolidating rates and tariffs for all Frontier customers?

- A. To equalize the rates of all of the customers who are receiving the same level of service, to simplify the record keeping and regulatory costs of multiple rates and tariffs, to eliminate confusion among customers of inconsistent tariffs and to reduce the administrative costs of multiple rates and tariffs.
- Q 9 Why the disparity in the rate adjustment for some customers?
- A. The cost study indicated that the rates paid by all customers needed to be adjusted.

 Because of the differences in the rate schedules and the rates that were being paid by the various customers at the time of the acquisitions, there is a disparity between what those customers are now paying for gas and the actual rate adjustment each of those groups will incur.
- Q 10 Does that mean now that all customers will be paying the same rate for the same amount of gas and for the same service?
- A. Yes.
- Q 11 What is the benefit of a single tariff for all customers?
- A. The service standards, conditions for service, deposits, special charges and all other rules will be uniform through the system. All customers will have the same level

of service and everyone will be subject to the same standards. This will eliminate any differences in service and any confusion among the customers about the applicable rules.

- Q 12 Explain the meter replacement project.
- A. Frontier plans to install an automated meter reading system (AMR) for radio reading up to one half mile away. Transmitters will be installed immediately on all farm tap meters, and eventually on all utility meters. Our goal is to replace those meters with AMR which will accomplish the following:
 - *Assure the accuracy in the monthly reading of the usage of water by the customer.
 - *Assure there will be very little, if any, re-reading of meters. The re-reads are a direct cause of manual reading, transcribing the meter reading to the meter reader route sheets and from the route sheets to the billing software at the office.
 - *Assure the timeliness of reading the meters.
 - *Reduce meter reading costs.
- Q13 Explain the need for the AMR upgrades.
- A Kentucky Frontier Gas currently has about 4000 customers in eastern Kentucky.

 These customers are accumulated from a dozen different entities, which Frontier will consolidate through general rate cases for farm taps and utility customers in 2012. One of Frontier's primary goals is to standardize equipment and procedures as much as practical among all customers. One of those standards is to improve measurement.

Frontier has started an aggressive meter change-out and testing program. Old meters are being replaced in neglected systems (Mike Little & BTU). All commercial meters >500 cfh are being tested and Frontier will eventually catch up to the 5-10yr changes required by PSC. As meters are exchanged, Frontier is retiring the odd meter makes such as Superior & Sprague, the 175s for which parts aren't being made and most meters older than 35 years.

Frontier finds that about half of old meters are re-usable with refurb and testing. As these meters come in, they are converted as needed to temperature compensating (TC) indexes, and standard size pipe connections (spuds) and drive gears (2 cuft, 10 cuft etc). This program is typical of any well-run gas utility. Capital cost will be about \$150,000 and will be spread over 8 years.

- Q14 Why are the temperature compensating meters needed?
- A Frontier has determined that there is no significant gas leakage in the gas systems, (now that the primary leakage issues related to BTU Gas have been resolved) but it has a high lost and unaccounted for gas (L&U). This is likely a measurement error. Frontier has taken inventory of its roughly 4000 meters installed by almost a dozen entities. These meters are a mix of at least 21 models from 4-5 different manufacturers, many of which are no longer made or supported, and three fourths of which are not temperature compensated (TC). The TC meter corrects the reading back to 60°F standard temperature. Colder gas is denser and will not register as many cubic feet as warmer gas. The average December-January temperatures will cause a 5% reduction in metered gas on about 36% of the year's sales, or a 1.8% annual loss in just two months' use.

Frontier has found numerous metering-billing-pressure correction errors and has greatly reduced L&U. But inadequate measurement still remains. Frontier estimates that only 25% of its approximately 100 commercial meters are Temperature Compensated. The non-TC meters will be tested and converted to TC. Similarly, about 20% of all domestic meters are TC. Some of these are newer 250-size meters which can be tested and converted to TC. Many of the non-TC meters are 175-size which are 30-50 years old and for which parts have not been available for 20 years.

Q 15 Explain the need for the AMR program.

A Frontier also plans to implement Automated Meter Reading (AMR) over several years.

AMR systems have been adopted by most large gas-electric-water utilities over the US. The benefits of AMR are well-established, with significant savings to meter reading costs and enhanced accuracy from reduced manual data handling. I have been involved in converting three utilities to the Itron AMR system, and Frontier intends to implement Itron AMR. The base system of radio reader, office equipment and software interface, along with 400 remote transmitters will cost about \$50,000. Frontier will start with this program in 2012, then expand coverage by 500 meters at a cost of about \$30,000 per year. Total cost for all customers will be about \$250,000 spread over 8 years. The total cost of the meter upgrade + AMR program will be about \$400,000 spread over 8 years or \$50,000 per year. With 3850 paying customers, this equates to \$13.00 per customer per year.

- Q 16 How do you plan to finance these meter replacements?
- A With a \$1.00 surcharge added to the bill each month.
- Q 17 Is Frontier proposing an acquisition adjustment for the recovery of costs associated with the purchase of assets of Belfry Gas, BTU Gas, People's Gas and East Kentucky Utilities and stock of Auxier Road Gas, Cow Creek Gas, Dema Gas, and Mike Little Gas?
- A. Yes. Frontier paid more for each of these companies than the book value. In order to fully recover the investment in the facilities, it is necessary to include a plant acquisition adjustment in the rates.
- Q 18 Did Frontier address this issue previously with the Commission?
- A. Yes, in the transfer cases, we indicated that an acquisition adjustment would be sought in the initial rate case consolidating all of these utilities. See Case No. 2005-00348, the acquisition of Belfry and EKU and Case No. 2010-00076, the acquisition of Mike Little, Dema and Cow Creek. The Commission recognized the possibility of the issue being raised and mentioned it specifically in the order approving the acquisition of the stock of Auxier Road Gas Company, Case No 2009-00442,

The Commission has set forth its position on GPAAs in several prior Orders. A primary source of information regarding the Commission's past position regarding GPAAs is Case No. 1998-00613.⁴ The decision in that case generally held that the issue of recovery of a GPAA should be considered on a case-by-case basis. The Order set out five criteria to be considered by the Commission regarding recovery of a GPAA. Those criteria can be identified as follows:

- (1) The purchase price was established upon arm's-length negotiations;
- (2) The initial investment plus the cost of restoring facilities to required standards will not adversely impact the overall costs of existing or new customers;
- (3) Operational economies can be achieved through the acquisition;
- (4) The purchase price of utility property and non-utility property, if any, can be clearly identified; and
- (5) The purchase will result in overall benefits in the financial and service aspects of the utility's operations. While the matter of recovery of the stock premium created by Kentucky Frontier's acquisition of control of Auxier is not being decided in this case, these criteria will need to be addressed by Kentucky Frontier if it seeks to recover any portion of the stock premium in a future rate proceeding. ⁴ Case No. 1998-00613, In the Matter of the Application of Delta Natural Gas Company, Inc. for an Order Authorizing the Purchase of the Assets of Mt. Olivet Natural Gas Company (Ky. PSC Sept. 7, 1999).

Q19 Can Frontier meet the criteria the Commission has established for recovery of the adjustment?

A. Yes. In each acquisition, the company acquired was a small, financially troubled company that was struggling to maintain service to its customers. For example, Mike Little Gas was the subject of a Commission show cause order for safety violations and in default of its loan agreement with the Governor's Office of Local Development (now Department of Local Government), East Kentucky Utilities was in default of its loan agreement with the Governor's Office of Local Development, Cow Creek, formerly Sigma Gas and Salyersville Gas had been in bankruptcy,

transferred previously and suffered frequent management turn-over. Dema had only nine customers. Frontier has resolved all of these issues and can provide long term, stable management, financial resources, safety compliance and reasonable rates.

Q20 Can you address each of the Commission's criteria for approval of the adjustment?

A. Yes. Each of the acquisitions was arms-length. Frontier had no ownership, investment or other financial interest with any of the acquired companies. The negotiations were conducted among willing sellers and were conducted in a manner fair to all parties. The transfer agreements reflect the terms of the acquisitions and were filed in the public records of the Commission.

The purchase price and restoration costs will not adversely affect customer rates. The cost of acquisition was estimated to be a market based price which will allow Frontier to recover its investment at reasonable rates to the customers. In this rate application, the rate increase is probably less than the increase needed for each individual company, if they were still operating as stand-alone utilities.

We have already seen the benefit of economies of scale. We have consolidated the office staff of all of the companies into one staff located in our Salyersville office, formerly the Auxier Road Gas office. We have unified our bookkeeping, recordkeeping and reporting functions. We are routinely filing for gas cost adjustments, which provide a more stable cash flow and consistent recovery of gas costs. We have improved the gas supply purchase practices and eliminated higher cost suppliers. We have one management team that provides a great deal of experience in financial, regulatory and safety matters. All of these things are directly related to the consolidation of these small companies and all are reflected in lower operating costs and ultimately lower rates than otherwise would have been experienced.

The acquisitions will benefit all customers by providing long term financial,

managerial and regulatory stability. Customers can be assured of timely response to requests for service, safe facilities, uninterrupted gas supply and fair rates.

Q21 Based on these criteria, do you think Frontier should be allowed to recover the plant acquisition adjustment?

A Yes.

Q 22 Please explain the objective of the proposed Pipe Replacement Program mechanism.

A There are two portions of the consolidated gas system that present a need for immediate replacement of existing facilities. The Belfry system has approximately 22 miles of unprotected steel pipe. It is at least 40 to 50 years old. It is deteriorating to the point that we need to begin a systematic replacement now. It appears to be safe to continue to operate, but as time passes, it will become problematic. Frontier has also found that Mike Little Gas still has about 4 miles of bare steel pipe in the Melvin-Weeksbury area. This system was also built in the 1960s. The gathering lines associated with BTU Gas are a scrambled mix of various sizes, unknown sources of gas, unreliable connections to non-Frontier companies and questionable usefulness. Frontier has found a few steel sections and expects to find more as we get more operating history. Pipeline Replacement Program ("PRP") mechanism would provide a mechanism to recover more currently the cost of replacing all existing bare steel within the Belfry, Mike Little and BTU systems, including replacement of service lines, curb valves, meter loops, and any mandated relocates. Frontier expects to replace deteriorating main and service pipe and enhance the safety of its system by ensuring replacement of facilities with new, longer lasting and safer materials. Annual replacement cost may vary from year-to-year depending on size and location of the pipe replaced.

Q 23 Why does Frontier need a Pipe Replacement Program?

A The only method available to the Company to recover the cost it incurs for pipe replacement is through costly traditional rate cases. The PRP will improve public safety and reliability of service for our customers. It will align our customers' interests of safety and reliability with the Company's ability to recover its investment on a timely basis. Use of the PRP will provide benefits to both the company and its customers by avoiding the costly and resource-intensive process necessary to review adjustments through the traditional rate case process replacing it instead with a simple, straightforward and financially transparent process. The PRP will allow the Company to earn a more timely return on the incremental investment, including incurred overhead expenditures, and be reimbursed for related expenses including incremental depreciation expense and ad valorem taxes while avoiding the resource commitment and expense required by traditional rate cases. The annual PRP filings made by the Company are streamlined so as to avoid the majority of legal and other expenses inherent in traditional rate cases while maintaining an appropriate level of rigor and review.

Q 24 Please describe in more detail the pipe replacement components that Frontier proposes to include in its PRP.

A Frontier proposes to include in the PRP all of the planning, design, replacement construction, investment and retirement costs related to the replacement of the following categories of bare steel (whether or not cathodically protected), cathodically unprotected coated steel, and ineffectively coated steel (whether or not cathodically protected). Also, as a part of the PRP Frontier proposes to include all of the planning, design, replacement construction, investment and retirement costs related to the replacement of all piping from the main to the customer's meter including curb valves, service risers, meter sets and all other related appurtenances that do not meet current material and construction standards or pose other operational issues. Finally, Frontier will be taking steps to ensure that the newly installed facilities are appropriately designed and sized. This may necessitate in certain circumstances the replacement of facilities other than bare steel mains and services and those planning, design, replacement construction, investment and retirement costs will be included in the PRP as well.

Q 25 What types of materials will be used to replace the bare steel?

A The majority of replacement piping will be polyethylene plastic where the system pressure will allow it to be used. All of the other replacement piping will be cathodically protected coated steel pipe, but that is not expected.

Q 26 Will corrosion leaks on bare steel increase in the future and does this increase the risk to public safety?

A Yes, corrosion leaks on bare steel main will increase in the future. The likelihood of leaks occurring increases as the corrosion becomes more general and severe on the pipe wall. The combined effects of aging pipe and continuous corrosion increases the potential of an incident occurring. Each leak found on the system increases the risk to public safety.

Q 27 How will this program be implemented?

A Frontier plans to replace these corroding and leaky pipelines over the next 10 to 12 years. The current cost of replacement is about \$4.00 per foot using company forces. Frontier will replace about 12,500 foot per year for about \$50,000.

Q 28 Provide a summary explanation of the PRP recovery mechanism.

A Frontier proposes a tracking mechanism to recover the costs of this system improvement on a timelier basis than provided by the traditional ratemaking process of repeated and more frequent rate cases. The cost recovery program is set forth in detail in the proposed tariffs in this filing.

Q 29 Does the tracking mechanism in Rider PRP mean that Frontier will adjust its revenue requirement to recover its annual expenditures on pipe replacement in each year?

A No. The annual cost of the program is not recovered in each year. The Company is allowed to earn a return on the investment only after the Commission has approved the actual PRP related expenditures, consistent with traditional ratemaking theory.

Q 30 How would the rate adjustment be allocated to customer classes and rate components?

A The rate adjustment would be an annual per customer fee of \$15, billed at \$1.25

monthly.

Q 31 When does Frontier propose to file its first PRP Rider filing?

A The first filing will be March 1, 2013. This filing would cover PRP investment made since the end of the test year in this case. Subsequent filings would be made on or about March 1 of each year, and would cover PRP investments made during the prior calendar year.

Q 32 How will main replacement expenditures be reflected in future base rate proceedings?

A The ability to recover the depreciation and carrying costs related to the capital investment, less operating expense reductions, lowers Frontier's need to file frequent rate applications. However, when a general rate case is filed, the program investment and reduced operating expense should be included in base rates and the Rider PRP reset to zero.

Q 33 What are the filing requirements associated with the proposed revenue adjustment for Rider PRP?

A The annual adjustment of Rider PRP will be filed on or about March 1 each year to be effective with meter readings on and after the May billing cycle of the same year. The adjustment would be calculated to reflect actual activity for the prior calendar year and would be subject to Commission review.

Q 34 Explain the basis for the calculations used to determine the revenue requirement in this case.

A For its rate calculations, Frontier used consolidated financials for the fiscal and calendar year ending 12/31/11. These consolidated financials included full-year operating costs for Auxier-Belfry-Cow Creek-Dema-EKU-Mike Little-Peoples-Sigma. Some of these consolidated expenses were used in the Frontier Farm Tap rate Case No. 2011-00513. In that case, Frontier attributed 12% of operating costs to the farm taps. In keeping with that case, Frontier allocates 88% of those identifiable shared costs to the consolidated utility

operations in this case.

Beginning August 2011, Frontier operated BTU Gas under contract with the Trustee for the US Bankruptcy Court. Operating costs for BTU are included in the consolidated financials for the last half of 2011. Frontier purchased BTU from the Trustee on July 13, 2012 and has consolidated BTU into the other utilities with this case.

Frontier has also agreed to take over operations of the former Blaine municipal gas system as of August 1, 2012. Blaine is also incorporated into this case.

Frontier has added one field technician (with truck) and an office clerk to cover the additional workload from about 520 meters in the BTU and Blaine systems. Frontier made adjustments for Known & Measurable changes to these consolidated financials to arrive at a Test Year pro forma cost schedule. These changes include an additional field technician (with truck) in June 2011 and employee raises effective May 2011 and various 2012 dates. The Test Year is adjusted for full-year effect of these changes, at the 88% utility allocation.

The two new BTU-Blaine employees are added for the full year, along with a new truck. Since those costs were not addressed in the Farm Tap case, these additional costs are attributed 100% to the consolidated utility. This method preserves the intent of the cost allocation between FTs and utility customers, which Frontier will revisit in a future rate case.

Q 35 Has the rate design been changed?

A With this rate case, Frontier will collapse ten entities and rate structures into one. Frontier also proposes two substantial changes. Frontier will depart from the traditional "First MCF, Next MCF" rates used by many small Kentucky utilities, in favor of a Monthly Charge and all-MCF rates. Frontier proposes a \$10.00 monthly charge for most customers, in line with the larger Kentucky gas utilities.

Frontier has also created a new customer class for very Large Commercial customers. Frontier is too small for many layers of customers and has a very thin "middle

class". Most of the 3300 utility and 630 FT customers are residential and small commercial at 60 MCF per year. Frontier has about 40 commercial meters sized >500cfh with annual loads of 200-2000 MCF per year.

However, Auxier Road Gas has two very large customers - the Big Sandy Federal prison and the Highlands Regional Hospital. These two meters account for 65,000 MCF/yr or 23% of Frontier's utility load. Because Auxier has only one rate, both of these customers have essentially paid the Residential rate for years. Both of these users are industrial-type loads with hot water heating and laundry and food preparation that use gas every day. These base loads make a much more level monthly load pattern, quite different than smaller users. Frontier proposes a new Large Commercial rate class that is more appropriate for these users. The Hospital has an adjoining Medical Office Building (MOB) which is also large at 5,000+ MCF/yr. A typical break point for Large Commercial is more like 10-12,000 MCF/yr, but the MOB has a similar monthly load profile. The Hospital pays the MOB gas bill and it could have been piped in with the Hospital, but has a separate meter for convenience. Frontier proposes that the MOB be included in the new Large Commercial rate class.

Q 36 How was the rate design developed?

A I established a similar rate class with the Wyoming PSC for Pinedale Natural Gas. Because Pinedale was a new utility with limited operating history, the parties in that case agreed to use the *Atlantic Seaboard method* to allocate costs among rate classes. Under this scheme, 50% of the Revenue Requirement is allocated to each rate class based on their Peak Period utilization of the utility system. The other half is allocated to Monthly Costs and MCF usage. Frontier compared the usage patterns of the three large customers versus all other customers in Auxier, which are assumed to be typical of all Frontier utility customers. Auxier has good daily volume records for the entire system and the Prison. We found the best representative Peak Month to be January 2010; the next Winter - 2010-11 was abnormal with a colder December, but a long "tail"; then Winter 2011-12 was the

warmest ever recorded. In January versus all of 2010,

• Prison-HRH-MOB used 19.3% of January and 25.1% of the year's gas sales;

• All others used 80.7% of January and 74.9% of the year's sales.

Clearly, the larger loads with their every-day uses have a higher load factor than small users, many of which have no water heater or other appliances. Working through the allocation spreadsheet results in a Large Commercial rate \$0.83 per MCF lower than the Residential-Commercial rate. For this class, Frontier proposes a \$50 monthly charge proportional to the larger cost of the meter facilities.

Q 36 Does that conclude your testimony?

A. Yes.

CERTIFICATION

DECLARATION OF STEVEN SHUTE

I, Steven Shute, am a Member of Kentucky Frontier Gas, LLC, the Applicant in the referenced matter. I have read the Application and I have full authority to sign this declaration. The facts set forth therein are true and correct to the best of my knowledge, information and belief.

Pursuant to KRS 523.020-040, I certify under penalty of false swearing that the foregoing is true and correct.

Dated this 6th day of August, 2012.

Steven Shute

Member, Kentucky Frontier Gas, LLC

Steven Shute, PE

Natural gas utility consultant.

Educational & Professional Background

Bachelor of Science, Electrical Engineering, Kansas State University. Registered Professional Engineer (PE): Nebraska, Colorado, Utah. Member, National Association of Corrosion Engineers. Member, Rotary International.

Work History

Since 1986, Steven Shute has worked to provide natural gas service to rural communities. In many areas, the large regional utilities are unable or unwilling to provide service. These projects are often feasible, if a new start-up utility installs a system and operates as a standalone entity. Mr. Shute, PSI and affiliated companies specialize in low-cost development of small gas utilities. After finding a suitable community, they work to bring in gas, operate the utility system, and maximize conversions. Several utility startup projects are in progress:

Coos County Gas Pipeline

2000 to 2004

Mr. Shute served as a Project Advisor on a \$44M project to build a 12-inch gas transmission pipeline to serve the Coos Bay area on the coast of Oregon. Tasks: route & pipe selection, coordination of the environmental impact statement (EIS), secure 20+ permits from 12 governmental agencies, utilities commission liaison, public information meetings, prepare bids & administer construction. This 90-mile system with 3 laterals will serve an area with 60,000 residents and numerous industries around a deepwater ocean port.

Pinedale Natural Gas, Inc.

1993 to present

Mr. Shute is Founder and 50% co-owner. A small propane utility in Pinedale, Wyoming (near Jackson Hole) was purchased and converted to natural gas. This town is surrounded by an active gas producing area, but the regional utility passed over this project for 35 years. Tasks: arrange purchase & financing; liaison with Wyoming Public Service Commission; perform all design and permitting for natural gas supply pipeline and LDC system; convert from propane to natural gas in 1994; formulate Operations & Maintenance and Operator Qualification plans and implement drug testing program; train operators and implement enhanced safety program, ongoing supervision of utility operations. PNG has grown from 200 to 800 meters since starting operations in 1993.

Alpine Natural Gas 1997 to present

Mr. Shute serves as consultant and partner on a gas distribution system in the foothills of the Sierra Nevada east of Stockton, California. Tasks: feasibility study, design and construction supervision work on a \$3M green-field system, operations and safety issues. This system serves about 800 homes and small businesses, and has many opportunities for expansion in the state.

Walden Municipal Gas

1994 to present

Mr. Shute was project manager on the \$3M project to keep gas in Walden, Colorado. When the 40-year old gas field near Walden failed, the utility company abandoned the system. Mr. Shute evaluated the options for the existing natural gas system, and convinced the Town to convert to municipal operation and install a pipeline to ensure a long-term gas supply. PSI specified the use of coiled aluminum pipe to minimize cost and environmental permitting problems; negotiated joint trench and shared RoW with US West; secured permits from 13 governmental agencies for 46 miles of pipeline; administered construction and inspection for the pipeline project; helped with startup and municipal operation in 1995; designed distribution systems along the pipeline in Wyoming in 1997. The system has grown from 600 to about 1000 meters. In 2002, Mr. Shute through Pinedale Natural Gas, became the contract operator for the Walden system.

Wendover Gas Company .

1996 to present

- Mr. Shute is primary consultant on a propane gas distribution system in Wendover, a small community straddling the Nevada-Utah state line on I-80 west of Salt Lake City. Tasks: feasibility studies, certification through the utilities commissions in Nevada and Utah, design and construction supervision work on a \$1.2M greenfield system, gas supply and safety issues. This system serves about 700 homes, casinos and related businesses.
- Frontier Energy, LLC. Mr. Shute was a co-Founder, officer, and stockholder of this gas utility in North Carolina. In July 1997, Frontier won a Supreme Court decision and received certification to build a \$55 million gas utility system serving 7 counties in northwestern North Carolina. The initial project includes 150 miles of transmission pipeline and 500 miles of distribution, to serve about 10,000 customers within 5 to 10 years. These seven counties have a population of 250,000, with 1500 poultry growout facilities and a large industrial and manufacturing base. Mr. Shute worked with Frontier from 1994 to its sale in 1999 to Sempra Energy (parent of Southern California Gas).
- Ozark Natural Gas Co., Inc. Mr. Shute was a principal of Ozark, which received certification in August 1998 to serve gas to a three-county area around the country music resort community of Branson, Missouri. The \$20 million project includes 40 miles of transmission pipeline and 140 miles of distribution. Ozark planned to serve more than 5,000 customers, including residential, commercial / resort, a college and a few light industries. (Project was not built.)
- Mid-Maine Gas Utilities, Inc. in 1997, MMGU was conditionally certificated to serve gas to unserved areas of Maine, including Bangor, Waterville, Augusta and surrounding towns. The \$14M system would serve homes, businesses and light industries off the Maritimes & Northeast PL, built in 1999 from Nova Scotia. Mr. Shute performed system design, feasibility studies, and testified before the Maine Public Utilities Commission. (Project built by Sempra Energy.)

Southern Ute Utilities – Mr. Shute serves as gas utility consultant for the Southern Ute Tribe in Ignacio, Colorado. PSI performed a feasibility study, and prepared design & construction documents for the installation of a new \$300k gas distribution system for the Tribe. This work included hydraulic models, load study, material specifications, bid documents, measurement station and odorizer design, detailed design sketches and drawings, and operations followup. The utility has operated successfully since 1993.

Principal, Pipeline Solutions, Inc.

1991 to present

Mr. Shute is a consulting engineer specializing in natural gas utilities: pipeline and distribution system engineering, measurement facilities design, DOT compliance, corrosion control, operator training programs, environmental compliance. Sample project list:

Western Utility - audit to identify high gas loss problem in small propane utility. Large measurement error was found and corrected, after 25 years of non-detection.

Colorado Springs Gas - develop modules for DOT-mandated operator training program.

Colorado Clean Fuels - feasibility study and detailed cost estimate for 80 mile CO₂ pipeline to a methanol production plant.

South Park MHP - design gas distribution system for mobile home park, arrange for gas supply, negotiate with supplier utility.

Western Gas Resources - research, design, and implement program for testing for VOC leakage from large gas processing plants, to comply with EPA regulations.

Barrett Gas Resources - corrosion control program and training.

General Manager, Rocky Mountain Natural Gas

1988 to 1991

Managed the day-to-day operation of a mid-size regional utility (120 employees, 30,000 meters) serving resort communities in western Colorado. Administration, budgeting and long-term planning, engineering & technical supervision were bulk of duties.

Crested Butte, Colorado - feasibility studies, pipeline and distribution system design to convert ski resort town to natural gas. RMNG nearly completed the franchise procedure with town council and Colorado Public Utilities Commission. The project was abandoned by RMNG parent company but the project was carried out by a competing utility.

Strategic pipeline projects to increase capacity for future growth (numerous projects, \$10+ million): increased capacity, higher pressures, better metering and communications.

Supervised the takeover and assimilation of RMNG as a new subsidiary of K N Energy, Inc. Responsible for engineering department, purchasing and material accounting, corrosion control and safety, transportation and communications department. Formulated new Standard Practices Manual for RMNG, completely overhauled measurement and telemetry systems, planned and executed numerous pipeline projects for the future.

For RMNG, major projects included:

Telluride, Colorado - permitting and planning to install a 40 mile pipeline and convert a propane distribution system to natural gas.

Crawford, Four Mile Creek, Singletree, Lake Creek, Cordillera - converted small towns and large rural subdivisions to natural gas. These projects had a very successful conversion rate even with many baseboard electric heating systems which are tough to convert.

Aspen upgrade: numerous 10" pipeline and storage re-configuring projects to enhance deliveries to Aspen area. Built new town border stations for Aspen, Basalt, Carbondale, Delta, Eagle, Gypsum, and others.

Director Tech Services, KN Energy, Inc.

1985 to 1986

Corrosion control, compressor performance testing, communications department.

Manager of Corrosion Control, KN Energy, Inc.

1982 to 1985

Corrosion control and DOT compliance for all operations of a 220,000 customer utility.

Project Engineer, K N Energy, Inc.

1980 to 1982

Project Engineer, Conoco, Inc.

1977 to 1980

Executive training program, various pipeline projects for natural gas and petroleum liquids.

Personal Data

b. 10-25-55, Manhattan, Kansas. Married, father of two young men. Active Private Pilot.

Active in church, Rotary Club, local government, music & arts.

Current personal and professional references are available upon request.

Steven Shute, PE Pipeline Solutions, Inc.

pipeline@rof.net

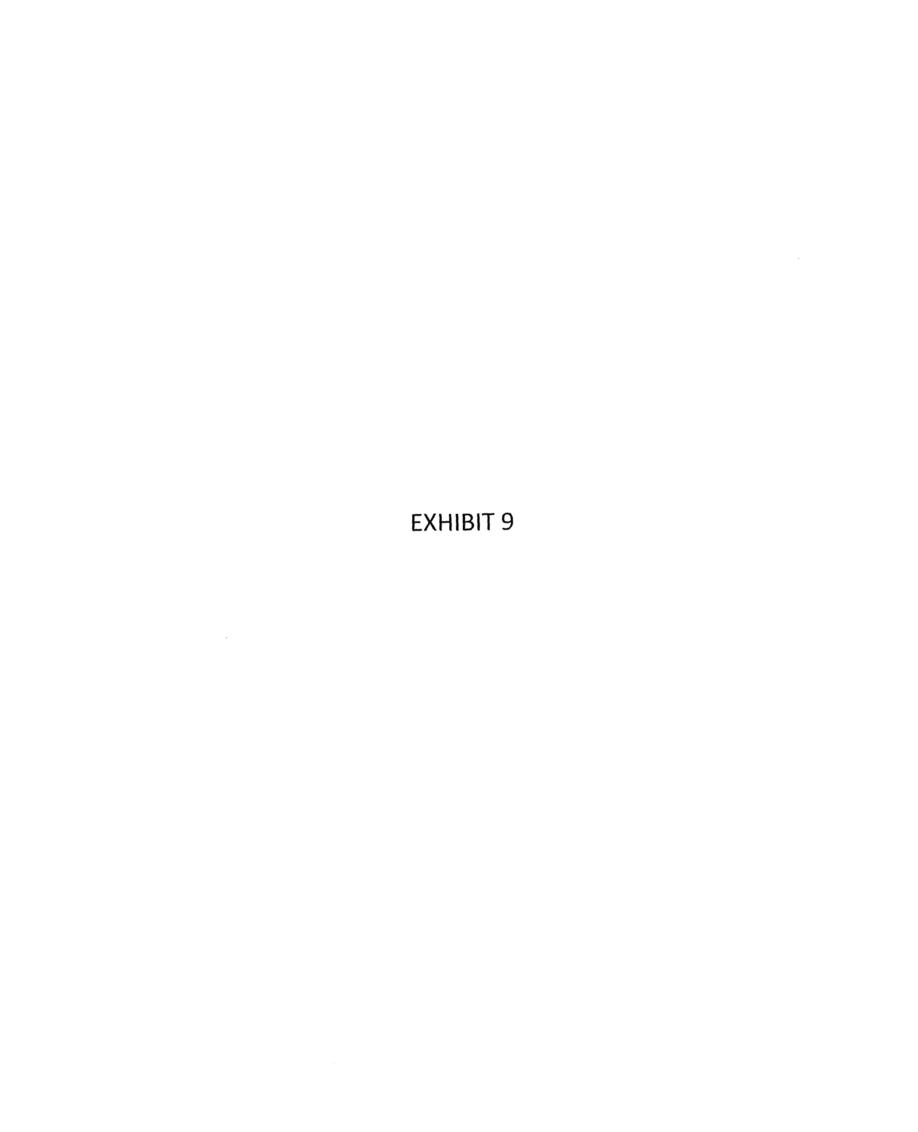
e-mail

PO Box 1054

Glenwood Springs, CO 81602

970) 928-9208 telephone -9207 fax

970) 948-9408 mobile



Kentucky Frontier Gas, LLC Account Listing

July 27, 2012

| Account | Туре | Accnt. # |
|---|---|-----------------|
| 131 - Cash - Bank Accounts | Bank | 131 |
| 131 · Cash - Bank Accounts:131 | Bank | 131.0 |
| 131 · Cash - Bank Accounts:131 | Bank | 131.2 |
| 131 · Cash - Bank Accounts:131 | Bank | 131.3 |
| 131 · Cash - Bank Accounts:131 | Bank | 131.5 |
| 142 Customer Accounts Receiv | Accounts Receivable | 142 |
| 143 · Other Accounts Receivable | Accounts Receivable | 143 |
| 141 · Notes Receivable | Other Current Asset | 141 |
| 141 Notes Receivable:141.1 N | Other Current Asset | 141.1 |
| 141 Notes Receivable:141.2 N | Other Current Asset | 141.2 |
| 141 - Notes Receivable:141.3 - N | Other Current Asset | 141.3 |
| 141 · Notes Receivable:141.4 · N | Other Current Asset | 141.4 |
| 141 · Notes Receivable:141.5 · N | Other Current Asset | 141.5 |
| 146 · N/R-BTU GAS COMPANY | Other Current Asset | 146 147 |
| 147 · N/R - FONTIANE WILLIA | Other Current Asset | 173 |
| 173 · Organizational Account | Other Current Asset Other Current Asset | 173 |
| 173 Organizational Account:Sta | Other Current Asset | |
| 173 · Organizational Account:Sta 173 · Organizational Account:Sta | Other Current Asset | |
| 173 · Organizational Account:Sta | Other Current Asset | 115 |
| 174 - Undeposited Funds | Other Current Asset | 174 |
| 101 - Utility Plant | Fixed Asset | 101 |
| 101 · Utility Plant:101.0 · Utility P | Fixed Asset | 101.0 |
| 101 · Utility Plant:101.0 · Utility P | Fixed Asset | 376 |
| 101 - Utility Plant:101.0 - Utility P | Fixed Asset | 376.0 |
| 101 - Utility Plant:101.1 - East Ke | Fixed Asset | 101.1 |
| 101 · Utility Plant:101.1 · East Ke | Fixed Asset | |
| 101 - Utility Plant:101.1 - East Ke | Fixed Asset | 374.1 |
| 101 · Utility Plant:101.1 · East Ke | Fixed Asset | 376.1 |
| 101 · Utility Plant:101.1 · East Ke | Fixed Asset | 378.1 |
| 101 · Utility Plant:101.1 · East Ke | Fixed Asset | 381.1 |
| 101 - Utility Plant:101.1 - East Ke | Fixed Asset | 383.1 |
| 101 · Utility Plant:101.1 · East Ke | Fixed Asset | |
| 101 · Utility Plant:101.1 · East Ke | Fixed Asset | 394.1 |
| 101 - Utility Plant:101.1 - East Ke | Fixed Asset | 108.1 |
| 101 · Utility Plant:101.1 · East Ke | Fixed Asset | 114.1 |
| 101 Utility Plant:101.1 East Ke | Fixed Asset | 376.11 |
| 101 - Utility Plant:101.1 - East Ke | Fixed Asset | 380.11 |
| 101 · Utility Plant:101.1 · East Ke | Fixed Asset | 381.11 |
| 101 Utility Plant:101.1 East Ke | Fixed Asset Fixed Asset | 382.11 115.1 |
| 101 · Utility Plant:101.1 · East Ke 101 · Utility Plant:101.2 · Mike Lit | Fixed Asset | 101.2 |
| 101 - Utility Plant: 101.2 - Mike Lit | Fixed Asset | 101.2 |
| 101 - Utility Plant:101.2 - Mike Lit | Fixed Asset | |
| 101 - Utility Plant:101.2 - Mike Lit | Fixed Asset | 376.2 |
| 101 · Utility Plant:101.2 · Mike Lit | Fixed Asset | 380.2 |
| 101 - Utility Plant:101.2 - Mike Lit | Fixed Asset | 381.2 |
| 101 · Utility Plant:101.2 · Mike Lit | Fixed Asset | 383.2 |
| 101 · Utility Plant:101.2 · Mike Lit | Fixed Asset | |
| 101 · Utility Plant:101.2 · Mike Lit | Fixed Asset | 389.2 |
| 101 · Utility Plant:101.2 · Mike Lit | Fixed Asset | 392.22 |
| 101 · Utility Plant:101.2 · Mike Lit | Fixed Asset | 394.2 |
| 101 · Utility Plant:101.2 · Mike Lit | Fixed Asset | 396.2 |
| 101 · Utility Plant:101.2 · Mike Lit | Fixed Asset | |
| 101 Utility Plant:101.2 Mike Lit | Fixed Asset | 367.2 |
| 101 · Utility Plant:101.2 · Mike Lit | Fixed Asset | 369.2 |
| 101 - Utility Plant:101.2 - Mike Lit | Fixed Asset | 108.2 |
| 101 · Utility Plant:101.2 · Mike Lit | Fixed Asset | 114.2 |
| 101 · Utility Plant:101.2 · Mike Lit | Fixed Asset | 376.22 |
| 101 - Utility Plant:101.2 - Mike Lit | Fixed Asset | 380.22 |
| 101 · Utility Plant:101.2 · Mike Lit | Fixed Asset | 381.22 |
| 101 · Utility Plant:101.2 · Mike Lit | Fixed Asset | 115.2 |
| 101 - Utility Plant:101.3 - Belfry U | Fixed Asset | 101.3 |
| 101 - Utility Plant:101.3 - Belfry U | Fixed Asset | |
| 101 - Utility Plant:101.3 - Belfry U | Fixed Asset | 376.3 |
| 101 · Utility Plant:101.3 · Belfry U | Fixed Asset | 380.3 |
| 101 · Utility Plant:101.3 · Belfry U | Fixed Asset | 381.3 |
| | | |

Kentucky Frontier Gas, LLC Account Listing

July 27, 2012

| Account | Туре | Accnt. # |
|--|----------------------------|------------------|
| 101 - Utility Plant:101.3 - Belfry U | Fixed Asset | 383.3 |
| 101 - Utility Plant:101.3 - Belfry U | Fixed Asset | |
| 101 - Utility Plant:101.3 - Belfry U | Fixed Asset | 365.3 |
| 101 · Utility Plant:101.3 · Belfry U | Fixed Asset | 367.3 |
| 101 - Utility Plant:101.3 - Belfry U | Fixed Asset | 108.3 |
| 101 - Utility Plant:101.3 - Belfry U 101 - Utility Plant:101.3 - Belfry U | Fixed Asset Fixed Asset | 114.3 |
| 101 · Utility Plant: 101.3 · Bellry U | Fixed Asset | 108.31 108.32 |
| 101 · Utility Plant:101.3 · Belfry U | Fixed Asset | 376.33 |
| 101 - Utility Plant:101.3 - Belfry U | Fixed Asset | 376.331 |
| 101 · Utility Plant:101.3 · Belfry U | Fixed Asset | 380.33 |
| 101 · Utility Plant:101.3 · Belfry U | Fixed Asset | 381.33 |
| 101 Utility Plant:101.3 Belfry U | Fixed Asset | 382.22 |
| 101 · Utility Plant:101.3 · Belfry U | Fixed Asset | 115.3 |
| 101 - Utility Plant:101.4 - Alert Fa | Fixed Asset | 101.4 |
| 101 · Utility Plant:101.4 · Alert Fa | Fixed Asset | |
| 101 · Utility Plant:101.4 · Alert Fa | Fixed Asset | 376.4 |
| 101 - Utility Plant:101.4 - Alert Fa | Fixed Asset | 381.4 |
| 101 · Utility Plant:101.4 · Alert Fa 101 · Utility Plant:101.4 · Alert Fa | Fixed Asset | 108.4 114.4 |
| 101 · Utility Plant: 101.4 · Alert Fa | Fixed Asset Fixed Asset | 376.44 |
| 101 Utility Plant:101.4 Alert Fa | Fixed Asset | 380.44 |
| 101 - Utility Plant:101.4 - Alert Fa | Fixed Asset | 381.44 |
| 101 - Utility Plant:101.4 - Alert Fa | Fixed Asset | 382.44 |
| 101 Utility Plant:101.4 Alert Fa | Fixed Asset | 115.4 |
| 101 · Utility Plant:101.8 · Peoples | Fixed Asset | 101.8 |
| 101 Utility Plant:101.8 Peoples | Fixed Asset | |
| 101 · Utility Plant:101.8 · Peoples | Fixed Asset | 376.8 |
| 101 - Utility Plant:101.8 - Peoples | Fixed Asset | |
| 101 - Utility Plant:101.8 - Peoples | Fixed Asset | 392.8 |
| 101 · Utility Plant:101.8 · Peoples | Fixed Asset | 108.8 |
| 101 Utility Plant:101.8 Peoples | Fixed Asset | 114.8 |
| 101 · Utility Plant:101.8 · Peoples 101 · Utility Plant:101.8 · Peoples | Fixed Asset Fixed Asset | 114.81 376.88 |
| 101 · Utility Plant:101.8 · Peoples | Fixed Asset | 380.88 |
| 101 - Utility Plant:101.8 - Peoples | Fixed Asset | 382.88 |
| 101 · Utility Plant:101.8 · Peoples | Fixed Asset | 115.8 |
| 101 · Utility Plant:101.8 · Peoples | Fixed Asset | 115.88 |
| 154 INVENTORY | Fixed Asset | 154 |
| 380 · General Plant Assets | Fixed Asset | 380 |
| 380 - General Plant Assets:391 | Fixed Asset | 391 |
| 380 · General Plant Assets:391 · | Fixed Asset | 391.1 |
| 380 · General Plant Assets:391 · | Fixed Asset | 391.11 |
| 380 · General Plant Assets:392 · 380 · General Plant Assets:392 · | Fixed Asset | 392 |
| 380 · General Plant Assets:392 · | Fixed Asset Fixed Asset | 108 392.1 |
| 380 · General Plant Assets:392 · | Fixed Asset | 392.2 |
| 380 General Plant Assets:392 | Fixed Asset | 392.3 |
| 380 · General Plant Assets:392 · | Fixed Asset | 392.4 |
| 380 General Plant Assets:392 | Fixed Asset | 392.5 |
| 380 - General Plant Assets:394 · | Fixed Asset | 394 |
| 380 - General Plant Assets:396 | Fixed Asset | 396 |
| 380 · General Plant Assets:396 · | Fixed Asset | 396.3 |
| 380 · General Plant Assets:397 · | Fixed Asset | 397 |
| 123 - Investment in Subsidiary C | Other Asset | 123 |
| 123 · Investment in Subsidiary C 123 · Investment in Subsidiary C | Other Asset | 123.1 |
| 123 Investment in Subsidiary C | Other Asset Other Asset | 376.77 380.7 |
| 123 · Investment in Subsidiary C | Other Asset | 381.77 |
| 123 · Investment in Subsidiary C | Other Asset | 382.7 |
| 123 - Investment in Subsidiary C | Other Asset | 123.2 |
| 123 Investment in Subsidiary C | Other Asset | 376.9 |
| 123 Investment in Subsidiary C | Other Asset | 380.9 |
| 123 Investment in Subsidiary C | Other Asset | 382.9 |
| 123 · Investment in Subsidiary C | Other Asset | 123.3 |
| 123 Investment in Subsidiary C | Other Asset | 123.4 |
| 232 · Accounts Payable | Accounts Payable | 232 |

Kentucky Frontier Gas, LLC Account Listing July 27, 2012

| Account | Туре | Accnt. # |
|---|--|----------------|
| 211 - Direct Deposit Liabilities | Other Current Liability | 211 |
| 223 - Notes Payable to Assoc Co | Other Current Liability | 223 |
| 223 Notes Payable to Assoc Co | Other Current Liability | 223.3 |
| 223.1 Note Payable - B Branham | Other Current Liability | 223.1 |
| 233.2 NOTES PAYABLE-DLR | Other Current Liability | 233.2 |
| 235 - Customer Deposits/Retainers | Other Current Liability | 235 |
| 235 · Customer Deposits/Retaine | Other Current Liability | 237 |
| 236 · Payroll Liabilities | Other Current Liability | 236 |
| 241 Sales Tax Payable | Other Current Liability | 241 |
| 242 Utility Tax Payable | Other Current Liability | 242 |
| 224 · Long Term Liability | Long Term Liability | 224 |
| 224 Long Term Liability:224.1 | Long Term Liability | 224.1 |
| 224 · Long Term Liability:224.2 · | Long Term Liability | 224.2 224.3 |
| 224 · Long Term Liability:224.3 · 224 · Long Term Liability:224.4 · | Long Term Liability | 224.3 224.4 |
| 224 Long Term Liability:224.4 | Long Term Liability Long Term Liability | 224.5 |
| 224 Long Term Liability:224.5 | Long Term Liability | 224.6 |
| 224 Long Term Liability:224.7 | Long Term Liability | 224.7 |
| 200 Opening Bal Equity | Equity | 200 |
| 211.1 Partner One Equity - RJO | Equity | 211.1 |
| 211.1 Partner One Equity - RJ | Equity | 208.1 |
| 211.1 - Partner One Equity - RJ | Equity | 214.1 |
| 211.1 Partner One Equity - RJ | Equity | 216.1 |
| 211.2 Partner Two Equity - SS | Equity | 211.2 |
| 211.2 Partner Two Equity - SS: | Equity | 208.2 |
| 211.2 Partner Two Equity - SS: | Equity | 214.2 |
| 211.2 Partner Two Equity - SS: | Equity | 216.2 |
| 211.3 Partner Three Equity - LR | Equity | 211.3 |
| 211.3 Partner Three Equity - LR | Equity | 208.3 |
| 211.3 · Partner Three Equity - LR | Equity | 214.3 |
| 211.3 Partner Three Equity - LR | Equity | 216.3 |
| 211.4 Partner Four Equity - IGS | Equity | 211.4 |
| 211.4 · Partner Four Equity - IGS | Equity | 208.4 214.4 |
| 211.4 · Partner Four Equity - IGS 211.4 · Partner Four Equity - IGS | Equity Equity | 216.4 |
| 216 · Retained Earnings | Equity | 216 |
| 418.1 Equity in earnings of sub | Income | 418.1 |
| 419 Interest Income | Income | 419 |
| 419.1 · ALLOW FUNDS USED | Income | 419.1 |
| 421 · Misc Nonoperating Income | Income | 421 |
| 480 Residential Sales | Income | 480 |
| 481 Commercial & Industrial Sa | Income | 481 |
| 482 · Commercial Tax Exempt | Income | 482 |
| 487 Penalties & Forfeited Disco | Income | 487 |
| 488 Miscellaneous Service Rev | Income | 488 |
| 488 Miscellaneous Service Rev | Income | 488.1 |
| 488 · Miscellaneous Service Rev | Income | 488.2 |
| 488 Miscellaneous Service Rev 488 Miscellaneous Service Rev | Income | 488.3 |
| 488.5 BTU Contract | Income Income | 488.4 488.5 |
| 489 · Sales Tax Commission | Income | 489 |
| 800 Gas Supply Expenses | Cost of Goods Sold | 800 |
| 800 · Gas Supply Expenses:804 | Cost of Goods Sold | 804 |
| 800 · Gas Supply Expenses:805 | Cost of Goods Sold | 805 |
| 408 Taxes Other Than Income | Expense | 408 |
| 408 - Taxes Other Than Income | Expense | 408.1 |
| 408 · Taxes Other Than Income | Expense | 408.2 |
| 408 Taxes Other Than Income | Expense | 408.21 |
| 408 Taxes Other Than Income | Expense | 408.22 |
| 408 · Taxes Other Than Income | Expense | 408.3 |
| 408 Taxes Other Than Income | Expense | 408.4 |
| 409 · Income Taxes | Expense | 409 |
| 409 - Income Taxes:409.3 - Othe | Expense | 409.3 |
| 427 Interest on Long-Term Debt | Expense | 427 |
| 427 Interest on Long-Term Deb | Expense | 427.1 |
| 427 Interest on Long-Term Deb 427 Interest on Long-Term Deb | Expense | 427.2 427.2 |
| TET THE EST ON LONG-TERM DED | Expense | 427.3 |

Kentucky Frontier Gas, LLC Account Listing July 27, 2012

| Account | Туре | Accnt.# |
|--|--------------------|--------------|
| 427 - Interest on Long-Term Deb | Expense | 427.4 |
| 427 Interest on Long-Term Deb | Expense | 427.5 |
| 427 Interest on Long-Term Deb | Expense | 427.6 |
| 427 Interest on Long-Term Deb | Expense | 427.7 |
| 427 Interest on Long-Term Deb | Expense | 427.8 |
| 431 Other Interest Expense | Expense | 431 |
| 436 · Interest Exp on Deposits | Expense | 436 |
| 768 - CONTRACT LABOR | Expense | 768 |
| 870 · DISTRIBUTION EXPENSES | Expense | 870 |
| 870 DISTRIBUTION EXPENS | Expense | 871 |
| 870 · DISTRIBUTION EXPENS | Expense | 871.1 |
| 870 DISTRIBUTION EXPENS | Expense | 872 873 |
| 870 · DISTRIBUTION EXPENS 870 · DISTRIBUTION EXPENS | Expense | 874 |
| 870 · DISTRIBUTION EXPENS | Expense Expense | 875 |
| 870 DISTRIBUTION EXPENS | Expense | 876 |
| 870 · DISTRIBUTION EXPENS | Expense | 877 |
| 870 · DISTRIBUTION EXPENS | Expense | 878 |
| 870 DISTRIBUTION EXPENS | Expense | 878.2 |
| 870 · DISTRIBUTION EXPENS | Expense | 879 |
| 870 - DISTRIBUTION EXPENS | Expense | 880 |
| 870 DISTRIBUTION EXPENS | Expense | 880.1 |
| 870 DISTRIBUTION EXPENS | Expense | 880.2 |
| 870 · DISTRIBUTION EXPENS | Expense | 880.3 |
| 870 · DISTRIBUTION EXPENS | Expense | 880.4 |
| 870 - DISTRIBUTION EXPENS | Expense | 880.5 |
| 870 - DISTRIBUTION EXPENS | Expense | 880.6 |
| 870 DISTRIBUTION EXPENS | Expense | 880.7 |
| 870 · DISTRIBUTION EXPENS | Expense | 880.8 |
| 870 - DISTRIBUTION EXPENS | Expense | 880.9 881 |
| 870 DISTRIBUTION EXPENS 870 DISTRIBUTION EXPENS | Expense Expense | 884 |
| 870 DISTRIBUTION EXPENS | Expense | 885 |
| 870 · DISTRIBUTION EXPENS | Expense | 886 |
| 870 - DISTRIBUTION EXPENS | Expense | 887 |
| 870 DISTRIBUTION EXPENS | Expense | 888 |
| 870 · DISTRIBUTION EXPENS | Expense | 889 |
| 870 · DISTRIBUTION EXPENS | Expense | 890 |
| 870 - DISTRIBUTION EXPENS | Expense | 891 |
| 870 · DISTRIBUTION EXPENS | Expense | 892 |
| 870 - DISTRIBUTION EXPENS | Expense | 893 |
| 870 DISTRIBUTION EXPENS | Expense | 894 |
| 900 · CUSTOMER ACCOUNTS | Expense | 900 |
| 900 CUSTOMER ACCOUNTS | Expense | 900.1 901 |
| 900 - CUSTOMER ACCOUNTS 900 - CUSTOMER ACCOUNTS | Expense Expense | 902 |
| 900 · CUSTOMER ACCOUNTS | Expense | 903 |
| 900 CUSTOMER ACCOUNTS | Expense | 904 |
| 900 CUSTOMER ACCOUNTS | Expense | 905 |
| 900 · CUSTOMER ACCOUNTS | Expense | 905.1 |
| 900 CUSTOMER ACCOUNTS | Expense | 905.2 |
| 900 · CUSTOMER ACCOUNTS | Expense | 905.3 |
| 906 · CUSTOMER SERVICE & I | Expense | 906 |
| 906 · CUSTOMER SERVICE & I | Expense | 906.1 |
| 906 - CUSTOMER SERVICE & I | Expense | 907 |
| 906 · CUSTOMER SERVICE & I | Expense | 908 |
| 906 · CUSTOMER SERVICE & I | Expense | 909 |
| 906 · CUSTOMER SERVICE & I | Expense | 909.1 |
| 906 · CUSTOMER SERVICE & I 906 · CUSTOMER SERVICE & I | Expense | 909.2 |
| 918 · ADMINISTRATIVE & GEN | Expense | 910 918 |
| 918 · ADMINISTRATIVE & GEN | Expense Expense | 919 |
| 918 · ADMINISTRATIVE & GEN | Expense | 920 |
| 918 · ADMINISTRATIVE & GEN | Expense | 920.1 |
| 918 · ADMINISTRATIVE & GEN | Expense | 920.2 |
| 918 ADMINISTRATIVE & GEN | Expense | 921 |
| 918 · ADMINISTRATIVE & GEN | Expense | 921.1 |
| | - | |

11:08 AM 07/27/12

Kentucky Frontier Gas, LLC Account Listing

July 27, 2012

| 918 - ADMINISTRATIVE & GEN 918 - ADMINISTRATIVE & GEN 921.11 918 - ADMINISTRATIVE & GEN 921.2 918 - ADMINISTRATIVE & GEN 921.3 918 - ADMINISTRATIVE & GEN 921.4 918 - ADMINISTRATIVE & GEN 921.5 918 - ADMINISTRATIVE & GEN 921.6 918 - ADMINISTRATIVE & GEN 921.7 918 - ADMINISTRATIVE & GEN 921.8 918 - ADMINISTRATIVE & GEN 921.9 918 - ADMINISTRATIVE & GEN 922.9 918 - ADMINISTRATIVE & GEN 923.9 918 - ADMINISTRATIVE & GEN 924.9 918 - ADMINISTRATIVE & GEN 925.9 918 - ADMINISTRATIVE & GEN 926.9 918 - ADMINISTRATIVE & GEN 927.9 918 - ADMINISTRATIVE & GEN 928.1 918 - ADMINISTRATIVE & GEN 929.1 918 - ADMINISTRATIVE & GEN 929.1 918 - ADMINISTRATIVE & GEN 920.1 918 - ADMINISTRATIVE & GEN 921.9 918 - ADMINISTRATIVE & GEN 922.1 918 - ADMINISTRATIVE & GEN 924.1 918 - ADMINISTRATIVE & GEN 924.2 918 - ADMINISTRATIVE & GEN 924.4 918 - ADMINISTRATIVE & GEN 924.5 918 - ADMINISTRATIVE & GEN 924.6 918 - ADMINISTRATIVE & GEN 925.9 918 - ADMINISTRATIVE & GEN 926.9 918 - ADMINISTRATIVE & GEN 927.9 918 - ADMINISTRATIVE & GEN 928.9 918 - ADMINISTRATIVE & GEN 929.9 | Account | Туре | Accnt. # |
|--|----------------------------|----------|----------|
| 918 ADMINISTRATIVE & GEN 918 ADMINISTRATIVE & GEN 918 ADMINISTRATIVE & GEN 921.3 918 ADMINISTRATIVE & GEN 921.5 918 ADMINISTRATIVE & GEN 921.6 918 ADMINISTRATIVE & GEN 921.7 918 ADMINISTRATIVE & GEN 921.8 918 ADMINISTRATIVE & GEN 921.9 918 ADMINISTRATIVE & GEN 922.9 918 ADMINISTRATIVE & GEN 923.9 918 ADMINISTRATIVE & GEN 924.8 918 ADMINISTRATIVE & GEN 925.9 918 ADMINISTRATIVE & GEN 926.9 918 ADMINISTRATIVE & GEN 927.9 918 ADMINISTRATIVE & GEN 928.9 918 ADMINISTRATIVE & GEN 929.9 929.9 920.9 920.9 921.9 922.9 921.9 922.9 923.1 924.9 924.9 925.9 926.9 927.9 928.9 928.9 929.9 930.2 932.9 932.9 932.9 933.9 | 918 - ADMINISTRATIVE & GEN | Expense | 921.10 |
| 918 ADMINISTRATIVE & GEN 918 ADMINISTRATIVE & GEN 918 ADMINISTRATIVE & GEN 921.4 918 ADMINISTRATIVE & GEN 921.5 918 ADMINISTRATIVE & GEN 921.6 921.7 918 ADMINISTRATIVE & GEN 921.8 918 ADMINISTRATIVE & GEN 921.8 918 ADMINISTRATIVE & GEN 921.9 918 ADMINISTRATIVE & GEN 922.9 918 ADMINISTRATIVE & GEN 923.9 918 ADMINISTRATIVE & GEN 924.9 918 ADMINISTRATIVE & GEN 925.9 918 ADMINISTRATIVE & GEN 926.9 918 ADMINISTRATIVE & GEN 927.9 918 ADMINISTRATIVE & GEN 928.9 918 ADMINISTRATIVE & GEN 929.9 918 ADMINISTRATIVE & GEN 924.9 918 ADMINISTRATIVE & GEN 924.9 918 ADMINISTRATIVE & GEN 924.9 918 ADMINISTRATIVE & GEN 924.1 918 ADMINISTRATIVE & GEN 924.2 918 ADMINISTRATIVE & GEN 924.6 918 ADMINISTRATIVE & GEN 924.6 925.9 918 ADMINISTRATIVE & GEN 924.6 928 Expense 924.5 918 ADMINISTRATIVE & GEN 924.6 928 Expense 924.6 929.6 928 PARIANISTRATIVE & GEN 929.8 918 ADMINISTRATIVE & GEN 920.8 921 ADMINISTRATIVE & GEN 920.9 921 ADMINISTRATIVE & GEN 922 Expense 924.6 925.9 926 Expense 927.9 927.9 928 PARIANISTRATIVE & GEN 929.9 929.9 930.1 931 ADMINISTRATIVE & GEN 920.9 932 Expense 932.0 932 MAINISTRATIVE & GEN 932 Expense 933.1 932 MAINISTRATIVE & GEN 933 Expense 934.6 935 PARIANISTRATIVE & GEN 934 PARIANISTRATIVE & GEN 935 PARIANISTRATIVE & GEN 936 PARIANISTRATIVE & GEN 937 Expense 938 PARIANISTRATIVE & GEN 938 PARIANISTRATIVE & GEN 939 Expense 930.1 930.1 931 ADMINISTRATIVE & GEN 932 MAINISTRATIVE & GEN 933 PARIANISTRATIVE & GEN 934 PARIANISTRATIVE & GEN 935 PARIANISTRATIVE & GEN 936 PARIANISTRATIVE & GEN 937 PARIANISTRATIVE & GEN 938 PARIANISTRATIVE & GEN 939 PARIANISTRATIVE & GEN 930 PARIANIS | | | |
| 918 ADMINISTRATIVE & GEN Expense 921.4 918 ADMINISTRATIVE & GEN Expense 921.5 918 ADMINISTRATIVE & GEN Expense 921.5 918 ADMINISTRATIVE & GEN Expense 921.6 918 ADMINISTRATIVE & GEN Expense 921.7 918 ADMINISTRATIVE & GEN Expense 921.7 918 ADMINISTRATIVE & GEN Expense 921.8 918 ADMINISTRATIVE & GEN Expense 921.9 918 ADMINISTRATIVE & GEN Expense 922.2 918 ADMINISTRATIVE & GEN Expense 922.1 918 ADMINISTRATIVE & GEN Expense 923.1 918 ADMINISTRATIVE & GEN Expense 923.1 918 ADMINISTRATIVE & GEN Expense 923.2 918 ADMINISTRATIVE & GEN Expense 923.2 918 ADMINISTRATIVE & GEN Expense 923.4 918 ADMINISTRATIVE & GEN Expense 924.1 918 ADMINISTRATIVE & GEN Expense 924.4 918 ADMINISTRATIVE & GEN Expense 924.4 918 ADMINISTRATIVE & GEN Expense 924.1 918 ADMINISTRATIVE & GEN Expense 924.1 918 ADMINISTRATIVE & GEN Expense 924.2 918 ADMINISTRATIVE & GEN Expense 924.5 918 ADMINISTRATIVE & GEN Expense 924.5 918 ADMINISTRATIVE & GEN Expense 924.6 918 ADMINISTRATIVE & GEN Expense 924.6 918 ADMINISTRATIVE & GEN Expense 924.6 918 ADMINISTRATIVE & GEN Expense 925.9 918 ADMINISTRATIVE & GEN Expense 926.9 918 ADMINISTRATIVE & GEN Expense 927.9 928 932 MAINTENANCE OF GEN Expense 930.1 932 MAINTENANCE OF GEN Expense 930.2 932 MAINTENANCE OF GEN Expense 932.0 932 MAINTENANCE OF GEN Expense 932.1 932 MAINTENANCE OF GEN Expense 932.2 932 MAINTENANCE OF GEN Expense 932.3 932 MAINTENANCE OF GEN Expense 932.4 932 | | • | |
| 918 ADMINISTRATIVE & GEN Expense 921.5 918 ADMINISTRATIVE & GEN Expense 921.6 918 ADMINISTRATIVE & GEN Expense 921.6 918 ADMINISTRATIVE & GEN Expense 921.7 918 ADMINISTRATIVE & GEN Expense 921.7 918 ADMINISTRATIVE & GEN Expense 921.9 918 ADMINISTRATIVE & GEN Expense 922.1 918 ADMINISTRATIVE & GEN Expense 922.1 918 ADMINISTRATIVE & GEN Expense 922.3 918 ADMINISTRATIVE & GEN Expense 923.1 918 ADMINISTRATIVE & GEN Expense 923.2 918 ADMINISTRATIVE & GEN Expense 923.3 918 ADMINISTRATIVE & GEN Expense 923.4 918 ADMINISTRATIVE & GEN Expense 924.1 918 ADMINISTRATIVE & GEN Expense 924.1 918 ADMINISTRATIVE & GEN Expense 924.2 918 ADMINISTRATIVE & GEN Expense 924.2 918 ADMINISTRATIVE & GEN Expense 924.4 918 ADMINISTRATIVE & GEN Expense 924.5 918 ADMINISTRATIVE & GEN Expense 925.5 918 ADMINISTRATIVE & GEN Expense 926.1 918 ADMINISTRATIVE & GEN Expense 927.1 918 ADMINISTRATIVE & GEN Expense 927.1 918 ADMINISTRATIVE & GEN Expense 927.1 919 ADMINISTRATIVE & GEN Expense 927.1 920 ADMINISTRATIVE & GEN Expense 927.1 921 ADMINISTRATIVE & GEN Expense 927.1 922 ADMINISTRATIVE & GEN Expense 927.1 923 ADMINISTRATIVE & GEN Expense 927.1 924 ADMINISTRATIVE & GEN Expense 927.1 925 ADMINISTRATIVE & GEN Expense 927.1 926 ADMINISTRATIVE & GEN Expense 930.1 927 BADMINISTRATIVE & GEN Expense 930.2 928 ADMINISTRATIVE & GEN Expense 930.2 929 ADMINISTRATIVE & GEN Expense 930.2 920 ADMINISTRATIVE & GEN Expense 930.2 921 ADMINISTR | | | |
| 918 - ADMINISTRATIVE & GEN 921 - Expense 921 - Expense 921 - Expense 921 - Expense 922 - Expense 923 - Expense 924 - Expense 925 - Expense 926 - Expense 927 - Expense 927 - Expense 928 - Expense 928 - Expense 929 - Expense 929 - Expense 929 - Expense 929 - Expense 920 - Expense 920 - Expense 930 - Expense 930 - Expense 931 - Expense 932 - MAINTENANCE OF GEN 932 - MAINTE | | | |
| 918 - ADMINISTRATIVE & GEN | | Expense | 921.5 |
| 918 - ADMINISTRATIVE & GEN Expense 921.8 918 - ADMINISTRATIVE & GEN Expense 921.9 918 - ADMINISTRATIVE & GEN Expense 922 918 - ADMINISTRATIVE & GEN Expense 923 918 - ADMINISTRATIVE & GEN Expense 923.1 918 - ADMINISTRATIVE & GEN Expense 923.2 918 - ADMINISTRATIVE & GEN Expense 923.2 918 - ADMINISTRATIVE & GEN Expense 923.3 918 - ADMINISTRATIVE & GEN Expense 923.4 918 - ADMINISTRATIVE & GEN Expense 923.4 918 - ADMINISTRATIVE & GEN Expense 924.1 918 - ADMINISTRATIVE & GEN Expense 924.1 918 - ADMINISTRATIVE & GEN Expense 924.2 918 - ADMINISTRATIVE & GEN Expense 924.3 918 - ADMINISTRATIVE & GEN Expense 924.4 918 - ADMINISTRATIVE & GEN Expense 924.5 918 - ADMINISTRATIVE & GEN Expense 924.6 918 - ADMINISTRATIVE & GEN Expense 925 918 - ADMINISTRATIVE & GEN Expense 925 918 - ADMINISTRATIVE & GEN Expense 927 918 - ADMINISTRATIVE & GEN Expense 928 918 - ADMINISTRATIVE & GEN Expense 929 918 - ADMINISTRATIVE & GEN Expense 920 918 - ADMINISTRATIVE & GEN Expense 930.1 918 - ADMINISTRATIVE & GEN Expense 930.2 932 - MAINTENANCE OF GEN Expense 932 932 - MAINTE | | • | 921.6 |
| 918 · ADMINISTRATIVE & GEN Expense 921.9 918 · ADMINISTRATIVE & GEN Expense 922 918 · ADMINISTRATIVE & GEN Expense 923 918 · ADMINISTRATIVE & GEN Expense 923.1 918 · ADMINISTRATIVE & GEN Expense 923.2 918 · ADMINISTRATIVE & GEN Expense 923.2 918 · ADMINISTRATIVE & GEN Expense 923.3 918 · ADMINISTRATIVE & GEN Expense 923.4 918 · ADMINISTRATIVE & GEN Expense 923.4 918 · ADMINISTRATIVE & GEN Expense 924.1 918 · ADMINISTRATIVE & GEN Expense 924.1 918 · ADMINISTRATIVE & GEN Expense 924.2 918 · ADMINISTRATIVE & GEN Expense 924.2 918 · ADMINISTRATIVE & GEN Expense 924.5 918 · ADMINISTRATIVE & GEN Expense 924.5 918 · ADMINISTRATIVE & GEN Expense 924.6 918 · ADMINISTRATIVE & GEN Expense 925 918 · ADMINISTRATIVE & GEN Expense 926 918 · ADMINISTRATIVE & GEN Expense 926 918 · ADMINISTRATIVE & GEN Expense 927 918 · ADMINISTRATIVE & GEN Expense 927 918 · ADMINISTRATIVE & GEN Expense 928 918 · ADMINISTRATIVE & GEN Expense 929 918 · ADMINISTRATIVE & GEN Expense 920 918 · ADMINISTRATIVE & GEN Expense 930.1 918 · ADMINISTRATIVE & GEN Expense 930.1 918 · ADMINISTRATIVE & GEN Expense 930.2 919 · ADMINISTRATIVE & GEN Expense 930.2 932 · MAINTENANCE OF GEN Expense 932 932 · | 918 · ADMINISTRATIVE & GEN | Expense | 921.7 |
| 918 · ADMINISTRATIVE & GEN Expense 923 918 · ADMINISTRATIVE & GEN Expense 923 918 · ADMINISTRATIVE & GEN Expense 923.1 918 · ADMINISTRATIVE & GEN Expense 923.2 918 · ADMINISTRATIVE & GEN Expense 923.2 918 · ADMINISTRATIVE & GEN Expense 923.4 918 · ADMINISTRATIVE & GEN Expense 923.4 918 · ADMINISTRATIVE & GEN Expense 924.4 918 · ADMINISTRATIVE & GEN Expense 924.1 918 · ADMINISTRATIVE & GEN Expense 924.2 918 · ADMINISTRATIVE & GEN Expense 924.3 918 · ADMINISTRATIVE & GEN Expense 924.4 918 · ADMINISTRATIVE & GEN Expense 924.5 918 · ADMINISTRATIVE & GEN Expense 924.6 918 · ADMINISTRATIVE & GEN Expense 924.6 918 · ADMINISTRATIVE & GEN Expense 924.6 918 · ADMINISTRATIVE & GEN Expense 925 918 · ADMINISTRATIVE & GEN Expense 926 918 · ADMINISTRATIVE & GEN Expense 926 918 · ADMINISTRATIVE & GEN Expense 926 918 · ADMINISTRATIVE & GEN Expense 927 918 · ADMINISTRATIVE & GEN Expense 927 918 · ADMINISTRATIVE & GEN Expense 928 918 · ADMINISTRATIVE & GEN Expense 929 918 · ADMINISTRATIVE & GEN Expense 920 918 · ADMINISTRATIVE & GEN Expense 930.1 918 · ADMINISTRATIVE & GEN Expense 930.2 932 · MAINTENANCE OF GEN Expense 932.1 932 · MAINTENANCE OF GEN Expense 932.2 932 · MAINTENANCE OF GEN Expense 932.1 932 · MAINTENANCE OF GEN Expense 932.1 932 · MAINTENANCE OF GEN Expense 932.1 932 · MAINTENANCE OF GEN Expense 932.2 932 · MAINTENANCE OF GEN Expense 932.3 932 · MAINTENANCE OF GEN Expense 932.4 932 · MAINTENANCE OF GEN Ex | 918 - ADMINISTRATIVE & GEN | Expense | 921.8 |
| 918 - ADMINISTRATIVE & GEN Expense 923 1 918 - ADMINISTRATIVE & GEN Expense 923 1 918 - ADMINISTRATIVE & GEN Expense 923 2 918 - ADMINISTRATIVE & GEN Expense 923 3 918 - ADMINISTRATIVE & GEN Expense 923 3 918 - ADMINISTRATIVE & GEN Expense 923 4 918 - ADMINISTRATIVE & GEN Expense 924 918 - ADMINISTRATIVE & GEN Expense 924 1 918 - ADMINISTRATIVE & GEN Expense 924 1 918 - ADMINISTRATIVE & GEN Expense 924 2 918 - ADMINISTRATIVE & GEN Expense 924 3 918 - ADMINISTRATIVE & GEN Expense 924 4 918 - ADMINISTRATIVE & GEN Expense 924 5 918 - ADMINISTRATIVE & GEN Expense 924 6 918 - ADMINISTRATIVE & GEN Expense 924 6 918 - ADMINISTRATIVE & GEN Expense 925 918 - ADMINISTRATIVE & GEN Expense 926 918 - ADMINISTRATIVE & GEN Expense 926 918 - ADMINISTRATIVE & GEN Expense 927 918 - ADMINISTRATIVE & GEN Expense 928 918 - ADMINISTRATIVE & GEN Expense 929 918 - ADMINISTRATIVE & GEN Expense 929 918 - ADMINISTRATIVE & GEN Expense 920 918 - ADMINISTRATIVE & GEN Expense 930.1 918 - ADMINISTRATIVE & GEN Expense 930.2 932 - MAINTENANCE OF GEN Expense 932 932 - MAINTENANCE OF GEN | 918 · ADMINISTRATIVE & GEN | Expense | 921.9 |
| 918 · ADMINISTRATIVE & GEN Expense 923.1 918 · ADMINISTRATIVE & GEN Expense 923.2 918 · ADMINISTRATIVE & GEN Expense 923.3 918 · ADMINISTRATIVE & GEN Expense 923.3 918 · ADMINISTRATIVE & GEN Expense 923.4 918 · ADMINISTRATIVE & GEN Expense 924 918 · ADMINISTRATIVE & GEN Expense 924.1 918 · ADMINISTRATIVE & GEN Expense 924.2 918 · ADMINISTRATIVE & GEN Expense 924.2 918 · ADMINISTRATIVE & GEN Expense 924.4 918 · ADMINISTRATIVE & GEN Expense 924.4 918 · ADMINISTRATIVE & GEN Expense 924.6 918 · ADMINISTRATIVE & GEN Expense 924.6 918 · ADMINISTRATIVE & GEN Expense 925 918 · ADMINISTRATIVE & GEN Expense 925 918 · ADMINISTRATIVE & GEN Expense 926 918 · ADMINISTRATIVE & GEN Expense 927 918 · ADMINISTRATIVE & GEN Expense 928 918 · ADMINISTRATIVE & GEN Expense 929 918 · ADMINISTRATIVE & GEN Expense 929 918 · ADMINISTRATIVE & GEN Expense 921 918 · ADMINISTRATIVE & GEN Expense 921 918 · ADMINISTRATIVE & GEN Expense 930.1 918 · ADMINISTRATIVE & GEN Expense 930.2 930.2 931 · ADMINISTRATIVE & GEN Expense 930.2 932 · MAINTENANCE OF GEN Expense 932 932 · MAINTENANC | 918 · ADMINISTRATIVE & GEN | Expense | 922 |
| 918 · ADMINISTRATIVE & GEN Expense 923.2 918 · ADMINISTRATIVE & GEN Expense 923.3 918 · ADMINISTRATIVE & GEN Expense 923.4 918 · ADMINISTRATIVE & GEN Expense 924.4 918 · ADMINISTRATIVE & GEN Expense 924.1 918 · ADMINISTRATIVE & GEN Expense 924.1 918 · ADMINISTRATIVE & GEN Expense 924.2 918 · ADMINISTRATIVE & GEN Expense 924.3 918 · ADMINISTRATIVE & GEN Expense 924.4 918 · ADMINISTRATIVE & GEN Expense 924.5 918 · ADMINISTRATIVE & GEN Expense 924.5 918 · ADMINISTRATIVE & GEN Expense 924.6 918 · ADMINISTRATIVE & GEN Expense 925 918 · ADMINISTRATIVE & GEN Expense 926 918 · ADMINISTRATIVE & GEN Expense 926 918 · ADMINISTRATIVE & GEN Expense 927 918 · ADMINISTRATIVE & GEN Expense 929 918 · ADMINISTRATIVE & GEN Expense 929 918 · ADMINISTRATIVE & GEN Expense 929 918 · ADMINISTRATIVE & GEN Expense 920 918 · ADMINISTRATIVE & GEN Expense 930.1 918 · ADMINISTRATIVE & GEN Expense 930.1 918 · ADMINISTRATIVE & GEN Expense 930.2 919 · MAINTENANCE OF GEN Expense 931 932 · MAINTENANCE OF GEN Expense 932.0 932 · MAINTENANCE OF GEN Expense 932.1 932 · MAINTENANCE OF GEN Expense 932.1 932 · MAINTENANCE OF GEN Expense 932.1 932 · MAINTENANCE OF GEN Expense 932.2 932 · MAINTENANCE OF GEN Expense 932.3 932 · MAINTENANCE OF GEN Expense 932.4 932 · MAINTENANCE OF GEN Expe | 918 ADMINISTRATIVE & GEN | Expense | 923 |
| 918 · ADMINISTRATIVE & GEN Expense 923.3 918 · ADMINISTRATIVE & GEN Expense 923.4 918 · ADMINISTRATIVE & GEN Expense 924 918 · ADMINISTRATIVE & GEN Expense 924.1 918 · ADMINISTRATIVE & GEN Expense 924.2 918 · ADMINISTRATIVE & GEN Expense 924.2 918 · ADMINISTRATIVE & GEN Expense 924.3 918 · ADMINISTRATIVE & GEN Expense 924.4 918 · ADMINISTRATIVE & GEN Expense 924.5 918 · ADMINISTRATIVE & GEN Expense 924.6 918 · ADMINISTRATIVE & GEN Expense 924.6 918 · ADMINISTRATIVE & GEN Expense 925 918 · ADMINISTRATIVE & GEN Expense 926 918 · ADMINISTRATIVE & GEN Expense 927 918 · ADMINISTRATIVE & GEN Expense 928 918 · ADMINISTRATIVE & GEN Expense 928 918 · ADMINISTRATIVE & GEN Expense 929 918 · ADMINISTRATIVE & GEN Expense 930.1 918 · ADMINISTRATIVE & GEN Expense 930.1 918 · ADMINISTRATIVE & GEN Expense 930.2 932 · MAINTENANCE OF GEN Expense 932.0 932 · MAINTENANCE OF GEN Expense 932.0 932 · MAINTENANCE OF GEN Expense 932.0 932 · MAINTENANCE OF GEN Expense 932.1 932 · MAINTENANCE OF GEN Expense 932.1 932 · MAINTENANCE OF GEN Expense 932.2 932 · MAINTENANCE OF GEN Expense 932.3 932 · MAINTENANCE OF GEN Expense 932.4 932 · MAINTENANCE OF GEN Expense 932.9 932 · MAINTENANCE OF GEN Expense 932.9 932 · MAINTENANCE OF GEN Expense 932 · MAIN | 918 · ADMINISTRATIVE & GEN | Expense | 923.1 |
| 918 · ADMINISTRATIVE & GEN Expense 923 4 918 · ADMINISTRATIVE & GEN Expense 924 918 · ADMINISTRATIVE & GEN Expense 924.1 918 · ADMINISTRATIVE & GEN Expense 924.1 918 · ADMINISTRATIVE & GEN Expense 924.3 918 · ADMINISTRATIVE & GEN Expense 924.3 918 · ADMINISTRATIVE & GEN Expense 924.4 918 · ADMINISTRATIVE & GEN Expense 924.4 918 · ADMINISTRATIVE & GEN Expense 924.6 918 · ADMINISTRATIVE & GEN Expense 924.6 918 · ADMINISTRATIVE & GEN Expense 925 918 · ADMINISTRATIVE & GEN Expense 926 918 · ADMINISTRATIVE & GEN Expense 927 918 · ADMINISTRATIVE & GEN Expense 927 918 · ADMINISTRATIVE & GEN Expense 928 918 · ADMINISTRATIVE & GEN Expense 929 918 · ADMINISTRATIVE & GEN Expense 929 918 · ADMINISTRATIVE & GEN Expense 930.1 918 · ADMINISTRATIVE & GEN Expense 930.2 919 · MAINTENANCE OF GEN Expense 931 932 · MAINTENANCE OF GEN Expense 932 932 · MAINTENANCE OF GEN Expense 932.0 932 · MAINTENANCE OF GEN Expense 932.1 932 · MAINTENANCE OF GEN Expense 932.1 932 · MAINTENANCE OF GEN Expense 932 · MA | 918 · ADMINISTRATIVE & GEN | Expense | 923.2 |
| 918 · ADMINISTRATIVE & GEN Expense 924 1 918 · ADMINISTRATIVE & GEN Expense 924.1 918 · ADMINISTRATIVE & GEN Expense 924.2 918 · ADMINISTRATIVE & GEN Expense 924.2 918 · ADMINISTRATIVE & GEN Expense 924.4 918 · ADMINISTRATIVE & GEN Expense 924.5 918 · ADMINISTRATIVE & GEN Expense 924.5 918 · ADMINISTRATIVE & GEN Expense 924.6 918 · ADMINISTRATIVE & GEN Expense 925.9 918 · ADMINISTRATIVE & GEN Expense 926 918 · ADMINISTRATIVE & GEN Expense 927 918 · ADMINISTRATIVE & GEN Expense 927 918 · ADMINISTRATIVE & GEN Expense 927 918 · ADMINISTRATIVE & GEN Expense 929 918 · ADMINISTRATIVE & GEN Expense 929 918 · ADMINISTRATIVE & GEN Expense 930.1 918 · ADMINISTRATIVE & GEN Expense 930.2 919 · MAINTENANCE OF GEN Expense 932.0 932 · MAINTENANCE OF GEN Expense 932.0 932 · MAINTENANCE OF GEN Expense 932.0 932 · MAINTENANCE OF GEN Expense 932.1 932 · MAINTENANCE OF GEN Expense 932.2 MAINTENANCE OF GEN Expense 932.3 932 · MAINTENANCE OF GEN Expense 932.4 932 · MAINTENANCE OF GEN Expense 932.9 932 · MAINTENANCE OF GEN Expense | 918 · ADMINISTRATIVE & GEN | Expense | 923.3 |
| 918 · ADMINISTRATIVE & GEN Expense 924.1 918 · ADMINISTRATIVE & GEN Expense 924.2 918 · ADMINISTRATIVE & GEN Expense 924.4 918 · ADMINISTRATIVE & GEN Expense 924.4 918 · ADMINISTRATIVE & GEN Expense 924.5 918 · ADMINISTRATIVE & GEN Expense 924.6 918 · ADMINISTRATIVE & GEN Expense 924.6 918 · ADMINISTRATIVE & GEN Expense 925 918 · ADMINISTRATIVE & GEN Expense 926 918 · ADMINISTRATIVE & GEN Expense 927 918 · ADMINISTRATIVE & GEN Expense 928 918 · ADMINISTRATIVE & GEN Expense 929 918 · ADMINISTRATIVE & GEN Expense 920 918 · ADMINISTRATIVE & GEN Expense 930.1 918 · ADMINISTRATIVE & GEN Expense 930.2 932 · MAINTENANCE OF GEN Expense 932.0 932 · MAINTENANCE OF GEN Expense 932.0 932 · MAINTENANCE OF GEN Expense 932.1 932 · MAINTENANCE OF GEN Expense 932.2 932 · MAINTENANCE OF GEN Expense 932.3 932 · MAINTENANCE OF GEN Expense 932.4 933 · MAINTENANCE OF GEN Expense 932.4 934 · MAINTENANCE OF GEN Expense 932.4 935 · MAINTENANCE OF GEN Expense 932.4 936 · MAINTENANCE OF GEN Expense 932.4 937 · MAINTENANCE OF GEN Expense 932.4 938 · MAINTENANCE OF GEN Expense 932.4 939 · MAINTENANCE OF GEN Expense 932.4 930 · MAINTENANCE OF GEN Expense 932.4 931 | 918 - ADMINISTRATIVE & GEN | Expense | 923.4 |
| 918 - ADMINISTRATIVE & GEN Expense 924.2 918 - ADMINISTRATIVE & GEN Expense 924.4 918 - ADMINISTRATIVE & GEN Expense 924.5 918 - ADMINISTRATIVE & GEN Expense 924.5 918 - ADMINISTRATIVE & GEN Expense 924.6 918 - ADMINISTRATIVE & GEN Expense 925 918 - ADMINISTRATIVE & GEN Expense 926 918 - ADMINISTRATIVE & GEN Expense 926 918 - ADMINISTRATIVE & GEN Expense 927 918 - ADMINISTRATIVE & GEN Expense 928 918 - ADMINISTRATIVE & GEN Expense 929 918 - ADMINISTRATIVE & GEN Expense 930.1 918 - ADMINISTRATIVE & GEN Expense 930.1 918 - ADMINISTRATIVE & GEN Expense 930.2 918 - ADMINISTRATIVE & GEN Expense 930.2 918 - ADMINISTRATIVE & GEN Expense 930.2 919 - ADMINISTRATIVE & GEN Expense 930.2 910 - ADMINISTRATIVE & GEN Expense 930.2 911 - ADMINISTRATIVE & GEN Expense 930.2 912 - MAINTENANCE OF GEN Expense 932.0 932 - MAINTENANCE OF GEN Expense 932.0 932 - MAINTENANCE OF GEN Expense 932.1 932 - MAINTENANCE OF GEN Expense 932.2 MAINTENANCE OF GEN Expense 932.3 932 - MAINTENANCE OF GEN Expense 932.4 MAINTENANCE OF GEN Expense 932.5 MAINTENANCE OF GEN | 918 · ADMINISTRATIVE & GEN | Expense | 924 |
| 918 · ADMINISTRATIVE & GEN | 918 · ADMINISTRATIVE & GEN | Expense | 924.1 |
| 918 · ADMINISTRATIVE & GEN Expense 924.4 918 · ADMINISTRATIVE & GEN Expense 924.6 918 · ADMINISTRATIVE & GEN Expense 925 918 · ADMINISTRATIVE & GEN Expense 925 918 · ADMINISTRATIVE & GEN Expense 926 918 · ADMINISTRATIVE & GEN Expense 926 918 · ADMINISTRATIVE & GEN Expense 927 918 · ADMINISTRATIVE & GEN Expense 928 918 · ADMINISTRATIVE & GEN Expense 929 918 · ADMINISTRATIVE & GEN Expense 929 918 · ADMINISTRATIVE & GEN Expense 930.1 918 · ADMINISTRATIVE & GEN Expense 930.2 918 · ADMINISTRATIVE & GEN Expense 930.21 918 · ADMINISTRATIVE & GEN Expense 930.21 932 · MAINTENANCE OF GEN Expense 931 932 · MAINTENANCE OF GEN Expense 932 932 · MAINTENANCE OF GEN Expense 932.0 932 · MAINTENANCE OF GEN Expense 932.1 932 · MAINTENANCE OF GEN Expense 932 · MAINTENANCE OF | 918 · ADMINISTRATIVE & GEN | Expense | 924.2 |
| 918 · ADMINISTRATIVE & GEN Expense 924.6 918 · ADMINISTRATIVE & GEN Expense 925 918 · ADMINISTRATIVE & GEN Expense 926 918 · ADMINISTRATIVE & GEN Expense 926 918 · ADMINISTRATIVE & GEN Expense 927 918 · ADMINISTRATIVE & GEN Expense 927 918 · ADMINISTRATIVE & GEN Expense 928 918 · ADMINISTRATIVE & GEN Expense 929 918 · ADMINISTRATIVE & GEN Expense 930.1 918 · ADMINISTRATIVE & GEN Expense 930.2 918 · ADMINISTRATIVE & GEN Expense 930.2 918 · ADMINISTRATIVE & GEN Expense 930.2 918 · ADMINISTRATIVE & GEN Expense 930.21 918 · ADMINISTRATIVE & GEN Expense 931 932 · MAINTENANCE OF GEN Expense 932 932 · | 918 · ADMINISTRATIVE & GEN | Expense | 924.3 |
| 918 · ADMINISTRATIVE & GEN Expense 925 918 · ADMINISTRATIVE & GEN Expense 926 918 · ADMINISTRATIVE & GEN Expense 926 918 · ADMINISTRATIVE & GEN Expense 927 918 · ADMINISTRATIVE & GEN Expense 928 918 · ADMINISTRATIVE & GEN Expense 928 918 · ADMINISTRATIVE & GEN Expense 929 918 · ADMINISTRATIVE & GEN Expense 930.1 918 · ADMINISTRATIVE & GEN Expense 930.2 918 · ADMINISTRATIVE & GEN Expense 930.2 918 · ADMINISTRATIVE & GEN Expense 930.2 918 · ADMINISTRATIVE & GEN Expense 931 932 · MAINTENANCE OF GEN Expense 932 932 · MAINTENANCE OF GEN Expense 932 932 · MAINTENANCE OF GEN Expense 932.0 932 · MAINTENANCE OF GEN Expense 932.1 932 · MAINTENANCE OF GEN Expense 932 933 · MAINTENANCE OF GEN Expense 932 934 · MAINTENANCE OF GEN Expense 932 935 · MAINTENANCE OF GEN Expense 932 936 · MAIN | 918 · ADMINISTRATIVE & GEN | Expense | 924.4 |
| 918 · ADMINISTRATIVE & GEN Expense 926 918 · ADMINISTRATIVE & GEN Expense 926 918 · ADMINISTRATIVE & GEN Expense 927 918 · ADMINISTRATIVE & GEN Expense 928 918 · ADMINISTRATIVE & GEN Expense 929 918 · ADMINISTRATIVE & GEN Expense 929 918 · ADMINISTRATIVE & GEN Expense 930.1 918 · ADMINISTRATIVE & GEN Expense 930.2 918 · ADMINISTRATIVE & GEN Expense 930.2 918 · ADMINISTRATIVE & GEN Expense 930.21 918 · ADMINISTRATIVE & GEN Expense 930.21 932 · MAINTENANCE OF GEN Expense 931 932 · MAINTENANCE OF GEN Expense 932.0 932 · MAINTENANCE OF GEN Expense 932.1 932 · MAINTENANCE OF GEN Expense 932.1 932 · MAINTENANCE OF GEN Expense 93 | 918 · ADMINISTRATIVE & GEN | Expense | |
| 918 · ADMINISTRATIVE & GEN Expense 926 918 · ADMINISTRATIVE & GEN Expense 927 918 · ADMINISTRATIVE & GEN Expense 928 918 · ADMINISTRATIVE & GEN Expense 929 918 · ADMINISTRATIVE & GEN Expense 929 918 · ADMINISTRATIVE & GEN Expense 930.1 918 · ADMINISTRATIVE & GEN Expense 930.2 918 · ADMINISTRATIVE & GEN Expense 930.2 918 · ADMINISTRATIVE & GEN Expense 930.21 918 · ADMINISTRATIVE & GEN Expense 930.21 918 · ADMINISTRATIVE & GEN Expense 931 932 · MAINTENANCE OF GEN Expense 932 932 · MAINTENANCE OF GEN Expense 932.0 932 · MAINTENANCE OF GEN Expense 932.1 932 · MAINTENANCE OF GEN Expense 932 · MA | 918 · ADMINISTRATIVE & GEN | Expense | |
| 918 · ADMINISTRATIVE & GEN Expense 928 918 · ADMINISTRATIVE & GEN Expense 928 918 · ADMINISTRATIVE & GEN Expense 929 918 · ADMINISTRATIVE & GEN Expense 930.1 918 · ADMINISTRATIVE & GEN Expense 930.2 918 · ADMINISTRATIVE & GEN Expense 930.2 918 · ADMINISTRATIVE & GEN Expense 930.2 918 · ADMINISTRATIVE & GEN Expense 930.21 918 · ADMINISTRATIVE & GEN Expense 931 932 · MAINTENANCE OF GEN Expense 932 932 · MAINTENANCE OF GEN Expense 932 932 · MAINTENANCE OF GEN Expense 932.0 932 · MAINTENANCE OF GEN Expense 932 · MAINTENANCE OF GE | 918 · ADMINISTRATIVE & GEN | Expense | |
| 918 · ADMINISTRATIVE & GEN Expense 928 918 · ADMINISTRATIVE & GEN Expense 929 918 · ADMINISTRATIVE & GEN Expense 930.1 918 · ADMINISTRATIVE & GEN Expense 930.2 918 · ADMINISTRATIVE & GEN Expense 930.2 918 · ADMINISTRATIVE & GEN Expense 930.2 918 · ADMINISTRATIVE & GEN Expense 931 932 · MAINTENANCE OF GEN Expense 932 932 · MAINTENANCE OF GEN Expense 932 932 · MAINTENANCE OF GEN Expense 932.0 932 · MAINTENANCE OF GEN Expense 932.1 932 · MAINTENANCE OF GEN Expense 932 · MAINTENANCE OF GEN Expe | 918 - ADMINISTRATIVE & GEN | Expense | |
| 918 · ADMINISTRATIVE & GEN Expense 929 918 · ADMINISTRATIVE & GEN Expense 930.1 918 · ADMINISTRATIVE & GEN Expense 930.2 918 · ADMINISTRATIVE & GEN Expense 930.21 918 · ADMINISTRATIVE & GEN Expense 930.21 918 · ADMINISTRATIVE & GEN Expense 931 932 · MAINTENANCE OF GEN Expense 931 932 · MAINTENANCE OF GEN Expense 932.0 932 · MAINTENANCE OF GEN Expense 932.1 932 · MAINTENANCE OF GEN Expense 932.1 932 · MAINTENANCE OF GEN Expense 932 · MAINTENANCE OF GEN Expens | 918 - ADMINISTRATIVE & GEN | Expense | |
| 918 · ADMINISTRATIVE & GEN Expense 930.1 918 · ADMINISTRATIVE & GEN Expense 930.2 918 · ADMINISTRATIVE & GEN Expense 930.21 918 · ADMINISTRATIVE & GEN Expense 931 932 · MAINISTRATIVE & GEN Expense 931 932 · MAINTENANCE OF GEN Expense 932 932 · MAINTENANCE OF GEN Expense 932.0 932 · MAINTENANCE OF GEN Expense 932.1 932 · MAINTENANCE OF GEN Expense 932 · MAINTENA | 918 · ADMINISTRATIVE & GEN | Expense | |
| 918 · ADMINISTRATIVE & GEN Expense 930.2 918 · ADMINISTRATIVE & GEN Expense 930.21 918 · ADMINISTRATIVE & GEN Expense 931 932 · MAINTENANCE OF GEN Expense 932 932 · MAINTENANCE OF GEN Expense 932.0 932 · MAINTENANCE OF GEN Expense 932.1 932 · MAINTENANCE OF GEN Expense 932.1 932 · MAINTENANCE OF GEN Expense 932.1 932 · MAINTENANCE OF GEN Expense 932 · MAINTENA | 918 - ADMINISTRATIVE & GEN | Expense | |
| 918 · ADMINISTRATIVE & GEN Expense 930.21 918 · ADMINISTRATIVE & GEN Expense 931 932 · MAINTENANCE OF GEN Expense 932 932 · MAINTENANCE OF GEN Expense 932.0 932 · MAINTENANCE OF GEN Expense 932.1 932 · MAINTENANCE OF GEN Expense 932.1 932 · MAINTENANCE OF GEN Expense 932 · MAINTENANCE OF GEN | 918 · ADMINISTRATIVE & GEN | Expense | |
| 918 · ADMINISTRATIVE & GEN Expense 931 932 · MAINTENANCE OF GEN Expense 932 932 · MAINTENANCE OF GEN Expense 932.0 932 · MAINTENANCE OF GEN Expense 932.1 932 · MAINTENANCE OF GEN Expense 932.1 932 · MAINTENANCE OF GEN Expense 93 | 918 · ADMINISTRATIVE & GEN | Expense | |
| 932 · MAINTENANCE OF GEN Expense 932 · MAINTENANCE OF GEN Expense 932.0 932 · MAINTENANCE OF GEN Expense 932.1 932 · MAINTENANCE OF GEN Expense 932.1 932 · MAINTENANCE OF GEN Expense 932 · MAINTE | | • | |
| 932 · MAINTENANCE OF GEN Expense 932.0 932 · MAINTENANCE OF GEN Expense 932.1 932 · MAINTENANCE OF GEN Expense 932.1 932 · MAINTENANCE OF GEN Expense 932 · MAINTE | | • | |
| 932 · MAINTENANCE OF GEN Expense | | • | |
| 932 · MAINTENANCE OF GEN Expense | | • | |
| 932 · MAINTENANCE OF GEN Expense | | • | 932.1 |
| 932 · MAINTENANCE OF GEN Expense | | · | |
| 932 · MAINTENANCE OF GEN Expense | | . • | |
| 932 · MAINTENANCE OF GEN Expense | | ' | |
| 932 · MAINTENANCE OF GEN Expense | | | |
| 932 · MAINTENANCE OF GEN Expense | | | |
| 932 · MAINTENANCE OF GEN Expense | | | |
| 932 · MAINTENANCE OF GEN Expense 933 · MAINTENANCE OF GEN Expense | | | |
| 932 · MAINTENANCE OF GEN Expense | | | 032.2 |
| 932 · MAINTENANCE OF GEN Expense 933 · MAINTENANCE OF GEN Expense 934 · MAINTENANCE OF GEN Expense 935 · MAINTENANCE OF GEN Expense 936 · MAINTENANCE OF GEN Expense | | | 552.2 |
| 932 · MAINTENANCE OF GEN Expense 933 · MAINTENANCE OF GEN Expense 934 · MAINTENANCE OF GEN Expense | | | |
| 932 · MAINTENANCE OF GEN Expense 933 · MAINTENANCE OF GEN Expense | | * | |
| 932 · MAINTENANCE OF GEN Expense 933 · MAINTENANCE OF GEN Expense 934 · MAINTENANCE OF GEN Expense 935 · MAINTENANCE OF GEN Expense | | • | |
| 932 · MAINTENANCE OF GEN Expense | | ` | |
| 932 MAINTENANCE OF GEN Expense | | ' | |
| 932 · MAINTENANCE OF GEN Expense | | | |
| 932 · MAINTENANCE OF GEN Expense 932.3 932 · MAINTENANCE OF GEN Expense 932.4 932 · MAINTENANCE OF GEN Expense | | | |
| 932 MAINTENANCE OF GEN Expense 932.4 932 MAINTENANCE OF GEN Expense | | * | 932.3 |
| 932 MAINTENANCE OF GEN Expense | | • | |
| 932 MAINTENANCE OF GEN Expense 932 MAINTENANCE OF GEN Expense 932 MAINTENANCE OF GEN Expense | | | |
| 932 MAINTENANCE OF GEN Expense 932 MAINTENANCE OF GEN Expense | | | |
| 932 · MAINTENANCE OF GEN Expense | | • | |
| • | | • | |
| | | • | 981 |



11:14 AM

07/25/12

Accrual Basis

Kentucky Frontier Gas, LLC Profit & Loss

January through March 2011

| | Jan - Mar 11 |
|--|--|
| Income 418.1 · Equity in earnings of subsid co 480 · Residential Sales 481 · Commercial & Industrial Sales 482 · Commercial Tax Exempt 487 · Penalties & Forfeited Discounts 489 · Sales Tax Commission | 204,175.10 561,555.46 109,833.00 91,739.95 -95.99 85.28 |
| Total Income | ••• |
| Cost of Goods Sold 800 · Gas Supply Expenses 804 · Natural Gas Purchases & Transp | 431,284.87 |
| Total 800 · Gas Supply Expenses | 401,201101 |
| Total COGS | 431,284.87 |
| | 536,007.93 |
| Gross Profit | |
| Expense 408 · Taxes Other Than Income Taxes 408.1 · Payroll Taxes Expenses | 3,515.75 |
| Total 408 · Taxes Other Than Income Taxes | 3,515.75 |
| 409 · Income Taxes 409.3 · Other State Income Taxes | 1,257.61 |
| Total 409 · Income Taxes | 1,257.61 |
| 427 · Interest on Long-Term Debt 431 · Other Interest Expense 870 · DISTRIBUTION EXPENSES 871 · DISTRIBUTION OPERATION 874 · Mains & Services Expenses 878 · Meter & House Regulator Exp 879 · Customer Installations Exp 880 · Other Expenses 880.2 · Travel for Tech Training 880.4 · Licenses & Permits 880.5 · Travel for Members 880.6 · Training 880.8 · EASEMENTS | 5,979.02 3,740.52 0.00 560.95 393.30 4,044.95 2,182.38 356.31 |
| Total 880 · Other Expenses | 7,537.89 |
| Total 871 · DISTRIBUTION OPERATION | 17,257.43 |
| 884 · DISTRIBUTION MAINTENANCE 887 · Maintenance of Mains 892 · Maintenance of Services | 8,105.71 3,819.01 |

11:14 AM

07/25/12

Accrual Basis

Kentucky Frontier Gas, LLC Profit & Loss

January through March 2011

| | Jan - Mar 11 |
|--|--|
| Total 884 · DISTRIBUTION MAINTENANCE | 11,924.72 |
| | 29,182.15 |
| Total 870 · DISTRIBUTION EXPENSES | |
| 900 · CUSTOMER ACCOUNTS EXPENSES 900.1 · CUSTOMER ACCT OPERATION 902 · Meter Reading Exp 903 · Customer Records & Collec Exp 905 · Misc Customer Accounts Exp 905.2 · Postage and Delivery 905.3 · Printing and Reproduction | 5,583.26 8,283.72 978.21 42.96 |
| Total 905 · Misc Customer Accounts Exp | 1,021.17 |
| Total 900.1 · CUSTOMER ACCT OPERATION | 14,888.15 |
| Total 900 · CUSTOMER ACCOUNTS EXPENSES | 14,888.15 |
| 906 · CUSTOMER SERVICE & INFORMATION 906.1 · C S & I OPERATION 907 · Supervision | 1,962.00 |
| 909 · Inform & Instruc Advert Exp 909.1 · Web Support | 1,039.60 |
| Total 909 · Inform & Instruc Advert Exp | 1,039.60 |
| 910 · Misc Cust Serv & Infor Exp 906.1 · C S & I OPERATION - Other | 892.51 -330.00 |
| Total 906.1 · C S & I OPERATION | 3,564.11 |
| Total 906 · CUSTOMER SERVICE & INFORMATION | 3,564.11 |
| 918 · ADMINISTRATIVE & GENERAL EXP 919 · ADMIN & GEN OPERATION 920 · Admin & General Salaries 920.1 · Gen Admin Salaries - Leave, etc 920.2 · Payroll Administration Expenses 920 · Admin & General Salaries - Other | 69,015.40 459.33 -3,297.60 |
| Total 920 · Admin & General Salaries | 66,177.13 |
| 921 · Office Supplies and Expenses 921.1 · Office Equipment 921.2 · Office Supplies 921.3 · Bank Service Charges 921.5 · Cleaning/Janitorial 921.7 · Dues and Subscriptions 921.8 · Telephone and Fax 921.9 · Utilities | 404.00 1,723.22 548.87 384.00 359.04 1,496.41 |
| Total 921 · Office Supplies and Expenses | 1,500.01 |

11:14 AM

07/25/12 Accrual Basis

Kentucky Frontier Gas, LLC Profit & Loss

January through March 2011

| | Jan - Mar 11 |
|---|--|
| 923 · Outside Services Employed 923.1 · Outside Services - Manager 923.2 · Outside Services - Accounting 923.3 · Outside Services - Engineering | 15,238.50 7,049.77 5.60 |
| Total 923 · Outside Services Employed | 22,293.87 |
| 924 · Insurance 924.1 · Auto Insurance 924.2 · General Liability Insurance 924.3 · Life Insurance 924.5 · Worker's Compensation 924.6 · Health Insurance | 1,181.87 1,119.17 332.43 2,544.94 4,944.53 |
| Total 924 · Insurance | 10,122.94 |
| 927 · Franchise Requirements 928 · Regulatory Commission Expenses 930.2 · Miscellaneous General Expenses 930.21 · Reconciliation Discrepancies 930.2 · Miscellaneous General Expenses - Other | 28.28 1,600.00 0.02 1,025.60 |
| Total 930.2 · Miscellaneous General Expenses | 1,025.62 |
| 931 · Rents | 3,234.00 |
| Total 919 · ADMIN & GEN OPERATION | 112,391.71 |
| Total 918 · ADMINISTRATIVE & GENERAL EXP | 112,391.71 |
| 932 · MAINTENANCE OF GENERAL PLANT 932.0 · Maint of General Plant - Garage 932.1 · Repairs Building Repairs Computer Repairs Equipment Repairs Transportation Equipment | 539.64 282.00 1,143.18 9.20 |
| Total Equipment Repairs | 9.20 |
| 932.1 · Repairs - Other | 5,832.81 |
| Total 932.1 · Repairs | 7,267.19 |
| 932.3 · Tools & Equipment 932.4 · Transportaion Equipment Fuel | 383.46 7,253.91 |
| Total 932 · MAINTENANCE OF GENERAL PLANT | 15,444.20 |
| 10tal 304 - Hichard Editors 20 | 192,160.10 |
| Total Expense | 343,847.83 |
| Net Income | 343,047.03 |

07/25/12 Accrual Basis

Kentucky Frontier Gas, LLC Profit & Loss

| ### ### ### ### ### ### ### ### ### ## | | Mar 31 - Jul 31, 11 |
|---|--|---|
| Cost of Goods Sold 800 · Gas Supply Expenses 804 · Natural Gas Purchases & Transp Total 800 · Gas Supply Expenses 232,772.50 Total 800 · Gas Supply Expenses Total 232,772.50 Total COGS Gross Profit Expense 408 · Taxes Other Than Income Taxes 408 · Taxes Other Than Income Taxes 408.1 · Payroll Taxes Expenses 408.3 · Property Tax 883.69 408.4 · Annual PSC Assessment 408 · Taxes Other Than Income Taxes - Other Total 408 · Taxes Other Than Income Taxes - Other Total 408 · Taxes Other Than Income Taxes - Other Total 408 · Taxes Other Than Income Taxes - Other Total 408 · Taxes Other Than Income Taxes - Other Total 408 · Taxes Other Than Income Taxes - Other Total 408 · Taxes Other Than Income Taxes - Other Total 408 · Taxes Other Than Income Taxes - Other Total 408 · Taxes Other Than Income Taxes - Other 17,500 Total 408 · Taxes Other Than Income Taxes - Other Total 408 · Taxes Other Than Income Taxes - Other 10,087.17 427 · Interest on Long-Term Debt 870 · DISTRIBUTION OPERATION 872 · Comp Station Labor & Exp 874 · Mains & Services Expenses | 418.1 · Equity in earnings of subsid co 419.1 · ALLOW FUNDS USED FOR CONSTR 421 · Misc Nonoperating Income 480 · Residential Sales 481 · Commercial & Industrial Sales 482 · Commercial Tax Exempt 487 · Penalties & Forfeited Discounts | 81,403.83 18,228.00 800.00 299,203.13 68,860.34 35,399.54 132.15 56.31 |
| 800 · Gas Supply Expenses 232,772.50 Total 800 · Gas Supply Expenses 232,772.50 Total COGS 232,772.50 Gross Profit 271,310.80 Expense 408 · Taxes Other Than Income Taxes 408 · Taxes Other Than Income Taxes 6,553.25 408.3 · Property Tax 883.69 408.4 · Annual PSC Assessment 2,475.23 408 · Taxes Other Than Income Taxes - Other 175.00 Total 408 · Taxes Other Than Income Taxes 10,087.17 427 · Interest on Long-Term Debt 7,552.92 870 · DISTRIBUTION EXPENSES 871 · DISTRIBUTION EXPENSES 871 · DISTRIBUTION OPERATION 636.00 872 · Comp Station Labor & Exp 636.00 873 · Meter & House Regulator Exp 63.00 879 · Customer Installations Exp 25.00 880 · Other Expenses 300.00 880 · Other Expenses 309.00 880 · Travel for Tech Training 602.74 880 · Travel for Members 13.68 880 · Travel for Members 4,116.44 880 · Travel for Members · Other 4,116.44 880 · Training | Total Income | 504,083.30 |
| Expense | 800 · Gas Supply Expenses 804 · Natural Gas Purchases & Transp | 232,772.50 232,772.50 |
| Expense | T-4-1 COCS | 232,772.50 |
| Expense 408 · Taxes Other Than Income Taxes 408.1 · Payroll Taxes Expenses 408.3 · Property Tax 408.4 · Annual PSC Assessment 408.5 · Taxes Other Than Income Taxes - Other Total 408 · Taxes Other Than Income Taxes - Other Total 408 · Taxes Other Than Income Taxes 870 · DISTRIBUTION EXPENSES 871 · DISTRIBUTION OPERATION 872 · Comp Station Labor & Exp 878 · Meter & House Regulator Exp 879 · Customer Installations Exp 880 · Other Expenses 880.1 · DOT Physicals 880.2 · Travel for Tech Training 880.4 · Licenses & Permits 880.5 · Travel for Members Meals 880.5 · Travel for Members Meals 880.6 · Training 2,262.45 880.8 · EASEMENTS 860.7 · COSE OF SEASEMENTS | l otal COGS | |
| 408 · Taxes Other Than Income Taxes 6,553.25 408.1 · Payroll Taxes Expenses 883.69 408.3 · Property Tax 883.69 408.4 · Annual PSC Assessment 2,475.23 408 · Taxes Other Than Income Taxes - Other 175.00 Total 408 · Taxes Other Than Income Taxes 10,087.17 427 · Interest on Long-Term Debt 7,552.92 870 · DISTRIBUTION EXPENSES 871 · DISTRIBUTION OPERATION 872 · Comp Station Labor & Exp 636.00 874 · Mains & Services Expenses 14,130.12 878 · Meter & House Regulator Exp 63.00 879 · Customer Installations Exp 25.00 880 · Other Expenses 300.00 880 · Other Expenses 300.00 880 · 2 · Travel for Tech Training 602.74 880 · 4 · Licenses & Permits 309.00 880 · 5 · Travel for Members 13.68 880 · 5 · Travel for Members - Other 4,102.76 Total 880 · 5 · Travel for Members 4,116.44 880 · 6 · Training 2,262.45 880 · 8 · EASEMENTS 364.72 | Gross Profit | 271,310.80 |
| 427 · Interest on Long-Term Debt 870 · DISTRIBUTION EXPENSES 871 · DISTRIBUTION OPERATION 872 · Comp Station Labor & Exp 636.00 874 · Mains & Services Expenses 14,130.12 878 · Meter & House Regulator Exp 63.00 879 · Customer Installations Exp 25.00 880 · Other Expenses 880.1 · DOT Physicals 300.00 880.2 · Travel for Tech Training 602.74 880.4 · Licenses & Permits 309.00 880.5 · Travel for Members Meals 13.68 880.5 · Travel for Members - Other 4,102.76 Total 880.5 · Travel for Members 880.6 · Training 2,262.45 880.8 · EASEMENTS 364.72 | 408 · Taxes Other Than Income Taxes 408.1 · Payroll Taxes Expenses 408.3 · Property Tax 408.4 · Annual PSC Assessment | 883.69 2,475.23 |
| ## 12 | Total 408 · Taxes Other Than Income Taxes | 10,087.17 |
| 880.6 · Training 2,262.45 880.8 · EASEMENTS 364.72 | 870 · DISTRIBUTION EXPENSES 871 · DISTRIBUTION OPERATION 872 · Comp Station Labor & Exp 874 · Mains & Services Expenses 878 · Meter & House Regulator Exp 879 · Customer Installations Exp 880 · Other Expenses 880.1 · DOT Physicals 880.2 · Travel for Tech Training 880.4 · Licenses & Permits 880.5 · Travel for Members Meals | 14,130.12 63.00 25.00 300.00 602.74 309.00 13.68 4,102.76 |
| 880.8 · EASEMENTS 364.72 | Total 880.5 · Travel for Members | 4,116.4 4 |
| Total 880 · Other Expenses 7,955.35 | | • |
| | Total 880 · Other Expenses | 7,955.35 |

07/25/12

Accrual Basis

Kentucky Frontier Gas, LLC Profit & Loss

| | Mar 31 - Jul 31, 11 |
|--|---|
| Total 871 · DISTRIBUTION OPERATION | 22,809.47 |
| 884 · DISTRIBUTION MAINTENANCE 887 · Maintenance of Mains 892 · Maintenance of Services | 6,424.31 10,065.86 |
| Total 884 · DISTRIBUTION MAINTENANCE | 16,490.17 |
| Total 870 · DISTRIBUTION EXPENSES | 39,299.64 |
| 900 · CUSTOMER ACCOUNTS EXPENSES 900.1 · CUSTOMER ACCT OPERATION 902 · Meter Reading Exp 903 · Customer Records & Collec Exp 905 · Misc Customer Accounts Exp 905.2 · Postage and Delivery | 6,978.62 6,876.06 4,025.75 29.12 |
| 905.3 · Printing and Reproduction | 4.054.87 |
| Total 905 · Misc Customer Accounts Exp | -2- |
| Total 900.1 · CUSTOMER ACCT OPERATION | 17,909.55 |
| Total 900 · CUSTOMER ACCOUNTS EXPENSES | 17,909.55 |
| 906 · CUSTOMER SERVICE & INFORMATION 906.1 · C S & I OPERATION 907 · Supervision 909 · Inform & Instruc Advert Exp 909.1 · Web Support 909.2 · PUBLIC AWARENESS EXPENSE | 1,360.00 150.00 387.25 |
| Total 909 · Inform & Instruc Advert Exp | 537.25 |
| 910 · Misc Cust Serv & Infor Exp | -502.04 |
| Total 906.1 · C S & I OPERATION | 1,395.21 |
| Total 906 · CUSTOMER SERVICE & INFORMATION | 1,395.21 |
| 918 · ADMINISTRATIVE & GENERAL EXP 919 · ADMIN & GEN OPERATION 920 · Admin & General Salaries 920.1 · Gen Admin Salaries - Leave, etc 920.2 · Payroll Administration Expenses 920 · Admin & General Salaries - Other | 8,380.80 524.80 -1,612.80 |
| Total 920 · Admin & General Salaries | 7,292.80 |
| 921 · Office Supplies and Expenses 921.1 · Office Equipment 921.2 · Office Supplies 921.3 · Bank Service Charges 921.4 · Computer Software | 80.25 1,421.78 1,016.81 557.86 |

07/25/12 Accrual Basis

Kentucky Frontier Gas, LLC Profit & Loss

| | Mar 31 - Jul 31, 11 |
|---|--|
| 921.5 · Cleaning/Janitorial 921.8 · Telephone and Fax 921.9 · Utilities 921 · Office Supplies and Expenses - Other | 504.00 421.91 2,887.76 1,654.76 |
| Total 921 · Office Supplies and Expenses | 3,0 ,0 |
| 923 · Outside Services Employed 923.1 · Outside Services - Manager 923.2 · Outside Services - Accounting 923.4 · Outside Services - Legal | 19,520.00 11,584.00 875.00 31,979.00 |
| Total 923 · Outside Services Employed | O I JOVE TO SEE THE SE |
| 924 · Insurance 924.1 · Auto Insurance 924.2 · General Liability Insurance 924.3 · Life Insurance 924.5 · Worker's Compensation 924.6 · Health Insurance | 1,358.42 1,478.32 332.43 518.70 937.33 4,625.20 |
| Total 924 · Insurance | 4,309.60 |
| 928 · Regulatory Commission Expenses 930.2 · Miscellaneous General Expenses 930.21 · Reconciliation Discrepancies 930.2 · Miscellaneous General Expenses - Other | 0.02 89.28 89.30 |
| Total 930.2 · Miscellaneous General Expenses | 6,162.00 |
| 931 · Rents | 63,003.03 |
| Total 919 · ADMIN & GEN OPERATION | |
| Total 918 · ADMINISTRATIVE & GENERAL EXP | 63,003.03 |
| 932 · MAINTENANCE OF GENERAL PLANT 932.0 · Maint of General Plant - Garage | 35.52 |
| 932.1 · Repairs Building Repairs | 0.00 1,143.18 |
| Computer Repairs Equipment Repairs Transportation Equipment | 1,177.39 |
| Total Equipment Repairs | 1,177.39 |
| | 3,435.14 |
| 932.1 · Repairs - Other | 5,755.71 |
| Total 932.1 · Repairs 932.3 · Tools & Equipment 932.4 · Transportaion Equipment Fuel | -217.42 11,666.48 8.27 |
| 932 · MAINTENANCE OF GENERAL PLANT - Other Total 932 · MAINTENANCE OF GENERAL PLANT | 17,248.56 |

07/25/12 Accrual Basis

Kentucky Frontier Gas, LLC Profit & Loss

| | Mar 31 - Jul 31, 11 |
|--------------------------------------|---------------------|
| Mater Penerit | 138.60 |
| 981 · Interest Expense-Meter Deposit | 156,634.68 |
| Total Expense | 114,676.12 |
| Net Income | |

11:24 AM

07/25/12

Accrual Basis

Kentucky Frontier Gas, LLC Profit & Loss

April through June 2011

| | Apr - Jun 11 |
|--|--------------------|
| Income | 57,903.26 |
| 449 4 . Equity in earnings of subsid CO | 18,228.00 |
| 419.1 · ALLOW FUNDS USED FOR CONSTR | 800.00 |
| 421 · Misc Nonoperating Income | 136,946.77 |
| 480 · Residential Sales | 33,761.57 |
| 481 · Commercial & Industrial Sales | 13,802.25 |
| 482 · Commercial Tax Exempt | 137.94 |
| 487 · Penalties & Forfeited Discounts | 33.85 |
| 489 · Sales Tax Commission | 261,613.64 |
| Total Income | |
| Cost of Goods Sold | |
| 800 · Gas Supply Expenses 804 · Natural Gas Purchases & Transp | 111,128.06 |
| Total 800 · Gas Supply Expenses | 111,128.06 |
| | 111,128.06 |
| Total COGS | 150,485.58 |
| Gross Profit | |
| Expense 408 · Taxes Other Than Income Taxes | |
| 408 · Taxes Other Than Income Paces 408.1 · Payroll Taxes Expenses | 3,191.91 |
| 408.3 · Property Tax | 883.69 2.475.23 |
| 408.4 · Annual PSC Assessment | 2,475.25 175.00 |
| 408 · Taxes Other Than Income Taxes - Other | |
| Total 408 · Taxes Other Than Income Taxes | 6,725.83 |
| 427 · Interest on Long-Term Debt 870 · DISTRIBUTION EXPENSES | 11,655.21 |
| 871 · DISTRIBUTION OPERATION | 636.00 |
| 872 · Comp Station Labor & Exp | 7.559.81 |
| 874 · Mains & Services Expenses | 63.00 |
| 878 · Meter & House Regulator Exp | 0.00 |
| 879 · Customer Installations Exp | 0.00 |
| 880 · Other Expenses | 300.00 |
| 880.1 · DOT Physicals | 114.22 |
| 880.2 · Travel for Tech Training | 25.00 |
| 880.4 · Licenses & Permits 880.5 · Travel for Members | |
| | 13.68 |
| Meals 880.5 · Travel for Members - Other | 2,768.08 |
| Total 880.5 · Travel for Members | 2,781.76 |
| | 2,232.45 |
| 880.6 · Training 880.8 · EASEMENTS | 364.72 |
| | 5,818.15 |
| Total 880 · Other Expenses | |

11:24 AM

07/25/12 Accrual Basis

Kentucky Frontier Gas, LLC Profit & Loss

April through June 2011

| _ | Apr - Jun 11 | | |
|--|---|-----------|--|
| Total 871 · DISTRIBUTION OPERATION | 14,076.96 | | |
| 884 · DISTRIBUTION MAINTENANCE 887 · Maintenance of Mains 892 · Maintenance of Services | 6,094.49 8,531.27 | 76 | |
| Total 884 · DISTRIBUTION MAINTENANCE | 14,625.76 | | |
| Total 870 · DISTRIBUTION EXPENSES | 2 | 28,702.72 | |
| 900 · CUSTOMER ACCOUNTS EXPENSES 900.1 · CUSTOMER ACCT OPERATION 902 · Meter Reading Exp 903 · Customer Records & Collec Exp 905 · Misc Customer Accounts Exp 905.2 · Postage and Delivery | 5,721.21 8,943.47 2,784.24 | | |
| Total 905 · Misc Customer Accounts Exp | 2,784.24 | | |
| Total 900.1 · CUSTOMER ACCT OPERATION | 17,448 | 3.92 | |
| Total 900 · CUSTOMER ACCOUNTS EXPENSES | | 17,448.92 | |
| 906 · CUSTOMER SERVICE & INFORMATION 906.1 · C S & I OPERATION 907 · Supervision 909 · Inform & Instruc Advert Exp 909.1 · Web Support | 480.00 130.00 | | |
| 909.2 PUBLIC AWARENESS EXPENSE | 387.25 | | |
| Total 909 · Inform & Instruc Advert Exp | 517.25 | | |
| Total 906.1 · C S & I OPERATION | 99 | 7.25 | |
| Total 906 · CUSTOMER SERVICE & INFORMATION | | 997.25 | |
| 918 · ADMINISTRATIVE & GENERAL EXP 919 · ADMIN & GEN OPERATION 920 · Admin & General Salaries 920.1 · Gen Admin Salaries - Leave, etc 920.2 · Payroll Administration Expenses | 3,824.40 407.85 | | |
| Total 920 · Admin & General Salaries | 4,232.25 | | |
| 921 · Office Supplies and Expenses 921.1 · Office Equipment 921.2 · Office Supplies 921.3 · Bank Service Charges 921.4 · Computer Software 921.5 · Cleaning/Janitorial 921.8 · Telephone and Fax 921.9 · Utilities | 80.25 1,411.26 671.10 557.86 448.00 328.02 2,648.74 | | |

11:24 AM

07/25/12 Accrual Basis

Kentucky Frontier Gas, LLC Profit & Loss

April through June 2011

| | Apr - Jun 11 | | | |
|--|--|--|--|--|
| 921 · Office Supplies and Expenses - Other | 780.62 | | | |
| 921 · Office Supplies and Expenses | 6,925.85 | | | |
| Total 921 · Office Supplies and Expenses | | | | |
| 923 · Outside Services Employed 923.1 · Outside Services - Manager 923.2 · Outside Services - Accounting 923.4 · Outside Services - Legal | 12,096.00 8,020.01 875.00 20,991.01 | | | |
| Total 923 · Outside Services Employed | 20,331.01 | | | |
| 924 · Insurance 924.1 · Auto Insurance 924.2 · General Liability Insurance 924.3 · Life Insurance 924.5 · Worker's Compensation 924.6 · Health Insurance | 1,185.54 1,119.18 332.43 797.65 1,448.69 | | | |
| Total 924 · Insurance | -, | | | |
| 928 · Regulatory Commission Expenses 930.2 · Miscellaneous General Expenses 931 · Rents | 3,006.40 89.28 5,538.00 45,666.28 | | | |
| Total 919 · ADMIN & GEN OPERATION | | | | |
| Total 918 · ADMINISTRATIVE & GENERAL EXP | 45,666.28 | | | |
| 932 · MAINTENANCE OF GENERAL PLANT 932.0 · Maint of General Plant - Garage 932.1 · Repairs | 372.00 | | | |
| Equipment Repairs | 666.63 | | | |
| Transportation Equipment | 666.63 | | | |
| Total Equipment Repairs | 4,287.15 | | | |
| 932.1 · Repairs - Other | 4,953.78 | | | |
| Total 932.1 · Repairs | 8.89 | | | |
| 932.3 · Tools & Equipment 932.4 · Transportaion Equipment Fuel 932 · MAINTENANCE OF GENERAL PLANT - Other | 9,051.64 8.27 | | | |
| Total 932 · MAINTENANCE OF GENERAL PLANT | 14,394.58 | | | |
| | 120.06 | | | |
| 981 · Interest Expense-Meter Deposit | 125,710.85 | | | |
| Total Expense | 24,774.73 | | | |
| Net Income | | | | |

11:25 AM

07/25/12

Accrual Basis

Kentucky Frontier Gas, LLC Profit & Loss

July through September 2011

| | Jul - Sep 11 | | |
|---|---|--|--|
| Income 418.1 · Equity in earnings of subsid co 421 · Misc Nonoperating Income 480 · Residential Sales 481 · Commercial & Industrial Sales 482 · Commercial Tax Exempt 487 · Penalties & Forfeited Discounts 488 · Miscellaneous Service Revenues 488.4 · Service Charges | 67,779.16 1,000.00 84,401.78 25,464.81 5,509.14 -10.25 | | |
| Total 488 · Miscellaneous Service Revenues | 17,690.07 | | |
| 488.5 · BTU Contract | 201,909.71 | | |
| Total Income | | | |
| Cost of Goods Sold 800 · Gas Supply Expenses 804 · Natural Gas Purchases & Transp | 63,939.89 63,939.89 | | |
| Total 800 · Gas Supply Expenses | C2 020 90 | | |
| Total COGS | 63,939.89 | | |
| Gross Profit | 137,969.82 | | |
| Expense 408 · Taxes Other Than Income Taxes 408.1 · Payroll Taxes Expenses | 5,570.88 | | |
| Total 408 · Taxes Other Than Income Taxes | 5,570.88 11,436.73 | | |
| 427 · Interest on Long-Term Debt 768 · CONTRACT LABOR 870 · DISTRIBUTION EXPENSES 871 · DISTRIBUTION OPERATION 874 · Mains & Services Expenses 878 · Meter & House Regulator Exp 879 · Customer Installations Exp 880 · Other Expenses 880.1 · DOT Physicals 880.2 · Travel for Tech Training 880.3 · Drug Testing 880.4 · Licenses & Permits 880.5 · Travel for Members 880.6 · Training | 19,471.47 1,987.30 50.00 70.00 580.19 256.00 755.59 3,700.76 634.00 | | |
| Total 880 · Other Expenses | 5,996.54 | | |
| Total 871 · DISTRIBUTION OPERATION | 27,505.31 | | |
| 884 · DISTRIBUTION MAINTENANCE 887 · Maintenance of Mains | 6,785.02 | | |

11:25 AM

07/25/12

Accrual Basis

Kentucky Frontier Gas, LLC Profit & Loss

July through September 2011

| | Jul - Sep 11 | | |
|--|--|--|--|
| • | 8,706.45 | | |
| 892 · Maintenance of Services | 15,491.47 | | |
| Total 884 · DISTRIBUTION MAINTENANCE | 42,996.78 | | |
| Total 870 · DISTRIBUTION EXPENSES | 12,000 | | |
| 900 · CUSTOMER ACCOUNTS EXPENSES 900.1 · CUSTOMER ACCT OPERATION 902 · Meter Reading Exp 903 · Customer Records & Collec Exp 905 · Misc Customer Accounts Exp 905.1 · Travel for Customer Accounts 905.2 · Postage and Delivery | 6,856.79 9,972.34 403.11 3,256.47 3,659.58 | | |
| Total 905 · Misc Customer Accounts Exp | 20,488.71 | | |
| Total 900.1 · CUSTOMER ACCT OPERATION | 336.86 | | |
| 900 · CUSTOMER ACCOUNTS EXPENSES - Other | 20,825.57 | | |
| Total 900 · CUSTOMER ACCOUNTS EXPENSES | | | |
| 906 · CUSTOMER SERVICE & INFORMATION 906.1 · C S & I OPERATION | 2,264.01 | | |
| 909 · Inform & Instruc Advert Exp 909.1 · Web Support | 60.00 | | |
| Total 909 · Inform & Instruc Advert Exp | | | |
| | 2,324.01 | | |
| Total 906.1 · C S & I OPERATION | 2,324.0 | | |
| Total 906 · CUSTOMER SERVICE & INFORMATION | | | |
| 918 · ADMINISTRATIVE & GENERAL EXP 919 · ADMIN & GEN OPERATION 920 · Admin & General Salaries 920.1 · Gen Admin Salaries - Leave, etc 920.2 · Payroll Administration Expenses 920 · Admin & General Salaries - Other | 10,928.05 1,518.96 228.00 12,219.01 | | |
| Total 920 · Admin & General Salaries | | | |
| 921 · Office Supplies and Expenses 921.1 · Office Equipment 921.2 · Office Supplies 921.3 · Bank Service Charges 921.5 · Cleaning/Janitorial 921.7 · Dues and Subscriptions 921.8 · Telephone and Fax 921.9 · Utilities 921 · Office Supplies and Expenses - Other | 1,002.70 110.01 600.79 431.00 1,140.03 1,198.69 3,007.66 1,805.50 | | |

11:25 AM

07/25/12 Accrual Basis

Kentucky Frontier Gas, LLC Profit & Loss

July through September 2011

| | Jul - Sep 11 | | | |
|---|--|--|--|--|
| Total 921 · Office Supplies and Expenses | 9,296.38 | | | |
| 923 · Outside Services Employed 923.1 · Outside Services - Manager 923.2 · Outside Services - Accounting | 12,096.00 5,238.04 17,334.04 | | | |
| Total 923 · Outside Services Employed | | | | |
| 924 · Insurance 924.1 · Auto Insurance 924.2 · General Liability Insurance 924.3 · Life Insurance 924.5 · Worker's Compensation 924.6 · Health Insurance | 1,222.60 1,350.09 332.43 169.72 3,531.61 6,606.45 | | | |
| Total 924 · Insurance | | | | |
| 928 · Regulatory Commission Expenses 930.2 · Miscellaneous General Expenses 931 · Rents | 1,386.40 105.00 4,602.00 | | | |
| Total 919 · ADMIN & GEN OPERATION | 51,549.28 | | | |
| Total 918 · ADMINISTRATIVE & GENERAL EXP | 51,549.28 | | | |
| 932 · MAINTENANCE OF GENERAL PLANT 932.0 · Maint of General Plant - Garage 932.1 · Repairs | 971.81 | | | |
| Equipment Repairs Transportation Equipment | 623.46 | | | |
| Total Equipment Repairs | 623.46 | | | |
| 932.1 · Repairs - Other | 957.83 | | | |
| Total 932.1 · Repairs | 1,581.29 | | | |
| 932.4 · Transportaion Equipment Fuel | 10,581.45 | | | |
| Total 932 · MAINTENANCE OF GENERAL PLANT | 13,134.55 | | | |
| 981 · Interest Expense-Meter Deposit | 118.20 | | | |
| | 148,091.00 | | | |
| Total Expense | -10,121.18 | | | |
| Net Income | | | | |

11:26 AM

07/25/12

Accrual Basis

Kentucky Frontier Gas, LLC Profit & Loss

October through December 2011

| | Oct - Dec 11 | | | |
|--|--|--|--|--|
| Income 418.1 · Equity in earnings of subsid co 480 · Residential Sales 481 · Commercial & Industrial Sales 482 · Commercial Tax Exempt 487 · Penalties & Forfeited Discounts 488 · Miscellaneous Service Revenues 488.5 · BTU Contract | 22,084.05 319,365.35 65,185.65 36,261.45 24,675.77 25.00 105,347.92 572,945.19 | | | |
| Total Income | | | | |
| Cost of Goods Sold 800 · Gas Supply Expenses 804 · Natural Gas Purchases & Transp | 220,303.55 220,303.55 | | | |
| Total 800 · Gas Supply Expenses | 220,303.55 | | | |
| Total COGS | 352,641.64 | | | |
| Gross Profit | | | | |
| Expense 408 · Taxes Other Than Income Taxes 408.1 · Payroll Taxes Expenses 408.3 · Property Tax | 5,133.09 -2,250.00 5,206.79 | | | |
| 408.4 · Annual PSC Assessment | 8,089.88 | | | |
| Total 408 · Taxes Other Than Income Taxes 427 · Interest on Long-Term Debt 431 · Other Interest Expense | 10,933.54 46.68 91.00 | | | |
| 768 · CONTRACT LABOR 870 · DISTRIBUTION EXPENSES 871 · DISTRIBUTION OPERATION 874 · Mains & Services Expenses 878 · Meter & House Regulator Exp | 14,742.41 11,970.37 182.87 | | | |
| 880 · Other Expenses 880.2 · Travel for Tech Training 880.3 · Drug Testing 880.5 · Travel for Members 880.6 · Training | 112.07 112.00 6,607.50 1,550.75 8,453.12 | | | |
| Total 880 · Other Expenses | The state of the s | | | |
| Total 871 · DISTRIBUTION OPERATION | 35,165.90 | | | |
| 884 · DISTRIBUTION MAINTENANCE 887 · Maintenance of Mains 892 · Maintenance of Services 893 · Maint of Meters & House Reg | 12,645.72 12,132.43 530.72 25,308.87 | | | |
| Total 884 · DISTRIBUTION MAINTENANCE | | | | |

11:26 AM 07/25/12 Accrual Basis

Kentucky Frontier Gas, LLC Profit & Loss

October through December 2011

| | Oct - Dec 11 | | |
|--|---|--|--|
| - | 60,474.77 | | |
| Total 870 · DISTRIBUTION EXPENSES | | | |
| 900 · CUSTOMER ACCOUNTS EXPENSES 900.1 · CUSTOMER ACCT OPERATION 902 · Meter Reading Exp 903 · Customer Records & Collec Exp 905 · Misc Customer Accounts Exp 905.2 · Postage and Delivery | 8,900.46 11,324.08 4,007.01 4,007.01 | | |
| Total 905 · Misc Customer Accounts Exp | 24,231.55 | | |
| Total 900.1 · CUSTOMER ACCT OPERATION | 24,231.55 | | |
| Total 900 · CUSTOMER ACCOUNTS EXPENSES | | | |
| 906 · CUSTOMER SERVICE & INFORMATION 906.1 · C S & I OPERATION | 8,344.01 | | |
| 909 · Inform & Instruc Advert Exp 909.1 · Web Support | 60.00 | | |
| Total 909 · Inform & Instruc Advert Exp | 84.00 | | |
| 910 · Misc Cust Serv & Infor Exp | 8,488.01 | | |
| Total 906.1 · C S & I OPERATION | 8,488.01 | | |
| Total 906 · CUSTOMER SERVICE & INFORMATION | | | |
| 918 · ADMINISTRATIVE & GENERAL EXP 919 · ADMIN & GEN OPERATION 920 · Admin & General Salaries 920.1 · Gen Admin Salaries - Leave, etc 920.2 · Payroll Administration Expenses Total 920 · Admin & General Salaries | 83,278.00 1,743.50 85,021.50 | | |
| 921 · Office Supplies and Expenses 921.2 · Office Supplies 921.3 · Bank Service Charges 921.4 · Computer Software 921.5 · Cleaning/Janitorial 921.7 · Dues and Subscriptions 921.8 · Telephone and Fax 921.9 · Utilities 921 · Office Supplies and Expenses - Other Total 921 · Office Supplies and Expenses | 1,512.95 998.46 1,924.87 455.00 41.24 2,933.73 1,744.56 930.76 | | |
| 923 · Outside Services Employed 923.1 · Outside Services - Manager 923.2 · Outside Services - Accounting 923.4 · Outside Services - Legal | 18,900.00 6,226.98 7,116.34 | | |

11:26 AM 07/25/12 Accrual Basis

Kentucky Frontier Gas, LLC Profit & Loss

October through December 2011

| | Oct - Dec 11 | | | |
|---|--|--|--|--|
| Total 923 · Outside Services Employed | 32,243.32 | | | |
| 924 · Insurance 924.1 · Auto Insurance 924.2 · General Liability Insurance 924.3 · Life Insurance 924.4 · Property Insurance 924.5 · Worker's Compensation 924.6 · Health Insurance | 1,296.72 1,000.96 365.62 611.34 1,931.64 3,311.25 | | | |
| Total 924 · Insurance 928 · Regulatory Commission Expenses 930.2 · Miscellaneous General Expenses 931 · Rents | 3,432.20 48.65 4,710.00 144,514.77 | | | |
| Total 919 · ADMIN & GEN OPERATION | 144,514.7 | | | |
| Total 918 · ADMINISTRATIVE & GENERAL EXP 932 · MAINTENANCE OF GENERAL PLANT 932.0 · Maint of General Plant - Garage 932.1 · Repairs Equipment Repairs Transportation Equipment | 372.89 1,402.44 1,402.44 | | | |
| Total Equipment Repairs | 1,508.60 | | | |
| 932.1 · Repairs - Other | 2,911.04 | | | |
| Total 932.1 · Repairs 932.3 · Tools & Equipment 932.4 · Transportaion Equipment Fuel | 5.92 10,253.36 ——————————————————————————————————— | | | |
| Total 932 · MAINTENANCE OF GENERAL PLANT | 3,567.90 | | | |
| 981 · Interest Expense-Meter Deposit | 273,981.31 | | | |
| Total Expense | 78,660.33 | | | |
| Net Income | | | | |



Kentucky Frontier Gas, LLC IGS QuickReport

07/24/12 MA 34:11

| December 2011 | deuord through |
|---------------|----------------|
| | IOO arus |

| | | | | | Total |
|--------------------------------------|------------------|------------------------|--------|------------|---------|
| 60 [.] LLS ['] 6ST | | | | 1107/10/71 | Bill |
| | -TIJ98- | 232 · Accounts Payable | | 12/31/2011 | 8!!! |
| 00.002,78 | -TIJ92- | 232 · Accounts Payable | 101404 | | III8 |
| 84.886,8 | | 232 · Accounts Payable | 101385 | 11/30/2011 | 8!!! |
| 13,282,91 | -TIJq8- | 232 · Accounts Payable | 101375 | 10/31/2011 | |
| 69.971,01 | -TIJ92- | 232 · Accounts Payable | E7E101 | 1102/05/80 | Bill |
| 80.886,21 | -TIJ92- | S32 · Accounts Payable | 11372 | 1102/12011 | Bill |
| 78.888,E1 | -TIJ92- | 232 · Accounts Payable | 101368 | 1102/18/70 | Bill |
| 06.337,8 | -TIJ92- | • • | 198101 | 1102/08/90 | Bill |
| 87.899,8 | -TIJ92- | 232 - Accounts Payable | 101366 | 02/31/5011 | Bill |
| | -TIJ92- | 232 · Accounts Payable | 101365 | 04/30/2011 | Bill |
| 04.955,6 | -TIJ48- | S32 · Accounts Payable | | 1102/18/60 | Bill |
| 29.453,6 | -TIJ98- | S32 · Accounts Payable | 101327 | 1102/15/50 | 1118 |
| 87.315,6 | Computer Repairs | 232 · Accounts Payable | | | III |
| 81.581 | | 232 - Accounts Payable | 101326 | 02/28/2011 | 1115 |
| £1.494,7 | -TIJq2- | 232 · Accounts Payable | 101325 | 11/31/2011 | IIIC |
| 72.882,7 | -TIJ92- | | | | |
| | | emo | w wny | Date | Type |
| Credit | mber 2011 Split | January through Dece | | | |
| 1:10 | | | | | 71/07// |

IGS 2011 Billing Detail

| | OOT Aceta Supor | 920 - Engineering | 921 - Reimb Exp | 923 - Outside Acctg | 928 - GCA Comps 93 | 30 - Reimb Exp Rei | mb - BTU time | Totals |
|------------|-----------------|-------------------|-----------------|---------------------|--------------------|----------------------|---------------|-------------|
| | | \$3,160.00 | \$40.57 | \$2,300.00 | \$200.00 | \$37.70 | | \$7,238.27 |
| 1/31/2011 | \$1,500.00 | , , | \$39.23 | \$3,743.10 | \$1,140.00 | \$1.80 | | \$7,494.13 |
| 2/28/2011 | \$1,050.00 | \$1,520.00 | \$35.23 | • ′ | \$1,160.00 | \$100.78 | | \$9,315.78 |
| 3/31/2011 | | \$4,480.00 | | \$3,575.00 | · . | \$36.02 | | \$5,534.62 |
| 4/30/2011 | | \$3,400.00 | \$8.60 | \$1,850.00 | | \$30.02 | | \$9,556.40 |
| 5/31/2011 | \$750.00 | \$2,960.00 | \$41.40 | \$3,525.00 | \$2,280.00 | | | |
| 6/30/2011 | • | \$2,800.00 | \$79.92 | \$4,062.50 | \$1,990.00 | \$66.36 | | \$8,998.78 |
| 7/31/2011 | \$1,375.00 | \$3,760.00 | | \$2,737.50 | \$845.00 | \$37.80 | | \$8,755.30 |
| • | ` , | \$2,400.00 | | \$3,475.00 | \$685.00 | \$31.37 | \$6,085.00 | \$13,888.87 |
| 8/31/2011 | \$1,212.50 | • • | | \$2,975.00 | | \$1,726.08 | \$5,970.00 | \$12,986.08 |
| 9/30/2011 | | \$760.00 | | \$1,925.00 | | \$76.69 | \$5,867.50 | \$10,176.69 |
| 10/31/2011 | \$762.50 | \$1,420.00 | | | | 4 / 5 / 5 / 5 | \$11,710.00 | |
| 11/30/2011 | \$275.00 | \$1,280.00 | | \$4,412.50 | | \$73.98 | \$675.00 | \$8,966.48 |
| 12/31/2011 | \$2,300.00 | \$2,200.00 | | \$2,312.50 | \$1,405.00 | \$73.30 | • | \$37,200.00 |
| 12/31/2011 | | \$37,200.00 | | | | | | J37,200.00 |

The last bill is for Bob's time during the year. Both Bob & Steve charge \$600/day GCA Comps included both Dennis (\$80/hr) & Pam (\$50/hr)

Acctg (907 & 923) is for Margaret (\$50/Hr) - some of this time is due to Acquisitions and includes payroll