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December 7, 2012

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

**RECEIVED**

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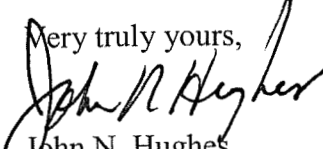
**PUBLIC SERVICE  
COMMISSION**

Re: KY Frontier Gas  
Case No. 2011-00443

Dear Mr. Derouen:

Attached is the updated depreciation schedules previously filed in response to item 12 of the first data request to Kentucky Frontier Gas.

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

Very truly yours,  
  
John N. Hughes  
Attorney for KFG

Attachments

KFG

**Kentucky Frontier Gas LLC  
Depreciation Schedule**

Asset Description	Date	Cost	Life	Method	2011 Amortization	Accumulated Amortization	2011 Depreciation	Accumulated Depreciation
EKU Acquisition	12/1/2008	\$955,369.00	20	S/L	\$47,769.00	\$99,518.00		
MLG Acquisition	12/1/2008	\$481,045.00	20	S/L	\$24,052.00	\$50,558.00		
BG Acquisition	12/1/2008	\$480,342.00	20	S/L	\$24,017.00	\$50,035.00		
Alert F/T Acquisition	12/1/2008	\$250,000.00	20	S/L	\$12,500.00	\$26,042.00		
Belfry Construction - Mains	7/31/2009	\$18,538.00	30	S/L			\$618.00	\$876.00
Belfry Gas - Mains	9/30/2009	\$30,300.00	30	S/L			\$1,010.00	\$1,346.00
1996 Ford F-150	2/26/2009	\$5,300.00	5	S/L			\$1,060.00	\$2,028.00
2005 Toyota PU	11/6/2009	\$12,500.00	5	S/L			\$2,500.00	\$2,916.00
Belfry Construction - Mains	1/10/2010	\$9,524.00	30	S/L			\$317.00	\$317.00
Belfry Construction - Mains	2/28/2010	\$600.00	30	S/L			\$20.00	\$22.00
Office Equipment - File Cabinet	3/1/2010	\$763.00	5	S/L			\$152.60	\$130.00
Auxier Investment	4/15/2010	\$1,695,459.00	20	S/L			\$84,773.00	\$141,288.00
Cow Creek Investment	4/15/2010	\$530,000.00	20	S/L			\$26,500.00	\$44,167.00
Dema Investment	4/15/2010	\$10,000.00	20	S/L			\$500.00	\$833.00
Interstate Farm Tap Investment	4/15/2010	\$10,000.00	20	S/L			\$500.00	\$833.00
People's Gas Acquisition - KFG	4/15/2010	\$6,420.00	20	S/L			\$321.00	\$241.00
People's Gas Acquisition - Prior	4/15/2010	\$2,332.00	20	S/L			\$117.00	\$90.00
People's Gas - Mains as acq	4/15/2010	\$11,248.00	30	S/L			\$375.00	\$279.00
People's Gas - Mains Added by KFG	12/31/2010	\$895.00	30	S/L			\$30.00	\$3.00
Other Transportation - Trailer	6/7/2010	\$1,675.00	5	S/L			\$335.00	\$196.00
EKU Services	12/31/2010	\$1,370.00	30	S/L			\$46.00	\$4.00
EKU Mains	12/31/2010	\$3,108.00	30	S/L			\$104.00	\$9.00
EKU Meters	12/31/2010	\$346.00	10	S/L			\$35.00	\$3.00
MLG Mains	12/31/2010	\$2,361.00	30	S/L			\$79.00	\$7.00
MLG Meters	12/31/2010	\$87.00	10	S/L			\$3.00	\$1.00
BG Mains	12/31/2010	\$16,359.00	30	S/L			\$545.00	\$45.00
BG Services	12/31/2010	\$271.00	30	S/L			\$9.00	\$1.00
BG Meters	12/31/2010	\$122.00	10	S/L			\$10.00	\$1.00
Alert Mains	12/31/2010	\$2,255.00	30	S/L			\$75.00	\$6.00
Alert Meters	12/31/2010	\$198.00	10	S/L			\$20.00	\$2.00

**Kentucky Frontier Gas LLC  
Depreciation Schedule**

Asset Description	Date	Cost	Life	Method	2011 Amortization	Accumulated Amoritization	2011 Depreciation	Accumulated Depreciation
EKU Mains	11/23/2011	\$1,182.00	30	S/L			\$6.00	
EKU Services	12/30/2011	\$1,716.00	30	S/L			\$5.00	
EKU Meters	12/16/2011	\$338.00	10	S/L			\$3.00	
MLG Mains	11/23/2011	\$12,851.00	30	S/L			\$856.00	
MLG Services	11/18/2011	\$970.00	30	S/L			\$64.00	
BG Mains	12/16/2011	\$24,498.00	30	S/L			\$68.00	
BG Services	11/4/2011	\$4,148.00	30	S/L			\$24.00	
BG Meters	2/25/2011	\$1,925.00	10	S/L			\$176.00	
Alert Mains	1/26/2011	\$346.00	30	S/L			\$12.00	
Alert Services	11/18/2011	\$560.00	30	S/L			\$38.00	
Alert Meters	1/5/2011	\$75.00	10	S/L			\$8.00	
People's Mains	10/28/2011	\$13,987.00	30	S/L			\$117.00	
People's Services	11/18/2011	\$855.00	30	S/L			\$58.00	
People's Meters	3/11/2011	\$115.00	10	S/L			\$3.00	
<b>Total</b>					<b>\$108,338.00</b>		<b>\$121,492.60</b>	

AUXIER ROAD

Asset Description	Date	Cost	Life 2011	Method	2011 Amortization	Accumulated Amortization	2011 Depreciation	Accumulated Depreciation	Prior Life
MAINS	7/1/1982	\$310,381.00	30	S/L			\$10,346.00	\$292,176.00	33
MAINS	1/1/1982	\$4,802.00	30	S/L			\$160.00	\$4,374.00	33
SERVICES	12/1/1983	\$2,895.00	30	S/L			\$97.00	\$2,469.00	33
SERVICES	9/1/1983	\$421.00	30	S/L			\$14.00	\$359.00	33
MAINS	1/2/1984	\$50,600.00	30	S/L			\$1,687.00	\$43,423.00	33
MAINS-RIVER CROSSING	12/1/1987	\$11,686.00	30	S/L			\$390.00	\$8,562.00	33
METER HOUSE	8/1/1987	\$2,635.00	25	S/L			\$105.00	\$2,565.00	25
MAINS	5/1/1988	\$6,048.00	30	S/L			\$202.00	\$3,881.00	40
MAINS	6/30/1991	\$1,246.00	30	S/L			\$42.00	\$860.00	30
MAINS	8/31/1991	\$4,042.00	30	S/L			\$135.00	\$2,609.00	31.5
ABBOTT LINE	8/31/1995	\$41,270.00	30	S/L			\$1,376.00	\$34,358.00	20
MAINS - PIPE	1/15/1996	\$3,257.00	30	S/L			\$109.00	\$1,856.00	40
MAINS - PIPE	3/15/1996	\$5,799.00	30	S/L			\$193.00	\$2,337.00	40
METER BLD	1/1/1996	\$1,000.00	25	S/L			\$33.00	\$462.00	35
MAINS - ABBOTT LINE	1/1/1997	\$9,591.00	30	S/L			\$320.00	\$8,077.00	40
MAINS - ABBOTT LINE	1/1/1997	\$2,812.00	30	S/L			\$94.00	\$1,078.00	40
MAINS - RELOCATION (J BROWN BR)	11/30/1998	\$6,666.00	30	S/L			\$222.00	\$2,388.00	40
MAINS - PIPE	8/31/1998	\$52.00	30	S/L			\$2.00	\$19.00	40
MAINS	10/31/1998	\$7,000.00	30	S/L			\$233.00	\$2,508.00	40
MAINS - PIPE	1/26/1999	\$445.00	30	S/L			\$15.00	\$149.00	40
MAINS - PIPE	1/15/2001	\$1,245.00	30	S/L			\$42.00	\$353.00	40

MAINS - PIPE	1/5/2001	\$9,148.00	30	S/L	\$305.00	\$2,592.00	40
MAINS - PIPE	5/11/2001	\$3,210.00	30	S/L	\$107.00	\$909.00	40
MAINS - PIPE	7/3/2001	\$360.00	30	S/L	\$12.00	\$102.00	40
MAINS - PIPE	8/16/2002	\$886.00	30	S/L	\$30.00	\$229.00	40
MAINS - PIPE	8/16/2002	\$318.00	30	S/L	\$11.00	\$83.00	40
MAINS - PIPE (J BROWN BR)	11/5/2002	\$600.00	30	S/L	\$20.00	\$145.00	40
MAINS - US PRISON	6/30/2002	\$193,472.00	30	S/L	\$6,449.00	\$49,980.00	40
MAINS - PIPE	1/8/2003	\$1,476.00	30	S/L	\$49.00	\$344.00	40
METER T-18 - tap mains	12/1/2003	\$2,473.00	30	S/L	\$247.00	\$1,236.00	20
METER	12/15/2003	\$1,361.00	10	S/L	\$136.00	\$681.00	20
REGULATOR	12/22/2003	\$1,202.00	25	S/L	\$48.00	\$529.00	20
REGULATOR	12/22/2003	\$3,747.00	25	S/L	\$150.00	\$1,649.00	20
MAINS	6/30/2003	\$1,014.00	30	S/L	\$34.00	\$237.00	40
MAINS	11/3/2003	\$1,017.00	30	S/L	\$34.00	\$237.00	40
MAINS	12/29/2003	\$6,487.00	30	S/L	\$216.00	\$1,513.00	40
REGULATOR	12/11/2003	\$1,878.00	25	S/L	\$75.00	\$826.00	20
METERS	3/10/2004	\$13,866.00	10	S/L	\$1,387.00	\$6,240.00	20
MAINS	4/14/2005	\$869.00	30	S/L	\$29.00	\$156.00	40
MAINS	12/15/2005	\$1,071.00	30	S/L	\$36.00	\$197.00	40
METERS	11/21/2005	\$12,974.00	10	S/L	\$1,297.00	\$5,189.00	20
METERS	12/31/2005	\$775.00	10	S/L	\$78.00	\$311.00	
METERS	2/8/2006	\$279.00	10	S/L	\$28.00	\$98.00	20
MAINS	6/28/2006	\$779.00	30	S/L	\$78.00	\$176.00	40
METERS	12/30/2006	\$3,392.00	10	S/L	\$339.00	\$1,187.00	20
OFFICE FURN-COMPUTER DESK	8/10/2007	\$550.00	7	S/L	\$79.00	\$393.00	7
COMPUTER	5/1/2007	\$500.00	5	S/L	\$100.00	\$500.00	5
MAINS	6/3/2008	\$4,628.00	30	S/L	\$154.00	\$501.00	40

METERS	9/8/2008	\$12,595.00	10	S/L	\$1,260.00	\$3,149.00	20
MAINS	11/18/2008	\$51,233.00	30	S/L	\$1,708.00	\$5,550.00	40
OFFICE EQUIPMENT	12/29/2008	\$421.00	5	S/L	\$84.16	\$337.00	5
GAS DETECTOR-GMI	12/30/2008	\$2,232.00	5	S/L	\$446.00	\$1,786.00	5
METER	1/30/2009	\$13,510.00	10	S/L	\$1,351.00	\$2,702.00	20
REGULATOR	2/19/2009	\$20,612.00	25	S/L	\$824.00	\$2,885.00	20
OFFICE EQ-EPSON PRINTER	3/5/2009	\$400.00	5	S/L	\$80.00	\$240.00	5
MAINS	6/23/2009	\$981.00	30	S/L	\$33.00	\$82.00	40
METER BLD	8/15/2009	\$715.00	25	S/L	\$29.00	\$70.00	35
MAINS	9/2/2009	\$604.00	30	S/L	\$20.00	\$50.00	40
MAINS	9/14/2009	\$1,085.00	30	S/L	\$36.00	\$90.00	40
VEHICLES-DODGE 1500	12/14/2009	\$9,785.00	5	S/L	\$1,957.00	\$5,871.00	5
MAINS	10/2/2009	\$2,500.00	30	S/L	\$83.00	\$208.00	40
MAINS	3/23/2009	\$437.00	30	S/L	\$15.00	\$37.00	40
MAINS	9/21/2009	\$246.00	30	S/L	\$8.00	\$20.00	40
MAINS	5/21/2009	\$618.00	30	S/L	\$21.00	\$52.00	40
MAINS	6/26/2009	\$99.00	30	S/L	\$3.00	\$8.00	40
MAINS	7/10/2009	\$44.00	30	S/L	\$1.00	\$3.00	40
MAINS	7/23/2009	\$95.00	30	S/L	\$3.00	\$8.00	40
MAINS	11/19/2009	\$239.00	30	S/L	\$8.00	\$20.00	40
SERVICES	12/17/2010	\$284.00	30	S/L	\$10.00	\$24.00	20
SERVICES	12/17/2010	\$106.00	30	S/L	\$4.00	\$9.00	20
SERVICES	11/17/2010	\$223.00	30	S/L	\$7.00	\$18.00	20
METERS	12/31/2010	\$435.00	10	S/L	\$44.00	\$65.00	20
SERVICES	1/10/2011	\$22.00	30	S/L	\$1.00	\$1.00	
MAINS	4/4/2011	\$1,060.00	30	S/L	\$35.00	\$35.00	
SERVICES	4/18/2011	\$318.00	30	S/L	\$11.00	\$11.00	
SERVICES	11/2/2011	\$281.00	30	S/L	\$9.00	\$9.00	
SERVICES	11/1/2011	\$1,032.00	30	S/L	\$34.00	\$34.00	
SERVICES	12/29/2011	\$800.00	30	S/L	\$27.00	\$27.00	
MAINS	1/31/2011	\$1,321.00	30	S/L	\$44.00	\$44.00	



METERS	1/31/2011	\$439.00	10	S/L	\$44.00	\$44.00
MAINS	3/21/2011	\$267.00	30	S/L	\$9.00	\$9.00
Total		\$867,264.00			\$35,594.16	\$514,601.00

COW CREEK

Asset Description	Date	Cost	Life	Method	2011 Amortization	Accumulated Amortization	2011 Depreciation	Accumulated Depreciation
Utility Plant	1/1/1995	\$12,725.00	30	S/L			\$424.00	\$6,360.00
Utility Plant	1/14/2003	\$3,151.00	30	S/L			\$105.00	\$735.00
Meters	12/21/2007	\$7,986.00	10	S/L			\$799.00	\$2,397.00
Meters - Sigma	1/11/2008	\$25,506.00	10	S/L			\$2,551.00	\$7,653.00
Meter Install - Sigma	1/11/2008	\$180.00	10	S/L			\$18.00	\$54.00
House Regulators	1/11/2008	\$15,724.00	15	S/L			\$1,048.00	\$3,144.00
Mains - Sigma	1/11/2008	\$419,205.00	30	S/L			\$13,974.00	\$41,922.00
Oderant Level Detector	2/20/2008	\$3,112.00	10	S/L			\$311.00	\$933.00
Meters - Odomoter	3/26/2008	\$1,904.00	10	S/L			\$190.00	\$524.00
AC250 Meter	5/30/2008	\$1,617.00	10	S/L			\$162.00	\$422.00
Meter Orifice	7/28/2008	\$2,638.00	10	S/L			\$264.00	\$1,060.00
AC250 Meter	7/30/2008	\$1,525.00	10	S/L			\$153.00	\$371.00
AC250 Meter	11/10/2008	\$1,220.00	10	S/L			\$122.00	\$264.00
Meter Orifice	11/14/2008	\$1,728.00	10	S/L			\$173.00	\$367.00
Services	11/18/2010	\$506.00	30	S/L			\$17.00	\$2.00
Mains	12/31/2010	\$518.00	30	S/L			\$17.00	\$1.00
Services	12/20/2011	\$3,916.00	30	S/L			\$131.00	
Tools	1/14/2011	\$1,725.00	5	S/L			\$345.00	
Total		\$504,886.00					\$20,804.00	\$66,209.00

DEMA

	<b>Asset Description</b>	<b>Date</b>	<b>Cost</b>	<b>Life</b>	<b>Method</b>	<b>2011 Amortization</b>	<b>Accumulated Amoritization</b>	<b>2011 Depreciation</b>	<b>Accumulated Depreciation</b>
Mains		9/1/1989	\$30,986.00	30	S/L			\$1,033.00	\$23,471.00
Meters		1/1/2003	\$1,100.00	10	S/L			\$110.00	\$888.00
Total			\$32,086.00					\$1,143.00	\$24,359.00