

**JOHN N. HUGHES**  
*Attorney at Law*  
Professional Service Corporation  
124 West Todd Street  
Frankfort, Kentucky 40601

Telephone: (502) 227-7270

[jnhughes@johnnhughespsc.com](mailto:jnhughes@johnnhughespsc.com)

August 11, 2017

RECEIVED

AUG 11 2017

PUBLIC SERVICE  
COMMISSION

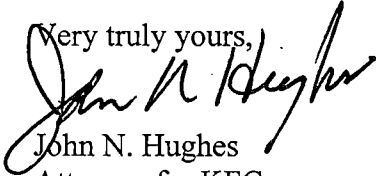
John Lyons  
Acting Executive Director  
Public Service Commission  
211 Sower Blvd.  
Frankfort, KY 40601

Re: KY Frontier Gas: Case No. 2017-00263

Dear Mr. Lyons:

Attached is the response of Kentucky Frontier Gas, LLC to the Commission's Order of July 28, 2017.

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

Very truly yours,  
  
John N. Hughes  
Attorney for KFG

Attachments

Cc: Attorney General

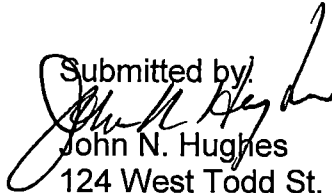
COMMONWEALTH OF KENTUCKY  
BEFORE THE PUBLIC SERVICE COMMISSION

In the Matter of:

APPLICATION OF KENTUCKY FRONTIER  
GAS, LLC FOR AN ADJUSTMENT OF RATES

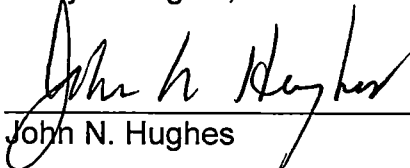
CASE NO.  
2017-00263

KENTUCKY FRONTIER GAS, LLC's RESPONSE TO  
PSC FIRST REQUEST FOR INFORMATION

Submitted by  
  
John N. Hughes  
124 West Todd St.  
Frankfort, KY 40601  
502 227 7270  
Attorney for Kentucky Frontier Gas, LLC

Certificate:

I certify that a copy of this response was delivered to the Attorney General 200 Capital Building, Frankfort, KY 40601 this the 11<sup>th</sup> day of August, 2017.

  
\_\_\_\_\_  
John N. Hughes

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 Responses 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 10<sup>th</sup> day of August, 2017.

A handwritten signature in black ink, appearing to read 'Steven Shute', is written over a horizontal line. The signature is somewhat stylized and includes a checkmark-like symbol on the left side.

Steven Shute

Member-Manager, Kentucky Frontier Gas,  
LLC

APPENDIX TO AN ORDER OF THE KENTUCKY PUBLIC SERVICE  
COMMISSION IN CASE NO. 2017-00263 DATED JULY 28, 2017

**Witness for all responses: Steve Shute**

Q1. Refer to the second page of the customer notice. It appears that a \$15 instead of \$50 customer charge was used to calculate the average customer monthly cost at present and proposed rates for the Large Commercial class. State whether Frontier is willing to provide a revised notice to its two Large Commercial customers.

A: Yes, we used the wrong monthly charge of \$15 vs \$50.

The figures of \$3460.40 and \$3412.00 for Current & Proposed rates should have been \$3,495.40 and \$3,447.00 or \$35 per month higher. The monthly *difference* was correct.

Frontier will provide the attached revised notice directly to the 2 affected customers in this class.



## Corrected Notice to Large Commercial Customers

Pursuant to the Kentucky Public Service Commission's regulation 807 KAR 5:076, Kentucky Frontier Gas (KFG), LLC gives notice that an application has been filed on June 30, 2017, with the Kentucky Public Service Commission seeking approval to adjust its rates for natural gas service. This rate adjustment will apply to all KFG's customers. The rates for former Public Gas customers will be consolidated into one rate for all KFG customers. The proposed rates will produce additional annual revenue of approximately \$373,000. The change in rates for KFG and fowler Public Gas customers differs based on current rate differences, which existed at the time of KFG's acquisition of Public Gas. The increase is to be effective in SIX MONTHS or January 1, 2018, or sooner if approved by the Kentucky Public Service Commission. If KFG's application is approved, monthly natural gas bills will increase as follows:

| Customer Class<br>KFG Customers | Total \$ Change | Percentage<br>Change |
|---------------------------------|-----------------|----------------------|
| Residential & Commercial        | \$165,968       | +14%                 |
| Large Commercial                | -\$2,898        | -1%                  |
|                                 |                 |                      |
| Former Public Gas Customers     |                 |                      |
| All Customers                   | \$209,179       | +38%                 |

| Customer Class KFG<br>Customers | Existing customer<br>charge | Proposed customer<br>charge | Proposed<br>Increase<br>Amount | % of Proposed<br>Increase |
|---------------------------------|-----------------------------|-----------------------------|--------------------------------|---------------------------|
| Residential                     | \$10.00                     | \$16.00                     | \$6.00                         | 60%                       |
| Commercial                      | \$10.00                     | \$16.00                     | \$6.00                         | 60%                       |
| Large Commercial                | \$50.00                     | \$50.00                     | \$0                            | 0%                        |
|                                 |                             |                             |                                |                           |
| Former Public Gas<br>Customers  |                             |                             |                                |                           |
| Residential                     | \$10.00                     | \$16.00                     | \$6.00                         | 60%                       |
| Commercial                      | \$10.00                     | \$16.00                     | \$6.00                         | 60%                       |

## Corrected Notice to Large Commercial Customers

| Customer Class<br>KFG Customers | Existing Gas<br>Base Rates | Proposed Gas<br>Base Rates | Proposed<br>reduction | % of Proposed<br>change |
|---------------------------------|----------------------------|----------------------------|-----------------------|-------------------------|
| Residential                     | \$ .42023 /ccf             | \$ .3843 /ccf              | -\$ .0359 /ccf        | -9%                     |
| Commercial                      | \$ .42023 /ccf             | \$ .3843 /ccf              | -\$ .0359 /ccf        | -9%                     |
| Large Commercial                | \$ .34454 /ccf             | \$ .3397 /ccf              | -\$ .0048 /ccf        | -1%                     |
|                                 |                            |                            |                       |                         |
| Former Public Gas<br>Customers  |                            |                            | Proposed<br>increase  |                         |
| Residential                     | \$ .30914ccf               | \$ .3843 /ccf              | +\$ .0752 /ccf        | +24%                    |
| Commercial                      | \$ .30914ccf               | \$ .3843 /ccf              | +\$ .0752 /ccf        | +24%                    |

| Customer Class<br>KFG Customers | 2016 average usage<br>per customer | Average customer<br>monthly cost,<br>Current rate* | Average customer<br>monthly cost,<br>Proposed rate    | Proposed change in<br>Average Monthly<br>Cost |
|---------------------------------|------------------------------------|--|---|---|
| Residential                     | 445 ccf                            | \$25.58  | \$30.25   | +\$4.67                                       |
| Commercial                      | 1600 ccf                           | \$66.03  | \$67.24   | +\$1.21                                       |
| Large Commercial                | 120,000 ccf.                       | \$3495.40  | \$3447.00*  | (\$48.40)                                     |
|                                 |                                    | *corrected mo.<br>cost                             |   |   |
| Former Public Gas<br>Customers  |                                    | Average monthly<br>cost current rate               | Average monthly<br>cost per customer<br>proposed rate | Average Monthly<br>Cost Increase<br>Proposed  |
| Residential                     | 445 ccf                            | \$21.46  | \$30.25   | +\$8.79                                       |

*\*Base rates only, no Gas Cost included.*

KFG proposed to increase its current Pipeline Replacement Program (PRP) fee from \$1.25 to \$2.00 for existing KFG customers.

| Special charge | Current KFG fee | Proposed KFG fee | \$ change for KFG | % change for KFG |
|----------------|-----------------|------------------|-------------------|------------------|
| PRP            | \$1.25 /month   | \$2.00 /month    | \$0.75 /month     | 60%              |

Q2. Refer to the Application, Item 7, Reasons for Application.

a. The response to Question 6 explains the objective of the Pipeline Replacement Program ("PRP"). Provide summary details concerning the PRP, including annual recovery through the PRP surcharge, the components replaced annually broken down by Frontier service area, annual spending by component by service area, and future component replacements and the associated cost expected by year by service area.

A: PRP projects: See PSC 17-263 DataReq1.xls tab Q2a. PRP.

2013: Surcharge

2014: Surcharge

2015: Surcharge

2016: Surcharge

- 3 gas odorizers installed in Auxier, Belfry and ECU systems
- Pipe replacement

2017: Surcharge

- 3 gas odorizers installed in Auxier and ECU systems
- Pipe replacement

Q2. Refer to the Application, Item 7, Reasons for Application.

b. State for how many years Frontier expects the PRP to continue.

A: Frontier still has about 27 miles of steel pipe in its various systems. We know that 22 miles are bare, buried steel that is past the point of cathodic protection and must be replaced. We are still evaluating the Public Gas lines, where segments of the 5 miles of steel lines weren't exactly as represented, and may need to be replaced.

We expect to replace about 25 miles of steel at about 2.5 miles per year, so the PRP is expected to run about 10 more years.

The other segments and systems are PE pipe. As part of the DOT-required DIMP process, we have identified some risk issues for some PE joints and a type of PE pipe used in the former BTU Gas system. These issues don't appear to be serious enough to consider pipe replacement, but that might extend the PRP program in the future.

Q2. Refer to the Application, Item 7, Reasons for Application.

c. In its response to Question 6, Frontier explains that it has completed most PRP work to date with internal forces, but that it has limited ability on difficult and extended projects. Provide a detailed explanation of the PRP projects that would be considered extensive or complicated and state the reasons Frontier will be required to use an outside contractor for those projects.

A: Most PRP projects to date have been relatively short 500 to 1500 ft replacements in rural areas outside paving. When we find a substantial leak and replace the leaking segment, we usually install at least 1 roll of PE pipe (500 ft) in the area to catch the nearby corroded pipe, since corrosion tends to occur in hot spots.

These small projects are doable with a company crew of 2-3 with our modest equipment of small track hoe, skidsteer loader, dumptruck and tools. We have an equipment operator that works on such projects most of the time, with assistance from rotating field technicians. Most of our workers are assigned a service area to read meters, take calls and do DOT compliance work, so construction projects must be worked into their schedule. These area techs don't have the time to spend on a 5 or 10,000 ft replacement project.

The cost goes up substantially on well-traveled roads where flaggers are required. The cost of contract flaggers is one of the largest cost components of some projects.

Most of Frontier's mains run along rural roads, mostly built up the "hollers" alongside the county road that is along a creek with steep hills on one side. Most of these projects are constrained for space, especially if the creek has encroached on the road, which is usually paved. In these cases, a horizontal directional drill (HDD) is sometimes the only practical way to replace a line. Cost is \$20 to \$30 per foot if done by a contractor.

Frontier has access to a small HDD machine but must retrain an HDD operator since the last one left in early 2017. Even with a qualified operator, some HDD projects are too complicated or extensive for company forces. For example, in summer of 2016 Ky DOT relocated roads in 2 places where the gas lines had to be moved. The HDD contractor spent 2 months drilling creek crossings around the new road & bridge alignments, much of that in bedrock. Those projects were not feasible for company forces, either technically or for manpower.

Q2. Refer to the Application, Item 7, Reasons for Application.

d. In its response to Question 6, Frontier states that the proposed increase in the monthly PRP surcharge from \$1.25 to \$2.00 per customer will accelerate the progress of its PRP and reflects the higher per-foot construction costs. Quantify the impact the \$0.75 increase in the monthly surcharge will have on Frontier's PRP.

A: From the application,

Frontier has done most PRP work to date with internal forces at very low costs of \$5 to \$10 per foot, but has limited ability on difficult or extended projects. Frontier has identified a contractor that could do more extensive and complicated projects, but the resulting cost will be higher at \$12 to 15 per foot. Frontier proposes to increase the monthly PRP surcharge from \$1.25 to \$2.00 per customer, both to accelerate the progress of PRP and to reflect higher per-foot construction costs...

...The proposal would increase PRP to \$118,000 per year.

Frontier has intended to replace about 2.5 miles of pipe every year, but have not met that target mostly due to limitations of company forces. The increase in PRP would allow Frontier to use a contractor to supplement the work by company forces. For example, we could use company workers on several small projects totaling 4000 ft at a cost of \$8 /ft, and a couple of larger projects for 8000 ft by contractors at \$12 /ft. Total cost of \$128k would be largely funded by PRP surcharges.

The current PRP surcharges of \$74k per year might fund 9000 ft at \$8 /ft with company forces, but we can't do that many projects with limited forces.

Q2. Refer to the Application, Item 7, Reasons for Application.

e. The response to Question 7 describes the pipeline replacement components that Frontier proposes to include in the PRP. State whether these are the same components already approved by the Commission for Frontier's and Public Gas Company's ("Public") PRP. If not, state how the components are different and the reason for the changes.

A: The Frontier and Public Gas PRP projects are intended for pipe replacement. Some of these replacement projects have smaller, peripheral tasks that could be characterized as the "project on the way to the project". If these involve capital expenditure then they will be funded by the PRP.

For example, Frontier can't afford to replace all 20+ miles of corroding pipe in Belfry at once, and not all pipe is corroded and leaking. Frontier has leak-surveyed Belfry several times, and has prioritized replacement based on leakage density. In 2016 we installed an odorizer on the Belfry system to enhance our leak-finding ability with the aid of public and employee reports. This odorizer was installed under PRP.

The Public Gas system has a completely different issue. Some sections of bare steel pipe to be replaced in Public are now operated as "low pressure" or  $\frac{1}{4}$  to  $\frac{1}{2}$  psi, with no service regulator at the meter. When these sections are replaced, the new mains will operate at 20 psi, and each meter set will be outfitted with a new service regulator.

Over the past year, Frontier has converted most of its system mapping to GIS. The maps & records for most of our 10 constituent systems was very poor to non-existent. As we gather information and history for these systems, the data will go into GIS and will be used for decision making on PRP priorities. Peripheral projects such as these are all part of PRP.

Q2. Refer to the Application, Item 7, Reasons for Application.

f. The final Order in Case No. 2011-00443, included the following description of the PRP:

Frontier proposed an accelerated Pipeline Replacement Program ("PRP") and associated tariff to replace more than 26 miles of bare steel pipe on the systems of some of the LDCs it has acquired, beginning with the Belfry and Mike Little systems. It has targeted 22 miles of unprotected steel pipe on the Belfry system for immediate replacement, and four miles of bare steel on the Mike Little system. Frontier estimates the pipe targeted for replacement to be 40 to 50 years old. It plans to replace this pipe over 10 to 12 years with an average annual expenditure level of \$50,000. This estimate is based on a \$4 per foot cost of replacing 12,500 feet per year, with Frontier performing the work. The proposed program includes planning, design, replacement, construction, investment, and retirement costs of steel pipe and piping to meters, curb valves, risers, and meter sets that are not to current standards, and may also include other services not appropriately designed or sized.

Provide an update of this information based on the operation of the PRP since it was approved.

A: Most of the parameters are still valid: the Belfry & Mike Little systems and Peoples not named in 2012 still have about 20 miles of steel pipe to replace. We added the Public Gas system to Frontier in Dec15 and to the PRP in Oct16, with 2 miles of steel pipe for priority replacement and 3 miles for further evaluation.

The cost estimate of \$4 /ft is ok for rural areas if in dirt and not under pavement, but we don't have many of those projects. The footage cost goes up substantially on well-traveled roads where flaggers are required. The actual cost for recent projects was more like \$8 to \$10 /ft with company forces, and \$12-15 /ft by contractors.

Our target is still 12,500 ft per year in PRP. As discussed herein, much of that work will need to be by contractors, at higher cost.





September 18, 2014

Public Service Commission  
Jeff Derouen  
PSC Executive Director  
PO Box 615  
Frankfort, KY 40601

Reference: Case No. 2011-00443

Mr. Derouen,

Please see the attached documentation that provides a breakdown of the PRP and AMR Surcharges. Kentucky Frontier Gas's activity on these two programs accounted for only a portion of the year which began on May 1, 2013. This report is being filed pursuant to the requirements in Case No. 2011-00443.

Please feel free to contact me at (606) 886-2431 or [kcristp@kyfrontiergas.com](mailto:kcristp@kyfrontiergas.com) if you have any questions.

Best Regards,

A handwritten signature in cursive script that reads "Kimberly Crisp".

Kimberly Crisp  
Kentucky Frontier Gas, LLC

Kentucky Frontier Gas, LLC

**Kentucky Frontier Gas, LLC  
Surcharge / Plant Additions**

| 2013 | Surcharge   | Cost of Plant<br>Additions | Net Plant<br>Additions |
|------|-------------|----------------------------|------------------------|
| PRP  | \$32,119.24 | \$65,613.15                | \$33,493.91            |
| AMR  | \$29,968.21 | \$44,968.21                | \$15,000.00            |

1,600' pipe replaced in Phelps, 7,100' in Belfry  
325 Meters replaced

Future plans for PRP in 2014:

| PRP     | Projected Cost    |
|---------|-------------------|
| 10,000' | 70,000 to 100,000 |

Future plans for AMR program in 2014:

Installation of 500 Meters with AMRs

| Purchase | Amount   |
|----------|----------|
| AMR      | \$30,000 |
| Meter    | \$35,000 |
| Total    | \$65,000 |

KENTUCKY FRONTIER GAS, LLC.  
P O BOX 408  
PRESTONSBURG, KY 41653

August 3, 2015

Public Service Commission  
Jeff Derouen  
PSC Executive Director  
P O Box 615  
Frankfort, KY 40601

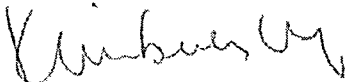
Reference: Case No. 2011-00443

Dear Mr. Derouen,

Enclosed you will find the report that provides a breakdown of the PRP and AMR Surcharges for the period Jan 01, 2014 to Dec 31, 2014. This report is being filed pursuant to the requirements in Case No. 2011-00443.

If you have any questions regarding this report, please contact me at (606)886-2431.

Sincerely,



Kimberly R. Crisp  
Accountant  
Kentucky Frontier Gas, LLC.  
(606)886-2431

**KENTUCKY FRONTIER GAS, LLC**  
**Surcharge / Plant Additions**

|      |             | Cost of Plant | Net Plant   |
|------|-------------|---------------|-------------|
| 2014 | Surcharge   | Additions     | Additions   |
| PRP  | \$48,429.67 | \$80,835.14   | \$32,405.47 |
| AMR  | \$44,337.23 | \$48,676.87   | \$4,339.64  |

| Pipe replacement area | Amount of pipe replaced | No of Meters replac |
|-----------------------|-------------------------|---------------------|
| Belfry                | 7,749                   | 234                 |
| EKU                   | 2,906                   |                     |
| Total                 | 10,655                  |                     |

Future plans for PRP in 2015

| PRP    | Projected Cost    |
|--------|-------------------|
| 10,000 | 70,000 to 100,000 |

Future plans for AMR program in 2015

Installation of 500 Meters with AMRs

| Purchase | Amount      |
|----------|-------------|
| AMRs     | \$30,000.00 |
| Meters   | \$35,000.00 |
| Total    | \$65,000.00 |

KENTUCKY FRONTIER GAS, LLC.

P. O. BOX 408

PRESTONSBURG, KY 41653

August 15, 2016

Public Service Commission  
Jeff Derouen, Executive Dir  
P O Box 615  
Frankfort, KY 40601

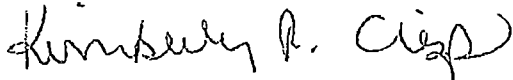
Reference: Case No. 2011-00443

Dear Mr. Derouen,

Enclosed you will find the report that provides a breakdown of the PRP and AMR Surcharges for the period Jan 01, 2015 to Dec 31, 2015. This report is being filed pursuant to the requirements in Case No. 2011-00443.

If you have any questions regarding this report, please contact me at (606) 618-0881.

Sincerely,



Kimberly R. Crisp  
Accountant  
Kentucky Frontier Gas, LLC.  
(606) 618-0881

**KENTUCKY FRONTIER GAS, LLC**  
**Surcharge / Plant Additions**

|      |             | Cost of Plant | Net Plant   |
|------|-------------|---------------|-------------|
| 2015 | Surcharge   | Additions     | Additions   |
| PRP  | \$46,634.01 | \$93,204.75   | \$46,570.74 |
| AMR  | \$43,012.08 | \$50,826.56   | \$7,814.48  |

| Pipe<br>replacement<br>area | Feet of pipe<br>replaced |
|-----------------------------|--------------------------|
| Belfry                      | 2593                     |
| BTU                         | 6313                     |
| Total                       | 8906                     |

Future plans for PRP in 2016

| PRP     | Projected Cost    |
|---------|-------------------|
| 9000 FT | 70,000 to 100,000 |

Future plans for AMR program in 2016  
 Installation of 120 Meters and 800 AMRs

| Purchase | Amount      |
|----------|-------------|
| AMR      | \$48,000.00 |
| Meter    | \$9,000.00  |
| Total    | \$57,000.00 |

KENTUCKY FRONTIER GAS, LLC.

P. O. BOX 408

PRESTONSBURG, KY 41653

May 2, 2017

Public Service Commission  
Talina Mathews, Executive Dir  
P O Box 615  
Frankfort, KY 40601

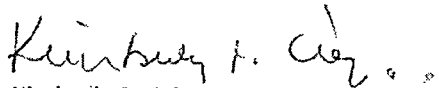
Reference: Case No. 2011-00443

Dear Ms. Mathews,

Enclosed you will find the report that provides a breakdown of the PRP and AMR Surcharges for the period Jan 01, 2016 to Dec 31, 2016. This report is being filed pursuant to the requirements in Case No. 2011-00443.

If you have any questions regarding this report, please contact me at (606) 618-0881.

Sincerely,



Kimberly R. Crisp

Accountant

Kentucky Frontier Gas, LLC.

(606) 618-0881

KENTUCKY FRONTIER GAS, LLC

Surcharge / Plant Additions

|                | 2016 | Surcharge   | Cost of Plant Additions | Net Plant Additions |
|----------------|------|-------------|-------------------------|---------------------|
| PRP            |      | \$53,486.00 | \$118,684.00            | \$65,198.00         |
| ODORANT SYSTEM |      |             | \$12,897.00             | \$12,897.00         |
| TOTAL          |      | \$53,486.00 | \$131,581.00            | \$78,095.00         |
| AMR            |      | \$48,390.00 | \$63,271.00             | \$14,881.00         |

| Pipe replacement area | Feet of pipe replaced |
|-----------------------|-----------------------|
| Belfry                | 7311                  |
| PUBLIC                | 867                   |
| Total                 | 8178                  |

Future plans for PRP in 2017

| PRP         | Projected Cost    |
|-------------|-------------------|
| 10000 FT    | 120,000 - 140,000 |
| 3 ODORIZERS | 13,000            |

Future plans for AMR program in 2017  
Installation of 200 Meters and 800 AMRs

| Purchase | Amount      |
|----------|-------------|
| AMR      | \$50,500.00 |
| Meter    | \$15,500.00 |
| Total    | \$66,000.00 |



Q2. Refer to the Application, Item 7, Reasons for Application.

g. The response to Question 10 generally discusses the Automated Meter Reading ("AMR") program and surcharge. Provide summary details concerning annual recovery through the AMR surcharge for both distribution and farm tap customers; number of distribution and farm tap meters replaced or upgraded by Frontier service area; annual spending for farm tap meters and distribution meters by Frontier distribution service area; and the number of future AMR distribution and farm tap replacements and upgrades and the associated cost expected by year by service area.

A: AMR projects: See PSC 17-263 DataReq1.xls tab Q2g. AMR.

2013: Surcharge

2014: Surcharge

2015: Surcharge

2016: Surcharge

2017: Surcharge

Q2. Refer to the Application, Item 7, Reasons for Application.

h. In its response to Question 10, Frontier explains that in 2016 the AMR and PRP surcharges produced revenues of \$102,000, but Frontier spent \$150,000 on the projects.

(1) For each year the AMR surcharge has been in place, provide the total annual cost of the AMR project, the amount that was funded by the AMR surcharge, and the amount that was funded by Frontier.

A: AMR projects: See PSC 17-263 DataReq1 PDF's > Q2 h. 1&2

Q2. Refer to the Application, Item 7, Reasons for Application.

h. In its response to Question 10, Frontier explains that in 2016 the AMR and PRP surcharges produced revenues of \$102,000, but Frontier spent \$150,000 on the projects.

(2) For each year the PRP surcharge has been in place, provide the total annual cost of the PRP project, the amount that was funded by the PRP surcharge, and the amount that was funded by Frontier.

A: PRP projects: See PSC 17-263 DataReq1 PDF's > Q2 h: 1&2

Q2. Refer to the Application, Item 7, Reasons for Application.

i. Confirm that the pipeline replacement that Frontier funded with its PRP surcharge is not included in the calculation of test-year depreciation. If plant investment funded by the PRP is included in the depreciation calculation, identify the test-year depreciation associated with this plant.

A: PRP projects are capitalized "net of surcharges", if and to the extent the project costs exceeded the PRP surcharges collected for that year.

Q2. Refer to the Application, Item 7, Reasons for Application.

j. Confirm that the AMR installations that Frontier funded with its AMR surcharge is not included in the calculation of test-year depreciation. If plant investment funded by the AMR is included in the depreciation calculation, identify the test-year depreciation associated with this plant.

A: AMR projects are capitalized "net of surcharges", if and to the extent the project costs exceeded the AMR surcharges collected for that year.

Q3. In Case No. 2011-00443, Frontier estimated the total cost of the meter upgrade plus the AMR Program as approximately \$400,000, to be spread over eight years. Provide an update of Frontier's estimates for the meter upgrade and AMR program.

A: Frontier ran its AMR program from 2013-16 then added Public Gas to its AMR program in Oct16 in Case No. 2016-00132, with an estimated cost of \$155,000 over 7 years.

By end of August we will have about 2970 AMR transmitters in play, out of 6000 meters. The remaining transmitters will cost about \$190,000 at today's price.

Frontier has about 800 non-American (brand) meters that won't drive our standard AMR transmitter. These will be replaced first, at the cost of about \$78 each for domestics (the price has increased) with several larger commercial meters at about \$70,000.

There are 450 American AL175s that are 35+ years old, many of them non-TC. These will drive our standard AMR transmitter but are obsolete and will be replaced near the end of this project, aprx \$35,000.

These total just under \$300,000 with no labor loading for installation. The current AMR surcharge raises about \$60,000 per year, so the program will run about 5 more years until 2022.

Q4. Refer to the Application, ARF Form 1, Schedule of Adjusted Operations. State what is included in Miscellaneous Service Revenues of \$40,055.

A: Miscellaneous Service Revenues of \$40,055 include the following:

Field Collection Fee \$950

Reconnection Fee \$17,905

Transfer Fee \$2250

Reread Meter Fee \$90

Service Charges \$8260

NSF Fee \$770

Connection Fee \$9720

Service Call Fee \$110

Q5. Refer to the Application, Item 10, Statement of Adjusted Operations, References.

a. Under the heading OGR Other Gas Revenues, it states, "This item includes mostly Monthly Charges of \$593,680." Provide a breakdown of the components of the monthly charges that total \$593,680, and state what additional gas revenues are included in the pro forma Other Gas Revenues of \$594,184.10 shown on the Schedule of Adjusted Operations and the Revenue Requirement Calculation.

A: The Customer charge of \$593,680 is comprised of the monthly service charges collected from Large Commercial \$1800 (\$50/month x 3 customers) and All other Customers \$591,880 (\$10/mo charge).

The additional \$504.10 included in the pro forma numbers to bring the total up to \$594,184.10 include the following:

|          |                      |
|----------|----------------------|
| \$491.55 | Sales tax commission |
| \$ 12.55 | Interest income      |



Q5. Refer to the Application, Item 10, Statement of Adjusted Operations, References.

b. Under the heading TRX Transmission Expense, it states, "In the Farm Tap rate Case No. 2011-00513, Frontier attributed \$150,850 or 12% of then-operating costs to the farm taps. In keeping with that case, and to simplify this case without revisiting farm tap rates, Frontier allocates \$150,850 of shared operating costs to farm taps, thus reducing expenses for the consolidated utility operations. This method preserves the intent of cost allocation between FTs and utility customers, which Frontier will revisit in a future rate case." Provide details concerning annual operating costs that can be attributed to the operation of the farm tap system since the 2011 rate cases.

A: At the time of the farm tap rate case, the ~560 farm tap customers from Kinzer and Interstate were 14% of the meter count and 10.9% of the sales volume of all paying Frontier customers. Those percentages are now smaller with the addition of BTU, Blaine and Public Gas systems.

Even with AMR, the farm taps require 4-5 days of meter reading per month and 1500 miles of driving. There are numerous call-outs in the winter when gas pressure is sometimes sketchy and freeze-offs are common due to wet gathering gas.

The farm taps require more administrative time and office work than regular utility customers, with more frequent outage calls and more questions on bills, especially those with a Free Gas allotment. The customer service and monthly billing costs have not changed since 2012; Frontier had 3 office staff for 3900 customers then, and 4.5 now for 5900 meters, with roughly the same ratio of People / Meter.

Without a full-blown cost of service analysis on Farm Taps, Frontier asserts that the \$150,850 cost allocation is still appropriate.

Q5. Refer to the Application, Item 10, Statement of Adjusted Operations, References.

c. Provide a detailed explanation as to why the \$150,850 of operating costs that was attributable to farm taps in Case No. 2011-005132 remains reasonable. In Case No. 2011-00513, 12 percent of the operating costs were allocated to the farm taps. Provide the 12 percent calculation using the pro forma operating expenses in this current case. Include copies of all work papers, assumptions, and calculations used by Frontier in its response.

A: See Q5.a. above for detailed response. The 12% allocation is not appropriate for current operating costs, because Frontier is 50% larger than it was for the 2011 FT case.

Q6. Refer to the Application, Item 11, Rate Design.

a. The response to 01 states, "Prestonsburg technicians read all AMR meters in Public Gas areas." Explain in detail Frontier's AMR deployment and state why the AMR meters are being manually read.

A: Frontier's 6000 meters are widely flung across 13 counties. About half of them are outfitted with AMR transmitters, installed on those meters that are furthest out and least density. The most rural areas of Public Gas now have AMR, but not Jackson or Campton.

None of the AMR meters are manually read. With AMR, a technician has to drive around with the AMR radio & computer to get within reading distance of every AMR meter, usually within 1-2000 ft. In densely-packed urban areas, many utilities use fixed tower networks for AMR instead of a mobile reader, but that's not feasible for Frontier.

Q6. Refer to the Application, Item 11, Rate Design.

b. Refer to the response to 02. State how many distribution customers would be described as "seasonal with no water heaters."

A: There is no way to get a precise figure, but we can analyze how many customers have zero usage in the summer. Those customers used less than 1 ccf, the smallest volume registered on a meter. A water heater uses 10-20 ccf per month.

Last summer, zero-use customers peaked at about 2700 in August 2016, indicating no gas use beyond pilot lights. The number of no-water-heater customers is undoubtedly higher, since there were almost 4500 customers using 10 ccf or less. These low usages indicate there was likely no water heater in use.

Q6. Refer to the Application, Item 11, Rate Design.

c: State whether Frontier has considered revising its Turn On Fee to discourage customers from disconnecting from the system in the summer and reconnecting in less than eight months.\*

*\*The tariff of Columbia Gas of Kentucky, Inc. includes the following provision for seasonal reconnection of service: If service is discontinued at the request of any Customer, Company may refuse service to such Customer, at the same premises within 8 months, unless it shall first receive payment of \$128.00 (current minimum charge of \$16.00 times 8 months) for residential customers' reconnect fee and \$357.52 (current customer charge of \$44.69 times 8 months) for commercial customers' reconnect fee.*

A: Frontier's current Reconnect Fee is \$50, which could be equated to 5 months of inactivity, if the customer was previously connected and wanted to avoid the Monthly Charge over summer. The Public Gas tariff is \$40, and Frontier has proposed to make it the same as Frontier.

The typical winter-only customer usually disconnects April through October or 7 months. They often disconnect service with a 1 or 2-month old unpaid bill, then come dragging back in late fall after the first cold snap, and pay their past-dues and the Reconnect charge and deposit.

To Frontier, this is irritating, disrupting and hard on cash flow. This ploy would be thwarted with a gas water heater and summer usage, but that's a tough sell to some of these customers.

In the exigent case, there are other more important issues to settle, but Frontier deems it appropriate to raise the Reconnect Fee for all customers to reflect the proposed \$16 monthly charge, and possibly adjust for 6 months of inactivity. This logic would raise the Reconnect Fee to \$96.

Q6. Refer to the Application, Item 11, Rate Design.

d. Refer to the response to Q3. Clarify which large gas utilities are referenced in the response.

A: The Big 4 gas utilities (our term) in Kentucky are Louisville Gas & Electric, Atmos, Columbia of Kentucky and Delta Gas. With a total of 640,000 customers, these 4 serve about 100 times as many customers as Frontier.

Q6. Refer to the Application, Item 11, Rate Design.

e. Refer to the response to 04, which references revenues from non-recurring charges of \$111,700. For each non-recurring charge listed in the customer notice, provide a breakdown of how many times each was charged during the test year and the revenues associated with each charge.

A: See "PSC 17-263 Data Request 1.xls" at Fees tab.

Q7. Provide the Meters & Volumes History spreadsheet in Excel format with all cells unprotected and all formulas intact.

A: See "PSC GR17 ARF model.xls" at the Meters & Vols tab.



Q8. Refer to the spreadsheet entitled Pro-Forma Rate, Revenue and Income Reconciliation. Confirm that revenue at old rates was calculated using 5,049 total customers, and that revenue from proposed new rates was calculated using 5,053 customers. Provide this spreadsheet in Excel format with all cells unprotected and all formulas intact, and with necessary corrections so that the appropriate number of customers is used in both calculations.

A: See "PSC GR17 ARF model.xls" at the Proforma Rev tab.

The old rate calculations are based on average 5049 customers during the 2016 test year.

The new rate calculations are based on 5053 customers which is the projected number used in the Cost of Service Study. This isn't a big difference, so 5049 could be used for a strict comparison of rates.

Q9. Provide the number of distribution customers and associated sales, broken down by customer class, for the last five years. Public customers and sales should be shown separately as appropriate for years before the systems were combined.

A: For Sales see "PSC 17-263 Data Request 1.xls" at Volume tab. "Sales" in this context is taken to mean gas volumes and not revenue.

Frontier does not have precise monthly sales by customer class for Public Gas, prior to 2015. The 2014 values were estimated using the monthly volume, allocated between Residential & Commercial using the monthly percentages from 2015. The electronic version has additional totals and analysis outside the print area that may be helpful.

For Customers see "PSC 17-263 Data Request 1.xls" at Meters tab. [This sheet is impractical to print, and is submitted only as an electronic document.] Frontier does not have precise monthly customer counts for Public Gas prior to 2015, so many of these are estimated from GCR filings and Annual Reports. The number of Residential customers varies seasonally. When we state a number of customers for a year, these figures are the average number of customers billed over the 12 monthly billing cycles.

Q10. Provide a copy of the Cost of Service study in Excel format with all cells unprotected and all formulas intact.

A: See "PSC GR17 ARF model.xls" at the COSS tab.

Q11. Refer to Frontier's 2016 Annual Report.

a. The schedule showing Revenues, Customers and Mcf Sales shows sales of 203,861 Mcf sales for residential customers and 101,913 Mcf sales for Commercial customers. Provide the portion of the 101,913 Mcf 2016 Annual Report sales volumes that are attributable to the three large commercial customers.

b. Explain why Frontier is proposing to use 361,800 Mcf as its test-year distribution sales volume when its Annual Report shows 2016 sales of 305,774 Mcf.

A: The figures in Q11.a don't include Auxier Road Gas, which is operated seamlessly under Kentucky Frontier Gas. We have to report separately to the Commission for Auxier since it is a separate entity, but the customers only interact with Frontier. Further, these figures include Farm Tap customers which aren't part of this case.

Using the figures from the 2016 annual reports of Frontier and Auxier:

|                         | <u>Frontier</u> | <u>Auxier</u>     |  |
|-------------------------|-----------------|-------------------|--|
| Residential             | 203,861         | 18,981 mcf        |  |
| Commercial              | <u>101,913</u>  | <u>69,189</u> mcf | <Auxier includes 57,437 mcf of Lg Coml |
|                         | 305,774         | 88,170            |  |
| All customers           |                 |                   | 393,944 mcf                            |
| Less Farm Taps          |                 |                   | <u>35,620</u> mcf                      |
| Total Utility customers |                 |                   | 358,324 mcf                            |

At the same time the annual report was being prepared, we used for the rate case a more detailed, monthly report from the same billing system that arrives at a total of 361,744 mcf. The difference of 0.95% in these totals was not resolved but was not deemed significant, and the extra granular detail was crucial. This total was rounded up to 361,800 mcf for the test year.

Q12. Provide a copy of the current organizational chart that identifies the parent and shows the relationship between Frontier and all affiliated companies. Include the relative positions of all entities and affiliates with which Frontier routinely has business transactions. Also, provide a detailed description of the relationships between the affiliates.

A: See PSC 17-263 DataReq1 PDF's form Q12 Org Chart

Attached is a current Organization Chart showing the Kentucky Frontier Gas, LLC (Frontier) Owners and the relationship between Frontier and affiliates of the Owners.

Steve Shute, Owner-Manager, also owns Pinedale Natural Gas Co (PNG), a Wyoming gas distribution system. There is no relationship between Frontier and PNG.

Shute owns Pipeline Solutions, Inc., (PSI), a gas engineering and management consulting company. PSI performs consulting services for Frontier.

Robert Oxford, Owner-Manager, owns or controls 100% of Industrial Gas Services, Inc. (IGS), a gas engineering and management consulting company. IGS performs consulting services for Frontier. IGS and PSI have worked together on numerous gas distribution and transmission projects.

Larry Rich, Owner, is a retired business man, experienced in the natural gas business. Rich has worked with IGS and PSI on other gas distribution, gathering and transmission projects. Rich has retired from the management of Frontier.

IGS, Inc., Owner, performs consulting services for Frontier.

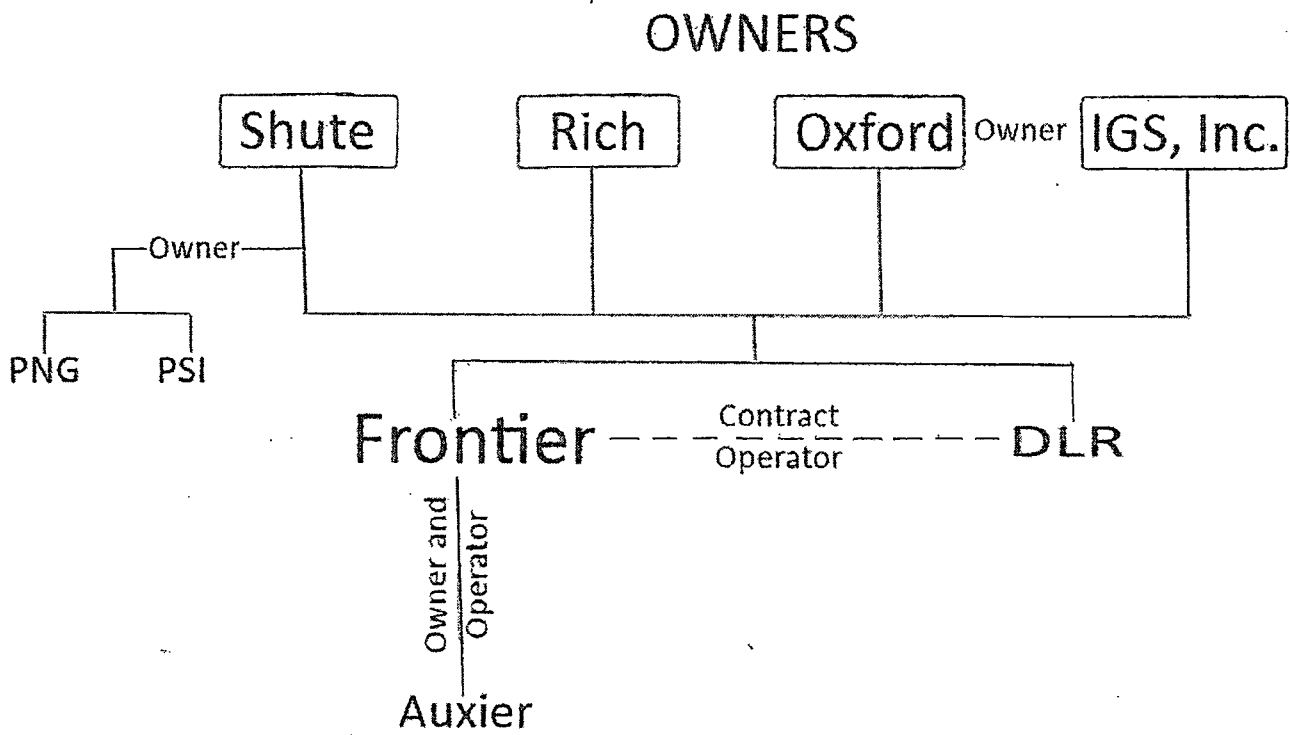
Auxier Road Gas Company, (Auxier) a C-Corporation, is solely owned and operated under contract by Frontier.

DLR Enterprises, Inc. is a gas gathering and transmission company owned by the four Frontier Owners, and is operated under contract by Frontier. DLR transports gas from the Auxier gas system to Frontier's gas system at Ivyton and the Royalton area of Magoffin County.

Question 12 Attachment

KENTUCKY FRONTIER GAS, LLC

Organization Chart



Q13. List all joint or shared affiliate costs incurred during the calendar years 2015 and 2016 that are allocated to Frontier and to the other affiliates. For each cost, list the vendor, total expense amount, amounts allocated per affiliate, and the basis for allocation.

A: Frontier expenses are allocated on a percentage basis with Auxier Road Gas based on the number of customers. There were no allocations of expenses by Frontier for DLR.

Q14. Describe the procedures that are used to allocate joint and shared costs among the various affiliates for the calendar years 2015 and 2016.

A: Billed as consultants for actual time & expenses



Q15. Provide all internal memorandums, policy statements, correspondence and documents related to the allocation of joint and shared costs.

A: Since inception of Kentucky Frontier Gas ca 2005, the members and their affiliated companies have provided specialized services to Frontier and its affiliates on a part-time basis. Because of the relationship of KFG and Auxier, there is no written agreement detailing shared costs. As explained in Q. 13, the allocation of all operating costs among Auxier and KFG is based on number of customers.

Q16. Provide Frontier's general ledger and trial balance for the calendar years 2015 and 2016 in paper medium and Excel spreadsheet format with all columns and rows unprotected and accessible

A: Attached is one paper copy and nine electronic copies of the general ledger and trial balance for Kentucky Frontier and Auxier Road Gas for end of years 2015 and 2016.

See "PSC 17-263 Data Request 1.xls" at the following tabs for the Excel version.

Q16. TB KFG 2015

Q16. TB KFG 2016

Q16. GL KFG 2015

Q16. GL KFG 2016

Q16. TB AUX 2015

Q16. TB AUX 2016

Q16. GL AUX 2015

Q16. GL AUX 2016

## AUXIER ROAD GAS COMPANY, INC.

## Trial Balance

As of December 31, 2015

08/01/17

Accrual Basis

|   | Dec 31, 15   |            |
|---|--------------|------------|
|   | Debit        | Credit     |
| 13101 · Cash in Bank-Checking           | 0.00         |            |
| 13102 · Cash in Bank-Comm Trust         | 0.00         |            |
| 13105 · Cash on Hand                    | 0.00         |            |
| 13106 · Cash In Bank-Citizens KFG       | 3,783.54     |            |
| 142 · Accounts Receivable               | 88,504.37    |            |
| 143 · Other Receivable                  | 800.00       |            |
| 14301 · DEMA- N/R KFG                   | 5,885.42     |            |
| 14302 · School Tax Receivable           | 0.00         |            |
| 144 · Sales Tax Receivable              | 0.00         |            |
| 145 · N/R from Associated companies     | 252,347.90   |            |
| 146 · N/R- DLR                          | 3,000.00     |            |
| 147 · N/R-Dema Gas                      | 0.00         |            |
| 148 · N/R- Cow Creek Gas                | 0.00         |            |
| 149 · N/R-KFG(Payroll Account)          | 0.00         |            |
| 150 · N/R-KFG(Belf & Peoples)           | 0.00         |            |
| 151 · N/R-BTU Gas                       | 0.00         |            |
| 161 · Plant & Equipment                 | 1,218,931.03 |            |
| 16101 · Itrons                          | 0.00         |            |
| 16102 · DEMA- Mains/Meters              | 42,036.00    |            |
| 168 · Accum Depreciation                |              | 921,251.00 |
| 16801 · DEMA - Accum Depr               |              | 38,268.00  |
| 232 · Accounts Payable                  |              | 38,764.58  |
| 23101 · N/P-Cow Creek                   | 0.00         |            |
| 23115 · N/P - Community Trust Bank      | 0.00         |            |
| 235 · Customer Deposits                 |              | 40,140.00  |
| 23701 · Accrued Interest Deposits       |              | 3,281.42   |
| 23801 · Fica W/H                        | 0.00         |            |
| 23802 · FWT                             | 0.00         |            |
| 23803 · State Tax W/H                   | 0.00         |            |
| 23804 · SUI/FUI                         | 0.00         |            |
| 23805 · Accrued Sales Tax               |              | 475.20     |
| 23806 · School Tax                      |              | 1,314.68   |
| 23807 · Medicare                        | 0.00         |            |
| 23808 · Accrued Property Tax            | 0.00         |            |
| 239 · Accrued Employee Benefits         | 0.00         |            |
| 23902 · Income Tax Payable - State      |              | 175.00     |
| 23903 · Income Tax Payable-Federal      |              | 5,926.00   |
| 23904 · Income Tax Payable-State        |              | 1,945.00   |
| 240 · Accrued Salaries                  | 0.00         |            |
| 301 · Common Stock                      |              | 20,000.00  |
| 30101 · DEMA - Common Stock             |              | 6,000.00   |
| 317 · Other Paid-In Capital             |              | 78,895.00  |
| 31701 · DEMA - Addtnl Paid in Capital   |              | 55,608.00  |
| 318 · Retained Earnings                 |              | 287,839.65 |
| 318.0 · Opening Bal Equity              | 0.00         |            |
| 31801 · DEMA - Retained Earnings        | 40,641.51    |            |
| 319 · Dividends Paid                    | 0.00         |            |
| 48001 · Residential                     |              | 254,407.08 |
| 48002 · Commercial                      |              | 112,349.96 |
| 48003 · Commercial-Nontaxable           |              | 715,061.81 |
| 482 · Field Collection Fee              |              | 50.00      |
| 483 · Transfer Service Chg              |              | 150.00     |
| 484 · Nsf Charge                        |              | 66.00      |
| 486 · Reconnection Fee                  |              | 650.00     |
| 487 · Penalties                         |              | 6,558.92   |
| 488 · Service Charge                    |              | 1,933.00   |
| 489 · Sales Tax Commission              |              | 119.63     |
| 491 · Customer Charge                   |              | 56,022.59  |
| 493 · Customer Charge- Lg               |              | 1,800.00   |
| 494 · AMR Charge                        | 0.00         |            |
| 495 · Pipeline Replacement Charge       | 0.00         |            |
| 496 · Reimbursed Expenses-Income        | 0.00         |            |
| 73002 · Gas Purchases- AEI-KAARS        | 7,297.40     |            |
| 73005 · Gas Purchases-Nytis Exploration | 34,724.64    |            |

## AUXIER ROAD GAS COMPANY, INC.

08/01/17

## Trial Balance

Accrual Basis

As of December 31, 2015

|   | Dec 31, 15          |                     |
|---|---------------------|---------------------|
|   | Debit               | Credit              |
| 73006 · Gas Purch- Nytis (Dema)         | 735.66              |                     |
| 73008 · Gas Purchases-Cumberland Valley | 363,567.62          |                     |
| 751 · Intco Mgmt Fee - KFG              | 392,000.00          |                     |
| 763 · Contract Labor                    | 217.20              |                     |
| 766 · Rents                             | 2,345.02            |                     |
| 768 · Maintenance of Meters             | 915.87              |                     |
| 769 · Maintenance of other Equip        | 449.21              |                     |
| 874 · Mains and Service Expense         | 3,826.44            |                     |
| 878.2 · Uniforms                        | 219.79              |                     |
| 90301 · Computer Billing                | 565.80              |                     |
| 904 · Uncollectible Accounts            | 4,097.44            |                     |
| 90901 · Web support                     | 21.00               |                     |
| 90903 · DEMP Program                    | 47.40               |                     |
| 921 · Office Supplies and Expense       | 0.00                |                     |
| 92101 · Telephone                       | 4,370.89            |                     |
| 92102 · Cleaning/Janitorial             | 306.00              |                     |
| 92103 · Postage                         | 3,434.90            |                     |
| 92104 · Bank Charges                    | 603.82              |                     |
| 92105 · Office Supplies & Expense       | 3,124.38            |                     |
| 92107 · Travel                          | 1,678.30            |                     |
| 92108 · Drug Testing                    | 22.20               |                     |
| 92301 · Accounting                      | 985.75              |                     |
| 92401 · Auto Insurance                  | 3,638.49            |                     |
| 92402 · General Liability Insurance     | 1,700.13            |                     |
| 92403 · Worker's Compensation           | 1,723.25            |                     |
| 92404 · Property Insurance              | 114.08              |                     |
| 926 · Employee Benefits                 | 6,105.50            |                     |
| 930 · Miscellaneous Gen Expense         | 315.94              |                     |
| 93003 · Licenses & Permits              | 236.16              |                     |
| 93004 · Dues and Subscriptions          | 258.07              |                     |
| 931 · Rent                              | 3,132.00            |                     |
| 932 · Maintenance of General Plant      | 158.69              |                     |
| 93301 · Gasoline                        | 4,525.19            |                     |
| 93303 · Transportation Expenses         | 1,709.30            |                     |
| 98106 · Int Exp - Meter Deposit         | 53.86               |                     |
| 98112 · Interest on Long-Term Debt      | 71,751.45           |                     |
| 983 · Depreciation Expense              | 18,087.00           |                     |
| 98701 · Other State Income Taxes        | 175.00              |                     |
| 98702 · State Income Taxes              | 1,945.00            |                     |
| 98703 · Federal Income Taxes            | 5,820.00            |                     |
| 98704 · Penalties                       | 106.00              |                     |
| 98802 · Public Svc. Company Assess      | 13,360.09           |                     |
| 98803 · Public Serv Comm Assess         | 2,141.04            |                     |
| 98804 · Taxes Other than Income         | 32,309.78           |                     |
| 490 · Other Income                      |                     | 1,800.00            |
| <b>TOTAL</b>                            | <b>2,650,852.52</b> | <b>2,650,852.52</b> |

## AUXIER ROAD GAS COMPANY, INC.

## Trial Balance

08/01/17

As of December 31, 2016

Accrual Basis

|                                       | Dec 31, 16   |            |
|---------------------------------------|--------------|------------|
|                                       | Debit        | Credit     |
| 13101 · Cash in Bank-Checking         | 0.00         |            |
| 13102 · Cash in Bank-Comm Trust       | 0.00         |            |
| 13105 · Cash on Hand                  | 0.00         |            |
| 13106 · Cash In Bank-Citizens KFG     | 1,559.20     |            |
| 142 · Accounts Receivable             | 106,890.43   |            |
| 143 · Other Receivable                | 0.00         |            |
| 14301 · DEMA- N/R KFG                 | 5,885.42     |            |
| 14302 · School Tax Receivable         | 0.00         |            |
| 144 · Sales Tax Receivable            | 0.00         |            |
| 145 · N/R from Associated companies   | 198,287.46   |            |
| 146 · N/R- DLR                        | 0.00         |            |
| 147 · N/R-Dema Gas                    | 0.00         |            |
| 148 · N/R- Cow Creek Gas              | 0.00         |            |
| 149 · N/R-KFG(Payroll Account)        | 0.00         |            |
| 150 · N/R-KFG(Belf & Peoples)         | 0.00         |            |
| 151 · N/R-BTU Gas                     | 0.00         |            |
| 161 · Plant & Equipment               | 1,175,874.03 |            |
| 16101 · Itrons                        | 0.00         |            |
| 16102 · DEMA- Mains/Meters            | 42,036.00    |            |
| 16110 · CIAC                          |              | 3,564.82   |
| 168 · Accum Depreciation              |              | 895,474.00 |
| 16801 · DEMA - Accum Depr             |              | 39,356.00  |
| 232 · Accounts Payable                | 3,188.86     |            |
| 23202 · Accounts Payable Current      |              | 36,850.00  |
| 23101 · N/P-Cow Creek                 | 0.00         |            |
| 23115 · N/P - Community Trust Bank    | 0.00         |            |
| 235 · Customer Deposits               |              | 42,938.00  |
| 23701 · Accrued Interest Deposits     | 0.00         |            |
| 23801 · Fica W/H                      | 0.00         |            |
| 23802 · FWT                           | 0.00         |            |
| 23803 · State Tax W/H                 | 0.00         |            |
| 23804 · SUI/FUI                       | 0.00         |            |
| 23805 · Accrued Sales Tax             |              | 683.11     |
| 23806 · School Tax                    |              | 1,529.04   |
| 23807 · Medicare                      | 0.00         |            |
| 23808 · Accrued Property Tax          | 0.00         |            |
| 239 · Accrued Employee Benefits       | 0.00         |            |
| 23902 · Income Tax Payable - State    |              | 175.00     |
| 23903 · Income Tax Payable-Federal    | 0.00         |            |
| 23904 · Income Tax Payable-State      | 0.00         |            |
| 240 · Accrued Salaries                | 0.00         |            |
| 301 · Common Stock                    |              | 20,000.00  |
| 30101 · DEMA - Common Stock           |              | 6,000.00   |
| 317 · Other Paid-In Capital           |              | 78,895.00  |
| 31701 · DEMA - Addtnl Paid in Capital |              | 55,608.00  |
| 318 · Retained Earnings               |              | 413,455.98 |
| 318.0 · Opening Bal Equity            | 0.00         |            |
| 31801 · DEMA - Retained Earnings      | 10,211.60    |            |
| 319 · Dividends Paid                  | 0.00         |            |
| 48001 · Residential                   |              | 161,629.72 |
| 48002 · Commercial                    |              | 71,767.92  |
| 48003 · Commercial-Nontaxable         |              | 479,067.42 |
| 48004 · Tracker Adj to Sales          |              | 6,545.68   |
| 483 · Transfer Service Chg            |              | 390.00     |
| 484 · Nsf Charge                      |              | 99.00      |
| 486 · Reconnection Fee                |              | 1,450.00   |
| 487 · Penalties                       |              | 6,138.03   |
| 488 · Service Charge                  |              | 1,150.00   |
| 489 · Sales Tax Commission            |              | 83.94      |
| 491 · Customer Charge                 |              | 56,730.00  |
| 493 · Customer Charge- Lg             |              | 1,800.00   |
| 494 · AMR Charge                      | 0.00         |            |
| 495 · Pipeline Replacement Charge     | 0.00         |            |
| 73002 · Gas Purchases- AEI-KAARS      | 11,042.20    |            |

## AUXIER ROAD GAS COMPANY, INC.

## Trial Balance

08/01/17

Accrual Basis

As of December 31, 2016

|   | Dec 31, 16          |                     |
|---|---------------------|---------------------|
|   | Debit               | Credit              |
| 73005 · Gas Purchases-Nytis Exploration | 34,229.70           |                     |
| 73006 · Gas Purch- Nytis (Dema)         | 449.69              |                     |
| 73008 · Gas Purchases-Cumberland Valley | 314,197.11          |                     |
| 751 · Intco Mgmt Fee - KFG              | 293,745.99          |                     |
| 763 · Contract Labor                    | 146.25              |                     |
| 766 · Rents                             | 2,347.59            |                     |
| 768 · Maintenance of Meters             | 816.04              |                     |
| 769 · Maintenance of other Equip        | 250.47              |                     |
| 874 · Mains and Service Expense         | 2,465.06            |                     |
| 878.2 · Uniforms                        | 255.88              |                     |
| 904 · Uncollectible Accounts            | 484.89              |                     |
| 909 · Inform & Instruc Advert Exp       | 247.58              |                     |
| 90901 · Web support                     | 25.20               |                     |
| 92101 · Telephone                       | 6,639.13            |                     |
| 92102 · Cleaning/Janitorial             | 229.35              |                     |
| 92103 · Postage                         | 2,840.15            |                     |
| 92104 · Bank Charges                    | 437.27              |                     |
| 92105 · Office Supplies & Expense       | 6,412.70            |                     |
| 92107 · Travel                          | 1,790.31            |                     |
| 92108 · Drug Testing                    | 15.75               |                     |
| 92109 · Credit Cd Chgs                  | 1,121.32            |                     |
| 92302 · Outside Serv-Legal              | 2,333.31            |                     |
| 92301 · Accounting                      | 2,425.49            |                     |
| 92401 · Auto Insurance                  | 4,249.05            |                     |
| 92402 · General Liability Insurance     | 1,146.80            |                     |
| 92403 · Worker's Compensation           | 1,359.01            |                     |
| 92404 · Property Insurance              | 116.10              |                     |
| 926 · Employee Benefits                 | 6,566.15            |                     |
| 930 · Miscellaneous Gen Expense         | 341.05              |                     |
| 93003 · Licenses & Permits              | 445.38              |                     |
| 93004 · Dues and Subscriptions          | 257.98              |                     |
| 931 · Rent                              | 3,960.00            |                     |
| 932 · Maintenance of General Plant      | 589.27              |                     |
| 93301 · Gasoline                        | 4,424.24            |                     |
| 93303 · Transportation Expenses         | 2,193.19            |                     |
| 98106 · Int Exp - Meter Deposit         | 271.59              |                     |
| 98107 · Interest Expense-Other          | 18.18               |                     |
| 98112 · Interest on Long-Term Debt      | 71,839.67           |                     |
| 983 · Depreciation Expense              | 17,808.00           |                     |
| 98701 · Other State Income Taxes        | 175.00              |                     |
| 98702 · State Income Taxes              | 175.00              |                     |
| 98802 · Public Svc. Company Assess      | 7,811.14            |                     |
| 98803 · Public Serv Comm Assess         | 2,204.79            |                     |
| 98804 · Taxes Other than Income         | 27,447.64           |                     |
| 490 · Other Income                      |                     | 900.00              |
| <b>TOTAL</b>                            | <b>2,382,280.66</b> | <b>2,382,280.66</b> |

**Kentucky Frontier Gas, LLC**  
**Trial Balance**  
As of December 31, 2015

|   | Dec 31, 15 |           |
|---|------------|-----------|
|   | Debit      | Credit    |
| Operating Account 4081905319  | 0.00       |           |
| 131 · Cash - Bank Accounts:131.0 · Petty Cash   | 300.00     |           |
| 131 · Cash - Bank Accounts:131.1 · CityWide Bank Oper # 000980029                                       | 0.00       |           |
| 131 · Cash - Bank Accounts:131.2 · Comm Trust Bank Oper 4002506337                                      | 42,702.76  |           |
| 131 · Cash - Bank Accounts:131.3 · Comm Trust Payroll #4002507509                                       | 172.72     |           |
| 131 · Cash - Bank Accounts:131.4 · Comm Trust Escrow #4002506345  | 0.00       |           |
| 131 · Cash - Bank Accounts:131.5 · Comm Trust Mon Makt #4002540542                                      | 0.00       |           |
| 131 · Cash - Bank Accounts:131.6 · Comm Trust ACH #4003210277   | 0.00       |           |
| 131 · Cash - Bank Accounts:131.7 · CTB Savings #5001856760  | 3,168.05   |           |
| 131 · Cash - Bank Accounts:135.1 · CC- CNB Account  | 0.00       |           |
| 142 · Customer Accounts Receivable  | 305,903.55 |           |
| 143 · Other Accounts Receivable   | 44,086.83  |           |
| 143 · Other Accounts Receivable:148 · Due from DLR  | 43,000.00  |           |
| 145 · Due From Quality Gas  | 28,232.80  |           |
| 108.09 · CC - Accum Deprec  |            | 89,131.00 |
| 108.11 · BTU-Accumulated Depr   |            | 47,281.00 |
| 115.0 · Consol - Acc Depreciation   |            | 9,296.00  |
| 141 · Notes Receivable  | 0.00       |           |
| 141 · Notes Receivable:141.1 · N/R Cow Creek  | 0.00       |           |
| 141 · Notes Receivable:141.2 · N/R DLR  | 0.00       |           |
| 141 · Notes Receivable:141.3 · N/R- BTU   | 0.00       |           |
| 141 · Notes Receivable:141.4 · N/R Industrial Gas Services  | 0.00       |           |
| 141 · Notes Receivable:141.5 · N/R- BTU (Loan Closing Costs)  | 0.00       |           |
| 141 · Notes Receivable:141.7 · N/R - AUXIER RD GAS  | 0.00       |           |
| 146 · Reimbursement Receivable  | 42,000.00  |           |
| 147 · N/R - Fontaine Williams   | 984.54     |           |
| 149 · Due from Public Gas   | 148,480.00 |           |
| 173 · Organizational Account:Start Up Costs   | 298.98     |           |
| 173 · Organizational Account:Start Up Costs:SBA Origination Fees  | 95,056.13  |           |
| 173 · Organizational Account:Start Up Costs:USDA Origination Fees                                       | 17,464.00  |           |
| 173 · Organizational Account:Start Up Costs:115 · Accumulated Amort - Start Up                          |            | 35,507.00 |
| 174 · Undeposited Funds   | 0.00       |           |
| 101 · Utility Plant:101.0 · Utility Plant - consolidated:376 · Meters - Consolidated                    | 52,355.65  |           |
| 101 · Utility Plant:101.0 · Utility Plant - consolidated:376.0 · Itrons                                 | 0.00       |           |
| 101 · Utility Plant:101.0 · Utility Plant - consolidated:377 · Meter Sets                               | 26,337.78  |           |
| 101 · Utility Plant:101.0 · Utility Plant - consolidated:378 · Regulators                               | 2,957.50   |           |
| 101 · Utility Plant:101.1 · East Kentucky Utility Plant:Distribution Plant Assets:374.1 · Land & La...  | 0.00       |           |
| 101 · Utility Plant:101.1 · East Kentucky Utility Plant:Distribution Plant Assets:376.1 · Mains         | 0.00       |           |
| 101 · Utility Plant:101.1 · East Kentucky Utility Plant:Distribution Plant Assets:378.1 · Meas & Re...  | 0.00       |           |
| 101 · Utility Plant:101.1 · East Kentucky Utility Plant:Distribution Plant Assets:381.1 · Meters        | 0.00       |           |
| 101 · Utility Plant:101.1 · East Kentucky Utility Plant:Distribution Plant Assets:383.1 · House Re...   | 0.00       |           |
| 101 · Utility Plant:101.1 · East Kentucky Utility Plant:General Plant:394.1 · Tools, Shop & Garage...   | 891.00     |           |
| 101 · Utility Plant:101.1 · East Kentucky Utility Plant:108.1 · Accumulated Depreciation                | 0.00       |           |
| 101 · Utility Plant:101.1 · East Kentucky Utility Plant:114.1 · Gas Plant Acquisition Adj               | 955,369.74 |           |
| 101 · Utility Plant:101.1 · East Kentucky Utility Plant:114.1 · Gas Plant Acquisition Adj:376.01 · M... | 9,515.91   |           |
| 101 · Utility Plant:101.1 · East Kentucky Utility Plant:114.1 · Gas Plant Acquisition Adj:37601 · M...  | 5,980.39   |           |

**Kentucky Frontier Gas, LLC**  
**Trial Balance**  
As of December 31, 2015

|  | Dec 31, 15 |            |
|--|------------|------------|
|  | Debit      | Credit     |
| 101 · Utility Plant:101.1 · East Kentucky Utility Plant:114.1 · Gas Plant Acquisition Adj:380.01 · S...  | 12,220.74  |            |
| 101 · Utility Plant:101.1 · East Kentucky Utility Plant:114.1 · Gas Plant Acquisition Adj:381.01 · M...  | 17,868.69  |            |
| 101 · Utility Plant:101.1 · East Kentucky Utility Plant:114.1 · Gas Plant Acquisition Adj:382.01 · N...  | 589.97     |            |
| 101 · Utility Plant:101.1 · East Kentucky Utility Plant:114.1 · Gas Plant Acquisition Adj:382.02 · E...  | 650.00     |            |
| 101 · Utility Plant:101.1 · East Kentucky Utility Plant:115.1 · Accumulated Provision for Amort          |            | 363,767.00 |
| 101 · Utility Plant:101.12 · Blaine Utility Plant  | 0.00       |            |
| 101 · Utility Plant:101.12 · Blaine Utility Plant:380.12 · Services                                      | 0.00       |            |
| 101 · Utility Plant:101.2 · Mike Little Gas Plant:Columbia Gas Deposit                                   | 0.00       |            |
| 101 · Utility Plant:101.2 · Mike Little Gas Plant:Distribution Plant Assets:376.2 · Mains                | 0.00       |            |
| 101 · Utility Plant:101.2 · Mike Little Gas Plant:Distribution Plant Assets:380.2 · Services             | 0.00       |            |
| 101 · Utility Plant:101.2 · Mike Little Gas Plant:Distribution Plant Assets:381.2 · Meters               | 0.00       |            |
| 101 · Utility Plant:101.2 · Mike Little Gas Plant:Distribution Plant Assets:383.2 · House Regulators     | 0.00       |            |
| 101 · Utility Plant:101.2 · Mike Little Gas Plant:General Plant Assets:389.2 · Land Rights               | 0.00       |            |
| 101 · Utility Plant:101.2 · Mike Little Gas Plant:General Plant Assets:392.22 · Transportation Equ...    | 0.00       |            |
| 101 · Utility Plant:101.2 · Mike Little Gas Plant:General Plant Assets:394.2 · Tools, Shop & Gara...     | 989.36     |            |
| 101 · Utility Plant:101.2 · Mike Little Gas Plant:General Plant Assets:396.2 · Power Equip               | 0.00       |            |
| 101 · Utility Plant:101.2 · Mike Little Gas Plant:Transmission Plant:367.2 · Mains                       | 0.00       |            |
| 101 · Utility Plant:101.2 · Mike Little Gas Plant:Transmission Plant:369.2 · Meas & Reg Sta Equip        | 0.00       |            |
| 101 · Utility Plant:101.2 · Mike Little Gas Plant:108.2 · Accumulated Depreciation                       | 0.00       |            |
| 101 · Utility Plant:101.2 · Mike Little Gas Plant:114.2 · Gas Plant Acquisition Adj                      | 481,044.76 |            |
| 101 · Utility Plant:101.2 · Mike Little Gas Plant:114.2 · Gas Plant Acquisition Adj:376.22 · Mains       | 28,484.44  |            |
| 101 · Utility Plant:101.2 · Mike Little Gas Plant:114.2 · Gas Plant Acquisition Adj:380.22 · Services    | 6,816.10   |            |
| 101 · Utility Plant:101.2 · Mike Little Gas Plant:114.2 · Gas Plant Acquisition Adj:381.22 · Meters      | 15,979.74  |            |
| 101 · Utility Plant:101.2 · Mike Little Gas Plant:114.2 · Gas Plant Acquisition Adj:381.23 · Line Re...  | 2,060.52   |            |
| 101 · Utility Plant:101.2 · Mike Little Gas Plant:115.2 · Accum Prov for Amort of Gas Pl                 |            | 187,467.00 |
| 101 · Utility Plant:101.3 · Belfry Utility Plant:Distribution Plant Assets:376.3 · Mains                 | 0.00       |            |
| 101 · Utility Plant:101.3 · Belfry Utility Plant:Distribution Plant Assets:380.3 · Services              | 0.00       |            |
| 101 · Utility Plant:101.3 · Belfry Utility Plant:Distribution Plant Assets:381.3 · Meters                | 0.00       |            |
| 101 · Utility Plant:101.3 · Belfry Utility Plant:Transmission Plant:365.3 · Land & Land Rights           | 0.00       |            |
| 101 · Utility Plant:101.3 · Belfry Utility Plant:Transmission Plant:367.3 · Mains                        | 0.00       |            |
| 101 · Utility Plant:101.3 · Belfry Utility Plant:108.3 · Accumulated Depreciation                        | 0.00       |            |
| 101 · Utility Plant:101.3 · Belfry Utility Plant:114.3 · Gas Plant Acquisition Adj                       | 480,342.00 |            |
| 101 · Utility Plant:101.3 · Belfry Utility Plant:114.3 · Gas Plant Acquisition Adj:106.3 · Completed ... | 0.00       |            |
| 101 · Utility Plant:101.3 · Belfry Utility Plant:114.3 · Gas Plant Acquisition Adj:108.31 · Accum De...  | 0.00       |            |
| 101 · Utility Plant:101.3 · Belfry Utility Plant:114.3 · Gas Plant Acquisition Adj:108.32 · Accum Depr   | 0.00       |            |
| 101 · Utility Plant:101.3 · Belfry Utility Plant:114.3 · Gas Plant Acquisition Adj:376.33 · Mains        | 118,607.16 |            |
| 101 · Utility Plant:101.3 · Belfry Utility Plant:114.3 · Gas Plant Acquisition Adj:376.331 · Mains - ... | 28,661.96  |            |
| 101 · Utility Plant:101.3 · Belfry Utility Plant:114.3 · Gas Plant Acquisition Adj:376.34 · Mains Bel... | 79,146.35  |            |
| 101 · Utility Plant:101.3 · Belfry Utility Plant:114.3 · Gas Plant Acquisition Adj:380.33 · Services     | 12,645.56  |            |
| 101 · Utility Plant:101.3 · Belfry Utility Plant:114.3 · Gas Plant Acquisition Adj:381.32 · Regulators   | 3,075.00   |            |
| 101 · Utility Plant:101.3 · Belfry Utility Plant:114.3 · Gas Plant Acquisition Adj:381.33 · Meters       | 34,233.60  |            |
| 101 · Utility Plant:101.3 · Belfry Utility Plant:114.3 · Gas Plant Acquisition Adj:381.34 · Meter & R... | 4,675.82   |            |
| 101 · Utility Plant:101.3 · Belfry Utility Plant:114.3 · Gas Plant Acquisition Adj:382.22 · New Mete...  | 1,925.25   |            |
| 101 · Utility Plant:101.3 · Belfry Utility Plant:115.3 · Accum Prov for Amort of Gas Pl                  |            | 351,402.00 |
| 101 · Utility Plant:101.4 · Alert Farm Taps Utility Plant:Distribution Plant:381.4 · Meters              | 130.00     |            |
| 101 · Utility Plant:101.4 · Alert Farm Taps Utility Plant:108.4 · Accumulated Depreciation               | 0.00       |            |



**Kentucky Frontier Gas, LLC**  
**Trial Balance**  
As of December 31, 2015

|  | Dec 31, 15   |           |
|--|--------------|-----------|
|  | Debit        | Credit    |
| 101 · Utility Plant:101.4 · Alert Farm Taps Utility Plant:114.4 · Gas Plant Acquisition Adj              | 0.00         |           |
| 101 · Utility Plant:101.4 · Alert Farm Taps Utility Plant:114.4 · Gas Plant Acquisition Adj:376.44 · ... | 2,600.29     |           |
| 101 · Utility Plant:101.4 · Alert Farm Taps Utility Plant:114.4 · Gas Plant Acquisition Adj:380.44 · ... | 2,950.40     |           |
| 101 · Utility Plant:101.4 · Alert Farm Taps Utility Plant:114.4 · Gas Plant Acquisition Adj:381.44 · ... | 312.42       |           |
| 101 · Utility Plant:101.4 · Alert Farm Taps Utility Plant:114.4 · Gas Plant Acquisition Adj:382.44 · ... | 111.00       |           |
| 101 · Utility Plant:101.4 · Alert Farm Taps Utility Plant:115.4 · Accum Prov for Amort of Gas Pl         |              | 1,841.00  |
| 101 · Utility Plant:101.8 · Peoples Gas Utility Plant:Distribution Plant:376.8 · Mains                   | 0.00         |           |
| 101 · Utility Plant:101.8 · Peoples Gas Utility Plant:General Plant:392.8 · Vehicles                     | 0.00         |           |
| 101 · Utility Plant:101.8 · Peoples Gas Utility Plant:108.8 · Accum Depreciation - Gas Plant             | 0.00         |           |
| 101 · Utility Plant:101.8 · Peoples Gas Utility Plant:114.8 · Gas Plant Acq Adjust                       | 0.00         |           |
| 101 · Utility Plant:101.8 · Peoples Gas Utility Plant:114.81 · Gas Plant Acq Adj - KFG                   | 25,541.00    |           |
| 101 · Utility Plant:101.8 · Peoples Gas Utility Plant:114.81 · Gas Plant Acq Adj - KFG:376.88 · Mai...   | 14,279.82    |           |
| 101 · Utility Plant:101.8 · Peoples Gas Utility Plant:114.81 · Gas Plant Acq Adj - KFG:377.88 · Mai...   | 20,837.63    |           |
| 101 · Utility Plant:101.8 · Peoples Gas Utility Plant:114.81 · Gas Plant Acq Adj - KFG:380.88 · Ser...   | 1,196.90     |           |
| 101 · Utility Plant:101.8 · Peoples Gas Utility Plant:114.81 · Gas Plant Acq Adj - KFG:382.88 · Ne...    | 114.75       |           |
| 101 · Utility Plant:101.8 · Peoples Gas Utility Plant:115.8 · Accum Amortization - Acquisitio            |              | 15,907.00 |
| 101 · Utility Plant:101.8 · Peoples Gas Utility Plant:115.88 · Accumulated Depr - KFG                    | 0.00         |           |
| 101.11 · BTU Purchase  | 262,500.00   |           |
| 101.11 · BTU Purchase:380.10 · Mains   | 700.00       |           |
| 101.11 · BTU Purchase:380.11 · Services  | 12,207.13    |           |
| 101.11 · BTU Purchase:380.13 · Regulators  | 815.90       |           |
| 101.11 · BTU Purchase:380.14 · Main Replacement - BTU  | 41,888.01    |           |
| 101.11 · BTU Purchase:380.16 · Drip Tank   | 1,010.03     |           |
| 101.13 · Public Gas Utility Plant:114.13 · PGUP- Util Plant-Other  | 49,392.00    |           |
| 101.13 · Public Gas Utility Plant:154.13 · PGUP- Inventory   | 30,472.00    |           |
| 101.13 · Public Gas Utility Plant:191.13 · PGUP- Unrecovered Gas Costs                                   | 0.00         |           |
| 101.13 · Public Gas Utility Plant:376.13 · Mains   | 1,350,264.00 |           |
| 101.13 · Public Gas Utility Plant:376.15 · Meters  | 175,118.00   |           |
| 101.13 · Public Gas Utility Plant:376.16 · PGUP - Regulators   | 31,583.00    |           |
| 101.13 · Public Gas Utility Plant:391.13 · PGUP- Office Equip  | 4,248.00     |           |
| 101.13 · Public Gas Utility Plant:392.14 · Transp Equip- PGUP  | 94,883.00    |           |
| 101.9 · COW CREEK UTILITY PLANT  | 16,699.00    |           |
| 101.9 · COW CREEK UTILITY PLANT:376.09 · Mains   | 446,356.00   |           |
| 101.9 · COW CREEK UTILITY PLANT:380.09 · Services  | 10,049.92    |           |
| 101.9 · COW CREEK UTILITY PLANT:381.09 · Meters  | 46,473.56    |           |
| 101.9 · COW CREEK UTILITY PLANT:383.09 · Regulators/Detectors  | 21,815.00    |           |
| 103.1 · PGUP- Accum Depreciation   |              | 6,021.00  |
| 112 · BLAINE:11201 · Services  | 0.00         |           |
| 154 · Inventory  | 19,215.14    |           |
| 376.10 · MAINS RELOC-MTN PKW   | 0.00         |           |
| 376.23 · MAINS RELOC-MELVIN  | 0.00         |           |
| 376.90 · MAINS RELOC-PHELPS  | 0.00         |           |
| 37602 · MAINS RELOC-MINNIE   | 0.00         |           |
| 380 · General Plant Assets   | 0.00         |           |
| 380 · General Plant Assets:391 · Office Furniture & Equipment:391.1 · Office Furniture & Equip...        | 12,826.02    |           |
| 380 · General Plant Assets:391 · Office Furniture & Equipment:391.11 · Office Equip - Folder/Ins...      | 10,270.34    |           |

**Kentucky Frontier Gas, LLC**  
**Trial Balance**  
As of December 31, 2015

|   | Dec 31, 15   |            |
|---|--------------|------------|
|   | Debit        | Credit     |
| 380 · General Plant Assets:392 · Transportation Equipment   | 4,913.83     |            |
| 380 · General Plant Assets:392 · Transportation Equipment:108 · Gen Utility Plant - Accum Depr    |              | 158,466.00 |
| 380 · General Plant Assets:392 · Transportation Equipment:392.1 · 1996 Ford F-150                 | 5,300.00     |            |
| 380 · General Plant Assets:392 · Transportation Equipment:392.11 · Transportation Eq- Other       | 3,657.00     |            |
| 380 · General Plant Assets:392 · Transportation Equipment:392.2 · 2005 Toyota                     | 12,500.00    |            |
| 380 · General Plant Assets:392 · Transportation Equipment:392.3 · 2012 Tacoma Access Cab          | 26,224.54    |            |
| 380 · General Plant Assets:392 · Transportation Equipment:392.4 · 2012 Tacoma Reg Cab             | 23,655.24    |            |
| 380 · General Plant Assets:392 · Transportation Equipment:392.5 · 2012 Tundra                     | 29,687.00    |            |
| 380 · General Plant Assets:392 · Transportation Equipment:392.6 · 2015 Chevy Silverado            | 33,695.08    |            |
| 380 · General Plant Assets:392 · Transportation Equipment:392.7 · 2015 F350                       | 41,338.81    |            |
| 380 · General Plant Assets:392 · Transportation Equipment:392.9 · 2015 Tacoma                     | 26,110.74    |            |
| 380 · General Plant Assets:394 · Tools, Shop & Garage Equip                                       | 14,710.30    |            |
| 380 · General Plant Assets:396 · Power Operated Equipment:396.3 · CAT Mini Excavator              | 33,780.90    |            |
| 380 · General Plant Assets:397 · Tools & Equipment  | 1,643.19     |            |
| 380.15 · Meter- H Thompson  | 8,222.69     |            |
| 394.13 · PGUP- Tools, Shop, & Garage Eq   | 124,199.00   |            |
| 398 · Leasehold Improvements  | 0.00         |            |
| 123 · Investment in Subsidiary Compan:123.1 · Investment - Auxier Rd                              | 1,695,459.23 |            |
| 123 · Investment in Subsidiary Compan:123.1 · Investment - Auxier Rd:376.77 · Mains               | 0.00         |            |
| 123 · Investment in Subsidiary Compan:123.1 · Investment - Auxier Rd:380.7 · Services             | 0.00         |            |
| 123 · Investment in Subsidiary Compan:123.1 · Investment - Auxier Rd:381.77 · Meters              | 0.00         |            |
| 123 · Investment in Subsidiary Compan:123.1 · Investment - Auxier Rd:382.7 · New Meter Install... | 0.00         |            |
| 123 · Investment in Subsidiary Compan:123.2 · Investment - Cow Creek                              | 0.00         |            |
| 123 · Investment in Subsidiary Compan:123.2 · Investment - Cow Creek:376.9 · Mains                | 0.00         |            |
| 123 · Investment in Subsidiary Compan:123.2 · Investment - Cow Creek:380.9 · Services             | 0.00         |            |
| 123 · Investment in Subsidiary Compan:123.2 · Investment - Cow Creek:382.9 · Meters               | 0.00         |            |
| 123 · Investment in Subsidiary Compan:123.3 · Investment - DEMA                                   | 10,000.00    |            |
| 123 · Investment in Subsidiary Compan:123.4 · Investment - Interstate FT                          | 10,000.00    |            |
| 125 · CASELLE Billing Software  | 32,650.00    |            |
| 150 · CC- A/R   | 70.19        |            |
| 151 · CC- N/R BTU   | 0.00         |            |
| 152 · CC- FED/KY Refunds Rec  | 0.00         |            |
| 155 · Utility Deposits  | 324.00       |            |
| 232 · Accounts Payable  |              | 723,724.36 |
| Employee Collection of A/R  | 0.00         |            |
| 211 · Direct Deposit Liabilities  | 0.00         |            |
| 230 · CC-N/P DEMA   |              | 5,885.42   |
| 231 · Notes Payable:231.1 · N/P - B Branham   | 0.00         |            |
| 231 · Notes Payable:231.2 · N/P L Rich  | 0.00         |            |
| 231 · Notes Payable:231.3 · N/P R Oxford  | 0.00         |            |
| 231 · Notes Payable:231.4 · N/P S Shute   | 0.00         |            |
| 231 · Notes Payable:231.5 · N/P- CTB (Line of Credit)   |              | 40,000.00  |
| 233 · Notes Payable - Assoc Co's:233.1 · N/P IGS  |              | 27,602.80  |
| 233 · Notes Payable - Assoc Co's:233.2 · N/P DLR  |              | 106,265.49 |
| 233 · Notes Payable - Assoc Co's:233.3 · N/P BTU  | 0.00         |            |
| 233 · Notes Payable - Assoc Co's:233.6 · N/P-Cow Creek  | 0.00         |            |

**Kentucky Frontier Gas, LLC**  
**Trial Balance**  
As of December 31, 2015

08/01/17

Accrual Basis

|  | Dec 31, 15 |              |
|--|------------|--------------|
|  | Debit      | Credit       |
| 233 · Notes Payable - Assoc Co's:233.8 · CC- N/P Dema  | 0.00       |              |
| 233 · Notes Payable - Assoc Co's:233.9 · CC- N/P Auxier  |            | 252,347.90   |
| 235 · Customer Deposits/Retainers  |            | 99,730.18    |
| 235 · Customer Deposits/Retainers:235.1 · CC- Cust Deposits                                      |            | 20,050.00    |
| 235 · Customer Deposits/Retainers:235.13 · PGUP- Cust Deposits                                   |            | 99,625.00    |
| 235 · Customer Deposits/Retainers:235.131 · PGUP- Cust Credits                                   |            | 48,854.62    |
| 235 · Customer Deposits/Retainers:237 · Accrued Interest Deposits                                |            | 1,884.33     |
| 235 · Customer Deposits/Retainers:237 · Accrued Interest Deposits:237.1 · CC- Accr Int on Dep... |            | 2,730.26     |
| 236 · Payroll Liabilities  | 0.00       |              |
| 239 · Accrued Other State Income Tax   |            | 175.00       |
| 241 · Sales Tax Payable  |            | 2,189.11     |
| 241 · Sales Tax Payable:241.1 · CC- Sales Tax Payable  | 0.00       |              |
| 242 · Utility Tax Payable  |            | 5,198.28     |
| 242 · Utility Tax Payable:242.1 · CC- Utility Tax Payable  | 2,013.92   |              |
| 250 · N/P- Cow Creek   | 0.00       |              |
| 251 · CC- A/P  | 0.00       |              |
| 252 · CC- N/P Auxier   | 0.00       |              |
| 253 · CC- Customer Dep   | 0.00       |              |
| 254 · CC- Accr Int on Deposit  | 0.00       |              |
| 255 · CC- Sales Tax Payable  | 0.00       |              |
| 256 · CC - Utility Tax Payable   | 0.00       |              |
| 224 · Long Term Liability:224.1 · Community Trust Bank Loan                                      |            | 589,203.12   |
| 224 · Long Term Liability:224.10 · 2015 F350 Loan CTBI   |            | 28,607.14    |
| 224 · Long Term Liability:224.11 · CTB-2015 TACOMA   |            | 17,467.54    |
| 224 · Long Term Liability:224.12 · CTB Loan - SBA #3   |            | 1,500,000.00 |
| 224 · Long Term Liability:224.2 · USDA Loan #1   |            | 1,132,171.98 |
| 224 · Long Term Liability:224.3 · USDA Loan #2   |            | 125,796.17   |
| 224 · Long Term Liability:224.4 · Community Trust Bank(Excavator)                                | 0.00       |              |
| 224 · Long Term Liability:224.5 · Tacoma Access Loan - CTBI                                      |            | 4,634.63     |
| 224 · Long Term Liability:224.6 · Tacoma Loan CTBI   | 0.00       |              |
| 224 · Long Term Liability:224.7 · Tundra Loan CTBI   | 0.00       |              |
| 224 · Long Term Liability:224.8 · CTB Loan - SBA #2  |            | 197,635.99   |
| 224 · Long Term Liability:224.9 · 2015 Chev Silverado Loan CTBI                                  |            | 27,840.32    |
| 211.1 · Partner One Equity - RJO   |            | 10,500.00    |
| 211.1 · Partner One Equity - RJO:208.1 · Partner One Investments                                 |            | 365,750.00   |
| 211.2 · Partner Two Equity - SS  |            | 14,000.00    |
| 211.2 · Partner Two Equity - SS:208.2 · Partner Two Investments                                  |            | 956,000.00   |
| 211.3 · Partner Three Equity - LR  |            | 7,000.00     |
| 211.3 · Partner Three Equity - LR:208.3 · Partner Three Investments                              |            | 254,500.15   |
| 211.4 · Partner Four Equity - IGS  |            | 3,500.00     |
| 211.4 · Partner Four Equity - IGS:208.4 · Partner Four Investments                               |            | 115,250.00   |
| 216 · Retained Earnings  | 574,573.25 |              |
| 405 · Management Fee Income:405.1 · Management Fee Income - Auxier                               |            | 392,000.00   |
| 405 · Management Fee Income:405.3 · Management Fee Income- DLR                                   | 0.00       |              |
| 419 · Interest Income  |            | 185.63       |
| 420 · Gain on Asset Sale/Disposition   |            | 2,454.00     |

**Kentucky Frontier Gas, LLC**  
**Trial Balance**  
As of December 31, 2015

|   | Dec 31, 15 |              |
|---|------------|--------------|
|   | Debit      | Credit       |
| 480 · Residential Sales   |            | 1,680,432.93 |
| 481 · Commercial & Industrial Sales   |            | 418,618.67   |
| 482 · Commercial Tax Exempt   |            | 266,735.16   |
| 487 · Penalties & Forfeited Discounts   |            | 45,957.73    |
| 488 · Miscellaneous Service Revenues:488.10 · Field Collection Fee                              |            | 850.00       |
| 488 · Miscellaneous Service Revenues:488.11 · Reconnection Fee                                  |            | 5,440.00     |
| 488 · Miscellaneous Service Revenues:488.3 · Reimbursed Expenses - Income                       | 0.00       |              |
| 488 · Miscellaneous Service Revenues:488.4 · Service Charges                                    |            | 9,878.81     |
| 488 · Miscellaneous Service Revenues:488.7 · NSF  |            | 792.00       |
| 488 · Miscellaneous Service Revenues:488.8 · Connection Fee                                     |            | 3,750.00     |
| 489 · Sales Tax Commission  |            | 331.82       |
| 490 · Other Income  |            | 15,560.27    |
| 491 · Customer Charge   |            | 377,648.77   |
| 800 · Gas Supply Expenses:804 · Natural Gas Purchases & Transp                                  | 38,545.82  |              |
| 800 · Gas Supply Expenses:804 · Natural Gas Purchases & Transp:800.22 · Gas Purch - Cumbe...    | 23,459.30  |              |
| 800 · Gas Supply Expenses:804 · Natural Gas Purchases & Transp:804.1 · Gas Purch - Quality      | 299,700.96 |              |
| 800 · Gas Supply Expenses:804 · Natural Gas Purchases & Transp:804.10 · Gas Purch-Hi Energ...   | 14,753.08  |              |
| 800 · Gas Supply Expenses:804 · Natural Gas Purchases & Transp:804.11 · Gas Purch - Jeffers...  | 174,182.86 |              |
| 800 · Gas Supply Expenses:804 · Natural Gas Purchases & Transp:804.12 · Gas Purch - Nytis E...  | 45,092.27  |              |
| 800 · Gas Supply Expenses:804 · Natural Gas Purchases & Transp:804.13 · Gas Purch - HTC G...    | 5,247.00   |              |
| 800 · Gas Supply Expenses:804 · Natural Gas Purchases & Transp:804.14 · Gas Purch - Interst...  | 784.46     |              |
| 800 · Gas Supply Expenses:804 · Natural Gas Purchases & Transp:804.15 · Transportation Exp...   | 22,581.25  |              |
| 800 · Gas Supply Expenses:804 · Natural Gas Purchases & Transp:804.17 · Gas Purch - Spirit E... | 14,548.28  |              |
| 800 · Gas Supply Expenses:804 · Natural Gas Purchases & Transp:804.2 · Gas Purch - Columbia     | 84,548.64  |              |
| 800 · Gas Supply Expenses:804 · Natural Gas Purchases & Transp:804.20 · Gas Purch- EQT En...    | 356,628.54 |              |
| 800 · Gas Supply Expenses:804 · Natural Gas Purchases & Transp:804.21 · Gas Purch - Platea...   | 633.76     |              |
| 800 · Gas Supply Expenses:804 · Natural Gas Purchases & Transp:804.3 · Gas Purch - KLC          | 34,447.97  |              |
| 800 · Gas Supply Expenses:804 · Natural Gas Purchases & Transp:804.4 · Gas Purch -John Gra...   | 34,003.80  |              |
| 800 · Gas Supply Expenses:804 · Natural Gas Purchases & Transp:804.5 · Gas Purch - Slone E...   | 50,225.75  |              |
| 800 · Gas Supply Expenses:804 · Natural Gas Purchases & Transp:804.6 · Gas Purch - Tackett ...  | 9,546.20   |              |
| 800 · Gas Supply Expenses:804 · Natural Gas Purchases & Transp:804.9 · Gas Purch - Magnum...    | 37,128.00  |              |
| 408 · Taxes Other Than Income Taxes   |            | 25.00        |
| 408 · Taxes Other Than Income Taxes:408.3 · Property Tax  | 29,592.49  |              |
| 408 · Taxes Other Than Income Taxes:408.4 · Annual PSC Assessment                               | 6,300.83   |              |
| 408 · Taxes Other Than Income Taxes:408.5 · Public Service Company Assess                       | 6,863.19   |              |
| 409 · Income Taxes:409.3 · Other State Income Taxes   | 175.00     |              |
| 426 · Interest Exp - CTB (Line of Cr)   | 766.67     |              |
| 427 · Interest on Long-Term Debt:427.1 · Interest on SBA Loan                                   | 24,972.62  |              |
| 427 · Interest on Long-Term Debt:427.10 · Interest on 2015 F350 Loan                            | 798.73     |              |
| 427 · Interest on Long-Term Debt:427.11 · Int Exp- CTB 2015 Tacoma                              | 385.38     |              |
| 427 · Interest on Long-Term Debt:427.2 · Interest on USDA Loan #1                               | 0.00       |              |
| 427 · Interest on Long-Term Debt:427.3 · Interest on USDA Loan #2                               | 7,922.48   |              |
| 427 · Interest on Long-Term Debt:427.5 · Interest on Tacoma Access Loan                         | 293.37     |              |
| 427 · Interest on Long-Term Debt:427.6 · Interest on Tacoma Reg Loan                            | 80.10      |              |
| 427 · Interest on Long-Term Debt:427.7 · Interest on Tundra Loan                                | 109.77     |              |
| 427 · Interest on Long-Term Debt:427.8 · Interest on SBA Loan #2                                | 10,353.63  |              |

**Kentucky Frontier Gas, LLC**  
**Trial Balance**  
**As of December 31, 2015**

|   | Dec 31, 15 |           |
|---|------------|-----------|
|   | Debit      | Credit    |
| 427 · Interest on Long-Term Debt:427.9 · Interest on Silverado Loan                       | 858.54     |           |
| 768 · Contract Labor  | 2,182.80   |           |
| 806 · Gas Purch-Aei Kaars   | 0.00       |           |
| 807 · Gas Purch-Nytis(Evan 104)   | 0.00       |           |
| 808 · Gas Purch-Nytis (Dema)  | 0.00       |           |
| 809 · Gas Purch-Cumberland Valley   | 0.00       |           |
| 870 · DISTRIBUTION EXPENSES:871 · DISTRIBUTION OPERATION:874 · Mains & Services Expe...   |            | 32,105.03 |
| 870 · DISTRIBUTION EXPENSES:871 · DISTRIBUTION OPERATION:878 · Meter & House Regulat...   | 1,611.82   |           |
| 870 · DISTRIBUTION EXPENSES:871 · DISTRIBUTION OPERATION:880 · Other Expenses:880.1 ...   | 393.20     |           |
| 870 · DISTRIBUTION EXPENSES:871 · DISTRIBUTION OPERATION:880 · Other Expenses:880.10...   | 347.60     |           |
| 870 · DISTRIBUTION EXPENSES:871 · DISTRIBUTION OPERATION:880 · Other Expenses:880.2 ...   | 1,272.76   |           |
| 870 · DISTRIBUTION EXPENSES:871 · DISTRIBUTION OPERATION:880 · Other Expenses:880.3 ...   | 198.00     |           |
| 870 · DISTRIBUTION EXPENSES:871 · DISTRIBUTION OPERATION:880 · Other Expenses:880.4 ...   | 2,506.95   |           |
| 870 · DISTRIBUTION EXPENSES:871 · DISTRIBUTION OPERATION:880 · Other Expenses:880.5 ...   | 17,622.20  |           |
| 870 · DISTRIBUTION EXPENSES:871 · DISTRIBUTION OPERATION:880 · Other Expenses:880.6 ...   | 3,991.11   |           |
| 870 · DISTRIBUTION EXPENSES:871 · DISTRIBUTION OPERATION:880 · Other Expenses:880.8 ...   | 377.37     |           |
| 870 · DISTRIBUTION EXPENSES:884 · DISTRIBUTION MAINTENANCE:887 · Maintenance of Mains     | 21,000.00  |           |
| 870 · DISTRIBUTION EXPENSES:884 · DISTRIBUTION MAINTENANCE:888 · Maint of Comp Stati...   | 26.49      |           |
| 870 · DISTRIBUTION EXPENSES:884 · DISTRIBUTION MAINTENANCE:893 · Maint of Meters & H...   | 7,370.85   |           |
| 870 · DISTRIBUTION EXPENSES:884 · DISTRIBUTION MAINTENANCE:894 · Maint of Other Equi...   | 5,953.93   |           |
| 900 · CUSTOMER ACCOUNTS EXPENSES:900.1 · CUSTOMER ACCT OPERATION:904 · Uncolle...         | 24,618.01  |           |
| 900 · CUSTOMER ACCOUNTS EXPENSES:900.1 · CUSTOMER ACCT OPERATION:905 · Misc Cu...         | 50.00      |           |
| 900 · CUSTOMER ACCOUNTS EXPENSES:900.1 · CUSTOMER ACCT OPERATION:905 · Misc Cu...         | 24,384.54  |           |
| 906 · CUSTOMER SERVICE & INFORMATION:906.1 · C S & I OPERATION:909 · Inform & Instruc ... | 532.80     |           |
| 918 · ADMINISTRATIVE & GENERAL EXP:919 · ADMIN & GEN OPERATION                            | 495.00     |           |
| 918 · ADMINISTRATIVE & GENERAL EXP:919 · ADMIN & GEN OPERATION:920 · Admin & Gener...     | 4,696.82   |           |
| 918 · ADMINISTRATIVE & GENERAL EXP:919 · ADMIN & GEN OPERATION:921 · Office Supplies...   | 428.79     |           |
| 918 · ADMINISTRATIVE & GENERAL EXP:919 · ADMIN & GEN OPERATION:921 · Office Supplies...   | 5,250.52   |           |
| 918 · ADMINISTRATIVE & GENERAL EXP:919 · ADMIN & GEN OPERATION:921 · Office Supplies...   | 2,657.17   |           |
| 918 · ADMINISTRATIVE & GENERAL EXP:919 · ADMIN & GEN OPERATION:921 · Office Supplies...   | 1,169.84   |           |
| 918 · ADMINISTRATIVE & GENERAL EXP:919 · ADMIN & GEN OPERATION:921 · Office Supplies...   | 14,519.64  |           |
| 918 · ADMINISTRATIVE & GENERAL EXP:919 · ADMIN & GEN OPERATION:921 · Office Supplies...   | 5,190.80   |           |
| 918 · ADMINISTRATIVE & GENERAL EXP:919 · ADMIN & GEN OPERATION:921 · Office Supplies...   | 16,285.30  |           |
| 918 · ADMINISTRATIVE & GENERAL EXP:919 · ADMIN & GEN OPERATION:921 · Office Supplies...   | 2,244.00   |           |
| 918 · ADMINISTRATIVE & GENERAL EXP:919 · ADMIN & GEN OPERATION:921 · Office Supplies...   | 559.88     |           |
| 918 · ADMINISTRATIVE & GENERAL EXP:919 · ADMIN & GEN OPERATION:921 · Office Supplies...   | 1,805.45   |           |
| 918 · ADMINISTRATIVE & GENERAL EXP:919 · ADMIN & GEN OPERATION:921 · Office Supplies...   | 18,784.16  |           |
| 918 · ADMINISTRATIVE & GENERAL EXP:919 · ADMIN & GEN OPERATION:921 · Office Supplies...   | 4,986.29   |           |
| 918 · ADMINISTRATIVE & GENERAL EXP:919 · ADMIN & GEN OPERATION:923 · Outside Servic...    | 0.00       |           |
| 918 · ADMINISTRATIVE & GENERAL EXP:919 · ADMIN & GEN OPERATION:923 · Outside Servic...    | 6,150.00   |           |
| 918 · ADMINISTRATIVE & GENERAL EXP:919 · ADMIN & GEN OPERATION:923 · Outside Servic...    | 2,812.00   |           |
| 918 · ADMINISTRATIVE & GENERAL EXP:919 · ADMIN & GEN OPERATION:923 · Outside Servic...    | 103,588.93 |           |
| 918 · ADMINISTRATIVE & GENERAL EXP:919 · ADMIN & GEN OPERATION:923 · Outside Servic...    | 18,762.60  |           |
| 918 · ADMINISTRATIVE & GENERAL EXP:919 · ADMIN & GEN OPERATION:923 · Outside Servic...    | 74,166.55  |           |
| 918 · ADMINISTRATIVE & GENERAL EXP:919 · ADMIN & GEN OPERATION:924 · Insurance:924....    | 26,682.51  |           |
| 918 · ADMINISTRATIVE & GENERAL EXP:919 · ADMIN & GEN OPERATION:924 · Insurance:924....    | 12,467.64  |           |

**Kentucky Frontier Gas, LLC**  
**Trial Balance**  
As of December 31, 2015

08/01/17

Accrual Basis

|  | Dec 31, 15           |                      |
|--|----------------------|----------------------|
|  | Debit                | Credit               |
| 918 · ADMINISTRATIVE & GENERAL EXP:919 · ADMIN & GEN OPERATION:924 · Insurance:924....   | 1,940.56             |                      |
| 918 · ADMINISTRATIVE & GENERAL EXP:919 · ADMIN & GEN OPERATION:924 · Insurance:924....   | 836.63               |                      |
| 918 · ADMINISTRATIVE & GENERAL EXP:919 · ADMIN & GEN OPERATION:924 · Insurance:924....   | 12,637.17            |                      |
| 918 · ADMINISTRATIVE & GENERAL EXP:919 · ADMIN & GEN OPERATION:924 · Insurance:924....   | 19,165.26            |                      |
| 918 · ADMINISTRATIVE & GENERAL EXP:919 · ADMIN & GEN OPERATION:924 · Insurance:924....   | 5,621.92             |                      |
| 918 · ADMINISTRATIVE & GENERAL EXP:919 · ADMIN & GEN OPERATION:926 · Employee Pens...    | 63,955.47            |                      |
| 918 · ADMINISTRATIVE & GENERAL EXP:919 · ADMIN & GEN OPERATION:930.2 · Miscellaneou...   | 1,528.02             |                      |
| 918 · ADMINISTRATIVE & GENERAL EXP:919 · ADMIN & GEN OPERATION:931 · Rents               | 26,073.00            |                      |
| 932 · MAINTENANCE OF GENERAL PLANT:932.0 · Maint of General Plant - Garage               | 110.29               |                      |
| 932 · MAINTENANCE OF GENERAL PLANT:932.1 · Repairs                                       | 1,527.64             |                      |
| 932 · MAINTENANCE OF GENERAL PLANT:932.1 · Repairs:Computer Repairs                      | 22,720.65            |                      |
| 932 · MAINTENANCE OF GENERAL PLANT:932.1 · Repairs:Equipment Repairs                     | 1,971.72             |                      |
| 932 · MAINTENANCE OF GENERAL PLANT:932.1 · Repairs:Equipment Repairs:Transportation E... | 11,424.03            |                      |
| 932 · MAINTENANCE OF GENERAL PLANT:932.2 · Depreciation Expense:Depreciation- CC         | 30,216.00            |                      |
| 932 · MAINTENANCE OF GENERAL PLANT:932.2 · Depreciation Expense:Depreciation Exp-Sho...  | 5,749.00             |                      |
| 932 · MAINTENANCE OF GENERAL PLANT:932.2 · Depreciation Expense:Depreciation Exp - BTU   | 14,401.00            |                      |
| 932 · MAINTENANCE OF GENERAL PLANT:932.2 · Depreciation Expense:Depreciation Exp - Ge... | 14,546.00            |                      |
| 932 · MAINTENANCE OF GENERAL PLANT:932.2 · Depreciation Expense:Depreciation Expense ... | 396.00               |                      |
| 932 · MAINTENANCE OF GENERAL PLANT:932.2 · Depreciation Expense:Depreciation Expense ... | 39,193.00            |                      |
| 932 · MAINTENANCE OF GENERAL PLANT:932.2 · Depreciation Expense:Depreciation Expense ... | 50,790.00            |                      |
| 932 · MAINTENANCE OF GENERAL PLANT:932.2 · Depreciation Expense:Depreciation Expense ... | 27,001.00            |                      |
| 932 · MAINTENANCE OF GENERAL PLANT:932.2 · Depreciation Expense:Depreciation Expense ... | 2,637.00             |                      |
| 932 · MAINTENANCE OF GENERAL PLANT:932.2 · Depreciation Expense:Depreciation Expense ... | 27,346.00            |                      |
| 932 · MAINTENANCE OF GENERAL PLANT:932.2 · Depreciation Expense:932.2K · Deprec- PGUP    | 6,021.00             |                      |
| 932 · MAINTENANCE OF GENERAL PLANT:932.3 · Tools & Equipment                             | 481.60               |                      |
| 932 · MAINTENANCE OF GENERAL PLANT:932.4 · Transportaion Equipment Fuel                  | 33,356.43            |                      |
| 932 · MAINTENANCE OF GENERAL PLANT:935 · Amortization Expense                            | 5,537.00             |                      |
| 981 · Interest Expense-Meter Deposit   | 117.00               |                      |
| 990 · PAYROLL:991 · Employee Wages   | 482,090.85           |                      |
| 990 · PAYROLL:992 · Employer Social Security   | 30,358.81            |                      |
| 990 · PAYROLL:993 · Employer Medicare  | 7,100.03             |                      |
| 990 · PAYROLL:994 · Employer FUTA  | 1,972.25             |                      |
| 990 · PAYROLL:995 · Employer KY State Unemployment                                       | 2,658.20             |                      |
| 990 · PAYROLL:996 · Garnishment  | 2,901.50             |                      |
| <b>TOTAL</b>   | <b>11,304,946.61</b> | <b>11,304,946.61</b> |

**Kentucky Frontier Gas, LLC**  
**Trial Balance**  
As of December 31, 2016

|   | Dec 31, 16 |            |
|---|------------|------------|
|   | Debit      | Credit     |
| Operating Account 4081905319  | 0.00       |            |
| 131 · Cash - Bank Accounts:131.0 · Petty Cash   | 248.09     |            |
| 131 · Cash - Bank Accounts:131.1 · CityWide Bank Oper # 000980029   | 0.00       |            |
| 131 · Cash - Bank Accounts:131.2 · Comm Trust Bank Oper 4002506337  | 10,289.35  |            |
| 131 · Cash - Bank Accounts:131.3 · Comm Trust Payroll #4002507509   | 102.41     |            |
| 131 · Cash - Bank Accounts:131.4 · Comm Trust Escrow #4002506345  | 0.00       |            |
| 131 · Cash - Bank Accounts:131.5 · Comm Trust Mon Makt #4002540542  | 0.00       |            |
| 131 · Cash - Bank Accounts:131.6 · Comm Trust ACH #4003210277   | 0.00       |            |
| 131 · Cash - Bank Accounts:131.7 · CTB Savings #5001856760  | 18.26      |            |
| 131 · Cash - Bank Accounts:131.8 · Citizens Bank of Jackson   | 7,471.29   |            |
| 131 · Cash - Bank Accounts:135.1 · CC- CNB Account  | 0.00       |            |
| 142 · Customer Accounts Receivable  | 491,969.21 |            |
| 143 · Other Accounts Receivable   | 56,947.83  |            |
| 143 · Other Accounts Receivable:148 · Due from DLR  | 0.00       |            |
| 145 · Due From Quality Gas  | 28,232.80  |            |
| 108.09 · CC - Accum Deprec  |            | 119,418.00 |
| 108.11 · BTU-Accumulated Depr   |            | 62,493.00  |
| 115.0 · Consol - Acc Depreciation   |            | 18,764.00  |
| 141 · Notes Receivable  | 0.00       |            |
| 141 · Notes Receivable:141.1 · N/R Cow Creek  | 0.00       |            |
| 141 · Notes Receivable:141.2 · N/R DLR  | 0.00       |            |
| 141 · Notes Receivable:141.3 · N/R- BTU   | 0.00       |            |
| 141 · Notes Receivable:141.4 · N/R Industrial Gas Services  | 0.00       |            |
| 141 · Notes Receivable:141.5 · N/R- BTU (Loan Closing Costs)  | 0.00       |            |
| 141 · Notes Receivable:141.7 · N/R - AUXIER RD GAS  | 0.00       |            |
| 146 · Reimbursement Receivable  | 0.00       |            |
| 147 · N/R - Fontaine Williams   | 984.54     |            |
| 149 · Due from Public Gas   | 0.00       |            |
| 173 · Organizational Account:Start Up Costs   | 298.98     |            |
| 173 · Organizational Account:Start Up Costs:SBA Origination Fees  | 95,056.13  |            |
| 173 · Organizational Account:Start Up Costs:USDA Origination Fees   | 17,464.00  |            |
| 173 · Organizational Account:Start Up Costs:115 · Accumulated Amort - Start Up                            |            | 44,384.00  |
| 174 · Undeposited Funds   | 0.00       |            |
| 101 · Utility Plant:101.0 · Utility Plant - consolidated:376 · Meters - Consolidated                      | 61,568.27  |            |
| 101 · Utility Plant:101.0 · Utility Plant - consolidated:376.0 · Itrons                                   | 54,059.31  |            |
| 101 · Utility Plant:101.0 · Utility Plant - consolidated:376.0 · Itrons:376.001 · CIAC/Itrons -Contrib... |            | 48,390.00  |
| 101 · Utility Plant:101.0 · Utility Plant - consolidated:377 · Meter Sets                                 | 37,291.64  |            |
| 101 · Utility Plant:101.0 · Utility Plant - consolidated:378 · Regulators                                 | 2,957.50   |            |
| 101 · Utility Plant:101.0 · Utility Plant - consolidated:379 · Odorant System                             | 12,897.07  |            |
| 101 · Utility Plant:101.1 · East Kentucky Utility Plant:Distribution Plant Assets:374.1 · Land & La...    | 0.00       |            |
| 101 · Utility Plant:101.1 · East Kentucky Utility Plant:Distribution Plant Assets:376.1 · Mains           | 0.00       |            |
| 101 · Utility Plant:101.1 · East Kentucky Utility Plant:Distribution Plant Assets:378.1 · Meas & Re...    | 0.00       |            |
| 101 · Utility Plant:101.1 · East Kentucky Utility Plant:Distribution Plant Assets:381.1 · Meters          | 0.00       |            |
| 101 · Utility Plant:101.1 · East Kentucky Utility Plant:Distribution Plant Assets:383.1 · House Re...     | 0.00       |            |
| 101 · Utility Plant:101.1 · East Kentucky Utility Plant:General Plant:394.1 · Tools, Shop & Garage...     | 891.00     |            |
| 101 · Utility Plant:101.1 · East Kentucky Utility Plant:108.1 · Accumulated Depreciation                  | 0.00       |            |

## Kentucky Frontier Gas, LLC

### Trial Balance

As of December 31, 2016

|  | Dec 31, 16 |            |
|--|------------|------------|
|  | Debit      | Credit     |
| 101 · Utility Plant:101.1 · East Kentucky Utility Plant:114.1 · Gas Plant Acquisition Adj                | 955,369.74 |            |
| 101 · Utility Plant:101.1 · East Kentucky Utility Plant:114.1 · Gas Plant Acquisition Adj:376.01 · M...  | 9,515.91   |            |
| 101 · Utility Plant:101.1 · East Kentucky Utility Plant:114.1 · Gas Plant Acquisition Adj:37601 · M...   | 5,980.39   |            |
| 101 · Utility Plant:101.1 · East Kentucky Utility Plant:114.1 · Gas Plant Acquisition Adj:380.01 · S...  | 13,400.74  |            |
| 101 · Utility Plant:101.1 · East Kentucky Utility Plant:114.1 · Gas Plant Acquisition Adj:380.02 · E...  |            | 2,000.00   |
| 101 · Utility Plant:101.1 · East Kentucky Utility Plant:114.1 · Gas Plant Acquisition Adj:381.01 · M...  | 17,868.69  |            |
| 101 · Utility Plant:101.1 · East Kentucky Utility Plant:114.1 · Gas Plant Acquisition Adj:382.01 · N...  | 589.97     |            |
| 101 · Utility Plant:101.1 · East Kentucky Utility Plant:114.1 · Gas Plant Acquisition Adj:382.02 · E...  | 650.00     |            |
| 101 · Utility Plant:101.1 · East Kentucky Utility Plant:115.1 · Accumulated Provision for Amort          |            | 415,555.00 |
| 101 · Utility Plant:101.12 · Blaine Utility Plant  | 0.00       |            |
| 101 · Utility Plant:101.12 · Blaine Utility Plant:380.04 · Meters  | 3,825.00   |            |
| 101 · Utility Plant:101.12 · Blaine Utility Plant:380.12 · Services                                      | 653.39     |            |
| 101 · Utility Plant:101.12 · Blaine Utility Plant:380.120 · Blaine-CIAC(contrib in aid con)              |            | 400.00     |
| 101 · Utility Plant:101.2 · Mike Little Gas Plant:Columbia Gas Deposit                                   | 0.00       |            |
| 101 · Utility Plant:101.2 · Mike Little Gas Plant:Distribution Plant Assets:376.2 · Mains                | 0.00       |            |
| 101 · Utility Plant:101.2 · Mike Little Gas Plant:Distribution Plant Assets:380.2 · Services             | 0.00       |            |
| 101 · Utility Plant:101.2 · Mike Little Gas Plant:Distribution Plant Assets:381.2 · Meters               | 0.00       |            |
| 101 · Utility Plant:101.2 · Mike Little Gas Plant:Distribution Plant Assets:383.2 · House Regulators     | 0.00       |            |
| 101 · Utility Plant:101.2 · Mike Little Gas Plant:General Plant Assets:389.2 · Land Rights               | 0.00       |            |
| 101 · Utility Plant:101.2 · Mike Little Gas Plant:General Plant Assets:392.22 · Transportation Equ...    | 0.00       |            |
| 101 · Utility Plant:101.2 · Mike Little Gas Plant:General Plant Assets:394.2 · Tools, Shop & Gara...     | 989.36     |            |
| 101 · Utility Plant:101.2 · Mike Little Gas Plant:General Plant Assets:396.2 · Power Equip               | 0.00       |            |
| 101 · Utility Plant:101.2 · Mike Little Gas Plant:Transmission Plant:367.2 · Mains                       | 0.00       |            |
| 101 · Utility Plant:101.2 · Mike Little Gas Plant:Transmission Plant:369.2 · Meas & Reg Sta Equip        | 4,984.97   |            |
| 101 · Utility Plant:101.2 · Mike Little Gas Plant:108.2 · Accumulated Depreciation                       | 0.00       |            |
| 101 · Utility Plant:101.2 · Mike Little Gas Plant:114.2 · Gas Plant Acquisition Adj                      | 481,044.76 |            |
| 101 · Utility Plant:101.2 · Mike Little Gas Plant:114.2 · Gas Plant Acquisition Adj:376.22 · Mains       | 28,484.44  |            |
| 101 · Utility Plant:101.2 · Mike Little Gas Plant:114.2 · Gas Plant Acquisition Adj:380.22 · Services    | 10,216.10  |            |
| 101 · Utility Plant:101.2 · Mike Little Gas Plant:114.2 · Gas Plant Acquisition Adj:380.23 · MLG-CI...   |            | 2,000.00   |
| 101 · Utility Plant:101.2 · Mike Little Gas Plant:114.2 · Gas Plant Acquisition Adj:381.22 · Meters      | 17,766.95  |            |
| 101 · Utility Plant:101.2 · Mike Little Gas Plant:114.2 · Gas Plant Acquisition Adj:381.23 · Line Re...  | 2,060.52   |            |
| 101 · Utility Plant:101.2 · Mike Little Gas Plant:115.2 · Accum Prov for Amort of Gas PI                 |            | 214,811.00 |
| 101 · Utility Plant:101.3 · Belfry Utility Plant:Distribution Plant Assets:376.3 · Mains                 | 0.00       |            |
| 101 · Utility Plant:101.3 · Belfry Utility Plant:Distribution Plant Assets:380.3 · Services              | 0.00       |            |
| 101 · Utility Plant:101.3 · Belfry Utility Plant:Distribution Plant Assets:381.3 · Meters                | 0.00       |            |
| 101 · Utility Plant:101.3 · Belfry Utility Plant:Transmission Plant:365.3 · Land & Land Rights           | 0.00       |            |
| 101 · Utility Plant:101.3 · Belfry Utility Plant:Transmission Plant:367.3 · Mains                        | 0.00       |            |
| 101 · Utility Plant:101.3 · Belfry Utility Plant:108.3 · Accumulated Depreciation                        | 0.00       |            |
| 101 · Utility Plant:101.3 · Belfry Utility Plant:114.3 · Gas Plant Acquisition Adj                       | 480,342.00 |            |
| 101 · Utility Plant:101.3 · Belfry Utility Plant:114.3 · Gas Plant Acquisition Adj:106.3 · Completed ... | 0.00       |            |
| 101 · Utility Plant:101.3 · Belfry Utility Plant:114.3 · Gas Plant Acquisition Adj:108.31 · Accum De...  | 0.00       |            |
| 101 · Utility Plant:101.3 · Belfry Utility Plant:114.3 · Gas Plant Acquisition Adj:108.32 · Accum Depr   | 0.00       |            |
| 101 · Utility Plant:101.3 · Belfry Utility Plant:114.3 · Gas Plant Acquisition Adj:376.33 · Mains        | 118,607.16 |            |
| 101 · Utility Plant:101.3 · Belfry Utility Plant:114.3 · Gas Plant Acquisition Adj:376.331 · Mains - ... | 28,661.96  |            |
| 101 · Utility Plant:101.3 · Belfry Utility Plant:114.3 · Gas Plant Acquisition Adj:376.34 · Mains Bel... | 189,352.78 |            |
| 101 · Utility Plant:101.3 · Belfry Utility Plant:114.3 · Gas Plant Acquisition Adj:380.33 · Services     | 13,235.56  |            |



**Kentucky Frontier Gas, LLC**  
**Trial Balance**  
 As of December 31, 2016

|  | Dec 31, 16   |            |
|--|--------------|------------|
|  | Debit        | Credit     |
| 101 · Utility Plant:101.3 · Belfry Utility Plant:114.3 · Gas Plant Acquisition Adj:380.34 · BUP-CIAC...  |              | 53,547.67  |
| 101 · Utility Plant:101.3 · Belfry Utility Plant:114.3 · Gas Plant Acquisition Adj:381.32 · Regulators   | 3,075.00     |            |
| 101 · Utility Plant:101.3 · Belfry Utility Plant:114.3 · Gas Plant Acquisition Adj:381.33 · Meters       | 34,233.60    |            |
| 101 · Utility Plant:101.3 · Belfry Utility Plant:114.3 · Gas Plant Acquisition Adj:381.34 · Meter & R... | 4,675.82     |            |
| 101 · Utility Plant:101.3 · Belfry Utility Plant:114.3 · Gas Plant Acquisition Adj:382.22 · New Mete...  | 1,925.25     |            |
| 101 · Utility Plant:101.3 · Belfry Utility Plant:115.3 · Accum Prov for Amort of Gas PI                  |              | 390,527.00 |
| 101 · Utility Plant:101.4 · Alert Farm Taps Utility Plant:Distribution Plant:381.4 · Meters              | 130.00       |            |
| 101 · Utility Plant:101.4 · Alert Farm Taps Utility Plant:108.4 · Accumulated Depreciation               | 0.00         |            |
| 101 · Utility Plant:101.4 · Alert Farm Taps Utility Plant:114.4 · Gas Plant Acquisition Adj              | 0.00         |            |
| 101 · Utility Plant:101.4 · Alert Farm Taps Utility Plant:114.4 · Gas Plant Acquisition Adj:376.44 · ... | 2,600.29     |            |
| 101 · Utility Plant:101.4 · Alert Farm Taps Utility Plant:114.4 · Gas Plant Acquisition Adj:380.44 · ... | 2,950.40     |            |
| 101 · Utility Plant:101.4 · Alert Farm Taps Utility Plant:114.4 · Gas Plant Acquisition Adj:381.44 · ... | 312.42       |            |
| 101 · Utility Plant:101.4 · Alert Farm Taps Utility Plant:114.4 · Gas Plant Acquisition Adj:382.44 · ... | 111.00       |            |
| 101 · Utility Plant:101.4 · Alert Farm Taps Utility Plant:115.4 · Accum Prov for Amort of Gas PI         |              | 2,204.00   |
| 101 · Utility Plant:101.8 · Peoples Gas Utility Plant:Distribution Plant:376.8 · Mains                   | 0.00         |            |
| 101 · Utility Plant:101.8 · Peoples Gas Utility Plant:General Plant:392.8 · Vehicles                     | 0.00         |            |
| 101 · Utility Plant:101.8 · Peoples Gas Utility Plant:108.8 · Accum Depreciation - Gas Plant             | 0.00         |            |
| 101 · Utility Plant:101.8 · Peoples Gas Utility Plant:114.8 · Gas Plant Acq Adjust                       | 0.00         |            |
| 101 · Utility Plant:101.8 · Peoples Gas Utility Plant:114.81 · Gas Plant Acq Adj - KFG                   | 25,541.00    |            |
| 101 · Utility Plant:101.8 · Peoples Gas Utility Plant:114.81 · Gas Plant Acq Adj - KFG:376.88 · Mai...   | 14,279.82    |            |
| 101 · Utility Plant:101.8 · Peoples Gas Utility Plant:114.81 · Gas Plant Acq Adj - KFG:377.88 · Mai...   | 20,837.63    |            |
| 101 · Utility Plant:101.8 · Peoples Gas Utility Plant:114.81 · Gas Plant Acq Adj - KFG:380.88 · Ser...   | 1,196.90     |            |
| 101 · Utility Plant:101.8 · Peoples Gas Utility Plant:114.81 · Gas Plant Acq Adj - KFG:382.88 · Ne...    | 114.75       |            |
| 101 · Utility Plant:101.8 · Peoples Gas Utility Plant:115.8 · Accum Amortization - Acquisitio            |              | 18,544.00  |
| 101 · Utility Plant:101.8 · Peoples Gas Utility Plant:115.88 · Accumulated Depr - KFG                    | 0.00         |            |
| 101.11 · BTU Purchase  | 262,500.00   |            |
| 101.11 · BTU Purchase:380.10 · Mains   | 15,105.65    |            |
| 101.11 · BTU Purchase:380.11 · Services  | 13,387.13    |            |
| 101.11 · BTU Purchase:380.121 · BTU-CIAC(contrib in aid constr)  |              | 964.00     |
| 101.11 · BTU Purchase:380.13 · Regulators  | 815.90       |            |
| 101.11 · BTU Purchase:380.14 · Main Replacement - BTU  | 41,888.01    |            |
| 101.11 · BTU Purchase:380.16 · Drip Tank   | 1,010.03     |            |
| 101.13 · Public Gas Utility Plant:114.13 · PGUP- Util Plant-Other  | 49,392.00    |            |
| 101.13 · Public Gas Utility Plant:115.13 · PGUP-Accum Depreciation                                       |              | 72,303.00  |
| 101.13 · Public Gas Utility Plant:154.13 · PGUP- Inventory   | 2,000.00     |            |
| 101.13 · Public Gas Utility Plant:191.13 · PGUP- Unrecovered Gas Costs                                   | 0.00         |            |
| 101.13 · Public Gas Utility Plant:376.13 · Mains   | 1,350,264.00 |            |
| 101.13 · Public Gas Utility Plant:376.14 · New Services  | 4,130.00     |            |
| 101.13 · Public Gas Utility Plant:376.15 · Meters  | 179,961.72   |            |
| 101.13 · Public Gas Utility Plant:376.16 · PGUP - Regulators   | 31,583.00    |            |
| 101.13 · Public Gas Utility Plant:376.17 · Meter Installation  | 332.12       |            |
| 101.13 · Public Gas Utility Plant:376.18 · PGUP-CIAC(contri in aid constr)                               |              | 6,060.00   |
| 101.13 · Public Gas Utility Plant:391.13 · PGUP- Office Equip  | 4,248.00     |            |
| 101.13 · Public Gas Utility Plant:392.14 · Transp Equip- PGUP  | 94,883.00    |            |
| 101.9 · COW CREEK UTILITY PLANT  | 16,699.00    |            |
| 101.9 · COW CREEK UTILITY PLANT:376.09 · Mains   | 446,356.00   |            |

**Kentucky Frontier Gas, LLC**  
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|   | Dec 31, 16   |            |
|---|--------------|------------|
|   | Debit        | Credit     |
| 101.9 · COW CREEK UTILITY PLANT:380.09 · Services   | 13,031.72    |            |
| 101.9 · COW CREEK UTILITY PLANT:380.100 · CC-CIAC(contri in aid constr)                             |              | 5,580.00   |
| 101.9 · COW CREEK UTILITY PLANT:381.09 · Meters   | 46,473.56    |            |
| 101.9 · COW CREEK UTILITY PLANT:383.09 · Regulators/Detectors                                       | 21,815.00    |            |
| 103.1 · PGUP- Accum Depreciation  |              | 6,021.00   |
| 112 · BLAINE:11201 · Services   | 0.00         |            |
| 112 · BLAINE:115.12 · Blaine- Accum Depreciation  |              | 63.00      |
| 154 · Inventory   | 14,745.84    |            |
| 376.10 · MAINS RELOC-MTN PKW  | 0.00         |            |
| 376.23 · MAINS RELOC-MELVIN   | 0.00         |            |
| 376.90 · MAINS RELOC-PHELPS   | 0.00         |            |
| 37602 · MAINS RELOC-MINNIE  | 0.00         |            |
| 37603 · ELKCREEK BRIDGE PROJECT#1   | 0.00         |            |
| 37604 · BRIDGE PROJECT #2-MAGOFFIN  | 31.80        |            |
| 380 · General Plant Assets  | 0.00         |            |
| 380 · General Plant Assets:391 · Office Furniture & Equipment:391.1 · Office Furniture & Equip...   | 44,201.93    |            |
| 380 · General Plant Assets:391 · Office Furniture & Equipment:391.11 · Office Equip - Folder/Ins... | 10,270.34    |            |
| 380 · General Plant Assets:392 · Transportation Equipment   | 4,913.83     |            |
| 380 · General Plant Assets:392 · Transportation Equipment:108 · Gen Utility Plant - Accum Depr      |              | 234,904.00 |
| 380 · General Plant Assets:392 · Transportation Equipment:392.1 · 1996 Ford F-150                   | 0.00         |            |
| 380 · General Plant Assets:392 · Transportation Equipment:392.11 · Transportation Eq- Other         | 3,657.00     |            |
| 380 · General Plant Assets:392 · Transportation Equipment:392.13 · 2016 Tacoma SR 4X4 Acces...      | 26,656.51    |            |
| 380 · General Plant Assets:392 · Transportation Equipment:392.15 · 2017 Toyota Tacoma               | 27,322.68    |            |
| 380 · General Plant Assets:392 · Transportation Equipment:392.2 · 2005 Toyota                       | 12,500.00    |            |
| 380 · General Plant Assets:392 · Transportation Equipment:392.3 · 2012 Tacoma Access Cab            | 26,224.54    |            |
| 380 · General Plant Assets:392 · Transportation Equipment:392.4 · 2012 Tacoma Reg Cab               | 23,655.24    |            |
| 380 · General Plant Assets:392 · Transportation Equipment:392.5 · 2012 Tundra                       | 29,687.00    |            |
| 380 · General Plant Assets:392 · Transportation Equipment:392.6 · 2015 Chevy Silverado              | 33,695.08    |            |
| 380 · General Plant Assets:392 · Transportation Equipment:392.7 · 2015 F350                         | 41,338.81    |            |
| 380 · General Plant Assets:392 · Transportation Equipment:392.9 · 2015 Tacoma                       | 26,110.74    |            |
| 380 · General Plant Assets:394 · Tools, Shop & Garage Equip   | 14,710.30    |            |
| 380 · General Plant Assets:396 · Power Operated Equipment:396.3 · CAT Mini Excavator                | 33,780.90    |            |
| 380 · General Plant Assets:397 · Tools & Equipment  | 1,643.19     |            |
| 380.15 · Meter- H Thompson  | 8,222.69     |            |
| 394.13 · PGUP- Tools, Shop, & Garage Eq   | 124,199.00   |            |
| 398 · Leasehold Improvements  | 0.00         |            |
| 123 · Investment in Subsidiary Compan:123.1 · Investment - Auxier Rd                                | 1,695,459.23 |            |
| 123 · Investment in Subsidiary Compan:123.1 · Investment - Auxier Rd:376.77 · Mains                 | 0.00         |            |
| 123 · Investment in Subsidiary Compan:123.1 · Investment - Auxier Rd:380.7 · Services               | 0.00         |            |
| 123 · Investment in Subsidiary Compan:123.1 · Investment - Auxier Rd:381.77 · Meters                | 0.00         |            |
| 123 · Investment in Subsidiary Compan:123.1 · Investment - Auxier Rd:382.7 · New Meter Install...   | 0.00         |            |
| 123 · Investment in Subsidiary Compan:123.2 · Investment - Cow Creek                                | 0.00         |            |
| 123 · Investment in Subsidiary Compan:123.2 · Investment - Cow Creek:376.9 · Mains                  | 0.00         |            |
| 123 · Investment in Subsidiary Compan:123.2 · Investment - Cow Creek:380.9 · Services               | 0.00         |            |
| 123 · Investment in Subsidiary Compan:123.2 · Investment - Cow Creek:382.9 · Meters                 | 0.00         |            |
| 123 · Investment in Subsidiary Compan:123.3 · Investment - DEMA                                     | 10,000.00    |            |

**Kentucky Frontier Gas, LLC**  
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|  | Dec 31, 16 |              |
|--|------------|--------------|
|  | Debit      | Credit       |
| 123 · Investment in Subsidiary Compan:123.4 · Investment - Interstate FT                         | 10,000.00  |              |
| 125 · CASELLE Billing Software   | 43,380.00  |              |
| 126 · Esri- GIS Software   | 2,500.00   |              |
| 150 · CC- A/R  | 0.00       |              |
| 151 · CC- N/R BTU  | 0.00       |              |
| 152 · CC- FED/KY Refunds Rec   | 0.00       |              |
| 155 · Utility Deposits   | 1,524.00   |              |
| 232 · Accounts Payable   |            | 1,060,211.80 |
| Employee Collection of A/R   | 0.00       |              |
| 211 · Direct Deposit Liabilities   | 0.00       |              |
| 230 · CC-N/P DEMA  |            | 5,885.42     |
| 231 · Notes Payable:231.1 · N/P - B Branham  | 0.00       |              |
| 231 · Notes Payable:231.2 · N/P L Rich   | 0.00       |              |
| 231 · Notes Payable:231.3 · N/P R Oxford   | 0.00       |              |
| 231 · Notes Payable:231.4 · N/P S Shute  | 0.00       |              |
| 231 · Notes Payable:231.5 · N/P- CTB (Line of Credit)  |            | 100,000.00   |
| 233 · Notes Payable - Assoc Co's:233.1 · N/P IGS   |            | 27,602.80    |
| 233 · Notes Payable - Assoc Co's:233.2 · N/P DLR   | 0.00       |              |
| 233 · Notes Payable - Assoc Co's:233.3 · N/P BTU   | 0.00       |              |
| 233 · Notes Payable - Assoc Co's:233.6 · N/P-Cow Creek   | 0.00       |              |
| 233 · Notes Payable - Assoc Co's:233.8 · CC- N/P Dema  | 5,885.42   |              |
| 233 · Notes Payable - Assoc Co's:233.9 · CC- N/P Auxier  |            | 198,287.46   |
| 235 · Customer Deposits/Retainers  |            | 108,913.18   |
| 235 · Customer Deposits/Retainers:235.1 · CC- Cust Deposits                                      |            | 19,935.00    |
| 235 · Customer Deposits/Retainers:235.13 · PGUP- Cust Deposits                                   |            | 98,825.00    |
| 235 · Customer Deposits/Retainers:235.131 · PGUP- Cust Credits                                   |            | 20,382.62    |
| 235 · Customer Deposits/Retainers:237 · Accrued Interest Deposits                                | 0.00       |              |
| 235 · Customer Deposits/Retainers:237 · Accrued Interest Deposits:237.1 · CC- Accr Int on Dep... | 0.00       |              |
| 236 · Payroll Liabilities  | 0.00       |              |
| 239 · Accrued Other State Income Tax   |            | 175.00       |
| 241 · Sales Tax Payable  |            | 5,108.56     |
| 241 · Sales Tax Payable:241.1 · CC- Sales Tax Payable  | 0.00       |              |
| 242 · Utility Tax Payable  |            | 12,992.79    |
| 242 · Utility Tax Payable:242.1 · CC- Utility Tax Payable  | 0.00       |              |
| 250 · N/P- Cow Creek   | 0.00       |              |
| 251 · CC- A/P  | 0.00       |              |
| 252 · CC- N/P Auxier   | 0.00       |              |
| 253 · CC- Customer Dep   | 0.00       |              |
| 254 · CC- Accr Int on Deposit  | 0.00       |              |
| 255 · CC- Sales Tax Payable  | 0.00       |              |
| 256 · CC - Utility Tax Payable   | 0.00       |              |
| 224 · Long Term Liability:224.1 · Community Trust Bank Loan                                      |            | 433,297.31   |
| 224 · Long Term Liability:224.10 · 2015 F350 Loan CTBI   |            | 22,244.91    |
| 224 · Long Term Liability:224.11 · CTB-2015 TACOMA   |            | 14,206.82    |
| 224 · Long Term Liability:224.12 · CTB Loan - SBA #3   |            | 1,433,918.41 |
| 224 · Long Term Liability:224.13 · CTB LOAN-2016 TACOMA SR 4X4                                   |            | 17,695.48    |

**Kentucky Frontier Gas, LLC**  
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|  | Dec 31, 16 |              |
|--|------------|--------------|
|  | Debit      | Credit       |
| 224 · Long Term Liability:224.15 · 2017 Toyota Tacoma 4x4 Access                               |            | 27,322.68    |
| 224 · Long Term Liability:224.2 · USDA Loan #1   |            | 1,031,407.27 |
| 224 · Long Term Liability:224.3 · USDA Loan #2   |            | 115,478.69   |
| 224 · Long Term Liability:224.4 · Community Trust Bank(Excavator)                              | 0.00       |              |
| 224 · Long Term Liability:224.5 · Tacoma Access Loan - CTBI                                    | 0.00       |              |
| 224 · Long Term Liability:224.6 · Tacoma Loan CTBI   | 0.00       |              |
| 224 · Long Term Liability:224.7 · Tundra Loan CTBI   | 0.00       |              |
| 224 · Long Term Liability:224.8 · CTB Loan - SBA #2  |            | 184,782.58   |
| 224 · Long Term Liability:224.9 · 2015 Chev Silverado Loan CTBI                                |            | 22,091.93    |
| 211.1 · Partner One Equity - RJO   |            | 10,500.00    |
| 211.1 · Partner One Equity - RJO:208.1 · Partner One Investments                               |            | 365,750.00   |
| 211.1 · Partner One Equity - RJO:214.1 · Partner One Draws                                     | 37,055.28  |              |
| 211.2 · Partner Two Equity - SS  |            | 14,000.00    |
| 211.2 · Partner Two Equity - SS:208.2 · Partner Two Investments                                |            | 1,081,000.00 |
| 211.2 · Partner Two Equity - SS:214.2 · Partner Two Draws                                      | 14,663.43  |              |
| 211.3 · Partner Three Equity - LR  |            | 7,000.00     |
| 211.3 · Partner Three Equity - LR:208.3 · Partner Three Investments                            |            | 254,500.15   |
| 211.3 · Partner Three Equity - LR:214.3 · Partner Three Draws                                  | 4,780.98   |              |
| 211.4 · Partner Four Equity - IGS  |            | 3,500.00     |
| 211.4 · Partner Four Equity - IGS:208.4 · Partner Four Investments                             |            | 115,250.00   |
| 211.4 · Partner Four Equity - IGS:214.4 · Partner Four Draws                                   | 11,885.31  |              |
| 216 · Retained Earnings  | 49,914.52  |              |
| 405 · Management Fee Income:405.1 · Management Fee Income - Auxier                             |            | 293,745.99   |
| 419 · Interest Income  |            | 12.55        |
| 420 · Gain on Asset Sale/Disposition   |            | 4,000.00     |
| 480 · Residential Sales  |            | 1,610,214.15 |
| 481 · Commercial & Industrial Sales  |            | 433,723.08   |
| 482 · Commercial Tax Exempt  |            | 366,707.79   |
| 487 · Penalties & Forfeited Discounts  |            | 65,488.89    |
| 488 · Miscellaneous Service Revenues:488.10 · Field Collection Fee                             |            | 950.00       |
| 488 · Miscellaneous Service Revenues:488.11 · Reconnection Fee                                 |            | 16,455.00    |
| 488 · Miscellaneous Service Revenues:488.12 · Transfer Fee                                     |            | 1,860.00     |
| 488 · Miscellaneous Service Revenues:488.13 · Reread Meter Fee                                 |            | 90.00        |
| 488 · Miscellaneous Service Revenues:488.3 · Reimbursed Expenses - Income                      | 0.00       |              |
| 488 · Miscellaneous Service Revenues:488.4 · Service Charges                                   |            | 7,110.00     |
| 488 · Miscellaneous Service Revenues:488.6 · Relocate Meter Chg                                | 0.00       |              |
| 488 · Miscellaneous Service Revenues:488.7 · NSF   |            | 671.00       |
| 488 · Miscellaneous Service Revenues:488.8 · Connection Fee                                    |            | 9,720.00     |
| 488 · Miscellaneous Service Revenues:488.9 · Service Call Fee                                  |            | 110.00       |
| 489 · Sales Tax Commission   |            | 407.61       |
| 490 · Other Income   |            | 83,431.93    |
| 491 · Customer Charge  |            | 535,150.00   |
| 800 · Gas Supply Expenses:804 · Natural Gas Purchases & Transp                                 |            | 33,917.46    |
| 800 · Gas Supply Expenses:804 · Natural Gas Purchases & Transp:804.1 · Gas Purch - Quality     | 232,511.45 |              |
| 800 · Gas Supply Expenses:804 · Natural Gas Purchases & Transp:804.10 · Gas Purch-Hi Energ...  | 23,160.82  |              |
| 800 · Gas Supply Expenses:804 · Natural Gas Purchases & Transp:804.11 · Gas Purch - Jeffers... | 678,395.45 |              |

**Kentucky Frontier Gas, LLC**  
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|   | Dec 31, 16 |        |
|---|------------|--------|
|   | Debit      | Credit |
| 800 · Gas Supply Expenses:804 · Natural Gas Purchases & Transp:804.12 · Gas Purch - Nytis E...  | 31,693.95  |        |
| 800 · Gas Supply Expenses:804 · Natural Gas Purchases & Transp:804.13 · Gas Purch - HTC G...    | 11,190.00  |        |
| 800 · Gas Supply Expenses:804 · Natural Gas Purchases & Transp:804.14 · Gas Purch - Interst...  | 1,346.81   |        |
| 800 · Gas Supply Expenses:804 · Natural Gas Purchases & Transp:804.15 · Transportation Exp...   | 93,298.25  |        |
| 800 · Gas Supply Expenses:804 · Natural Gas Purchases & Transp:804.16 · Southern Energy, L...   | 188,133.64 |        |
| 800 · Gas Supply Expenses:804 · Natural Gas Purchases & Transp:804.17 · Gas Purch - Spirit E... | 23,508.30  |        |
| 800 · Gas Supply Expenses:804 · Natural Gas Purchases & Transp:804.2 · Gas Purch - Columbia     | 52,874.31  |        |
| 800 · Gas Supply Expenses:804 · Natural Gas Purchases & Transp:804.20 · Gas Purch- EQT En...    | 207,076.23 |        |
| 800 · Gas Supply Expenses:804 · Natural Gas Purchases & Transp:804.3 · Gas Purch - KLC          | 27,280.01  |        |
| 800 · Gas Supply Expenses:804 · Natural Gas Purchases & Transp:804.4 · Gas Purch -John Gra...   | 14,896.61  |        |
| 800 · Gas Supply Expenses:804 · Natural Gas Purchases & Transp:804.5 · Gas Purch - Slone E...   | 34,948.34  |        |
| 800 · Gas Supply Expenses:804 · Natural Gas Purchases & Transp:804.6 · Gas Purch - Tackett ...  | 776.88     |        |
| 800 · Gas Supply Expenses:804 · Natural Gas Purchases & Transp:804.9 · Gas Purch - Magnum...    | 37,716.00  |        |
| 408 · Taxes Other Than Income Taxes   | 760.58     |        |
| 408 · Taxes Other Than Income Taxes:408.3 · Property Tax  | 35,860.51  |        |
| 408 · Taxes Other Than Income Taxes:408.4 · Annual PSC Assessment                               | 8,894.72   |        |
| 408 · Taxes Other Than Income Taxes:408.5 · Public Service Company Assess                       | 9,383.04   |        |
| 408 · Taxes Other Than Income Taxes:408.6 · Business License Tax-Jackson                        | 100.00     |        |
| 409 · Income Taxes:409.3 · Other State Income Taxes   | 175.00     |        |
| 409 · Income Taxes:409.4 · KY NONRESIDENT INCOME TAX WH   | 0.00       |        |
| 426 · Interest Exp - CTB (Line of Cr)   | 2,848.34   |        |
| 427 · Interest on Long-Term Debt:427.1 · Interest on SBA Loan                                   | 20,694.97  |        |
| 427 · Interest on Long-Term Debt:427.10 · Interest on 2015 F350 Loan                            | 1,008.41   |        |
| 427 · Interest on Long-Term Debt:427.11 · Int Exp- CTB 2015 Tacoma                              | 386.58     |        |
| 427 · Interest on Long-Term Debt:427.12 · Int Exp- CTB SBA #3                                   | 88,387.98  |        |
| 427 · Interest on Long-Term Debt:427.13 · Int Exp-2016 Tacoma Access                            | 902.80     |        |
| 427 · Interest on Long-Term Debt:427.2 · Interest on USDA Loan #1                               | 0.00       |        |
| 427 · Interest on Long-Term Debt:427.3 · Interest on USDA Loan #2                               | 8,860.90   |        |
| 427 · Interest on Long-Term Debt:427.5 · Interest on Tacoma Access Loan                         | 60.96      |        |
| 427 · Interest on Long-Term Debt:427.6 · Interest on Tacoma Reg Loan                            | 364.73     |        |
| 427 · Interest on Long-Term Debt:427.7 · Interest on Tundra Loan                                | 826.51     |        |
| 427 · Interest on Long-Term Debt:427.8 · Interest on SBA Loan #2                                | 8,916.08   |        |
| 427 · Interest on Long-Term Debt:427.9 · Interest on Silverado Loan                             | 964.91     |        |
| 431 · Other Interest Expense  | 190.36     |        |
| 768 · Contract Labor  | 2,311.25   |        |
| 806 · Gas Purch-Aei Kaars   | 0.00       |        |
| 807 · Gas Purch-Nytis(Evan 104)   | 0.00       |        |
| 808 · Gas Purch-Nytis (Dema)  | 0.00       |        |
| 809 · Gas Purch-Cumberland Valley   | 0.00       |        |
| 870 · DISTRIBUTION EXPENSES:871 · DISTRIBUTION OPERATION  | 55.46      |        |
| 870 · DISTRIBUTION EXPENSES:871 · DISTRIBUTION OPERATION:874 · Mains & Services Expe...         | 22,119.21  |        |
| 870 · DISTRIBUTION EXPENSES:871 · DISTRIBUTION OPERATION:878 · Meter & House Regulat...         | 3,069.48   |        |
| 870 · DISTRIBUTION EXPENSES:871 · DISTRIBUTION OPERATION:880 · Other Expenses                   | 15.72      |        |
| 870 · DISTRIBUTION EXPENSES:871 · DISTRIBUTION OPERATION:880 · Other Expenses:880.1 ...         | 373.58     |        |
| 870 · DISTRIBUTION EXPENSES:871 · DISTRIBUTION OPERATION:880 · Other Expenses:880.10...         | 395.00     |        |
| 870 · DISTRIBUTION EXPENSES:871 · DISTRIBUTION OPERATION:880 · Other Expenses:880.2 ...         | 515.74     |        |

## Kentucky Frontier Gas, LLC

## Trial Balance

As of December 31, 2016

08/01/17

Accrual Basis

|   | Dec 31, 16 |        |
|---|------------|--------|
|   | Debit      | Credit |
| 870 · DISTRIBUTION EXPENSES:871 · DISTRIBUTION OPERATION:880 · Other Expenses:880.3 · ... | 159.25     |        |
| 870 · DISTRIBUTION EXPENSES:871 · DISTRIBUTION OPERATION:880 · Other Expenses:880.4 · ... | 5,158.81   |        |
| 870 · DISTRIBUTION EXPENSES:871 · DISTRIBUTION OPERATION:880 · Other Expenses:880.5 · ... | 16,749.16  |        |
| 870 · DISTRIBUTION EXPENSES:871 · DISTRIBUTION OPERATION:880 · Other Expenses:880.6 · ... | 865.22     |        |
| 870 · DISTRIBUTION EXPENSES:871 · DISTRIBUTION OPERATION:880 · Other Expenses:880.8 · ... | 2,402.37   |        |
| 870 · DISTRIBUTION EXPENSES:884 · DISTRIBUTION MAINTENANCE:893 · Maint of Meters & H...   | 10,326.82  |        |
| 870 · DISTRIBUTION EXPENSES:884 · DISTRIBUTION MAINTENANCE:894 · Maint of Other Equi...   | 2,532.50   |        |
| 900 · CUSTOMER ACCOUNTS EXPENSES:900.1 · CUSTOMER ACCT OPERATION:904 · Uncolle...         | 35,216.02  |        |
| 900 · CUSTOMER ACCOUNTS EXPENSES:900.1 · CUSTOMER ACCT OPERATION:905 · Misc Cu...         | 31,090.23  |        |
| 900 · CUSTOMER ACCOUNTS EXPENSES:900.1 · CUSTOMER ACCT OPERATION:905 · Misc Cu...         | 91.38      |        |
| 906 · CUSTOMER SERVICE & INFORMATION:906.1 · C S & I OPERATION:909 · Inform & Instruc ... | 5,524.15   |        |
| 906 · CUSTOMER SERVICE & INFORMATION:906.1 · C S & I OPERATION:909 · Inform & Instruc ... | 514.15     |        |
| 906 · CUSTOMER SERVICE & INFORMATION:906.1 · C S & I OPERATION:909 · Inform & Instruc ... | 163.40     |        |
| 918 · ADMINISTRATIVE & GENERAL EXP:919 · ADMIN & GEN OPERATION                            | 660.00     |        |
| 918 · ADMINISTRATIVE & GENERAL EXP:919 · ADMIN & GEN OPERATION:920 · Admin & Gener...     | 5,424.00   |        |
| 918 · ADMINISTRATIVE & GENERAL EXP:919 · ADMIN & GEN OPERATION:921 · Office Supplies...   | 0.00       |        |
| 918 · ADMINISTRATIVE & GENERAL EXP:919 · ADMIN & GEN OPERATION:921 · Office Supplies...   | 4,912.40   |        |
| 918 · ADMINISTRATIVE & GENERAL EXP:919 · ADMIN & GEN OPERATION:921 · Office Supplies...   | 2,768.36   |        |
| 918 · ADMINISTRATIVE & GENERAL EXP:919 · ADMIN & GEN OPERATION:921 · Office Supplies...   | 11,566.08  |        |
| 918 · ADMINISTRATIVE & GENERAL EXP:919 · ADMIN & GEN OPERATION:921 · Office Supplies...   | 4,663.02   |        |
| 918 · ADMINISTRATIVE & GENERAL EXP:919 · ADMIN & GEN OPERATION:921 · Office Supplies...   | 4,538.23   |        |
| 918 · ADMINISTRATIVE & GENERAL EXP:919 · ADMIN & GEN OPERATION:921 · Office Supplies...   | 16,695.56  |        |
| 918 · ADMINISTRATIVE & GENERAL EXP:919 · ADMIN & GEN OPERATION:921 · Office Supplies...   | 2,360.65   |        |
| 918 · ADMINISTRATIVE & GENERAL EXP:919 · ADMIN & GEN OPERATION:921 · Office Supplies...   | 2,738.57   |        |
| 918 · ADMINISTRATIVE & GENERAL EXP:919 · ADMIN & GEN OPERATION:921 · Office Supplies...   | 44,111.39  |        |
| 918 · ADMINISTRATIVE & GENERAL EXP:919 · ADMIN & GEN OPERATION:921 · Office Supplies...   | 7,177.49   |        |
| 918 · ADMINISTRATIVE & GENERAL EXP:919 · ADMIN & GEN OPERATION:923 · Outside Servic...    | 84,637.91  |        |
| 918 · ADMINISTRATIVE & GENERAL EXP:919 · ADMIN & GEN OPERATION:923 · Outside Servic...    | 29,137.50  |        |
| 918 · ADMINISTRATIVE & GENERAL EXP:919 · ADMIN & GEN OPERATION:923 · Outside Servic...    | 6,987.90   |        |
| 918 · ADMINISTRATIVE & GENERAL EXP:919 · ADMIN & GEN OPERATION:923 · Outside Servic...    | 77,540.40  |        |
| 918 · ADMINISTRATIVE & GENERAL EXP:919 · ADMIN & GEN OPERATION:923 · Outside Servic...    | 23,592.38  |        |
| 918 · ADMINISTRATIVE & GENERAL EXP:919 · ADMIN & GEN OPERATION:923 · Outside Servic...    | 7,181.25   |        |
| 918 · ADMINISTRATIVE & GENERAL EXP:919 · ADMIN & GEN OPERATION:923 · Outside Servic...    | 4,086.15   |        |
| 918 · ADMINISTRATIVE & GENERAL EXP:919 · ADMIN & GEN OPERATION:924 · Insurance            | 0.00       |        |
| 918 · ADMINISTRATIVE & GENERAL EXP:919 · ADMIN & GEN OPERATION:924 · Insurance:924....    | 42,962.95  |        |
| 918 · ADMINISTRATIVE & GENERAL EXP:919 · ADMIN & GEN OPERATION:924 · Insurance:924....    | 11,595.16  |        |
| 918 · ADMINISTRATIVE & GENERAL EXP:919 · ADMIN & GEN OPERATION:924 · Insurance:924....    | 2,132.76   |        |
| 918 · ADMINISTRATIVE & GENERAL EXP:919 · ADMIN & GEN OPERATION:924 · Insurance:924....    | 1,173.77   |        |
| 918 · ADMINISTRATIVE & GENERAL EXP:919 · ADMIN & GEN OPERATION:924 · Insurance:924....    | 13,741.37  |        |
| 918 · ADMINISTRATIVE & GENERAL EXP:919 · ADMIN & GEN OPERATION:924 · Insurance:924....    | 13,725.48  |        |
| 918 · ADMINISTRATIVE & GENERAL EXP:919 · ADMIN & GEN OPERATION:926 · Employee Pens...     | 124,467.54 |        |
| 918 · ADMINISTRATIVE & GENERAL EXP:919 · ADMIN & GEN OPERATION:930.2 · Miscellaneou...    | 993.87     |        |
| 918 · ADMINISTRATIVE & GENERAL EXP:919 · ADMIN & GEN OPERATION:931 · Rents                | 38,472.00  |        |
| 932 · MAINTENANCE OF GENERAL PLANT:932.0 · Maint of General Plant - Garage                | 52.04      |        |
| 932 · MAINTENANCE OF GENERAL PLANT:932.1 · Repairs:Computer Repairs                       | 0.00       |        |
| 932 · MAINTENANCE OF GENERAL PLANT:932.1 · Repairs:Equipment Repairs                      | 2,077.51   |        |

**Kentucky Frontier Gas, LLC**  
**Trial Balance**  
As of December 31, 2016

|  | Dec 31, 16           |                      |
|--|----------------------|----------------------|
|  | Debit                | Credit               |
| 932 · MAINTENANCE OF GENERAL PLANT:932.1 · Repairs:Equipment Repairs:Transportation E... | 7,568.45             |                      |
| 932 · MAINTENANCE OF GENERAL PLANT:932.2 · Depreciation Expense:Depreciation- CC         | 30,287.00            |                      |
| 932 · MAINTENANCE OF GENERAL PLANT:932.2 · Depreciation Expense:Depreciation Exp-Sho...  | 5,814.00             |                      |
| 932 · MAINTENANCE OF GENERAL PLANT:932.2 · Depreciation Expense:Depreciation Exp - BTU   | 15,212.00            |                      |
| 932 · MAINTENANCE OF GENERAL PLANT:932.2 · Depreciation Expense:Depreciation Exp - Ge... | 30,689.00            |                      |
| 932 · MAINTENANCE OF GENERAL PLANT:932.2 · Depreciation Expense:Depreciation Expense ... | 363.00               |                      |
| 932 · MAINTENANCE OF GENERAL PLANT:932.2 · Depreciation Expense:Depreciation Expense ... | 39,125.00            |                      |
| 932 · MAINTENANCE OF GENERAL PLANT:932.2 · Depreciation Expense:Depreciation Expense ... | 51,788.00            |                      |
| 932 · MAINTENANCE OF GENERAL PLANT:932.2 · Depreciation Expense:Depreciation Expense ... | 27,344.00            |                      |
| 932 · MAINTENANCE OF GENERAL PLANT:932.2 · Depreciation Expense:Depreciation Expense ... | 2,637.00             |                      |
| 932 · MAINTENANCE OF GENERAL PLANT:932.2 · Depreciation Expense:Depreciation Expense ... | 54,703.00            |                      |
| 932 · MAINTENANCE OF GENERAL PLANT:932.2 · Depreciation Expense:932.2K · Deprec- PGUP    | 72,303.00            |                      |
| 932 · MAINTENANCE OF GENERAL PLANT:932.2 · Depreciation Expense:932.2L · Deprec-Blaine   | 63.00                |                      |
| 932 · MAINTENANCE OF GENERAL PLANT:932.3 · Tools & Equipment                             | 4,346.52             |                      |
| 932 · MAINTENANCE OF GENERAL PLANT:932.4 · Transportaion Equipment Fuel                  | 43,795.00            |                      |
| 932 · MAINTENANCE OF GENERAL PLANT:935 · Amortization Expense                            | 8,877.00             |                      |
| 981 · Interest Expense-Meter Deposit   | 27.13                |                      |
| 990 · PAYROLL  |                      | 2,070.00             |
| 990 · PAYROLL:991 · Employee Wages   | 602,648.46           |                      |
| 990 · PAYROLL:992 · Employer Social Security   | 41,004.47            |                      |
| 990 · PAYROLL:993 · Employer Medicare  | 9,156.27             |                      |
| 990 · PAYROLL:994 · Employer FUTA  | 837.58               |                      |
| 990 · PAYROLL:995 · Employer KY State Unemployment                                       | 3,214.15             |                      |
| 990 · PAYROLL:996 · Garnishment  | 190.55               |                      |
| <b>TOTAL</b>   | <b>11,997,033.98</b> | <b>11,997,033.98</b> |

AUXIER ROAD GAS COMPANY, INC.

General Ledger

As of December 31, 2015

| Type                                     | Date       | Num     | Name               | Memo             | Split             | Debit     | Credit    | Balance   |
|--|------------|---------|--------------------|------------------|-------------------|-----------|-----------|-----------|
| <b>131 · Cash</b>                        |            |         |                    |                  |                   |           |           | 400.45    |
| <b>13101 · Cash in Bank-Checking</b>     |            |         |                    |                  |                   |           |           | 0.00      |
| Total 13101 · Cash in Bank-Checking      |            |         |                    |                  |                   |           |           | 0.00      |
| <b>13102 · Cash in Bank-Comm Trust</b>   |            |         |                    |                  |                   |           |           | 0.00      |
| Total 13102 · Cash in Bank-Comm Trust    |            |         |                    |                  |                   |           |           | 0.00      |
| <b>13105 · Cash on Hand</b>              |            |         |                    |                  |                   |           |           | 0.00      |
| Total 13105 · Cash on Hand               |            |         |                    |                  |                   |           |           | 0.00      |
| <b>13106 · Cash In Bank-Citizens KFG</b> |            |         |                    |                  |                   |           |           | 400.45    |
| Deposit                                  | 01/02/2015 |         |                    | Deposit          | 142 · Accounts... | 338.21    |           | 738.66    |
| Deposit                                  | 01/02/2015 |         |                    | Deposit          | 142 · Accounts... | 885.28    |           | 1,623.94  |
| Check                                    | 01/02/2015 | ACH     | BANK SERVICE CH... |                  | 92104 · Bank ...  |           | 53.34     | 1,570.60  |
| Deposit                                  | 01/05/2015 |         |                    | Deposit          | -SPLIT-           | 1,800.00  |           | 3,370.60  |
| Deposit                                  | 01/05/2015 |         |                    | Deposit          | 142 · Accounts... | 3,208.40  |           | 6,579.00  |
| Deposit                                  | 01/07/2015 |         |                    | Deposit          | 142 · Accounts... | 7,097.09  |           | 13,676.09 |
| Deposit                                  | 01/07/2015 |         |                    | Deposit          | 142 · Accounts... | 4,657.78  |           | 18,333.87 |
| Check                                    | 01/08/2015 | 1501    | KY FRONTIER GAS    | CASH TRF         | 145 · N/R from... |           | 18,000.00 | 333.87    |
| Deposit                                  | 01/09/2015 |         |                    | Deposit          | 142 · Accounts... | 680.16    |           | 1,014.03  |
| Deposit                                  | 01/09/2015 |         |                    | Deposit          | 142 · Accounts... | 57,262.50 |           | 58,276.53 |
| Deposit                                  | 01/09/2015 |         |                    | Deposit          | 142 · Accounts... | 154.21    |           | 58,430.74 |
| Check                                    | 01/09/2015 | 1502    | KY FRONTIER GAS    | cash trf         | 145 · N/R from... |           | 58,000.00 | 430.74    |
| Deposit                                  | 01/09/2015 |         |                    | Deposit          | 142 · Accounts... | 13,942.26 |           | 14,373.00 |
| Deposit                                  | 01/12/2015 |         |                    | Deposit          | 142 · Accounts... | 13,750.58 |           | 28,123.58 |
| Check                                    | 01/12/2015 | 1503    | KY FRONTIER GAS    | CASH TRF         | 145 · N/R from... |           | 25,000.00 | 3,123.58  |
| Check                                    | 01/13/2015 | DEP ... | DEPOSIT CORREC...  |                  | 142 · Accounts... |           | 291.77    | 2,831.81  |
| Deposit                                  | 01/13/2015 |         |                    | Deposit          | 142 · Accounts... | 1,925.48  |           | 4,757.29  |
| Deposit                                  | 01/14/2015 |         |                    | Deposit          | 142 · Accounts... | 3,887.55  |           | 8,644.84  |
| Deposit                                  | 01/15/2015 |         |                    | Deposit          | 142 · Accounts... | 43,777.30 |           | 52,422.14 |
| Check                                    | 01/15/2015 | 1504    | KY FRONTIER GAS    | CASH TRF         | 145 · N/R from... |           | 45,000.00 | 7,422.14  |
| Check                                    | 01/16/2015 | EPAY    | DEPT OF REV        | SALES TAX F...   | 23805 · Accrue... |           | 1,203.38  | 6,218.76  |
| Deposit                                  | 01/16/2015 |         |                    | Deposit          | 142 · Accounts... | 2,050.12  |           | 8,268.88  |
| Deposit                                  | 01/19/2015 |         |                    | Deposit          | 142 · Accounts... | 1,024.30  |           | 9,293.18  |
| Check                                    | 01/19/2015 | EPAY    | KY DEPT OF REVE... | UTILITY TAX ...  | 23806 · School... |           | 2,318.90  | 6,974.28  |
| Deposit                                  | 01/20/2015 |         |                    | Deposit          | 142 · Accounts... | 671.99    |           | 7,646.27  |
| Check                                    | 01/21/2015 | 1505    | KY FRONTIER GAS    | CASH TRF         | 145 · N/R from... |           | 7,500.00  | 146.27    |
| Deposit                                  | 01/21/2015 |         |                    | Deposit          | 142 · Accounts... | 384.87    |           | 531.14    |
| Deposit                                  | 01/23/2015 |         |                    | Deposit          | 142 · Accounts... | 5,013.90  |           | 5,545.04  |
| Check                                    | 01/23/2015 | 1506    | KY FRONTIER GAS    | CASH TRF         | 145 · N/R from... |           | 5,000.00  | 545.04    |
| Deposit                                  | 01/27/2015 |         |                    | Deposit          | 142 · Accounts... | 955.25    |           | 1,500.29  |
| Deposit                                  | 01/27/2015 |         |                    | Deposit          | 142 · Accounts... | 304.21    |           | 1,804.50  |
| Deposit                                  | 01/29/2015 |         |                    | Deposit          | 142 · Accounts... | 380.06    |           | 2,184.56  |
| Bill Pmt -Check                          | 01/29/2015 | 1507    | Martin Co Sheriff  | 2014 Property... | 232 · Accounts... |           | 553.51    | 1,631.05  |
| Deposit                                  | 01/30/2015 |         |                    | Deposit          | 142 · Accounts... | 549.91    |           | 2,180.96  |
| Deposit                                  | 02/02/2015 |         |                    | Deposit          | 142 · Accounts... | 332.49    |           | 2,513.45  |
| Check                                    | 02/02/2015 | A/W     | BANK SERVICE CH... |                  | 92104 · Bank ...  |           | 56.61     | 2,456.84  |
| Deposit                                  | 02/02/2015 |         |                    | Deposit          | 142 · Accounts... | 1,801.69  |           | 4,258.53  |
| Deposit                                  | 02/03/2015 |         |                    | Deposit          | 142 · Accounts... | 4,693.77  |           | 8,952.30  |



3:45 PM

AUXIER ROAD GAS COMPANY, INC.

08/01/17

General Ledger

Accrual Basis

As of December 31, 2015

| Type            | Date       | Num     | Name               | Memo            | Split             | Debit     | Credit    | Balance   |
|-----------------|------------|---------|--------------------|-----------------|-------------------|-----------|-----------|-----------|
| Deposit         | 02/04/2015 |         |                    | Deposit         | 142 · Accounts... | 2,671.62  |           | 11,623.92 |
| Deposit         | 02/05/2015 |         |                    | Deposit         | 142 · Accounts... | 64,294.89 |           | 75,918.81 |
| Deposit         | 02/05/2015 |         |                    | Deposit         | -SPLIT-           | 6,499.90  |           | 82,418.71 |
| Check           | 02/06/2015 | 1508    | KY FRONTIER GAS    | CASH TRF        | 145 · N/R from... |           | 70,000.00 | 12,418.71 |
| Deposit         | 02/06/2015 |         |                    | Deposit         | 142 · Accounts... | 18,823.27 |           | 31,241.98 |
| Check           | 02/06/2015 | 1509    | KY FRONTIER GAS    | reimb for MC... | 142 · Accounts... |           | 3,506.72  | 27,735.26 |
| Deposit         | 02/09/2015 |         |                    | Deposit         | 142 · Accounts... | 167.12    |           | 27,902.38 |
| Deposit         | 02/09/2015 |         |                    | Deposit         | 142 · Accounts... | 9,929.86  |           | 37,832.24 |
| Check           | 02/09/2015 | 1510    | KY FRONTIER GAS    | CASH TRF        | 145 · N/R from... |           | 35,000.00 | 2,832.24  |
| Deposit         | 02/10/2015 |         |                    | Deposit         | 142 · Accounts... | 12,002.30 |           | 14,834.54 |
| Deposit         | 02/11/2015 |         |                    | Deposit         | 142 · Accounts... | 3,723.90  |           | 18,558.44 |
| Check           | 02/11/2015 | 1511    | KY FRONTIER GAS    | CASH TRF        | 145 · N/R from... |           | 15,000.00 | 3,558.44  |
| Deposit         | 02/13/2015 |         |                    | Deposit         | 142 · Accounts... | 8,548.82  |           | 12,107.26 |
| Check           | 02/13/2015 | DEP ... | DEPOSIT CORREC...  | dep corr        | 142 · Accounts... |           | 18.00     | 12,089.26 |
| Deposit         | 02/18/2015 |         |                    | Deposit         | 142 · Accounts... | 40,328.97 |           | 52,418.23 |
| Check           | 02/18/2015 | 1512    | KY FRONTIER GAS    | cash trf        | 145 · N/R from... |           | 50,000.00 | 2,418.23  |
| Deposit         | 02/18/2015 |         |                    | Deposit         | 142 · Accounts... | 3,309.05  |           | 5,727.28  |
| Check           | 02/19/2015 | EPAY    | KY DEPT OF REVE... | SALES TAX F...  | 23805 · Accrue... |           | 1,784.51  | 3,942.77  |
| Deposit         | 02/20/2015 |         |                    | Deposit         | 142 · Accounts... | 11,334.36 |           | 15,277.13 |
| Deposit         | 02/23/2015 |         |                    | Deposit         | 142 · Accounts... | 9,182.91  |           | 24,460.04 |
| Check           | 02/23/2015 | EPAY    | KY DEPT OF REVE... | UTILITY TAX ... | 23806 · School... |           | 2,834.24  | 21,625.80 |
| Check           | 02/23/2015 | 1513    | KY FRONTIER GAS    | CASH TRF        | 145 · N/R from... |           | 20,000.00 | 1,625.80  |
| Deposit         | 02/24/2015 |         |                    | Deposit         | 142 · Accounts... | 7,042.82  |           | 8,668.62  |
| Deposit         | 02/24/2015 |         |                    | Deposit         | 142 · Accounts... | 1,374.11  |           | 10,042.73 |
| Check           | 02/24/2015 | 1514    | KY FRONTIER GAS    | CASH TRF        | 145 · N/R from... |           | 9,000.00  | 1,042.73  |
| Deposit         | 02/26/2015 |         |                    | Deposit         | 142 · Accounts... | 721.06    |           | 1,763.79  |
| Deposit         | 02/27/2015 |         |                    | Deposit         | 142 · Accounts... | 807.86    |           | 2,571.65  |
| Deposit         | 03/01/2015 |         |                    | Deposit         | 142 · Accounts... | 1,118.45  |           | 3,690.10  |
| Check           | 03/02/2015 | AW      | BANK SERVICE CH... |                 | 92104 · Bank ...  |           | 45.88     | 3,644.22  |
| Deposit         | 03/03/2015 |         |                    | Deposit         | 142 · Accounts... | 1,628.36  |           | 5,272.58  |
| Bill Pmt -Check | 03/03/2015 | 1515    | KY SECRETARY O...  | ORG ID: 000...  | 232 · Accounts... |           | 15.00     | 5,257.58  |
| Deposit         | 03/03/2015 |         |                    | Deposit         | 142 · Accounts... | 2,999.37  |           | 8,256.95  |
| Deposit         | 03/05/2015 |         |                    | Deposit         | 142 · Accounts... | 5,731.05  |           | 13,988.00 |
| Deposit         | 03/09/2015 |         |                    | Deposit         | -SPLIT-           | 165.00    |           | 14,153.00 |
| Deposit         | 03/09/2015 |         |                    | Deposit         | 142 · Accounts... | 13,688.89 |           | 27,841.89 |
| Deposit         | 03/09/2015 |         |                    | Deposit         | 142 · Accounts... | 24,155.65 |           | 51,997.54 |
| Check           | 03/10/2015 | 1516    | KY FRONTIER GAS    | CASH TRAN...    | 145 · N/R from... |           | 50,000.00 | 1,997.54  |
| Deposit         | 03/11/2015 |         |                    | Deposit         | 142 · Accounts... | 4,752.07  |           | 6,749.61  |
| Deposit         | 03/11/2015 |         |                    | Deposit         | 142 · Accounts... | 4,720.36  |           | 11,469.97 |
| Deposit         | 03/12/2015 |         |                    | Deposit         | 142 · Accounts... | 66,871.17 |           | 78,341.14 |
| Deposit         | 03/12/2015 |         |                    | Deposit         | 142 · Accounts... | 99.43     |           | 78,440.57 |
| Check           | 03/12/2015 | 1517    | KY FRONTIER GAS    | CASH TRF        | 145 · N/R from... |           | 75,000.00 | 3,440.57  |
| Deposit         | 03/13/2015 |         |                    | Deposit         | 142 · Accounts... | 7,570.91  |           | 11,011.48 |
| Deposit         | 03/16/2015 |         |                    | Deposit         | 142 · Accounts... | 8,707.93  |           | 19,719.41 |
| Deposit         | 03/17/2015 |         |                    | Deposit         | 142 · Accounts... | 62,352.99 |           | 82,072.40 |
| Check           | 03/17/2015 | 1518    | KY FRONTIER GAS    | cash trf        | 145 · N/R from... |           | 77,000.00 | 5,072.40  |
| Deposit         | 03/17/2015 |         |                    | Deposit         | 142 · Accounts... | 2,068.74  |           | 7,141.14  |
| Deposit         | 03/17/2015 |         |                    | Deposit         | 142 · Accounts... | 1,377.75  |           | 8,518.89  |
| Check           | 03/17/2015 | EPAY    | KY DEPT OF REVE... | SALES TAX 0...  | 23805 · Accrue... |           | 2,126.28  | 6,392.61  |

**AUXIER ROAD GAS COMPANY, INC.**  
**General Ledger**  
**As of December 31, 2015**

| Type            | Date       | Num     | Name                 | Memo              | Split             | Debit     | Credit    | Balance   |
|-----------------|------------|---------|----------------------|-------------------|-------------------|-----------|-----------|-----------|
| Check           | 03/19/2015 | 1519    | Kenneth Stumbo       | Dep ref#7024...   | -SPLIT-           |           | 59.14     | 6,333.47  |
| Check           | 03/20/2015 | EPAY    | KY DEPT OF REVE...   | UTILITY TAX ...   | 23806 · School... |           | 3,083.18  | 3,250.29  |
| Deposit         | 03/23/2015 |         |                      | Deposit           | 142 · Accounts... | 1,768.17  |           | 5,018.46  |
| Deposit         | 03/23/2015 |         |                      | Deposit           | 142 · Accounts... | 2,357.62  |           | 7,376.08  |
| Deposit         | 03/26/2015 |         |                      | Deposit           | 142 · Accounts... | 739.28    |           | 8,115.36  |
| Deposit         | 03/26/2015 |         |                      | Deposit           | 98804 · Taxes ... | 21.00     |           | 8,136.36  |
| Check           | 03/26/2015 | 1520    | KY FRONTIER GAS      | CASH TRF          | 145 · N/R from... |           | 8,000.00  | 136.36    |
| Deposit         | 03/27/2015 |         |                      | Deposit           | -SPLIT-           | 145.00    |           | 281.36    |
| Deposit         | 03/27/2015 |         |                      | Deposit           | 142 · Accounts... | 1,058.71  |           | 1,340.07  |
| Deposit         | 03/27/2015 |         |                      | Deposit           | 142 · Accounts... | 641.97    |           | 1,982.04  |
| Check           | 03/27/2015 | NSF     | NSF DWIGHT HALL      |                   | 142 · Accounts... |           | 127.49    | 1,854.55  |
| Check           | 03/27/2015 | NSF     | NSF DWIGHT HALL      |                   | 142 · Accounts... |           | 113.44    | 1,741.11  |
| Deposit         | 03/31/2015 |         |                      | Deposit           | 142 · Accounts... | 763.41    |           | 2,504.52  |
| Check           | 04/01/2015 | AW      | BANK SERVICE CH...   |                   | 92104 · Bank ...  |           | 70.61     | 2,433.91  |
| Check           | 04/02/2015 | 1521    | Jimmy Daughtery      | Ref of Credit ... | 142 · Accounts... |           | 64.56     | 2,369.35  |
| Deposit         | 04/02/2015 |         |                      | Deposit           | 142 · Accounts... | 1,294.64  |           | 3,663.99  |
| Deposit         | 04/07/2015 |         |                      | Deposit           | 142 · Accounts... | 10,558.07 |           | 14,222.06 |
| Deposit         | 04/08/2015 |         |                      | Deposit           | 142 · Accounts... | 59,208.57 |           | 73,430.63 |
| Check           | 04/08/2015 | 1522    | KY FRONTIER GAS      | CASH TRF          | 145 · N/R from... |           | 70,000.00 | 3,430.63  |
| Deposit         | 04/08/2015 |         |                      | Deposit           | 142 · Accounts... | 510.79    |           | 3,941.42  |
| Deposit         | 04/08/2015 |         |                      | Deposit           | 142 · Accounts... | 9,908.42  |           | 13,849.84 |
| Check           | 04/09/2015 | 1523    | MARY MIDDLETON       | DEP REF#70...     | -SPLIT-           |           | 117.05    | 13,732.79 |
| Deposit         | 04/10/2015 |         |                      | Deposit           | 142 · Accounts... | 4,934.90  |           | 18,667.69 |
| Deposit         | 04/10/2015 |         |                      | Deposit           | 142 · Accounts... | 4,378.46  |           | 23,046.15 |
| Deposit         | 04/14/2015 |         |                      | Deposit           | 142 · Accounts... | 52,769.82 |           | 75,815.97 |
| Check           | 04/14/2015 | 1524    | KY FRONTIER GAS      | reimb for mccc    | 142 · Accounts... |           | 3,581.09  | 72,234.88 |
| Check           | 04/14/2015 | 1525    | KY FRONTIER GAS      | CASH TRF          | 145 · N/R from... |           | 68,000.00 | 4,234.88  |
| Deposit         | 04/14/2015 |         |                      | Deposit           | 142 · Accounts... | 1,180.75  |           | 5,415.63  |
| Bill Pmt -Check | 04/15/2015 | 1526    | KY STATE TREASU...   | LLET FOR EI...    | 232 · Accounts... |           | 175.00    | 5,240.63  |
| Deposit         | 04/16/2015 |         |                      | Deposit           | 142 · Accounts... | 1,570.32  |           | 6,810.95  |
| Deposit         | 04/16/2015 |         |                      | Deposit           | 142 · Accounts... | 6,348.70  |           | 13,159.65 |
| Check           | 04/16/2015 | 1527    | Aneru & Kimberly Lee | Dep Ref #702...   | -SPLIT-           |           | 115.18    | 13,044.47 |
| Check           | 04/16/2015 | EPAY    | KY DEPT OF REVE...   | SALES TAX F...    | 23805 · Accrue... |           | 1,191.02  | 11,853.45 |
| Check           | 04/20/2015 | EPAY    | KY DEPT OF REVE...   | UTILITY TAX ...   | 23806 · School... |           | 2,404.38  | 9,449.07  |
| Deposit         | 04/20/2015 |         |                      | Deposit           | 142 · Accounts... | 743.84    |           | 10,192.91 |
| Deposit         | 04/20/2015 |         |                      | Deposit           | 142 · Accounts... | 2,979.98  |           | 13,172.89 |
| Deposit         | 04/20/2015 | DEP ... |                      | Deposit           | 142 · Accounts... | 0.08      |           | 13,172.97 |
| Deposit         | 04/20/2015 |         |                      | Deposit           | 142 · Accounts... | 86.97     |           | 13,259.94 |
| Deposit         | 04/22/2015 |         |                      | Deposit           | 142 · Accounts... | 6,903.67  |           | 20,163.61 |
| Deposit         | 04/22/2015 |         |                      | Deposit           | 142 · Accounts... | 505.88    |           | 20,669.49 |
| Check           | 04/22/2015 | 1528    | KY FRONTIER GAS      | cash trf          | 145 · N/R from... |           | 19,000.00 | 1,669.49  |
| Deposit         | 04/23/2015 |         |                      | Deposit           | 142 · Accounts... | 86.97     |           | 1,756.46  |
| Deposit         | 04/23/2015 |         |                      | Deposit           | 142 · Accounts... | 387.88    |           | 2,144.34  |
| Deposit         | 04/28/2015 |         |                      | Deposit           | 142 · Accounts... | 244.88    |           | 2,389.22  |
| Deposit         | 04/28/2015 |         |                      | Deposit           | 142 · Accounts... | 1,297.61  |           | 3,686.83  |
| Deposit         | 05/01/2015 |         |                      | Deposit           | 142 · Accounts... | 391.38    |           | 4,078.21  |
| Deposit         | 05/01/2015 |         |                      | Deposit           | 142 · Accounts... | 159.74    |           | 4,237.95  |
| Check           | 05/01/2015 | ACH     | BANK SERVICE CH...   |                   | 92104 · Bank ...  |           | 39.83     | 4,198.12  |
| Deposit         | 05/06/2015 |         |                      | Deposit           | 142 · Accounts... | 1,023.30  |           | 5,221.42  |

## AUXIER ROAD GAS COMPANY, INC.

08/01/17

## General Ledger

Accrual Basis

As of December 31, 2015

| Type    | Date       | Num     | Name                  | Memo             | Split             | Debit     | Credit    | Balance   |
|---------|------------|---------|-----------------------|------------------|-------------------|-----------|-----------|-----------|
| Deposit | 05/06/2015 |         |                       | Deposit          | 142 · Accounts... | 1,249.37  |           | 6,470.79  |
| Deposit | 05/06/2015 |         |                       | Deposit          | 142 · Accounts... | 1,607.33  |           | 8,078.12  |
| Check   | 05/07/2015 | 1529    | Roger & Kathy Mayn... | Dep Ref#701...   | -SPLIT-           |           | 154.26    | 7,923.86  |
| Check   | 05/07/2015 | 1530    | Trevor & Samantha ... | Dep ref #7024... | -SPLIT-           |           | 90.70     | 7,833.16  |
| Deposit | 05/07/2015 |         |                       | Deposit          | 142 · Accounts... | 2,690.70  |           | 10,523.86 |
| Deposit | 05/08/2015 |         |                       | Deposit          | 142 · Accounts... | 2,589.77  |           | 13,113.63 |
| Deposit | 05/08/2015 |         |                       | Deposit          | 142 · Accounts... | 36,666.54 |           | 49,780.17 |
| Check   | 05/11/2015 | 1531    | Jordan Koskoski       | Dep Ref #702...  | -SPLIT-           |           | 102.94    | 49,677.23 |
| Deposit | 05/11/2015 |         |                       | Deposit          | 142 · Accounts... | 0.10      |           | 49,677.33 |
| Check   | 05/12/2015 | 1532    | Javier Seanz          | Dep Ref#702...   | -SPLIT-           |           | 38.79     | 49,638.54 |
| Deposit | 05/12/2015 |         |                       | Deposit          | 142 · Accounts... | 5,944.32  |           | 55,582.86 |
| Deposit | 05/12/2015 |         |                       | Deposit          | 142 · Accounts... | 63.83     |           | 55,646.69 |
| Deposit | 05/13/2015 |         |                       | Deposit          | 142 · Accounts... | 223.56    |           | 55,870.25 |
| Deposit | 05/13/2015 |         |                       | Deposit          | 142 · Accounts... | 1,017.27  |           | 56,887.52 |
| Check   | 05/13/2015 | 1533    | KY FRONTIER GAS       | cash trf         | 145 · N/R from... |           | 50,000.00 | 6,887.52  |
| Deposit | 05/13/2015 |         |                       | Deposit          | 142 · Accounts... | 2,450.52  |           | 9,338.04  |
| Deposit | 05/15/2015 |         |                       | Deposit          | 142 · Accounts... | 5,099.41  |           | 14,437.45 |
| Deposit | 05/15/2015 |         |                       | Deposit          | 142 · Accounts... | 1,468.67  |           | 15,906.12 |
| Deposit | 05/15/2015 |         |                       | Deposit          | 142 · Accounts... | 76.18     |           | 15,982.30 |
| Check   | 05/18/2015 | EPAY    | DEPT OF REV           | SALES TAX ...    | 23805 · Accrue... |           | 400.03    | 15,582.27 |
| Deposit | 05/18/2015 |         |                       | Deposit          | 142 · Accounts... | 1,769.54  |           | 17,351.81 |
| Deposit | 05/18/2015 |         |                       | Deposit          | 142 · Accounts... | 1,163.90  |           | 18,515.71 |
| Deposit | 05/18/2015 |         |                       | Deposit          | -SPLIT-           | 165.00    |           | 18,680.71 |
| Check   | 05/19/2015 | EPAY    | KY DEPT OF REVE...    | UTILITY TAX ...  | 23806 · School... |           | 1,309.72  | 17,370.99 |
| Deposit | 05/19/2015 |         |                       | Deposit          | 142 · Accounts... | 347.58    |           | 17,718.57 |
| Deposit | 05/20/2015 |         |                       | Deposit          | 142 · Accounts... | 54.85     |           | 17,773.42 |
| Deposit | 05/21/2015 |         |                       | Deposit          | 142 · Accounts... | 158.18    |           | 17,931.60 |
| Deposit | 05/22/2015 |         |                       | Deposit          | 142 · Accounts... | 182.39    |           | 18,113.99 |
| Deposit | 05/27/2015 |         |                       | Deposit          | 142 · Accounts... | 25,819.62 |           | 43,933.61 |
| Check   | 05/27/2015 | 1534    | KY FRONTIER GAS       | cash trf         | 145 · N/R from... |           | 40,000.00 | 3,933.61  |
| Deposit | 05/28/2015 |         |                       | Deposit          | 142 · Accounts... | 226.75    |           | 4,160.36  |
| Deposit | 06/01/2015 |         |                       | Deposit          | 142 · Accounts... | 0.01      |           | 4,160.37  |
| Deposit | 06/01/2015 |         |                       | Deposit          | 142 · Accounts... | 349.72    |           | 4,510.09  |
| Deposit | 06/01/2015 |         |                       | Deposit          | 142 · Accounts... | 119.14    |           | 4,629.23  |
| Check   | 06/01/2015 | AW      | BANK SERVICE CH...    |                  | 92104 · Bank ...  |           | 49.29     | 4,579.94  |
| Deposit | 06/02/2015 |         |                       | Deposit          | 142 · Accounts... | 391.53    |           | 4,971.47  |
| Deposit | 06/02/2015 |         |                       | Deposit          | -SPLIT-           | 145.00    |           | 5,116.47  |
| Deposit | 06/03/2015 |         |                       | Deposit          | 142 · Accounts... | 841.08    |           | 5,957.55  |
| Deposit | 06/04/2015 |         |                       | Deposit          | 142 · Accounts... | 1,275.56  |           | 7,233.11  |
| Deposit | 06/05/2015 |         |                       | Deposit          | -SPLIT-           | 240.04    |           | 7,473.15  |
| Deposit | 06/05/2015 |         |                       | Deposit          | 142 · Accounts... | 1,790.65  |           | 9,263.80  |
| Deposit | 06/05/2015 |         |                       | Deposit          | 142 · Accounts... | 29,758.56 |           | 39,022.36 |
| Check   | 06/05/2015 | 1535    | KY FRONTIER GAS       | CASH TRF         | 145 · N/R from... |           | 40,000.00 | -977.64   |
| Deposit | 06/08/2015 |         |                       | Deposit          | 142 · Accounts... | 3,965.45  |           | 2,987.81  |
| Deposit | 06/08/2015 | DEP ... |                       | Deposit          | 142 · Accounts... | 63.82     |           | 3,051.63  |
| Deposit | 06/11/2015 |         |                       | Deposit          | 142 · Accounts... | 222.31    |           | 3,273.94  |
| Deposit | 06/11/2015 |         |                       | Deposit          | 142 · Accounts... | 556.47    |           | 3,830.41  |
| Deposit | 06/11/2015 |         |                       | Deposit          | 142 · Accounts... | 24.50     |           | 3,854.91  |
| Deposit | 06/11/2015 | DEP ... |                       | Deposit          | 142 · Accounts... | 481.27    |           | 4,336.18  |

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## AUXIER ROAD GAS COMPANY, INC.

## General Ledger

As of December 31, 2015

08/01/17

Accrual Basis

| Type    | Date       | Num     | Name               | Memo            | Split              | Debit     | Credit    | Balance   |
|---------|------------|---------|--------------------|-----------------|--------------------|-----------|-----------|-----------|
| Deposit | 06/12/2015 |         |                    | Deposit         | 142 · Accounts...  | 338.46    |           | 4,674.64  |
| Deposit | 06/12/2015 |         |                    | Deposit         | 142 · Accounts...  | 591.46    |           | 5,266.10  |
| Deposit | 06/16/2015 |         |                    | Deposit         | 142 · Accounts...  | 24,645.03 |           | 29,911.13 |
| Check   | 06/16/2015 | 1536    | KY FRONTIER GAS    | cash trf        | 145 · N/R from...  |           | 25,000.00 | 4,911.13  |
| Deposit | 06/17/2015 |         |                    | Deposit         | 142 · Accounts...  | 776.12    |           | 5,687.25  |
| Deposit | 06/17/2015 |         |                    | Deposit         | 142 · Accounts...  | 141.53    |           | 5,828.78  |
| Deposit | 06/17/2015 |         |                    | Deposit         | 142 · Accounts...  | 409.15    |           | 6,237.93  |
| Check   | 06/19/2015 | EPAY    | KY DEPT OF REVE... | SALES TAX F...  | 23805 · Accrue...  |           | 181.21    | 6,056.72  |
| Check   | 06/19/2015 | EPAY    | KY DEPT OF REVE... | UTILITY TAX ... | 23806 · School...  |           | 995.49    | 5,061.23  |
| Deposit | 06/19/2015 |         |                    | Deposit         | 142 · Accounts...  | 560.17    |           | 5,621.40  |
| Deposit | 06/19/2015 | DEP ... |                    | Deposit         | 142 · Accounts...  | 1.00      |           | 5,622.40  |
| Deposit | 06/22/2015 |         |                    | Deposit         | 142 · Accounts...  | 925.01    |           | 6,547.41  |
| Check   | 06/22/2015 | 1537    | SHERRY AND MIC...  | DEP REF#70...   | -SPLIT-            |           | 56.76     | 6,490.65  |
| Deposit | 06/23/2015 |         |                    | Deposit         | 142 · Accounts...  | 340.31    |           | 6,830.96  |
| Deposit | 06/24/2015 |         |                    | Deposit         | 142 · Accounts...  | 90.10     |           | 6,921.06  |
| Deposit | 06/25/2015 |         |                    | Deposit         | 142 · Accounts...  | 398.30    |           | 7,319.36  |
| Deposit | 06/30/2015 |         |                    | Deposit         | 142 · Accounts...  | 533.60    |           | 7,852.96  |
| Check   | 06/30/2015 | 1538    | KY FRONTIER GAS    | VOID: cash trf  | 145 · N/R from...  | 0.00      |           | 7,852.96  |
| Deposit | 07/01/2015 |         |                    | Deposit         | 142 · Accounts...  | 30.00     |           | 7,882.96  |
| Check   | 07/01/2015 | AW      | BANK SERVICE CH... |                 | 92104 · Bank ...   |           | 51.95     | 7,831.01  |
| Deposit | 07/02/2015 |         |                    | Deposit         | 142 · Accounts...  | 81.29     |           | 7,912.30  |
| Check   | 07/06/2015 | 1539    | STEVEN MONTGO...   | REF FOR #7...   | -SPLIT-            |           | 29.27     | 7,883.03  |
| Deposit | 07/08/2015 |         |                    | Deposit         | 142 · Accounts...  | 235.27    |           | 8,118.30  |
| Deposit | 07/08/2015 |         |                    | Deposit         | 142 · Accounts...  | 1,433.33  |           | 9,551.63  |
| Deposit | 07/08/2015 |         |                    | Deposit         | 142 · Accounts...  | 2,032.51  |           | 11,584.14 |
| Deposit | 07/09/2015 |         |                    | Deposit         | 142 · Accounts...  | 53.33     |           | 11,637.47 |
| Deposit | 07/10/2015 |         |                    | Deposit         | 142 · Accounts...  | 882.18    |           | 12,519.65 |
| Check   | 07/10/2015 | 1540    | JERRY LAFFERTY     |                 | -SPLIT-            |           | 11.63     | 12,508.02 |
| Deposit | 07/13/2015 |         |                    | Deposit         | 142 · Accounts...  | 26,517.66 |           | 39,025.68 |
| Deposit | 07/13/2015 |         |                    | Deposit         | 142 · Accounts...  | 34.52     |           | 39,060.20 |
| Deposit | 07/14/2015 |         |                    | Deposit         | 142 · Accounts...  | 174.34    |           | 39,234.54 |
| Deposit | 07/14/2015 |         |                    | Deposit         | 142 · Accounts...  | 1,466.28  |           | 40,700.82 |
| Deposit | 07/15/2015 |         |                    | Deposit         | 142 · Accounts...  | 160.92    |           | 40,861.74 |
| Deposit | 07/15/2015 |         |                    | Deposit         | 142 · Accounts...  | 18,294.28 |           | 59,156.02 |
| Deposit | 07/16/2015 |         |                    | Deposit         | 142 · Accounts...  | 229.41    |           | 59,385.43 |
| Deposit | 07/16/2015 |         |                    | Deposit         | 142 · Accounts...  | 1,560.54  |           | 60,945.97 |
| Deposit | 07/16/2015 |         |                    | Deposit         | 142 · Accounts...  | 666.41    |           | 61,612.38 |
| Deposit | 07/17/2015 |         |                    | Deposit         | 142 · Accounts...  | 126.00    |           | 61,738.38 |
| Check   | 07/20/2015 | EPAY    | KY DEPT OF REVE... | UTILITY TAX ... | 23806 · School...  |           | 851.08    | 60,887.30 |
| Check   | 07/20/2015 | EPAY    | KY DEPT OF REVE... | SALES TAX F...  | 23805 · Accrue...  |           | 98.15     | 60,789.15 |
| Deposit | 07/20/2015 |         |                    | Deposit         | 142 · Accounts...  | 235.26    |           | 61,024.41 |
| Check   | 07/21/2015 | 1541    | KY FRONTIER GAS    | CASH TRF        | 145 · N/R from...  |           | 50,000.00 | 11,024.41 |
| Check   | 07/21/2015 | 1542    | HIGHLANDS FOUN...  | 2015 GOLF C...  | 930 · Miscellan... |           | 250.00    | 10,774.41 |
| Deposit | 07/21/2015 |         |                    | Deposit         | 142 · Accounts...  | 35.52     |           | 10,809.93 |
| Deposit | 07/22/2015 |         |                    | Deposit         | 142 · Accounts...  | 15.71     |           | 10,825.64 |
| Deposit | 07/23/2015 |         |                    | Deposit         | 142 · Accounts...  | 26.96     |           | 10,852.60 |
| Deposit | 07/24/2015 |         |                    | Deposit         | 142 · Accounts...  | 23.50     |           | 10,876.10 |
| Deposit | 07/27/2015 |         |                    | Deposit         | 142 · Accounts...  | 134.79    |           | 11,010.89 |
| Check   | 07/28/2015 | 1543    | ALISHA CHAPMAN     | DEP REF#70...   | -SPLIT-            |           | 111.38    | 10,899.51 |

## AUXIER ROAD GAS COMPANY, INC.

08/01/17

## General Ledger

Accrual Basis

As of December 31, 2015

| Type            | Date       | Num  | Name                  | Memo            | Split             | Debit     | Credit    | Balance   |
|-----------------|------------|------|-----------------------|-----------------|-------------------|-----------|-----------|-----------|
| Deposit         | 07/28/2015 |      |                       | Deposit         | 142 · Accounts... | 13.48     |           | 10,912.99 |
| Check           | 07/29/2015 | 1544 | RYAN HOWELL           | DEP REF #70...  | -SPLIT-           |           | 124.85    | 10,788.14 |
| Deposit         | 08/01/2015 |      |                       | Deposit         | 142 · Accounts... | 49.50     |           | 10,837.64 |
| Check           | 08/03/2015 | 1552 | BANK SERVICE CH...    | VOID:           | 92104 · Bank ...  | 0.00      |           | 10,837.64 |
| Check           | 08/03/2015 | AW   | BANK SERVICE CH...    |                 | 92104 · Bank ...  |           | 36.49     | 10,801.15 |
| Deposit         | 08/04/2015 |      |                       | Deposit         | 142 · Accounts... | 257.58    |           | 11,058.73 |
| Deposit         | 08/04/2015 |      |                       | Deposit         | 142 · Accounts... | 224.61    |           | 11,283.34 |
| Deposit         | 08/05/2015 |      |                       | Deposit         | 142 · Accounts... | 369.87    |           | 11,653.21 |
| Check           | 08/05/2015 | 1545 | KY FRONTIER GAS       | Cash trf        | 145 · N/R from... |           | 10,000.00 | 1,653.21  |
| Deposit         | 08/06/2015 |      |                       | Deposit         | 142 · Accounts... | 679.80    |           | 2,333.01  |
| Deposit         | 08/07/2015 |      |                       | Deposit         | 142 · Accounts... | 608.06    |           | 2,941.07  |
| Deposit         | 08/07/2015 |      |                       | Deposit         | 142 · Accounts... | 24,740.79 |           | 27,681.86 |
| Deposit         | 08/10/2015 |      |                       | Deposit         | 142 · Accounts... | 2,115.83  |           | 29,797.69 |
| Check           | 08/12/2015 | 1546 | KY FRONTIER GAS...    | cash trf        | 145 · N/R from... |           | 25,000.00 | 4,797.69  |
| Deposit         | 08/12/2015 |      |                       | Deposit         | 142 · Accounts... | 235.43    |           | 5,033.12  |
| Deposit         | 08/12/2015 |      |                       | Deposit         | 142 · Accounts... | 22.57     |           | 5,055.69  |
| Check           | 08/12/2015 | 1547 | APPALACHIAN RA...     | DEP REF FO...   | -SPLIT-           |           | 297.10    | 4,758.59  |
| Deposit         | 08/12/2015 |      |                       | Deposit         | 142 · Accounts... | 1,311.13  |           | 6,069.72  |
| Deposit         | 08/13/2015 |      |                       | Deposit         | 142 · Accounts... | 676.91    |           | 6,746.63  |
| Deposit         | 08/14/2015 |      |                       | Deposit         | 142 · Accounts... | 1,349.21  |           | 8,095.84  |
| Deposit         | 08/17/2015 |      |                       | Deposit         | 142 · Accounts... | 964.91    |           | 9,060.75  |
| Check           | 08/17/2015 | 1548 | MELISSA SMITH         | DEP REF #70...  | -SPLIT-           |           | 123.79    | 8,936.96  |
| Deposit         | 08/18/2015 |      |                       | Deposit         | 142 · Accounts... | 13,641.01 |           | 22,577.97 |
| Deposit         | 08/18/2015 |      |                       | Deposit         | -SPLIT-           | 165.00    |           | 22,742.97 |
| Check           | 08/18/2015 | 1549 | KY FRONTIER GAS...    | cash trf        | 145 · N/R from... |           | 20,000.00 | 2,742.97  |
| Check           | 08/18/2015 | ACH  | KY DEPT OF REVE...    | SALES TAX F...  | 23805 · Accrue... |           | 96.38     | 2,646.59  |
| Check           | 08/18/2015 | ACH  | KY DEPT OF REVE...    | UTILITY TAX ... | 23806 · School... |           | 791.57    | 1,855.02  |
| Deposit         | 08/19/2015 |      |                       | Deposit         | 142 · Accounts... | 78.02     |           | 1,933.04  |
| Deposit         | 08/19/2015 |      |                       | Deposit         | 142 · Accounts... | 164.31    |           | 2,097.35  |
| Bill Pmt -Check | 08/21/2015 | 1550 | Dustin Lawncare an... | #1018           | 232 · Accounts... |           | 985.00    | 1,112.35  |
| Deposit         | 08/21/2015 |      |                       | Deposit         | 142 · Accounts... | 13.85     |           | 1,126.20  |
| Deposit         | 08/21/2015 |      |                       | Deposit         | 142 · Accounts... | 303.50    |           | 1,429.70  |
| Deposit         | 08/24/2015 |      |                       | Deposit         | 142 · Accounts... | 36.75     |           | 1,466.45  |
| Deposit         | 08/24/2015 |      |                       | Deposit         | -SPLIT-           | 727.02    |           | 2,193.47  |
| Deposit         | 08/24/2015 |      |                       | Deposit         | 142 · Accounts... | 273.46    |           | 2,466.93  |
| Deposit         | 08/26/2015 |      |                       | Deposit         | 142 · Accounts... | 13.85     |           | 2,480.78  |
| Deposit         | 08/28/2015 |      |                       | Deposit         | 142 · Accounts... | 12.25     |           | 2,493.03  |
| Bill Pmt -Check | 09/01/2015 | 1551 | KOONS GAS MEAS...     | Inv# 14520      | 232 · Accounts... |           | 3,935.54  | -1,442.51 |
| Check           | 09/01/2015 | AW   | BANK SERVICE CH...    |                 | 92104 · Bank ...  |           | 44.61     | -1,487.12 |
| Deposit         | 09/02/2015 |      |                       | Deposit         | -SPLIT-           | 145.00    |           | -1,342.12 |
| Deposit         | 09/02/2015 |      |                       | Deposit         | 142 · Accounts... | 57.86     |           | -1,284.26 |
| Transfer        | 09/02/2015 |      |                       | Deposit         | 146 · N/R- DLR    | 2,000.00  |           | 715.74    |
| Deposit         | 09/03/2015 |      |                       | Deposit         | 142 · Accounts... | 435.50    |           | 1,151.24  |
| Deposit         | 09/04/2015 |      |                       | Deposit         | 142 · Accounts... | 470.50    |           | 1,621.74  |
| Deposit         | 09/08/2015 |      |                       | Deposit         | 142 · Accounts... | 4,707.64  |           | 6,329.38  |
| Deposit         | 09/09/2015 |      |                       | Deposit         | -SPLIT-           | 165.00    |           | 6,494.38  |
| Deposit         | 09/09/2015 |      |                       | Deposit         | 142 · Accounts... | 129.08    |           | 6,623.46  |
| Deposit         | 09/09/2015 |      |                       | Deposit         | 142 · Accounts... | 45.61     |           | 6,669.07  |
| Deposit         | 09/09/2015 |      |                       | Deposit         | 142 · Accounts... | 75.88     |           | 6,744.95  |

## AUXIER ROAD GAS COMPANY, INC.

## General Ledger

As of December 31, 2015

08/01/17

Accrual Basis

| Type            | Date       | Num     | Name                 | Memo            | Split             | Debit     | Credit    | Balance   |
|-----------------|------------|---------|----------------------|-----------------|-------------------|-----------|-----------|-----------|
| Deposit         | 09/09/2015 |         |                      | Deposit         | 142 · Accounts... | 14,753.95 |           | 21,498.90 |
| Bill Pmt -Check | 09/09/2015 | 1553    | HOLLAND SUPPLY       | 452463          | 232 · Accounts... |           | 1,970.31  | 19,528.59 |
| Check           | 09/09/2015 | 1554    | KY FRONTIER GAS      | Cash Trf        | 145 · N/R from... |           | 18,000.00 | 1,528.59  |
| Deposit         | 09/09/2015 | DEP ... |                      | Deposit         | 142 · Accounts... | 108.95    |           | 1,637.54  |
| Check           | 09/10/2015 | 1555    | JOHN CLARK           | DEP REF#70...   | -SPLIT-           |           | 129.26    | 1,508.28  |
| Check           | 09/10/2015 | 1556    | HERMAN CAUDILL       | VOID: DEP R...  | -SPLIT-           | 0.00      |           | 1,508.28  |
| Check           | 09/10/2015 | 1557    | HERMAN CAUDILL       | DEP REF#70...   | -SPLIT-           |           | 129.26    | 1,379.02  |
| Check           | 09/10/2015 | 1558    | DANNY DAVIS          | DEP REF#70...   | -SPLIT-           |           | 162.02    | 1,217.00  |
| Check           | 09/10/2015 | 1559    | JAMES GILLISPIE      | DEP REF#70...   | -SPLIT-           |           | 124.83    | 1,092.17  |
| Deposit         | 09/11/2015 |         |                      | Deposit         | 142 · Accounts... | 475.97    |           | 1,568.14  |
| Deposit         | 09/11/2015 |         |                      | Deposit         | 142 · Accounts... | 1,478.64  |           | 3,046.78  |
| Deposit         | 09/14/2015 |         |                      | Deposit         | 142 · Accounts... | 24.50     |           | 3,071.28  |
| Deposit         | 09/14/2015 |         |                      | Deposit         | 142 · Accounts... | 8,424.85  |           | 11,496.13 |
| Deposit         | 09/14/2015 | DEP ... |                      | Deposit         | 142 · Accounts... | 12.25     |           | 11,508.38 |
| Check           | 09/15/2015 | 1560    | KY FRONTIER GAS...   | cash trf        | 145 · N/R from... |           | 10,000.00 | 1,508.38  |
| Deposit         | 09/15/2015 |         |                      | Deposit         | 142 · Accounts... | 638.04    |           | 2,146.42  |
| Bill Pmt -Check | 09/16/2015 | 1561    | MILLER SUPPLY        |                 | 232 · Accounts... |           | 182.38    | 1,964.04  |
| Deposit         | 09/16/2015 |         |                      | Deposit         | 142 · Accounts... | 251.92    |           | 2,215.96  |
| Deposit         | 09/16/2015 |         |                      | Deposit         | 142 · Accounts... | 97.38     |           | 2,313.34  |
| Deposit         | 09/18/2015 |         |                      | Deposit         | 142 · Accounts... | 407.85    |           | 2,721.19  |
| Deposit         | 09/18/2015 |         |                      | Deposit         | 142 · Accounts... | 80.22     |           | 2,801.41  |
| Check           | 09/21/2015 | EPAY    | DEPT OF REV          | SALES TAX F...  | 23805 · Accrue... |           | 75.46     | 2,725.95  |
| Check           | 09/21/2015 | EPAY    | DEPT OF REV          | UTILITY TAX ... | 23806 · School... |           | 486.32    | 2,239.63  |
| Deposit         | 09/21/2015 |         |                      | Deposit         | 142 · Accounts... | 101.34    |           | 2,340.97  |
| Deposit         | 09/24/2015 |         |                      | Deposit         | 142 · Accounts... | 105.97    |           | 2,446.94  |
| Deposit         | 09/24/2015 |         |                      | Deposit         | 142 · Accounts... | 12.25     |           | 2,459.19  |
| Bill Pmt -Check | 09/25/2015 | 1562    | Western Construction | Inv#1863        | 232 · Accounts... |           | 1,016.00  | 1,443.19  |
| Deposit         | 09/25/2015 |         |                      | Deposit         | 142 · Accounts... | 175.00    |           | 1,618.19  |
| Deposit         | 09/30/2015 |         |                      | Deposit         | 142 · Accounts... | 13.48     |           | 1,631.67  |
| Deposit         | 09/30/2015 |         |                      | Deposit         | -SPLIT-           | 1,165.00  |           | 2,796.67  |
| Check           | 10/01/2015 | AW      | BANK SERVICE CH...   |                 | 92104 · Bank ...  |           | 50.42     | 2,746.25  |
| Deposit         | 10/05/2015 |         |                      | Deposit         | 142 · Accounts... | 325.31    |           | 3,071.56  |
| Deposit         | 10/05/2015 |         |                      | Deposit         | 142 · Accounts... | 38.35     |           | 3,109.91  |
| Deposit         | 10/05/2015 |         |                      | Deposit         | 142 · Accounts... | 1,166.21  |           | 4,276.12  |
| Check           | 10/06/2015 | 1563    | KY FRONTIER GAS      | cash trf        | 145 · N/R from... |           | 4,000.00  | 276.12    |
| Deposit         | 10/07/2015 |         |                      | Deposit         | 142 · Accounts... | 374.60    |           | 650.72    |
| Deposit         | 10/07/2015 |         |                      | Deposit         | -SPLIT-           | 165.00    |           | 815.72    |
| Deposit         | 10/07/2015 |         |                      | Deposit         | 142 · Accounts... | 75.88     |           | 891.60    |
| Deposit         | 10/07/2015 |         |                      | Deposit         | 142 · Accounts... | 716.00    |           | 1,607.60  |
| Deposit         | 10/07/2015 |         |                      | Deposit         | -SPLIT-           | 165.00    |           | 1,772.60  |
| Deposit         | 10/08/2015 |         |                      | Deposit         | -SPLIT-           | 165.00    |           | 1,937.60  |
| Deposit         | 10/08/2015 |         |                      | Deposit         | 142 · Accounts... | 963.66    |           | 2,901.26  |
| Deposit         | 10/09/2015 |         |                      | Deposit         | 142 · Accounts... | 17,826.19 |           | 20,727.45 |
| Check           | 10/09/2015 | 1564    | KY FRONTIER GAS      | cash trf        | 145 · N/R from... |           | 18,000.00 | 2,727.45  |
| Deposit         | 10/09/2015 |         |                      | Deposit         | 142 · Accounts... | 752.95    |           | 3,480.40  |
| Deposit         | 10/09/2015 | DEP ... |                      | Deposit         | 142 · Accounts... | 12.50     |           | 3,492.90  |
| Deposit         | 10/12/2015 |         |                      | Deposit         | 142 · Accounts... | 614.20    |           | 4,107.10  |
| Deposit         | 10/13/2015 |         |                      | Deposit         | -SPLIT-           | 165.00    |           | 4,272.10  |
| Deposit         | 10/14/2015 |         |                      | Deposit         | 142 · Accounts... | 7,039.86  |           | 11,311.96 |

## AUXIER ROAD GAS COMPANY, INC.

08/01/17

## General Ledger

Accrual Basis

As of December 31, 2015

| Type            | Date       | Num     | Name                  | Memo                 | Split             | Debit     | Credit    | Balance   |
|-----------------|------------|---------|-----------------------|----------------------|-------------------|-----------|-----------|-----------|
| Check           | 10/14/2015 | 1565    | KY FRONTIER GAS       | cash trf             | 145 · N/R from... |           | 11,000.00 | 311.96    |
| Deposit         | 10/15/2015 |         |                       | Deposit              | -SPLIT-           | 141.11    |           | 453.07    |
| Deposit         | 10/15/2015 |         |                       | Deposit              | 142 · Accounts... | 595.43    |           | 1,048.50  |
| Deposit         | 10/16/2015 |         |                       | Deposit              | 142 · Accounts... | 16,799.46 |           | 17,847.96 |
| Bill Pmt -Check | 10/16/2015 | 1566    | Eagle Research Cor... |                      | 232 · Accounts... |           | 4,891.90  | 12,956.06 |
| Deposit         | 10/16/2015 |         |                       | Deposit              | -SPLIT-           | 230.00    |           | 13,186.06 |
| Check           | 10/16/2015 | 1567    | KY FRONTIER GAS       | cash trf             | 145 · N/R from... |           | 12,000.00 | 1,186.06  |
| Deposit         | 10/16/2015 |         |                       | Deposit              | 142 · Accounts... | 734.89    |           | 1,920.95  |
| Deposit         | 10/19/2015 |         |                       | Deposit              | 142 · Accounts... | 294.79    |           | 2,215.74  |
| Deposit         | 10/19/2015 |         |                       | Deposit              | 142 · Accounts... | 12.25     |           | 2,227.99  |
| Check           | 10/20/2015 | EPAY    | KY DEPT OF REVE...    | Sales Tax for ...    | 23805 · Accrue... |           | 97.77     | 2,130.22  |
| Check           | 10/20/2015 | EPAY    | KY DEPT OF REVE...    | Utility tax for 0... | 23806 · School... |           | 583.01    | 1,547.21  |
| Check           | 10/21/2015 | 1568    | Mary Lou Lavender     | Dep ref# 7024...     | -SPLIT-           |           | 33.81     | 1,513.40  |
| Deposit         | 10/21/2015 |         |                       | Deposit              | -SPLIT-           | 271.88    |           | 1,785.28  |
| Deposit         | 10/22/2015 |         |                       | Deposit              | 142 · Accounts... | 121.20    |           | 1,906.48  |
| Deposit         | 10/22/2015 |         |                       | Deposit              | 142 · Accounts... | 124.62    |           | 2,031.10  |
| Check           | 10/22/2015 | 1569    | KY FRONTIER GAS...    | reimb for payi...    | 874 · Mains an... |           | 450.00    | 1,581.10  |
| Deposit         | 10/22/2015 |         |                       | Deposit              | 142 · Accounts... | 74.11     |           | 1,655.21  |
| Deposit         | 10/22/2015 |         |                       | Deposit              | -SPLIT-           | 165.00    |           | 1,820.21  |
| Deposit         | 10/23/2015 |         |                       | Deposit              | 142 · Accounts... | 14.00     |           | 1,834.21  |
| Deposit         | 10/28/2015 |         |                       | Deposit              | 142 · Accounts... | 59.43     |           | 1,893.64  |
| Deposit         | 11/02/2015 |         |                       | Deposit              | 142 · Accounts... | 28.19     |           | 1,921.83  |
| Check           | 11/02/2015 | AW      | BANK SERVICE CH...    |                      | 92104 · Bank ...  |           | 54.06     | 1,867.77  |
| Deposit         | 11/03/2015 |         |                       | Deposit              | 142 · Accounts... | 44.34     |           | 1,912.11  |
| Deposit         | 11/03/2015 |         |                       | Deposit              | 142 · Accounts... | 102.22    |           | 2,014.33  |
| Deposit         | 11/03/2015 |         |                       | Deposit              | -SPLIT-           | 249.15    |           | 2,263.48  |
| Deposit         | 11/04/2015 |         |                       | Deposit              | 142 · Accounts... | 122.20    |           | 2,385.68  |
| Deposit         | 11/05/2015 |         |                       | Deposit              | 142 · Accounts... | 118.17    |           | 2,503.85  |
| Deposit         | 11/06/2015 |         |                       | Deposit              | 142 · Accounts... | 262.10    |           | 2,765.95  |
| Deposit         | 11/06/2015 |         |                       | Deposit              | 142 · Accounts... | 1,319.28  |           | 4,085.23  |
| Deposit         | 11/09/2015 |         |                       | Deposit              | 142 · Accounts... | 463.89    |           | 4,549.12  |
| Check           | 11/10/2015 | 1570    | KY FRONTIER GAS       | Cash Trf             | 145 · N/R from... |           | 4,000.00  | 549.12    |
| Deposit         | 11/10/2015 |         |                       | Deposit              | 142 · Accounts... | 532.71    |           | 1,081.83  |
| Deposit         | 11/11/2015 |         |                       | Deposit              | 142 · Accounts... | 112.22    |           | 1,194.05  |
| Deposit         | 11/11/2015 |         |                       | Deposit              | 142 · Accounts... | 566.10    |           | 1,760.15  |
| Deposit         | 11/12/2015 |         |                       | Deposit              | 142 · Accounts... | 1,007.62  |           | 2,767.77  |
| Check           | 11/13/2015 | DEP ... | DEPOSIT CORREC...     |                      | 142 · Accounts... |           | 12.25     | 2,755.52  |
| Deposit         | 11/16/2015 |         |                       | Deposit              | 142 · Accounts... | 19,397.20 |           | 22,152.72 |
| Deposit         | 11/16/2015 |         |                       | Deposit              | 142 · Accounts... | 24.50     |           | 22,177.22 |
| Check           | 11/16/2015 | 1571    | KY FRONTIER GAS       | cash trf             | 145 · N/R from... |           | 20,000.00 | 2,177.22  |
| Deposit         | 11/16/2015 |         |                       | Deposit              | 142 · Accounts... | 1,928.48  |           | 4,105.70  |
| Deposit         | 11/17/2015 |         |                       | Deposit              | 142 · Accounts... | 17,788.99 |           | 21,894.69 |
| Check           | 11/17/2015 | 1572    | KY FRONTIER GAS       | cash trf             | 145 · N/R from... |           | 17,000.00 | 4,894.69  |
| Deposit         | 11/17/2015 |         |                       | Deposit              | 142 · Accounts... | 67.84     |           | 4,962.53  |
| Check           | 11/18/2015 | 1573    | CADY RICE             | VOID: DEP R...       | -SPLIT-           | 0.00      |           | 4,962.53  |
| Deposit         | 11/18/2015 |         |                       | Deposit              | 142 · Accounts... | 593.26    |           | 5,555.79  |
| Deposit         | 11/18/2015 |         |                       | Deposit              | 142 · Accounts... | 673.07    |           | 6,228.86  |
| Check           | 11/19/2015 | 1574    | CADY RICE             | DEP REF #1....       | -SPLIT-           |           | 108.06    | 6,120.80  |
| Check           | 11/19/2015 | 1575    | ROBERT LEWAND...      | VOID: DEP R...       | -SPLIT-           | 0.00      |           | 6,120.80  |

AUXIER ROAD GAS COMPANY, INC.

General Ledger

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Accrual Basis

| Type            | Date       | Num  | Name                  | Memo            | Split             | Debit     | Credit    | Balance   |
|-----------------|------------|------|-----------------------|-----------------|-------------------|-----------|-----------|-----------|
| Check           | 11/19/2015 | 1576 | SHARON WHITE          | VOID: DEP R...  | -SPLIT-           | 0.00      |           | 6,120.80  |
| Check           | 11/20/2015 | EPAY | DEPT OF REV           | SALES TAX F...  | 23805 · Accrue... |           | 145.49    | 5,975.31  |
| Check           | 11/20/2015 | EPAY | DEPT OF REV           | UTILITY TAX ... | 23806 · School... |           | 662.21    | 5,313.10  |
| Deposit         | 11/20/2015 |      |                       | Deposit         | 142 · Accounts... | 487.09    |           | 5,800.19  |
| Bill Pmt -Check | 11/20/2015 | 1577 | Eagle Research Cor... | 153643          | 232 · Accounts... |           | 1,390.49  | 4,409.70  |
| Deposit         | 11/20/2015 |      |                       | Deposit         | 142 · Accounts... | 87.29     |           | 4,496.99  |
| Check           | 11/23/2015 | 1578 | KY FRONTIER GAS       | cash trf        | 145 · N/R from... |           | 4,000.00  | 496.99    |
| Deposit         | 11/23/2015 |      |                       | Deposit         | 142 · Accounts... | 726.11    |           | 1,223.10  |
| Check           | 11/24/2015 | 1579 | SHARON WHITE          | DEP REF#1.2...  | -SPLIT-           |           | 129.39    | 1,093.71  |
| Deposit         | 11/24/2015 |      |                       | Deposit         | 142 · Accounts... | 114.69    |           | 1,208.40  |
| Deposit         | 11/25/2015 |      |                       | Deposit         | 142 · Accounts... | 309.77    |           | 1,518.17  |
| Check           | 11/25/2015 | 1580 | JOHNNY SHEPHERD       | DEP REF#1.2...  | -SPLIT-           |           | 129.40    | 1,388.77  |
| Check           | 11/25/2015 | 1581 | ROBERT LEWAND...      | DEP REF#3.2...  | -SPLIT-           |           | 340.78    | 1,047.99  |
| General Journal | 12/01/2015 | 6    |                       | TO ADD BAC...   | -SPLIT-           | 129.25    |           | 1,177.24  |
| Check           | 12/01/2015 | AW   | BANK SERVICE CH...    |                 | 92104 · Bank ...  |           | 44.73     | 1,132.51  |
| Deposit         | 12/01/2015 |      |                       | Deposit         | 142 · Accounts... | 110.48    |           | 1,242.99  |
| Deposit         | 12/01/2015 |      |                       | Deposit         | 142 · Accounts... | 274.88    |           | 1,517.87  |
| Deposit         | 12/04/2015 |      |                       | Deposit         | 142 · Accounts... | 143.74    |           | 1,661.61  |
| Deposit         | 12/07/2015 |      |                       | Deposit         | 142 · Accounts... | 345.96    |           | 2,007.57  |
| Bill Pmt -Check | 12/07/2015 | 1582 | Dustin Lawncare an... | #1037           | 232 · Accounts... |           | 450.00    | 1,557.57  |
| Check           | 12/08/2015 | 1583 | PAUL CAMPBELL         | DEP REF#3.2...  | -SPLIT-           |           | 115.18    | 1,442.39  |
| Deposit         | 12/08/2015 |      |                       | Deposit         | 142 · Accounts... | 2,230.90  |           | 3,673.29  |
| Deposit         | 12/09/2015 |      |                       | Deposit         | 142 · Accounts... | 791.58    |           | 4,464.87  |
| Deposit         | 12/09/2015 |      |                       | Deposit         | 142 · Accounts... | 2,653.40  |           | 7,118.27  |
| Deposit         | 12/10/2015 |      |                       | Deposit         | 142 · Accounts... | 24,831.52 |           | 31,949.79 |
| Check           | 12/10/2015 | 1584 | KY FRONTIER GAS       | cash trf        | 145 · N/R from... |           | 28,000.00 | 3,949.79  |
| Deposit         | 12/10/2015 |      |                       | Deposit         | 142 · Accounts... | 2,007.28  |           | 5,957.07  |
| Deposit         | 12/11/2015 |      |                       | Deposit         | 142 · Accounts... | 2,098.53  |           | 8,055.60  |
| Deposit         | 12/15/2015 |      |                       | Deposit         | 142 · Accounts... | 4,863.06  |           | 12,918.66 |
| Deposit         | 12/15/2015 |      |                       | Deposit         | 142 · Accounts... | 16,910.34 |           | 29,829.00 |
| Check           | 12/15/2015 | 1585 | KY FRONTIER GAS       | cash trf        | 145 · N/R from... |           | 23,000.00 | 6,829.00  |
| Deposit         | 12/17/2015 |      |                       | Deposit         | 142 · Accounts... | 636.16    |           | 7,465.16  |
| Deposit         | 12/18/2015 |      |                       | Deposit         | 142 · Accounts... | 1,365.92  |           | 8,831.08  |
| Deposit         | 12/18/2015 |      |                       | Deposit         | 142 · Accounts... | 14.88     |           | 8,845.96  |
| Deposit         | 12/18/2015 |      |                       | Deposit         | 142 · Accounts... | 1,054.16  |           | 9,900.12  |
| Check           | 12/21/2015 | EPAY | DEPT OF REV           | UTILITY TAX ... | 23806 · School... |           | 967.36    | 8,932.76  |
| Check           | 12/21/2015 | EPAY | DEPT OF REV           | SALES TAX F...  | 23805 · Accrue... |           | 365.25    | 8,567.51  |
| Deposit         | 12/21/2015 |      |                       | Deposit         | 142 · Accounts... | 2,434.92  |           | 11,002.43 |
| Deposit         | 12/21/2015 |      |                       | Deposit         | 142 · Accounts... | 34.54     |           | 11,036.97 |
| Check           | 12/22/2015 | 1586 | KY FRONTIER GAS       | cash trf        | 145 · N/R from... |           | 8,000.00  | 3,036.97  |
| Deposit         | 12/22/2015 |      |                       | Deposit         | 142 · Accounts... | 116.14    |           | 3,153.11  |
| Deposit         | 12/23/2015 |      |                       | Deposit         | 142 · Accounts... | 73.66     |           | 3,226.77  |
| Deposit         | 12/29/2015 |      |                       | Deposit         | 142 · Accounts... | 272.40    |           | 3,499.17  |
| Deposit         | 12/29/2015 |      |                       | Deposit         | 142 · Accounts... | 119.37    |           | 3,618.54  |
| Deposit         | 12/30/2015 |      |                       | Deposit         | 142 · Accounts... | 165.00    |           | 3,783.54  |

Total 13106 · Cash In Bank-Citizens KFG

1,217,348.58

1,213,965.49

3,783.54

131 · Cash - Other

0.00



AUXIER ROAD GAS COMPANY, INC.

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Accrual Basis

| Type                               | Date       | Num     | Name          | Memo             | Split             | Debit        | Credit       | Balance    |
|------------------------------------|------------|---------|---------------|------------------|-------------------|--------------|--------------|------------|
| Total 131 · Cash - Other           |            |         |               |                  |                   |              |              | 0.00       |
| Total 131 · Cash                   |            |         |               |                  |                   | 1,217,348.58 | 1,213,965.49 | 3,783.54   |
| 11000 · *Accounts Receivable       |            |         |               |                  |                   |              |              | 0.00       |
| Total 11000 · *Accounts Receivable |            |         |               |                  |                   |              |              | 0.00       |
| 142 · Accounts Receivable          |            |         |               |                  |                   |              |              | 169,447.14 |
| Deposit                            | 01/02/2015 |         | All Customers | Deposit          | 13106 · Cash I... |              | 338.21       | 169,108.93 |
| Deposit                            | 01/02/2015 |         | All Customers | Deposit          | 13106 · Cash I... |              | 885.28       | 168,223.65 |
| Deposit                            | 01/05/2015 |         | All Customers | Deposit          | 13106 · Cash I... |              | 3,208.40     | 165,015.25 |
| Deposit                            | 01/07/2015 |         | All Customers | Deposit          | 13106 · Cash I... |              | 7,097.09     | 157,918.16 |
| Deposit                            | 01/07/2015 |         | All Customers | Deposit          | 13106 · Cash I... |              | 4,657.78     | 153,260.38 |
| Deposit                            | 01/09/2015 |         | All Customers | Deposit          | 13106 · Cash I... |              | 680.16       | 152,580.22 |
| Deposit                            | 01/09/2015 |         | All Customers | Deposit          | 13106 · Cash I... |              | 57,262.50    | 95,317.72  |
| Deposit                            | 01/09/2015 |         | All Customers | Deposit          | 13106 · Cash I... |              | 154.21       | 95,163.51  |
| Deposit                            | 01/09/2015 |         | All Customers | Deposit          | 13106 · Cash I... |              | 13,942.26    | 81,221.25  |
| Deposit                            | 01/12/2015 |         | All Customers | Deposit          | 13106 · Cash I... |              | 13,750.58    | 67,470.67  |
| Check                              | 01/13/2015 | DEP ... | All Customers |                  | 13106 · Cash I... | 291.77       |              | 67,762.44  |
| Deposit                            | 01/13/2015 |         | All Customers | Deposit          | 13106 · Cash I... |              | 1,925.48     | 65,836.96  |
| Deposit                            | 01/14/2015 |         | All Customers | Deposit          | 13106 · Cash I... |              | 3,887.55     | 61,949.41  |
| Deposit                            | 01/15/2015 |         | All Customers | Deposit          | 13106 · Cash I... |              | 43,777.30    | 18,172.11  |
| Deposit                            | 01/16/2015 |         | All Customers | Deposit          | 13106 · Cash I... |              | 2,050.12     | 16,121.99  |
| Deposit                            | 01/19/2015 |         | All Customers | Deposit          | 13106 · Cash I... |              | 1,024.30     | 15,097.69  |
| Deposit                            | 01/20/2015 |         | All Customers | Deposit          | 13106 · Cash I... |              | 671.99       | 14,425.70  |
| Deposit                            | 01/21/2015 |         | All Customers | Deposit          | 13106 · Cash I... |              | 384.87       | 14,040.83  |
| Deposit                            | 01/23/2015 |         | All Customers | Deposit          | 13106 · Cash I... |              | 5,013.90     | 9,026.93   |
| Deposit                            | 01/27/2015 |         | All Customers | Deposit          | 13106 · Cash I... |              | 955.25       | 8,071.68   |
| Deposit                            | 01/27/2015 |         | All Customers | Deposit          | 13106 · Cash I... |              | 304.21       | 7,767.47   |
| Deposit                            | 01/29/2015 |         | All Customers | Deposit          | 13106 · Cash I... |              | 380.06       | 7,387.41   |
| Deposit                            | 01/30/2015 |         | All Customers | Deposit          | 13106 · Cash I... |              | 549.91       | 6,837.50   |
| General Journal                    | 01/31/2015 | 1       | All Customers | To rec 01-15 ... | -SPLIT-           | 220,474.69   |              | 227,312.19 |
| Deposit                            | 02/02/2015 |         | All Customers | Deposit          | 13106 · Cash I... |              | 332.49       | 226,979.70 |
| Deposit                            | 02/02/2015 |         | All Customers | Deposit          | 13106 · Cash I... |              | 1,801.69     | 225,178.01 |
| Deposit                            | 02/03/2015 |         | All Customers | Deposit          | 13106 · Cash I... |              | 4,693.77     | 220,484.24 |
| Deposit                            | 02/04/2015 |         | All Customers | Deposit          | 13106 · Cash I... |              | 2,671.62     | 217,812.62 |
| Deposit                            | 02/05/2015 |         | All Customers | Deposit          | 13106 · Cash I... |              | 64,294.89    | 153,517.73 |
| Deposit                            | 02/05/2015 |         | All Customers | Deposit          | 13106 · Cash I... |              | 6,384.90     | 147,132.83 |
| Deposit                            | 02/06/2015 |         | All Customers | Deposit          | 13106 · Cash I... |              | 18,823.27    | 128,309.56 |
| Check                              | 02/06/2015 | 1509    | All Customers | reimb for MC...  | 13106 · Cash I... | 3,506.72     |              | 131,816.28 |
| Deposit                            | 02/09/2015 |         | All Customers | Deposit          | 13106 · Cash I... |              | 167.12       | 131,649.16 |
| Deposit                            | 02/09/2015 |         | All Customers | Deposit          | 13106 · Cash I... |              | 9,929.86     | 121,719.30 |
| Deposit                            | 02/10/2015 |         | All Customers | Deposit          | 13106 · Cash I... |              | 12,002.30    | 109,717.00 |
| Deposit                            | 02/11/2015 |         | All Customers | Deposit          | 13106 · Cash I... |              | 3,723.90     | 105,993.10 |
| Deposit                            | 02/13/2015 |         | All Customers | Deposit          | 13106 · Cash I... |              | 8,548.82     | 97,444.28  |
| Check                              | 02/13/2015 | DEP ... | All Customers | dep corr         | 13106 · Cash I... | 18.00        |              | 97,462.28  |
| Deposit                            | 02/18/2015 |         | All Customers | Deposit          | 13106 · Cash I... |              | 40,328.97    | 57,133.31  |
| Deposit                            | 02/18/2015 |         | All Customers | Deposit          | 13106 · Cash I... |              | 3,309.05     | 53,824.26  |
| Deposit                            | 02/20/2015 |         | All Customers | Deposit          | 13106 · Cash I... |              | 11,334.36    | 42,489.90  |

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## AUXIER ROAD GAS COMPANY, INC.

## General Ledger

As of December 31, 2015

08/01/17

Accrual Basis

| Type            | Date       | Num  | Name          | Memo              | Split             | Debit      | Credit    | Balance    |
|-----------------|------------|------|---------------|-------------------|-------------------|------------|-----------|------------|
| Deposit         | 02/23/2015 |      | All Customers | Deposit           | 13106 · Cash I... |            | 9,182.91  | 33,306.99  |
| Deposit         | 02/24/2015 |      | All Customers | Deposit           | 13106 · Cash I... |            | 7,042.82  | 26,264.17  |
| Deposit         | 02/24/2015 |      | All Customers | Deposit           | 13106 · Cash I... |            | 1,374.11  | 24,890.06  |
| Deposit         | 02/26/2015 |      | All Customers | Deposit           | 13106 · Cash I... |            | 721.06    | 24,169.00  |
| Deposit         | 02/27/2015 |      | All Customers | Deposit           | 13106 · Cash I... |            | 807.86    | 23,361.14  |
| General Journal | 02/28/2015 | 1    | All Customers | To rec 02-15 ...  | -SPLIT-           | 233,132.50 |           | 256,493.64 |
| Deposit         | 03/01/2015 |      | All Customers | Deposit           | 13106 · Cash I... |            | 1,118.45  | 255,375.19 |
| Deposit         | 03/03/2015 |      | All Customers | Deposit           | 13106 · Cash I... |            | 1,628.36  | 253,746.83 |
| Deposit         | 03/03/2015 |      | All Customers | Deposit           | 13106 · Cash I... |            | 2,999.37  | 250,747.46 |
| Deposit         | 03/05/2015 |      | All Customers | Deposit           | 13106 · Cash I... |            | 5,731.05  | 245,016.41 |
| Deposit         | 03/09/2015 |      | All Customers | Deposit           | 13106 · Cash I... |            | 50.00     | 244,966.41 |
| Deposit         | 03/09/2015 |      | All Customers | Deposit           | 13106 · Cash I... |            | 13,688.89 | 231,277.52 |
| Deposit         | 03/09/2015 |      | All Customers | Deposit           | 13106 · Cash I... |            | 24,155.65 | 207,121.87 |
| Deposit         | 03/11/2015 |      | All Customers | Deposit           | 13106 · Cash I... |            | 4,752.07  | 202,369.80 |
| Deposit         | 03/11/2015 |      | All Customers | Deposit           | 13106 · Cash I... |            | 4,720.36  | 197,649.44 |
| Deposit         | 03/12/2015 |      | All Customers | Deposit           | 13106 · Cash I... |            | 66,871.17 | 130,778.27 |
| Deposit         | 03/12/2015 |      | All Customers | Deposit           | 13106 · Cash I... |            | 99.43     | 130,678.84 |
| Deposit         | 03/13/2015 |      | All Customers | Deposit           | 13106 · Cash I... |            | 7,570.91  | 123,107.93 |
| Deposit         | 03/16/2015 |      | All Customers | Deposit           | 13106 · Cash I... |            | 8,707.93  | 114,400.00 |
| Deposit         | 03/17/2015 |      | All Customers | Deposit           | 13106 · Cash I... |            | 62,352.99 | 52,047.01  |
| Deposit         | 03/17/2015 |      | All Customers | Deposit           | 13106 · Cash I... |            | 2,068.74  | 49,978.27  |
| Deposit         | 03/17/2015 |      | All Customers | Deposit           | 13106 · Cash I... |            | 1,377.75  | 48,600.52  |
| Check           | 03/19/2015 | 1519 | All Customers | Less unpaid b...  | 13106 · Cash I... |            | 56.03     | 48,544.49  |
| Deposit         | 03/23/2015 |      | All Customers | Deposit           | 13106 · Cash I... |            | 1,768.17  | 46,776.32  |
| Deposit         | 03/23/2015 |      | All Customers | Deposit           | 13106 · Cash I... |            | 2,357.62  | 44,418.70  |
| Deposit         | 03/26/2015 |      | All Customers | Deposit           | 13106 · Cash I... |            | 739.28    | 43,679.42  |
| Deposit         | 03/27/2015 |      | All Customers | Deposit           | 13106 · Cash I... |            | 30.00     | 43,649.42  |
| Deposit         | 03/27/2015 |      | All Customers | Deposit           | 13106 · Cash I... |            | 1,058.71  | 42,590.71  |
| Deposit         | 03/27/2015 |      | All Customers | Deposit           | 13106 · Cash I... |            | 641.97    | 41,948.74  |
| Check           | 03/27/2015 | NSF  | All Customers |                   | 13106 · Cash I... | 127.49     |           | 42,076.23  |
| Check           | 03/27/2015 | NSF  | All Customers |                   | 13106 · Cash I... | 113.44     |           | 42,189.67  |
| Deposit         | 03/31/2015 |      | All Customers | Deposit           | 13106 · Cash I... |            | 763.41    | 41,426.26  |
| General Journal | 03/31/2015 | 1    | All Customers | To rec sales f... | -SPLIT-           | 175,057.60 |           | 216,483.86 |
| Check           | 04/02/2015 | 1521 | All Customers | Ref of Credit ... | 13106 · Cash I... | 64.56      |           | 216,548.42 |
| Deposit         | 04/02/2015 |      | All Customers | Deposit           | 13106 · Cash I... |            | 1,294.64  | 215,253.78 |
| Deposit         | 04/07/2015 |      | All Customers | Deposit           | 13106 · Cash I... |            | 10,558.07 | 204,695.71 |
| Deposit         | 04/08/2015 |      | All Customers | Deposit           | 13106 · Cash I... |            | 59,208.57 | 145,487.14 |
| Deposit         | 04/08/2015 |      | All Customers | Deposit           | 13106 · Cash I... |            | 510.79    | 144,976.35 |
| Deposit         | 04/08/2015 |      | All Customers | Deposit           | 13106 · Cash I... |            | 9,908.42  | 135,067.93 |
| Check           | 04/09/2015 | 1523 | All Customers | LESS UNPAI...     | 13106 · Cash I... |            | 12.25     | 135,055.68 |
| Deposit         | 04/10/2015 |      | All Customers | Deposit           | 13106 · Cash I... |            | 4,934.90  | 130,120.78 |
| Deposit         | 04/10/2015 |      | All Customers | Deposit           | 13106 · Cash I... |            | 4,378.46  | 125,742.32 |
| Deposit         | 04/14/2015 |      | All Customers | Deposit           | 13106 · Cash I... |            | 52,769.82 | 72,972.50  |
| Check           | 04/14/2015 | 1524 | All Customers | reimb for mccc    | 13106 · Cash I... | 3,581.09   |           | 76,553.59  |
| Deposit         | 04/14/2015 |      | All Customers | Deposit           | 13106 · Cash I... |            | 1,180.75  | 75,372.84  |
| Deposit         | 04/16/2015 |      | All Customers | Deposit           | 13106 · Cash I... |            | 1,570.32  | 73,802.52  |
| Deposit         | 04/16/2015 |      | All Customers | Deposit           | 13106 · Cash I... |            | 6,348.70  | 67,453.82  |
| Deposit         | 04/20/2015 |      | All Customers | Deposit           | 13106 · Cash I... |            | 743.84    | 66,709.98  |
| Deposit         | 04/20/2015 |      | All Customers | Deposit           | 13106 · Cash I... |            | 2,979.98  | 63,730.00  |

AUXIER ROAD GAS COMPANY, INC.

General Ledger

As of December 31, 2015

| Type            | Date       | Num     | Name          | Memo              | Split             | Debit     | Credit    | Balance    |
|-----------------|------------|---------|---------------|-------------------|-------------------|-----------|-----------|------------|
| Deposit         | 04/20/2015 | DEP ... | All Customers | dep corr          | 13106 · Cash l... |           | 0.08      | 63,729.92  |
| Deposit         | 04/20/2015 |         | All Customers | Deposit           | 13106 · Cash l... |           | 86.97     | 63,642.95  |
| Deposit         | 04/22/2015 |         | All Customers | Deposit           | 13106 · Cash l... |           | 6,903.67  | 56,739.28  |
| Deposit         | 04/22/2015 |         | All Customers | Deposit           | 13106 · Cash l... |           | 505.88    | 56,233.40  |
| Deposit         | 04/23/2015 |         | All Customers | Deposit           | 13106 · Cash l... |           | 86.97     | 56,146.43  |
| Deposit         | 04/23/2015 |         | All Customers | Deposit           | 13106 · Cash l... |           | 387.88    | 55,758.55  |
| Deposit         | 04/28/2015 |         | All Customers | Deposit           | 13106 · Cash l... |           | 244.88    | 55,513.67  |
| Deposit         | 04/28/2015 |         | All Customers | Deposit           | 13106 · Cash l... |           | 1,297.61  | 54,216.06  |
| General Journal | 04/30/2015 | 1       | All Customers | To rec sales f... | -SPLIT-           | 93,690.12 |           | 147,906.18 |
| Deposit         | 05/01/2015 |         | All Customers | Deposit           | 13106 · Cash l... |           | 391.38    | 147,514.80 |
| Deposit         | 05/01/2015 |         | All Customers | Deposit           | 13106 · Cash l... |           | 159.74    | 147,355.06 |
| Deposit         | 05/06/2015 |         | All Customers | Deposit           | 13106 · Cash l... |           | 1,023.30  | 146,331.76 |
| Deposit         | 05/06/2015 |         | All Customers | Deposit           | 13106 · Cash l... |           | 1,249.37  | 145,082.39 |
| Deposit         | 05/06/2015 |         | All Customers | Deposit           | 13106 · Cash l... |           | 1,607.33  | 143,475.06 |
| Check           | 05/07/2015 | 1529    | All Customers | Cust Credit       | 13106 · Cash l... | 25.00     |           | 143,500.06 |
| Check           | 05/07/2015 | 1530    | All Customers | Less unpaid bal   | 13106 · Cash l... |           | 24.70     | 143,475.36 |
| Deposit         | 05/07/2015 |         | All Customers | Deposit           | 13106 · Cash l... |           | 2,690.70  | 140,784.66 |
| Deposit         | 05/08/2015 |         | All Customers | Deposit           | 13106 · Cash l... |           | 2,589.77  | 138,194.89 |
| Deposit         | 05/08/2015 |         | All Customers | Deposit           | 13106 · Cash l... |           | 36,666.54 | 101,528.35 |
| Check           | 05/11/2015 | 1531    | All Customers | Less unpaid bal   | 13106 · Cash l... |           | 12.25     | 101,516.10 |
| Deposit         | 05/11/2015 |         | All Customers | DEP CORR          | 13106 · Cash l... |           | 0.10      | 101,516.00 |
| Check           | 05/12/2015 | 1532    | All Customers | Less unpaid bal   | 13106 · Cash l... |           | 86.77     | 101,429.23 |
| Deposit         | 05/12/2015 |         | All Customers | Deposit           | 13106 · Cash l... |           | 5,944.32  | 95,484.91  |
| Deposit         | 05/12/2015 |         | All Customers | DEP CORR          | 13106 · Cash l... |           | 63.83     | 95,421.08  |
| Deposit         | 05/13/2015 |         | All Customers | Deposit           | 13106 · Cash l... |           | 223.56    | 95,197.52  |
| Deposit         | 05/13/2015 |         | All Customers | Deposit           | 13106 · Cash l... |           | 1,017.27  | 94,180.25  |
| Deposit         | 05/13/2015 |         | All Customers | Deposit           | 13106 · Cash l... |           | 2,450.52  | 91,729.73  |
| Deposit         | 05/15/2015 |         | All Customers | Deposit           | 13106 · Cash l... |           | 5,099.41  | 86,630.32  |
| Deposit         | 05/15/2015 |         | All Customers | Deposit           | 13106 · Cash l... |           | 1,468.67  | 85,161.65  |
| Deposit         | 05/15/2015 |         | All Customers | Deposit           | 13106 · Cash l... |           | 76.18     | 85,085.47  |
| Deposit         | 05/18/2015 |         | All Customers | Deposit           | 13106 · Cash l... |           | 1,769.54  | 83,315.93  |
| Deposit         | 05/18/2015 |         | All Customers | Deposit           | 13106 · Cash l... |           | 1,163.90  | 82,152.03  |
| Deposit         | 05/18/2015 |         | All Customers | Deposit           | 13106 · Cash l... |           | 50.00     | 82,102.03  |
| Deposit         | 05/19/2015 |         | All Customers | Deposit           | 13106 · Cash l... |           | 347.58    | 81,754.45  |
| Deposit         | 05/20/2015 |         | All Customers | Deposit           | 13106 · Cash l... |           | 54.85     | 81,699.60  |
| Deposit         | 05/21/2015 |         | All Customers | Deposit           | 13106 · Cash l... |           | 158.18    | 81,541.42  |
| Deposit         | 05/22/2015 |         | All Customers | Deposit           | 13106 · Cash l... |           | 182.39    | 81,359.03  |
| Deposit         | 05/27/2015 |         | All Customers | Deposit           | 13106 · Cash l... |           | 25,819.62 | 55,539.41  |
| Deposit         | 05/28/2015 |         | All Customers | Deposit           | 13106 · Cash l... |           | 226.75    | 55,312.66  |
| General Journal | 05/31/2015 | 1       | All Customers | To rec 05-15 ...  | -SPLIT-           | 67,682.56 |           | 122,995.22 |
| General Journal | 05/31/2015 | 4       | All Customers | TO REC CRE...     | 145 · N/R from... |           | 12,937.27 | 110,057.95 |
| General Journal | 05/31/2015 | 5       | All Customers | TO REC JAN-...    | 145 · N/R from... |           | 14,708.62 | 95,349.33  |
| Deposit         | 06/01/2015 |         | All Customers | Wells Fargo f...  | 13106 · Cash l... |           | 0.01      | 95,349.32  |
| Deposit         | 06/01/2015 |         | All Customers | Deposit           | 13106 · Cash l... |           | 349.72    | 94,999.60  |
| Deposit         | 06/01/2015 |         | All Customers | Deposit           | 13106 · Cash l... |           | 119.14    | 94,880.46  |
| Deposit         | 06/02/2015 |         | All Customers | Deposit           | 13106 · Cash l... |           | 391.53    | 94,488.93  |
| Deposit         | 06/02/2015 |         | All Customers | Deposit           | 13106 · Cash l... |           | 30.00     | 94,458.93  |
| Deposit         | 06/03/2015 |         | All Customers | Deposit           | 13106 · Cash l... |           | 841.08    | 93,617.85  |
| Deposit         | 06/04/2015 |         | All Customers | Deposit           | 13106 · Cash l... |           | 1,275.56  | 92,342.29  |

## AUXIER ROAD GAS COMPANY, INC.

## General Ledger

As of December 31, 2015

08/01/17

Accrual Basis

| Type            | Date       | Num     | Name          | Memo              | Split             | Debit     | Credit    | Balance   |
|-----------------|------------|---------|---------------|-------------------|-------------------|-----------|-----------|-----------|
| Deposit         | 06/05/2015 |         | All Customers | Deposit           | 13106 · Cash I... |           | 125.04    | 92,217.25 |
| Deposit         | 06/05/2015 |         | All Customers | Deposit           | 13106 · Cash I... |           | 1,790.65  | 90,426.60 |
| Deposit         | 06/05/2015 |         | All Customers | Deposit           | 13106 · Cash I... |           | 29,758.56 | 60,668.04 |
| Deposit         | 06/08/2015 |         | All Customers | Deposit           | 13106 · Cash I... |           | 3,965.45  | 56,702.59 |
| Deposit         | 06/08/2015 | DEP ... | All Customers | DEP CORR          | 13106 · Cash I... |           | 63.82     | 56,638.77 |
| Deposit         | 06/11/2015 |         | All Customers | Deposit           | 13106 · Cash I... |           | 222.31    | 56,416.46 |
| Deposit         | 06/11/2015 |         | All Customers | Deposit           | 13106 · Cash I... |           | 556.47    | 55,859.99 |
| Deposit         | 06/11/2015 |         | All Customers | Deposit           | 13106 · Cash I... |           | 24.50     | 55,835.49 |
| Deposit         | 06/11/2015 | DEP ... | All Customers | Deposit           | 13106 · Cash I... |           | 481.27    | 55,354.22 |
| Deposit         | 06/12/2015 |         | All Customers | Deposit           | 13106 · Cash I... |           | 338.46    | 55,015.76 |
| Deposit         | 06/12/2015 |         | All Customers | Deposit           | 13106 · Cash I... |           | 591.46    | 54,424.30 |
| Deposit         | 06/16/2015 |         | All Customers | Deposit           | 13106 · Cash I... |           | 24,645.03 | 29,779.27 |
| Deposit         | 06/17/2015 |         | All Customers | Deposit           | 13106 · Cash I... |           | 776.12    | 29,003.15 |
| Deposit         | 06/17/2015 |         | All Customers | Deposit           | 13106 · Cash I... |           | 141.53    | 28,861.62 |
| Deposit         | 06/17/2015 |         | All Customers | Deposit           | 13106 · Cash I... |           | 409.15    | 28,452.47 |
| Deposit         | 06/19/2015 |         | All Customers | Deposit           | 13106 · Cash I... |           | 560.17    | 27,892.30 |
| Deposit         | 06/19/2015 | DEP ... | All Customers | Deposit           | 13106 · Cash I... |           | 1.00      | 27,891.30 |
| Deposit         | 06/22/2015 |         | All Customers | Deposit           | 13106 · Cash I... |           | 925.01    | 26,966.29 |
| Check           | 06/22/2015 | 1537    | All Customers | LESS UNPAI...     | 13106 · Cash I... |           | 68.82     | 26,897.47 |
| Deposit         | 06/23/2015 |         | All Customers | Deposit           | 13106 · Cash I... |           | 340.31    | 26,557.16 |
| Deposit         | 06/24/2015 |         | All Customers | Deposit           | 13106 · Cash I... |           | 90.10     | 26,467.06 |
| Deposit         | 06/25/2015 |         | All Customers | Deposit           | 13106 · Cash I... |           | 398.30    | 26,068.76 |
| Deposit         | 06/30/2015 |         | All Customers | Deposit           | 13106 · Cash I... |           | 533.60    | 25,535.16 |
| General Journal | 06/30/2015 | 1       | All Customers | To rec sales f... | -SPLIT-           | 55,211.66 |           | 80,746.82 |
| Deposit         | 07/01/2015 |         | All Customers | Deposit           | 13106 · Cash I... |           | 30.00     | 80,716.82 |
| Deposit         | 07/02/2015 |         | All Customers | Deposit           | 13106 · Cash I... |           | 81.29     | 80,635.53 |
| Check           | 07/06/2015 | 1539    | All Customers | CREDIT REF        | 13106 · Cash I... | 29.20     |           | 80,664.73 |
| Deposit         | 07/08/2015 |         | All Customers | Deposit           | 13106 · Cash I... |           | 235.27    | 80,429.46 |
| Deposit         | 07/08/2015 |         | All Customers | Deposit           | 13106 · Cash I... |           | 1,433.33  | 78,996.13 |
| Deposit         | 07/08/2015 |         | All Customers | Deposit           | 13106 · Cash I... |           | 2,032.51  | 76,963.62 |
| Deposit         | 07/09/2015 |         | All Customers | Deposit           | 13106 · Cash I... |           | 53.33     | 76,910.29 |
| Deposit         | 07/10/2015 |         | All Customers | Deposit           | 13106 · Cash I... |           | 882.18    | 76,028.11 |
| Check           | 07/10/2015 | 1540    | All Customers | LESS UNPAI...     | 13106 · Cash I... |           | 103.58    | 75,924.53 |
| Deposit         | 07/13/2015 |         | All Customers | Deposit           | 13106 · Cash I... |           | 26,517.66 | 49,406.87 |
| Deposit         | 07/13/2015 |         | All Customers | Deposit           | 13106 · Cash I... |           | 34.52     | 49,372.35 |
| Deposit         | 07/14/2015 |         | All Customers | Deposit           | 13106 · Cash I... |           | 174.34    | 49,198.01 |
| Deposit         | 07/14/2015 |         | All Customers | Deposit           | 13106 · Cash I... |           | 1,466.28  | 47,731.73 |
| Deposit         | 07/15/2015 |         | All Customers | Deposit           | 13106 · Cash I... |           | 160.92    | 47,570.81 |
| Deposit         | 07/15/2015 |         | All Customers | Deposit           | 13106 · Cash I... |           | 18,294.28 | 29,276.53 |
| Deposit         | 07/16/2015 |         | All Customers | Deposit           | 13106 · Cash I... |           | 229.41    | 29,047.12 |
| Deposit         | 07/16/2015 |         | All Customers | Deposit           | 13106 · Cash I... |           | 1,560.54  | 27,486.58 |
| Deposit         | 07/16/2015 |         | All Customers | Deposit           | 13106 · Cash I... |           | 666.41    | 26,820.17 |
| Deposit         | 07/17/2015 |         | All Customers | Deposit           | 13106 · Cash I... |           | 126.00    | 26,694.17 |
| Deposit         | 07/20/2015 |         | All Customers | Deposit           | 13106 · Cash I... |           | 235.26    | 26,458.91 |
| Deposit         | 07/21/2015 |         | All Customers | Deposit           | 13106 · Cash I... |           | 35.52     | 26,423.39 |
| Deposit         | 07/22/2015 |         | All Customers | Deposit           | 13106 · Cash I... |           | 15.71     | 26,407.68 |
| Deposit         | 07/23/2015 |         | All Customers | Deposit           | 13106 · Cash I... |           | 26.96     | 26,380.72 |
| Deposit         | 07/24/2015 |         | All Customers | Deposit           | 13106 · Cash I... |           | 23.50     | 26,357.22 |
| Deposit         | 07/27/2015 |         | All Customers | Deposit           | 13106 · Cash I... |           | 134.79    | 26,222.43 |

## AUXIER ROAD GAS COMPANY, INC.

## General Ledger

As of December 31, 2015

08/01/17

Accrual Basis

| Type            | Date       | Num     | Name          | Memo              | Split             | Debit     | Credit    | Balance   |
|-----------------|------------|---------|---------------|-------------------|-------------------|-----------|-----------|-----------|
| Check           | 07/28/2015 | 1543    | All Customers | LESS UNPAI...     | 13106 · Cash I... |           | 25.73     | 26,196.70 |
| Deposit         | 07/28/2015 |         | All Customers | Deposit           | 13106 · Cash I... |           | 13.48     | 26,183.22 |
| Check           | 07/29/2015 | 1544    | All Customers | LESS UNPAI...     | 13106 · Cash I... |           | 12.25     | 26,170.97 |
| General Journal | 07/31/2015 | 1       | All Customers | To rec sales f... | -SPLIT-           | 47,910.58 |           | 74,081.55 |
| General Journal | 07/31/2015 | 4       | All Customers | TO REC CRC...     | 145 · N/R from... |           | 1,124.69  | 72,956.86 |
| General Journal | 07/31/2015 | 5       | All Customers | TO REC ACH'...    | 145 · N/R from... |           | 3,482.86  | 69,474.00 |
| Deposit         | 08/01/2015 |         | All Customers | Deposit           | 13106 · Cash I... |           | 49.50     | 69,424.50 |
| Deposit         | 08/04/2015 |         | All Customers | Deposit           | 13106 · Cash I... |           | 257.58    | 69,166.92 |
| Deposit         | 08/04/2015 |         | All Customers | Deposit           | 13106 · Cash I... |           | 224.61    | 68,942.31 |
| Deposit         | 08/05/2015 |         | All Customers | Deposit           | 13106 · Cash I... |           | 369.87    | 68,572.44 |
| Deposit         | 08/06/2015 |         | All Customers | Deposit           | 13106 · Cash I... |           | 679.80    | 67,892.64 |
| Deposit         | 08/07/2015 |         | All Customers | Deposit           | 13106 · Cash I... |           | 608.06    | 67,284.58 |
| Deposit         | 08/07/2015 |         | All Customers | Deposit           | 13106 · Cash I... |           | 24,740.79 | 42,543.79 |
| Deposit         | 08/10/2015 |         | All Customers | Deposit           | 13106 · Cash I... |           | 2,115.83  | 40,427.96 |
| Deposit         | 08/12/2015 |         | All Customers | Deposit           | 13106 · Cash I... |           | 235.43    | 40,192.53 |
| Deposit         | 08/12/2015 |         | All Customers | Deposit           | 13106 · Cash I... |           | 22.57     | 40,169.96 |
| Check           | 08/12/2015 | 1547    | All Customers | LESS UNPAI...     | 13106 · Cash I... |           | 12.99     | 40,156.97 |
| Deposit         | 08/12/2015 |         | All Customers | Deposit           | 13106 · Cash I... |           | 1,311.13  | 38,845.84 |
| Deposit         | 08/13/2015 |         | All Customers | Deposit           | 13106 · Cash I... |           | 676.91    | 38,168.93 |
| Deposit         | 08/14/2015 |         | All Customers | Deposit           | 13106 · Cash I... |           | 1,349.21  | 36,819.72 |
| Deposit         | 08/17/2015 |         | All Customers | Deposit           | 13106 · Cash I... |           | 964.91    | 35,854.81 |
| Check           | 08/17/2015 | 1548    | All Customers | LESS UNPAI...     | 13106 · Cash I... |           | 5.56      | 35,849.25 |
| Deposit         | 08/18/2015 |         | All Customers | Deposit           | 13106 · Cash I... |           | 13,641.01 | 22,208.24 |
| Deposit         | 08/18/2015 |         | All Customers | Deposit           | 13106 · Cash I... |           | 50.00     | 22,158.24 |
| Deposit         | 08/19/2015 |         | All Customers | Deposit           | 13106 · Cash I... |           | 78.02     | 22,080.22 |
| Deposit         | 08/19/2015 |         | All Customers | Deposit           | 13106 · Cash I... |           | 164.31    | 21,915.91 |
| Deposit         | 08/21/2015 |         | All Customers | Deposit           | 13106 · Cash I... |           | 13.85     | 21,902.06 |
| Deposit         | 08/21/2015 |         | All Customers | Deposit           | 13106 · Cash I... |           | 303.50    | 21,598.56 |
| Deposit         | 08/24/2015 |         | All Customers | Deposit           | 13106 · Cash I... |           | 36.75     | 21,561.81 |
| Deposit         | 08/24/2015 |         | All Customers | Deposit           | 13106 · Cash I... |           | 612.02    | 20,949.79 |
| Deposit         | 08/24/2015 |         | All Customers | Deposit           | 13106 · Cash I... |           | 273.46    | 20,676.33 |
| Deposit         | 08/26/2015 |         | All Customers | Deposit           | 13106 · Cash I... |           | 13.85     | 20,662.48 |
| Deposit         | 08/28/2015 |         | All Customers | Deposit           | 13106 · Cash I... |           | 12.25     | 20,650.23 |
| General Journal | 08/31/2015 | 1       | All Customers | To rec sales f... | -SPLIT-           | 30,366.29 |           | 51,016.52 |
| Deposit         | 09/02/2015 |         | All Customers | Deposit           | 13106 · Cash I... |           | 30.00     | 50,986.52 |
| Deposit         | 09/02/2015 |         | All Customers | Deposit           | 13106 · Cash I... |           | 57.86     | 50,928.66 |
| Deposit         | 09/03/2015 |         | All Customers | Deposit           | 13106 · Cash I... |           | 435.50    | 50,493.16 |
| Deposit         | 09/04/2015 |         | All Customers | Deposit           | 13106 · Cash I... |           | 470.50    | 50,022.66 |
| Deposit         | 09/08/2015 |         | All Customers | Deposit           | 13106 · Cash I... |           | 4,707.64  | 45,315.02 |
| Deposit         | 09/09/2015 |         | All Customers | Deposit           | 13106 · Cash I... |           | 50.00     | 45,265.02 |
| Deposit         | 09/09/2015 |         | All Customers | Deposit           | 13106 · Cash I... |           | 129.08    | 45,135.94 |
| Deposit         | 09/09/2015 |         | All Customers | Deposit           | 13106 · Cash I... |           | 45.61     | 45,090.33 |
| Deposit         | 09/09/2015 |         | All Customers | Deposit           | 13106 · Cash I... |           | 75.88     | 45,014.45 |
| Deposit         | 09/09/2015 |         | All Customers | Deposit           | 13106 · Cash I... |           | 14,753.95 | 30,260.50 |
| Deposit         | 09/09/2015 | DEP ... | All Customers | Deposit           | 13106 · Cash I... |           | 108.95    | 30,151.55 |
| Check           | 09/10/2015 | 1558    | All Customers | CUST CR           | 13106 · Cash I... | 25.00     |           | 30,176.55 |
| Check           | 09/10/2015 | 1559    | All Customers | LESS UNPAI...     | 13106 · Cash I... |           | 25.24     | 30,151.31 |
| Deposit         | 09/11/2015 |         | All Customers | Deposit           | 13106 · Cash I... |           | 475.97    | 29,675.34 |
| Deposit         | 09/11/2015 |         | All Customers | Deposit           | 13106 · Cash I... |           | 1,478.64  | 28,196.70 |

## AUXIER ROAD GAS COMPANY, INC.

08/01/17

## General Ledger

Accrual Basis

As of December 31, 2015

| Type            | Date       | Num     | Name          | Memo              | Split             | Debit     | Credit    | Balance   |
|-----------------|------------|---------|---------------|-------------------|-------------------|-----------|-----------|-----------|
| Deposit         | 09/14/2015 |         | All Customers | Deposit           | 13106 · Cash I... |           | 24.50     | 28,172.20 |
| Deposit         | 09/14/2015 |         | All Customers | Deposit           | 13106 · Cash I... |           | 8,424.85  | 19,747.35 |
| Deposit         | 09/14/2015 | DEP ... | All Customers | Deposit           | 13106 · Cash I... |           | 12.25     | 19,735.10 |
| Deposit         | 09/15/2015 |         | All Customers | Deposit           | 13106 · Cash I... |           | 638.04    | 19,097.06 |
| Deposit         | 09/16/2015 |         | All Customers | Deposit           | 13106 · Cash I... |           | 251.92    | 18,845.14 |
| Deposit         | 09/16/2015 |         | All Customers | Deposit           | 13106 · Cash I... |           | 97.38     | 18,747.76 |
| Deposit         | 09/18/2015 |         | All Customers | Deposit           | 13106 · Cash I... |           | 407.85    | 18,339.91 |
| Deposit         | 09/18/2015 |         | All Customers | Deposit           | 13106 · Cash I... |           | 80.22     | 18,259.69 |
| Deposit         | 09/21/2015 |         | All Customers | Deposit           | 13106 · Cash I... |           | 101.34    | 18,158.35 |
| Deposit         | 09/24/2015 |         | All Customers | Deposit           | 13106 · Cash I... |           | 105.97    | 18,052.38 |
| Deposit         | 09/24/2015 |         | All Customers | Deposit           | 13106 · Cash I... |           | 12.25     | 18,040.13 |
| Deposit         | 09/25/2015 |         | All Customers | Deposit           | 13106 · Cash I... |           | 175.00    | 17,865.13 |
| Deposit         | 09/30/2015 |         | All Customers | Deposit           | 13106 · Cash I... |           | 13.48     | 17,851.65 |
| Deposit         | 09/30/2015 |         | All Customers | Deposit           | 13106 · Cash I... |           | 100.00    | 17,751.65 |
| General Journal | 09/30/2015 | 1       | All Customers | To rec sales f... | -SPLIT-           | 44,865.27 |           | 62,616.92 |
| General Journal | 09/30/2015 | 4       | All Customers | To adjust to a... | 48001 · Reside... |           | 5,969.66  | 56,647.26 |
| Deposit         | 10/05/2015 |         | All Customers | Deposit           | 13106 · Cash I... |           | 325.31    | 56,321.95 |
| Deposit         | 10/05/2015 |         | All Customers | Deposit           | 13106 · Cash I... |           | 38.35     | 56,283.60 |
| Deposit         | 10/05/2015 |         | All Customers | Deposit           | 13106 · Cash I... |           | 1,166.21  | 55,117.39 |
| Deposit         | 10/07/2015 |         | All Customers | Deposit           | 13106 · Cash I... |           | 374.60    | 54,742.79 |
| Deposit         | 10/07/2015 |         | All Customers | Deposit           | 13106 · Cash I... |           | 50.00     | 54,692.79 |
| Deposit         | 10/07/2015 |         | All Customers | Deposit           | 13106 · Cash I... |           | 75.88     | 54,616.91 |
| Deposit         | 10/07/2015 |         | All Customers | Deposit           | 13106 · Cash I... |           | 716.00    | 53,900.91 |
| Deposit         | 10/07/2015 |         | All Customers | Deposit           | 13106 · Cash I... |           | 50.00     | 53,850.91 |
| Deposit         | 10/08/2015 |         | All Customers | Deposit           | 13106 · Cash I... |           | 50.00     | 53,800.91 |
| Deposit         | 10/08/2015 |         | All Customers | Deposit           | 13106 · Cash I... |           | 963.66    | 52,837.25 |
| Deposit         | 10/09/2015 |         | All Customers | Deposit           | 13106 · Cash I... |           | 17,826.19 | 35,011.06 |
| Deposit         | 10/09/2015 |         | All Customers | Deposit           | 13106 · Cash I... |           | 752.95    | 34,258.11 |
| Deposit         | 10/09/2015 | DEP ... | All Customers | Deposit           | 13106 · Cash I... |           | 12.50     | 34,245.61 |
| Deposit         | 10/12/2015 |         | All Customers | Deposit           | 13106 · Cash I... |           | 614.20    | 33,631.41 |
| Deposit         | 10/13/2015 |         | All Customers | Deposit           | 13106 · Cash I... |           | 50.00     | 33,581.41 |
| Deposit         | 10/14/2015 |         | All Customers | Deposit           | 13106 · Cash I... |           | 7,039.86  | 26,541.55 |
| Deposit         | 10/15/2015 |         | All Customers | Deposit           | 13106 · Cash I... |           | 26.11     | 26,515.44 |
| Deposit         | 10/15/2015 |         | All Customers | Deposit           | 13106 · Cash I... |           | 595.43    | 25,920.01 |
| Deposit         | 10/16/2015 |         | All Customers | Deposit           | 13106 · Cash I... |           | 16,799.46 | 9,120.55  |
| Deposit         | 10/16/2015 |         | All Customers | Deposit           | 13106 · Cash I... |           | 100.00    | 9,020.55  |
| Deposit         | 10/16/2015 |         | All Customers | Deposit           | 13106 · Cash I... |           | 734.89    | 8,285.66  |
| Deposit         | 10/19/2015 |         | All Customers | Deposit           | 13106 · Cash I... |           | 294.79    | 7,990.87  |
| Deposit         | 10/19/2015 |         | All Customers | Deposit           | 13106 · Cash I... |           | 12.25     | 7,978.62  |
| Check           | 10/21/2015 | 1568    | All Customers | Less unpaid bal   | 13106 · Cash I... |           | 17.94     | 7,960.68  |
| Deposit         | 10/21/2015 |         | All Customers | Deposit           | 13106 · Cash I... |           | 156.88    | 7,803.80  |
| Deposit         | 10/22/2015 |         | All Customers | Deposit           | 13106 · Cash I... |           | 121.20    | 7,682.60  |
| Deposit         | 10/22/2015 |         | All Customers | Deposit           | 13106 · Cash I... |           | 124.62    | 7,557.98  |
| Deposit         | 10/22/2015 |         | All Customers | Deposit           | 13106 · Cash I... |           | 74.11     | 7,483.87  |
| Deposit         | 10/22/2015 |         | All Customers | Deposit           | 13106 · Cash I... |           | 50.00     | 7,433.87  |
| Deposit         | 10/23/2015 |         | All Customers | Deposit           | 13106 · Cash I... |           | 14.00     | 7,419.87  |
| Deposit         | 10/28/2015 |         | All Customers | Deposit           | 13106 · Cash I... |           | 59.43     | 7,360.44  |
| General Journal | 10/31/2015 | 1       | All Customers | To rec sales f... | -SPLIT-           | 48,220.96 |           | 55,581.40 |
| Deposit         | 11/02/2015 |         | All Customers | Deposit           | 13106 · Cash I... |           | 28.19     | 55,553.21 |

AUXIER ROAD GAS COMPANY, INC.

08/01/17

General Ledger

Accrual Basis

As of December 31, 2015

| Type            | Date       | Num     | Name          | Memo               | Split             | Debit     | Credit    | Balance   |
|-----------------|------------|---------|---------------|--------------------|-------------------|-----------|-----------|-----------|
| Deposit         | 11/03/2015 |         | All Customers | Deposit            | 13106 · Cash I... |           | 44.34     | 55,508.87 |
| Deposit         | 11/03/2015 |         | All Customers | Deposit            | 13106 · Cash I... |           | 102.22    | 55,406.65 |
| Deposit         | 11/03/2015 |         | All Customers | Deposit            | 13106 · Cash I... |           | 134.15    | 55,272.50 |
| Deposit         | 11/04/2015 |         | All Customers | Deposit            | 13106 · Cash I... |           | 122.20    | 55,150.30 |
| Deposit         | 11/05/2015 |         | All Customers | Deposit            | 13106 · Cash I... |           | 118.17    | 55,032.13 |
| Deposit         | 11/06/2015 |         | All Customers | Deposit            | 13106 · Cash I... |           | 262.10    | 54,770.03 |
| Deposit         | 11/06/2015 |         | All Customers | Deposit            | 13106 · Cash I... |           | 1,319.28  | 53,450.75 |
| Deposit         | 11/09/2015 |         | All Customers | Deposit            | 13106 · Cash I... |           | 463.89    | 52,986.86 |
| Deposit         | 11/10/2015 |         | All Customers | Deposit            | 13106 · Cash I... |           | 532.71    | 52,454.15 |
| Deposit         | 11/11/2015 |         | All Customers | Deposit            | 13106 · Cash I... |           | 112.22    | 52,341.93 |
| Deposit         | 11/11/2015 |         | All Customers | Deposit            | 13106 · Cash I... |           | 566.10    | 51,775.83 |
| Deposit         | 11/12/2015 |         | All Customers | Deposit            | 13106 · Cash I... |           | 1,007.62  | 50,768.21 |
| Check           | 11/13/2015 | DEP ... | All Customers |                    | 13106 · Cash I... | 12.25     |           | 50,780.46 |
| Deposit         | 11/16/2015 |         | All Customers | Deposit            | 13106 · Cash I... |           | 19,397.20 | 31,383.26 |
| Deposit         | 11/16/2015 |         | All Customers | Deposit            | 13106 · Cash I... |           | 24.50     | 31,358.76 |
| Deposit         | 11/16/2015 |         | All Customers | Deposit            | 13106 · Cash I... |           | 1,928.48  | 29,430.28 |
| Deposit         | 11/17/2015 |         | All Customers | Deposit            | 13106 · Cash I... |           | 17,788.99 | 11,641.29 |
| Deposit         | 11/17/2015 |         | All Customers | Deposit            | 13106 · Cash I... |           | 67.84     | 11,573.45 |
| Check           | 11/18/2015 | 1573    | All Customers | LESS UNPAI...      | 13106 · Cash I... | 0.00      |           | 11,573.45 |
| Deposit         | 11/18/2015 |         | All Customers | Deposit            | 13106 · Cash I... |           | 593.26    | 10,980.19 |
| Deposit         | 11/18/2015 |         | All Customers | Deposit            | 13106 · Cash I... |           | 673.07    | 10,307.12 |
| Check           | 11/19/2015 | 1574    | All Customers | LESS UNPAI...      | 13106 · Cash I... |           | 21.20     | 10,285.92 |
| Check           | 11/19/2015 | 1575    | All Customers | REF OF CR B...     | 13106 · Cash I... | 0.00      |           | 10,285.92 |
| Deposit         | 11/20/2015 |         | All Customers | Deposit            | 13106 · Cash I... |           | 487.09    | 9,798.83  |
| Deposit         | 11/20/2015 |         | All Customers | Deposit            | 13106 · Cash I... |           | 87.29     | 9,711.54  |
| Deposit         | 11/23/2015 |         | All Customers | Deposit            | 13106 · Cash I... |           | 726.11    | 8,985.43  |
| Deposit         | 11/24/2015 |         | All Customers | Deposit            | 13106 · Cash I... |           | 114.69    | 8,870.74  |
| Deposit         | 11/25/2015 |         | All Customers | Deposit            | 13106 · Cash I... |           | 309.77    | 8,560.97  |
| Check           | 11/25/2015 | 1581    | All Customers | CREDIT BAL ...     | 13106 · Cash I... | 211.52    |           | 8,772.49  |
| General Journal | 11/30/2015 | 1       | All Customers | To rec sales f...  | -SPLIT-           | 71,818.94 |           | 80,591.43 |
| Deposit         | 12/01/2015 |         | All Customers | Deposit            | 13106 · Cash I... |           | 110.48    | 80,480.95 |
| Deposit         | 12/01/2015 |         | All Customers | Deposit            | 13106 · Cash I... |           | 274.88    | 80,206.07 |
| Deposit         | 12/04/2015 |         | All Customers | Deposit            | 13106 · Cash I... |           | 143.74    | 80,062.33 |
| General Journal | 12/04/2015 | 7       | All Customers | to offset part ... | 496 · Reimburs... | 800.00    |           | 80,862.33 |
| Deposit         | 12/07/2015 |         | All Customers | Deposit            | 13106 · Cash I... |           | 345.96    | 80,516.37 |
| Deposit         | 12/08/2015 |         | All Customers | Deposit            | 13106 · Cash I... |           | 2,230.90  | 78,285.47 |
| Deposit         | 12/09/2015 |         | All Customers | Deposit            | 13106 · Cash I... |           | 791.58    | 77,493.89 |
| Deposit         | 12/09/2015 |         | All Customers | Deposit            | 13106 · Cash I... |           | 2,653.40  | 74,840.49 |
| Deposit         | 12/10/2015 |         | All Customers | Deposit            | 13106 · Cash I... |           | 24,831.52 | 50,008.97 |
| Deposit         | 12/10/2015 |         | All Customers | Deposit            | 13106 · Cash I... |           | 2,007.28  | 48,001.69 |
| Deposit         | 12/11/2015 |         | All Customers | Deposit            | 13106 · Cash I... |           | 2,098.53  | 45,903.16 |
| Deposit         | 12/15/2015 |         | All Customers | Deposit            | 13106 · Cash I... |           | 4,863.06  | 41,040.10 |
| Deposit         | 12/15/2015 |         | All Customers | Deposit            | 13106 · Cash I... |           | 16,910.34 | 24,129.76 |
| Deposit         | 12/17/2015 |         | All Customers | Deposit            | 13106 · Cash I... |           | 636.16    | 23,493.60 |
| Deposit         | 12/18/2015 |         | All Customers | Deposit            | 13106 · Cash I... |           | 1,365.92  | 22,127.68 |
| Deposit         | 12/18/2015 |         | All Customers | Deposit            | 13106 · Cash I... |           | 14.88     | 22,112.80 |
| Deposit         | 12/18/2015 |         | All Customers | Deposit            | 13106 · Cash I... |           | 1,054.16  | 21,058.64 |
| Deposit         | 12/21/2015 |         | All Customers | Deposit            | 13106 · Cash I... |           | 2,434.92  | 18,623.72 |
| Deposit         | 12/21/2015 |         | All Customers | Deposit            | 13106 · Cash I... |           | 34.54     | 18,589.18 |

**AUXIER ROAD GAS COMPANY, INC.**

**General Ledger**

As of December 31, 2015

| Type                                 | Date       | Num       | Name                  | Memo              | Split              | Debit        | Credit       | Balance    |
|--------------------------------------|------------|-----------|-----------------------|-------------------|--------------------|--------------|--------------|------------|
| Deposit                              | 12/22/2015 |           | All Customers         | Deposit           | 13106 · Cash I...  |              | 116.14       | 18,473.04  |
| Deposit                              | 12/23/2015 |           | All Customers         | Deposit           | 13106 · Cash I...  |              | 73.66        | 18,399.38  |
| Deposit                              | 12/29/2015 |           | All Customers         | Deposit           | 13106 · Cash I...  |              | 272.40       | 18,126.98  |
| Deposit                              | 12/29/2015 |           | All Customers         | Deposit           | 13106 · Cash I...  |              | 119.37       | 18,007.61  |
| Deposit                              | 12/30/2015 |           | All Customers         | Deposit           | 13106 · Cash I...  |              | 165.00       | 17,842.61  |
| General Journal                      | 12/31/2015 | 1         | All Customers         | To rec sales f... | -SPLIT-            | 88,504.37    |              | 106,346.98 |
| General Journal                      | 12/31/2015 | ADJ #3    | All Customers         | TO REC AUX...     | 145 · N/R from...  |              | 1,740.82     | 104,606.16 |
| General Journal                      | 12/31/2015 | ADJ #4    | All Customers         | TO REC AUX...     | 145 · N/R from...  |              | 5,038.93     | 99,567.23  |
| General Journal                      | 12/31/2015 | ADJ #5    | All Customers         | TO REC AUX...     | 145 · N/R from...  |              | 13,009.33    | 86,557.90  |
| General Journal                      | 12/31/2015 | ADJ #6    | All Customers         | TO REC SER...     | 488 · Service ...  | 930.00       |              | 87,487.90  |
| General Journal                      | 12/31/2015 | ADJ #2    | All Customers         | TO REC BAD...     | 904 · Uncollect... |              | 6,094.21     | 81,393.69  |
| General Journal                      | 12/31/2015 | ADJ 1/... | All Customers         | To adjust A/R ... | 48001 · Reside...  | 7,110.68     |              | 88,504.37  |
| Total 142 · Accounts Receivable      |            |           |                       |                   |                    | 1,193,782.26 | 1,274,725.03 | 88,504.37  |
| <b>143 · Other Receivable</b>        |            |           |                       |                   |                    |              |              | 5,885.42   |
| 14301 · DEMA- N/R KFG                |            |           |                       |                   |                    |              |              | 5,885.42   |
| Total 14301 · DEMA- N/R KFG          |            |           |                       |                   |                    |              |              | 5,885.42   |
| 14302 · School Tax Receivable        |            |           |                       |                   |                    |              |              | 0.00       |
| Total 14302 · School Tax Receivable  |            |           |                       |                   |                    |              |              | 0.00       |
| 143 · Other Receivable - Other       |            |           |                       |                   |                    |              |              | 0.00       |
| General Journal                      | 12/31/2015 | ADJ#2...  | Kentucky Frontier Gas | TO ADD NE...      | 161 · Plant & ...  | 800.00       |              | 800.00     |
| Total 143 · Other Receivable - Other |            |           |                       |                   |                    | 800.00       | 0.00         | 800.00     |
| Total 143 · Other Receivable         |            |           |                       |                   |                    | 800.00       | 0.00         | 6,685.42   |
| 144 · Sales Tax Receivable           |            |           |                       |                   |                    |              |              | 0.00       |
| Total 144 · Sales Tax Receivable     |            |           |                       |                   |                    |              |              | 0.00       |
| 145 · N/R from Associated companies  |            |           |                       |                   |                    |              |              | 0.00       |
| Check                                | 01/08/2015 | 1501      | KY FRONTIER GAS       | CASH TRF          | 13106 · Cash I...  | 18,000.00    |              | 18,000.00  |
| Check                                | 01/09/2015 | 1502      | KY FRONTIER GAS       | cash trf          | 13106 · Cash I...  | 58,000.00    |              | 76,000.00  |
| Check                                | 01/12/2015 | 1503      | KY FRONTIER GAS       | CASH TRF          | 13106 · Cash I...  | 25,000.00    |              | 101,000.00 |
| Check                                | 01/15/2015 | 1504      | KY FRONTIER GAS       | CASH TRF          | 13106 · Cash I...  | 45,000.00    |              | 146,000.00 |
| Check                                | 01/21/2015 | 1505      | KY FRONTIER GAS       | CASH TRF          | 13106 · Cash I...  | 7,500.00     |              | 153,500.00 |
| Check                                | 01/23/2015 | 1506      | KY FRONTIER GAS       | CASH TRF          | 13106 · Cash I...  | 5,000.00     |              | 158,500.00 |
| General Journal                      | 01/31/2015 | 4         |                       | TO REC 01-1...    | 98112 · Interes... |              | 107,191.32   | 51,308.68  |
| Check                                | 02/06/2015 | 1508      | KY FRONTIER GAS       | CASH TRF          | 13106 · Cash I...  | 70,000.00    |              | 121,308.68 |
| Check                                | 02/09/2015 | 1510      | KY FRONTIER GAS       | CASH TRF          | 13106 · Cash I...  | 35,000.00    |              | 156,308.68 |
| Check                                | 02/11/2015 | 1511      | KY FRONTIER GAS       | CASH TRF          | 13106 · Cash I...  | 15,000.00    |              | 171,308.68 |
| Check                                | 02/18/2015 | 1512      | KY FRONTIER GAS       | cash trf          | 13106 · Cash I...  | 50,000.00    |              | 221,308.68 |
| Check                                | 02/23/2015 | 1513      | KY FRONTIER GAS       | CASH TRF          | 13106 · Cash I...  | 20,000.00    |              | 241,308.68 |
| Check                                | 02/24/2015 | 1514      | KY FRONTIER GAS       | CASH TRF          | 13106 · Cash I...  | 9,000.00     |              | 250,308.68 |
| General Journal                      | 02/28/2015 | 4         |                       | TO REC ARG...     | 98112 · Interes... |              | 105,478.33   | 144,830.35 |
| Check                                | 03/10/2015 | 1516      | KY FRONTIER GAS       | CASH TRAN...      | 13106 · Cash I...  | 50,000.00    |              | 194,830.35 |
| Check                                | 03/12/2015 | 1517      | KY FRONTIER GAS       | CASH TRF          | 13106 · Cash I...  | 75,000.00    |              | 269,830.35 |
| Check                                | 03/17/2015 | 1518      | KY FRONTIER GAS       | cash trf          | 13106 · Cash I...  | 77,000.00    |              | 346,830.35 |



## AUXIER ROAD GAS COMPANY, INC.

## General Ledger

As of December 31, 2015

08/01/17

Accrual Basis

| Type            | Date       | Num    | Name               | Memo              | Split              | Debit     | Credit    | Balance    |
|-----------------|------------|--------|--------------------|-------------------|--------------------|-----------|-----------|------------|
| Check           | 03/26/2015 | 1520   | KY FRONTIER GAS    | CASH TRF          | 13106 · Cash l...  | 8,000.00  |           | 354,830.35 |
| General Journal | 03/31/2015 | 4      |                    | TO REC ARG...     | 98112 · Interes... |           | 62,611.20 | 292,219.15 |
| General Journal | 03/31/2015 | 5      |                    | TO REC CRE...     | 92105 · Office ... | 13.56     |           | 292,232.71 |
| Check           | 04/08/2015 | 1522   | KY FRONTIER GAS    | CASH TRF          | 13106 · Cash l...  | 70,000.00 |           | 362,232.71 |
| Check           | 04/14/2015 | 1525   | KY FRONTIER GAS    | CASH TRF          | 13106 · Cash l...  | 68,000.00 |           | 430,232.71 |
| Check           | 04/22/2015 | 1528   | KY FRONTIER GAS    | cash trf          | 13106 · Cash l...  | 19,000.00 |           | 449,232.71 |
| General Journal | 04/30/2015 | 5      |                    | TO REC 04-1...    | 98804 · Taxes ...  |           | 26,096.86 | 423,135.85 |
| General Journal | 04/30/2015 | 4      |                    | TO TAKE OF...     | 73008 · Gas P...   | 23,459.30 |           | 446,595.15 |
| General Journal | 04/30/2015 | 6      |                    | TO REC ADD...     | 874 · Mains an...  | 9.83      |           | 446,604.98 |
| Check           | 05/13/2015 | 1533   | KY FRONTIER GAS    | cash trf          | 13106 · Cash l...  | 50,000.00 |           | 496,604.98 |
| Check           | 05/27/2015 | 1534   | KY FRONTIER GAS    | cash trf          | 13106 · Cash l...  | 40,000.00 |           | 536,604.98 |
| General Journal | 05/31/2015 | 6      |                    | TO REC 05-1...    | 98804 · Taxes ...  |           | 22,366.16 | 514,238.82 |
| General Journal | 05/31/2015 | 4      |                    | TO REC CRE...     | 142 · Accounts...  | 12,937.27 |           | 527,176.09 |
| General Journal | 05/31/2015 | 5      |                    | TO REC JAN-...    | 142 · Accounts...  | 14,708.62 |           | 541,884.71 |
| Check           | 06/05/2015 | 1535   | KY FRONTIER GAS    | CASH TRF          | 13106 · Cash l...  | 40,000.00 |           | 581,884.71 |
| Check           | 06/16/2015 | 1536   | KY FRONTIER GAS    | cash trf          | 13106 · Cash l...  | 25,000.00 |           | 606,884.71 |
| Check           | 06/30/2015 | 1538   | KY FRONTIER GAS    | VOID: cash trf    | 13106 · Cash l...  | 0.00      |           | 606,884.71 |
| General Journal | 06/30/2015 | 5      |                    | TO REC ARG...     | 98803 · Public ... |           | 29,256.27 | 577,628.44 |
| Check           | 07/21/2015 | 1541   | KY FRONTIER GAS    | CASH TRF          | 13106 · Cash l...  | 50,000.00 |           | 627,628.44 |
| General Journal | 07/31/2015 | 6      |                    | TO REC ARG...     | 98112 · Interes... |           | 22,555.02 | 605,073.42 |
| General Journal | 07/31/2015 | 4      |                    | TO REC CRC...     | 142 · Accounts...  | 1,124.69  |           | 606,198.11 |
| General Journal | 07/31/2015 | 5      |                    | TO REC ACH'...    | 142 · Accounts...  | 3,482.86  |           | 609,680.97 |
| Check           | 08/05/2015 | 1545   | KY FRONTIER GAS    | Cash trf          | 13106 · Cash l...  | 10,000.00 |           | 619,680.97 |
| Check           | 08/12/2015 | 1546   | KY FRONTIER GAS... | cash trf          | 13106 · Cash l...  | 25,000.00 |           | 644,680.97 |
| Check           | 08/18/2015 | 1549   | KY FRONTIER GAS... | cash trf          | 13106 · Cash l...  | 20,000.00 |           | 664,680.97 |
| General Journal | 08/31/2015 | 4      |                    | TO REC AUX...     | 98112 · Interes... |           | 23,711.82 | 640,969.15 |
| Check           | 09/09/2015 | 1554   | KY FRONTIER GAS    | Cash Trf          | 13106 · Cash l...  | 18,000.00 |           | 658,969.15 |
| Check           | 09/15/2015 | 1560   | KY FRONTIER GAS... | cash trf          | 13106 · Cash l...  | 10,000.00 |           | 668,969.15 |
| General Journal | 09/30/2015 | 7      |                    | 2" 275#flange...  | 161 · Plant & ...  |           | 1,624.40  | 667,344.75 |
| General Journal | 09/30/2015 | 5      |                    | TO REC AUX...     | 98112 · Interes... |           | 24,934.85 | 642,409.90 |
| General Journal | 09/30/2015 | 6      |                    | To add credit ... | 768 · Maintena...  | 640.68    |           | 643,050.58 |
| Check           | 10/06/2015 | 1563   | KY FRONTIER GAS    | cash trf          | 13106 · Cash l...  | 4,000.00  |           | 647,050.58 |
| Check           | 10/09/2015 | 1564   | KY FRONTIER GAS    | cash trf          | 13106 · Cash l...  | 18,000.00 |           | 665,050.58 |
| Check           | 10/14/2015 | 1565   | KY FRONTIER GAS    | cash trf          | 13106 · Cash l...  | 11,000.00 |           | 676,050.58 |
| Check           | 10/16/2015 | 1567   | KY FRONTIER GAS    | cash trf          | 13106 · Cash l...  | 12,000.00 |           | 688,050.58 |
| General Journal | 10/31/2015 | 4      |                    | TO REC ARG...     | 98112 · Interes... |           | 30,253.77 | 657,796.81 |
| General Journal | 10/31/2015 | 7      |                    | TO REC AUX...     | 73005 · Gas P...   |           | 3,466.29  | 654,330.52 |
| Check           | 11/10/2015 | 1570   | KY FRONTIER GAS    | Cash Trf          | 13106 · Cash l...  | 4,000.00  |           | 658,330.52 |
| Check           | 11/16/2015 | 1571   | KY FRONTIER GAS    | cash trf          | 13106 · Cash l...  | 20,000.00 |           | 678,330.52 |
| Check           | 11/17/2015 | 1572   | KY FRONTIER GAS    | cash trf          | 13106 · Cash l...  | 17,000.00 |           | 695,330.52 |
| Check           | 11/23/2015 | 1578   | KY FRONTIER GAS    | cash trf          | 13106 · Cash l...  | 4,000.00  |           | 699,330.52 |
| General Journal | 11/30/2015 | 5      |                    | TO REC ARG...     | 98804 · Taxes ...  |           | 40,725.09 | 658,605.43 |
| General Journal | 11/30/2015 | 8      |                    | TO REC 11-1...    | 73002 · Gas P...   |           | 4,315.45  | 654,289.98 |
| Check           | 12/10/2015 | 1584   | KY FRONTIER GAS    | cash trf          | 13106 · Cash l...  | 28,000.00 |           | 682,289.98 |
| Check           | 12/15/2015 | 1585   | KY FRONTIER GAS    | cash trf          | 13106 · Cash l...  | 23,000.00 |           | 705,289.98 |
| Check           | 12/22/2015 | 1586   | KY FRONTIER GAS    | cash trf          | 13106 · Cash l...  | 8,000.00  |           | 713,289.98 |
| General Journal | 12/31/2015 | 5      |                    | TO REC ARG...     | 98802 · Public ... |           | 59,892.77 | 653,397.21 |
| General Journal | 12/31/2015 | ADJ #3 |                    | TO REC AUX...     | 142 · Accounts...  | 1,740.82  |           | 655,138.03 |
| General Journal | 12/31/2015 | ADJ #4 |                    | TO REC AUX...     | 142 · Accounts...  | 5,038.93  |           | 660,176.96 |

**AUXIER ROAD GAS COMPANY, INC.**

**General Ledger**

As of December 31, 2015

08/01/17

Accrual Basis

| Type                                       | Date       | Num        | Name                  | Memo              | Split             | Debit        | Credit     | Balance      |
|--|------------|------------|-----------------------|-------------------|-------------------|--------------|------------|--------------|
| General Journal                            | 12/31/2015 | ADJ #5     |                       | TO REC AUX...     | 142 · Accounts... | 13,009.33    |            | 673,186.29   |
| General Journal                            | 12/31/2015 | ADJ #7     |                       | To rec mgmt f...  | 751 · Intco Mg... |              | 392,000.00 | 281,186.29   |
| General Journal                            | 12/31/2015 | 6          |                       | TO REC ADD...     | 73002 · Gas P...  |              | 28,838.39  | 252,347.90   |
| Total 145 · N/R from Associated companies  |            |            |                       |                   |                   | 1,237,665.89 | 985,317.99 | 252,347.90   |
| <b>146 · N/R- DLR</b>                      |            |            |                       |                   |                   |              |            |              |
| Transfer                                   | 09/02/2015 |            |                       | Deposit           | 13106 · Cash I... |              | 2,000.00   | 5,000.00     |
| Total 146 · N/R- DLR                       |            |            |                       |                   |                   | 0.00         | 2,000.00   | 3,000.00     |
| <b>147 · N/R-Dema Gas</b>                  |            |            |                       |                   |                   |              |            |              |
| Total 147 · N/R-Dema Gas                   |            |            |                       |                   |                   |              |            | 0.00         |
| <b>148 · N/R- Cow Creek Gas</b>            |            |            |                       |                   |                   |              |            |              |
| Total 148 · N/R- Cow Creek Gas             |            |            |                       |                   |                   |              |            | 0.00         |
| <b>149 · N/R-KFG(Payroll Account)</b>      |            |            |                       |                   |                   |              |            |              |
| Total 149 · N/R-KFG(Payroll Account)       |            |            |                       |                   |                   |              |            | 0.00         |
| <b>150 · N/R-KFG(Belf &amp; Peoples)</b>   |            |            |                       |                   |                   |              |            |              |
| Total 150 · N/R-KFG(Belf & Peoples)        |            |            |                       |                   |                   |              |            | 0.00         |
| <b>151 · N/R-BTU Gas</b>                   |            |            |                       |                   |                   |              |            |              |
| Total 151 · N/R-BTU Gas                    |            |            |                       |                   |                   |              |            | 0.00         |
| <b>161 · Plant &amp; Equipment</b>         |            |            |                       |                   |                   |              |            |              |
| <b>16101 · Itrons</b>                      |            |            |                       |                   |                   |              |            |              |
| Total 16101 · Itrons                       |            |            |                       |                   |                   |              |            | 0.00         |
| <b>16102 · DEMA- Mains/Meters</b>          |            |            |                       |                   |                   |              |            |              |
| Total 16102 · DEMA- Mains/Meters           |            |            |                       |                   |                   |              |            | 42,036.00    |
| <b>16110 · CIAC</b>                        |            |            |                       |                   |                   |              |            |              |
| Total 16110 · CIAC                         |            |            |                       |                   |                   |              |            | 0.00         |
| <b>161 · Plant &amp; Equipment - Other</b> |            |            |                       |                   |                   |              |            |              |
| Deposit                                    | 01/05/2015 |            |                       | TO REC SAL...     | 13106 · Cash I... |              | 9,785.00   | 1,213,705.01 |
| Bill                                       | 08/04/2015 | 452463     | HOLLAND SUPPLY        | Roots Rotary ...  | 232 · Accounts... | 1,970.31     |            | 1,203,920.01 |
| Bill                                       | 08/07/2015 | Inv #1...  | KOONS GAS MEAS...     | Mooney Regu...    | 232 · Accounts... | 3,935.54     |            | 1,205,890.32 |
| Bill                                       | 08/21/2015 | Inv#70...  | MILLER SUPPLY         | EQT Meter St...   | 232 · Accounts... | 15.05        |            | 1,209,825.86 |
| Bill                                       | 08/21/2015 | Inv#70...  | MILLER SUPPLY         | EQT Meter St...   | 232 · Accounts... | 230.29       |            | 1,209,840.91 |
| Credit                                     | 08/24/2015 | Credit ... | MILLER SUPPLY         | EQT Meter St...   | 232 · Accounts... |              | 98.05      | 1,210,071.20 |
| Bill                                       | 08/24/2015 | Inv#70...  | MILLER SUPPLY         | EQT Meter St...   | 232 · Accounts... | 35.09        |            | 1,209,973.15 |
| Bill                                       | 08/28/2015 | Inv#18...  | Western Construction  | EQT Meter St...   | 232 · Accounts... | 1,016.00     |            | 1,210,008.24 |
| General Journal                            | 09/30/2015 | 7          |                       | 2" 275#flange...  | 145 · N/R from... | 1,624.40     |            | 1,211,024.24 |
| Bill                                       | 09/30/2015 | Inv# 1...  | Eagle Research Cor... | EQT Meter St...   | 232 · Accounts... | 4,611.00     |            | 1,212,648.64 |
| Bill                                       | 09/30/2015 | Inv#15...  | Eagle Research Cor... | Materials for ... | 232 · Accounts... | 280.90       |            | 1,217,259.64 |
| Bill                                       | 10/07/2015 | 153643     | Eagle Research Cor... | EQT Meter St...   | 232 · Accounts... | 1,390.49     |            | 1,217,540.54 |
| General Journal                            | 12/31/2015 | ADJ#1...   |                       | TO RECLASS...     | -SPLIT-           | 1,600.00     |            | 1,218,931.03 |
| General Journal                            | 12/31/2015 | ADJ#1...   |                       | TO RECLASS...     | 161 · Plant & ... |              | 1,600.00   | 1,220,531.03 |

AUXIER ROAD GAS COMPANY, INC.

General Ledger

As of December 31, 2015

08/01/17

Accrual Basis

| Type                                    | Date       | Num       | Name                  | Memo              | Split              | Debit     | Credit    | Balance      |
|---|------------|-----------|-----------------------|-------------------|--------------------|-----------|-----------|--------------|
| General Journal                         | 12/31/2015 | ADJ#2...  | Kentucky Frontier Gas | TO ADD NE...      | 143 · Other Re...  |           | 800.00    | 1,218,131.03 |
| General Journal                         | 12/31/2015 | ADJ#3...  |                       | RON PEPPI ...     | 232 · Accounts...  | 800.00    |           | 1,218,931.03 |
| Total 161 · Plant & Equipment - Other   |            |           |                       |                   |                    | 17,509.07 | 12,283.05 | 1,218,931.03 |
| Total 161 · Plant & Equipment           |            |           |                       |                   |                    | 17,509.07 | 12,283.05 | 1,260,967.03 |
| <b>168 · Accum Depreciation</b>         |            |           |                       |                   |                    |           |           | -951,217.00  |
| <b>16801 · DEMA - Accum Depr</b>        |            |           |                       |                   |                    |           |           | -37,180.00   |
| General Journal                         | 12/31/2015 | ADJ 2/... |                       | To adj book d...  | 168 · Accum D...   |           | 1,088.00  | -38,268.00   |
| Total 16801 · DEMA - Accum Depr         |            |           |                       |                   |                    | 0.00      | 1,088.00  | -38,268.00   |
| <b>168 · Accum Depreciation - Other</b> |            |           |                       |                   |                    |           |           | -914,037.00  |
| Deposit                                 | 01/05/2015 |           |                       | TO REC SAL...     | 13106 · Cash I...  | 9,785.00  |           | -904,252.00  |
| General Journal                         | 01/31/2015 | 3         |                       | To rec 01-15 ...  | 983 · Depreciat... |           | 2,700.00  | -906,952.00  |
| General Journal                         | 02/28/2015 | 3         |                       | To rec 02-15 ...  | 983 · Depreciat... |           | 2,700.00  | -909,652.00  |
| General Journal                         | 03/31/2015 | 3         |                       | To rec 03-15 ...  | 983 · Depreciat... |           | 2,700.00  | -912,352.00  |
| General Journal                         | 04/30/2015 | 3         |                       | To rec exp for... | 983 · Depreciat... |           | 2,700.00  | -915,052.00  |
| General Journal                         | 05/31/2015 | 3         |                       | To rec 05-15 ...  | 983 · Depreciat... |           | 2,700.00  | -917,752.00  |
| General Journal                         | 06/30/2015 | 3         |                       | To rec 06-15 ...  | 983 · Depreciat... |           | 2,700.00  | -920,452.00  |
| General Journal                         | 07/31/2015 | 3         |                       | To rec exp for... | 983 · Depreciat... |           | 2,700.00  | -923,152.00  |
| General Journal                         | 08/31/2015 | 2         |                       | To rec exp for... | 983 · Depreciat... |           | 2,700.00  | -925,852.00  |
| General Journal                         | 09/30/2015 | 3         |                       | To rec exp for... | 983 · Depreciat... |           | 2,700.00  | -928,552.00  |
| General Journal                         | 10/31/2015 | 3         |                       | To rec exp for... | 983 · Depreciat... |           | 2,700.00  | -931,252.00  |
| General Journal                         | 11/30/2015 | 3         |                       | To rec exp for... | 983 · Depreciat... |           | 2,700.00  | -933,952.00  |
| General Journal                         | 12/31/2015 | 3         |                       | To rec exp for... | 983 · Depreciat... |           | 2,700.00  | -936,652.00  |
| General Journal                         | 12/31/2015 | ADJ 2/... |                       | To adj book d...  | -SPLIT-            | 15,401.00 |           | -921,251.00  |
| Total 168 · Accum Depreciation - Other  |            |           |                       |                   |                    | 25,186.00 | 32,400.00 | -921,251.00  |
| Total 168 · Accum Depreciation          |            |           |                       |                   |                    | 25,186.00 | 33,488.00 | -959,519.00  |
| <b>232 · Accounts Payable</b>           |            |           |                       |                   |                    |           |           | -21,290.25   |
| <b>23202 · Accounts Payable Current</b> |            |           |                       |                   |                    |           |           | 0.00         |
| Total 23202 · Accounts Payable Current  |            |           |                       |                   |                    |           |           | 0.00         |
| <b>232 · Accounts Payable - Other</b>   |            |           |                       |                   |                    |           |           | -21,290.25   |
| Bill Pmt -Check                         | 01/29/2015 | 1507      | Martin Co Sheriff     | 2014 Property...  | 13106 · Cash I...  | 553.51    |           | -20,736.74   |
| Bill                                    | 03/03/2015 | ORG I...  | KY SECRETARY O...     | ORG ID: 000...    | 98804 · Taxes ...  |           | 15.00     | -20,751.74   |
| Bill Pmt -Check                         | 03/03/2015 | 1515      | KY SECRETARY O...     | ORG ID: 000...    | 13106 · Cash I...  | 15.00     |           | -20,736.74   |
| Bill                                    | 04/15/2015 |           | KENTUCKY STATE...     | LLET FOR EIN:     | 98802 · Public ... | 0.00      |           | -20,736.74   |
| Bill                                    | 04/15/2015 |           | KY STATE TREASU...    | LLET FOR EI...    | 98701 · Other ...  |           | 175.00    | -20,911.74   |
| Bill Pmt -Check                         | 04/15/2015 | 1526      | KY STATE TREASU...    | LLET FOR EI...    | 13106 · Cash I...  | 175.00    |           | -20,736.74   |
| Bill                                    | 08/04/2015 | 452463    | HOLLAND SUPPLY        | 452463            | 161 · Plant & ...  |           | 1,970.31  | -22,707.05   |
| Bill                                    | 08/07/2015 | Inv #1... | KOONS GAS MEAS...     | Inv# 14520        | 161 · Plant & ...  |           | 3,935.54  | -26,642.59   |
| Bill                                    | 08/21/2015 | #1018     | Dustin Lawncare an... | #1018             | 874 · Mains an...  |           | 985.00    | -27,627.59   |
| Bill Pmt -Check                         | 08/21/2015 | 1550      | Dustin Lawncare an... | #1018             | 13106 · Cash I...  | 985.00    |           | -26,642.59   |
| Bill                                    | 08/21/2015 | Inv#70... | MILLER SUPPLY         | Inv#7026751       | 161 · Plant & ...  |           | 15.05     | -26,657.64   |
| Bill                                    | 08/21/2015 | Inv#70... | MILLER SUPPLY         | Inv#7026752       | 161 · Plant & ...  |           | 230.29    | -26,887.93   |

AUXIER ROAD GAS COMPANY, INC.

08/01/17

General Ledger

Accrual Basis

As of December 31, 2015

| Type                                      | Date       | Num        | Name                  | Memo              | Split             | Debit     | Credit    | Balance    |
|---|------------|------------|-----------------------|-------------------|-------------------|-----------|-----------|------------|
| Credit                                    | 08/24/2015 | Credit ... | MILLER SUPPLY         | Credit issued ... | 161 · Plant & ... | 98.05     |           | -26,789.88 |
| Bill                                      | 08/24/2015 | Inv#70...  | MILLER SUPPLY         | Inv#7026765       | 161 · Plant & ... |           | 35.09     | -26,824.97 |
| Bill                                      | 08/28/2015 | Inv#18...  | Western Construction  | Inv#1863          | 161 · Plant & ... |           | 1,016.00  | -27,840.97 |
| Bill Pmt -Check                           | 09/01/2015 | 1551       | KOONS GAS MEAS...     | Inv# 14520        | 13106 · Cash l... | 3,935.54  |           | -23,905.43 |
| Bill Pmt -Check                           | 09/09/2015 | 1553       | HOLLAND SUPPLY        | 452463            | 13106 · Cash l... | 1,970.31  |           | -21,935.12 |
| Bill Pmt -Check                           | 09/16/2015 | 1561       | MILLER SUPPLY         |                   | 13106 · Cash l... | 182.38    |           | -21,752.74 |
| Bill Pmt -Check                           | 09/25/2015 | 1562       | Western Construction  | Inv#1863          | 13106 · Cash l... | 1,016.00  |           | -20,736.74 |
| Bill                                      | 09/30/2015 | Inv# 1...  | Eagle Research Cor... | Inv# 153555       | 161 · Plant & ... |           | 4,611.00  | -25,347.74 |
| Bill                                      | 09/30/2015 | Inv#15...  | Eagle Research Cor... | Inv# 153553       | 161 · Plant & ... |           | 280.90    | -25,628.64 |
| Bill                                      | 10/07/2015 | 153643     | Eagle Research Cor... | 153643            | 161 · Plant & ... |           | 1,390.49  | -27,019.13 |
| Bill Pmt -Check                           | 10/16/2015 | 1566       | Eagle Research Cor... |                   | 13106 · Cash l... | 4,891.90  |           | -22,127.23 |
| Bill Pmt -Check                           | 11/20/2015 | 1577       | Eagle Research Cor... | 153643            | 13106 · Cash l... | 1,390.49  |           | -20,736.74 |
| Bill                                      | 12/07/2015 | #1037      | Dustin Lawncare an... | #1037             | 874 · Mains an... |           | 450.00    | -21,186.74 |
| Bill Pmt -Check                           | 12/07/2015 | 1582       | Dustin Lawncare an... | #1037             | 13106 · Cash l... | 450.00    |           | -20,736.74 |
| General Journal                           | 12/31/2015 | 4          | KY FRONTIER GAS...    | To reclass sur... | 494 · AMR Ch...   |           | 12,671.51 | -33,408.25 |
| Bill                                      | 12/31/2015 | BILL ...   | KNOTT COUNTY S...     | BILL NO. 201...   | 98804 · Taxes ... |           | 423.15    | -33,831.40 |
| Bill                                      | 12/31/2015 | BILL ...   | JOHNSON COUNT...      | BILL NO. 15-...   | 98804 · Taxes ... |           | 3,079.40  | -36,910.80 |
| Bill                                      | 12/31/2015 | 2015 ...   | Martin Co Sheriff     | 2015 PROPE...     | 98804 · Taxes ... |           | 1,053.78  | -37,964.58 |
| General Journal                           | 12/31/2015 | ADJ#3...   | KY FRONTIER GAS...    | RON PEPPI ...     | 161 · Plant & ... |           | 800.00    | -38,764.58 |
| Total 232 · Accounts Payable - Other      |            |            |                       |                   |                   | 15,663.18 | 33,137.51 | -38,764.58 |
| Total 232 · Accounts Payable              |            |            |                       |                   |                   | 15,663.18 | 33,137.51 | -38,764.58 |
| <b>231 · Notes Payable</b>                |            |            |                       |                   |                   |           |           | 0.00       |
| <b>23101 · N/P-Cow Creek</b>              |            |            |                       |                   |                   |           |           | 0.00       |
| Total 23101 · N/P-Cow Creek               |            |            |                       |                   |                   |           |           | 0.00       |
| <b>23115 · N/P - Community Trust Bank</b> |            |            |                       |                   |                   |           |           | 0.00       |
| Total 23115 · N/P - Community Trust Bank  |            |            |                       |                   |                   |           |           | 0.00       |
| <b>231 · Notes Payable - Other</b>        |            |            |                       |                   |                   |           |           | 0.00       |
| Total 231 · Notes Payable - Other         |            |            |                       |                   |                   |           |           | 0.00       |
| Total 231 · Notes Payable                 |            |            |                       |                   |                   |           |           | 0.00       |
| <b>233 · N/P-Intercompany(KFG)</b>        |            |            |                       |                   |                   |           |           | 0.00       |
| Total 233 · N/P-Intercompany(KFG)         |            |            |                       |                   |                   |           |           | 0.00       |
| <b>235 · Customer Deposits</b>            |            |            |                       |                   |                   |           |           | -48,598.93 |
| Deposit                                   | 02/05/2015 |            |                       | Deposit           | 13106 · Cash l... |           | 115.00    | -48,713.93 |
| Deposit                                   | 03/09/2015 |            |                       | Deposit           | 13106 · Cash l... |           | 115.00    | -48,828.93 |
| Check                                     | 03/19/2015 | 1519       | Kenneth Stumbo        | Dep               | 13106 · Cash l... | 115.00    |           | -48,713.93 |
| Deposit                                   | 03/27/2015 |            |                       | Deposit           | 13106 · Cash l... |           | 115.00    | -48,828.93 |
| Check                                     | 04/09/2015 | 1523       | MARY MIDDLETON        | DEP REF           | 13106 · Cash l... | 125.00    |           | -48,703.93 |
| Check                                     | 04/16/2015 | 1527       | Aneru & Kimberly Lee  | Dep               | 13106 · Cash l... | 115.00    |           | -48,588.93 |
| Check                                     | 05/07/2015 | 1529       | Roger & Kathy Mayn... | Dep ref           | 13106 · Cash l... | 125.00    |           | -48,463.93 |
| Check                                     | 05/07/2015 | 1530       | Trevor & Samantha ... | Dep ref           | 13106 · Cash l... | 115.00    |           | -48,348.93 |
| Check                                     | 05/11/2015 | 1531       | Jordan Koskoski       | Dep               | 13106 · Cash l... | 115.00    |           | -48,233.93 |
| Check                                     | 05/12/2015 | 1532       | Javier Seanz          | Dep               | 13106 · Cash l... | 125.00    |           | -48,108.93 |

## AUXIER ROAD GAS COMPANY, INC.

## General Ledger

As of December 31, 2015

08/01/17

Accrual Basis

| Type                                     | Date       | Num       | Name                  | Memo             | Split              | Debit     | Credit   | Balance    |
|--|------------|-----------|-----------------------|------------------|--------------------|-----------|----------|------------|
| Deposit                                  | 05/18/2015 |           |                       | Deposit          | 13106 · Cash l...  |           | 115.00   | -48,223.93 |
| Deposit                                  | 06/02/2015 |           |                       | Deposit          | 13106 · Cash l...  |           | 115.00   | -48,338.93 |
| Deposit                                  | 06/05/2015 |           |                       | Deposit          | 13106 · Cash l...  |           | 115.00   | -48,453.93 |
| Check                                    | 06/22/2015 | 1537      | SHERRY AND MIC...     | DEP              | 13106 · Cash l...  | 125.00    |          | -48,328.93 |
| Check                                    | 07/10/2015 | 1540      | JERRY LAFFERTY        | DEP              | 13106 · Cash l...  | 115.00    |          | -48,213.93 |
| Check                                    | 07/28/2015 | 1543      | ALISHA CHAPMAN        | DEP              | 13106 · Cash l...  | 125.00    |          | -48,088.93 |
| Check                                    | 07/29/2015 | 1544      | RYAN HOWELL           | DEP              | 13106 · Cash l...  | 125.00    |          | -47,963.93 |
| Check                                    | 08/12/2015 | 1547      | APPALACHIAN RA...     | DEP REF          | 13106 · Cash l...  | 300.00    |          | -47,663.93 |
| Check                                    | 08/17/2015 | 1548      | MELISSA SMITH         | DEP              | 13106 · Cash l...  | 125.00    |          | -47,538.93 |
| Deposit                                  | 08/18/2015 |           |                       | Deposit          | 13106 · Cash l...  |           | 115.00   | -47,653.93 |
| Deposit                                  | 08/24/2015 |           |                       | Deposit          | 13106 · Cash l...  |           | 115.00   | -47,768.93 |
| Deposit                                  | 09/02/2015 |           |                       | Deposit          | 13106 · Cash l...  |           | 115.00   | -47,883.93 |
| Deposit                                  | 09/09/2015 |           |                       | Deposit          | 13106 · Cash l...  |           | 115.00   | -47,998.93 |
| Check                                    | 09/10/2015 | 1555      | JOHN CLARK            | DEP              | 13106 · Cash l...  | 125.00    |          | -47,873.93 |
| Check                                    | 09/10/2015 | 1556      | HERMAN CAUDILL        | DEP              | 13106 · Cash l...  | 0.00      |          | -47,873.93 |
| Check                                    | 09/10/2015 | 1557      | HERMAN CAUDILL        | DEP              | 13106 · Cash l...  | 125.00    |          | -47,748.93 |
| Check                                    | 09/10/2015 | 1558      | DANNY DAVIS           | DEP              | 13106 · Cash l...  | 125.00    |          | -47,623.93 |
| Check                                    | 09/10/2015 | 1559      | JAMES GILLISPIE       | DEP              | 13106 · Cash l...  | 145.00    |          | -47,478.93 |
| Deposit                                  | 09/30/2015 |           |                       | Deposit          | 13106 · Cash l...  |           | 265.00   | -47,743.93 |
| Deposit                                  | 10/07/2015 |           |                       | Deposit          | 13106 · Cash l...  |           | 115.00   | -47,858.93 |
| Deposit                                  | 10/07/2015 |           |                       | Deposit          | 13106 · Cash l...  |           | 115.00   | -47,973.93 |
| Deposit                                  | 10/08/2015 |           |                       | Deposit          | 13106 · Cash l...  |           | 115.00   | -48,088.93 |
| Deposit                                  | 10/13/2015 |           |                       | Deposit          | 13106 · Cash l...  |           | 115.00   | -48,203.93 |
| Deposit                                  | 10/15/2015 |           |                       | Deposit          | 13106 · Cash l...  |           | 115.00   | -48,318.93 |
| Deposit                                  | 10/16/2015 |           |                       | Deposit          | 13106 · Cash l...  |           | 130.00   | -48,448.93 |
| Check                                    | 10/21/2015 | 1568      | Mary Lou Lavender     | Dep              | 13106 · Cash l...  | 50.00     |          | -48,398.93 |
| Deposit                                  | 10/21/2015 |           |                       | Deposit          | 13106 · Cash l...  |           | 115.00   | -48,513.93 |
| Deposit                                  | 10/22/2015 |           |                       | Deposit          | 13106 · Cash l...  |           | 115.00   | -48,628.93 |
| Deposit                                  | 11/03/2015 |           |                       | Deposit          | 13106 · Cash l...  |           | 115.00   | -48,743.93 |
| Check                                    | 11/18/2015 | 1573      | CADY RICE             | DEP              | 13106 · Cash l...  | 0.00      |          | -48,743.93 |
| Check                                    | 11/19/2015 | 1574      | CADY RICE             | DEP              | 13106 · Cash l...  | 125.00    |          | -48,618.93 |
| Check                                    | 11/19/2015 | 1575      | ROBERT LEWAND...      | DEP              | 13106 · Cash l...  | 0.00      |          | -48,618.93 |
| Check                                    | 11/19/2015 | 1576      | SHARON WHITE          | DEP              | 13106 · Cash l...  | 0.00      |          | -48,618.93 |
| Check                                    | 11/24/2015 | 1579      | SHARON WHITE          | DEP              | 13106 · Cash l...  | 125.00    |          | -48,493.93 |
| Check                                    | 11/25/2015 | 1580      | JOHNNY SHEPHERD       | DEP              | 13106 · Cash l...  | 125.00    |          | -48,368.93 |
| Check                                    | 11/25/2015 | 1581      | ROBERT LEWAND...      | DEP              | 13106 · Cash l...  | 125.00    |          | -48,243.93 |
| General Journal                          | 12/01/2015 | 6         |                       | TO ADD BAC...    | 13106 · Cash l...  |           | 125.00   | -48,368.93 |
| Check                                    | 12/08/2015 | 1583      | PAUL CAMPBELL         | DEP              | 13106 · Cash l...  | 115.00    |          | -48,253.93 |
| General Journal                          | 12/31/2015 | ADJ #2    |                       | TO REC BAD...    | 904 · Uncollect... | 1,960.00  |          | -46,293.93 |
| General Journal                          | 12/31/2015 | ADJ 3/... |                       | To adj custom... | 48001 · Reside...  | 6,153.93  |          | -40,140.00 |
| Total 235 · Customer Deposits            |            |           |                       |                  |                    | 11,048.93 | 2,590.00 | -40,140.00 |
| <b>237 · Accrued Interest</b>            |            |           |                       |                  |                    |           |          | -3,354.50  |
| <b>23701 · Accrued Interest Deposits</b> |            |           |                       |                  |                    |           |          | -3,354.50  |
| Check                                    | 03/19/2015 | 1519      | Kenneth Stumbo        | Dep Int          | 13106 · Cash l...  | 0.14      |          | -3,354.36  |
| Check                                    | 04/09/2015 | 1523      | MARY MIDDLETON        | DEP INT          | 13106 · Cash l...  | 4.26      |          | -3,350.10  |
| Check                                    | 04/16/2015 | 1527      | Aneru & Kimberly Lee  | Dep Int          | 13106 · Cash l...  | 0.14      |          | -3,349.96  |
| Check                                    | 05/07/2015 | 1529      | Roger & Kathy Mayn... | Dep int ref      | 13106 · Cash l...  | 4.26      |          | -3,345.70  |

**AUXIER ROAD GAS COMPANY, INC.**

**General Ledger**

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Accrual Basis

| Type                                    | Date       | Num    | Name                  | Memo             | Split              | Debit    | Credit   | Balance   |
|---|------------|--------|-----------------------|------------------|--------------------|----------|----------|-----------|
| Check                                   | 05/07/2015 | 1530   | Trevor & Samantha ... | Dep int ref      | 13106 · Cash I...  | 0.35     |          | -3,345.35 |
| Check                                   | 05/11/2015 | 1531   | Jordan Koskoski       | Dep Int          | 13106 · Cash I...  | 0.14     |          | -3,345.21 |
| Check                                   | 05/12/2015 | 1532   | Javier Seanz          | Dep Int          | 13106 · Cash I...  | 0.51     |          | -3,344.70 |
| Check                                   | 06/22/2015 | 1537   | SHERRY AND MIC...     | DEP INT          | 13106 · Cash I...  | 0.51     |          | -3,344.19 |
| Check                                   | 07/10/2015 | 1540   | JERRY LAFFERTY        | DEP INT          | 13106 · Cash I...  | 0.14     |          | -3,344.05 |
| Check                                   | 07/28/2015 | 1543   | ALISHA CHAPMAN        | DEP INT          | 13106 · Cash I...  | 12.02    |          | -3,332.03 |
| Check                                   | 07/29/2015 | 1544   | RYAN HOWELL           | DEP INT          | 13106 · Cash I...  | 12.02    |          | -3,320.01 |
| Check                                   | 08/12/2015 | 1547   | APPALACHIAN RA...     | DEP INT REF      | 13106 · Cash I...  | 9.87     |          | -3,310.14 |
| Check                                   | 08/17/2015 | 1548   | MELISSA SMITH         | DEP INT          | 13106 · Cash I...  | 4.26     |          | -3,305.88 |
| Check                                   | 09/10/2015 | 1556   | HERMAN CAUDILL        | DEP INT          | 13106 · Cash I...  | 0.00     |          | -3,305.88 |
| Check                                   | 09/10/2015 | 1557   | HERMAN CAUDILL        | DEP INT          | 13106 · Cash I...  | 4.26     |          | -3,301.62 |
| Check                                   | 09/10/2015 | 1558   | DANNY DAVIS           | DEP INT          | 13106 · Cash I...  | 12.02    |          | -3,289.60 |
| Check                                   | 09/10/2015 | 1559   | JAMES GILLISPIE       | DEP INT          | 13106 · Cash I...  | 4.95     |          | -3,284.65 |
| Check                                   | 10/21/2015 | 1568   | Mary Lou Lavender     | Dep Int          | 13106 · Cash I...  | 1.70     |          | -3,282.95 |
| Check                                   | 11/18/2015 | 1573   | CADY RICE             | DEP INT          | 13106 · Cash I...  | 0.00     |          | -3,282.95 |
| Check                                   | 11/19/2015 | 1574   | CADY RICE             | DEP INT          | 13106 · Cash I...  | 0.44     |          | -3,282.51 |
| Check                                   | 11/19/2015 | 1575   | ROBERT LEWAND...      | DEP INT          | 13106 · Cash I...  | 0.00     |          | -3,282.51 |
| Check                                   | 11/19/2015 | 1576   | SHARON WHITE          | DEP INT          | 13106 · Cash I...  | 0.00     |          | -3,282.51 |
| Check                                   | 11/24/2015 | 1579   | SHARON WHITE          | DEP INT          | 13106 · Cash I...  | 4.26     |          | -3,278.25 |
| Check                                   | 11/25/2015 | 1580   | JOHNNY SHEPHERD       | DEP INT          | 13106 · Cash I...  | 4.26     |          | -3,273.99 |
| Check                                   | 11/25/2015 | 1581   | ROBERT LEWAND...      | DEP INT          | 13106 · Cash I...  | 4.13     |          | -3,269.86 |
| General Journal                         | 12/01/2015 | 6      |                       | TO ADD BAC...    | 13106 · Cash I...  |          | 4.11     | -3,273.97 |
| Check                                   | 12/08/2015 | 1583   | PAUL CAMPBELL         | DEP INT          | 13106 · Cash I...  | 0.05     |          | -3,273.92 |
| General Journal                         | 12/31/2015 | ADJ #1 |                       | TO ACCRUE ...    | 98106 · Int Exp... |          | 44.27    | -3,318.19 |
| General Journal                         | 12/31/2015 | ADJ #2 |                       | TO REC BAD...    | 904 · Uncollect... | 36.77    |          | -3,281.42 |
| Total 23701 · Accrued Interest Deposits |            |        |                       |                  |                    | 121.46   | 48.38    | -3,281.42 |
| <b>237 · Accrued Interest - Other</b>   |            |        |                       |                  |                    |          |          | 0.00      |
| Total 237 · Accrued Interest - Other    |            |        |                       |                  |                    |          |          | 0.00      |
| Total 237 · Accrued Interest            |            |        |                       |                  |                    | 121.46   | 48.38    | -3,281.42 |
| <b>238 · Accrued Taxes</b>              |            |        |                       |                  |                    |          |          | -3,522.28 |
| <b>23801 · Fica W/H</b>                 |            |        |                       |                  |                    |          |          | 0.00      |
| Total 23801 · Fica W/H                  |            |        |                       |                  |                    |          |          | 0.00      |
| <b>23802 · FWT</b>                      |            |        |                       |                  |                    |          |          | 0.00      |
| Total 23802 · FWT                       |            |        |                       |                  |                    |          |          | 0.00      |
| <b>23803 · State Tax W/H</b>            |            |        |                       |                  |                    |          |          | 0.00      |
| Total 23803 · State Tax W/H             |            |        |                       |                  |                    |          |          | 0.00      |
| <b>23804 · SUI/FUI</b>                  |            |        |                       |                  |                    |          |          | 0.00      |
| Total 23804 · SUI/FUI                   |            |        |                       |                  |                    |          |          | 0.00      |
| <b>23805 · Accrued Sales Tax</b>        |            |        |                       |                  |                    |          |          | -1,203.38 |
| Check                                   | 01/16/2015 | EPAY   | DEPT OF REV           | SALES TAX F...   | 13106 · Cash I...  | 1,203.38 |          | 0.00      |
| General Journal                         | 01/31/2015 | 1      | All Customers         | To rec 01-15 ... | 142 · Accounts...  |          | 1,814.22 | -1,814.22 |
| General Journal                         | 01/31/2015 | 2      |                       | To rec 01-15 ... | 489 · Sales Ta...  | 29.71    |          | -1,784.51 |

## AUXIER ROAD GAS COMPANY, INC.

## General Ledger

As of December 31, 2015

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Accrual Basis

| Type                            | Date       | Num  | Name               | Memo              | Split             | Debit    | Credit   | Balance   |
|---------------------------------|------------|------|--------------------|-------------------|-------------------|----------|----------|-----------|
| Check                           | 02/19/2015 | EPAY | KY DEPT OF REVE... | SALES TAX F...    | 13106 · Cash I... | 1,784.51 |          | 0.00      |
| General Journal                 | 02/28/2015 | 1    | All Customers      | To rec 02-15 ...  | 142 · Accounts... |          | 2,161.20 | -2,161.20 |
| General Journal                 | 02/28/2015 | 2    |                    | To rec 02-15 ...  | 489 · Sales Ta... | 34.92    |          | -2,126.28 |
| Check                           | 03/17/2015 | EPAY | KY DEPT OF REVE... | SALES TAX 0...    | 13106 · Cash I... | 2,126.28 |          | 0.00      |
| General Journal                 | 03/31/2015 | 2    | DEPT OF REV        | To rec 03-15 ...  | 489 · Sales Ta... | 20.68    |          | 20.68     |
| General Journal                 | 03/31/2015 | 1    | All Customers      | To rec sales f... | 142 · Accounts... |          | 1,211.70 | -1,191.02 |
| Check                           | 04/16/2015 | EPAY | KY DEPT OF REVE... | SALES TAX F...    | 13106 · Cash I... | 1,191.02 |          | 0.00      |
| General Journal                 | 04/30/2015 | 1    | All Customers      | To rec sales f... | 142 · Accounts... |          | 407.16   | -407.16   |
| General Journal                 | 04/30/2015 | 2    |                    | To rec 04-15 ...  | 489 · Sales Ta... | 7.13     |          | -400.03   |
| Check                           | 05/18/2015 | EPAY | DEPT OF REV        | SALES TAX ...     | 13106 · Cash I... | 400.03   |          | 0.00      |
| General Journal                 | 05/31/2015 | 1    | All Customers      | To rec 05-15 ...  | 142 · Accounts... |          | 184.44   | -184.44   |
| General Journal                 | 05/31/2015 | 2    | DEPT OF REV        | To rec 05-15 ...  | 489 · Sales Ta... | 3.23     |          | -181.21   |
| Check                           | 06/19/2015 | EPAY | KY DEPT OF REVE... | SALES TAX F...    | 13106 · Cash I... | 181.21   |          | 0.00      |
| General Journal                 | 06/30/2015 | 1    | DEPT OF REV        | To rec sales f... | 142 · Accounts... |          | 99.90    | -99.90    |
| General Journal                 | 06/30/2015 | 2    | DEPT OF REV        | To rec comm ...   | 489 · Sales Ta... | 1.75     |          | -98.15    |
| Check                           | 07/20/2015 | EPAY | KY DEPT OF REVE... | SALES TAX F...    | 13106 · Cash I... | 98.15    |          | 0.00      |
| General Journal                 | 07/31/2015 | 1    | DEPT OF REV        | To rec sales f... | 142 · Accounts... |          | 98.10    | -98.10    |
| General Journal                 | 07/31/2015 | 2    |                    | To rec 07-15 ...  | 489 · Sales Ta... | 1.72     |          | -96.38    |
| Check                           | 08/18/2015 | ACH  | KY DEPT OF REVE... | SALES TAX F...    | 13106 · Cash I... | 96.38    |          | 0.00      |
| General Journal                 | 08/31/2015 | 1    | DEPT OF REV        | To rec sales f... | 142 · Accounts... |          | 76.80    | -76.80    |
| General Journal                 | 08/31/2015 | 3    |                    | To rec comm ...   | 489 · Sales Ta... | 1.34     |          | -75.46    |
| Check                           | 09/21/2015 | EPAY | DEPT OF REV        | SALES TAX F...    | 13106 · Cash I... | 75.46    |          | 0.00      |
| General Journal                 | 09/30/2015 | 1    | DEPT OF REV        | To rec sales f... | 142 · Accounts... |          | 99.36    | -99.36    |
| General Journal                 | 09/30/2015 | 2    |                    | To rec comm ...   | 489 · Sales Ta... | 1.59     |          | -97.77    |
| Check                           | 10/20/2015 | EPAY | KY DEPT OF REVE... | Sales Tax for ... | 13106 · Cash I... | 97.77    |          | 0.00      |
| General Journal                 | 10/31/2015 | 1    | All Customers      | To rec sales f... | 142 · Accounts... |          | 148.08   | -148.08   |
| General Journal                 | 10/31/2015 | 2    |                    | To rec comm ...   | 489 · Sales Ta... | 2.59     |          | -145.49   |
| Check                           | 11/20/2015 | EPAY | DEPT OF REV        | SALES TAX F...    | 13106 · Cash I... | 145.49   |          | 0.00      |
| General Journal                 | 11/30/2015 | 1    | All Customers      | To rec sales f... | 142 · Accounts... |          | 371.76   | -371.76   |
| General Journal                 | 11/30/2015 | 2    |                    | To rec comm ...   | 489 · Sales Ta... | 6.51     |          | -365.25   |
| Check                           | 12/21/2015 | EPAY | DEPT OF REV        | SALES TAX F...    | 13106 · Cash I... | 365.25   |          | 0.00      |
| General Journal                 | 12/31/2015 | 1    | All Customers      | To rec sales f... | 142 · Accounts... |          | 483.66   | -483.66   |
| General Journal                 | 12/31/2015 | 2    |                    | To rec comm ...   | 489 · Sales Ta... | 8.46     |          | -475.20   |
| Total 23805 · Accrued Sales Tax |            |      |                    |                   |                   | 7,884.56 | 7,156.38 | -475.20   |
| <b>23806 · School Tax</b>       |            |      |                    |                   |                   |          |          | -2,318.90 |
| Check                           | 01/19/2015 | EPAY | KY DEPT OF REVE... | UTILITY TAX ...   | 13106 · Cash I... | 2,318.90 |          | 0.00      |
| General Journal                 | 01/31/2015 | 1    | All Customers      | To rec 01-15 ...  | 142 · Accounts... |          | 2,834.24 | -2,834.24 |
| Check                           | 02/23/2015 | EPAY | KY DEPT OF REVE... | UTILITY TAX ...   | 13106 · Cash I... | 2,834.24 |          | 0.00      |
| General Journal                 | 02/28/2015 | 1    | All Customers      | To rec 02-15 ...  | 142 · Accounts... |          | 3,083.18 | -3,083.18 |
| Check                           | 03/20/2015 | EPAY | KY DEPT OF REVE... | UTILITY TAX ...   | 13106 · Cash I... | 3,083.18 |          | 0.00      |
| General Journal                 | 03/31/2015 | 1    | All Customers      | To rec sales f... | 142 · Accounts... |          | 2,404.38 | -2,404.38 |
| Check                           | 04/20/2015 | EPAY | KY DEPT OF REVE... | UTILITY TAX ...   | 13106 · Cash I... | 2,404.38 |          | 0.00      |
| General Journal                 | 04/30/2015 | 1    | All Customers      | To rec sales f... | 142 · Accounts... |          | 1,309.72 | -1,309.72 |
| Check                           | 05/19/2015 | EPAY | KY DEPT OF REVE... | UTILITY TAX ...   | 13106 · Cash I... | 1,309.72 |          | 0.00      |
| General Journal                 | 05/31/2015 | 1    | All Customers      | To rec 05-15 ...  | 142 · Accounts... |          | 995.49   | -995.49   |
| Check                           | 06/19/2015 | EPAY | KY DEPT OF REVE... | UTILITY TAX ...   | 13106 · Cash I... | 995.49   |          | 0.00      |
| General Journal                 | 06/30/2015 | 1    | All Customers      | To rec sales f... | 142 · Accounts... |          | 851.08   | -851.08   |

## AUXIER ROAD GAS COMPANY, INC.

## General Ledger

As of December 31, 2015

08/01/17

Accrual Basis

| Type                                      | Date       | Num       | Name               | Memo                 | Split              | Debit     | Credit    | Balance    |
|---|------------|-----------|--------------------|----------------------|--------------------|-----------|-----------|------------|
| Check                                     | 07/20/2015 | EPAY      | KY DEPT OF REVE... | UTILITY TAX ...      | 13106 · Cash I...  | 851.08    |           | 0.00       |
| General Journal                           | 07/31/2015 | 1         | All Customers      | To rec sales f...    | 142 · Accounts...  |           | 791.57    | -791.57    |
| Check                                     | 08/18/2015 | ACH       | KY DEPT OF REVE... | UTILITY TAX ...      | 13106 · Cash I...  | 791.57    |           | 0.00       |
| General Journal                           | 08/31/2015 | 1         | All Customers      | To rec sales f...    | 142 · Accounts...  |           | 486.32    | -486.32    |
| Check                                     | 09/21/2015 | EPAY      | DEPT OF REV        | UTILITY TAX ...      | 13106 · Cash I...  | 486.32    |           | 0.00       |
| General Journal                           | 09/30/2015 | 1         | All Customers      | To rec sales f...    | 142 · Accounts...  |           | 583.01    | -583.01    |
| Check                                     | 10/20/2015 | EPAY      | KY DEPT OF REVE... | Utility tax for 0... | 13106 · Cash I...  | 583.01    |           | 0.00       |
| General Journal                           | 10/31/2015 | 1         | All Customers      | To rec sales f...    | 142 · Accounts...  |           | 662.21    | -662.21    |
| Check                                     | 11/20/2015 | EPAY      | DEPT OF REV        | UTILITY TAX ...      | 13106 · Cash I...  | 662.21    |           | 0.00       |
| General Journal                           | 11/30/2015 | 1         | All Customers      | To rec sales f...    | 142 · Accounts...  |           | 967.36    | -967.36    |
| Check                                     | 12/21/2015 | EPAY      | DEPT OF REV        | UTILITY TAX ...      | 13106 · Cash I...  | 967.36    |           | 0.00       |
| General Journal                           | 12/31/2015 | 1         | All Customers      | To rec sales f...    | 142 · Accounts...  |           | 1,314.68  | -1,314.68  |
| Total 23806 · School Tax                  |            |           |                    |                      |                    | 17,287.46 | 16,283.24 | -1,314.68  |
| <b>23807 · Medicare</b>                   |            |           |                    |                      |                    |           |           | 0.00       |
| Total 23807 · Medicare                    |            |           |                    |                      |                    |           |           | 0.00       |
| <b>23808 · Accrued Property Tax</b>       |            |           |                    |                      |                    |           |           | 0.00       |
| Total 23808 · Accrued Property Tax        |            |           |                    |                      |                    |           |           | 0.00       |
| <b>238 · Accrued Taxes - Other</b>        |            |           |                    |                      |                    |           |           | 0.00       |
| Total 238 · Accrued Taxes - Other         |            |           |                    |                      |                    |           |           | 0.00       |
| Total 238 · Accrued Taxes                 |            |           |                    |                      |                    | 25,172.02 | 23,439.62 | -1,789.88  |
| <b>239 · Accrued Employee Benefits</b>    |            |           |                    |                      |                    |           |           | 0.00       |
| Total 239 · Accrued Employee Benefits     |            |           |                    |                      |                    |           |           | 0.00       |
| <b>23902 · Income Tax Payable - State</b> |            |           |                    |                      |                    |           |           | -175.00    |
| Total 23902 · Income Tax Payable - State  |            |           |                    |                      |                    |           |           | -175.00    |
| <b>23903 · Income Tax Payable-Federal</b> |            |           |                    |                      |                    |           |           | 0.00       |
| General Journal                           | 12/31/2015 | ADJ 6/... |                    | To accrue stat...    | 23904 · Incom...   |           | 5,926.00  | -5,926.00  |
| Total 23903 · Income Tax Payable-Federal  |            |           |                    |                      |                    | 0.00      | 5,926.00  | -5,926.00  |
| <b>23904 · Income Tax Payable-State</b>   |            |           |                    |                      |                    |           |           | 0.00       |
| General Journal                           | 12/31/2015 | ADJ 6/... |                    | To accrue stat...    | -SPLIT-            |           | 1,945.00  | -1,945.00  |
| Total 23904 · Income Tax Payable-State    |            |           |                    |                      |                    | 0.00      | 1,945.00  | -1,945.00  |
| <b>240 · Accrued Salaries</b>             |            |           |                    |                      |                    |           |           | -614.92    |
| General Journal                           | 12/31/2015 | ADJ 4/... |                    | To adj prior c/...   | 92105 · Office ... | 614.92    |           | 0.00       |
| Total 240 · Accrued Salaries              |            |           |                    |                      |                    | 614.92    | 0.00      | 0.00       |
| <b>24000 · Payroll Liabilities</b>        |            |           |                    |                      |                    |           |           | 0.00       |
| Total 24000 · Payroll Liabilities         |            |           |                    |                      |                    |           |           | 0.00       |
| <b>301 · Common Stock</b>                 |            |           |                    |                      |                    |           |           | -26,000.00 |



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## AUXIER ROAD GAS COMPANY, INC.

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## General Ledger

Accrual Basis

As of December 31, 2015

| Type   | Date       | Num       | Name          | Memo              | Split              | Debit    | Credit    | Balance     |
|--|------------|-----------|---------------|-------------------|--------------------|----------|-----------|-------------|
| <b>30101 · DEMA - Common Stock</b>           |            |           |               |                   |                    |          |           | -6,000.00   |
| Total 30101 · DEMA - Common Stock            |            |           |               |                   |                    |          |           | -6,000.00   |
| <b>301 · Common Stock - Other</b>            |            |           |               |                   |                    |          |           | -20,000.00  |
| Total 301 · Common Stock - Other             |            |           |               |                   |                    |          |           | -20,000.00  |
| Total 301 · Common Stock                     |            |           |               |                   |                    |          |           | -26,000.00  |
| <b>30100 · Capital Stock</b>                 |            |           |               |                   |                    |          |           | 0.00        |
| Total 30100 · Capital Stock                  |            |           |               |                   |                    |          |           | 0.00        |
| <b>302 · Common Stock- KFG</b>               |            |           |               |                   |                    |          |           | 0.00        |
| Total 302 · Common Stock- KFG                |            |           |               |                   |                    |          |           | 0.00        |
| <b>317 · Other Paid-In Capital</b>           |            |           |               |                   |                    |          |           | -78,895.00  |
| Total 317 · Other Paid-In Capital            |            |           |               |                   |                    |          |           | -78,895.00  |
| <b>31701 · DEMA - Addtnl Paid in Capital</b> |            |           |               |                   |                    |          |           | -55,608.00  |
| Total 31701 · DEMA - Addtnl Paid in Capital  |            |           |               |                   |                    |          |           | -55,608.00  |
| <b>318 · Retained Earnings</b>               |            |           |               |                   |                    |          |           | -289,522.69 |
| General Journal                              | 12/31/2015 | ADJ 5/... |               | To close 2014...  | 31801 · DEMA ...   | 1,683.04 |           | -287,839.65 |
| Total 318 · Retained Earnings                |            |           |               |                   |                    | 1,683.04 | 0.00      | -287,839.65 |
| <b>318.0 · Opening Bal Equity</b>            |            |           |               |                   |                    |          |           | 0.00        |
| Total 318.0 · Opening Bal Equity             |            |           |               |                   |                    |          |           | 0.00        |
| <b>31801 · DEMA - Retained Earnings</b>      |            |           |               |                   |                    |          |           | 42,324.55   |
| General Journal                              | 12/31/2015 | ADJ 5/... |               | To close 2014...  | 318 · Retained ... |          | 1,683.04  | 40,641.51   |
| Total 31801 · DEMA - Retained Earnings       |            |           |               |                   |                    | 0.00     | 1,683.04  | 40,641.51   |
| <b>319 · Dividends Paid</b>                  |            |           |               |                   |                    |          |           | 0.00        |
| Total 319 · Dividends Paid                   |            |           |               |                   |                    |          |           | 0.00        |
| <b>320 · Current Earnings</b>                |            |           |               |                   |                    |          |           | 0.00        |
| Total 320 · Current Earnings                 |            |           |               |                   |                    |          |           | 0.00        |
| <b>48001 · Residential</b>                   |            |           |               |                   |                    |          |           | 0.00        |
| General Journal                              | 01/31/2015 | 1         | All Customers | To rec 01-15 ...  | 142 · Accounts...  |          | 62,432.48 | -62,432.48  |
| General Journal                              | 02/28/2015 | 1         | All Customers | To rec 02-15 ...  | 142 · Accounts...  |          | 60,447.09 | -122,879.57 |
| General Journal                              | 03/31/2015 | 1         | All Customers | To rec sales f... | 142 · Accounts...  |          | 47,020.29 | -169,899.86 |
| General Journal                              | 04/30/2015 | 1         | All Customers | To rec sales f... | 142 · Accounts...  |          | 16,423.81 | -186,323.67 |
| General Journal                              | 05/31/2015 | 1         | All Customers | To rec 05-15 ...  | 142 · Accounts...  |          | 6,543.59  | -192,867.26 |
| General Journal                              | 06/30/2015 | 1         | All Customers | To rec sales f... | 142 · Accounts...  |          | 4,184.14  | -197,051.40 |
| General Journal                              | 07/31/2015 | 1         | All Customers | To rec sales f... | 142 · Accounts...  |          | 2,703.97  | -199,755.37 |
| General Journal                              | 08/31/2015 | 1         | All Customers | To rec sales f... | 142 · Accounts...  |          | 2,158.38  | -201,913.75 |
| General Journal                              | 09/30/2015 | 1         | All Customers | To rec sales f... | 142 · Accounts...  |          | 3,194.62  | -205,108.37 |
| General Journal                              | 09/30/2015 | 4         | All Customers | To adjust to a... | -SPLIT-            | 5,388.78 |           | -199,719.59 |
| General Journal                              | 10/31/2015 | 1         | All Customers | To rec sales f... | 142 · Accounts...  |          | 5,687.29  | -205,406.88 |

## AUXIER ROAD GAS COMPANY, INC.

## General Ledger

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Accrual Basis

| Type                                 | Date       | Num       | Name          | Memo              | Split             | Debit    | Credit     | Balance     |
|--------------------------------------|------------|-----------|---------------|-------------------|-------------------|----------|------------|-------------|
| General Journal                      | 11/30/2015 | 1         | All Customers | To rec sales f... | 142 · Accounts... |          | 16,756.35  | -222,163.23 |
| General Journal                      | 12/31/2015 | 1         | All Customers | To rec sales f... | 142 · Accounts... |          | 18,979.24  | -241,142.47 |
| General Journal                      | 12/31/2015 | ADJ 1/... | All Customers | To adjust A/R ... | 142 · Accounts... |          | 7,110.68   | -248,253.15 |
| General Journal                      | 12/31/2015 | ADJ 3/... |               | To adj custom...  | 235 · Custome...  |          | 6,153.93   | -254,407.08 |
| Total 48001 · Residential            |            |           |               |                   |                   | 5,388.78 | 259,795.86 | -254,407.08 |
| <b>48002 · Commercial</b>            |            |           |               |                   |                   |          |            | 0.00        |
| General Journal                      | 01/31/2015 | 1         | All Customers | To rec 01-15 ...  | 142 · Accounts... |          | 30,052.14  | -30,052.14  |
| General Journal                      | 02/28/2015 | 1         | All Customers | To rec 02-15 ...  | 142 · Accounts... |          | 35,819.74  | -65,871.88  |
| General Journal                      | 03/31/2015 | 1         | All Customers | To rec sales f... | 142 · Accounts... |          | 19,969.12  | -85,841.00  |
| General Journal                      | 04/30/2015 | 1         | All Customers | To rec sales f... | 142 · Accounts... |          | 6,398.41   | -92,239.41  |
| General Journal                      | 05/31/2015 | 1         | All Customers | To rec 05-15 ...  | 142 · Accounts... |          | 2,610.54   | -94,849.95  |
| General Journal                      | 06/30/2015 | 1         | All Customers | To rec sales f... | 142 · Accounts... |          | 1,160.36   | -96,010.31  |
| General Journal                      | 07/31/2015 | 1         | All Customers | To rec sales f... | 142 · Accounts... |          | 1,160.66   | -97,170.97  |
| General Journal                      | 08/31/2015 | 1         | All Customers | To rec sales f... | 142 · Accounts... |          | 741.30     | -97,912.27  |
| General Journal                      | 09/30/2015 | 1         | All Customers | To rec sales f... | 142 · Accounts... |          | 1,135.85   | -99,048.12  |
| General Journal                      | 09/30/2015 | 4         |               | To adjust to a... | 48001 · Reside... | 276.25   |            | -98,771.87  |
| General Journal                      | 10/31/2015 | 1         | All Customers | To rec sales f... | 142 · Accounts... |          | 1,433.26   | -100,205.13 |
| General Journal                      | 11/30/2015 | 1         | All Customers | To rec sales f... | 142 · Accounts... |          | 4,578.59   | -104,783.72 |
| General Journal                      | 12/31/2015 | 1         | All Customers | To rec sales f... | 142 · Accounts... |          | 7,566.24   | -112,349.96 |
| Total 48002 · Commercial             |            |           |               |                   |                   | 276.25   | 112,626.21 | -112,349.96 |
| <b>48003 · Commercial-Nontaxable</b> |            |           |               |                   |                   |          |            | 0.00        |
| General Journal                      | 01/31/2015 | 1         | All Customers | To rec 01-15 ...  | 142 · Accounts... |          | 117,068.11 | -117,068.11 |
| General Journal                      | 02/28/2015 | 1         | All Customers | To rec 02-15 ...  | 142 · Accounts... |          | 123,832.79 | -240,900.90 |
| General Journal                      | 03/31/2015 | 1         | All Customers | To rec sales f... | 142 · Accounts... |          | 96,453.42  | -337,354.32 |
| General Journal                      | 04/30/2015 | 1         | All Customers | To rec sales f... | 142 · Accounts... |          | 62,794.55  | -400,148.87 |
| General Journal                      | 05/31/2015 | 1         | All Customers | To rec 05-15 ...  | 142 · Accounts... |          | 51,157.03  | -451,305.90 |
| General Journal                      | 06/30/2015 | 1         | All Customers | To rec sales f... | 142 · Accounts... |          | 42,933.31  | -494,239.21 |
| General Journal                      | 07/31/2015 | 1         | All Customers | To rec sales f... | 142 · Accounts... |          | 37,252.30  | -531,491.51 |
| General Journal                      | 08/31/2015 | 1         | All Customers | To rec sales f... | 142 · Accounts... |          | 21,032.99  | -552,524.50 |
| General Journal                      | 09/30/2015 | 1         | All Customers | To rec sales f... | 142 · Accounts... |          | 32,685.85  | -585,210.35 |
| General Journal                      | 10/31/2015 | 1         | All Customers | To rec sales f... | 142 · Accounts... |          | 34,120.76  | -619,331.11 |
| General Journal                      | 11/30/2015 | 1         | All Customers | To rec sales f... | 142 · Accounts... |          | 42,467.82  | -661,798.93 |
| General Journal                      | 12/31/2015 | 1         | All Customers | To rec sales f... | 142 · Accounts... |          | 53,262.88  | -715,061.81 |
| Total 48003 · Commercial-Nontaxable  |            |           |               |                   |                   | 0.00     | 715,061.81 | -715,061.81 |
| <b>48004 · Tracker Adj to Sales</b>  |            |           |               |                   |                   |          |            | 0.00        |
| Total 48004 · Tracker Adj to Sales   |            |           |               |                   |                   |          |            | 0.00        |
| <b>482 · Field Collection Fee</b>    |            |           |               |                   |                   |          |            | 0.00        |
| General Journal                      | 09/30/2015 | 4         |               | To adjust to a... | 48001 · Reside... |          | 50.00      | -50.00      |
| Total 482 · Field Collection Fee     |            |           |               |                   |                   | 0.00     | 50.00      | -50.00      |
| <b>483 · Transfer Service Chg</b>    |            |           |               |                   |                   |          |            | 0.00        |
| General Journal                      | 02/28/2015 | 1         | All Customers | To rec 02-15 ...  | 142 · Accounts... |          | 30.00      | -30.00      |

## AUXIER ROAD GAS COMPANY, INC.

## General Ledger

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Accrual Basis

| Type                             | Date       | Num    | Name          | Memo              | Split             | Debit | Credit   | Balance   |
|----------------------------------|------------|--------|---------------|-------------------|-------------------|-------|----------|-----------|
| General Journal                  | 05/31/2015 | 1      | All Customers | To rec 05-15 ...  | 142 · Accounts... |       | 30.00    | -60.00    |
| General Journal                  | 07/31/2015 | 1      | All Customers | To rec sales f... | 142 · Accounts... |       | 30.00    | -90.00    |
| General Journal                  | 08/31/2015 | 1      | All Customers | To rec sales f... | 142 · Accounts... |       | 30.00    | -120.00   |
| General Journal                  | 09/30/2015 | 1      | All Customers | To rec sales f... | 142 · Accounts... |       | 30.00    | -150.00   |
| Total 483 · Transfer Service Chg |            |        |               |                   |                   | 0.00  | 150.00   | -150.00   |
| <b>484 · Nsf Charge</b>          |            |        |               |                   |                   |       |          | 0.00      |
| General Journal                  | 03/31/2015 | 1      | All Customers | To rec sales f... | 142 · Accounts... |       | 66.00    | -66.00    |
| Total 484 · Nsf Charge           |            |        |               |                   |                   | 0.00  | 66.00    | -66.00    |
| <b>485 · Collection Fees</b>     |            |        |               |                   |                   |       |          | 0.00      |
| Total 485 · Collection Fees      |            |        |               |                   |                   |       |          | 0.00      |
| <b>486 · Reconnection Fee</b>    |            |        |               |                   |                   |       |          | 0.00      |
| General Journal                  | 01/31/2015 | 1      | All Customers | To rec 01-15 ...  | 142 · Accounts... |       | 50.00    | -50.00    |
| General Journal                  | 03/31/2015 | 1      | All Customers | To rec sales f... | 142 · Accounts... |       | 50.00    | -100.00   |
| General Journal                  | 05/31/2015 | 1      | All Customers | To rec 05-15 ...  | 142 · Accounts... |       | 50.00    | -150.00   |
| General Journal                  | 08/31/2015 | 1      | All Customers | To rec sales f... | 142 · Accounts... |       | 50.00    | -200.00   |
| General Journal                  | 09/30/2015 | 1      | All Customers | To rec sales f... | 142 · Accounts... |       | 100.00   | -300.00   |
| General Journal                  | 09/30/2015 | 4      | All Customers | To adjust to a... | 48001 · Reside... |       | 350.00   | -650.00   |
| Total 486 · Reconnection Fee     |            |        |               |                   |                   | 0.00  | 650.00   | -650.00   |
| <b>487 · Penalties</b>           |            |        |               |                   |                   |       |          | 0.00      |
| General Journal                  | 01/31/2015 | 1      | All Customers | TO REC 01-1...    | 142 · Accounts... | 0.00  |          | 0.00      |
| General Journal                  | 02/28/2015 | 1      | All Customers | To rec 02-15 ...  | 142 · Accounts... |       | 1,527.30 | -1,527.30 |
| General Journal                  | 03/31/2015 | 1      | All Customers | To rec sales f... | 142 · Accounts... |       | 1,725.94 | -3,253.24 |
| General Journal                  | 04/30/2015 | 1      | All Customers | To rec sales f... | 142 · Accounts... |       | 295.22   | -3,548.46 |
| General Journal                  | 05/31/2015 | 1      | All Customers | To rec 05-15 ...  | 142 · Accounts... |       | 125.97   | -3,674.43 |
| General Journal                  | 06/30/2015 | 1      | All Customers | To rec sales f... | 142 · Accounts... |       | 57.62    | -3,732.05 |
| General Journal                  | 07/31/2015 | 1      | All Customers | To rec sales f... | 142 · Accounts... |       | 58.95    | -3,791.00 |
| General Journal                  | 08/31/2015 | 1      | All Customers | To rec sales f... | 142 · Accounts... | 0.00  |          | -3,791.00 |
| General Journal                  | 09/30/2015 | 1      | All Customers | To rec sales f... | 142 · Accounts... |       | 922.58   | -4,713.58 |
| General Journal                  | 10/31/2015 | 1      | All Customers | To rec sales f... | 142 · Accounts... |       | 267.36   | -4,980.94 |
| General Journal                  | 11/30/2015 | 1      | All Customers | To rec sales f... | 142 · Accounts... |       | 711.56   | -5,692.50 |
| General Journal                  | 12/31/2015 | 1      | All Customers | To rec sales f... | 142 · Accounts... |       | 866.42   | -6,558.92 |
| Total 487 · Penalties            |            |        |               |                   |                   | 0.00  | 6,558.92 | -6,558.92 |
| <b>488 · Service Charge</b>      |            |        |               |                   |                   |       |          | 0.00      |
| General Journal                  | 01/31/2015 | 1      | All Customers | To rec 01-15 ...  | 142 · Accounts... |       | 150.00   | -150.00   |
| General Journal                  | 02/28/2015 | 1      | All Customers | To rec 02-15 ...  | 142 · Accounts... |       | 100.00   | -250.00   |
| General Journal                  | 06/30/2015 | 1      | All Customers | To rec sales f... | 142 · Accounts... |       | 50.00    | -300.00   |
| General Journal                  | 08/31/2015 | 1      | All Customers | To rec sales f... | 142 · Accounts... |       | 50.00    | -350.00   |
| General Journal                  | 09/30/2015 | 1      | All Customers | To rec sales f... | 142 · Accounts... |       | 300.00   | -650.00   |
| General Journal                  | 09/30/2015 | 4      | All Customers | To adjust to a... | 48001 · Reside... |       | 353.00   | -1,003.00 |
| General Journal                  | 12/31/2015 | ADJ #6 | All Customers | TO REC SER...     | 142 · Accounts... |       | 930.00   | -1,933.00 |

## AUXIER ROAD GAS COMPANY, INC.

## General Ledger

As of December 31, 2015

08/01/17

Accrual Basis

| Type                               | Date       | Num | Name          | Memo              | Split             | Debit  | Credit    | Balance    |
|------------------------------------|------------|-----|---------------|-------------------|-------------------|--------|-----------|------------|
| Total 488 · Service Charge         |            |     |               |                   |                   | 0.00   | 1,933.00  | -1,933.00  |
| <b>489 · Sales Tax Commission</b>  |            |     |               |                   |                   |        |           | 0.00       |
| General Journal                    | 01/31/2015 | 2   |               | To rec 01-15 ...  | 23805 · Accrue... |        | 29.71     | -29.71     |
| General Journal                    | 02/28/2015 | 2   |               | To rec 02-15 ...  | 23805 · Accrue... |        | 34.92     | -64.63     |
| General Journal                    | 03/31/2015 | 2   | DEPT OF REV   | To rec 03-15 ...  | 23805 · Accrue... |        | 20.68     | -85.31     |
| General Journal                    | 04/30/2015 | 2   |               | To rec 04-15 ...  | 23805 · Accrue... |        | 7.13      | -92.44     |
| General Journal                    | 05/31/2015 | 2   | DEPT OF REV   | To rec 05-15 ...  | 23805 · Accrue... |        | 3.23      | -95.67     |
| General Journal                    | 06/30/2015 | 2   | DEPT OF REV   | To rec comm ...   | 23805 · Accrue... |        | 1.75      | -97.42     |
| General Journal                    | 07/31/2015 | 2   |               | To rec 07-15 ...  | 23805 · Accrue... |        | 1.72      | -99.14     |
| General Journal                    | 08/31/2015 | 3   |               | To rec comm ...   | 23805 · Accrue... |        | 1.34      | -100.48    |
| General Journal                    | 09/30/2015 | 2   |               | To rec comm ...   | 23805 · Accrue... |        | 1.59      | -102.07    |
| General Journal                    | 10/31/2015 | 2   |               | To rec comm ...   | 23805 · Accrue... |        | 2.59      | -104.66    |
| General Journal                    | 11/30/2015 | 2   |               | To rec comm ...   | 23805 · Accrue... |        | 6.51      | -111.17    |
| General Journal                    | 12/31/2015 | 2   |               | To rec comm ...   | 23805 · Accrue... |        | 8.46      | -119.63    |
| Total 489 · Sales Tax Commission   |            |     |               |                   |                   | 0.00   | 119.63    | -119.63    |
| <b>491 · Customer Charge</b>       |            |     |               |                   |                   |        |           | 0.00       |
| General Journal                    | 01/31/2015 | 1   | All Customers | To rec 01-15 ...  | 142 · Accounts... |        | 4,830.00  | -4,830.00  |
| General Journal                    | 02/28/2015 | 1   | All Customers | To rec 02-15 ...  | 142 · Accounts... |        | 4,876.00  | -9,706.00  |
| General Journal                    | 03/31/2015 | 1   | All Customers | To rec sales f... | 142 · Accounts... |        | 4,900.00  | -14,606.00 |
| General Journal                    | 04/30/2015 | 1   | All Customers | To rec sales f... | 142 · Accounts... |        | 4,820.00  | -19,426.00 |
| General Journal                    | 05/31/2015 | 1   | All Customers | To rec 05-15 ...  | 142 · Accounts... |        | 4,760.00  | -24,186.00 |
| General Journal                    | 06/30/2015 | 1   | All Customers | To rec sales f... | 142 · Accounts... |        | 4,670.00  | -28,856.00 |
| General Journal                    | 07/31/2015 | 1   | All Customers | To rec sales f... | 142 · Accounts... |        | 4,620.83  | -33,476.83 |
| General Journal                    | 08/31/2015 | 1   | All Customers | To rec sales f... | 142 · Accounts... |        | 4,560.00  | -38,036.83 |
| General Journal                    | 09/30/2015 | 1   | All Customers | To rec sales f... | 142 · Accounts... |        | 4,620.00  | -42,656.83 |
| General Journal                    | 09/30/2015 | 4   |               | To adjust to a... | 48001 · Reside... | 854.24 |           | -41,802.59 |
| General Journal                    | 10/31/2015 | 1   | All Customers | To rec sales f... | 142 · Accounts... |        | 4,690.00  | -46,492.59 |
| General Journal                    | 11/30/2015 | 1   | All Customers | To rec sales f... | 142 · Accounts... |        | 4,740.00  | -51,232.59 |
| General Journal                    | 12/31/2015 | 1   | All Customers | To rec sales f... | 142 · Accounts... |        | 4,790.00  | -56,022.59 |
| Total 491 · Customer Charge        |            |     |               |                   |                   | 854.24 | 56,876.83 | -56,022.59 |
| <b>492 · Gain on Sale of Asset</b> |            |     |               |                   |                   |        |           | 0.00       |
| Total 492 · Gain on Sale of Asset  |            |     |               |                   |                   |        |           | 0.00       |
| <b>493 · Customer Charge- Lg</b>   |            |     |               |                   |                   |        |           | 0.00       |
| General Journal                    | 01/31/2015 | 1   | All Customers | To rec 01-15 ...  | 142 · Accounts... |        | 150.00    | -150.00    |
| General Journal                    | 02/28/2015 | 1   | All Customers | To rec 02-15 ...  | 142 · Accounts... |        | 150.00    | -300.00    |
| General Journal                    | 03/31/2015 | 1   | All Customers | To rec sales f... | 142 · Accounts... |        | 150.00    | -450.00    |
| General Journal                    | 04/30/2015 | 1   | All Customers | To rec sales f... | 142 · Accounts... |        | 150.00    | -600.00    |
| General Journal                    | 05/31/2015 | 1   | All Customers | To rec 05-15 ...  | 142 · Accounts... |        | 150.00    | -750.00    |
| General Journal                    | 06/30/2015 | 1   | All Customers | To rec sales f... | 142 · Accounts... |        | 150.00    | -900.00    |
| General Journal                    | 07/31/2015 | 1   | All Customers | To rec sales f... | 142 · Accounts... |        | 150.00    | -1,050.00  |
| General Journal                    | 08/31/2015 | 1   | All Customers | To rec sales f... | 142 · Accounts... |        | 150.00    | -1,200.00  |
| General Journal                    | 09/30/2015 | 1   | All Customers | To rec sales f... | 142 · Accounts... |        | 150.00    | -1,350.00  |
| General Journal                    | 10/31/2015 | 1   | All Customers | To rec sales f... | 142 · Accounts... |        | 150.00    | -1,500.00  |
| General Journal                    | 11/30/2015 | 1   | All Customers | To rec sales f... | 142 · Accounts... |        | 150.00    | -1,650.00  |

## AUXIER ROAD GAS COMPANY, INC.

## General Ledger

As of December 31, 2015

08/01/17

Accrual Basis

| Type                                     | Date       | Num      | Name          | Memo               | Split             | Debit    | Credit   | Balance   |
|--|------------|----------|---------------|--------------------|-------------------|----------|----------|-----------|
| General Journal                          | 12/31/2015 | 1        | All Customers | To rec sales f...  | 142 · Accounts... |          | 150.00   | -1,800.00 |
| Total 493 · Customer Charge- Lg          |            |          |               |                    |                   | 0.00     | 1,800.00 | -1,800.00 |
| <b>494 · AMR Charge</b>                  |            |          |               |                    |                   |          |          | 0.00      |
| General Journal                          | 01/31/2015 | 1        | All Customers | To rec 01-15 ...   | 142 · Accounts... |          | 486.00   | -486.00   |
| General Journal                          | 02/28/2015 | 1        | All Customers | To rec 02-15 ...   | 142 · Accounts... |          | 490.60   | -976.60   |
| General Journal                          | 03/31/2015 | 1        | All Customers | To rec sales f...  | 142 · Accounts... |          | 493.00   | -1,469.60 |
| General Journal                          | 04/30/2015 | 1        | All Customers | To rec sales f...  | 142 · Accounts... |          | 485.00   | -1,954.60 |
| General Journal                          | 05/31/2015 | 1        | All Customers | To rec 05-15 ...   | 142 · Accounts... |          | 478.00   | -2,432.60 |
| General Journal                          | 06/30/2015 | 1        | All Customers | To rec sales f...  | 142 · Accounts... |          | 469.00   | -2,901.60 |
| General Journal                          | 07/31/2015 | 1        | All Customers | To rec sales f...  | 142 · Accounts... |          | 464.10   | -3,365.70 |
| General Journal                          | 08/31/2015 | 1        | All Customers | To rec sales f...  | 142 · Accounts... |          | 458.00   | -3,823.70 |
| General Journal                          | 09/30/2015 | 1        | All Customers | To rec sales f...  | 142 · Accounts... |          | 464.00   | -4,287.70 |
| General Journal                          | 09/30/2015 | 4        |               | To adjust to a...  | 48001 · Reside... | 95.60    |          | -4,192.10 |
| General Journal                          | 10/31/2015 | 1        | All Customers | To rec sales f...  | 142 · Accounts... |          | 472.00   | -4,664.10 |
| General Journal                          | 11/30/2015 | 1        | All Customers | To rec sales f...  | 142 · Accounts... |          | 478.00   | -5,142.10 |
| General Journal                          | 12/31/2015 | 1        | All Customers | To rec sales f...  | 142 · Accounts... |          | 485.00   | -5,627.10 |
| General Journal                          | 12/31/2015 | 4        |               | To reclass sur...  | -SPLIT-           | 5,627.10 |          | 0.00      |
| Total 494 · AMR Charge                   |            |          |               |                    |                   | 5,722.70 | 5,722.70 | 0.00      |
| <b>495 · Pipeline Replacement Charge</b> |            |          |               |                    |                   |          |          | 0.00      |
| General Journal                          | 01/31/2015 | 1        | All Customers | To rec 01-15 ...   | 142 · Accounts... |          | 607.50   | -607.50   |
| General Journal                          | 02/28/2015 | 1        | All Customers | To rec 02-15 ...   | 142 · Accounts... |          | 614.60   | -1,222.10 |
| General Journal                          | 03/31/2015 | 1        | All Customers | To rec sales f...  | 142 · Accounts... |          | 613.75   | -1,835.85 |
| General Journal                          | 04/30/2015 | 1        | All Customers | To rec sales f...  | 142 · Accounts... |          | 606.25   | -2,442.10 |
| General Journal                          | 05/31/2015 | 1        | All Customers | To rec 05-15 ...   | 142 · Accounts... |          | 597.50   | -3,039.60 |
| General Journal                          | 06/30/2015 | 1        | All Customers | To rec sales f...  | 142 · Accounts... |          | 586.25   | -3,625.85 |
| General Journal                          | 07/31/2015 | 1        | All Customers | To rec sales f...  | 142 · Accounts... |          | 580.10   | -4,205.95 |
| General Journal                          | 08/31/2015 | 1        | All Customers | To rec sales f...  | 142 · Accounts... |          | 572.50   | -4,778.45 |
| General Journal                          | 09/30/2015 | 1        | All Customers | To rec sales f...  | 142 · Accounts... |          | 580.00   | -5,358.45 |
| General Journal                          | 09/30/2015 | 4        |               | To adjust to a...  | 48001 · Reside... | 107.79   |          | -5,250.66 |
| General Journal                          | 10/31/2015 | 1        | All Customers | To rec sales f...  | 142 · Accounts... |          | 590.00   | -5,840.66 |
| General Journal                          | 11/30/2015 | 1        | All Customers | To rec sales f...  | 142 · Accounts... |          | 597.50   | -6,438.16 |
| General Journal                          | 12/31/2015 | 1        | All Customers | To rec sales f...  | 142 · Accounts... |          | 606.25   | -7,044.41 |
| General Journal                          | 12/31/2015 | 4        |               | To reclass sur...  | 494 · AMR Ch...   | 7,044.41 |          | 0.00      |
| Total 495 · Pipeline Replacement Charge  |            |          |               |                    |                   | 7,152.20 | 7,152.20 | 0.00      |
| <b>496 · Reimbursed Expenses-Income</b>  |            |          |               |                    |                   |          |          | 0.00      |
| Deposit                                  | 09/30/2015 |          |               | new services ...   | 13106 · Cash I... |          | 800.00   | -800.00   |
| General Journal                          | 12/04/2015 | 7        | All Customers | to offset part ... | 142 · Accounts... |          | 800.00   | -1,600.00 |
| General Journal                          | 12/31/2015 | ADJ#1... |               | TO RECLASS...      | 161 · Plant & ... | 1,600.00 |          | 0.00      |
| Total 496 · Reimbursed Expenses-Income   |            |          |               |                    |                   | 1,600.00 | 1,600.00 | 0.00      |
| <b>498 · Gain on Disposal of Asset</b>   |            |          |               |                    |                   |          |          | 0.00      |
| Total 498 · Gain on Disposal of Asset    |            |          |               |                    |                   |          |          | 0.00      |

AUXIER ROAD GAS COMPANY, INC.

General Ledger

As of December 31, 2015

08/01/17

Accrual Basis

| Type   | Date       | Num | Name | Memo           | Split              | Debit     | Credit | Balance   |
|--|------------|-----|------|----------------|--------------------|-----------|--------|-----------|
| <b>66000 · Payroll Expenses</b>                |            |     |      |                |                    |           |        | 0.00      |
| Total 66000 · Payroll Expenses                 |            |     |      |                |                    |           |        | 0.00      |
| <b>69800 · Uncategorized Expenses</b>          |            |     |      |                |                    |           |        | 0.00      |
| Total 69800 · Uncategorized Expenses           |            |     |      |                |                    |           |        | 0.00      |
| <b>730 · Gas Purchases</b>                     |            |     |      |                |                    |           |        | 0.00      |
| <b>73001 · Gas Purchases-Chesapeake</b>        |            |     |      |                |                    |           |        | 0.00      |
| Total 73001 · Gas Purchases-Chesapeake         |            |     |      |                |                    |           |        | 0.00      |
| <b>73002 · Gas Purchases-AEI-KAARS</b>         |            |     |      |                |                    |           |        | 0.00      |
| General Journal                                | 04/30/2015 | 5   |      | TO REC 04-1... | 98804 · Taxes ...  | 957.90    |        | 957.90    |
| General Journal                                | 05/31/2015 | 6   |      | TO REC 05-1... | 98804 · Taxes ...  | 930.00    |        | 1,887.90  |
| General Journal                                | 06/30/2015 | 5   |      | TO REC ARG...  | 98803 · Public ... | 629.30    |        | 2,517.20  |
| General Journal                                | 07/31/2015 | 6   |      | TO REC ARG...  | 98112 · Interes... | 691.30    |        | 3,208.50  |
| General Journal                                | 08/31/2015 | 4   |      | TO REC AUX...  | 98112 · Interes... | 595.20    |        | 3,803.70  |
| General Journal                                | 09/30/2015 | 5   |      | TO REC AUX...  | 98112 · Interes... | 830.80    |        | 4,634.50  |
| General Journal                                | 10/31/2015 | 4   |      | TO REC ARG...  | 98112 · Interes... | 1,190.40  |        | 5,824.90  |
| General Journal                                | 11/30/2015 | 8   |      | TO REC 11-1... | -SPLIT-            | 1,388.80  |        | 7,213.70  |
| General Journal                                | 12/31/2015 | 6   |      | TO REC ADD...  | -SPLIT-            | 83.70     |        | 7,297.40  |
| Total 73002 · Gas Purchases-AEI-KAARS          |            |     |      |                |                    | 7,297.40  | 0.00   | 7,297.40  |
| <b>73005 · Gas Purchases-Nytis Exploration</b> |            |     |      |                |                    |           |        | 0.00      |
| General Journal                                | 01/31/2015 | 4   |      | TO REC 01-1... | 98112 · Interes... | 2,505.36  |        | 2,505.36  |
| General Journal                                | 02/28/2015 | 4   |      | TO REC ARG...  | 98112 · Interes... | 2,649.90  |        | 5,155.26  |
| General Journal                                | 03/31/2015 | 4   |      | TO REC ARG...  | 98112 · Interes... | 3,249.96  |        | 8,405.22  |
| General Journal                                | 04/30/2015 | 5   |      | TO REC 04-1... | 98804 · Taxes ...  | 2,684.94  |        | 11,090.16 |
| General Journal                                | 05/31/2015 | 6   |      | TO REC 05-1... | 98804 · Taxes ...  | 2,956.50  |        | 14,046.66 |
| General Journal                                | 06/30/2015 | 5   |      | TO REC ARG...  | 98803 · Public ... | 2,724.36  |        | 16,771.02 |
| General Journal                                | 07/31/2015 | 6   |      | TO REC ARG...  | 98112 · Interes... | 3,341.94  |        | 20,112.96 |
| General Journal                                | 08/31/2015 | 4   |      | TO REC AUX...  | 98112 · Interes... | 3,052.86  |        | 23,165.82 |
| General Journal                                | 09/30/2015 | 5   |      | TO REC AUX...  | 98112 · Interes... | 2,628.00  |        | 25,793.82 |
| General Journal                                | 10/31/2015 | 7   |      | TO REC AUX...  | -SPLIT-            | 3,455.82  |        | 29,249.64 |
| General Journal                                | 11/30/2015 | 8   |      | TO REC 11-1... | 73002 · Gas P...   | 2,890.80  |        | 32,140.44 |
| General Journal                                | 12/31/2015 | 6   |      | TO REC ADD...  | 73002 · Gas P...   | 2,584.20  |        | 34,724.64 |
| Total 73005 · Gas Purchases-Nytis Exploration  |            |     |      |                |                    | 34,724.64 | 0.00   | 34,724.64 |
| <b>73006 · Gas Purch- Nytis (Dema)</b>         |            |     |      |                |                    |           |        | 0.00      |
| General Journal                                | 01/31/2015 | 4   |      | TO REC 01-1... | 98112 · Interes... | 184.86    |        | 184.86    |
| General Journal                                | 02/28/2015 | 4   |      | TO REC ARG...  | 98112 · Interes... | 167.59    |        | 352.45    |
| General Journal                                | 03/31/2015 | 4   |      | TO REC ARG...  | 98112 · Interes... | 131.07    |        | 483.52    |
| General Journal                                | 04/30/2015 | 5   |      | TO REC 04-1... | 98804 · Taxes ...  | 41.32     |        | 524.84    |
| General Journal                                | 05/31/2015 | 6   |      | TO REC 05-1... | 98804 · Taxes ...  | 21.22     |        | 546.06    |
| General Journal                                | 06/30/2015 | 5   |      | TO REC ARG...  | 98803 · Public ... | 26.43     |        | 572.49    |
| General Journal                                | 07/31/2015 | 6   |      | TO REC ARG...  | 98112 · Interes... | 21.15     |        | 593.64    |
| General Journal                                | 08/31/2015 | 4   |      | TO REC AUX...  | 98112 · Interes... | 14.68     |        | 608.32    |
| General Journal                                | 09/30/2015 | 5   |      | TO REC AUX...  | 98112 · Interes... | 13.47     |        | 621.79    |
| General Journal                                | 10/31/2015 | 7   |      | TO REC AUX...  | 73005 · Gas P...   | 10.47     |        | 632.26    |

## AUXIER ROAD GAS COMPANY, INC.

08/01/17

## General Ledger

Accrual Basis

As of December 31, 2015

| Type   | Date       | Num    | Name | Memo             | Split              | Debit      | Credit    | Balance    |
|--|------------|--------|------|------------------|--------------------|------------|-----------|------------|
| General Journal                                | 12/31/2015 | 6      |      | TO REC ADD...    | 73002 · Gas P...   | 103.40     |           | 735.66     |
| Total 73006 · Gas Purch- Nytis (Dema)          |            |        |      |                  |                    | 735.66     | 0.00      | 735.66     |
| <b>73007 · Gas Purchase - Constellation</b>    |            |        |      |                  |                    |            |           | 0.00       |
| Total 73007 · Gas Purchase - Constellation     |            |        |      |                  |                    |            |           | 0.00       |
| <b>73008 · Gas Purchases-Cumberland Valley</b> |            |        |      |                  |                    |            |           | 0.00       |
| General Journal                                | 01/31/2015 | 4      |      | TO REC 01-1...   | 98112 · Interes... | 94,685.15  |           | 94,685.15  |
| General Journal                                | 02/28/2015 | 4      |      | TO REC ARG...    | 98112 · Interes... | 92,709.07  |           | 187,394.22 |
| General Journal                                | 03/31/2015 | 4      |      | TO REC ARG...    | 98112 · Interes... | 49,849.34  |           | 237,243.56 |
| General Journal                                | 04/30/2015 | 5      |      | TO REC 04-1...   | 98804 · Taxes ...  | 10,588.89  |           | 247,832.45 |
| General Journal                                | 04/30/2015 | 4      |      | TO TAKE OF...    | 145 · N/R from...  |            | 23,459.30 | 224,373.15 |
| General Journal                                | 05/31/2015 | 6      |      | TO REC 05-1...   | 98804 · Taxes ...  | 9,398.39   |           | 233,771.54 |
| General Journal                                | 06/30/2015 | 5      |      | TO REC ARG...    | 98803 · Public ... | 12,701.15  |           | 246,472.69 |
| General Journal                                | 07/31/2015 | 6      |      | TO REC ARG...    | 98112 · Interes... | 8,048.55   |           | 254,521.24 |
| General Journal                                | 08/31/2015 | 4      |      | TO REC AUX...    | 98112 · Interes... | 8,761.18   |           | 263,282.42 |
| General Journal                                | 09/30/2015 | 5      |      | TO REC AUX...    | 98112 · Interes... | 11,253.47  |           | 274,535.89 |
| General Journal                                | 10/31/2015 | 4      |      | TO REC ARG...    | 98112 · Interes... | 19,405.56  |           | 293,941.45 |
| General Journal                                | 11/30/2015 | 5      |      | TO REC ARG...    | 98804 · Taxes ...  | 31,653.37  |           | 325,594.82 |
| General Journal                                | 12/31/2015 | 5      |      | TO REC ARG...    | 98802 · Public ... | 37,972.80  |           | 363,567.62 |
| Total 73008 · Gas Purchases-Cumberland Valley  |            |        |      |                  |                    | 387,026.92 | 23,459.30 | 363,567.62 |
| <b>730 · Gas Purchases - Other</b>             |            |        |      |                  |                    |            |           | 0.00       |
| Total 730 · Gas Purchases - Other              |            |        |      |                  |                    |            |           | 0.00       |
| Total 730 · Gas Purchases                      |            |        |      |                  |                    | 429,784.62 | 23,459.30 | 406,325.32 |
| <b>751 · Intco Mgmt Fee - KFG</b>              |            |        |      |                  |                    |            |           | 0.00       |
| General Journal                                | 12/31/2015 | ADJ #7 |      | To rec mgmt f... | 145 · N/R from...  | 392,000.00 |           | 392,000.00 |
| Total 751 · Intco Mgmt Fee - KFG               |            |        |      |                  |                    | 392,000.00 | 0.00      | 392,000.00 |
| <b>761 · Mains &amp; Service Labor</b>         |            |        |      |                  |                    |            |           | 0.00       |
| Total 761 · Mains & Service Labor              |            |        |      |                  |                    |            |           | 0.00       |
| <b>762 · Services Supplies &amp; Exp</b>       |            |        |      |                  |                    |            |           | 0.00       |
| Total 762 · Services Supplies & Exp            |            |        |      |                  |                    |            |           | 0.00       |
| <b>763 · Contract Labor</b>                    |            |        |      |                  |                    |            |           | 0.00       |
| General Journal                                | 03/31/2015 | 4      |      | TO REC ARG...    | 98112 · Interes... | 7.20       |           | 7.20       |
| General Journal                                | 04/30/2015 | 5      |      | TO REC 04-1...   | 98804 · Taxes ...  | 14.40      |           | 21.60      |
| General Journal                                | 05/31/2015 | 6      |      | TO REC 05-1...   | 98804 · Taxes ...  | 21.60      |           | 43.20      |
| General Journal                                | 06/30/2015 | 5      |      | TO REC ARG...    | 98803 · Public ... | 21.60      |           | 64.80      |
| General Journal                                | 07/31/2015 | 6      |      | TO REC ARG...    | 98112 · Interes... | 14.40      |           | 79.20      |
| General Journal                                | 08/31/2015 | 4      |      | TO REC AUX...    | 98112 · Interes... | 28.80      |           | 108.00     |
| General Journal                                | 09/30/2015 | 5      |      | TO REC AUX...    | 98112 · Interes... | 96.00      |           | 204.00     |
| General Journal                                | 10/31/2015 | 4      |      | TO REC ARG...    | 98112 · Interes... | 13.20      |           | 217.20     |

## AUXIER ROAD GAS COMPANY, INC.

## General Ledger

As of December 31, 2015

08/01/17

Accrual Basis

| Type                                    | Date       | Num    | Name                  | Memo               | Split              | Debit    | Credit | Balance  |
|---|------------|--------|-----------------------|--------------------|--------------------|----------|--------|----------|
| Total 763 · Contract Labor              |            |        |                       |                    |                    | 217.20   | 0.00   | 217.20   |
| <b>766 · Rents</b>                      |            |        |                       |                    |                    |          |        | 0.00     |
| General Journal                         | 06/30/2015 | 5      |                       | TO REC ARG...      | 98803 · Public ... | 500.00   |        | 500.00   |
| General Journal                         | 07/31/2015 | 6      |                       | TO REC ARG...      | 98112 · Interes... | 722.42   |        | 1,222.42 |
| General Journal                         | 07/31/2015 | 6      |                       | TO REC ARG...      | 98112 · Interes... | 276.00   |        | 1,498.42 |
| General Journal                         | 08/31/2015 | 4      |                       | TO REC AUX...      | 98112 · Interes... | 1,122.60 |        | 2,621.02 |
| General Journal                         | 12/31/2015 | ADJ #8 |                       | To reclassify ...  | 931 · Rent         |          | 276.00 | 2,345.02 |
| Total 766 · Rents                       |            |        |                       |                    |                    | 2,621.02 | 276.00 | 2,345.02 |
| <b>768 · Maintenance of Meters</b>      |            |        |                       |                    |                    |          |        | 0.00     |
| General Journal                         | 04/30/2015 | 5      |                       | TO REC 04-1...     | 98804 · Taxes ...  | 56.16    |        | 56.16    |
| General Journal                         | 06/30/2015 | 5      |                       | TO REC ARG...      | 98803 · Public ... | 450.08   |        | 506.24   |
| General Journal                         | 07/31/2015 | 6      |                       | TO REC ARG...      | 98112 · Interes... | 82.44    |        | 588.68   |
| General Journal                         | 08/31/2015 | 4      |                       | TO REC AUX...      | 98112 · Interes... | 327.19   |        | 915.87   |
| General Journal                         | 09/30/2015 | 5      |                       | TO REC AUX...      | 98112 · Interes... | 640.68   |        | 1,556.55 |
| General Journal                         | 09/30/2015 | 6      |                       | To add credit ...  | 145 · N/R from...  |          | 640.68 | 915.87   |
| Total 768 · Maintenance of Meters       |            |        |                       |                    |                    | 1,556.55 | 640.68 | 915.87   |
| <b>769 · Maintenance of other Equip</b> |            |        |                       |                    |                    |          |        | 0.00     |
| General Journal                         | 01/31/2015 | 4      |                       | TO REC 01-1...     | 98112 · Interes... | 184.28   |        | 184.28   |
| General Journal                         | 03/31/2015 | 4      |                       | TO REC ARG...      | 98112 · Interes... | 109.03   |        | 293.31   |
| General Journal                         | 04/30/2015 | 5      |                       | TO REC 04-1...     | 98804 · Taxes ...  | 15.00    |        | 308.31   |
| General Journal                         | 05/31/2015 | 6      |                       | TO REC 05-1...     | 98804 · Taxes ...  | 39.87    |        | 348.18   |
| General Journal                         | 08/31/2015 | 4      |                       | TO REC AUX...      | 98112 · Interes... | 43.48    |        | 391.66   |
| General Journal                         | 09/30/2015 | 5      |                       | TO REC AUX...      | 98112 · Interes... | 3.61     |        | 395.27   |
| General Journal                         | 11/30/2015 | 5      |                       | TO REC ARG...      | 98804 · Taxes ...  | 28.09    |        | 423.36   |
| General Journal                         | 12/31/2015 | 5      |                       | TO REC ARG...      | 98802 · Public ... | 25.85    |        | 449.21   |
| Total 769 · Maintenance of other Equip  |            |        |                       |                    |                    | 449.21   | 0.00   | 449.21   |
| <b>874 · Mains and Service Expense</b>  |            |        |                       |                    |                    |          |        | 0.00     |
| General Journal                         | 01/31/2015 | 4      |                       | TO REC 01-1...     | 98112 · Interes... | 194.01   |        | 194.01   |
| General Journal                         | 02/28/2015 | 4      |                       | TO REC ARG...      | 98112 · Interes... | 38.45    |        | 232.46   |
| General Journal                         | 02/28/2015 | 4      |                       | TO REC ARG...      | 98112 · Interes... | 63.00    |        | 295.46   |
| General Journal                         | 03/31/2015 | 4      |                       | TO REC ARG...      | 98112 · Interes... | 157.33   |        | 452.79   |
| General Journal                         | 03/31/2015 | 4      |                       | TO REC ARG...      | 98112 · Interes... | 4.80     |        | 457.59   |
| General Journal                         | 03/31/2015 | 4      |                       | TO REC ARG...      | 98112 · Interes... | 36.00    |        | 493.59   |
| General Journal                         | 04/30/2015 | 5      |                       | TO REC 04-1...     | 98804 · Taxes ...  | 1,268.18 |        | 1,761.77 |
| General Journal                         | 04/30/2015 | 6      |                       | TO REC ADD...      | 145 · N/R from...  |          | 9.83   | 1,751.94 |
| General Journal                         | 05/31/2015 | 6      |                       | TO REC 05-1...     | 98804 · Taxes ...  | 40.16    |        | 1,792.10 |
| General Journal                         | 06/30/2015 | 5      |                       | TO REC ARG...      | 98803 · Public ... | 273.60   |        | 2,065.70 |
| General Journal                         | 06/30/2015 | 5      |                       | TO REC ARG...      | 98803 · Public ... | 46.80    |        | 2,112.50 |
| General Journal                         | 06/30/2015 | 5      |                       | TO REC ARG...      | 98803 · Public ... | 12.00    |        | 2,124.50 |
| General Journal                         | 07/31/2015 | 6      |                       | TO REC ARG...      | 98112 · Interes... | 149.18   |        | 2,273.68 |
| General Journal                         | 07/31/2015 | 6      |                       | TO REC ARG...      | 98112 · Interes... | 165.00   |        | 2,438.68 |
| General Journal                         | 07/31/2015 | 6      |                       | TO REC ARG...      | 98112 · Interes... | 5.72     |        | 2,444.40 |
| Bill                                    | 08/21/2015 | #1018  | Dustin Lawncare an... | installing valv... | 232 · Accounts...  | 985.00   |        | 3,429.40 |



**AUXIER ROAD GAS COMPANY, INC.**

08/01/17

**General Ledger**

Accrual Basis

As of December 31, 2015

| Type   | Date       | Num      | Name                  | Memo              | Split              | Debit    | Credit   | Balance  |
|--|------------|----------|-----------------------|-------------------|--------------------|----------|----------|----------|
| General Journal                                    | 08/31/2015 | 4        |                       | TO REC AUX...     | 98112 · Interes... | 124.12   |          | 3,553.52 |
| General Journal                                    | 08/31/2015 | 4        |                       | TO REC AUX...     | 98112 · Interes... | 96.37    |          | 3,649.89 |
| General Journal                                    | 09/30/2015 | 5        |                       | TO REC AUX...     | 98112 · Interes... | 217.01   |          | 3,866.90 |
| General Journal                                    | 09/30/2015 | 5        |                       | TO REC AUX...     | 98112 · Interes... | 90.00    |          | 3,956.90 |
| Check  | 10/22/2015 | 1569     | KY FRONTIER GAS...    | reimb for payi... | 13106 · Cash I...  | 450.00   |          | 4,406.90 |
| General Journal                                    | 10/31/2015 | 4        |                       | TO REC ARG...     | 98112 · Interes... | 188.97   |          | 4,595.87 |
| General Journal                                    | 11/30/2015 | 5        |                       | TO REC ARG...     | 98804 · Taxes ...  | 51.02    |          | 4,646.89 |
| General Journal                                    | 11/30/2015 | 5        |                       | TO REC ARG...     | 98804 · Taxes ...  | 4.80     |          | 4,651.69 |
| General Journal                                    | 11/30/2015 | 8        |                       | TO REC 11-1...    | 73002 · Gas P...   | 35.85    |          | 4,687.54 |
| Bill   | 12/07/2015 | #1037    | Dustin Lawncare an... | New Service i...  | 232 · Accounts...  | 450.00   |          | 5,137.54 |
| General Journal                                    | 12/31/2015 | 5        |                       | TO REC ARG...     | 98802 · Public ... | 215.51   |          | 5,353.05 |
| General Journal                                    | 12/31/2015 | 5        |                       | TO REC ARG...     | 98802 · Public ... | 5.14     |          | 5,358.19 |
| General Journal                                    | 12/31/2015 | 5        |                       | TO REC ARG...     | 98802 · Public ... | 15.00    |          | 5,373.19 |
| General Journal                                    | 12/31/2015 | 6        |                       | TO REC ADD...     | 73002 · Gas P...   | 53.25    |          | 5,426.44 |
| General Journal                                    | 12/31/2015 | ADJ#1... |                       | TO RECLASS...     | 161 · Plant & ...  |          | 1,600.00 | 3,826.44 |
| Total 874 · Mains and Service Expense              |            |          |                       |                   |                    | 5,436.27 | 1,609.83 | 3,826.44 |
| <b>878 · Meter and House Regulator Exp</b>         |            |          |                       |                   |                    |          |          | 0.00     |
| <b>878.2 · Uniforms</b>                            |            |          |                       |                   |                    |          |          | 0.00     |
| General Journal                                    | 01/31/2015 | 4        |                       | TO REC 01-1...    | 98112 · Interes... | 47.55    |          | 47.55    |
| General Journal                                    | 03/31/2015 | 4        |                       | TO REC ARG...     | 98112 · Interes... | 172.24   |          | 219.79   |
| Total 878.2 · Uniforms                             |            |          |                       |                   |                    | 219.79   | 0.00     | 219.79   |
| <b>878 · Meter and House Regulator Exp - Other</b> |            |          |                       |                   |                    |          |          | 0.00     |
| Total 878 · Meter and House Regulator Exp - Other  |            |          |                       |                   |                    |          |          | 0.00     |
| Total 878 · Meter and House Regulator Exp          |            |          |                       |                   |                    | 219.79   | 0.00     | 219.79   |
| <b>901 · Meter Reading Labor</b>                   |            |          |                       |                   |                    |          |          | 0.00     |
| Total 901 · Meter Reading Labor                    |            |          |                       |                   |                    |          |          | 0.00     |
| <b>902 · Accounting &amp; Collecting Labor</b>     |            |          |                       |                   |                    |          |          | 0.00     |
| Total 902 · Accounting & Collecting Labor          |            |          |                       |                   |                    |          |          | 0.00     |
| <b>90301 · Computer Billing</b>                    |            |          |                       |                   |                    |          |          | 0.00     |
| General Journal                                    | 08/31/2015 | 4        |                       | TO REC AUX...     | 98112 · Interes... | 255.60   |          | 255.60   |
| General Journal                                    | 09/30/2015 | 5        |                       | TO REC AUX...     | 98112 · Interes... | 310.20   |          | 565.80   |
| Total 90301 · Computer Billing                     |            |          |                       |                   |                    | 565.80   | 0.00     | 565.80   |
| <b>904 · Uncollectible Accounts</b>                |            |          |                       |                   |                    |          |          | 0.00     |
| General Journal                                    | 12/31/2015 | ADJ #2   |                       | TO REC BAD...     | -SPLIT-            | 4,097.44 |          | 4,097.44 |
| Total 904 · Uncollectible Accounts                 |            |          |                       |                   |                    | 4,097.44 | 0.00     | 4,097.44 |
| <b>907 · Supervision</b>                           |            |          |                       |                   |                    |          |          | 0.00     |
| Total 907 · Supervision                            |            |          |                       |                   |                    |          |          | 0.00     |
| <b>909 · Inform &amp; Instruc Advert Exp</b>       |            |          |                       |                   |                    |          |          | 0.00     |

## AUXIER ROAD GAS COMPANY, INC.

## General Ledger

As of December 31, 2015

08/01/17

Accrual Basis

| Type   | Date       | Num | Name | Memo           | Split              | Debit    | Credit | Balance  |
|--|------------|-----|------|----------------|--------------------|----------|--------|----------|
| <b>90901 · Web support</b>                           |            |     |      |                |                    |          |        | 0.00     |
| General Journal                                      | 01/31/2015 | 4   |      | TO REC 01-1... | 98112 · Interes... | 11.40    |        | 11.40    |
| General Journal                                      | 05/31/2015 | 6   |      | TO REC 05-1... | 98804 · Taxes ...  | 2.40     |        | 13.80    |
| General Journal                                      | 08/31/2015 | 4   |      | TO REC AUX...  | 98112 · Interes... | 2.40     |        | 16.20    |
| General Journal                                      | 09/30/2015 | 5   |      | TO REC AUX...  | 98112 · Interes... | 2.40     |        | 18.60    |
| General Journal                                      | 12/31/2015 | 5   |      | TO REC ARG...  | 98802 · Public ... | 2.40     |        | 21.00    |
| Total 90901 · Web support                            |            |     |      |                |                    | 21.00    | 0.00   | 21.00    |
| <b>90902 · Public Awareness Expense</b>              |            |     |      |                |                    |          |        | 0.00     |
| Total 90902 · Public Awareness Expense               |            |     |      |                |                    |          |        | 0.00     |
| <b>90903 · DEMP Program</b>                          |            |     |      |                |                    |          |        | 0.00     |
| General Journal                                      | 08/31/2015 | 4   |      | TO REC AUX...  | 98112 · Interes... | 47.40    |        | 47.40    |
| Total 90903 · DEMP Program                           |            |     |      |                |                    | 47.40    | 0.00   | 47.40    |
| <b>909 · Inform &amp; Instruc Advert Exp - Other</b> |            |     |      |                |                    |          |        | 0.00     |
| Total 909 · Inform & Instruc Advert Exp - Other      |            |     |      |                |                    |          |        | 0.00     |
| Total 909 · Inform & Instruc Advert Exp              |            |     |      |                |                    | 68.40    | 0.00   | 68.40    |
| <b>920 · Admin &amp; General Salaries</b>            |            |     |      |                |                    |          |        | 0.00     |
| Total 920 · Admin & General Salaries                 |            |     |      |                |                    |          |        | 0.00     |
| <b>921 · Office Supplies and Expense</b>             |            |     |      |                |                    |          |        | 0.00     |
| <b>92101 · Telephone</b>                             |            |     |      |                |                    |          |        | 0.00     |
| General Journal                                      | 01/31/2015 | 4   |      | TO REC 01-1... | 98112 · Interes... | 13.96    |        | 13.96    |
| General Journal                                      | 01/31/2015 | 4   |      | TO REC 01-1... | 98112 · Interes... | 281.61   |        | 295.57   |
| General Journal                                      | 02/28/2015 | 4   |      | TO REC ARG...  | 98112 · Interes... | 364.46   |        | 660.03   |
| General Journal                                      | 03/31/2015 | 4   |      | TO REC ARG...  | 98112 · Interes... | 238.73   |        | 898.76   |
| General Journal                                      | 04/30/2015 | 5   |      | TO REC 04-1... | 98804 · Taxes ...  | 362.16   |        | 1,260.92 |
| General Journal                                      | 05/31/2015 | 6   |      | TO REC 05-1... | 98804 · Taxes ...  | 270.21   |        | 1,531.13 |
| General Journal                                      | 06/30/2015 | 5   |      | TO REC ARG...  | 98803 · Public ... | 365.49   |        | 1,896.62 |
| General Journal                                      | 07/31/2015 | 6   |      | TO REC ARG...  | 98112 · Interes... | 366.76   |        | 2,263.38 |
| General Journal                                      | 08/31/2015 | 4   |      | TO REC AUX...  | 98112 · Interes... | 382.93   |        | 2,646.31 |
| General Journal                                      | 09/30/2015 | 5   |      | TO REC AUX...  | 98112 · Interes... | 364.43   |        | 3,010.74 |
| General Journal                                      | 10/31/2015 | 4   |      | TO REC ARG...  | 98112 · Interes... | 550.95   |        | 3,561.69 |
| General Journal                                      | 11/30/2015 | 5   |      | TO REC ARG...  | 98804 · Taxes ...  | 374.77   |        | 3,936.46 |
| General Journal                                      | 12/31/2015 | 5   |      | TO REC ARG...  | 98802 · Public ... | 434.43   |        | 4,370.89 |
| Total 92101 · Telephone                              |            |     |      |                |                    | 4,370.89 | 0.00   | 4,370.89 |
| <b>92102 · Cleaning/Janitorial</b>                   |            |     |      |                |                    |          |        | 0.00     |
| General Journal                                      | 01/31/2015 | 4   |      | TO REC 01-1... | 98112 · Interes... | 24.00    |        | 24.00    |
| General Journal                                      | 02/28/2015 | 4   |      | TO REC ARG...  | 98112 · Interes... | 18.00    |        | 42.00    |
| General Journal                                      | 03/31/2015 | 4   |      | TO REC ARG...  | 98112 · Interes... | 30.00    |        | 72.00    |
| General Journal                                      | 04/30/2015 | 5   |      | TO REC 04-1... | 98804 · Taxes ...  | 24.00    |        | 96.00    |
| General Journal                                      | 05/31/2015 | 6   |      | TO REC 05-1... | 98804 · Taxes ...  | 30.00    |        | 126.00   |
| General Journal                                      | 06/30/2015 | 5   |      | TO REC ARG...  | 98803 · Public ... | 24.00    |        | 150.00   |

## AUXIER ROAD GAS COMPANY, INC.

## General Ledger

As of December 31, 2015

08/01/17

Accrual Basis

| Type   | Date       | Num  | Name               | Memo           | Split              | Debit    | Credit | Balance  |
|--|------------|------|--------------------|----------------|--------------------|----------|--------|----------|
| General Journal                              | 07/31/2015 | 6    |                    | TO REC ARG...  | 98112 · Interes... | 24.00    |        | 174.00   |
| General Journal                              | 08/31/2015 | 4    |                    | TO REC AUX...  | 98112 · Interes... | 30.00    |        | 204.00   |
| General Journal                              | 09/30/2015 | 5    |                    | TO REC AUX...  | 98112 · Interes... | 24.00    |        | 228.00   |
| General Journal                              | 10/31/2015 | 4    |                    | TO REC ARG...  | 98112 · Interes... | 30.00    |        | 258.00   |
| General Journal                              | 11/30/2015 | 5    |                    | TO REC ARG...  | 98804 · Taxes ...  | 24.00    |        | 282.00   |
| General Journal                              | 12/31/2015 | 5    |                    | TO REC ARG...  | 98802 · Public ... | 24.00    |        | 306.00   |
| Total 92102 · Cleaning/Janitorial            |            |      |                    |                |                    | 306.00   | 0.00   | 306.00   |
| <b>92103 · Postage</b>                       |            |      |                    |                |                    |          |        | 0.00     |
| General Journal                              | 01/31/2015 | 4    |                    | TO REC 01-1... | 98112 · Interes... | 251.58   |        | 251.58   |
| General Journal                              | 02/28/2015 | 4    |                    | TO REC ARG...  | 98112 · Interes... | 476.30   |        | 727.88   |
| General Journal                              | 03/31/2015 | 4    |                    | TO REC ARG...  | 98112 · Interes... | 266.15   |        | 994.03   |
| General Journal                              | 04/30/2015 | 5    |                    | TO REC 04-1... | 98804 · Taxes ...  | 68.51    |        | 1,062.54 |
| General Journal                              | 05/31/2015 | 6    |                    | TO REC 05-1... | 98804 · Taxes ...  | 248.81   |        | 1,311.35 |
| General Journal                              | 06/30/2015 | 5    |                    | TO REC ARG...  | 98803 · Public ... | 525.84   |        | 1,837.19 |
| General Journal                              | 07/31/2015 | 6    |                    | TO REC ARG...  | 98112 · Interes... | 246.12   |        | 2,083.31 |
| General Journal                              | 08/31/2015 | 4    |                    | TO REC AUX...  | 98112 · Interes... | 253.59   |        | 2,336.90 |
| General Journal                              | 09/30/2015 | 5    |                    | TO REC AUX...  | 98112 · Interes... | 243.17   |        | 2,580.07 |
| General Journal                              | 10/31/2015 | 4    |                    | TO REC ARG...  | 98112 · Interes... | 588.15   |        | 3,168.22 |
| General Journal                              | 11/30/2015 | 5    |                    | TO REC ARG...  | 98804 · Taxes ...  | 214.79   |        | 3,383.01 |
| General Journal                              | 12/31/2015 | 5    |                    | TO REC ARG...  | 98802 · Public ... | 51.89    |        | 3,434.90 |
| Total 92103 · Postage                        |            |      |                    |                |                    | 3,434.90 | 0.00   | 3,434.90 |
| <b>92104 · Bank Charges</b>                  |            |      |                    |                |                    |          |        | 0.00     |
| Check  | 01/02/2015 | ACH  | BANK SERVICE CH... |                | 13106 · Cash I...  | 53.34    |        | 53.34    |
| Check  | 02/02/2015 | AW   | BANK SERVICE CH... |                | 13106 · Cash I...  | 56.61    |        | 109.95   |
| Check  | 03/02/2015 | AW   | BANK SERVICE CH... |                | 13106 · Cash I...  | 45.88    |        | 155.83   |
| Check  | 04/01/2015 | AW   | BANK SERVICE CH... |                | 13106 · Cash I...  | 70.61    |        | 226.44   |
| Check  | 05/01/2015 | ACH  | BANK SERVICE CH... |                | 13106 · Cash I...  | 39.83    |        | 266.27   |
| Check  | 06/01/2015 | AW   | BANK SERVICE CH... |                | 13106 · Cash I...  | 49.29    |        | 315.56   |
| General Journal                              | 06/30/2015 | 5    |                    | TO REC ARG...  | 98803 · Public ... | 6.00     |        | 321.56   |
| Check  | 07/01/2015 | AW   | BANK SERVICE CH... |                | 13106 · Cash I...  | 51.95    |        | 373.51   |
| Check  | 08/03/2015 | 1552 | BANK SERVICE CH... | VOID:          | 13106 · Cash I...  | 0.00     |        | 373.51   |
| Check  | 08/03/2015 | AW   | BANK SERVICE CH... |                | 13106 · Cash I...  | 36.49    |        | 410.00   |
| Check  | 09/01/2015 | AW   | BANK SERVICE CH... |                | 13106 · Cash I...  | 44.61    |        | 454.61   |
| Check  | 10/01/2015 | AW   | BANK SERVICE CH... |                | 13106 · Cash I...  | 50.42    |        | 505.03   |
| Check  | 11/02/2015 | AW   | BANK SERVICE CH... |                | 13106 · Cash I...  | 54.06    |        | 559.09   |
| Check  | 12/01/2015 | AW   | BANK SERVICE CH... |                | 13106 · Cash I...  | 44.73    |        | 603.82   |
| Total 92104 · Bank Charges                   |            |      |                    |                |                    | 603.82   | 0.00   | 603.82   |
| <b>92105 · Office Supplies &amp; Expense</b> |            |      |                    |                |                    |          |        | 0.00     |
| General Journal                              | 01/31/2015 | 4    |                    | TO REC 01-1... | 98112 · Interes... | 136.60   |        | 136.60   |
| General Journal                              | 01/31/2015 | 4    |                    | TO REC 01-1... | 98112 · Interes... | 53.03    |        | 189.63   |
| General Journal                              | 02/28/2015 | 4    |                    | TO REC ARG...  | 98112 · Interes... | 349.76   |        | 539.39   |
| General Journal                              | 02/28/2015 | 4    |                    | TO REC ARG...  | 98112 · Interes... | 50.45    |        | 589.84   |
| General Journal                              | 03/31/2015 | 4    |                    | TO REC ARG...  | 98112 · Interes... | 103.12   |        | 692.96   |
| General Journal                              | 03/31/2015 | 4    |                    | TO REC ARG...  | 98112 · Interes... | 54.13    |        | 747.09   |

## AUXIER ROAD GAS COMPANY, INC.

## General Ledger

As of December 31, 2015

08/01/17

Accrual Basis

| Type                                     | Date       | Num       | Name | Memo               | Split              | Debit    | Credit | Balance  |
|--|------------|-----------|------|--------------------|--------------------|----------|--------|----------|
| General Journal                          | 03/31/2015 | 4         |      | TO REC ARG...      | 98112 · Interes... | 10.18    |        | 757.27   |
| General Journal                          | 03/31/2015 | 5         |      | TO REC CRE...      | 145 · N/R from...  |          | 13.56  | 743.71   |
| General Journal                          | 04/30/2015 | 5         |      | TO REC 04-1...     | 98804 · Taxes ...  | 2.40     |        | 746.11   |
| General Journal                          | 04/30/2015 | 5         |      | TO REC 04-1...     | 98804 · Taxes ...  | 34.54    |        | 780.65   |
| General Journal                          | 04/30/2015 | 5         |      | TO REC 04-1...     | 98804 · Taxes ...  |          | 49.71  | 730.94   |
| General Journal                          | 04/30/2015 | 5         |      | TO REC 04-1...     | 98804 · Taxes ...  | 54.14    |        | 785.08   |
| General Journal                          | 05/31/2015 | 6         |      | TO REC 05-1...     | 98804 · Taxes ...  | 280.73   |        | 1,065.81 |
| General Journal                          | 05/31/2015 | 6         |      | TO REC 05-1...     | 98804 · Taxes ...  | 15.60    |        | 1,081.41 |
| General Journal                          | 06/30/2015 | 5         |      | TO REC ARG...      | 98803 · Public ... | 2.40     |        | 1,083.81 |
| General Journal                          | 06/30/2015 | 5         |      | TO REC ARG...      | 98803 · Public ... | 649.35   |        | 1,733.16 |
| General Journal                          | 06/30/2015 | 5         |      | TO REC ARG...      | 98803 · Public ... | 63.69    |        | 1,796.85 |
| General Journal                          | 07/31/2015 | 6         |      | TO REC ARG...      | 98112 · Interes... | 338.45   |        | 2,135.30 |
| General Journal                          | 08/31/2015 | 4         |      | TO REC AUX...      | 98112 · Interes... | 72.90    |        | 2,208.20 |
| General Journal                          | 09/30/2015 | 5         |      | TO REC AUX...      | 98112 · Interes... | 246.00   |        | 2,454.20 |
| General Journal                          | 09/30/2015 | 5         |      | TO REC AUX...      | 98112 · Interes... | 74.49    |        | 2,528.69 |
| General Journal                          | 10/31/2015 | 4         |      | TO REC ARG...      | 98112 · Interes... | 2.40     |        | 2,531.09 |
| General Journal                          | 10/31/2015 | 4         |      | TO REC ARG...      | 98112 · Interes... | 146.98   |        | 2,678.07 |
| General Journal                          | 10/31/2015 | 4         |      | TO REC ARG...      | 98112 · Interes... | 72.12    |        | 2,750.19 |
| General Journal                          | 11/30/2015 | 5         |      | TO REC ARG...      | 98804 · Taxes ...  | 29.40    |        | 2,779.59 |
| General Journal                          | 11/30/2015 | 5         |      | TO REC ARG...      | 98804 · Taxes ...  | 131.52   |        | 2,911.11 |
| General Journal                          | 11/30/2015 | 5         |      | TO REC ARG...      | 98804 · Taxes ...  | 50.15    |        | 2,961.26 |
| General Journal                          | 12/31/2015 | 5         |      | TO REC ARG...      | 98802 · Public ... | 35.82    |        | 2,997.08 |
| General Journal                          | 12/31/2015 | 5         |      | TO REC ARG...      | 98802 · Public ... | 327.22   |        | 3,324.30 |
| General Journal                          | 12/31/2015 | 5         |      | TO REC ARG...      | 98802 · Public ... | 77.88    |        | 3,402.18 |
| General Journal                          | 12/31/2015 | 5         |      | TO REC ARG...      | 98802 · Public ... | 49.97    |        | 3,452.15 |
| General Journal                          | 12/31/2015 | 5         |      | TO REC ARG...      | 98802 · Public ... | 30.00    |        | 3,482.15 |
| General Journal                          | 12/31/2015 | ADJ #9    |      | To reclassify      | 921 · Office Su... | 257.15   |        | 3,739.30 |
| General Journal                          | 12/31/2015 | ADJ 4/... |      | To adj prior c/... | 240 · Accrued ...  |          | 614.92 | 3,124.38 |
| Total 92105 · Office Supplies & Expense  |            |           |      |                    |                    | 3,802.57 | 678.19 | 3,124.38 |
| <b>92106 · Meals &amp; Entertainment</b> |            |           |      |                    |                    |          |        | 0.00     |
| Total 92106 · Meals & Entertainment      |            |           |      |                    |                    |          |        | 0.00     |
| <b>92107 · Travel</b>                    |            |           |      |                    |                    |          |        | 0.00     |
| General Journal                          | 01/31/2015 | 4         |      | TO REC 01-1...     | 98112 · Interes... | 86.60    |        | 86.60    |
| General Journal                          | 02/28/2015 | 4         |      | TO REC ARG...      | 98112 · Interes... | 41.97    |        | 128.57   |
| General Journal                          | 02/28/2015 | 4         |      | TO REC ARG...      | 98112 · Interes... | 46.00    |        | 174.57   |
| General Journal                          | 03/31/2015 | 4         |      | TO REC ARG...      | 98112 · Interes... | 13.65    |        | 188.22   |
| General Journal                          | 03/31/2015 | 4         |      | TO REC ARG...      | 98112 · Interes... | 64.61    |        | 252.83   |
| General Journal                          | 04/30/2015 | 5         |      | TO REC 04-1...     | 98804 · Taxes ...  | 78.25    |        | 331.08   |
| General Journal                          | 04/30/2015 | 5         |      | TO REC 04-1...     | 98804 · Taxes ...  | 103.31   |        | 434.39   |
| General Journal                          | 05/31/2015 | 6         |      | TO REC 05-1...     | 98804 · Taxes ...  | 114.37   |        | 548.76   |
| General Journal                          | 06/30/2015 | 5         |      | TO REC ARG...      | 98803 · Public ... | 135.64   |        | 684.40   |
| General Journal                          | 07/31/2015 | 6         |      | TO REC ARG...      | 98112 · Interes... | 13.10    |        | 697.50   |
| General Journal                          | 07/31/2015 | 6         |      | TO REC ARG...      | 98112 · Interes... | 116.28   |        | 813.78   |
| General Journal                          | 08/31/2015 | 4         |      | TO REC AUX...      | 98112 · Interes... | 84.00    |        | 897.78   |
| General Journal                          | 09/30/2015 | 5         |      | TO REC AUX...      | 98112 · Interes... | 116.03   |        | 1,013.81 |
| General Journal                          | 10/31/2015 | 4         |      | TO REC ARG...      | 98112 · Interes... | 83.29    |        | 1,097.10 |

## AUXIER ROAD GAS COMPANY, INC.

## General Ledger

As of December 31, 2015

08/01/17

Accrual Basis

| Type   | Date       | Num    | Name | Memo           | Split              | Debit     | Credit | Balance   |
|--|------------|--------|------|----------------|--------------------|-----------|--------|-----------|
| General Journal                                  | 10/31/2015 | 4      |      | TO REC ARG...  | 98112 · Interes... | 84.00     |        | 1,181.10  |
| General Journal                                  | 11/30/2015 | 5      |      | TO REC ARG...  | 98804 · Taxes ...  | 5.04      |        | 1,186.14  |
| General Journal                                  | 11/30/2015 | 5      |      | TO REC ARG...  | 98804 · Taxes ...  | 116.83    |        | 1,302.97  |
| General Journal                                  | 12/31/2015 | 5      |      | TO REC ARG...  | 98802 · Public ... | 124.70    |        | 1,427.67  |
| General Journal                                  | 12/31/2015 | 5      |      | TO REC ARG...  | 98802 · Public ... | 223.06    |        | 1,650.73  |
| General Journal                                  | 12/31/2015 | 6      |      | TO REC ADD...  | 73002 · Gas P...   | 27.57     |        | 1,678.30  |
| Total 92107 · Travel                             |            |        |      |                |                    | 1,678.30  | 0.00   | 1,678.30  |
| <b>92108 · Drug Testing</b>                      |            |        |      |                |                    |           |        | 0.00      |
| General Journal                                  | 12/31/2015 | 5      |      | TO REC ARG...  | 98802 · Public ... | 22.20     |        | 22.20     |
| Total 92108 · Drug Testing                       |            |        |      |                |                    | 22.20     | 0.00   | 22.20     |
| <b>92109 · Credit Cd Chgs</b>                    |            |        |      |                |                    |           |        | 0.00      |
| Total 92109 · Credit Cd Chgs                     |            |        |      |                |                    |           |        | 0.00      |
| <b>921 · Office Supplies and Expense - Other</b> |            |        |      |                |                    |           |        | 0.00      |
| General Journal                                  | 08/31/2015 | 4      |      | TO REC AUX...  | 98112 · Interes... | 257.15    |        | 257.15    |
| General Journal                                  | 12/31/2015 | ADJ #9 |      | To reclassify  | 92105 · Office ... |           | 257.15 | 0.00      |
| Total 921 · Office Supplies and Expense - Other  |            |        |      |                |                    | 257.15    | 257.15 | 0.00      |
| Total 921 · Office Supplies and Expense          |            |        |      |                |                    | 14,475.83 | 935.34 | 13,540.49 |
| <b>923 · Outside Services Employed</b>           |            |        |      |                |                    |           |        | 0.00      |
| <b>92302 · Outside Serv-Legal</b>                |            |        |      |                |                    |           |        | 0.00      |
| Total 92302 · Outside Serv-Legal                 |            |        |      |                |                    |           |        | 0.00      |
| <b>92303 · Outside Services-Consulting</b>       |            |        |      |                |                    |           |        | 0.00      |
| Total 92303 · Outside Services-Consulting        |            |        |      |                |                    |           |        | 0.00      |
| <b>92304 · Outside Serv-Engineering</b>          |            |        |      |                |                    |           |        | 0.00      |
| Total 92304 · Outside Serv-Engineering           |            |        |      |                |                    |           |        | 0.00      |
| <b>92305 · Outside Serv- Manager</b>             |            |        |      |                |                    |           |        | 0.00      |
| Total 92305 · Outside Serv- Manager              |            |        |      |                |                    |           |        | 0.00      |
| <b>923 · Outside Services Employed - Other</b>   |            |        |      |                |                    |           |        | 0.00      |
| Total 923 · Outside Services Employed - Other    |            |        |      |                |                    |           |        | 0.00      |
| Total 923 · Outside Services Employed            |            |        |      |                |                    |           |        | 0.00      |
| <b>92301 · Accounting</b>                        |            |        |      |                |                    |           |        | 0.00      |
| General Journal                                  | 03/31/2015 | 4      |      | TO REC ARG...  | 98112 · Interes... | 783.75    |        | 783.75    |
| General Journal                                  | 07/31/2015 | 6      |      | TO REC ARG...  | 98112 · Interes... | 202.00    |        | 985.75    |
| Total 92301 · Accounting                         |            |        |      |                |                    | 985.75    | 0.00   | 985.75    |
| <b>924 · Insurance</b>                           |            |        |      |                |                    |           |        | 0.00      |
| <b>92401 · Auto Insurance</b>                    |            |        |      |                |                    |           |        | 0.00      |
| General Journal                                  | 01/31/2015 | 4      |      | TO REC 01-1... | 98112 · Interes... | 494.24    |        | 494.24    |

## AUXIER ROAD GAS COMPANY, INC.

## General Ledger

As of December 31, 2015

08/01/17

Accrual Basis

| Type                                       | Date       | Num | Name | Memo           | Split              | Debit    | Credit | Balance  |
|--|------------|-----|------|----------------|--------------------|----------|--------|----------|
| General Journal                            | 02/28/2015 | 4   |      | TO REC ARG...  | 98112 · Interes... | 292.86   |        | 787.10   |
| General Journal                            | 03/31/2015 | 4   |      | TO REC ARG...  | 98112 · Interes... | 279.30   |        | 1,066.40 |
| General Journal                            | 04/30/2015 | 5   |      | TO REC 04-1... | 98804 · Taxes ...  | 279.30   |        | 1,345.70 |
| General Journal                            | 05/31/2015 | 6   |      | TO REC 05-1... | 98804 · Taxes ...  | 320.29   |        | 1,665.99 |
| General Journal                            | 06/30/2015 | 5   |      | TO REC ARG...  | 98803 · Public ... | 320.29   |        | 1,986.28 |
| General Journal                            | 07/31/2015 | 6   |      | TO REC ARG...  | 98112 · Interes... | 309.13   |        | 2,295.41 |
| General Journal                            | 08/31/2015 | 4   |      | TO REC AUX...  | 98112 · Interes... | 335.77   |        | 2,631.18 |
| General Journal                            | 09/30/2015 | 5   |      | TO REC AUX...  | 98112 · Interes... | 335.77   |        | 2,966.95 |
| General Journal                            | 10/31/2015 | 4   |      | TO REC ARG...  | 98112 · Interes... | 335.77   |        | 3,302.72 |
| General Journal                            | 11/30/2015 | 5   |      | TO REC ARG...  | 98804 · Taxes ...  | 335.77   |        | 3,638.49 |
| Total 92401 · Auto Insurance               |            |     |      |                |                    | 3,638.49 | 0.00   | 3,638.49 |
| <b>92402 · General Liability Insurance</b> |            |     |      |                |                    |          |        | 0.00     |
| General Journal                            | 01/31/2015 | 4   |      | TO REC 01-1... | 98112 · Interes... | 124.34   |        | 124.34   |
| General Journal                            | 02/28/2015 | 4   |      | TO REC ARG...  | 98112 · Interes... | 124.34   |        | 248.68   |
| General Journal                            | 03/31/2015 | 4   |      | TO REC ARG...  | 98112 · Interes... | 124.34   |        | 373.02   |
| General Journal                            | 04/30/2015 | 5   |      | TO REC 04-1... | 98804 · Taxes ...  | 124.34   |        | 497.36   |
| General Journal                            | 05/31/2015 | 6   |      | TO REC 05-1... | 98804 · Taxes ...  | 124.34   |        | 621.70   |
| General Journal                            | 06/30/2015 | 5   |      | TO REC ARG...  | 98803 · Public ... | 124.34   |        | 746.04   |
| General Journal                            | 07/31/2015 | 6   |      | TO REC ARG...  | 98112 · Interes... | 124.34   |        | 870.38   |
| General Journal                            | 08/31/2015 | 4   |      | TO REC AUX...  | 98112 · Interes... | 124.34   |        | 994.72   |
| General Journal                            | 09/30/2015 | 5   |      | TO REC AUX...  | 98112 · Interes... | 124.34   |        | 1,119.06 |
| General Journal                            | 10/31/2015 | 4   |      | TO REC ARG...  | 98112 · Interes... | 124.34   |        | 1,243.40 |
| General Journal                            | 12/31/2015 | 5   |      | TO REC ARG...  | 98802 · Public ... | 456.73   |        | 1,700.13 |
| Total 92402 · General Liability Insurance  |            |     |      |                |                    | 1,700.13 | 0.00   | 1,700.13 |
| <b>92403 · Worker's Compensation</b>       |            |     |      |                |                    |          |        | 0.00     |
| General Journal                            | 01/31/2015 | 4   |      | TO REC 01-1... | 98112 · Interes... | 126.69   |        | 126.69   |
| General Journal                            | 02/28/2015 | 4   |      | TO REC ARG...  | 98112 · Interes... | 325.77   |        | 452.46   |
| General Journal                            | 03/31/2015 | 4   |      | TO REC ARG...  | 98112 · Interes... | 126.69   |        | 579.15   |
| General Journal                            | 04/30/2015 | 5   |      | TO REC 04-1... | 98804 · Taxes ...  | 126.54   |        | 705.69   |
| General Journal                            | 05/31/2015 | 6   |      | TO REC 05-1... | 98804 · Taxes ...  | 126.54   |        | 832.23   |
| General Journal                            | 06/30/2015 | 5   |      | TO REC ARG...  | 98803 · Public ... | 126.54   |        | 958.77   |
| General Journal                            | 07/31/2015 | 6   |      | TO REC ARG...  | 98112 · Interes... | 126.54   |        | 1,085.31 |
| General Journal                            | 08/31/2015 | 4   |      | TO REC AUX...  | 98112 · Interes... | 126.54   |        | 1,211.85 |
| General Journal                            | 09/30/2015 | 5   |      | TO REC AUX...  | 98112 · Interes... | 126.54   |        | 1,338.39 |
| General Journal                            | 11/30/2015 | 5   |      | TO REC ARG...  | 98804 · Taxes ...  | 384.86   |        | 1,723.25 |
| Total 92403 · Worker's Compensation        |            |     |      |                |                    | 1,723.25 | 0.00   | 1,723.25 |
| <b>92404 · Property Insurance</b>          |            |     |      |                |                    |          |        | 0.00     |
| General Journal                            | 01/31/2015 | 4   |      | TO REC 01-1... | 98112 · Interes... | 5.18     |        | 5.18     |
| General Journal                            | 02/28/2015 | 4   |      | TO REC ARG...  | 98112 · Interes... | 5.18     |        | 10.36    |
| General Journal                            | 03/31/2015 | 4   |      | TO REC ARG...  | 98112 · Interes... | 5.18     |        | 15.54    |
| General Journal                            | 04/30/2015 | 5   |      | TO REC 04-1... | 98804 · Taxes ...  | 5.18     |        | 20.72    |
| General Journal                            | 05/31/2015 | 6   |      | TO REC 05-1... | 98804 · Taxes ...  | 5.18     |        | 25.90    |
| General Journal                            | 06/30/2015 | 5   |      | TO REC ARG...  | 98803 · Public ... | 5.18     |        | 31.08    |
| General Journal                            | 07/31/2015 | 6   |      | TO REC ARG...  | 98112 · Interes... | 5.18     |        | 36.26    |

## AUXIER ROAD GAS COMPANY, INC.

## General Ledger

As of December 31, 2015

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Accrual Basis

| Type                                   | Date       | Num | Name | Memo           | Split              | Debit    | Credit | Balance  |
|--|------------|-----|------|----------------|--------------------|----------|--------|----------|
| General Journal                        | 08/31/2015 | 4   |      | TO REC AUX...  | 98112 · Interes... | 5.18     |        | 41.44    |
| General Journal                        | 09/30/2015 | 5   |      | TO REC AUX...  | 98112 · Interes... | 5.18     |        | 46.62    |
| General Journal                        | 10/31/2015 | 4   |      | TO REC ARG...  | 98112 · Interes... | 5.18     |        | 51.80    |
| General Journal                        | 12/31/2015 | 5   |      | TO REC ARG...  | 98802 · Public ... | 62.28    |        | 114.08   |
| Total 92404 · Property Insurance       |            |     |      |                |                    | 114.08   | 0.00   | 114.08   |
| <b>92405 · Life Insurance</b>          |            |     |      |                |                    |          |        | 0.00     |
| Total 92405 · Life Insurance           |            |     |      |                |                    |          |        | 0.00     |
| <b>924 · Insurance - Other</b>         |            |     |      |                |                    |          |        | 0.00     |
| Total 924 · Insurance - Other          |            |     |      |                |                    |          |        | 0.00     |
| Total 924 · Insurance                  |            |     |      |                |                    | 7,175.95 | 0.00   | 7,175.95 |
| <b>926 · Employee Benefits</b>         |            |     |      |                |                    |          |        | 0.00     |
| General Journal                        | 01/31/2015 | 4   |      | TO REC 01-1... | 98112 · Interes... | 539.10   |        | 539.10   |
| General Journal                        | 02/28/2015 | 4   |      | TO REC ARG...  | 98112 · Interes... | 539.10   |        | 1,078.20 |
| General Journal                        | 03/31/2015 | 4   |      | TO REC ARG...  | 98112 · Interes... | 539.10   |        | 1,617.30 |
| General Journal                        | 04/30/2015 | 5   |      | TO REC 04-1... | 98804 · Taxes ...  | 539.10   |        | 2,156.40 |
| General Journal                        | 05/31/2015 | 6   |      | TO REC 05-1... | 98804 · Taxes ...  | 560.96   |        | 2,717.36 |
| General Journal                        | 06/30/2015 | 5   |      | TO REC ARG...  | 98803 · Public ... | 476.96   |        | 3,194.32 |
| General Journal                        | 07/31/2015 | 6   |      | TO REC ARG...  | 98112 · Interes... | 518.96   |        | 3,713.28 |
| General Journal                        | 08/31/2015 | 4   |      | TO REC AUX...  | 98112 · Interes... | 518.96   |        | 4,232.24 |
| General Journal                        | 09/30/2015 | 5   |      | TO REC AUX...  | 98112 · Interes... | 464.18   |        | 4,696.42 |
| General Journal                        | 10/31/2015 | 4   |      | TO REC ARG...  | 98112 · Interes... | 952.04   |        | 5,648.46 |
| General Journal                        | 11/30/2015 | 5   |      | TO REC ARG...  | 98804 · Taxes ...  | 457.04   |        | 6,105.50 |
| Total 926 · Employee Benefits          |            |     |      |                |                    | 6,105.50 | 0.00   | 6,105.50 |
| <b>928 · Regulatory Commission Exp</b> |            |     |      |                |                    |          |        | 0.00     |
| Total 928 · Regulatory Commission Exp  |            |     |      |                |                    |          |        | 0.00     |
| <b>930 · Miscellaneous Gen Expense</b> |            |     |      |                |                    |          |        | 0.00     |
| <b>93002 · CLEANING/JANITORIAL</b>     |            |     |      |                |                    |          |        | 0.00     |
| Total 93002 · CLEANING/JANITORIAL      |            |     |      |                |                    |          |        | 0.00     |
| <b>93003 · Licenses &amp; Permits</b>  |            |     |      |                |                    |          |        | 0.00     |
| General Journal                        | 01/31/2015 | 4   |      | TO REC 01-1... | 98112 · Interes... | 11.44    |        | 11.44    |
| General Journal                        | 02/28/2015 | 4   |      | TO REC ARG...  | 98112 · Interes... | 97.99    |        | 109.43   |
| General Journal                        | 03/31/2015 | 4   |      | TO REC ARG...  | 98112 · Interes... | 11.54    |        | 120.97   |
| General Journal                        | 04/30/2015 | 5   |      | TO REC 04-1... | 98804 · Taxes ...  | 4.32     |        | 125.29   |
| General Journal                        | 06/30/2015 | 5   |      | TO REC ARG...  | 98803 · Public ... | 8.21     |        | 133.50   |
| General Journal                        | 07/31/2015 | 6   |      | TO REC ARG...  | 98112 · Interes... | 57.36    |        | 190.86   |
| General Journal                        | 08/31/2015 | 4   |      | TO REC AUX...  | 98112 · Interes... | 7.50     |        | 198.36   |
| General Journal                        | 11/30/2015 | 5   |      | TO REC ARG...  | 98804 · Taxes ...  | 37.80    |        | 236.16   |
| Total 93003 · Licenses & Permits       |            |     |      |                |                    | 236.16   | 0.00   | 236.16   |
| <b>93004 · Dues and Subscriptions</b>  |            |     |      |                |                    |          |        | 0.00     |
| General Journal                        | 01/31/2015 | 4   |      | TO REC 01-1... | 98112 · Interes... | 47.76    |        | 47.76    |

**AUXIER ROAD GAS COMPANY, INC.**

**General Ledger**

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Accrual Basis

| Type  | Date       | Num    | Name              | Memo              | Split              | Debit    | Credit | Balance  |
|---|------------|--------|-------------------|-------------------|--------------------|----------|--------|----------|
| General Journal                                 | 03/31/2015 | 4      |                   | TO REC ARG...     | 98112 · Interes... | 59.40    |        | 107.16   |
| General Journal                                 | 08/31/2015 | 4      |                   | TO REC AUX...     | 98112 · Interes... | 145.25   |        | 252.41   |
| General Journal                                 | 09/30/2015 | 5      |                   | TO REC AUX...     | 98112 · Interes... | 5.66     |        | 258.07   |
| Total 93004 · Dues and Subscriptions            |            |        |                   |                   |                    | 258.07   | 0.00   | 258.07   |
| <b>93005 · Payroll Administration Expenses</b>  |            |        |                   |                   |                    |          |        | 0.00     |
| Total 93005 · Payroll Administration Expenses   |            |        |                   |                   |                    |          |        | 0.00     |
| <b>93006 · Research &amp; Development Costs</b> |            |        |                   |                   |                    |          |        | 0.00     |
| Total 93006 · Research & Development Costs      |            |        |                   |                   |                    |          |        | 0.00     |
| <b>93007 · Public Awareness Expense</b>         |            |        |                   |                   |                    |          |        | 0.00     |
| Total 93007 · Public Awareness Expense          |            |        |                   |                   |                    |          |        | 0.00     |
| <b>930 · Miscellaneous Gen Expense - Other</b>  |            |        |                   |                   |                    |          |        | 0.00     |
| General Journal                                 | 03/31/2015 | 4      |                   | TO REC ARG...     | 98112 · Interes... | 12.00    |        | 12.00    |
| General Journal                                 | 05/31/2015 | 6      |                   | TO REC 05-1...    | 98804 · Taxes ...  | 12.00    |        | 24.00    |
| General Journal                                 | 06/30/2015 | 5      |                   | TO REC ARG...     | 98803 · Public ... | 1.32     |        | 25.32    |
| Check   | 07/21/2015 | 1542   | HIGHLANDS FOUN... | 2015 GOLF C...    | 13106 · Cash I...  | 250.00   |        | 275.32   |
| General Journal                                 | 07/31/2015 | 6      |                   | TO REC ARG...     | 98112 · Interes... | 12.00    |        | 287.32   |
| General Journal                                 | 11/30/2015 | 5      |                   | TO REC ARG...     | 98804 · Taxes ...  | 16.62    |        | 303.94   |
| General Journal                                 | 12/31/2015 | 5      |                   | TO REC ARG...     | 98802 · Public ... | 12.00    |        | 315.94   |
| Total 930 · Miscellaneous Gen Expense - Other   |            |        |                   |                   |                    | 315.94   | 0.00   | 315.94   |
| Total 930 · Miscellaneous Gen Expense           |            |        |                   |                   |                    | 810.17   | 0.00   | 810.17   |
| <b>93001 · Directors Fees</b>                   |            |        |                   |                   |                    |          |        | 0.00     |
| Total 93001 · Directors Fees                    |            |        |                   |                   |                    |          |        | 0.00     |
| <b>931 · Rent</b>                               |            |        |                   |                   |                    |          |        | 0.00     |
| General Journal                                 | 01/31/2015 | 4      |                   | TO REC 01-1...    | 98112 · Interes... | 216.00   |        | 216.00   |
| General Journal                                 | 03/31/2015 | 4      |                   | TO REC ARG...     | 98112 · Interes... | 432.00   |        | 648.00   |
| General Journal                                 | 04/30/2015 | 5      |                   | TO REC 04-1...    | 98804 · Taxes ...  | 276.00   |        | 924.00   |
| General Journal                                 | 05/31/2015 | 6      |                   | TO REC 05-1...    | 98804 · Taxes ...  | 276.00   |        | 1,200.00 |
| General Journal                                 | 06/30/2015 | 5      |                   | TO REC ARG...     | 98803 · Public ... | 276.00   |        | 1,476.00 |
| General Journal                                 | 08/31/2015 | 4      |                   | TO REC AUX...     | 98112 · Interes... | 276.00   |        | 1,752.00 |
| General Journal                                 | 09/30/2015 | 5      |                   | TO REC AUX...     | 98112 · Interes... | 276.00   |        | 2,028.00 |
| General Journal                                 | 10/31/2015 | 4      |                   | TO REC ARG...     | 98112 · Interes... | 276.00   |        | 2,304.00 |
| General Journal                                 | 11/30/2015 | 5      |                   | TO REC ARG...     | 98804 · Taxes ...  | 276.00   |        | 2,580.00 |
| General Journal                                 | 12/31/2015 | 5      |                   | TO REC ARG...     | 98802 · Public ... | 276.00   |        | 2,856.00 |
| General Journal                                 | 12/31/2015 | ADJ #8 |                   | To reclassify ... | 766 · Rents        | 276.00   |        | 3,132.00 |
| Total 931 · Rent                                |            |        |                   |                   |                    | 3,132.00 | 0.00   | 3,132.00 |
| <b>932 · Maintenance of General Plant</b>       |            |        |                   |                   |                    |          |        | 0.00     |
| General Journal                                 | 02/28/2015 | 4      |                   | TO REC ARG...     | 98112 · Interes... | 1.85     |        | 1.85     |
| General Journal                                 | 08/31/2015 | 4      |                   | TO REC AUX...     | 98112 · Interes... | 148.85   |        | 150.70   |
| General Journal                                 | 09/30/2015 | 5      |                   | TO REC AUX...     | 98112 · Interes... | 6.12     |        | 156.82   |



## AUXIER ROAD GAS COMPANY, INC.

## General Ledger

As of December 31, 2015

08/01/17

Accrual Basis

| Type                                     | Date       | Num  | Name                  | Memo           | Split              | Debit    | Credit | Balance  |
|--|------------|------|-----------------------|----------------|--------------------|----------|--------|----------|
| General Journal                          | 12/31/2015 | 5    |                       | TO REC ARG...  | 98802 · Public ... | 1.87     |        | 158.69   |
| Total 932 · Maintenance of General Plant |            |      |                       |                |                    | 158.69   | 0.00   | 158.69   |
| <b>93301 · Gasoline</b>                  |            |      |                       |                |                    |          |        | 0.00     |
| General Journal                          | 01/31/2015 | 4    |                       | TO REC 01-1... | 98112 · Interes... | 431.55   |        | 431.55   |
| General Journal                          | 02/28/2015 | 4    |                       | TO REC ARG...  | 98112 · Interes... | 508.79   |        | 940.34   |
| General Journal                          | 03/31/2015 | 4    |                       | TO REC ARG...  | 98112 · Interes... | 14.00    |        | 954.34   |
| General Journal                          | 04/30/2015 | 5    |                       | TO REC 04-1... | 98804 · Taxes ...  | 492.44   |        | 1,446.78 |
| General Journal                          | 05/31/2015 | 6    |                       | TO REC 05-1... | 98804 · Taxes ...  | 470.08   |        | 1,916.86 |
| General Journal                          | 06/30/2015 | 5    |                       | TO REC ARG...  | 98803 · Public ... | 360.57   |        | 2,277.43 |
| General Journal                          | 07/31/2015 | 6    |                       | TO REC ARG...  | 98112 · Interes... | 422.40   |        | 2,699.83 |
| General Journal                          | 08/31/2015 | 4    |                       | TO REC AUX...  | 98112 · Interes... | 430.54   |        | 3,130.37 |
| General Journal                          | 09/30/2015 | 5    |                       | TO REC AUX...  | 98112 · Interes... | 413.77   |        | 3,544.14 |
| General Journal                          | 10/31/2015 | 4    |                       | TO REC ARG...  | 98112 · Interes... | 312.91   |        | 3,857.05 |
| General Journal                          | 11/30/2015 | 5    |                       | TO REC ARG...  | 98804 · Taxes ...  | 337.89   |        | 4,194.94 |
| General Journal                          | 12/31/2015 | 5    |                       | TO REC ARG...  | 98802 · Public ... | 330.25   |        | 4,525.19 |
| Total 93301 · Gasoline                   |            |      |                       |                |                    | 4,525.19 | 0.00   | 4,525.19 |
| <b>93303 · Transportation Expenses</b>   |            |      |                       |                |                    |          |        | 0.00     |
| General Journal                          | 01/31/2015 | 4    |                       | TO REC 01-1... | 98112 · Interes... | 236.57   |        | 236.57   |
| General Journal                          | 02/28/2015 | 4    |                       | TO REC ARG...  | 98112 · Interes... | 342.69   |        | 579.26   |
| General Journal                          | 03/31/2015 | 4    |                       | TO REC ARG...  | 98112 · Interes... | 104.17   |        | 683.43   |
| General Journal                          | 04/30/2015 | 5    |                       | TO REC 04-1... | 98804 · Taxes ...  | 291.84   |        | 975.27   |
| General Journal                          | 05/31/2015 | 6    |                       | TO REC 05-1... | 98804 · Taxes ...  | 28.76    |        | 1,004.03 |
| General Journal                          | 06/30/2015 | 5    |                       | TO REC ARG...  | 98803 · Public ... | 149.72   |        | 1,153.75 |
| General Journal                          | 07/31/2015 | 6    |                       | TO REC ARG...  | 98112 · Interes... | 275.31   |        | 1,429.06 |
| General Journal                          | 09/30/2015 | 5    |                       | TO REC AUX...  | 98112 · Interes... | 21.69    |        | 1,450.75 |
| General Journal                          | 10/31/2015 | 4    |                       | TO REC ARG...  | 98112 · Interes... | 103.96   |        | 1,554.71 |
| General Journal                          | 10/31/2015 | 4    |                       | TO REC ARG...  | 98112 · Interes... | 13.32    |        | 1,568.03 |
| General Journal                          | 11/30/2015 | 5    |                       | TO REC ARG...  | 98804 · Taxes ...  | 84.34    |        | 1,652.37 |
| General Journal                          | 12/31/2015 | 5    |                       | TO REC ARG...  | 98802 · Public ... | 56.93    |        | 1,709.30 |
| Total 93303 · Transportation Expenses    |            |      |                       |                |                    | 1,709.30 | 0.00   | 1,709.30 |
| <b>981 · Interest Expense</b>            |            |      |                       |                |                    |          |        | 0.00     |
| <b>98106 · Int Exp - Meter Deposit</b>   |            |      |                       |                |                    |          |        | 0.00     |
| Check                                    | 03/19/2015 | 1519 | Kenneth Stumbo        | Dep Int        | 13106 · Cash l...  | 0.03     |        | 0.03     |
| Check                                    | 04/09/2015 | 1523 | MARY MIDDLETON        | DEP INT        | 13106 · Cash l...  | 0.04     |        | 0.07     |
| Check                                    | 04/16/2015 | 1527 | Aneru & Kimberly Lee  | Dep Int        | 13106 · Cash l...  | 0.04     |        | 0.11     |
| Check                                    | 05/07/2015 | 1530 | Trevor & Samantha ... | Dep int ref    | 13106 · Cash l...  | 0.05     |        | 0.16     |
| Check                                    | 05/11/2015 | 1531 | Jordan Koskoski       | Dep Int        | 13106 · Cash l...  | 0.05     |        | 0.21     |
| Check                                    | 05/12/2015 | 1532 | Javier Seanz          | Dep Int        | 13106 · Cash l...  | 0.05     |        | 0.26     |
| Check                                    | 06/22/2015 | 1537 | SHERRY AND MIC...     | DEP INT        | 13106 · Cash l...  | 0.07     |        | 0.33     |
| Check                                    | 07/06/2015 | 1539 | STEVEN MONTGO...      | DEP INT        | 13106 · Cash l...  | 0.07     |        | 0.40     |
| Check                                    | 07/10/2015 | 1540 | JERRY LAFFERTY        | DEP INT        | 13106 · Cash l...  | 0.07     |        | 0.47     |
| Check                                    | 07/28/2015 | 1543 | ALISHA CHAPMAN        | DEP INT        | 13106 · Cash l...  | 0.09     |        | 0.56     |
| Check                                    | 07/29/2015 | 1544 | RYAN HOWELL           | DEP INT        | 13106 · Cash l...  | 0.08     |        | 0.64     |
| Check                                    | 08/12/2015 | 1547 | APPALACHIAN RA...     | DEP INT REF    | 13106 · Cash l...  | 0.22     |        | 0.86     |

## AUXIER ROAD GAS COMPANY, INC.

## General Ledger

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Accrual Basis

| Type   | Date       | Num    | Name              | Memo              | Split              | Debit     | Credit | Balance   |
|--|------------|--------|-------------------|-------------------|--------------------|-----------|--------|-----------|
| Check  | 08/17/2015 | 1548   | MELISSA SMITH     | DEP INT           | 13106 · Cash I...  | 0.09      |        | 0.95      |
| Check  | 09/10/2015 | 1555   | JOHN CLARK        | DEP INT           | 13106 · Cash I...  | 4.26      |        | 5.21      |
| Check  | 09/10/2015 | 1559   | JAMES GILLISPIE   | DEP INT           | 13106 · Cash I...  | 0.12      |        | 5.33      |
| Check  | 10/21/2015 | 1568   | Mary Lou Lavender | Dep Int           | 13106 · Cash I...  | 0.05      |        | 5.38      |
| Check  | 11/18/2015 | 1573   | CADY RICE         | DEP INT           | 13106 · Cash I...  | 0.00      |        | 5.38      |
| Check  | 11/19/2015 | 1574   | CADY RICE         | DEP INT           | 13106 · Cash I...  | 3.82      |        | 9.20      |
| Check  | 11/19/2015 | 1575   | ROBERT LEWAND...  | DEP INT           | 13106 · Cash I...  | 0.00      |        | 9.20      |
| Check  | 11/19/2015 | 1576   | SHARON WHITE      | DEP INT           | 13106 · Cash I...  | 0.00      |        | 9.20      |
| Check  | 11/24/2015 | 1579   | SHARON WHITE      | DEP INT           | 13106 · Cash I...  | 0.13      |        | 9.33      |
| Check  | 11/25/2015 | 1580   | JOHNNY SHEPHERD   | DEP INT           | 13106 · Cash I...  | 0.14      |        | 9.47      |
| Check  | 11/25/2015 | 1581   | ROBERT LEWAND...  | DEP INT           | 13106 · Cash I...  | 0.13      |        | 9.60      |
| General Journal                              | 12/01/2015 | 6      |                   | TO ADD BAC...     | 13106 · Cash I...  |           | 0.14   | 9.46      |
| Check  | 12/08/2015 | 1583   | PAUL CAMPBELL     | DEP INT           | 13106 · Cash I...  | 0.13      |        | 9.59      |
| General Journal                              | 12/31/2015 | ADJ #1 |                   | TO ACCRUE ...     | 23701 · Accrue...  | 44.27     |        | 53.86     |
| Total 98106 · Int Exp - Meter Deposit        |            |        |                   |                   |                    | 54.00     | 0.14   | 53.86     |
| <b>98107 · Interest Expense-Other</b>        |            |        |                   |                   |                    |           |        | 0.00      |
| Total 98107 · Interest Expense-Other         |            |        |                   |                   |                    |           |        | 0.00      |
| <b>981 · Interest Expense - Other</b>        |            |        |                   |                   |                    |           |        | 0.00      |
| Total 981 · Interest Expense - Other         |            |        |                   |                   |                    |           |        | 0.00      |
| Total 981 · Interest Expense                 |            |        |                   |                   |                    | 54.00     | 0.14   | 53.86     |
| <b>98111 · Interest Exp- Comm Trust Bank</b> |            |        |                   |                   |                    |           |        | 0.00      |
| Total 98111 · Interest Exp- Comm Trust Bank  |            |        |                   |                   |                    |           |        | 0.00      |
| <b>98112 · Interest on Long-Term Debt</b>    |            |        |                   |                   |                    |           |        | 0.00      |
| General Journal                              | 01/31/2015 | 4      |                   | TO REC 01-1...    | -SPLIT-            | 6,298.46  |        | 6,298.46  |
| General Journal                              | 02/28/2015 | 4      |                   | TO REC ARG...     | -SPLIT-            | 6,264.81  |        | 12,563.27 |
| General Journal                              | 03/31/2015 | 4      |                   | TO REC ARG...     | -SPLIT-            | 5,622.19  |        | 18,185.46 |
| General Journal                              | 04/30/2015 | 5      |                   | TO REC 04-1...    | 98804 · Taxes ...  | 6,186.36  |        | 24,371.82 |
| General Journal                              | 05/31/2015 | 6      |                   | TO REC 05-1...    | 98804 · Taxes ...  | 5,950.32  |        | 30,322.14 |
| General Journal                              | 06/30/2015 | 5      |                   | TO REC ARG...     | 98803 · Public ... | 6,108.37  |        | 36,430.51 |
| General Journal                              | 07/31/2015 | 6      |                   | TO REC ARG...     | -SPLIT-            | 5,878.99  |        | 42,309.50 |
| General Journal                              | 08/31/2015 | 4      |                   | TO REC AUX...     | -SPLIT-            | 6,040.44  |        | 48,349.94 |
| General Journal                              | 09/30/2015 | 5      |                   | TO REC AUX...     | -SPLIT-            | 6,001.84  |        | 54,351.78 |
| General Journal                              | 10/31/2015 | 4      |                   | TO REC ARG...     | -SPLIT-            | 5,774.23  |        | 60,126.01 |
| General Journal                              | 11/30/2015 | 5      |                   | TO REC ARG...     | 98804 · Taxes ...  | 5,926.69  |        | 66,052.70 |
| General Journal                              | 12/31/2015 | 5      |                   | TO REC ARG...     | 98802 · Public ... | 5,698.75  |        | 71,751.45 |
| Total 98112 · Interest on Long-Term Debt     |            |        |                   |                   |                    | 71,751.45 | 0.00   | 71,751.45 |
| <b>983 · Depreciation Expense</b>            |            |        |                   |                   |                    |           |        | 0.00      |
| General Journal                              | 01/31/2015 | 3      |                   | To rec 01-15 ...  | 168 · Accum D...   | 2,700.00  |        | 2,700.00  |
| General Journal                              | 02/28/2015 | 3      |                   | To rec 02-15 ...  | 168 · Accum D...   | 2,700.00  |        | 5,400.00  |
| General Journal                              | 03/31/2015 | 3      |                   | To rec 03-15 ...  | 168 · Accum D...   | 2,700.00  |        | 8,100.00  |
| General Journal                              | 04/30/2015 | 3      |                   | To rec exp for... | 168 · Accum D...   | 2,700.00  |        | 10,800.00 |
| General Journal                              | 05/31/2015 | 3      |                   | To rec 05-15 ...  | 168 · Accum D...   | 2,700.00  |        | 13,500.00 |

## AUXIER ROAD GAS COMPANY, INC.

## General Ledger

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08/01/17

Accrual Basis

| Type                                      | Date       | Num       | Name               | Memo              | Split             | Debit     | Credit    | Balance   |
|---|------------|-----------|--------------------|-------------------|-------------------|-----------|-----------|-----------|
| General Journal                           | 06/30/2015 | 3         |                    | To rec 06-15 ...  | 168 · Accum D...  | 2,700.00  |           | 16,200.00 |
| General Journal                           | 07/31/2015 | 3         |                    | To rec exp for... | 168 · Accum D...  | 2,700.00  |           | 18,900.00 |
| General Journal                           | 08/31/2015 | 2         |                    | To rec exp for... | 168 · Accum D...  | 2,700.00  |           | 21,600.00 |
| General Journal                           | 09/30/2015 | 3         |                    | To rec exp for... | 168 · Accum D...  | 2,700.00  |           | 24,300.00 |
| General Journal                           | 10/31/2015 | 3         |                    | To rec exp for... | 168 · Accum D...  | 2,700.00  |           | 27,000.00 |
| General Journal                           | 11/30/2015 | 3         |                    | To rec exp for... | 168 · Accum D...  | 2,700.00  |           | 29,700.00 |
| General Journal                           | 12/31/2015 | 3         |                    | To rec exp for... | 168 · Accum D...  | 2,700.00  |           | 32,400.00 |
| General Journal                           | 12/31/2015 | ADJ 2/... |                    | To adj book d...  | 168 · Accum D...  |           | 14,313.00 | 18,087.00 |
| Total 983 · Depreciation Expense          |            |           |                    |                   |                   | 32,400.00 | 14,313.00 | 18,087.00 |
| <b>987 · Income Taxes</b>                 |            |           |                    |                   |                   |           |           | 0.00      |
| <b>98701 · Other State Income Taxes</b>   |            |           |                    |                   |                   |           |           | 0.00      |
| Bill                                      | 04/15/2015 |           | KY STATE TREASU... | LLET              | 232 · Accounts... | 175.00    |           | 175.00    |
| Total 98701 · Other State Income Taxes    |            |           |                    |                   |                   | 175.00    | 0.00      | 175.00    |
| <b>98702 · State Income Taxes</b>         |            |           |                    |                   |                   |           |           | 0.00      |
| General Journal                           | 12/31/2015 | ADJ 6/... |                    | To accrue stat... | 23904 · Incom...  | 1,945.00  |           | 1,945.00  |
| Total 98702 · State Income Taxes          |            |           |                    |                   |                   | 1,945.00  | 0.00      | 1,945.00  |
| <b>98703 · Federal Income Taxes</b>       |            |           |                    |                   |                   |           |           | 0.00      |
| General Journal                           | 12/31/2015 | ADJ 6/... |                    | To accrue stat... | 23904 · Incom...  | 5,820.00  |           | 5,820.00  |
| Total 98703 · Federal Income Taxes        |            |           |                    |                   |                   | 5,820.00  | 0.00      | 5,820.00  |
| <b>98704 · Penalties</b>                  |            |           |                    |                   |                   |           |           | 0.00      |
| General Journal                           | 12/31/2015 | ADJ 6/... |                    | To accrue stat... | 23904 · Incom...  | 106.00    |           | 106.00    |
| Total 98704 · Penalties                   |            |           |                    |                   |                   | 106.00    | 0.00      | 106.00    |
| <b>987 · Income Taxes - Other</b>         |            |           |                    |                   |                   |           |           | 0.00      |
| Total 987 · Income Taxes - Other          |            |           |                    |                   |                   |           |           | 0.00      |
| Total 987 · Income Taxes                  |            |           |                    |                   |                   | 8,046.00  | 0.00      | 8,046.00  |
| <b>98801 · Payroll Taxes</b>              |            |           |                    |                   |                   |           |           | 0.00      |
| Total 98801 · Payroll Taxes               |            |           |                    |                   |                   |           |           | 0.00      |
| <b>98802 · Public Svc. Company Assess</b> |            |           |                    |                   |                   |           |           | 0.00      |
| Bill                                      | 04/15/2015 |           | KENTUCKY STATE...  | LLET FOR EIN:     | 232 · Accounts... | 0.00      |           | 0.00      |
| General Journal                           | 12/31/2015 | 5         |                    | TO REC ARG...     | -SPLIT-           | 13,360.09 |           | 13,360.09 |
| Total 98802 · Public Svc. Company Assess  |            |           |                    |                   |                   | 13,360.09 | 0.00      | 13,360.09 |
| <b>98803 · Public Serv Comm Assess</b>    |            |           |                    |                   |                   |           |           | 0.00      |
| General Journal                           | 06/30/2015 | 5         |                    | TO REC ARG...     | -SPLIT-           | 2,141.04  |           | 2,141.04  |
| Total 98803 · Public Serv Comm Assess     |            |           |                    |                   |                   | 2,141.04  | 0.00      | 2,141.04  |
| <b>98804 · Taxes Other than Income</b>    |            |           |                    |                   |                   |           |           | 0.00      |

AUXIER ROAD GAS COMPANY, INC.

General Ledger

As of December 31, 2015

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Accrual Basis

| Type                                  | Date       | Num      | Name              | Memo            | Split             | Debit               | Credit              | Balance     |
|---------------------------------------|------------|----------|-------------------|-----------------|-------------------|---------------------|---------------------|-------------|
| Bill                                  | 03/03/2015 | ORG I... | KY SECRETARY O... | ORG ID: 000...  | 232 · Accounts... | 15.00               |                     | 15.00       |
| Deposit                               | 03/26/2015 |          |                   | REIMBURSE...    | 13106 · Cash I... |                     | 21.00               | -6.00       |
| General Journal                       | 04/30/2015 | 5        |                   | TO REC 04-1...  | -SPLIT-           | 1,467.05            |                     | 1,461.05    |
| General Journal                       | 05/31/2015 | 6        |                   | TO REC 05-1...  | -SPLIT-           | 121.83              |                     | 1,582.88    |
| General Journal                       | 11/30/2015 | 5        |                   | TO REC ARG...   | -SPLIT-           | 184.30              |                     | 1,767.18    |
| General Journal                       | 12/31/2015 | 6        |                   | TO REC ADD...   | 73002 · Gas P...  | 25,986.27           |                     | 27,753.45   |
| Bill                                  | 12/31/2015 | BILL ... | KNOTT COUNTY S... | BILL NO. 201... | 232 · Accounts... | 423.15              |                     | 28,176.60   |
| Bill                                  | 12/31/2015 | BILL ... | JOHNSON COUNT...  | BILL NO. 15...  | 232 · Accounts... | 3,079.40            |                     | 31,256.00   |
| Bill                                  | 12/31/2015 | 2015 ... | Martin Co Sheriff | 2015 PROPE...   | 232 · Accounts... | 1,053.78            |                     | 32,309.78   |
| Total 98804 · Taxes Other than Income |            |          |                   |                 |                   | 32,330.78           | 21.00               | 32,309.78   |
| <b>990 · Loss on sale of Assett</b>   |            |          |                   |                 |                   |                     |                     | 0.00        |
| Total 990 · Loss on sale of Assett    |            |          |                   |                 |                   |                     |                     | 0.00        |
| <b>490 · Other Income</b>             |            |          |                   |                 |                   |                     |                     | 0.00        |
| Deposit                               | 01/05/2015 |          | Mike Vaughan      | TO REC SAL...   | 13106 · Cash I... |                     | 1,800.00            | -1,800.00   |
| Total 490 · Other Income              |            |          |                   |                 |                   | 0.00                | 1,800.00            | -1,800.00   |
| <b>No acct</b>                        |            |          |                   |                 |                   |                     |                     | 0.00        |
| Total no acct                         |            |          |                   |                 |                   |                     |                     | 0.00        |
| <b>TOTAL</b>                          |            |          |                   |                 |                   | <b>4,803,767.56</b> | <b>4,803,767.56</b> | <b>0.00</b> |

AUXIER ROAD GAS COMPANY, INC.

General Ledger

As of December 31, 2016

| Type                                     | Date       | Num  | Name               | Memo            | Split             | Debit     | Credit    | Balance   |
|--|------------|------|--------------------|-----------------|-------------------|-----------|-----------|-----------|
| <b>131 - Cash</b>                        |            |      |                    |                 |                   |           |           | 3,783.54  |
| <b>13101 - Cash in Bank-Checking</b>     |            |      |                    |                 |                   |           |           | 0.00      |
| Total 13101 - Cash in Bank-Checking      |            |      |                    |                 |                   |           |           | 0.00      |
| <b>13102 - Cash in Bank-Comm Trust</b>   |            |      |                    |                 |                   |           |           | 0.00      |
| Total 13102 - Cash in Bank-Comm Trust    |            |      |                    |                 |                   |           |           | 0.00      |
| <b>13105 - Cash on Hand</b>              |            |      |                    |                 |                   |           |           | 0.00      |
| Total 13105 - Cash on Hand               |            |      |                    |                 |                   |           |           | 0.00      |
| <b>13106 - Cash in Bank-Citizens KFG</b> |            |      |                    |                 |                   |           |           | 3,783.54  |
| Deposit                                  | 01/04/2016 |      |                    | Deposit         | 142 - Accounts... | 349.88    |           | 4,133.42  |
| Deposit                                  | 01/04/2016 |      |                    | Deposit         | 142 - Accounts... | 306.86    |           | 4,440.28  |
| Check                                    | 01/04/2016 | AW   | BANK SERVICE CH... |                 | 92104 - Bank ...  |           | 45.47     | 4,394.81  |
| Deposit                                  | 01/05/2016 |      |                    | Deposit         | 142 - Accounts... | 74.54     |           | 4,469.35  |
| Deposit                                  | 01/07/2016 |      |                    | Deposit         | 142 - Accounts... | 79.57     |           | 4,548.92  |
| Deposit                                  | 01/08/2016 |      |                    | Deposit         | 142 - Accounts... | 826.75    |           | 5,375.67  |
| Check                                    | 01/11/2016 | 1587 | KY FRONTIER GAS    | cash trf        | 145 - N/R from... |           | 5,000.00  | 375.67    |
| Deposit                                  | 01/12/2016 |      |                    | Deposit         | 142 - Accounts... | 2,464.23  |           | 2,839.90  |
| Deposit                                  | 01/13/2016 |      |                    | Deposit         | 142 - Accounts... | 53.48     |           | 2,893.38  |
| Deposit                                  | 01/13/2016 |      |                    | Deposit         | 142 - Accounts... | 2,007.08  |           | 4,900.46  |
| Deposit                                  | 01/13/2016 |      |                    | Deposit         | 142 - Accounts... | 275.80    |           | 5,176.26  |
| Check                                    | 01/13/2016 | 1588 | CHERYL COMBS       | REF OF OVE...   | 142 - Accounts... |           | 100.00    | 5,076.26  |
| Deposit                                  | 01/14/2016 |      |                    | Deposit         | 142 - Accounts... | 35,854.80 |           | 40,931.06 |
| Deposit                                  | 01/14/2016 |      |                    | Deposit         | 142 - Accounts... | 2,622.27  |           | 43,553.33 |
| Check                                    | 01/14/2016 | 1589 | KY FRONTIER GAS    | cash trf        | 145 - N/R from... |           | 40,000.00 | 3,553.33  |
| Deposit                                  | 01/15/2016 |      |                    | Deposit         | 142 - Accounts... | 3,213.20  |           | 6,766.53  |
| Check                                    | 01/15/2016 | EPAY | KY DEPT OF REVE... | 12-15 UTILIT... | 23806 - School... |           | 1,314.68  | 5,451.85  |
| Deposit                                  | 01/18/2016 |      |                    | Deposit         | 142 - Accounts... | 21,915.04 |           | 27,366.89 |
| Check                                    | 01/18/2016 | 1590 | KY FRONTIER GAS    | cash trf        | 145 - N/R from... |           | 26,000.00 | 1,366.89  |
| Check                                    | 01/18/2016 | EPAY | KY DEPT OF REVE... | 12-15 SALES ... | 23805 - Accrue... |           | 475.20    | 891.69    |
| Check                                    | 01/18/2016 | 1591 | CINDY WARD         | DEP REF#10...   | -SPLIT-           |           | 80.93     | 810.76    |
| Deposit                                  | 01/18/2016 |      |                    | Deposit         | 142 - Accounts... | 1,438.21  |           | 2,248.97  |
| Deposit                                  | 01/19/2016 |      |                    | Deposit         | 142 - Accounts... | 3,627.43  |           | 5,876.40  |
| Check                                    | 01/19/2016 | AW   | DEPOSIT CORREC...  |                 | 142 - Accounts... |           | 92.09     | 5,784.31  |
| Deposit                                  | 01/19/2016 |      |                    | Deposit         | 142 - Accounts... | 459.76    |           | 6,244.07  |
| Check                                    | 01/19/2016 | 1592 | KY FRONTIER GAS    | CASH TRF        | 145 - N/R from... |           | 6,000.00  | 244.07    |
| Deposit                                  | 01/21/2016 |      |                    | Deposit         | 142 - Accounts... | 145.00    |           | 389.07    |
| Deposit                                  | 01/25/2016 |      |                    | Deposit         | 142 - Accounts... | 446.91    |           | 835.98    |
| Deposit                                  | 01/28/2016 |      |                    | Deposit         | 142 - Accounts... | 70.15     |           | 906.13    |
| Deposit                                  | 01/29/2016 |      |                    | Deposit         | 142 - Accounts... | 1,259.17  |           | 2,165.30  |
| Deposit                                  | 02/01/2016 |      |                    | Deposit         | 142 - Accounts... | 106.97    |           | 2,272.27  |
| Check                                    | 02/01/2016 | AW   | BANK SERVICE CH... |                 | 92104 - Bank ...  |           | 34.48     | 2,237.79  |
| Deposit                                  | 02/02/2016 |      |                    | Deposit         | 142 - Accounts... | 724.43    |           | 2,962.22  |
| Deposit                                  | 02/03/2016 |      |                    | Deposit         | 142 - Accounts... | 526.04    |           | 3,488.26  |
| Deposit                                  | 02/04/2016 |      |                    | Deposit         | 142 - Accounts... | 1,662.29  |           | 5,150.55  |
| Deposit                                  | 02/04/2016 |      |                    | Deposit         | 142 - Accounts... | 124.20    |           | 5,274.75  |
| Deposit                                  | 02/05/2016 |      |                    | Deposit         | 142 - Accounts... | 2,459.77  |           | 7,734.52  |
| Deposit                                  | 02/05/2016 |      |                    | Deposit         | 142 - Accounts... | 3,153.50  |           | 10,888.02 |

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## AUXIER ROAD GAS COMPANY, INC.

## General Ledger

As of December 31, 2016

08/01/17

Accrual Basis

| Type            | Date       | Num     | Name               | Memo              | Split              | Debit     | Credit    | Balance   |
|-----------------|------------|---------|--------------------|-------------------|--------------------|-----------|-----------|-----------|
| Deposit         | 02/08/2016 |         |                    | Deposit           | 142 · Accounts...  | 218.33    |           | 11,106.35 |
| Check           | 02/08/2016 | 1593    | KY FRONTIER GAS    | cash trf          | 145 · N/R from...  |           | 11,000.00 | 106.35    |
| Deposit         | 02/08/2016 |         |                    | Deposit           | 142 · Accounts...  | 18,863.41 |           | 18,969.76 |
| Deposit         | 02/09/2016 |         |                    | Deposit           | 142 · Accounts...  | 511.35    |           | 19,481.11 |
| Deposit         | 02/10/2016 |         |                    | Deposit           | 142 · Accounts...  | 397.24    |           | 19,878.35 |
| Check           | 02/10/2016 | 1594    | KY FRONTIER GAS    | cash trf          | 145 · N/R from...  |           | 19,000.00 | 878.35    |
| Deposit         | 02/11/2016 |         |                    | Deposit           | 142 · Accounts...  | 4,621.82  |           | 5,500.17  |
| Check           | 02/11/2016 | 1595    | ABBOTT ENGINEE...  | REF OF CUS...     | 142 · Accounts...  |           | 51.27     | 5,448.90  |
| Deposit         | 02/12/2016 |         |                    | Deposit           | 142 · Accounts...  | 4,665.41  |           | 10,114.31 |
| Deposit         | 02/12/2016 |         |                    | Deposit           | 142 · Accounts...  | 73.02     |           | 10,187.33 |
| Deposit         | 02/12/2016 |         |                    | Deposit           | 142 · Accounts...  | 2,354.35  |           | 12,541.68 |
| Check           | 02/16/2016 | EPAY    | KY DEPT OF REVE... | UTILITY TAX ...   | 23806 · School...  |           | 1,819.39  | 10,722.29 |
| Deposit         | 02/17/2016 |         |                    | Deposit           | 142 · Accounts...  | 29,401.27 |           | 40,123.56 |
| Check           | 02/17/2016 | 1596    | KY FRONTIER GAS    | cash trf          | 145 · N/R from...  |           | 38,000.00 | 2,123.56  |
| Check           | 02/17/2016 | EPAY    | KY DEPT OF REVE... | Sales Tax for ... | 23805 · Accrue...  |           | 1,052.44  | 1,071.12  |
| Deposit         | 02/18/2016 |         |                    | Deposit           | 142 · Accounts...  | 414.16    |           | 1,485.28  |
| Check           | 02/18/2016 | 1597    | VOID               |                   | 930 · Miscellan... | 0.00      |           | 1,485.28  |
| Bill Pmt -Check | 02/18/2016 | 1598    | ALISON LUNDERG...  | ORG ID: 000...    | 232 · Accounts...  |           | 15.00     | 1,470.28  |
| Deposit         | 02/19/2016 |         |                    | Deposit           | 142 · Accounts...  | 3,630.59  |           | 5,100.87  |
| Deposit         | 02/22/2016 |         |                    | Deposit           | 142 · Accounts...  | 385.71    |           | 5,486.58  |
| Deposit         | 02/23/2016 |         |                    | Deposit           | 142 · Accounts...  | 939.18    |           | 6,425.76  |
| Check           | 02/23/2016 | 1599    | JERRY W SPEARS     | DEP REF # 1....   | -SPLIT-            |           | 102.59    | 6,323.17  |
| Check           | 02/23/2016 | AW      | DELUXE ORDER       | DEP SLIPS         | 92105 · Office ... |           | 98.00     | 6,225.17  |
| Deposit         | 02/24/2016 |         |                    | Deposit           | 142 · Accounts...  | 186.21    |           | 6,411.38  |
| Check           | 02/24/2016 | NSF     | NSF MARCO MINING   |                   | 142 · Accounts...  |           | 3,439.88  | 2,971.50  |
| Deposit         | 02/25/2016 |         |                    | Deposit           | 142 · Accounts...  | 43,087.66 |           | 46,059.16 |
| Check           | 02/25/2016 | 1600    | KY FRONTIER GAS    | VOID: cash trf    | 145 · N/R from...  | 0.00      |           | 46,059.16 |
| Check           | 02/25/2016 | 1601    | KY FRONTIER GAS    | cash trf          | 145 · N/R from...  |           | 45,000.00 | 1,059.16  |
| Deposit         | 02/25/2016 |         |                    | Deposit           | 142 · Accounts...  | 671.26    |           | 1,730.42  |
| Deposit         | 02/26/2016 |         |                    | Deposit           | 142 · Accounts...  | 200.00    |           | 1,930.42  |
| Deposit         | 02/26/2016 |         |                    | Deposit           | 490 · Other Inc... | 900.00    |           | 2,830.42  |
| Deposit         | 02/29/2016 |         |                    | Deposit           | 142 · Accounts...  | 157.22    |           | 2,987.64  |
| Check           | 03/01/2016 | 1602    | KY FRONTIER GAS    | cash trf          | 145 · N/R from...  |           | 6,000.00  | -3,012.36 |
| Deposit         | 03/01/2016 |         |                    | Deposit           | 142 · Accounts...  | 495.01    |           | -2,517.35 |
| Check           | 03/01/2016 | AW      | BANK SERVICE CH... |                   | 92104 · Bank ...   |           | 46.93     | -2,564.28 |
| Deposit         | 03/03/2016 |         |                    | Deposit           | 142 · Accounts...  | 331.36    |           | -2,232.92 |
| Deposit         | 03/03/2016 |         |                    | Deposit           | 142 · Accounts...  | 503.57    |           | -1,729.35 |
| Deposit         | 03/04/2016 |         |                    | Deposit           | 142 · Accounts...  | 3,513.43  |           | 1,784.08  |
| Deposit         | 03/04/2016 |         |                    | Deposit           | 142 · Accounts...  | 1,349.85  |           | 3,133.93  |
| Check           | 03/07/2016 | 1603    | Jim Vanover        | Refund of ove...  | 142 · Accounts...  |           | 1,752.95  | 1,380.98  |
| Deposit         | 03/08/2016 |         |                    | Deposit           | 142 · Accounts...  | 5,743.68  |           | 7,124.66  |
| Check           | 03/08/2016 | 1604    | KY FRONTIER GAS    | trf KFG cust p... | 142 · Accounts...  |           | 176.94    | 6,947.72  |
| Deposit         | 03/08/2016 | DEP ... |                    | Deposit           | 142 · Accounts...  | 112.46    |           | 7,060.18  |
| Deposit         | 03/11/2016 |         |                    | Deposit           | 142 · Accounts...  | 35,235.08 |           | 42,295.26 |
| Deposit         | 03/11/2016 |         |                    | Deposit           | 142 · Accounts...  | 289.40    |           | 42,584.66 |
| Deposit         | 03/11/2016 |         |                    | Deposit           | 142 · Accounts...  | 243.73    |           | 42,828.39 |
| Deposit         | 03/11/2016 |         |                    | Deposit           | 142 · Accounts...  | 710.06    |           | 43,538.45 |
| Deposit         | 03/11/2016 | DEP ... |                    | Deposit           | 142 · Accounts...  | 112.68    |           | 43,651.13 |
| Deposit         | 03/11/2016 |         |                    | Deposit           | 161 · Plant & ...  | 314.82    |           | 43,965.95 |

AUXIER ROAD GAS COMPANY, INC.

General Ledger

As of December 31, 2016

| Type            | Date       | Num  | Name               | Memo                 | Split             | Debit     | Credit    | Balance   |
|-----------------|------------|------|--------------------|----------------------|-------------------|-----------|-----------|-----------|
| Deposit         | 03/11/2016 |      |                    | Deposit              | 142 · Accounts... | 5,659.40  |           | 49,625.35 |
| Check           | 03/11/2016 | 1605 | KY FRONTIER GAS    | CASH TRF             | 145 · N/R from... |           | 48,000.00 | 1,625.35  |
| Deposit         | 03/14/2016 |      |                    | Deposit              | 142 · Accounts... | 4,366.89  |           | 5,992.24  |
| Deposit         | 03/15/2016 |      |                    | Deposit              | 142 · Accounts... | 10,582.23 |           | 16,574.47 |
| Deposit         | 03/15/2016 |      |                    | Deposit              | 142 · Accounts... | 6,100.02  |           | 22,674.49 |
| Check           | 03/15/2016 | 1606 | KY FRONTIER GAS    | cash trf to KF...    | 145 · N/R from... |           | 19,000.00 | 3,674.49  |
| Deposit         | 03/15/2016 |      |                    | Deposit              | 142 · Accounts... | 240.18    |           | 3,914.67  |
| Deposit         | 03/16/2016 |      |                    | Deposit              | 142 · Accounts... | 29,659.23 |           | 33,573.90 |
| Check           | 03/16/2016 | 1607 | KY FRONTIER GAS    | cash trf to KF...    | 145 · N/R from... |           | 30,000.00 | 3,573.90  |
| Deposit         | 03/16/2016 |      |                    | Deposit              | 142 · Accounts... | 236.91    |           | 3,810.81  |
| Deposit         | 03/16/2016 |      |                    | Deposit              | 142 · Accounts... | 79.20     |           | 3,890.01  |
| Deposit         | 03/18/2016 |      |                    | Deposit              | 142 · Accounts... | 305.49    |           | 4,195.50  |
| Deposit         | 03/18/2016 |      |                    | Deposit              | 142 · Accounts... | 760.73    |           | 4,956.23  |
| Check           | 03/18/2016 | 1608 | KY STATE TREASU... | LLET FOR EI...       | 23902 · Incom...  |           | 175.00    | 4,781.23  |
| Check           | 03/18/2016 | EPAY | KY DEPT OF REVE... | Utility tax for 0... | 23806 · School... |           | 1,632.31  | 3,148.92  |
| Check           | 03/18/2016 | EPAY | KY DEPT OF REVE... | SALES TAX F...       | 23805 · Accrue... |           | 1,144.93  | 2,003.99  |
| Deposit         | 03/18/2016 |      |                    | Deposit              | 142 · Accounts... | 324.23    |           | 2,328.22  |
| Deposit         | 03/24/2016 |      |                    | Deposit              | 142 · Accounts... | 5,350.05  |           | 7,678.27  |
| Deposit         | 03/24/2016 |      |                    | Deposit              | 142 · Accounts... | 315.26    |           | 7,993.53  |
| Check           | 03/24/2016 | 1609 | KY FRONTIER GAS    | CASH TRF T...        | 145 · N/R from... |           | 7,000.00  | 993.53    |
| Check           | 03/24/2016 | 1610 | JUAN VALENCIA      | VOID: DEP R...       | -SPLIT-           | 0.00      |           | 993.53    |
| Check           | 03/24/2016 | 1611 | JUAN VALENCIA      | DEP REF FO...        | -SPLIT-           |           | 45.88     | 947.65    |
| Deposit         | 03/28/2016 |      |                    | Deposit              | 142 · Accounts... | 1,963.02  |           | 2,910.67  |
| Check           | 03/28/2016 | 1613 | RONALD PEPPI       | DEP REF # 1...       | -SPLIT-           |           | 127.12    | 2,783.55  |
| Check           | 03/28/2016 | 1612 | SALLYE M BRANH...  | bal on accr sa...    | 240 · Accrued ... |           | 614.92    | 2,168.63  |
| Deposit         | 03/31/2016 |      |                    | Deposit              | 142 · Accounts... | 705.27    |           | 2,873.90  |
| Deposit         | 03/31/2016 |      |                    | Deposit              | 142 · Accounts... | 458.07    |           | 3,331.97  |
| Check           | 04/01/2016 | ACH  | BANK SERVICE CH... |                      | 92104 · Bank ...  |           | 35.18     | 3,296.79  |
| Deposit         | 04/01/2016 |      |                    | Deposit              | -SPLIT-           | 1,162.25  |           | 4,459.04  |
| Deposit         | 04/01/2016 |      |                    | Deposit              | 142 · Accounts... | 400.37    |           | 4,859.41  |
| Deposit         | 04/05/2016 |      |                    | Deposit              | 142 · Accounts... | 211.67    |           | 5,071.08  |
| Deposit         | 04/06/2016 |      |                    | Deposit              | 142 · Accounts... | 1,421.28  |           | 6,492.36  |
| Deposit         | 04/07/2016 |      |                    | Deposit              | 142 · Accounts... | 1,235.27  |           | 7,727.63  |
| Deposit         | 04/08/2016 |      |                    | Deposit              | 142 · Accounts... | 2,396.29  |           | 10,123.92 |
| Bill Pmt -Check | 04/11/2016 | 1614 | JOHNSON COUNT...   | BILL NO. 15...       | 232 · Accounts... |           | 3,079.40  | 7,044.52  |
| Bill Pmt -Check | 04/11/2016 | 1615 | KNOTT COUNTY S...  | BILL NO. 201...      | 232 · Accounts... |           | 423.15    | 6,621.37  |
| Bill Pmt -Check | 04/11/2016 | 1616 | Martin Co Sheriff  | 2015 PROPE...        | 232 · Accounts... |           | 1,053.78  | 5,567.59  |
| Deposit         | 04/11/2016 |      |                    | Deposit              | 142 · Accounts... | 3,186.31  |           | 8,753.90  |
| Check           | 04/11/2016 | 1617 | KY FRONTIER GAS    | KFG portion o...     | 142 · Accounts... |           | 1,944.78  | 6,809.12  |
| Deposit         | 04/13/2016 |      |                    | Deposit              | 142 · Accounts... | 6,178.03  |           | 12,987.15 |
| Deposit         | 04/13/2016 |      |                    | Deposit              | 142 · Accounts... | 2,098.29  |           | 15,085.44 |
| Deposit         | 04/13/2016 |      |                    | Deposit              | 142 · Accounts... | 139.16    |           | 15,224.60 |
| Deposit         | 04/13/2016 |      |                    | Deposit              | 142 · Accounts... | 27.18     |           | 15,251.78 |
| Deposit         | 04/14/2016 |      |                    | Deposit              | 142 · Accounts... | 28,777.94 |           | 44,029.72 |
| Check           | 04/14/2016 | 1618 | KY FRONTIER GAS    | cash trf             | 145 · N/R from... |           | 40,000.00 | 4,029.72  |
| Deposit         | 04/14/2016 |      |                    | Deposit              | 142 · Accounts... | 1,297.23  |           | 5,326.95  |
| Deposit         | 04/14/2016 |      |                    | Deposit              | 142 · Accounts... | 1,884.61  |           | 7,211.56  |
| Deposit         | 04/19/2016 |      |                    | Deposit              | 142 · Accounts... | 1,095.01  |           | 8,306.57  |
| Deposit         | 04/19/2016 |      |                    | Deposit              | 142 · Accounts... | 19,023.78 |           | 27,330.35 |

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## AUXIER ROAD GAS COMPANY, INC.

08/01/17

## General Ledger

Accrual Basis

As of December 31, 2016

| Type    | Date       | Num  | Name               | Memo                | Split             | Debit     | Credit    | Balance   |
|---------|------------|------|--------------------|---------------------|-------------------|-----------|-----------|-----------|
| Check   | 04/19/2016 | EPAY | DEPT OF REV        | UTILITY TAX ...     | 23806 · School... |           | 1,145.66  | 26,184.69 |
| Check   | 04/19/2016 | 1619 | KY FRONTIER GAS    | CASH TRF            | 145 · N/R from... |           | 25,000.00 | 1,184.69  |
| Deposit | 04/20/2016 |      |                    | Deposit             | 142 · Accounts... | 226.85    |           | 1,411.54  |
| Check   | 04/20/2016 | EPAY | KY DEPT OF REVE... | 03-16 Sales T...    | 23805 · Accrue... |           | 548.00    | 863.54    |
| Deposit | 04/22/2016 |      |                    | Deposit             | 142 · Accounts... | 618.04    |           | 1,481.58  |
| Deposit | 04/22/2016 |      |                    | Deposit             | 142 · Accounts... | 2,683.88  |           | 4,165.46  |
| Deposit | 04/28/2016 |      |                    | Deposit             | 142 · Accounts... | 87.97     |           | 4,253.43  |
| Deposit | 05/03/2016 |      |                    | Deposit             | 142 · Accounts... | 2,187.50  |           | 6,440.93  |
| Check   | 05/04/2016 | 1620 | CODY WILLIAMS      | DEP REF# 1....      | -SPLIT-           |           | 304.35    | 6,136.58  |
| Deposit | 05/04/2016 |      |                    | Deposit             | 142 · Accounts... | 430.67    |           | 6,567.25  |
| Deposit | 05/05/2016 |      |                    | Deposit             | 142 · Accounts... | 918.14    |           | 7,485.39  |
| Deposit | 05/05/2016 |      |                    | Deposit             | 142 · Accounts... | 688.32    |           | 8,173.71  |
| Check   | 05/09/2016 | AW   | BANK SERVICE CH... |                     | 92104 · Bank ...  |           | 33.50     | 8,140.21  |
| Deposit | 05/09/2016 |      |                    | Deposit             | 142 · Accounts... | 17,695.12 |           | 25,835.33 |
| Check   | 05/09/2016 | 1621 | KY FRONTIER GAS    | CASH TRF            | 145 · N/R from... |           | 25,000.00 | 835.33    |
| Deposit | 05/09/2016 |      |                    | Deposit             | 142 · Accounts... | 1,299.83  |           | 2,135.16  |
| Check   | 05/09/2016 | 1622 | JERRY WORKMAN      | DEP REF# 1....      | -SPLIT-           |           | 554.53    | 1,580.63  |
| Check   | 05/10/2016 | 1623 | KY FRONTIER GAS    | MCCC                | 142 · Accounts... |           | 1,710.41  | -129.78   |
| Deposit | 05/10/2016 |      |                    | Deposit             | 142 · Accounts... | 247.64    |           | 117.86    |
| Deposit | 05/10/2016 |      |                    | Deposit             | 142 · Accounts... | 7,450.33  |           | 7,568.19  |
| Deposit | 05/12/2016 |      |                    | Deposit             | 142 · Accounts... | 39.75     |           | 7,607.94  |
| Deposit | 05/12/2016 |      |                    | Deposit             | 142 · Accounts... | 115.92    |           | 7,723.86  |
| Deposit | 05/12/2016 |      |                    | Deposit             | 142 · Accounts... | 1,074.66  |           | 8,798.52  |
| Check   | 05/12/2016 | 1624 | JAY UMA INC        | DEP REF FO...       | -SPLIT-           |           | 124.66    | 8,673.86  |
| Check   | 05/13/2016 | 1625 | CHARLES MCKENZ...  | REFUND OF ...       | 142 · Accounts... |           | 398.87    | 8,274.99  |
| Deposit | 05/16/2016 |      |                    | Deposit             | 142 · Accounts... | 1,426.48  |           | 9,701.47  |
| Deposit | 05/16/2016 |      |                    | Deposit             | 142 · Accounts... | 776.04    |           | 10,477.51 |
| Deposit | 05/16/2016 |      |                    | Deposit             | 142 · Accounts... | 16,053.39 |           | 26,530.90 |
| Check   | 05/16/2016 | 1626 | KY FRONTIER GAS    | Cash trf            | 145 · N/R from... |           | 24,000.00 | 2,530.90  |
| Deposit | 05/18/2016 |      |                    | Deposit             | 142 · Accounts... | 149.01    |           | 2,679.91  |
| Deposit | 05/19/2016 |      |                    | Deposit             | 142 · Accounts... | 439.18    |           | 3,119.09  |
| Check   | 05/19/2016 | EPAY | KY DEPT OF REVE... | utility tax for ... | 23806 · School... |           | 707.53    | 2,411.56  |
| Deposit | 05/19/2016 |      |                    | Deposit             | 142 · Accounts... | 426.78    |           | 2,838.34  |
| Deposit | 05/20/2016 |      |                    | Deposit             | 142 · Accounts... | 142.05    |           | 2,980.39  |
| Check   | 05/23/2016 | EPAY | DEPT OF REV        | SALES TAX F...      | 23805 · Accrue... |           | 315.03    | 2,665.36  |
| Deposit | 05/24/2016 |      |                    | Deposit             | 142 · Accounts... | 1,752.23  |           | 4,417.59  |
| Check   | 05/24/2016 | 1627 | KY FRONTIER GAS    | CASH TRF            | 145 · N/R from... |           | 4,000.00  | 417.59    |
| Deposit | 05/25/2016 |      |                    | Deposit             | 142 · Accounts... | 39.64     |           | 457.23    |
| Deposit | 05/26/2016 |      |                    | Deposit             | 142 · Accounts... | 89.84     |           | 547.07    |
| Deposit | 05/31/2016 |      |                    | Deposit             | 142 · Accounts... | 51.04     |           | 598.11    |
| Deposit | 06/01/2016 |      |                    | Deposit             | 142 · Accounts... | 572.31    |           | 1,170.42  |
| Check   | 06/01/2016 | AW   | BANK SERVICE CH... |                     | 92104 · Bank ...  |           | 34.69     | 1,135.73  |
| Deposit | 06/02/2016 |      |                    | Deposit             | 142 · Accounts... | 47.87     |           | 1,183.60  |
| Deposit | 06/06/2016 |      |                    | Deposit             | 142 · Accounts... | 37.91     |           | 1,221.51  |
| Check   | 06/06/2016 | 1628 | KELLY POWERS       | REFUND OF ...       | 142 · Accounts... |           | 185.41    | 1,036.10  |
| Deposit | 06/07/2016 |      |                    | Deposit             | 142 · Accounts... | 178.85    |           | 1,214.95  |
| Deposit | 06/07/2016 |      |                    | Deposit             | 142 · Accounts... | 1,354.49  |           | 2,569.44  |
| Deposit | 06/08/2016 |      |                    | Deposit             | 142 · Accounts... | 576.73    |           | 3,146.17  |
| Deposit | 06/09/2016 |      |                    | Deposit             | 142 · Accounts... | 20.81     |           | 3,166.98  |



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AUXIER ROAD GAS COMPANY, INC.

General Ledger

As of December 31, 2016

08/01/17

Accrual Basis

| Type     | Date       | Num  | Name                   | Memo                | Split             | Debit     | Credit    | Balance   |
|----------|------------|------|------------------------|---------------------|-------------------|-----------|-----------|-----------|
| Deposit  | 06/09/2016 |      |                        | Deposit             | 142 · Accounts... | 818.76    |           | 3,985.74  |
| Deposit  | 06/09/2016 |      |                        | Deposit             | 142 · Accounts... | 1,048.54  |           | 5,034.28  |
| Check    | 06/09/2016 | EPAY | DEPT OF REV            | Sales Tax for ...   | 23805 · Accrue... |           | 149.32    | 4,884.96  |
| Check    | 06/09/2016 | EPAY | KY DEPT OF REVE...     | Utility Tax for ... | 23806 · School... |           | 774.00    | 4,110.96  |
| Deposit  | 06/09/2016 |      |                        | Deposit             | 142 · Accounts... | 159.16    |           | 4,270.12  |
| Deposit  | 06/14/2016 |      |                        | Deposit             | 142 · Accounts... | 24,655.00 |           | 28,925.12 |
| Check    | 06/14/2016 | 1629 | KY FRONTIER GAS        | cash trf            | 145 · N/R from... |           | 28,000.00 | 925.12    |
| Deposit  | 06/14/2016 |      |                        | Deposit             | 142 · Accounts... | 2,603.48  |           | 3,528.60  |
| Deposit  | 06/14/2016 |      |                        | Deposit             | 142 · Accounts... | 732.07    |           | 4,260.67  |
| Deposit  | 06/15/2016 |      |                        | Deposit             | 142 · Accounts... | 13,791.82 |           | 18,052.49 |
| Check    | 06/15/2016 | 1630 | KY FRONTIER GAS        | cash trf            | 145 · N/R from... |           | 16,000.00 | 2,052.49  |
| Deposit  | 06/15/2016 |      |                        | Deposit             | 142 · Accounts... | 26.58     |           | 2,079.07  |
| Deposit  | 06/16/2016 |      |                        | Deposit             | 142 · Accounts... | 731.34    |           | 2,810.41  |
| Deposit  | 06/20/2016 |      |                        | Deposit             | 142 · Accounts... | 125.77    |           | 2,936.18  |
| Deposit  | 06/20/2016 |      |                        | Deposit             | 142 · Accounts... | 350.19    |           | 3,286.37  |
| Deposit  | 06/22/2016 |      |                        | Deposit             | 142 · Accounts... | 61.00     |           | 3,347.37  |
| Deposit  | 06/23/2016 |      |                        | Deposit             | 142 · Accounts... | 514.66    |           | 3,862.03  |
| Check    | 06/23/2016 | 1631 | United States Treas... | 2015 FED IN...      | 23903 · Incom...  |           | 5,926.00  | -2,063.97 |
| Check    | 06/23/2016 | 1632 | KENTUCKY STATE...      | 2015 STATE I...     | -SPLIT-           |           | 2,120.00  | -4,183.97 |
| Transfer | 06/27/2016 |      |                        | Deposit             | 146 · N/R- DLR    | 3,000.00  |           | -1,183.97 |
| Deposit  | 06/27/2016 |      |                        | Deposit             | 142 · Accounts... | 49.63     |           | -1,134.34 |
| Deposit  | 06/27/2016 |      |                        | Deposit             | 142 · Accounts... | 129.71    |           | -1,004.63 |
| Deposit  | 06/27/2016 |      |                        | Deposit             | 142 · Accounts... | 243.85    |           | -760.78   |
| Transfer | 06/30/2016 |      |                        | Deposit To co...    | 145 · N/R from... | 1,000.00  |           | 239.22    |
| Check    | 07/01/2016 | AW   | BANK SERVICE CH...     |                     | 92104 · Bank ...  |           | 33.85     | 205.37    |
| Deposit  | 07/07/2016 |      |                        | Deposit             | 142 · Accounts... | 559.76    |           | 765.13    |
| Deposit  | 07/07/2016 |      |                        | Deposit             | 142 · Accounts... | 186.73    |           | 951.86    |
| Deposit  | 07/07/2016 |      |                        | Deposit             | 142 · Accounts... | 18.80     |           | 970.66    |
| Deposit  | 07/08/2016 |      |                        | Deposit             | 142 · Accounts... | 765.60    |           | 1,736.26  |
| Deposit  | 07/08/2016 |      |                        | Deposit             | 488 · Service ... | 150.00    |           | 1,886.26  |
| Check    | 07/11/2016 | 1633 | WILLIAM LLOYD W...     | REF OF CUS...       | 142 · Accounts... |           | 492.45    | 1,393.81  |
| Deposit  | 07/12/2016 |      |                        | Deposit             | 142 · Accounts... | 565.27    |           | 1,959.08  |
| Deposit  | 07/12/2016 |      |                        | Deposit             | 142 · Accounts... | 62.99     |           | 2,022.07  |
| Deposit  | 07/12/2016 |      |                        | Deposit             | 142 · Accounts... | 393.79    |           | 2,415.86  |
| Deposit  | 07/12/2016 |      |                        | Deposit             | 142 · Accounts... | 35.91     |           | 2,451.77  |
| Deposit  | 07/13/2016 |      |                        | Deposit             | 142 · Accounts... | 1,498.21  |           | 3,949.98  |
| Deposit  | 07/13/2016 |      |                        | Deposit             | 142 · Accounts... | 15,550.50 |           | 19,500.48 |
| Check    | 07/13/2016 | 1634 | KY FRONTIER GAS        | cash trf to KF...   | 145 · N/R from... |           | 18,000.00 | 1,500.48  |
| Deposit  | 07/13/2016 |      |                        | Deposit             | 142 · Accounts... | 436.89    |           | 1,937.37  |
| Deposit  | 07/14/2016 |      |                        | Deposit             | 142 · Accounts... | 809.24    |           | 2,746.61  |
| Deposit  | 07/14/2016 |      |                        | Deposit             | 142 · Accounts... | 39.22     |           | 2,785.83  |
| Deposit  | 07/18/2016 |      |                        | Deposit             | 142 · Accounts... | 299.80    |           | 3,085.63  |
| Deposit  | 07/18/2016 |      |                        | Deposit             | 142 · Accounts... | 11,593.41 |           | 14,679.04 |
| Check    | 07/18/2016 | EPAY | KY DEPT OF REVE...     | UTILITY TAX ...     | 23806 · School... |           | 520.16    | 14,158.88 |
| Check    | 07/18/2016 | EPAY | KY DEPT OF REVE...     | SALES TAX F...      | 23805 · Accrue... |           | 97.44     | 14,061.44 |
| Check    | 07/18/2016 | 1635 | KY FRONTIER GAS        | CASH TRF            | 145 · N/R from... |           | 12,500.00 | 1,561.44  |
| Deposit  | 07/19/2016 |      |                        | Deposit             | 142 · Accounts... | 714.16    |           | 2,275.60  |
| Deposit  | 07/21/2016 |      |                        | Deposit             | 142 · Accounts... | 27.45     |           | 2,303.05  |
| Deposit  | 07/21/2016 |      |                        | Deposit             | 142 · Accounts... | 127.43    |           | 2,430.48  |

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AUXIER ROAD GAS COMPANY, INC.

General Ledger

As of December 31, 2016

08/01/17

Accrual Basis

| Type    | Date       | Num     | Name               | Memo               | Split             | Debit     | Credit    | Balance   |
|---------|------------|---------|--------------------|--------------------|-------------------|-----------|-----------|-----------|
| Deposit | 07/22/2016 |         |                    | Deposit            | 142 · Accounts... | 12.25     |           | 2,442.73  |
| Deposit | 07/25/2016 |         |                    | Deposit            | 142 · Accounts... | 14.29     |           | 2,457.02  |
| Deposit | 07/25/2016 |         |                    | Deposit            | 142 · Accounts... | 12.25     |           | 2,469.27  |
| Deposit | 07/27/2016 |         |                    | Deposit            | 142 · Accounts... | 27.81     |           | 2,497.08  |
| Deposit | 07/28/2016 |         |                    | Deposit            | 142 · Accounts... | 218.57    |           | 2,715.65  |
| Deposit | 07/28/2016 |         |                    | Deposit            | 142 · Accounts... | 14.57     |           | 2,730.22  |
| Deposit | 08/01/2016 |         |                    | Deposit            | 142 · Accounts... | 160.20    |           | 2,890.42  |
| Check   | 08/01/2016 | AW      | BANK SERVICE CH... |                    | 92104 · Bank ...  |           | 32.45     | 2,857.97  |
| Deposit | 08/04/2016 |         |                    | Deposit            | 142 · Accounts... | 428.09    |           | 3,286.06  |
| Deposit | 08/05/2016 |         |                    | Deposit            | 142 · Accounts... | 12,218.30 |           | 15,504.36 |
| Check   | 08/05/2016 | 1636    | KY FRONTIER GAS    | cash trf           | 145 · N/R from... |           | 17,000.00 | -1,495.64 |
| Deposit | 08/05/2016 |         |                    | Deposit            | 142 · Accounts... | 16.75     |           | -1,478.89 |
| Deposit | 08/08/2016 |         |                    | Deposit            | 142 · Accounts... | 1,283.46  |           | -195.43   |
| Deposit | 08/08/2016 |         |                    | Deposit            | 142 · Accounts... | 1,456.71  |           | 1,261.28  |
| Deposit | 08/08/2016 |         |                    | Deposit            | 142 · Accounts... | 306.07    |           | 1,567.35  |
| Deposit | 08/09/2016 |         |                    | Deposit            | 142 · Accounts... | 12.99     |           | 1,580.34  |
| Deposit | 08/09/2016 | ERRO... |                    | Deposit            | 142 · Accounts... | 500.00    |           | 2,080.34  |
| Check   | 08/09/2016 | NSF     | NSF FIESTA PLACE   |                    | 142 · Accounts... |           | 500.00    | 1,580.34  |
| Deposit | 08/10/2016 |         |                    | Deposit            | 142 · Accounts... | 127.49    |           | 1,707.83  |
| Deposit | 08/11/2016 |         |                    | Deposit            | 142 · Accounts... | 215.52    |           | 1,923.35  |
| Deposit | 08/11/2016 |         |                    | Deposit            | 142 · Accounts... | 496.45    |           | 2,419.80  |
| Check   | 08/12/2016 | 1637    | STELLA G MUSIC     | REF OF CUS...      | 142 · Accounts... |           | 568.02    | 1,851.78  |
| Deposit | 08/12/2016 |         |                    | Deposit            | 142 · Accounts... | 13.60     |           | 1,865.38  |
| Deposit | 08/12/2016 |         |                    | Deposit            | 142 · Accounts... | 13.62     |           | 1,879.00  |
| Deposit | 08/15/2016 |         |                    | Deposit            | 142 · Accounts... | 7,903.26  |           | 9,782.26  |
| Check   | 08/15/2016 | 1638    | KY FRONTIER GAS    | cash trf to KF...  | 145 · N/R from... |           | 9,000.00  | 782.26    |
| Deposit | 08/16/2016 |         |                    | Deposit            | 142 · Accounts... | 1,148.64  |           | 1,930.90  |
| Check   | 08/17/2016 | ACH     | KY DEPT OF REVE... | utility tax 07-16  | 23806 · School... |           | 414.22    | 1,516.68  |
| Check   | 08/17/2016 | ACH     | KY DEPT OF REVE... | sales tax 07-16    | 23805 · Accrue... |           | 163.29    | 1,353.39  |
| Deposit | 08/19/2016 |         |                    | Deposit            | 142 · Accounts... | 1,083.64  |           | 2,437.03  |
| Deposit | 08/19/2016 |         |                    | Deposit            | 142 · Accounts... | 70.43     |           | 2,507.46  |
| Deposit | 08/19/2016 |         |                    | Deposit            | 142 · Accounts... | 94.97     |           | 2,602.43  |
| Deposit | 08/22/2016 |         |                    | Deposit            | 142 · Accounts... | 116.84    |           | 2,719.27  |
| Check   | 08/22/2016 | 1639    | KY FRONTIER GAS... | cash trf to kfg... | 145 · N/R from... |           | 2,500.00  | 219.27    |
| Deposit | 08/23/2016 |         |                    | Deposit            | 142 · Accounts... | 47.36     |           | 266.63    |
| Deposit | 08/29/2016 |         |                    | Deposit            | 142 · Accounts... | 33.38     |           | 300.01    |
| Deposit | 08/29/2016 |         |                    | Deposit            | 142 · Accounts... | 20.00     |           | 320.01    |
| Deposit | 08/29/2016 |         |                    | Deposit            | 142 · Accounts... | 88.48     |           | 408.49    |
| Deposit | 08/31/2016 |         |                    | Deposit            | 142 · Accounts... | 37.33     |           | 445.82    |
| Check   | 09/01/2016 | AW      | BANK SERVICE CH... |                    | 92104 · Bank ...  |           | 43.08     | 402.74    |
| Deposit | 09/06/2016 |         |                    | Deposit            | 142 · Accounts... | 12.25     |           | 414.99    |
| Deposit | 09/06/2016 |         |                    | Deposit            | 142 · Accounts... | 151.19    |           | 566.18    |
| Deposit | 09/07/2016 |         |                    | Deposit            | 142 · Accounts... | 697.92    |           | 1,264.10  |
| Deposit | 09/07/2016 |         |                    | Deposit            | -SPLIT-           | 1,000.00  |           | 2,264.10  |
| Deposit | 09/08/2016 |         |                    | Deposit            | 142 · Accounts... | 369.16    |           | 2,633.26  |
| Deposit | 09/09/2016 |         |                    | Deposit            | 142 · Accounts... | 18,545.13 |           | 21,178.39 |
| Deposit | 09/09/2016 |         |                    | Deposit            | 142 · Accounts... | 906.02    |           | 22,084.41 |
| Check   | 09/09/2016 | 1640    | KY FRONTIER GAS    | CASH TRF T...      | 145 · N/R from... |           | 20,000.00 | 2,084.41  |
| Deposit | 09/09/2016 |         |                    | Deposit            | 874 · Mains an... | 127.20    |           | 2,211.61  |

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## AUXIER ROAD GAS COMPANY, INC.

## General Ledger

As of December 31, 2016

08/01/17

Accrual Basis

| Type     | Date       | Num  | Name               | Memo                | Split              | Debit     | Credit    | Balance   |
|----------|------------|------|--------------------|---------------------|--------------------|-----------|-----------|-----------|
| Check    | 09/09/2016 | 1641 | STELLA G MUSIC     | BAL OF CUS...       | 142 · Accounts...  |           | 418.04    | 1,793.57  |
| Deposit  | 09/09/2016 |      |                    | Deposit             | 142 · Accounts...  | 912.87    |           | 2,706.44  |
| Deposit  | 09/13/2016 |      |                    | Deposit             | 142 · Accounts...  | 2,093.37  |           | 4,799.81  |
| Check    | 09/13/2016 | 1642 | KY FRONTIER GAS    | cash trf to kfg ... | 145 · N/R from...  |           | 4,000.00  | 799.81    |
| Deposit  | 09/13/2016 |      |                    | Deposit             | 142 · Accounts...  | 13.95     |           | 813.76    |
| Deposit  | 09/13/2016 |      |                    | Deposit             | 142 · Accounts...  | 167.39    |           | 981.15    |
| Deposit  | 09/14/2016 |      |                    | Deposit             | 142 · Accounts...  | 13.62     |           | 994.77    |
| Deposit  | 09/14/2016 |      |                    | Deposit             | 142 · Accounts...  | 13.60     |           | 1,008.37  |
| Deposit  | 09/14/2016 |      |                    | Deposit             | 142 · Accounts...  | 424.00    |           | 1,432.37  |
| Deposit  | 09/15/2016 |      |                    | Deposit             | 142 · Accounts...  | 11,098.04 |           | 12,530.41 |
| Check    | 09/15/2016 | 1643 | KY FRONTIER GAS    | cash trf to KF...   | 145 · N/R from...  |           | 11,000.00 | 1,530.41  |
| Deposit  | 09/19/2016 |      |                    | Deposit             | 142 · Accounts...  | 62.09     |           | 1,592.50  |
| Check    | 09/19/2016 | EPAY | KY DEPT OF REVE... | SALES TAX F...      | 23805 · Accrue...  |           | 92.61     | 1,499.89  |
| Check    | 09/19/2016 | EPAY | KY DEPT OF REVE... | UTILITY TAX ...     | 23806 · School...  |           | 606.02    | 893.87    |
| Deposit  | 09/19/2016 |      |                    | Deposit             | 142 · Accounts...  | 143.22    |           | 1,037.09  |
| Transfer | 09/19/2016 |      |                    | Deposit             | 23805 · Accrue...  | 81.64     |           | 1,118.73  |
| Deposit  | 09/26/2016 |      |                    | Deposit             | 142 · Accounts...  | 70.18     |           | 1,188.91  |
| Deposit  | 09/26/2016 |      |                    | Deposit             | 142 · Accounts...  | 170.52    |           | 1,359.43  |
| Deposit  | 09/27/2016 |      |                    | Deposit             | 142 · Accounts...  | 109.79    |           | 1,469.22  |
| Deposit  | 09/29/2016 |      |                    | Deposit             | 142 · Accounts...  | 330.00    |           | 1,799.22  |
| Check    | 10/03/2016 | AW   | BANK SERVICE CH... |                     | 92104 · Bank ...   |           | 32.59     | 1,766.63  |
| Deposit  | 10/04/2016 |      |                    | Deposit             | 142 · Accounts...  | 337.86    |           | 2,104.49  |
| Deposit  | 10/05/2016 |      |                    | Deposit             | 142 · Accounts...  | 417.61    |           | 2,522.10  |
| Deposit  | 10/06/2016 |      |                    | Deposit             | 142 · Accounts...  | 141.12    |           | 2,663.22  |
| Deposit  | 10/06/2016 |      |                    | Deposit U S P...    | 142 · Accounts...  | 13,918.01 |           | 16,581.23 |
| Check    | 10/06/2016 | 1644 | KY FRONTIER GAS    | CASH TRF T...       | 145 · N/R from...  |           | 16,000.00 | 581.23    |
| Deposit  | 10/07/2016 |      |                    | Deposit             | 142 · Accounts...  | 605.20    |           | 1,186.43  |
| Deposit  | 10/10/2016 |      |                    | Deposit             | 142 · Accounts...  | 1,128.76  |           | 2,315.19  |
| Deposit  | 10/11/2016 |      |                    | Deposit             | 142 · Accounts...  | 12.99     |           | 2,328.18  |
| Deposit  | 10/11/2016 |      |                    | Deposit             | 142 · Accounts...  | 682.23    |           | 3,010.41  |
| Deposit  | 10/11/2016 |      |                    | Deposit             | 142 · Accounts...  | 443.32    |           | 3,453.73  |
| Deposit  | 10/13/2016 |      |                    | Deposit             | 142 · Accounts...  | 170.64    |           | 3,624.37  |
| Deposit  | 10/14/2016 |      |                    | Deposit             | 142 · Accounts...  | 1,011.59  |           | 4,635.96  |
| Deposit  | 10/14/2016 |      |                    | Deposit             | 142 · Accounts...  | 13.62     |           | 4,649.58  |
| Deposit  | 10/14/2016 |      |                    | Deposit             | 142 · Accounts...  | 8,836.46  |           | 13,486.04 |
| Check    | 10/14/2016 | 1645 | KY FRONTIER GAS    | CASH TRF T...       | 145 · N/R from...  |           | 12,500.00 | 986.04    |
| Deposit  | 10/14/2016 |      |                    | Deposit             | 930 · Miscellan... | 182.14    |           | 1,168.18  |
| Deposit  | 10/17/2016 |      |                    | Deposit             | 142 · Accounts...  | 498.53    |           | 1,666.71  |
| Deposit  | 10/17/2016 |      |                    | Deposit             | 142 · Accounts...  | 13.60     |           | 1,680.31  |
| Deposit  | 10/18/2016 |      |                    | Deposit             | 142 · Accounts...  | 432.06    |           | 2,112.37  |
| Check    | 10/19/2016 | EPAY | KY DEPT OF REVE... | UTILITY TAX ...     | 23806 · School...  |           | 466.36    | 1,646.01  |
| Check    | 10/19/2016 | EPAY | KY DEPT OF REVE... | SALES TAX F...      | 23805 · Accrue...  |           | 87.13     | 1,558.88  |
| Deposit  | 10/19/2016 |      |                    | Deposit             | 142 · Accounts...  | 143.89    |           | 1,702.77  |
| Deposit  | 10/20/2016 |      |                    | Deposit             | 142 · Accounts...  | 310.00    |           | 2,012.77  |
| Deposit  | 10/20/2016 |      |                    | Deposit             | 142 · Accounts...  | 41.34     |           | 2,054.11  |
| Deposit  | 10/24/2016 |      |                    | Deposit             | 142 · Accounts...  | 17.70     |           | 2,071.81  |
| Check    | 10/24/2016 | 1646 | WILLIAM POWELL     | DEP REF#1.2...      | -SPLIT-            |           | 105.50    | 1,966.31  |
| Deposit  | 10/25/2016 |      |                    | Deposit             | 142 · Accounts...  | 245.92    |           | 2,212.23  |
| Check    | 10/25/2016 | 1647 | KY FRONTIER GAS    | Cash Trf to K...    | 145 · N/R from...  |           | 2,000.00  | 212.23    |

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AUXIER ROAD GAS COMPANY, INC.

General Ledger

As of December 31, 2016

08/01/17

Accrual Basis

| Type     | Date       | Num  | Name               | Memo            | Split             | Debit     | Credit    | Balance   |
|----------|------------|------|--------------------|-----------------|-------------------|-----------|-----------|-----------|
| Deposit  | 10/26/2016 |      |                    | Deposit         | 142 · Accounts... | 92.78     |           | 305.01    |
| Deposit  | 11/01/2016 |      |                    | Deposit         | -SPLIT-           | 165.00    |           | 470.01    |
| Deposit  | 11/01/2016 |      |                    | Deposit         | 142 · Accounts... | 21.98     |           | 491.99    |
| Check    | 11/01/2016 | AW   | BANK SERVICE CH... |                 | 92104 · Bank ...  |           | 32.37     | 459.62    |
| Deposit  | 11/02/2016 |      |                    | Deposit         | 142 · Accounts... | 217.14    |           | 676.76    |
| Deposit  | 11/03/2016 |      |                    | Deposit         | 142 · Accounts... | 424.23    |           | 1,100.99  |
| Deposit  | 11/04/2016 |      |                    | Deposit         | 142 · Accounts... | 255.70    |           | 1,356.69  |
| Deposit  | 11/07/2016 |      |                    | Deposit         | 142 · Accounts... | 12.99     |           | 1,369.68  |
| Deposit  | 11/08/2016 |      |                    | Deposit         | 142 · Accounts... | 362.47    |           | 1,732.15  |
| Deposit  | 11/08/2016 |      |                    | Deposit         | 142 · Accounts... | 343.95    |           | 2,076.10  |
| Deposit  | 11/09/2016 |      |                    | Deposit         | 142 · Accounts... | 16,295.95 |           | 18,372.05 |
| Deposit  | 11/09/2016 |      |                    | Deposit         | -SPLIT-           | 1,000.00  |           | 19,372.05 |
| Deposit  | 11/09/2016 |      |                    | Deposit         | 142 · Accounts... | 2,127.91  |           | 21,499.96 |
| Check    | 11/09/2016 | 1648 | KY FRONTIER GAS    | CASH TRF T...   | 145 · N/R from... |           | 21,000.00 | 499.96    |
| Deposit  | 11/09/2016 |      |                    | Deposit         | 142 · Accounts... | 20.18     |           | 520.14    |
| Deposit  | 11/10/2016 |      |                    | Deposit         | 142 · Accounts... | 332.45    |           | 852.59    |
| Deposit  | 11/11/2016 |      |                    | Deposit         | 142 · Accounts... | 391.65    |           | 1,244.24  |
| Deposit  | 11/14/2016 |      |                    | Deposit         | 142 · Accounts... | 105.03    |           | 1,349.27  |
| Deposit  | 11/14/2016 |      |                    | Deposit         | 142 · Accounts... | 12.25     |           | 1,361.52  |
| Deposit  | 11/15/2016 |      |                    | Deposit         | 142 · Accounts... | 1,910.05  |           | 3,271.57  |
| Deposit  | 11/15/2016 |      |                    | Deposit         | 142 · Accounts... | 13,030.63 |           | 16,302.20 |
| Check    | 11/15/2016 | 1649 | KY FRONTIER GAS    | CASH TRF T...   | 145 · N/R from... |           | 15,000.00 | 1,302.20  |
| Deposit  | 11/16/2016 |      |                    | Deposit         | 142 · Accounts... | 1,012.97  |           | 2,315.17  |
| Deposit  | 11/17/2016 |      |                    | Deposit         | 142 · Accounts... | 264.00    |           | 2,579.17  |
| Deposit  | 11/21/2016 |      |                    | Deposit         | -SPLIT-           | 1,000.00  |           | 3,579.17  |
| Deposit  | 11/21/2016 |      |                    | Deposit         | 142 · Accounts... | 83.60     |           | 3,662.77  |
| Deposit  | 11/21/2016 |      |                    | Deposit         | 142 · Accounts... | 194.62    |           | 3,857.39  |
| Check    | 11/21/2016 | EPAY | DEPT OF REV        | SALES TAX F...  | 23805 · Accrue... |           | 121.91    | 3,735.48  |
| Deposit  | 11/22/2016 |      |                    | Deposit         | 142 · Accounts... | 1,644.96  |           | 5,380.44  |
| Check    | 11/22/2016 | EPAY | DEPT OF REV        | UTILITY TAX ... | 23806 · School... |           | 561.91    | 4,818.53  |
| Deposit  | 11/28/2016 |      |                    | Deposit         | 142 · Accounts... | 1,191.70  |           | 6,010.23  |
| Deposit  | 11/30/2016 |      |                    | Deposit         | 142 · Accounts... | 402.47    |           | 6,412.70  |
| Check    | 11/30/2016 | 1650 | KY FRONTIER GAS    | CASH TRF T...   | 145 · N/R from... |           | 6,000.00  | 412.70    |
| Transfer | 12/01/2016 |      |                    | Deposit         | 235 · Custome...  | 345.00    |           | 757.70    |
| Check    | 12/01/2016 | AW   | BANK SERVICE CH... |                 | 92104 · Bank ...  |           | 32.68     | 725.02    |
| Deposit  | 12/05/2016 |      |                    | Deposit         | 142 · Accounts... | 124.48    |           | 849.50    |
| Deposit  | 12/05/2016 |      |                    | Deposit         | -SPLIT-           | 404.74    |           | 1,254.24  |
| Deposit  | 12/05/2016 |      |                    | Deposit         | 142 · Accounts... | 144.10    |           | 1,398.34  |
| Deposit  | 12/06/2016 |      |                    | Deposit         | 142 · Accounts... | 2,699.55  |           | 4,097.89  |
| Deposit  | 12/07/2016 |      |                    | Deposit         | 142 · Accounts... | 514.72    |           | 4,612.61  |
| Deposit  | 12/08/2016 |      |                    | Deposit         | 142 · Accounts... | 2,002.45  |           | 6,615.06  |
| Deposit  | 12/08/2016 |      |                    | Deposit         | 142 · Accounts... | 99.96     |           | 6,715.02  |
| Deposit  | 12/09/2016 |      |                    | Deposit         | 142 · Accounts... | 2,149.05  |           | 8,864.07  |
| Deposit  | 12/09/2016 |      |                    | Deposit         | 142 · Accounts... | 12.99     |           | 8,877.06  |
| Check    | 12/09/2016 | 1651 | KY FRONTIER GAS... | CASH TRF T...   | 145 · N/R from... |           | 8,000.00  | 877.06    |
| Check    | 12/09/2016 | 1652 | TERRY GIBSON       | DEP REF # 1...  | -SPLIT-           |           | 115.40    | 761.66    |
| Deposit  | 12/12/2016 |      |                    | Deposit         | 142 · Accounts... | 449.51    |           | 1,211.17  |
| Deposit  | 12/12/2016 |      |                    | Deposit         | 142 · Accounts... | 28,789.83 |           | 30,001.00 |
| Check    | 12/12/2016 | 1653 | KY FRONTIER GAS... | CASH TRF T...   | 145 · N/R from... |           | 28,000.00 | 2,001.00  |

AUXIER ROAD GAS COMPANY, INC.

General Ledger

As of December 31, 2016

| Type                                    | Date       | Num  | Name               | Memo            | Split             | Debit      | Credit     | Balance   |
|---|------------|------|--------------------|-----------------|-------------------|------------|------------|-----------|
| Deposit                                 | 12/12/2016 |      |                    | Deposit         | 142 · Accounts... | 2,152.16   |            | 4,153.16  |
| Check                                   | 12/12/2016 | 1654 | KY FRONTIER GAS    | REIMB FOR ...   | 142 · Accounts... |            | 24.87      | 4,128.29  |
| Deposit                                 | 12/13/2016 |      |                    | Deposit         | 142 · Accounts... | 2,139.33   |            | 6,267.62  |
| Deposit                                 | 12/14/2016 |      |                    | Deposit         | 142 · Accounts... | 324.23     |            | 6,591.85  |
| Deposit                                 | 12/15/2016 |      |                    | Deposit         | 142 · Accounts... | 17,249.90  |            | 23,841.75 |
| Check                                   | 12/15/2016 | 1655 | KY FRONTIER GAS    | CASH TRF T...   | 145 · N/R from... |            | 20,000.00  | 3,841.75  |
| Deposit                                 | 12/19/2016 |      |                    | Deposit         | 142 · Accounts... | 1,348.01   |            | 5,189.76  |
| Deposit                                 | 12/19/2016 |      |                    | Deposit         | 142 · Accounts... | 306.12     |            | 5,495.88  |
| Deposit                                 | 12/19/2016 |      |                    | Deposit         | 142 · Accounts... | 260.50     |            | 5,756.38  |
| Deposit                                 | 12/19/2016 |      |                    | Deposit         | 143 · Other Re... | 800.00     |            | 6,556.38  |
| Check                                   | 12/19/2016 | EPAY | KY DEPT OF REVE... | SALES TAX F...  | 23805 · Accrue... |            | 291.51     | 6,264.87  |
| Check                                   | 12/19/2016 | EPAY | KY DEPT OF REVE... | UTILITY TAX ... | 23806 · School... |            | 1,021.22   | 5,243.65  |
| Deposit                                 | 12/20/2016 |      |                    | Deposit         | 142 · Accounts... | 526.58     |            | 5,770.23  |
| Check                                   | 12/20/2016 | 1656 | KY FRONTIER GAS... | CASH TRF T...   | 145 · N/R from... |            | 5,000.00   | 770.23    |
| Deposit                                 | 12/21/2016 |      |                    | Deposit         | 142 · Accounts... | 79.70      |            | 849.93    |
| Deposit                                 | 12/28/2016 |      |                    | Deposit         | 142 · Accounts... | 114.66     |            | 964.59    |
| Deposit                                 | 12/28/2016 |      |                    | Deposit         | 142 · Accounts... | 589.44     |            | 1,554.03  |
| Check                                   | 12/28/2016 | 1657 | PAUL MAYNARD, G... | REF OF DEP ...  | -SPLIT-           |            | 413.44     | 1,140.59  |
| Deposit                                 | 12/29/2016 |      |                    | Deposit         | 142 · Accounts... | 63.67      |            | 1,204.26  |
| Deposit                                 | 12/29/2016 |      |                    | Deposit         | 142 · Accounts... | 61.04      |            | 1,265.30  |
| Deposit                                 | 12/30/2016 |      |                    | Deposit         | 142 · Accounts... | 293.90     |            | 1,559.20  |
| Total 13106 · Cash In Bank-Citizens KFG |            |      |                    |                 |                   | 730,570.83 | 732,795.17 | 1,559.20  |
| <b>131 · Cash - Other</b>               |            |      |                    |                 |                   |            |            | 0.00      |
| Total 131 · Cash - Other                |            |      |                    |                 |                   |            |            | 0.00      |
| Total 131 · Cash                        |            |      |                    |                 |                   | 730,570.83 | 732,795.17 | 1,559.20  |
| <b>11000 · *Accounts Receivable</b>     |            |      |                    |                 |                   |            |            | 0.00      |
| Total 11000 · *Accounts Receivable      |            |      |                    |                 |                   |            |            | 0.00      |
| <b>142 · Accounts Receivable</b>        |            |      |                    |                 |                   |            |            | 88,504.37 |
| Deposit                                 | 01/04/2016 |      | All Customers      | Deposit         | 13106 · Cash l... |            | 349.88     | 88,154.49 |
| Deposit                                 | 01/04/2016 |      | All Customers      | Deposit         | 13106 · Cash l... |            | 306.86     | 87,847.63 |
| Deposit                                 | 01/05/2016 |      | All Customers      | Deposit         | 13106 · Cash l... |            | 74.54      | 87,773.09 |
| Deposit                                 | 01/07/2016 |      | All Customers      | Deposit         | 13106 · Cash l... |            | 79.57      | 87,693.52 |
| Deposit                                 | 01/08/2016 |      | All Customers      | Deposit         | 13106 · Cash l... |            | 826.75     | 86,866.77 |
| Deposit                                 | 01/12/2016 |      | All Customers      | Deposit         | 13106 · Cash l... |            | 2,464.23   | 84,402.54 |
| Deposit                                 | 01/13/2016 |      | All Customers      | Deposit         | 13106 · Cash l... |            | 53.48      | 84,349.06 |
| Deposit                                 | 01/13/2016 |      | All Customers      | Deposit         | 13106 · Cash l... |            | 2,007.08   | 82,341.98 |
| Deposit                                 | 01/13/2016 |      | All Customers      | Deposit         | 13106 · Cash l... |            | 275.80     | 82,066.18 |
| Check                                   | 01/13/2016 | 1588 | All Customers      | REF OF OVE...   | 13106 · Cash l... | 100.00     |            | 82,166.18 |
| Deposit                                 | 01/14/2016 |      | All Customers      | Deposit         | 13106 · Cash l... |            | 35,854.80  | 46,311.38 |
| Deposit                                 | 01/14/2016 |      | All Customers      | Deposit         | 13106 · Cash l... |            | 2,622.27   | 43,689.11 |
| Deposit                                 | 01/15/2016 |      | All Customers      | Deposit         | 13106 · Cash l... |            | 3,213.20   | 40,475.91 |
| Deposit                                 | 01/18/2016 |      | All Customers      | Deposit         | 13106 · Cash l... |            | 21,915.04  | 18,560.87 |
| Check                                   | 01/18/2016 | 1591 | All Customers      | LESS UNPAI...   | 13106 · Cash l... |            | 69.21      | 18,491.66 |
| Deposit                                 | 01/18/2016 |      | All Customers      | Deposit         | 13106 · Cash l... |            | 1,438.21   | 17,053.45 |
| Deposit                                 | 01/19/2016 |      | All Customers      | Deposit         | 13106 · Cash l... |            | 3,627.43   | 13,426.02 |

## AUXIER ROAD GAS COMPANY, INC.

## General Ledger

As of December 31, 2016

08/01/17

Accrual Basis

| Type            | Date       | Num     | Name          | Memo              | Split             | Debit      | Credit    | Balance    |
|-----------------|------------|---------|---------------|-------------------|-------------------|------------|-----------|------------|
| Check           | 01/19/2016 | AW      | All Customers |                   | 13106 · Cash I... | 92.09      |           | 13,518.11  |
| Deposit         | 01/19/2016 |         | All Customers | Deposit           | 13106 · Cash I... |            | 459.76    | 13,058.35  |
| Deposit         | 01/21/2016 |         | All Customers | Deposit           | 13106 · Cash I... |            | 145.00    | 12,913.35  |
| Deposit         | 01/25/2016 |         | All Customers | Deposit           | 13106 · Cash I... |            | 446.91    | 12,466.44  |
| Deposit         | 01/28/2016 |         | All Customers | Deposit           | 13106 · Cash I... |            | 70.15     | 12,396.29  |
| Deposit         | 01/29/2016 |         | All Customers | Deposit           | 13106 · Cash I... |            | 1,259.17  | 11,137.12  |
| General Journal | 01/31/2016 | 1       | All Customers | To rec sales f... | -SPLIT-           | 131,078.80 |           | 142,215.92 |
| Deposit         | 02/01/2016 |         | All Customers | Deposit           | 13106 · Cash I... |            | 106.97    | 142,108.95 |
| Deposit         | 02/02/2016 |         | All Customers | Deposit           | 13106 · Cash I... |            | 724.43    | 141,384.52 |
| Deposit         | 02/03/2016 |         | All Customers | Deposit           | 13106 · Cash I... |            | 526.04    | 140,858.48 |
| Deposit         | 02/04/2016 |         | All Customers | Deposit           | 13106 · Cash I... |            | 1,662.29  | 139,196.19 |
| Deposit         | 02/04/2016 |         | All Customers | Deposit           | 13106 · Cash I... |            | 124.20    | 139,071.99 |
| Deposit         | 02/05/2016 |         | All Customers | Deposit           | 13106 · Cash I... |            | 2,459.77  | 136,612.22 |
| Deposit         | 02/05/2016 |         | All Customers | Deposit           | 13106 · Cash I... |            | 3,153.50  | 133,458.72 |
| Deposit         | 02/08/2016 |         | All Customers | Deposit           | 13106 · Cash I... |            | 218.33    | 133,240.39 |
| Deposit         | 02/08/2016 |         | All Customers | Deposit           | 13106 · Cash I... |            | 18,863.41 | 114,376.98 |
| Deposit         | 02/09/2016 |         | All Customers | Deposit           | 13106 · Cash I... |            | 511.35    | 113,865.63 |
| Deposit         | 02/10/2016 |         | All Customers | Deposit           | 13106 · Cash I... |            | 397.24    | 113,468.39 |
| Deposit         | 02/11/2016 |         | All Customers | Deposit           | 13106 · Cash I... |            | 4,621.82  | 108,846.57 |
| Check           | 02/11/2016 | 1595    | All Customers | REF OF CUS...     | 13106 · Cash I... | 51.27      |           | 108,897.84 |
| Deposit         | 02/12/2016 |         | All Customers | Deposit           | 13106 · Cash I... |            | 4,665.41  | 104,232.43 |
| Deposit         | 02/12/2016 |         | All Customers | Deposit           | 13106 · Cash I... |            | 73.02     | 104,159.41 |
| Deposit         | 02/12/2016 |         | All Customers | Deposit           | 13106 · Cash I... |            | 2,354.35  | 101,805.06 |
| Deposit         | 02/17/2016 |         | All Customers | Deposit           | 13106 · Cash I... |            | 29,401.27 | 72,403.79  |
| Deposit         | 02/18/2016 |         | All Customers | Deposit           | 13106 · Cash I... |            | 414.16    | 71,989.63  |
| Deposit         | 02/19/2016 |         | All Customers | Deposit           | 13106 · Cash I... |            | 3,630.59  | 68,359.04  |
| Deposit         | 02/22/2016 |         | All Customers | Deposit           | 13106 · Cash I... |            | 385.71    | 67,973.33  |
| Deposit         | 02/23/2016 |         | All Customers | Deposit           | 13106 · Cash I... |            | 939.18    | 67,034.15  |
| Check           | 02/23/2016 | 1599    | All Customers | LESS UNPAI...     | 13106 · Cash I... |            | 27.19     | 67,006.96  |
| Deposit         | 02/24/2016 |         | All Customers | Deposit           | 13106 · Cash I... |            | 186.21    | 66,820.75  |
| Check           | 02/24/2016 | NSF     | All Customers |                   | 13106 · Cash I... | 3,439.88   |           | 70,260.63  |
| Deposit         | 02/25/2016 |         | All Customers | Deposit           | 13106 · Cash I... |            | 43,087.66 | 27,172.97  |
| Deposit         | 02/25/2016 |         | All Customers | Deposit           | 13106 · Cash I... |            | 671.26    | 26,501.71  |
| Deposit         | 02/26/2016 |         | All Customers | Deposit           | 13106 · Cash I... |            | 200.00    | 26,301.71  |
| Deposit         | 02/29/2016 |         | All Customers | Deposit           | 13106 · Cash I... |            | 157.22    | 26,144.49  |
| General Journal | 02/29/2016 | 1       | All Customers | To rec sales f... | -SPLIT-           | 127,259.48 |           | 153,403.97 |
| Deposit         | 03/01/2016 |         | All Customers | Deposit           | 13106 · Cash I... |            | 495.01    | 152,908.96 |
| Deposit         | 03/03/2016 |         | All Customers | Deposit           | 13106 · Cash I... |            | 331.36    | 152,577.60 |
| Deposit         | 03/03/2016 |         | All Customers | Deposit           | 13106 · Cash I... |            | 503.57    | 152,074.03 |
| Deposit         | 03/04/2016 |         | All Customers | Deposit           | 13106 · Cash I... |            | 3,513.43  | 148,560.60 |
| Deposit         | 03/04/2016 |         | All Customers | Deposit           | 13106 · Cash I... |            | 1,349.85  | 147,210.75 |
| Check           | 03/07/2016 | 1603    | All Customers | Refund of ove...  | 13106 · Cash I... | 1,752.95   |           | 148,963.70 |
| Deposit         | 03/08/2016 |         | All Customers | Deposit           | 13106 · Cash I... |            | 5,743.68  | 143,220.02 |
| Check           | 03/08/2016 | 1604    | All Customers | trf KFG cust p... | 13106 · Cash I... | 176.94     |           | 143,396.96 |
| Deposit         | 03/08/2016 | DEP ... | All Customers | Deposit           | 13106 · Cash I... |            | 112.46    | 143,284.50 |
| Deposit         | 03/11/2016 |         | All Customers | Deposit           | 13106 · Cash I... |            | 35,235.08 | 108,049.42 |
| Deposit         | 03/11/2016 |         | All Customers | Deposit           | 13106 · Cash I... |            | 289.40    | 107,760.02 |
| Deposit         | 03/11/2016 |         | All Customers | Deposit           | 13106 · Cash I... |            | 243.73    | 107,516.29 |
| Deposit         | 03/11/2016 |         | All Customers | Deposit           | 13106 · Cash I... |            | 710.06    | 106,806.23 |

## AUXIER ROAD GAS COMPANY, INC.

## General Ledger

As of December 31, 2016

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Accrual Basis

| Type            | Date       | Num     | Name          | Memo             | Split             | Debit     | Credit    | Balance    |
|-----------------|------------|---------|---------------|------------------|-------------------|-----------|-----------|------------|
| Deposit         | 03/11/2016 | DEP ... | All Customers | Deposit          | 13106 · Cash l... |           | 112.68    | 106,693.55 |
| Deposit         | 03/11/2016 |         | All Customers | Deposit          | 13106 · Cash l... |           | 5,659.40  | 101,034.15 |
| Deposit         | 03/14/2016 |         | All Customers | Deposit          | 13106 · Cash l... |           | 4,366.89  | 96,667.26  |
| Deposit         | 03/15/2016 |         | All Customers | Deposit          | 13106 · Cash l... |           | 10,582.23 | 86,085.03  |
| Deposit         | 03/15/2016 |         | All Customers | Deposit          | 13106 · Cash l... |           | 6,100.02  | 79,985.01  |
| Deposit         | 03/15/2016 |         | All Customers | Deposit          | 13106 · Cash l... |           | 240.18    | 79,744.83  |
| Deposit         | 03/16/2016 |         | All Customers | Deposit          | 13106 · Cash l... |           | 29,659.23 | 50,085.60  |
| Deposit         | 03/16/2016 |         | All Customers | Deposit          | 13106 · Cash l... |           | 236.91    | 49,848.69  |
| Deposit         | 03/16/2016 |         | All Customers | Deposit          | 13106 · Cash l... |           | 79.20     | 49,769.49  |
| Deposit         | 03/18/2016 |         | All Customers | Deposit          | 13106 · Cash l... |           | 305.49    | 49,464.00  |
| Deposit         | 03/18/2016 |         | All Customers | Deposit          | 13106 · Cash l... |           | 760.73    | 48,703.27  |
| Deposit         | 03/18/2016 |         | All Customers | Deposit          | 13106 · Cash l... |           | 324.23    | 48,379.04  |
| Deposit         | 03/24/2016 |         | All Customers | Deposit          | 13106 · Cash l... |           | 5,350.05  | 43,028.99  |
| Deposit         | 03/24/2016 |         | All Customers | Deposit          | 13106 · Cash l... |           | 315.26    | 42,713.73  |
| Check           | 03/24/2016 | 1611    | All Customers | LESS UNPAI...    | 13106 · Cash l... |           | 69.25     | 42,644.48  |
| Deposit         | 03/28/2016 |         | All Customers | Deposit          | 13106 · Cash l... |           | 1,963.02  | 40,681.46  |
| Check           | 03/28/2016 | 1613    | All Customers | LESS UNPAI...    | 13106 · Cash l... |           | 2.71      | 40,678.75  |
| Deposit         | 03/31/2016 |         | All Customers | Deposit          | 13106 · Cash l... |           | 705.27    | 39,973.48  |
| Deposit         | 03/31/2016 |         | All Customers | Deposit          | 13106 · Cash l... |           | 458.07    | 39,515.41  |
| General Journal | 03/31/2016 | 1       | All Customers | To rec 03-16 ... | -SPLIT-           | 84,350.02 |           | 123,865.43 |
| Deposit         | 04/01/2016 |         | All Customers | Deposit          | 13106 · Cash l... |           | 212.25    | 123,653.18 |
| Deposit         | 04/01/2016 |         | All Customers | Deposit          | 13106 · Cash l... |           | 400.37    | 123,252.81 |
| Deposit         | 04/05/2016 |         | All Customers | Deposit          | 13106 · Cash l... |           | 211.67    | 123,041.14 |
| Deposit         | 04/06/2016 |         | All Customers | Deposit          | 13106 · Cash l... |           | 1,421.28  | 121,619.86 |
| Deposit         | 04/07/2016 |         | All Customers | Deposit          | 13106 · Cash l... |           | 1,235.27  | 120,384.59 |
| Deposit         | 04/08/2016 |         | All Customers | Deposit          | 13106 · Cash l... |           | 2,396.29  | 117,988.30 |
| Deposit         | 04/11/2016 |         | All Customers | Deposit          | 13106 · Cash l... |           | 3,186.31  | 114,801.99 |
| Check           | 04/11/2016 | 1617    | All Customers | KFG portion o... | 13106 · Cash l... | 1,944.78  |           | 116,746.77 |
| Deposit         | 04/13/2016 |         | All Customers | Deposit          | 13106 · Cash l... |           | 6,178.03  | 110,568.74 |
| Deposit         | 04/13/2016 |         | All Customers | Deposit          | 13106 · Cash l... |           | 2,098.29  | 108,470.45 |
| Deposit         | 04/13/2016 |         | All Customers | Deposit          | 13106 · Cash l... |           | 139.16    | 108,331.29 |
| Deposit         | 04/13/2016 |         | All Customers | Deposit          | 13106 · Cash l... |           | 27.18     | 108,304.11 |
| Deposit         | 04/14/2016 |         | All Customers | Deposit          | 13106 · Cash l... |           | 28,777.94 | 79,526.17  |
| Deposit         | 04/14/2016 |         | All Customers | Deposit          | 13106 · Cash l... |           | 1,297.23  | 78,228.94  |
| Deposit         | 04/14/2016 |         | All Customers | Deposit          | 13106 · Cash l... |           | 1,884.61  | 76,344.33  |
| Deposit         | 04/19/2016 |         | All Customers | Deposit          | 13106 · Cash l... |           | 1,095.01  | 75,249.32  |
| Deposit         | 04/19/2016 |         | All Customers | Deposit          | 13106 · Cash l... |           | 19,023.78 | 56,225.54  |
| Deposit         | 04/20/2016 |         | All Customers | Deposit          | 13106 · Cash l... |           | 226.85    | 55,998.69  |
| Deposit         | 04/22/2016 |         | All Customers | Deposit          | 13106 · Cash l... |           | 618.04    | 55,380.65  |
| Deposit         | 04/22/2016 |         | All Customers | Deposit          | 13106 · Cash l... |           | 2,683.88  | 52,696.77  |
| Deposit         | 04/28/2016 |         | All Customers | Deposit          | 13106 · Cash l... |           | 87.97     | 52,608.80  |
| General Journal | 04/30/2016 | 1       | All Customers | To rec 04-16 ... | -SPLIT-           | 56,307.37 |           | 108,916.17 |
| Deposit         | 05/03/2016 |         | All Customers | Deposit          | 13106 · Cash l... |           | 2,187.50  | 106,728.67 |
| Check           | 05/04/2016 | 1620    | All Customers | CUST CREDI...    | 13106 · Cash l... | 189.26    |           | 106,917.93 |
| Deposit         | 05/04/2016 |         | All Customers | Deposit          | 13106 · Cash l... |           | 430.67    | 106,487.26 |
| Deposit         | 05/05/2016 |         | All Customers | Deposit          | 13106 · Cash l... |           | 918.14    | 105,569.12 |
| Deposit         | 05/05/2016 |         | All Customers | Deposit          | 13106 · Cash l... |           | 688.32    | 104,880.80 |
| Deposit         | 05/09/2016 |         | All Customers | Deposit          | 13106 · Cash l... |           | 17,695.12 | 87,185.68  |
| Deposit         | 05/09/2016 |         | All Customers | Deposit          | 13106 · Cash l... |           | 1,299.83  | 85,885.85  |

## AUXIER ROAD GAS COMPANY, INC.

## General Ledger

As of December 31, 2016

08/01/17

Accrual Basis

| Type            | Date       | Num  | Name          | Memo            | Split             | Debit     | Credit    | Balance    |
|-----------------|------------|------|---------------|-----------------|-------------------|-----------|-----------|------------|
| Check           | 05/09/2016 | 1622 | All Customers | REF OF CUS...   | 13106 · Cash I... | 438.60    |           | 86,324.45  |
| Check           | 05/10/2016 | 1623 | All Customers | MCCC            | 13106 · Cash I... | 1,710.41  |           | 88,034.86  |
| Deposit         | 05/10/2016 |      | All Customers | Deposit         | 13106 · Cash I... |           | 247.64    | 87,787.22  |
| Deposit         | 05/10/2016 |      | All Customers | Deposit         | 13106 · Cash I... |           | 7,450.33  | 80,336.89  |
| Deposit         | 05/12/2016 |      | All Customers | Deposit         | 13106 · Cash I... |           | 39.75     | 80,297.14  |
| Deposit         | 05/12/2016 |      | All Customers | Deposit         | 13106 · Cash I... |           | 115.92    | 80,181.22  |
| Deposit         | 05/12/2016 |      | All Customers | Deposit         | 13106 · Cash I... |           | 1,074.66  | 79,106.56  |
| Check           | 05/12/2016 | 1624 | All Customers | LESS UNPAID ... | 13106 · Cash I... |           | 12.99     | 79,093.57  |
| Check           | 05/13/2016 | 1625 | All Customers | REFUND OF ...   | 13106 · Cash I... | 398.87    |           | 79,492.44  |
| Deposit         | 05/16/2016 |      | All Customers | Deposit         | 13106 · Cash I... |           | 1,426.48  | 78,065.96  |
| Deposit         | 05/16/2016 |      | All Customers | Deposit         | 13106 · Cash I... |           | 776.04    | 77,289.92  |
| Deposit         | 05/16/2016 |      | All Customers | Deposit         | 13106 · Cash I... |           | 16,053.39 | 61,236.53  |
| Deposit         | 05/18/2016 |      | All Customers | Deposit         | 13106 · Cash I... |           | 149.01    | 61,087.52  |
| Deposit         | 05/19/2016 |      | All Customers | Deposit         | 13106 · Cash I... |           | 439.18    | 60,648.34  |
| Deposit         | 05/19/2016 |      | All Customers | Deposit         | 13106 · Cash I... |           | 426.78    | 60,221.56  |
| Deposit         | 05/20/2016 |      | All Customers | Deposit         | 13106 · Cash I... |           | 142.05    | 60,079.51  |
| Deposit         | 05/24/2016 |      | All Customers | Deposit         | 13106 · Cash I... |           | 1,752.23  | 58,327.28  |
| Deposit         | 05/25/2016 |      | All Customers | Deposit         | 13106 · Cash I... |           | 39.64     | 58,287.64  |
| Deposit         | 05/26/2016 |      | All Customers | Deposit         | 13106 · Cash I... |           | 89.84     | 58,197.80  |
| Deposit         | 05/31/2016 |      | All Customers | Deposit         | 13106 · Cash I... |           | 51.04     | 58,146.76  |
| General Journal | 05/31/2016 | 1    | All Customers | TO REC SAL...   | -SPLIT-           | 53,697.28 |           | 111,844.04 |
| General Journal | 05/31/2016 | 5    | All Customers | TO REC CC/...   | 145 · N/R from... |           | 50,464.26 | 61,379.78  |
| Deposit         | 06/01/2016 |      | All Customers | Deposit         | 13106 · Cash I... |           | 572.31    | 60,807.47  |
| Deposit         | 06/02/2016 |      | All Customers | Deposit         | 13106 · Cash I... |           | 47.87     | 60,759.60  |
| Deposit         | 06/06/2016 |      | All Customers | Deposit         | 13106 · Cash I... |           | 37.91     | 60,721.69  |
| Check           | 06/06/2016 | 1628 | All Customers | REFUND OF ...   | 13106 · Cash I... | 185.41    |           | 60,907.10  |
| Deposit         | 06/07/2016 |      | All Customers | Deposit         | 13106 · Cash I... |           | 178.85    | 60,728.25  |
| Deposit         | 06/07/2016 |      | All Customers | Deposit         | 13106 · Cash I... |           | 1,354.49  | 59,373.76  |
| Deposit         | 06/08/2016 |      | All Customers | Deposit         | 13106 · Cash I... |           | 576.73    | 58,797.03  |
| Deposit         | 06/09/2016 |      | All Customers | Deposit         | 13106 · Cash I... |           | 20.81     | 58,776.22  |
| Deposit         | 06/09/2016 |      | All Customers | Deposit         | 13106 · Cash I... |           | 818.76    | 57,957.46  |
| Deposit         | 06/09/2016 |      | All Customers | Deposit         | 13106 · Cash I... |           | 1,048.54  | 56,908.92  |
| Deposit         | 06/09/2016 |      | All Customers | TRANAMERI...    | 13106 · Cash I... |           | 159.16    | 56,749.76  |
| Deposit         | 06/14/2016 |      | All Customers | u s prison      | 13106 · Cash I... |           | 24,655.00 | 32,094.76  |
| Deposit         | 06/14/2016 |      | All Customers | Deposit         | 13106 · Cash I... |           | 2,603.48  | 29,491.28  |
| Deposit         | 06/14/2016 |      | All Customers | Deposit         | 13106 · Cash I... |           | 732.07    | 28,759.21  |
| Deposit         | 06/15/2016 |      | All Customers | Deposit         | 13106 · Cash I... |           | 13,791.82 | 14,967.39  |
| Deposit         | 06/15/2016 |      | All Customers | Deposit         | 13106 · Cash I... |           | 26.58     | 14,940.81  |
| Deposit         | 06/16/2016 |      | All Customers | Deposit         | 13106 · Cash I... |           | 731.34    | 14,209.47  |
| Deposit         | 06/20/2016 |      | All Customers | Deposit         | 13106 · Cash I... |           | 125.77    | 14,083.70  |
| Deposit         | 06/20/2016 |      | All Customers | Deposit         | 13106 · Cash I... |           | 350.19    | 13,733.51  |
| Deposit         | 06/22/2016 |      | All Customers | Deposit         | 13106 · Cash I... |           | 61.00     | 13,672.51  |
| Deposit         | 06/23/2016 |      | All Customers | Deposit         | 13106 · Cash I... |           | 514.66    | 13,157.85  |
| Deposit         | 06/27/2016 |      | All Customers | Deposit         | 13106 · Cash I... |           | 49.63     | 13,108.22  |
| Deposit         | 06/27/2016 |      | All Customers | Deposit         | 13106 · Cash I... |           | 129.71    | 12,978.51  |
| Deposit         | 06/27/2016 |      | All Customers | Deposit         | 13106 · Cash I... |           | 243.85    | 12,734.66  |
| General Journal | 06/30/2016 | 1    | All Customers | TO REC SAL...   | -SPLIT-           | 36,576.24 |           | 49,310.90  |
| General Journal | 06/30/2016 | 6    | All Customers | TO REC CC/...   | 145 · N/R from... |           | 6,320.39  | 42,990.51  |
| Deposit         | 07/07/2016 |      | All Customers | Deposit         | 13106 · Cash I... |           | 559.76    | 42,430.75  |



## AUXIER ROAD GAS COMPANY, INC.

## General Ledger

As of December 31, 2016

08/01/17

Accrual Basis

| Type            | Date       | Num     | Name          | Memo          | Split             | Debit     | Credit    | Balance   |
|-----------------|------------|---------|---------------|---------------|-------------------|-----------|-----------|-----------|
| Deposit         | 07/07/2016 |         | All Customers | Deposit       | 13106 · Cash I... |           | 186.73    | 42,244.02 |
| Deposit         | 07/07/2016 |         | All Customers | Deposit       | 13106 · Cash I... |           | 18.80     | 42,225.22 |
| Deposit         | 07/08/2016 |         | All Customers | Deposit       | 13106 · Cash I... |           | 765.60    | 41,459.62 |
| Check           | 07/11/2016 | 1633    | All Customers | REF OF CUS... | 13106 · Cash I... | 492.45    |           | 41,952.07 |
| Deposit         | 07/12/2016 |         | All Customers | Deposit       | 13106 · Cash I... |           | 565.27    | 41,386.80 |
| Deposit         | 07/12/2016 |         | All Customers | Deposit       | 13106 · Cash I... |           | 62.99     | 41,323.81 |
| Deposit         | 07/12/2016 |         | All Customers | Deposit       | 13106 · Cash I... |           | 393.79    | 40,930.02 |
| Deposit         | 07/12/2016 |         | All Customers | Deposit       | 13106 · Cash I... |           | 35.91     | 40,894.11 |
| Deposit         | 07/13/2016 |         | All Customers | Deposit       | 13106 · Cash I... |           | 1,498.21  | 39,395.90 |
| Deposit         | 07/13/2016 |         | All Customers | Deposit       | 13106 · Cash I... |           | 15,550.50 | 23,845.40 |
| Deposit         | 07/13/2016 |         | All Customers | Deposit       | 13106 · Cash I... |           | 436.89    | 23,408.51 |
| Deposit         | 07/14/2016 |         | All Customers | Deposit       | 13106 · Cash I... |           | 809.24    | 22,599.27 |
| Deposit         | 07/14/2016 |         | All Customers | Deposit       | 13106 · Cash I... |           | 39.22     | 22,560.05 |
| Deposit         | 07/18/2016 |         | All Customers | Deposit       | 13106 · Cash I... |           | 299.80    | 22,260.25 |
| Deposit         | 07/18/2016 |         | All Customers | Deposit       | 13106 · Cash I... |           | 11,593.41 | 10,666.84 |
| Deposit         | 07/19/2016 |         | All Customers | Deposit       | 13106 · Cash I... |           | 714.16    | 9,952.68  |
| Deposit         | 07/21/2016 |         | All Customers | Deposit       | 13106 · Cash I... |           | 27.45     | 9,925.23  |
| Deposit         | 07/21/2016 |         | All Customers | Deposit       | 13106 · Cash I... |           | 127.43    | 9,797.80  |
| Deposit         | 07/22/2016 |         | All Customers | Deposit       | 13106 · Cash I... |           | 12.25     | 9,785.55  |
| Deposit         | 07/25/2016 |         | All Customers | Deposit       | 13106 · Cash I... |           | 14.29     | 9,771.26  |
| Deposit         | 07/25/2016 |         | All Customers | Deposit       | 13106 · Cash I... |           | 12.25     | 9,759.01  |
| Deposit         | 07/27/2016 |         | All Customers | Deposit       | 13106 · Cash I... |           | 27.81     | 9,731.20  |
| Deposit         | 07/28/2016 |         | All Customers | Deposit       | 13106 · Cash I... |           | 218.57    | 9,512.63  |
| Deposit         | 07/28/2016 |         | All Customers | Deposit       | 13106 · Cash I... |           | 14.57     | 9,498.06  |
| General Journal | 07/31/2016 | 1       | All Customers | TO REC SAL... | -SPLIT-           | 30,025.55 |           | 39,523.61 |
| General Journal | 07/31/2016 | 4       | All Customers | TO REC CC/... | 145 · N/R from... |           | 4,281.97  | 35,241.64 |
| Deposit         | 08/01/2016 |         | All Customers | Deposit       | 13106 · Cash I... |           | 160.20    | 35,081.44 |
| Deposit         | 08/04/2016 |         | All Customers | Deposit       | 13106 · Cash I... |           | 428.09    | 34,653.35 |
| Deposit         | 08/05/2016 |         | All Customers | Deposit       | 13106 · Cash I... |           | 12,218.30 | 22,435.05 |
| Deposit         | 08/05/2016 |         | All Customers | Deposit       | 13106 · Cash I... |           | 16.75     | 22,418.30 |
| Deposit         | 08/08/2016 |         | All Customers | Deposit       | 13106 · Cash I... |           | 1,283.46  | 21,134.84 |
| Deposit         | 08/08/2016 |         | All Customers | Deposit       | 13106 · Cash I... |           | 1,456.71  | 19,678.13 |
| Deposit         | 08/08/2016 |         | All Customers | Deposit       | 13106 · Cash I... |           | 306.07    | 19,372.06 |
| Deposit         | 08/09/2016 |         | All Customers | Deposit       | 13106 · Cash I... |           | 12.99     | 19,359.07 |
| Deposit         | 08/09/2016 | ERRO... | All Customers | Deposit       | 13106 · Cash I... |           | 500.00    | 18,859.07 |
| Check           | 08/09/2016 | NSF     | All Customers |               | 13106 · Cash I... | 500.00    |           | 19,359.07 |
| Deposit         | 08/10/2016 |         | All Customers | Deposit       | 13106 · Cash I... |           | 127.49    | 19,231.58 |
| Deposit         | 08/11/2016 |         | All Customers | Deposit       | 13106 · Cash I... |           | 215.52    | 19,016.06 |
| Deposit         | 08/11/2016 |         | All Customers | Deposit       | 13106 · Cash I... |           | 496.45    | 18,519.61 |
| Check           | 08/12/2016 | 1637    | All Customers | REF OF CUS... | 13106 · Cash I... | 568.02    |           | 19,087.63 |
| Deposit         | 08/12/2016 |         | All Customers | Deposit       | 13106 · Cash I... |           | 13.60     | 19,074.03 |
| Deposit         | 08/12/2016 |         | All Customers | Deposit       | 13106 · Cash I... |           | 13.62     | 19,060.41 |
| Deposit         | 08/15/2016 |         | All Customers | Deposit       | 13106 · Cash I... |           | 7,903.26  | 11,157.15 |
| Deposit         | 08/16/2016 |         | All Customers | Deposit       | 13106 · Cash I... |           | 1,148.64  | 10,008.51 |
| Deposit         | 08/19/2016 |         | All Customers | Deposit       | 13106 · Cash I... |           | 1,083.64  | 8,924.87  |
| Deposit         | 08/19/2016 |         | All Customers | Deposit       | 13106 · Cash I... |           | 70.43     | 8,854.44  |
| Deposit         | 08/19/2016 |         | All Customers | Deposit       | 13106 · Cash I... |           | 94.97     | 8,759.47  |
| Deposit         | 08/22/2016 |         | All Customers | Deposit       | 13106 · Cash I... |           | 116.84    | 8,642.63  |
| Deposit         | 08/23/2016 |         | All Customers | Deposit       | 13106 · Cash I... |           | 47.36     | 8,595.27  |

## AUXIER ROAD GAS COMPANY, INC.

## General Ledger

As of December 31, 2016

08/01/17

Accrual Basis

| Type            | Date       | Num  | Name          | Memo             | Split             | Debit     | Credit    | Balance   |
|-----------------|------------|------|---------------|------------------|-------------------|-----------|-----------|-----------|
| Deposit         | 08/29/2016 |      | All Customers | Deposit          | 13106 · Cash I... |           | 33.38     | 8,561.89  |
| Deposit         | 08/29/2016 |      | All Customers | Deposit          | 13106 · Cash I... |           | 20.00     | 8,541.89  |
| Deposit         | 08/29/2016 |      | All Customers | Deposit          | 13106 · Cash I... |           | 88.48     | 8,453.41  |
| Deposit         | 08/31/2016 |      | All Customers | Deposit          | 13106 · Cash I... |           | 37.33     | 8,416.08  |
| General Journal | 08/31/2016 | 1    | All Customers | TO REC SAL...    | -SPLIT-           | 37,940.71 |           | 46,356.79 |
| General Journal | 08/31/2016 | 4    | All Customers | TO REC CC/...    | 145 · N/R from... |           | 3,906.90  | 42,449.89 |
| General Journal | 08/31/2016 | 6    | All Customers | TO ADJ PER ...   | 48001 · Reside... |           | 9.45      | 42,440.44 |
| Deposit         | 09/06/2016 |      | All Customers | Deposit          | 13106 · Cash I... |           | 12.25     | 42,428.19 |
| Deposit         | 09/06/2016 |      | All Customers | Deposit          | 13106 · Cash I... |           | 151.19    | 42,277.00 |
| Deposit         | 09/07/2016 |      | All Customers | Deposit          | 13106 · Cash I... |           | 697.92    | 41,579.08 |
| Deposit         | 09/07/2016 |      | All Customers | Deposit          | 13106 · Cash I... |           | 50.00     | 41,529.08 |
| Deposit         | 09/08/2016 |      | All Customers | Deposit          | 13106 · Cash I... |           | 369.16    | 41,159.92 |
| Deposit         | 09/09/2016 |      | All Customers | Deposit          | 13106 · Cash I... |           | 18,545.13 | 22,614.79 |
| Deposit         | 09/09/2016 |      | All Customers | Deposit          | 13106 · Cash I... |           | 906.02    | 21,708.77 |
| Check           | 09/09/2016 | 1641 | All Customers | BAL OF CUS...    | 13106 · Cash I... | 418.04    |           | 22,126.81 |
| Deposit         | 09/09/2016 |      | All Customers | Deposit          | 13106 · Cash I... |           | 912.87    | 21,213.94 |
| Deposit         | 09/13/2016 |      | All Customers | Deposit          | 13106 · Cash I... |           | 2,093.37  | 19,120.57 |
| Deposit         | 09/13/2016 |      | All Customers | Deposit          | 13106 · Cash I... |           | 13.95     | 19,106.62 |
| Deposit         | 09/13/2016 |      | All Customers | Deposit          | 13106 · Cash I... |           | 167.39    | 18,939.23 |
| Deposit         | 09/14/2016 |      | All Customers | Deposit          | 13106 · Cash I... |           | 13.62     | 18,925.61 |
| Deposit         | 09/14/2016 |      | All Customers | Deposit          | 13106 · Cash I... |           | 13.60     | 18,912.01 |
| Deposit         | 09/14/2016 |      | All Customers | Deposit          | 13106 · Cash I... |           | 424.00    | 18,488.01 |
| Deposit         | 09/15/2016 |      | All Customers | Deposit          | 13106 · Cash I... |           | 11,098.04 | 7,389.97  |
| Deposit         | 09/19/2016 |      | All Customers | Deposit          | 13106 · Cash I... |           | 62.09     | 7,327.88  |
| Deposit         | 09/19/2016 |      | All Customers | Deposit          | 13106 · Cash I... |           | 143.22    | 7,184.66  |
| Deposit         | 09/26/2016 |      | All Customers | Deposit          | 13106 · Cash I... |           | 70.18     | 7,114.48  |
| Deposit         | 09/26/2016 |      | All Customers | Deposit          | 13106 · Cash I... |           | 170.52    | 6,943.96  |
| Deposit         | 09/27/2016 |      | All Customers | Deposit          | 13106 · Cash I... |           | 109.79    | 6,834.17  |
| Deposit         | 09/29/2016 |      | All Customers | Deposit          | 13106 · Cash I... |           | 330.00    | 6,504.17  |
| General Journal | 09/30/2016 | 1    | All Customers | TO REC SAL...    | -SPLIT-           | 32,087.67 |           | 38,591.84 |
| General Journal | 09/30/2016 | 4    | All Customers | TO REC CC/...    | 145 · N/R from... |           | 3,946.68  | 34,645.16 |
| Deposit         | 10/04/2016 |      | All Customers | Deposit          | 13106 · Cash I... |           | 337.86    | 34,307.30 |
| Deposit         | 10/05/2016 |      | All Customers | Deposit          | 13106 · Cash I... |           | 417.61    | 33,889.69 |
| Deposit         | 10/06/2016 |      | All Customers | Deposit          | 13106 · Cash I... |           | 141.12    | 33,748.57 |
| Deposit         | 10/06/2016 |      | All Customers | Deposit U S P... | 13106 · Cash I... |           | 13,918.01 | 19,830.56 |
| Deposit         | 10/07/2016 |      | All Customers | Deposit          | 13106 · Cash I... |           | 605.20    | 19,225.36 |
| Deposit         | 10/10/2016 |      | All Customers | Deposit          | 13106 · Cash I... |           | 1,128.76  | 18,096.60 |
| Deposit         | 10/11/2016 |      | All Customers | Deposit          | 13106 · Cash I... |           | 12.99     | 18,083.61 |
| Deposit         | 10/11/2016 |      | All Customers | Deposit          | 13106 · Cash I... |           | 682.23    | 17,401.38 |
| Deposit         | 10/11/2016 |      | All Customers | Deposit          | 13106 · Cash I... |           | 443.32    | 16,958.06 |
| Deposit         | 10/13/2016 |      | All Customers | Deposit          | 13106 · Cash I... |           | 170.64    | 16,787.42 |
| Deposit         | 10/14/2016 |      | All Customers | Deposit          | 13106 · Cash I... |           | 1,011.59  | 15,775.83 |
| Deposit         | 10/14/2016 |      | All Customers | Deposit          | 13106 · Cash I... |           | 13.62     | 15,762.21 |
| Deposit         | 10/14/2016 |      | All Customers | Deposit          | 13106 · Cash I... |           | 8,836.46  | 6,925.75  |
| Deposit         | 10/17/2016 |      | All Customers | Deposit          | 13106 · Cash I... |           | 498.53    | 6,427.22  |
| Deposit         | 10/17/2016 |      | All Customers | Deposit          | 13106 · Cash I... |           | 13.60     | 6,413.62  |
| Deposit         | 10/18/2016 |      | All Customers | Deposit          | 13106 · Cash I... |           | 432.06    | 5,981.56  |
| Deposit         | 10/19/2016 |      | All Customers | Deposit          | 13106 · Cash I... |           | 143.89    | 5,837.67  |
| Deposit         | 10/20/2016 |      | All Customers | Deposit          | 13106 · Cash I... |           | 310.00    | 5,527.67  |

## AUXIER ROAD GAS COMPANY, INC.

## General Ledger

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08/01/17

Accrual Basis

| Type            | Date       | Num  | Name          | Memo           | Split             | Debit     | Credit    | Balance   |
|-----------------|------------|------|---------------|----------------|-------------------|-----------|-----------|-----------|
| Deposit         | 10/20/2016 |      | All Customers | Deposit        | 13106 · Cash I... |           | 41.34     | 5,486.33  |
| Deposit         | 10/24/2016 |      | All Customers | Deposit        | 13106 · Cash I... |           | 17.70     | 5,468.63  |
| Check           | 10/24/2016 | 1646 | All Customers | LESS FINAL ... | 13106 · Cash I... |           | 24.50     | 5,444.13  |
| Deposit         | 10/25/2016 |      | All Customers | Deposit        | 13106 · Cash I... |           | 245.92    | 5,198.21  |
| Deposit         | 10/26/2016 |      | All Customers | Deposit        | 13106 · Cash I... |           | 92.78     | 5,105.43  |
| General Journal | 10/31/2016 | 1    | All Customers | TO REC SAL...  | -SPLIT-           | 42,625.34 |           | 47,730.77 |
| General Journal | 10/31/2016 | 4    | All Customers | TO REC AUX...  | 145 · N/R from... |           | 4,409.78  | 43,320.99 |
| General Journal | 10/31/2016 | 6    | All Customers | TO ADJ PER ... | 487 · Penalties   |           | 53.39     | 43,267.60 |
| Deposit         | 11/01/2016 |      | All Customers | DEP FOR ST...  | 13106 · Cash I... |           | 50.00     | 43,217.60 |
| Deposit         | 11/01/2016 |      | All Customers | Deposit        | 13106 · Cash I... |           | 21.98     | 43,195.62 |
| Deposit         | 11/02/2016 |      | All Customers | Deposit        | 13106 · Cash I... |           | 217.14    | 42,978.48 |
| Deposit         | 11/03/2016 |      | All Customers | Deposit        | 13106 · Cash I... |           | 424.23    | 42,554.25 |
| Deposit         | 11/04/2016 |      | All Customers | Deposit        | 13106 · Cash I... |           | 255.70    | 42,298.55 |
| Deposit         | 11/07/2016 |      | All Customers | Deposit        | 13106 · Cash I... |           | 12.99     | 42,285.56 |
| Deposit         | 11/08/2016 |      | All Customers | Deposit        | 13106 · Cash I... |           | 362.47    | 41,923.09 |
| Deposit         | 11/08/2016 |      | All Customers | Deposit        | 13106 · Cash I... |           | 343.95    | 41,579.14 |
| Deposit         | 11/09/2016 |      | All Customers | Deposit        | 13106 · Cash I... |           | 16,295.95 | 25,283.19 |
| Deposit         | 11/09/2016 |      | All Customers | Deposit        | 13106 · Cash I... |           | 2,127.91  | 23,155.28 |
| Deposit         | 11/09/2016 |      | All Customers | Deposit        | 13106 · Cash I... |           | 20.18     | 23,135.10 |
| Deposit         | 11/10/2016 |      | All Customers | Deposit        | 13106 · Cash I... |           | 332.45    | 22,802.65 |
| Deposit         | 11/11/2016 |      | All Customers | Deposit        | 13106 · Cash I... |           | 391.65    | 22,411.00 |
| Deposit         | 11/14/2016 |      | All Customers | Deposit        | 13106 · Cash I... |           | 105.03    | 22,305.97 |
| Deposit         | 11/14/2016 |      | All Customers | Deposit        | 13106 · Cash I... |           | 12.25     | 22,293.72 |
| Deposit         | 11/15/2016 |      | All Customers | Deposit        | 13106 · Cash I... |           | 1,910.05  | 20,383.67 |
| Deposit         | 11/15/2016 |      | All Customers | Deposit        | 13106 · Cash I... |           | 13,030.63 | 7,353.04  |
| Deposit         | 11/16/2016 |      | All Customers | Deposit        | 13106 · Cash I... |           | 1,012.97  | 6,340.07  |
| Deposit         | 11/17/2016 |      | All Customers | Deposit        | 13106 · Cash I... |           | 264.00    | 6,076.07  |
| Deposit         | 11/21/2016 |      | All Customers | Deposit        | 13106 · Cash I... |           | 50.00     | 6,026.07  |
| Deposit         | 11/21/2016 |      | All Customers | Deposit        | 13106 · Cash I... |           | 83.60     | 5,942.47  |
| Deposit         | 11/21/2016 |      | All Customers | Deposit        | 13106 · Cash I... |           | 194.62    | 5,747.85  |
| Deposit         | 11/22/2016 |      | All Customers | Deposit        | 13106 · Cash I... |           | 1,644.96  | 4,102.89  |
| Deposit         | 11/28/2016 |      | All Customers | Deposit        | 13106 · Cash I... |           | 1,191.70  | 2,911.19  |
| Deposit         | 11/30/2016 |      | All Customers | Deposit        | 13106 · Cash I... |           | 402.47    | 2,508.72  |
| General Journal | 11/30/2016 | 1    | All Customers | TO REC SAL...  | -SPLIT-           | 70,106.55 |           | 72,615.27 |
| General Journal | 11/30/2016 | 4    | All Customers | TO REC CC/...  | 145 · N/R from... |           | 5,662.35  | 66,952.92 |
| General Journal | 11/30/2016 | 6    | All Customers | ADJ'S PER B... | 487 · Penalties   |           | 228.82    | 66,724.10 |
| Deposit         | 12/05/2016 |      | All Customers | Deposit        | 13106 · Cash I... |           | 124.48    | 66,599.62 |
| Deposit         | 12/05/2016 |      | All Customers | Deposit        | 13106 · Cash I... |           | 255.74    | 66,343.88 |
| Deposit         | 12/05/2016 |      | All Customers | Deposit        | 13106 · Cash I... |           | 144.10    | 66,199.78 |
| Deposit         | 12/06/2016 |      | All Customers | Deposit        | 13106 · Cash I... |           | 2,699.55  | 63,500.23 |
| Deposit         | 12/07/2016 |      | All Customers | Deposit        | 13106 · Cash I... |           | 514.72    | 62,985.51 |
| Deposit         | 12/08/2016 |      | All Customers | Deposit        | 13106 · Cash I... |           | 2,002.45  | 60,983.06 |
| Deposit         | 12/08/2016 |      | All Customers | Deposit        | 13106 · Cash I... |           | 99.96     | 60,883.10 |
| Deposit         | 12/09/2016 |      | All Customers | Deposit        | 13106 · Cash I... |           | 2,149.05  | 58,734.05 |
| Deposit         | 12/09/2016 |      | All Customers | Deposit        | 13106 · Cash I... |           | 12.99     | 58,721.06 |
| Deposit         | 12/12/2016 |      | All Customers | Deposit        | 13106 · Cash I... |           | 449.51    | 58,271.55 |
| Deposit         | 12/12/2016 |      | All Customers | Deposit        | 13106 · Cash I... |           | 28,789.83 | 29,481.72 |
| Deposit         | 12/12/2016 |      | All Customers | Deposit        | 13106 · Cash I... |           | 2,152.16  | 27,329.56 |
| Check           | 12/12/2016 | 1654 | All Customers | REIMB FOR ...  | 13106 · Cash I... | 24.87     |           | 27,354.43 |

AUXIER ROAD GAS COMPANY, INC.

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General Ledger

Accrual Basis

As of December 31, 2016

| Type                                       | Date       | Num       | Name                  | Memo             | Split              | Debit      | Credit     | Balance    |
|--|------------|-----------|-----------------------|------------------|--------------------|------------|------------|------------|
| Deposit                                    | 12/13/2016 |           | All Customers         | Deposit          | 13106 · Cash I...  |            | 2,139.33   | 25,215.10  |
| Deposit                                    | 12/14/2016 |           | All Customers         | Deposit          | 13106 · Cash I...  |            | 324.23     | 24,890.87  |
| Deposit                                    | 12/15/2016 |           | All Customers         | Deposit          | 13106 · Cash I...  |            | 17,249.90  | 7,640.97   |
| Deposit                                    | 12/19/2016 |           | All Customers         | Deposit          | 13106 · Cash I...  |            | 1,348.01   | 6,292.96   |
| Deposit                                    | 12/19/2016 |           | All Customers         | Deposit          | 13106 · Cash I...  |            | 306.12     | 5,986.84   |
| Deposit                                    | 12/19/2016 |           | All Customers         | Deposit          | 13106 · Cash I...  |            | 260.50     | 5,726.34   |
| Deposit                                    | 12/20/2016 |           | All Customers         | Deposit          | 13106 · Cash I...  |            | 526.58     | 5,199.76   |
| Deposit                                    | 12/21/2016 |           | All Customers         | Deposit          | 13106 · Cash I...  |            | 79.70      | 5,120.06   |
| Deposit                                    | 12/28/2016 |           | All Customers         | Deposit          | 13106 · Cash I...  |            | 114.66     | 5,005.40   |
| Deposit                                    | 12/28/2016 |           | All Customers         | Deposit          | 13106 · Cash I...  |            | 589.44     | 4,415.96   |
| Check                                      | 12/28/2016 | 1657      | All Customers         | CUSTOMER ...     | 13106 · Cash I...  | 297.33     |            | 4,713.29   |
| Deposit                                    | 12/29/2016 |           | All Customers         | Deposit          | 13106 · Cash I...  |            | 63.67      | 4,649.62   |
| Deposit                                    | 12/29/2016 |           | All Customers         | Deposit          | 13106 · Cash I...  |            | 61.04      | 4,588.58   |
| Deposit                                    | 12/30/2016 |           | All Customers         | Deposit          | 13106 · Cash I...  |            | 293.90     | 4,294.68   |
| General Journal                            | 12/31/2016 | 4         | All Customers         | TO REC CC/...    | 145 · N/R from...  |            | 9,872.67   | -5,577.99  |
| General Journal                            | 12/31/2016 | 1         | All Customers         | TO REC SAL...    | -SPLIT-            | 107,198.22 |            | 101,620.23 |
| General Journal                            | 12/31/2016 | 7         | All Customers         | TO ADJ CC/A...   | 235 · Custome...   | 1,150.00   |            | 102,770.23 |
| General Journal                            | 12/31/2016 | 8         | All Customers         | TO REC UNC...    | 904 · Uncollect... |            | 484.89     | 102,285.34 |
| General Journal                            | 12/31/2016 | 9         | All Customers         | TO ADJ TO A...   | 235 · Custome...   | 1,664.00   |            | 103,949.34 |
| General Journal                            | 12/31/2016 | 10        | All Customers         | TO REC DEP...    | 98106 · Int Exp... |            | 269.90     | 103,679.44 |
| General Journal                            | 12/31/2016 | 11        | All Customers         | TO APPLY A...    | 23701 · Accrue...  |            | 3,253.05   | 100,426.39 |
| General Journal                            | 12/31/2016 | 12        | All Customers         | AMENDED S...     | 23805 · Accrue...  |            | 81.64      | 100,344.75 |
| General Journal                            | 12/31/2016 | AJE 2/... | All Customers         | To adj A/R pe... | 48004 · Tracke...  | 6,545.68   |            | 106,890.43 |
| Total 142 · Accounts Receivable            |            |           |                       |                  |                    | 831,394.08 | 813,008.02 | 106,890.43 |
| <b>143 · Other Receivable</b>              |            |           |                       |                  |                    |            |            | 6,685.42   |
| <b>14301 · DEMA- N/R KFG</b>               |            |           |                       |                  |                    |            |            | 5,885.42   |
| Total 14301 · DEMA- N/R KFG                |            |           |                       |                  |                    |            |            | 5,885.42   |
| <b>14302 · School Tax Receivable</b>       |            |           |                       |                  |                    |            |            | 0.00       |
| Total 14302 · School Tax Receivable        |            |           |                       |                  |                    |            |            | 0.00       |
| <b>143 · Other Receivable - Other</b>      |            |           |                       |                  |                    |            |            | 800.00     |
| Deposit                                    | 12/19/2016 |           | Kentucky Frontier Gas | receivable du... | 13106 · Cash I...  |            | 800.00     | 0.00       |
| Total 143 · Other Receivable - Other       |            |           |                       |                  |                    | 0.00       | 800.00     | 0.00       |
| Total 143 · Other Receivable               |            |           |                       |                  |                    | 0.00       | 800.00     | 5,885.42   |
| <b>144 · Sales Tax Receivable</b>          |            |           |                       |                  |                    |            |            | 0.00       |
| Total 144 · Sales Tax Receivable           |            |           |                       |                  |                    |            |            | 0.00       |
| <b>145 · N/R from Associated companies</b> |            |           |                       |                  |                    |            |            | 252,347.90 |
| Check                                      | 01/11/2016 | 1587      | KY FRONTIER GAS       | cash trf         | 13106 · Cash I...  | 5,000.00   |            | 257,347.90 |
| Check                                      | 01/14/2016 | 1589      | KY FRONTIER GAS       | cash trf         | 13106 · Cash I...  | 40,000.00  |            | 297,347.90 |
| Check                                      | 01/18/2016 | 1590      | KY FRONTIER GAS       | cash trf         | 13106 · Cash I...  | 26,000.00  |            | 323,347.90 |
| Check                                      | 01/19/2016 | 1592      | KY FRONTIER GAS       | CASH TRF         | 13106 · Cash I...  | 6,000.00   |            | 329,347.90 |
| General Journal                            | 01/31/2016 | 4         |                       | TO REC ARG...    | 98112 · Interes... |            | 58,397.43  | 270,950.47 |
| Check                                      | 02/08/2016 | 1593      | KY FRONTIER GAS       | cash trf         | 13106 · Cash I...  | 11,000.00  |            | 281,950.47 |

## AUXIER ROAD GAS COMPANY, INC.

## General Ledger

As of December 31, 2016

08/01/17

Accrual Basis

| Type            | Date       | Num  | Name               | Memo                | Split              | Debit     | Credit    | Balance    |
|-----------------|------------|------|--------------------|---------------------|--------------------|-----------|-----------|------------|
| Check           | 02/10/2016 | 1594 | KY FRONTIER GAS    | cash trf            | 13106 · Cash I...  | 19,000.00 |           | 300,950.47 |
| Check           | 02/17/2016 | 1596 | KY FRONTIER GAS    | cash trf            | 13106 · Cash I...  | 38,000.00 |           | 338,950.47 |
| Check           | 02/25/2016 | 1600 | KY FRONTIER GAS    | VOID: cash trf      | 13106 · Cash I...  | 0.00      |           | 338,950.47 |
| Check           | 02/25/2016 | 1601 | KY FRONTIER GAS    | cash trf            | 13106 · Cash I...  | 45,000.00 |           | 383,950.47 |
| General Journal | 02/29/2016 | 4    |                    | TO REC ARG...       | 98804 · Taxes ...  |           | 60,505.83 | 323,444.64 |
| Check           | 03/01/2016 | 1602 | KY FRONTIER GAS    | cash trf            | 13106 · Cash I...  | 6,000.00  |           | 329,444.64 |
| Check           | 03/11/2016 | 1605 | KY FRONTIER GAS    | CASH TRF            | 13106 · Cash I...  | 48,000.00 |           | 377,444.64 |
| Check           | 03/15/2016 | 1606 | KY FRONTIER GAS    | cash trf to KF...   | 13106 · Cash I...  | 19,000.00 |           | 396,444.64 |
| Check           | 03/16/2016 | 1607 | KY FRONTIER GAS    | cash trf to KF...   | 13106 · Cash I...  | 30,000.00 |           | 426,444.64 |
| Check           | 03/24/2016 | 1609 | KY FRONTIER GAS    | CASH TRF T...       | 13106 · Cash I...  | 7,000.00  |           | 433,444.64 |
| General Journal | 03/31/2016 | 4    |                    | TO REC ARG...       | 98804 · Taxes ...  |           | 25,966.07 | 407,478.57 |
| Check           | 04/14/2016 | 1618 | KY FRONTIER GAS    | cash trf            | 13106 · Cash I...  | 40,000.00 |           | 447,478.57 |
| Check           | 04/19/2016 | 1619 | KY FRONTIER GAS    | CASH TRF            | 13106 · Cash I...  | 25,000.00 |           | 472,478.57 |
| General Journal | 04/30/2016 | 4    |                    | TO REC ARG...       | 98112 · Interes... |           | 35,984.40 | 436,494.17 |
| Check           | 05/09/2016 | 1621 | KY FRONTIER GAS    | CASH TRF            | 13106 · Cash I...  | 25,000.00 |           | 461,494.17 |
| Check           | 05/16/2016 | 1626 | KY FRONTIER GAS    | Cash trf            | 13106 · Cash I...  | 24,000.00 |           | 485,494.17 |
| Check           | 05/24/2016 | 1627 | KY FRONTIER GAS    | CASH TRF            | 13106 · Cash I...  | 4,000.00  |           | 489,494.17 |
| General Journal | 05/31/2016 | 4    |                    | TO REC ARG...       | 98804 · Taxes ...  |           | 25,736.34 | 463,757.83 |
| General Journal | 05/31/2016 | 5    |                    | TO REC CC/...       | 142 · Accounts...  | 50,464.26 |           | 514,222.09 |
| General Journal | 05/31/2016 | 6    |                    | TO TAKE OF...       | 73005 · Gas P...   |           | 3,473.34  | 510,748.75 |
| General Journal | 05/31/2016 | 6    |                    | TO REC AUX...       | 874 · Mains an...  |           | 0.55      | 510,748.20 |
| Check           | 06/14/2016 | 1629 | KY FRONTIER GAS    | cash trf            | 13106 · Cash I...  | 28,000.00 |           | 538,748.20 |
| Check           | 06/15/2016 | 1630 | KY FRONTIER GAS    | cash trf            | 13106 · Cash I...  | 16,000.00 |           | 554,748.20 |
| Transfer        | 06/30/2016 |      |                    | Deposit             | 13106 · Cash I...  |           | 1,000.00  | 553,748.20 |
| General Journal | 06/30/2016 | 4    |                    | TO REC ARG...       | 98803 · Public ... |           | 33,871.23 | 519,876.97 |
| General Journal | 06/30/2016 | 6    |                    | TO REC CC/...       | 142 · Accounts...  | 6,320.39  |           | 526,197.36 |
| Check           | 07/13/2016 | 1634 | KY FRONTIER GAS    | cash trf to KF...   | 13106 · Cash I...  | 18,000.00 |           | 544,197.36 |
| Check           | 07/18/2016 | 1635 | KY FRONTIER GAS    | CASH TRF            | 13106 · Cash I...  | 12,500.00 |           | 556,697.36 |
| General Journal | 07/31/2016 | 4    |                    | TO REC CC/...       | 142 · Accounts...  | 4,281.97  |           | 560,979.33 |
| General Journal | 07/31/2016 | 7    |                    | TO REC AUX...       | 98112 · Interes... |           | 23,902.67 | 537,076.66 |
| General Journal | 07/31/2016 | 7    |                    | TO REC AUX...       | 768 · Maintena...  | 4.63      |           | 537,081.29 |
| General Journal | 07/31/2016 | 7    |                    | TO REC ADD...       | 768 · Maintena...  | 211.73    |           | 537,293.02 |
| Check           | 08/05/2016 | 1636 | KY FRONTIER GAS    | cash trf            | 13106 · Cash I...  | 17,000.00 |           | 554,293.02 |
| Check           | 08/15/2016 | 1638 | KY FRONTIER GAS    | cash trf to KF...   | 13106 · Cash I...  | 9,000.00  |           | 563,293.02 |
| Check           | 08/22/2016 | 1639 | KY FRONTIER GAS... | cash trf to kfg...  | 13106 · Cash I...  | 2,500.00  |           | 565,793.02 |
| General Journal | 08/31/2016 | 4    |                    | TO REC CC/...       | 142 · Accounts...  | 3,906.90  |           | 569,699.92 |
| General Journal | 08/31/2016 | 7    |                    | TO REC 08-1...      | 98112 · Interes... |           | 38,151.13 | 531,548.79 |
| General Journal | 08/31/2016 | 8    |                    | TO REC AUX...       | 763 · Contract ... | 3,839.37  |           | 527,709.42 |
| General Journal | 08/31/2016 | 8    |                    | TO REC ADD...       | 874 · Mains an...  | 222.68    |           | 527,486.74 |
| General Journal | 08/31/2016 | 13   |                    | TO REC ADD...       | 73002 · Gas P...   | 1,066.40  |           | 526,420.34 |
| Check           | 09/09/2016 | 1640 | KY FRONTIER GAS    | CASH TRF T...       | 13106 · Cash I...  | 20,000.00 |           | 546,420.34 |
| Check           | 09/13/2016 | 1642 | KY FRONTIER GAS    | cash trf to kfg ... | 13106 · Cash I...  | 4,000.00  |           | 550,420.34 |
| Check           | 09/15/2016 | 1643 | KY FRONTIER GAS    | cash trf to KF...   | 13106 · Cash I...  | 11,000.00 |           | 561,420.34 |
| General Journal | 09/30/2016 | 4    |                    | TO REC CC/...       | 142 · Accounts...  | 3,946.68  |           | 565,367.02 |
| General Journal | 09/30/2016 | 9    |                    | TO REC AUX...       | 98112 · Interes... |           | 12,098.05 | 553,268.97 |
| General Journal | 09/30/2016 | 7    |                    | TO REC 09-1...      | 73008 · Gas P...   |           | 33,017.71 | 520,251.26 |
| Check           | 10/06/2016 | 1644 | KY FRONTIER GAS    | CASH TRF T...       | 13106 · Cash I...  | 16,000.00 |           | 536,251.26 |
| Check           | 10/14/2016 | 1645 | KY FRONTIER GAS    | CASH TRF T...       | 13106 · Cash I...  | 12,500.00 |           | 548,751.26 |
| Check           | 10/25/2016 | 1647 | KY FRONTIER GAS    | Cash Trf to K...    | 13106 · Cash I...  | 2,000.00  |           | 550,751.26 |

**AUXIER ROAD GAS COMPANY, INC.**

**General Ledger**

As of December 31, 2016

08/01/17

Accrual Basis

| Type                                      | Date       | Num       | Name               | Memo              | Split              | Debit      | Credit     | Balance      |
|---|------------|-----------|--------------------|-------------------|--------------------|------------|------------|--------------|
| General Journal                           | 10/31/2016 | 10        |                    | TO REC AUX...     | 98112 · Interes... |            | 35,347.30  | 515,403.96   |
| General Journal                           | 10/31/2016 | 4         |                    | TO REC AUX...     | 142 · Accounts...  | 4,409.78   |            | 519,813.74   |
| Check                                     | 11/09/2016 | 1648      | KY FRONTIER GAS    | CASH TRF T...     | 13106 · Cash I...  | 21,000.00  |            | 540,813.74   |
| Check                                     | 11/15/2016 | 1649      | KY FRONTIER GAS    | CASH TRF T...     | 13106 · Cash I...  | 15,000.00  |            | 555,813.74   |
| Check                                     | 11/30/2016 | 1650      | KY FRONTIER GAS    | CASH TRF T...     | 13106 · Cash I...  | 6,000.00   |            | 561,813.74   |
| General Journal                           | 11/30/2016 | 4         |                    | TO REC CC/...     | 142 · Accounts...  | 5,662.35   |            | 567,476.09   |
| General Journal                           | 11/30/2016 | 7         |                    | TO REMOVE ...     | 98804 · Taxes ...  |            | 39,907.05  | 527,569.04   |
| Check                                     | 12/09/2016 | 1651      | KY FRONTIER GAS... | CASH TRF T...     | 13106 · Cash I...  | 8,000.00   |            | 535,569.04   |
| Check                                     | 12/12/2016 | 1653      | KY FRONTIER GAS... | CASH TRF T...     | 13106 · Cash I...  | 28,000.00  |            | 563,569.04   |
| Check                                     | 12/15/2016 | 1655      | KY FRONTIER GAS    | CASH TRF T...     | 13106 · Cash I...  | 20,000.00  |            | 583,569.04   |
| Check                                     | 12/20/2016 | 1656      | KY FRONTIER GAS... | CASH TRF T...     | 13106 · Cash I...  | 5,000.00   |            | 588,569.04   |
| General Journal                           | 12/31/2016 | 4         |                    | TO REC CC/...     | 142 · Accounts...  | 9,872.67   |            | 598,441.71   |
| General Journal                           | 12/31/2016 | 6         |                    | TO REC AUX...     | 98112 · Interes... |            | 59,153.06  | 539,288.65   |
| General Journal                           | 12/31/2016 | 13        |                    | ADDITIONAL ...    | 73002 · Gas P...   |            | 3,729.48   | 535,559.17   |
| General Journal                           | 12/31/2016 | 14        |                    | TO ADJ TO A...    | 73005 · Gas P...   | 3,473.34   |            | 539,032.51   |
| General Journal                           | 12/31/2016 | AJE 9/... |                    | To adjust man...  | 751 · Intco Mg...  |            | 293,745.99 | 245,286.52   |
| General Journal                           | 12/31/2016 | AJE 1...  | KY FRONTIER GAS... | To adjust A/P ... | 232 · Accounts...  |            | 46,999.06  | 198,287.46   |
| Total 145 · N/R from Associated companies |            |           |                    |                   |                    | 782,054.70 | 836,115.14 | 198,287.46   |
| <b>146 · N/R- DLR</b>                     |            |           |                    |                   |                    |            |            |              |
| Transfer                                  | 06/27/2016 |           |                    | Deposit           | 13106 · Cash I...  |            | 3,000.00   | 3,000.00     |
| Total 146 · N/R- DLR                      |            |           |                    |                   |                    | 0.00       | 3,000.00   | 0.00         |
| <b>147 · N/R-Dema Gas</b>                 |            |           |                    |                   |                    |            |            |              |
| Total 147 · N/R-Dema Gas                  |            |           |                    |                   |                    |            |            | 0.00         |
| <b>148 · N/R- Cow Creek Gas</b>           |            |           |                    |                   |                    |            |            |              |
| Total 148 · N/R- Cow Creek Gas            |            |           |                    |                   |                    |            |            | 0.00         |
| <b>149 · N/R-KFG(Payroll Account)</b>     |            |           |                    |                   |                    |            |            |              |
| Total 149 · N/R-KFG(Payroll Account)      |            |           |                    |                   |                    |            |            | 0.00         |
| <b>150 · N/R-KFG(Belf &amp; Peoples)</b>  |            |           |                    |                   |                    |            |            |              |
| Total 150 · N/R-KFG(Belf & Peoples)       |            |           |                    |                   |                    |            |            | 0.00         |
| <b>151 · N/R-BTU Gas</b>                  |            |           |                    |                   |                    |            |            |              |
| Total 151 · N/R-BTU Gas                   |            |           |                    |                   |                    |            |            | 0.00         |
| <b>161 · Plant &amp; Equipment</b>        |            |           |                    |                   |                    |            |            |              |
| <b>16101 · Itrons</b>                     |            |           |                    |                   |                    |            |            | 1,260,967.03 |
| Total 16101 · Itrons                      |            |           |                    |                   |                    |            |            | 0.00         |
| <b>16102 · DEMA- Mains/Meters</b>         |            |           |                    |                   |                    |            |            | 42,036.00    |
| Total 16102 · DEMA- Mains/Meters          |            |           |                    |                   |                    |            |            | 42,036.00    |
| <b>16110 · CIAC</b>                       |            |           |                    |                   |                    |            |            |              |
| General Journal                           | 12/31/2016 | AJE 3/... |                    | To adj new se...  | 161 · Plant & ...  |            | 3,564.82   | 0.00         |
|   |            |           |                    |                   |                    |            |            | -3,564.82    |

AUXIER ROAD GAS COMPANY, INC.

08/01/17

General Ledger

Accrual Basis

As of December 31, 2016

| Type                                       | Date       | Num       | Name              | Memo              | Split              | Debit     | Credit    | Balance      |
|--|------------|-----------|-------------------|-------------------|--------------------|-----------|-----------|--------------|
| Total 16110 · CIAC                         |            |           |                   |                   |                    | 0.00      | 3,564.82  | -3,564.82    |
| <b>161 · Plant &amp; Equipment - Other</b> |            |           |                   |                   |                    |           |           | 1,218,931.03 |
| Deposit                                    | 03/11/2016 |           |                   | Ronald Peppi ...  | 13106 · Cash I...  |           | 314.82    | 1,218,616.21 |
| Deposit                                    | 04/01/2016 |           |                   | NEW CONST...      | 13106 · Cash I...  |           | 800.00    | 1,217,816.21 |
| Deposit                                    | 09/07/2016 |           |                   | New Service f...  | 13106 · Cash I...  |           | 800.00    | 1,217,016.21 |
| Deposit                                    | 11/09/2016 |           |                   | New Service- ...  | 13106 · Cash I...  |           | 850.00    | 1,216,166.21 |
| Deposit                                    | 11/21/2016 |           |                   | NEW SERVI...      | 13106 · Cash I...  |           | 800.00    | 1,215,366.21 |
| General Journal                            | 12/31/2016 | AJE 3/... |                   | To adj new se...  | 16110 · CIAC       | 3,564.82  |           | 1,218,931.03 |
| General Journal                            | 12/31/2016 | AJE 5/... |                   | To dispose of ... | 168 · Accum D...   |           | 43,057.00 | 1,175,874.03 |
| Total 161 · Plant & Equipment - Other      |            |           |                   |                   |                    | 3,564.82  | 46,621.82 | 1,175,874.03 |
| Total 161 · Plant & Equipment              |            |           |                   |                   |                    | 3,564.82  | 50,186.64 | 1,214,345.21 |
| <b>168 · Accum Depreciation</b>            |            |           |                   |                   |                    |           |           | -959,519.00  |
| <b>16801 · DEMA - Accum Depr</b>           |            |           |                   |                   |                    |           |           | -38,268.00   |
| General Journal                            | 12/31/2016 | AJE 6/... |                   | To adjust 201...  | 983 · Depreciat... |           | 1,088.00  | -39,356.00   |
| Total 16801 · DEMA - Accum Depr            |            |           |                   |                   |                    | 0.00      | 1,088.00  | -39,356.00   |
| <b>168 · Accum Depreciation - Other</b>    |            |           |                   |                   |                    |           |           | -921,251.00  |
| General Journal                            | 01/31/2016 | 3         |                   | To rec exp for... | 983 · Depreciat... |           | 1,500.00  | -922,751.00  |
| General Journal                            | 02/29/2016 | 3         |                   | To rec exp for... | 983 · Depreciat... |           | 1,500.00  | -924,251.00  |
| General Journal                            | 03/31/2016 | 3         |                   | To rec 03-16 ...  | 983 · Depreciat... |           | 1,500.00  | -925,751.00  |
| General Journal                            | 04/30/2016 | 3         |                   | To rec 04-16 ...  | 983 · Depreciat... |           | 1,500.00  | -927,251.00  |
| General Journal                            | 05/31/2016 | 3         |                   | TO REC EXP ...    | 983 · Depreciat... |           | 1,500.00  | -928,751.00  |
| General Journal                            | 06/30/2016 | 3         |                   | TO REC EXP ...    | 983 · Depreciat... |           | 1,500.00  | -930,251.00  |
| General Journal                            | 07/31/2016 | 3         |                   | TO REC DEP...     | 983 · Depreciat... |           | 1,500.00  | -931,751.00  |
| General Journal                            | 08/31/2016 | 3         |                   | TO REC EXP ...    | 983 · Depreciat... |           | 1,500.00  | -933,251.00  |
| General Journal                            | 09/30/2016 | 3         |                   | TO REC EXP ...    | 983 · Depreciat... |           | 1,500.00  | -934,751.00  |
| General Journal                            | 10/31/2016 | 3         |                   | TO REC EXP ...    | 983 · Depreciat... |           | 1,500.00  | -936,251.00  |
| General Journal                            | 11/30/2016 | 3         |                   | TO REC EXP ...    | 983 · Depreciat... |           | 1,500.00  | -937,751.00  |
| General Journal                            | 12/31/2016 | 3         |                   | TO REC EXP ...    | 983 · Depreciat... |           | 1,500.00  | -939,251.00  |
| General Journal                            | 12/31/2016 | AJE 5/... |                   | To dispose of ... | -SPLIT-            | 42,497.00 |           | -896,754.00  |
| General Journal                            | 12/31/2016 | AJE 6/... |                   | To adjust 201...  | 983 · Depreciat... | 1,280.00  |           | -895,474.00  |
| Total 168 · Accum Depreciation - Other     |            |           |                   |                   |                    | 43,777.00 | 18,000.00 | -895,474.00  |
| Total 168 · Accum Depreciation             |            |           |                   |                   |                    | 43,777.00 | 19,088.00 | -934,830.00  |
| <b>232 · Accounts Payable</b>              |            |           |                   |                   |                    |           |           | -38,764.58   |
| <b>23202 · Accounts Payable Current</b>    |            |           |                   |                   |                    |           |           | 0.00         |
| General Journal                            | 12/31/2016 | 16        | KNOTT COUNTY S... | ESTIMATED ...     | 98802 · Public ... |           | 36,850.00 | -36,850.00   |
| Total 23202 · Accounts Payable Current     |            |           |                   |                   |                    | 0.00      | 36,850.00 | -36,850.00   |
| <b>232 · Accounts Payable - Other</b>      |            |           |                   |                   |                    |           |           | -38,764.58   |
| Bill                                       | 02/18/2016 | ORG I...  | ALISON LUNDERG... | ORG ID: 000...    | 98804 · Taxes ...  |           | 15.00     | -38,779.58   |
| Bill Pmt -Check                            | 02/18/2016 | 1598      | ALISON LUNDERG... | ORG ID: 000...    | 13106 · Cash I...  | 15.00     |           | -38,764.58   |
| Bill Pmt -Check                            | 04/11/2016 | 1614      | JOHNSON COUNT...  | BILL NO. 15-...   | 13106 · Cash I...  | 3,079.40  |           | -35,685.18   |

## AUXIER ROAD GAS COMPANY, INC.

## General Ledger

As of December 31, 2016

08/01/17

Accrual Basis

| Type                                      | Date       | Num       | Name               | Memo               | Split              | Debit     | Credit    | Balance    |
|---|------------|-----------|--------------------|--------------------|--------------------|-----------|-----------|------------|
| Bill Pmt -Check                           | 04/11/2016 | 1615      | KNOTT COUNTY S...  | BILL NO. 201...    | 13106 · Cash I...  | 423.15    |           | -35,262.03 |
| Bill Pmt -Check                           | 04/11/2016 | 1616      | Martin Co Sheriff  | 2015 PROPE...      | 13106 · Cash I...  | 1,053.78  |           | -34,208.25 |
| General Journal                           | 06/30/2016 | 7         | KY FRONTIER GAS... | To remove fro...   | 494 · AMR Ch...    |           | 6,466.45  | -40,674.70 |
| General Journal                           | 07/31/2016 | 5         | KY FRONTIER GAS... | TO REMOVE ...      | 494 · AMR Ch...    |           | 1,057.50  | -41,732.20 |
| General Journal                           | 08/31/2016 | 5         | KY FRONTIER GAS... | TO REMOVE ...      | 494 · AMR Ch...    |           | 1,055.25  | -42,787.45 |
| General Journal                           | 09/30/2016 | 5         | KY FRONTIER GAS... | TO REMOVE ...      | 494 · AMR Ch...    |           | 1,053.00  | -43,840.45 |
| General Journal                           | 10/31/2016 | 5         | KY FRONTIER GAS... | TO REMOVE ...      | 494 · AMR Ch...    |           | 1,062.00  | -44,902.45 |
| General Journal                           | 11/30/2016 | 5         | KY FRONTIER GAS... | TO REMOVE ...      | 494 · AMR Ch...    |           | 1,073.30  | -45,975.75 |
| General Journal                           | 12/31/2016 | 5         | KY FRONTIER GAS... | TO REMOVE ...      | 494 · AMR Ch...    |           | 1,093.50  | -47,069.25 |
| General Journal                           | 12/31/2016 | AJE 4/... | COW CREEK GAS ...  | To write off ol... | 930 · Miscellan... | 70.19     |           | -46,999.06 |
| General Journal                           | 12/31/2016 | AJE 7/... | KENTUCKY STATE...  | To adj psc as...   | 98802 · Public ... | 3,188.86  |           | -43,810.20 |
| General Journal                           | 12/31/2016 | AJE 1...  | KY FRONTIER GAS... | To adjust A/P ...  | 145 · N/R from...  | 46,999.06 |           | 3,188.86   |
| Total 232 · Accounts Payable - Other      |            |           |                    |                    |                    | 54,829.44 | 12,876.00 | 3,188.86   |
| Total 232 · Accounts Payable              |            |           |                    |                    |                    | 54,829.44 | 49,726.00 | -33,661.14 |
| <b>231 · Notes Payable</b>                |            |           |                    |                    |                    |           |           | 0.00       |
| <b>23101 · N/P-Cow Creek</b>              |            |           |                    |                    |                    |           |           | 0.00       |
| Total 23101 · N/P-Cow Creek               |            |           |                    |                    |                    |           |           | 0.00       |
| <b>23115 · N/P - Community Trust Bank</b> |            |           |                    |                    |                    |           |           | 0.00       |
| Total 23115 · N/P - Community Trust Bank  |            |           |                    |                    |                    |           |           | 0.00       |
| <b>231 · Notes Payable - Other</b>        |            |           |                    |                    |                    |           |           | 0.00       |
| Total 231 · Notes Payable - Other         |            |           |                    |                    |                    |           |           | 0.00       |
| Total 231 · Notes Payable                 |            |           |                    |                    |                    |           |           | 0.00       |
| <b>233 · N/P-Intercompany(KFG)</b>        |            |           |                    |                    |                    |           |           | 0.00       |
| Total 233 · N/P-Intercompany(KFG)         |            |           |                    |                    |                    |           |           | 0.00       |
| <b>235 · Customer Deposits</b>            |            |           |                    |                    |                    |           |           | -40,140.00 |
| Check                                     | 01/18/2016 | 1591      | CINDY WARD         | DEP                | 13106 · Cash I...  | 150.00    |           | -39,990.00 |
| Check                                     | 02/23/2016 | 1599      | JERRY W SPEARS     | DEP                | 13106 · Cash I...  | 125.00    |           | -39,865.00 |
| Check                                     | 03/24/2016 | 1610      | JUAN VALENCIA      | DEP REF            | 13106 · Cash I...  | 0.00      |           | -39,865.00 |
| Check                                     | 03/24/2016 | 1611      | JUAN VALENCIA      | DEP                | 13106 · Cash I...  | 115.00    |           | -39,750.00 |
| Check                                     | 03/28/2016 | 1613      | RONALD PEPPI       | DEP                | 13106 · Cash I...  | 125.00    |           | -39,625.00 |
| Deposit                                   | 04/01/2016 |           |                    | NEW CONST...       | 13106 · Cash I...  |           | 150.00    | -39,775.00 |
| Check                                     | 05/04/2016 | 1620      | CODY WILLIAMS      | DEP                | 13106 · Cash I...  | 115.00    |           | -39,660.00 |
| Check                                     | 05/09/2016 | 1622      | JERRY WORKMAN      | DEP                | 13106 · Cash I...  | 115.00    |           | -39,545.00 |
| Check                                     | 05/12/2016 | 1624      | JAY UMA INC        | DEP                | 13106 · Cash I...  | 125.00    |           | -39,420.00 |
| Deposit                                   | 09/07/2016 |           |                    | Deposit            | 13106 · Cash I...  |           | 150.00    | -39,570.00 |
| Check                                     | 10/24/2016 | 1646      | WILLIAM POWELL     | DEP                | 13106 · Cash I...  | 125.00    |           | -39,445.00 |
| Deposit                                   | 11/01/2016 |           |                    | DEP FOR ST...      | 13106 · Cash I...  |           | 115.00    | -39,560.00 |
| Deposit                                   | 11/09/2016 |           |                    | New Service- ...   | 13106 · Cash I...  |           | 150.00    | -39,710.00 |
| Deposit                                   | 11/21/2016 |           |                    | Deposit            | 13106 · Cash I...  |           | 150.00    | -39,860.00 |
| Transfer                                  | 12/01/2016 |           |                    | Deposit            | 13106 · Cash I...  |           | 345.00    | -40,205.00 |
| Deposit                                   | 12/05/2016 |           |                    | Deposit            | 13106 · Cash I...  |           | 149.00    | -40,354.00 |
| Check                                     | 12/09/2016 | 1652      | TERRY GIBSON       | DEP                | 13106 · Cash I...  | 115.00    |           | -40,239.00 |



## AUXIER ROAD GAS COMPANY, INC.

## General Ledger

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Accrual Basis

| Type                                     | Date       | Num  | Name               | Memo              | Split             | Debit    | Credit   | Balance    |
|--|------------|------|--------------------|-------------------|-------------------|----------|----------|------------|
| Check                                    | 12/28/2016 | 1657 | PAUL MAYNARD, G... | DEP REF           | 13106 · Cash I... | 115.00   |          | -40,124.00 |
| General Journal                          | 12/31/2016 | 7    | All Customers      | TO ADJ CC/A...    | 142 · Accounts... |          | 1,150.00 | -41,274.00 |
| General Journal                          | 12/31/2016 | 9    | All Customers      | TO ADJ TO A...    | 142 · Accounts... |          | 1,664.00 | -42,938.00 |
| Total 235 · Customer Deposits            |            |      |                    |                   |                   | 1,225.00 | 4,023.00 | -42,938.00 |
| <b>237 · Accrued Interest</b>            |            |      |                    |                   |                   |          |          | -3,281.42  |
| <b>23701 · Accrued Interest Deposits</b> |            |      |                    |                   |                   |          |          | -3,281.42  |
| Check                                    | 01/18/2016 | 1591 | CINDY WARD         | DEP INT           | 13106 · Cash I... | 0.14     |          | -3,281.28  |
| Check                                    | 02/23/2016 | 1599 | JERRY W SPEARS     | DEP INT           | 13106 · Cash I... | 4.71     |          | -3,276.57  |
| Check                                    | 03/24/2016 | 1610 | JUAN VALENCIA      | DEP INT           | 13106 · Cash I... | 0.00     |          | -3,276.57  |
| Check                                    | 03/24/2016 | 1611 | JUAN VALENCIA      | DEP INT           | 13106 · Cash I... | 0.04     |          | -3,276.53  |
| Check                                    | 03/28/2016 | 1613 | RONALD PEPPI       | DEP INT           | 13106 · Cash I... | 4.72     |          | -3,271.81  |
| Check                                    | 05/09/2016 | 1622 | JERRY WORKMAN      | DEP INT           | 13106 · Cash I... | 0.78     |          | -3,271.03  |
| Check                                    | 05/12/2016 | 1624 | JAY UMA INC        | DEP INT           | 13106 · Cash I... | 12.49    |          | -3,258.54  |
| Check                                    | 10/24/2016 | 1646 | WILLIAM POWELL     | DEP INT           | 13106 · Cash I... | 4.72     |          | -3,253.82  |
| Check                                    | 12/28/2016 | 1657 | PAUL MAYNARD, G... | DEP INT REF       | 13106 · Cash I... | 0.77     |          | -3,253.05  |
| General Journal                          | 12/31/2016 | 11   |                    | TO APPLY A...     | 142 · Accounts... | 3,253.05 |          | 0.00       |
| Total 23701 · Accrued Interest Deposits  |            |      |                    |                   |                   | 3,281.42 | 0.00     | 0.00       |
| <b>237 · Accrued Interest - Other</b>    |            |      |                    |                   |                   |          |          | 0.00       |
| Total 237 · Accrued Interest - Other     |            |      |                    |                   |                   |          |          | 0.00       |
| Total 237 · Accrued Interest             |            |      |                    |                   |                   | 3,281.42 | 0.00     | 0.00       |
| <b>238 · Accrued Taxes</b>               |            |      |                    |                   |                   |          |          | -1,789.88  |
| <b>23801 · Fica W/H</b>                  |            |      |                    |                   |                   |          |          | 0.00       |
| Total 23801 · Fica W/H                   |            |      |                    |                   |                   |          |          | 0.00       |
| <b>23802 · FWT</b>                       |            |      |                    |                   |                   |          |          | 0.00       |
| Total 23802 · FWT                        |            |      |                    |                   |                   |          |          | 0.00       |
| <b>23803 · State Tax W/H</b>             |            |      |                    |                   |                   |          |          | 0.00       |
| Total 23803 · State Tax W/H              |            |      |                    |                   |                   |          |          | 0.00       |
| <b>23804 · SUI/FUI</b>                   |            |      |                    |                   |                   |          |          | 0.00       |
| Total 23804 · SUI/FUI                    |            |      |                    |                   |                   |          |          | 0.00       |
| <b>23805 · Accrued Sales Tax</b>         |            |      |                    |                   |                   |          |          | -475.20    |
| Check                                    | 01/18/2016 | EPAY | KY DEPT OF REVE... | 12-15 SALES ...   | 13106 · Cash I... | 475.20   |          | 0.00       |
| General Journal                          | 01/31/2016 | 1    | All Customers      | To rec sales f... | 142 · Accounts... |          | 1,071.00 | -1,071.00  |
| General Journal                          | 01/31/2016 | 2    |                    | To rec comm ...   | 489 · Sales Ta... | 18.56    |          | -1,052.44  |
| Check                                    | 02/17/2016 | EPAY | KY DEPT OF REVE... | Sales Tax for ... | 13106 · Cash I... | 1,052.44 |          | 0.00       |
| General Journal                          | 02/29/2016 | 1    | All Customers      | To rec sales f... | 142 · Accounts... |          | 1,164.90 | -1,164.90  |
| General Journal                          | 02/29/2016 | 2    |                    | To rec comm ...   | 489 · Sales Ta... | 19.97    |          | -1,144.93  |
| Check                                    | 03/18/2016 | EPAY | KY DEPT OF REVE... | SALES TAX F...    | 13106 · Cash I... | 1,144.93 |          | 0.00       |
| General Journal                          | 03/31/2016 | 1    | DEPT OF REV        | To rec 03-16 ...  | 142 · Accounts... |          | 557.76   | -557.76    |
| General Journal                          | 03/31/2016 | 2    |                    | To rec 03-16 ...  | 489 · Sales Ta... | 9.76     |          | -548.00    |
| Check                                    | 04/20/2016 | EPAY | KY DEPT OF REVE... | 03-16 Sales T...  | 13106 · Cash I... | 548.00   |          | 0.00       |

## AUXIER ROAD GAS COMPANY, INC.

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| Type                            | Date       | Num  | Name               | Memo                 | Split             | Debit    | Credit   | Balance   |
|---------------------------------|------------|------|--------------------|----------------------|-------------------|----------|----------|-----------|
| General Journal                 | 04/30/2016 | 1    | DEPT OF REV        | To rec 04-16 ...     | 142 · Accounts... |          | 320.64   | -320.64   |
| General Journal                 | 04/30/2016 | 2    |                    | To rec 04-16 ...     | 489 · Sales Ta... | 5.61     |          | -315.03   |
| Check                           | 05/23/2016 | EPAY | DEPT OF REV        | SALES TAX F...       | 13106 · Cash I... | 315.03   |          | 0.00      |
| General Journal                 | 05/31/2016 | 1    | DEPT OF REV        | TO REC SAL...        | 142 · Accounts... |          | 151.98   | -151.98   |
| General Journal                 | 05/31/2016 | 2    |                    | To rec comm ...      | 489 · Sales Ta... | 2.66     |          | -149.32   |
| Check                           | 06/09/2016 | EPAY | DEPT OF REV        | Sales Tax for ...    | 13106 · Cash I... | 149.32   |          | 0.00      |
| General Journal                 | 06/30/2016 | 1    | DEPT OF REV        | TO REC SAL...        | 142 · Accounts... |          | 99.18    | -99.18    |
| General Journal                 | 06/30/2016 | 2    |                    | TO REC CO...         | 489 · Sales Ta... | 1.74     |          | -97.44    |
| Check                           | 07/18/2016 | EPAY | KY DEPT OF REVE... | SALES TAX F...       | 13106 · Cash I... | 97.44    |          | 0.00      |
| General Journal                 | 07/31/2016 | 1    | DEPT OF REV        | TO REC SAL...        | 142 · Accounts... |          | 166.20   | -166.20   |
| General Journal                 | 07/31/2016 | 2    |                    | TO REC CO...         | 489 · Sales Ta... | 2.91     |          | -163.29   |
| Check                           | 08/17/2016 | ACH  | KY DEPT OF REVE... | sales tax 07-16      | 13106 · Cash I... | 163.29   |          | 0.00      |
| General Journal                 | 08/31/2016 | 1    | DEPT OF REV        | TO REC SAL...        | 142 · Accounts... |          | 94.26    | -94.26    |
| General Journal                 | 08/31/2016 | 2    | DEPT OF REV        | TO REC CO...         | 489 · Sales Ta... | 1.65     |          | -92.61    |
| Check                           | 09/19/2016 | EPAY | KY DEPT OF REVE... | SALES TAX F...       | 13106 · Cash I... | 92.61    |          | 0.00      |
| Transfer                        | 09/19/2016 |      |                    | Deposit              | 13106 · Cash I... |          | 81.64    | -81.64    |
| General Journal                 | 09/30/2016 | 1    | DEPT OF REV        | TO REC SAL...        | 142 · Accounts... |          | 88.68    | -170.32   |
| General Journal                 | 09/30/2016 | 2    |                    | TO REC CO...         | 489 · Sales Ta... | 1.55     |          | -168.77   |
| Check                           | 10/19/2016 | EPAY | KY DEPT OF REVE... | SALES TAX F...       | 13106 · Cash I... | 87.13    |          | -81.64    |
| General Journal                 | 10/31/2016 | 1    | All Customers      | TO REC SAL...        | 142 · Accounts... |          | 124.08   | -205.72   |
| General Journal                 | 10/31/2016 | 2    |                    | TO REC CO...         | 489 · Sales Ta... | 2.17     |          | -203.55   |
| Check                           | 11/21/2016 | EPAY | DEPT OF REV        | SALES TAX F...       | 13106 · Cash I... | 121.91   |          | -81.64    |
| General Journal                 | 11/30/2016 | 1    | DEPT OF REV        | TO REC SAL...        | 142 · Accounts... |          | 296.70   | -378.34   |
| General Journal                 | 11/30/2016 | 2    |                    | TO REC CO...         | 489 · Sales Ta... | 5.19     |          | -373.15   |
| Check                           | 12/19/2016 | EPAY | KY DEPT OF REVE... | SALES TAX F...       | 13106 · Cash I... | 291.51   |          | -81.64    |
| General Journal                 | 12/31/2016 | 1    | DEPT OF REV        | TO REC SAL...        | 142 · Accounts... |          | 695.28   | -776.92   |
| General Journal                 | 12/31/2016 | 2    |                    | TO REC CO...         | 489 · Sales Ta... | 12.17    |          | -764.75   |
| General Journal                 | 12/31/2016 | 12   |                    | AMENDED S...         | 142 · Accounts... | 81.64    |          | -683.11   |
| Total 23805 · Accrued Sales Tax |            |      |                    |                      |                   | 4,704.39 | 4,912.30 | -683.11   |
| <b>23806 · School Tax</b>       |            |      |                    |                      |                   |          |          |           |
| Check                           | 01/15/2016 | EPAY | KY DEPT OF REVE... | 12-15 UTILIT...      | 13106 · Cash I... | 1,314.68 |          | -1,314.68 |
| General Journal                 | 01/31/2016 | 1    | All Customers      | To rec sales f...    | 142 · Accounts... |          | 1,819.39 | -1,819.39 |
| Check                           | 02/16/2016 | EPAY | KY DEPT OF REVE... | UTILITY TAX ...      | 13106 · Cash I... | 1,819.39 |          | 0.00      |
| General Journal                 | 02/29/2016 | 1    | All Customers      | To rec sales f...    | 142 · Accounts... |          | 1,632.31 | -1,632.31 |
| Check                           | 03/18/2016 | EPAY | KY DEPT OF REVE... | Utility tax for 0... | 13106 · Cash I... | 1,632.31 |          | 0.00      |
| General Journal                 | 03/31/2016 | 1    | All Customers      | To rec 03-16 ...     | 142 · Accounts... |          | 1,145.66 | -1,145.66 |
| Check                           | 04/19/2016 | EPAY | DEPT OF REV        | UTILITY TAX ...      | 13106 · Cash I... | 1,145.66 |          | 0.00      |
| General Journal                 | 04/30/2016 | 1    | All Customers      | To rec 04-16 ...     | 142 · Accounts... |          | 707.53   | -707.53   |
| Check                           | 05/19/2016 | EPAY | KY DEPT OF REVE... | utility tax for ...  | 13106 · Cash I... | 707.53   |          | 0.00      |
| General Journal                 | 05/31/2016 | 1    | All Customers      | TO REC SAL...        | 142 · Accounts... |          | 774.00   | -774.00   |
| Check                           | 06/09/2016 | EPAY | KY DEPT OF REVE... | Utility Tax for ...  | 13106 · Cash I... | 774.00   |          | 0.00      |
| General Journal                 | 06/30/2016 | 1    | All Customers      | TO REC SAL...        | 142 · Accounts... |          | 520.16   | -520.16   |
| Check                           | 07/18/2016 | EPAY | KY DEPT OF REVE... | UTILITY TAX ...      | 13106 · Cash I... | 520.16   |          | 0.00      |
| General Journal                 | 07/31/2016 | 1    | All Customers      | TO REC SAL...        | 142 · Accounts... |          | 414.22   | -414.22   |
| Check                           | 08/17/2016 | ACH  | KY DEPT OF REVE... | utility tax 07-16    | 13106 · Cash I... | 414.22   |          | 0.00      |
| General Journal                 | 08/31/2016 | 1    | All Customers      | TO REC SAL...        | 142 · Accounts... |          | 606.02   | -606.02   |
| Check                           | 09/19/2016 | EPAY | KY DEPT OF REVE... | UTILITY TAX ...      | 13106 · Cash I... | 606.02   |          | 0.00      |

## AUXIER ROAD GAS COMPANY, INC.

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Accrual Basis

| Type                                      | Date       | Num       | Name                   | Memo               | Split              | Debit     | Credit    | Balance    |
|---|------------|-----------|------------------------|--------------------|--------------------|-----------|-----------|------------|
| General Journal                           | 09/30/2016 | 1         | All Customers          | TO REC SAL...      | 142 · Accounts...  |           | 466.36    | -466.36    |
| Check                                     | 10/19/2016 | EPAY      | KY DEPT OF REVE...     | UTILITY TAX ...    | 13106 · Cash I...  | 466.36    |           | 0.00       |
| General Journal                           | 10/31/2016 | 1         | All Customers          | TO REC SAL...      | 142 · Accounts...  |           | 561.91    | -561.91    |
| Check                                     | 11/22/2016 | EPAY      | DEPT OF REV            | UTILITY TAX ...    | 13106 · Cash I...  | 561.91    |           | 0.00       |
| General Journal                           | 11/30/2016 | 1         | All Customers          | TO REC SAL...      | 142 · Accounts...  |           | 1,021.22  | -1,021.22  |
| Check                                     | 12/19/2016 | EPAY      | KY DEPT OF REVE...     | UTILITY TAX ...    | 13106 · Cash I...  | 1,021.22  |           | 0.00       |
| General Journal                           | 12/31/2016 | 1         | All Customers          | TO REC SAL...      | 142 · Accounts...  |           | 1,529.04  | -1,529.04  |
| Total 23806 · School Tax                  |            |           |                        |                    |                    | 10,983.46 | 11,197.82 | -1,529.04  |
| <b>23807 · Medicare</b>                   |            |           |                        |                    |                    |           |           | 0.00       |
| Total 23807 · Medicare                    |            |           |                        |                    |                    |           |           | 0.00       |
| <b>23808 · Accrued Property Tax</b>       |            |           |                        |                    |                    |           |           | 0.00       |
| Total 23808 · Accrued Property Tax        |            |           |                        |                    |                    |           |           | 0.00       |
| <b>238 · Accrued Taxes - Other</b>        |            |           |                        |                    |                    |           |           | 0.00       |
| Total 238 · Accrued Taxes - Other         |            |           |                        |                    |                    |           |           | 0.00       |
| Total 238 · Accrued Taxes                 |            |           |                        |                    |                    | 15,687.85 | 16,110.12 | -2,212.15  |
| <b>239 · Accrued Employee Benefits</b>    |            |           |                        |                    |                    |           |           | 0.00       |
| Total 239 · Accrued Employee Benefits     |            |           |                        |                    |                    |           |           | 0.00       |
| <b>23902 · Income Tax Payable - State</b> |            |           |                        |                    |                    |           |           | -175.00    |
| Check                                     | 03/18/2016 | 1608      | KY STATE TREASU...     | LLET FOR EI...     | 13106 · Cash I...  | 175.00    |           | 0.00       |
| Check                                     | 06/23/2016 | 1632      | KENTUCKY STATE...      | 2015 STATE I...    | 13106 · Cash I...  | 1,945.00  |           | 1,945.00   |
| General Journal                           | 12/31/2016 | AJE 8/... |                        | To net offsetti... | 23904 · Incom...   |           | 1,945.00  | 0.00       |
| General Journal                           | 12/31/2016 | AJE 1...  |                        | To accrue LL...    | 98702 · State I... |           | 175.00    | -175.00    |
| Total 23902 · Income Tax Payable - State  |            |           |                        |                    |                    | 2,120.00  | 2,120.00  | -175.00    |
| <b>23903 · Income Tax Payable-Federal</b> |            |           |                        |                    |                    |           |           | -5,926.00  |
| Check                                     | 06/23/2016 | 1631      | United States Treas... | 2015 FED IN...     | 13106 · Cash I...  | 5,926.00  |           | 0.00       |
| Total 23903 · Income Tax Payable-Federal  |            |           |                        |                    |                    | 5,926.00  | 0.00      | 0.00       |
| <b>23904 · Income Tax Payable-State</b>   |            |           |                        |                    |                    |           |           | -1,945.00  |
| General Journal                           | 12/31/2016 | AJE 8/... |                        | To net offsetti... | 23902 · Incom...   | 1,945.00  |           | 0.00       |
| Total 23904 · Income Tax Payable-State    |            |           |                        |                    |                    | 1,945.00  | 0.00      | 0.00       |
| <b>240 · Accrued Salaries</b>             |            |           |                        |                    |                    |           |           | 0.00       |
| Check                                     | 03/28/2016 | 1612      | SALLYE M BRANH...      | bal on acrr sa...  | 13106 · Cash I...  | 614.92    |           | 614.92     |
| General Journal                           | 12/31/2016 | 15        |                        | TO REVERS...       | 92105 · Office ... |           | 614.92    | 0.00       |
| Total 240 · Accrued Salaries              |            |           |                        |                    |                    | 614.92    | 614.92    | 0.00       |
| <b>24000 · Payroll Liabilities</b>        |            |           |                        |                    |                    |           |           | 0.00       |
| Total 24000 · Payroll Liabilities         |            |           |                        |                    |                    |           |           | 0.00       |
| <b>301 · Common Stock</b>                 |            |           |                        |                    |                    |           |           | -26,000.00 |

## AUXIER ROAD GAS COMPANY, INC.

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Accrual Basis

As of December 31, 2016

| Type   | Date       | Num       | Name          | Memo               | Split              | Debit     | Credit    | Balance     |
|--|------------|-----------|---------------|--------------------|--------------------|-----------|-----------|-------------|
| <b>30101 · DEMA - Common Stock</b>           |            |           |               |                    |                    |           |           | -6,000.00   |
| Total 30101 · DEMA - Common Stock            |            |           |               |                    |                    |           |           | -6,000.00   |
| <b>301 · Common Stock - Other</b>            |            |           |               |                    |                    |           |           | -20,000.00  |
| Total 301 · Common Stock - Other             |            |           |               |                    |                    |           |           | -20,000.00  |
| Total 301 · Common Stock                     |            |           |               |                    |                    |           |           | -26,000.00  |
| <b>30100 · Capital Stock</b>                 |            |           |               |                    |                    |           |           | 0.00        |
| Total 30100 · Capital Stock                  |            |           |               |                    |                    |           |           | 0.00        |
| <b>302 · Common Stock- KFG</b>               |            |           |               |                    |                    |           |           | 0.00        |
| Total 302 · Common Stock- KFG                |            |           |               |                    |                    |           |           | 0.00        |
| <b>317 · Other Paid-In Capital</b>           |            |           |               |                    |                    |           |           | -78,895.00  |
| Total 317 · Other Paid-In Capital            |            |           |               |                    |                    |           |           | -78,895.00  |
| <b>31701 · DEMA - Addtnl Paid in Capital</b> |            |           |               |                    |                    |           |           | -55,608.00  |
| Total 31701 · DEMA - Addtnl Paid in Capital  |            |           |               |                    |                    |           |           | -55,608.00  |
| <b>318 · Retained Earnings</b>               |            |           |               |                    |                    |           |           | -443,885.89 |
| General Journal                              | 12/31/2016 | AJE 1/... |               | To close prior ... | -SPLIT-            | 4,261.84  |           | -439,624.05 |
| General Journal                              | 12/31/2016 | AJE 1/... |               | To close prior ... | 318 · Retained ... | 23,792.00 |           | -415,832.05 |
| General Journal                              | 12/31/2016 | AJE 1...  |               | To close DEM...    | 31801 · DEMA ...   | 2,376.07  |           | -413,455.98 |
| Total 318 · Retained Earnings                |            |           |               |                    |                    | 30,429.91 | 0.00      | -413,455.98 |
| <b>318.0 · Opening Bal Equity</b>            |            |           |               |                    |                    |           |           | 0.00        |
| Total 318.0 · Opening Bal Equity             |            |           |               |                    |                    |           |           | 0.00        |
| <b>31801 · DEMA - Retained Earnings</b>      |            |           |               |                    |                    |           |           | 40,641.51   |
| General Journal                              | 12/31/2016 | AJE 1/... |               | To close prior ... | 318 · Retained ... |           | 4,261.84  | 36,379.67   |
| General Journal                              | 12/31/2016 | AJE 1/... |               | To close prior ... | 318 · Retained ... |           | 23,792.00 | 12,587.67   |
| General Journal                              | 12/31/2016 | AJE 1...  |               | To close DEM...    | 318 · Retained ... |           | 2,376.07  | 10,211.60   |
| Total 31801 · DEMA - Retained Earnings       |            |           |               |                    |                    | 0.00      | 30,429.91 | 10,211.60   |
| <b>319 · Dividends Paid</b>                  |            |           |               |                    |                    |           |           | 0.00        |
| Total 319 · Dividends Paid                   |            |           |               |                    |                    |           |           | 0.00        |
| <b>320 · Current Earnings</b>                |            |           |               |                    |                    |           |           | 0.00        |
| Total 320 · Current Earnings                 |            |           |               |                    |                    |           |           | 0.00        |
| <b>48001 · Residential</b>                   |            |           |               |                    |                    |           |           | 0.00        |
| General Journal                              | 01/31/2016 | 1         | All Customers | To rec sales f...  | 142 · Accounts...  |           | 36,149.64 | -36,149.64  |
| General Journal                              | 02/29/2016 | 1         | All Customers | To rec sales f...  | 142 · Accounts...  |           | 34,053.30 | -70,202.94  |
| General Journal                              | 03/31/2016 | 1         | All Customers | To rec 03-16 ...   | 142 · Accounts...  |           | 17,874.00 | -88,076.94  |
| General Journal                              | 04/30/2016 | 1         | All Customers | To rec 04-16 ...   | 142 · Accounts...  |           | 10,202.00 | -98,278.94  |
| General Journal                              | 05/31/2016 | 1         | All Customers | TO REC SAL...      | 142 · Accounts...  |           | 6,280.50  | -104,559.44 |
| General Journal                              | 06/30/2016 | 1         | All Customers | TO REC SAL...      | 142 · Accounts...  |           | 2,639.90  | -107,199.34 |
| General Journal                              | 07/31/2016 | 1         | All Customers | TO REC SAL...      | 142 · Accounts...  |           | 2,091.17  | -109,290.51 |

## AUXIER ROAD GAS COMPANY, INC.

## General Ledger

As of December 31, 2016

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Accrual Basis

| Type                                 | Date       | Num       | Name          | Memo              | Split             | Debit  | Credit     | Balance     |
|--------------------------------------|------------|-----------|---------------|-------------------|-------------------|--------|------------|-------------|
| General Journal                      | 08/31/2016 | 1         | All Customers | TO REC SAL...     | 142 · Accounts... |        | 2,330.81   | -111,621.32 |
| General Journal                      | 08/31/2016 | 6         |               | TO ADJ PER ...    | 142 · Accounts... | 9.45   |            | -111,611.87 |
| General Journal                      | 09/30/2016 | 1         | All Customers | TO REC SAL...     | 142 · Accounts... |        | 2,295.13   | -113,907.00 |
| General Journal                      | 10/31/2016 | 1         | All Customers | TO REC SAL...     | 142 · Accounts... |        | 4,773.60   | -118,680.60 |
| General Journal                      | 11/30/2016 | 1         | All Customers | TO REC SAL...     | 142 · Accounts... |        | 14,101.37  | -132,781.97 |
| General Journal                      | 11/30/2016 | 6         |               | ADJ'S PER B...    | 487 · Penalties   | 182.24 |            | -132,599.73 |
| General Journal                      | 12/31/2016 | 1         | All Customers | TO REC SAL...     | 142 · Accounts... |        | 29,029.99  | -161,629.72 |
| Total 48001 · Residential            |            |           |               |                   |                   | 191.69 | 161,821.41 | -161,629.72 |
| <b>48002 · Commercial</b>            |            |           |               |                   |                   |        |            | 0.00        |
| General Journal                      | 01/31/2016 | 1         | All Customers | To rec sales f... | 142 · Accounts... |        | 17,154.47  | -17,154.47  |
| General Journal                      | 02/29/2016 | 1         | All Customers | To rec sales f... | 142 · Accounts... |        | 18,814.00  | -35,968.47  |
| General Journal                      | 03/31/2016 | 1         | All Customers | To rec 03-16 ...  | 142 · Accounts... |        | 8,695.60   | -44,664.07  |
| General Journal                      | 04/30/2016 | 1         | All Customers | To rec 04-16 ...  | 142 · Accounts... |        | 4,730.70   | -49,394.77  |
| General Journal                      | 05/31/2016 | 1         | All Customers | TO REC SAL...     | 142 · Accounts... |        | 1,953.30   | -51,348.07  |
| General Journal                      | 06/30/2016 | 1         | All Customers | TO REC SAL...     | 142 · Accounts... |        | 920.67     | -52,268.74  |
| General Journal                      | 07/31/2016 | 1         | All Customers | TO REC SAL...     | 142 · Accounts... |        | 821.40     | -53,090.14  |
| General Journal                      | 08/31/2016 | 1         | All Customers | TO REC SAL...     | 142 · Accounts... |        | 1,007.86   | -54,098.00  |
| General Journal                      | 09/30/2016 | 1         | All Customers | TO REC SAL...     | 142 · Accounts... |        | 848.42     | -54,946.42  |
| General Journal                      | 10/31/2016 | 1         | All Customers | TO REC SAL...     | 142 · Accounts... |        | 1,439.89   | -56,386.31  |
| General Journal                      | 11/30/2016 | 1         | All Customers | TO REC SAL...     | 142 · Accounts... |        | 4,357.00   | -60,743.31  |
| General Journal                      | 12/31/2016 | 1         | All Customers | TO REC SAL...     | 142 · Accounts... |        | 11,024.61  | -71,767.92  |
| Total 48002 · Commercial             |            |           |               |                   |                   | 0.00   | 71,767.92  | -71,767.92  |
| <b>48003 · Commercial-Nontaxable</b> |            |           |               |                   |                   |        |            | 0.00        |
| General Journal                      | 01/31/2016 | 1         | All Customers | To rec sales f... | 142 · Accounts... |        | 67,793.00  | -67,793.00  |
| General Journal                      | 02/29/2016 | 1         | All Customers | To rec sales f... | 142 · Accounts... |        | 63,917.00  | -131,710.00 |
| General Journal                      | 03/31/2016 | 1         | All Customers | To rec 03-16 ...  | 142 · Accounts... |        | 48,413.00  | -180,123.00 |
| General Journal                      | 04/30/2016 | 1         | All Customers | To rec 04-16 ...  | 142 · Accounts... |        | 33,448.00  | -213,571.00 |
| General Journal                      | 05/31/2016 | 1         | All Customers | TO REC SAL...     | 142 · Accounts... |        | 37,858.30  | -251,429.30 |
| General Journal                      | 06/30/2016 | 1         | All Customers | TO REC SAL...     | 142 · Accounts... |        | 26,150.29  | -277,579.59 |
| General Journal                      | 07/31/2016 | 1         | All Customers | TO REC SAL...     | 142 · Accounts... |        | 20,400.72  | -297,980.31 |
| General Journal                      | 08/31/2016 | 1         | All Customers | TO REC SAL...     | 142 · Accounts... |        | 27,916.06  | -325,896.37 |
| General Journal                      | 09/30/2016 | 1         | All Customers | TO REC SAL...     | 142 · Accounts... |        | 22,272.55  | -348,168.92 |
| General Journal                      | 10/31/2016 | 1         | All Customers | TO REC SAL...     | 142 · Accounts... |        | 29,456.72  | -377,625.64 |
| General Journal                      | 11/30/2016 | 1         | All Customers | TO REC SAL...     | 142 · Accounts... |        | 43,719.50  | -421,345.14 |
| General Journal                      | 12/31/2016 | 1         | All Customers | TO REC SAL...     | 142 · Accounts... |        | 57,722.28  | -479,067.42 |
| Total 48003 · Commercial-Nontaxable  |            |           |               |                   |                   | 0.00   | 479,067.42 | -479,067.42 |
| <b>48004 · Tracker Adj to Sales</b>  |            |           |               |                   |                   |        |            | 0.00        |
| General Journal                      | 12/31/2016 | AJE 2/... | All Customers | To adj A/R pe...  | 142 · Accounts... |        | 6,545.68   | -6,545.68   |
| Total 48004 · Tracker Adj to Sales   |            |           |               |                   |                   | 0.00   | 6,545.68   | -6,545.68   |
| <b>482 · Field Collection Fee</b>    |            |           |               |                   |                   |        |            | 0.00        |
| Total 482 · Field Collection Fee     |            |           |               |                   |                   |        |            | 0.00        |

AUXIER ROAD GAS COMPANY, INC.

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General Ledger

Accrual Basis

As of December 31, 2016

| Type                              | Date       | Num | Name          | Memo              | Split             | Debit | Credit   | Balance   |
|-----------------------------------|------------|-----|---------------|-------------------|-------------------|-------|----------|-----------|
| <b>483 · Transfer Service Chg</b> |            |     |               |                   |                   |       |          | 0.00      |
| General Journal                   | 01/31/2016 | 1   | All Customers | To rec sales f... | 142 · Accounts... |       | 30.00    | -30.00    |
| General Journal                   | 02/29/2016 | 1   | All Customers | To rec sales f... | 142 · Accounts... |       | 30.00    | -60.00    |
| General Journal                   | 03/31/2016 | 1   | All Customers | To rec 03-16 ...  | 142 · Accounts... |       | 60.00    | -120.00   |
| General Journal                   | 07/31/2016 | 1   | All Customers | TO REC SAL...     | 142 · Accounts... |       | 30.00    | -150.00   |
| General Journal                   | 08/31/2016 | 1   | All Customers | TO REC SAL...     | 142 · Accounts... |       | 30.00    | -180.00   |
| General Journal                   | 09/30/2016 | 1   | All Customers | TO REC SAL...     | 142 · Accounts... |       | 60.00    | -240.00   |
| General Journal                   | 10/31/2016 | 1   | All Customers | TO REC SAL...     | 142 · Accounts... |       | 60.00    | -300.00   |
| General Journal                   | 12/31/2016 | 1   | All Customers | TO REC SAL...     | 142 · Accounts... |       | 90.00    | -390.00   |
| Total 483 · Transfer Service Chg  |            |     |               |                   |                   | 0.00  | 390.00   | -390.00   |
| <b>484 · Nsf Charge</b>           |            |     |               |                   |                   |       |          | 0.00      |
| General Journal                   | 03/31/2016 | 1   | All Customers | To rec 03-16 ...  | 142 · Accounts... |       | 99.00    | -99.00    |
| Total 484 · Nsf Charge            |            |     |               |                   |                   | 0.00  | 99.00    | -99.00    |
| <b>485 · Collection Fees</b>      |            |     |               |                   |                   |       |          | 0.00      |
| Total 485 · Collection Fees       |            |     |               |                   |                   |       |          | 0.00      |
| <b>486 · Reconnection Fee</b>     |            |     |               |                   |                   |       |          | 0.00      |
| General Journal                   | 01/31/2016 | 1   | All Customers | To rec sales f... | 142 · Accounts... |       | 200.00   | -200.00   |
| General Journal                   | 02/29/2016 | 1   | All Customers | To rec sales f... | 142 · Accounts... |       | 100.00   | -300.00   |
| General Journal                   | 03/31/2016 | 1   | All Customers | To rec 03-16 ...  | 142 · Accounts... |       | 150.00   | -450.00   |
| General Journal                   | 04/30/2016 | 1   | All Customers | To rec 04-16 ...  | 142 · Accounts... |       | 100.00   | -550.00   |
| General Journal                   | 05/31/2016 | 1   | All Customers | TO REC SAL...     | 142 · Accounts... |       | 150.00   | -700.00   |
| General Journal                   | 06/30/2016 | 1   | All Customers | TO REC SAL...     | 142 · Accounts... |       | 100.00   | -800.00   |
| General Journal                   | 09/30/2016 | 1   | All Customers | TO REC SAL...     | 142 · Accounts... |       | 100.00   | -900.00   |
| General Journal                   | 11/30/2016 | 1   | All Customers | TO REC SAL...     | 142 · Accounts... |       | 300.00   | -1,200.00 |
| General Journal                   | 12/31/2016 | 1   | All Customers | TO REC SAL...     | 142 · Accounts... |       | 250.00   | -1,450.00 |
| Total 486 · Reconnection Fee      |            |     |               |                   |                   | 0.00  | 1,450.00 | -1,450.00 |
| <b>487 · Penalties</b>            |            |     |               |                   |                   |       |          | 0.00      |
| General Journal                   | 01/31/2016 | 1   | All Customers | To rec sales f... | 142 · Accounts... |       | 866.50   | -866.50   |
| General Journal                   | 02/29/2016 | 1   | All Customers | To rec sales f... | 142 · Accounts... |       | 1,389.47 | -2,255.97 |
| General Journal                   | 03/31/2016 | 1   | All Customers | To rec 03-16 ...  | 142 · Accounts... |       | 1,306.20 | -3,562.17 |
| General Journal                   | 04/30/2016 | 1   | All Customers | To rec 04-16 ...  | 142 · Accounts... |       | 859.70   | -4,421.87 |
| General Journal                   | 05/31/2016 | 1   | All Customers | TO REC SAL...     | 142 · Accounts... |       | 577.90   | -4,999.77 |
| General Journal                   | 06/30/2016 | 1   | All Customers | TO REC SAL...     | 142 · Accounts... |       | 231.79   | -5,231.56 |
| General Journal                   | 07/31/2016 | 1   | All Customers | TO REC SAL...     | 142 · Accounts... |       | 124.34   | -5,355.90 |
| General Journal                   | 08/31/2016 | 1   | All Customers | TO REC SAL...     | 142 · Accounts... |       | 90.45    | -5,446.35 |
| General Journal                   | 09/30/2016 | 1   | All Customers | TO REC SAL...     | 142 · Accounts... |       | 103.53   | -5,549.88 |
| General Journal                   | 10/31/2016 | 1   | All Customers | TO REC SAL...     | 142 · Accounts... |       | 107.14   | -5,657.02 |
| General Journal                   | 10/31/2016 | 6   |               | TO ADJ PER ...    | -SPLIT-           | 3.39  |          | -5,653.63 |
| General Journal                   | 11/30/2016 | 1   | All Customers | TO REC SAL...     | 142 · Accounts... |       | 247.46   | -5,901.09 |
| General Journal                   | 11/30/2016 | 6   |               | ADJ'S PER B...    | -SPLIT-           | 46.58 |          | -5,854.51 |
| General Journal                   | 12/31/2016 | 1   | All Customers | TO REC SAL...     | 142 · Accounts... |       | 283.52   | -6,138.03 |

## AUXIER ROAD GAS COMPANY, INC.

## General Ledger

As of December 31, 2016

08/01/17

Accrual Basis

| Type                               | Date       | Num | Name          | Memo              | Split             | Debit | Credit    | Balance    |
|------------------------------------|------------|-----|---------------|-------------------|-------------------|-------|-----------|------------|
| Total 487 · Penalties              |            |     |               |                   |                   | 49.97 | 6,188.00  | -6,138.03  |
| <b>488 · Service Charge</b>        |            |     |               |                   |                   |       |           | 0.00       |
| General Journal                    | 02/29/2016 | 1   | All Customers | To rec sales f... | 142 · Accounts... |       | 150.00    | -150.00    |
| Deposit                            | 07/08/2016 |     |               | LINE RELOC...     | 13106 · Cash I... |       | 150.00    | -300.00    |
| General Journal                    | 07/31/2016 | 1   | All Customers | TO REC SAL...     | 142 · Accounts... |       | 100.00    | -400.00    |
| General Journal                    | 10/31/2016 | 1   | All Customers | TO REC SAL...     | 142 · Accounts... |       | 150.00    | -550.00    |
| General Journal                    | 10/31/2016 | 1   | All Customers | TO REC SAL...     | 142 · Accounts... |       | 50.00     | -600.00    |
| General Journal                    | 10/31/2016 | 6   |               | TO ADJ PER ...    | 487 · Penalties   | 50.00 |           | -550.00    |
| General Journal                    | 11/30/2016 | 1   | All Customers | TO REC SAL...     | 142 · Accounts... |       | 100.00    | -650.00    |
| General Journal                    | 12/31/2016 | 1   | All Customers | TO REC SAL...     | 142 · Accounts... |       | 350.00    | -1,000.00  |
| General Journal                    | 12/31/2016 | 1   | All Customers | TO REC SAL...     | 142 · Accounts... |       | 100.00    | -1,100.00  |
| General Journal                    | 12/31/2016 | 1   | All Customers | TO REC SAL...     | 142 · Accounts... |       | 50.00     | -1,150.00  |
| Total 488 · Service Charge         |            |     |               |                   |                   | 50.00 | 1,200.00  | -1,150.00  |
| <b>489 · Sales Tax Commission</b>  |            |     |               |                   |                   |       |           | 0.00       |
| General Journal                    | 01/31/2016 | 2   |               | To rec comm ...   | 23805 · Accrue... |       | 18.56     | -18.56     |
| General Journal                    | 02/29/2016 | 2   |               | To rec comm ...   | 23805 · Accrue... |       | 19.97     | -38.53     |
| General Journal                    | 03/31/2016 | 2   |               | To rec 03-16 ...  | 23805 · Accrue... |       | 9.76      | -48.29     |
| General Journal                    | 04/30/2016 | 2   |               | To rec 04-16 ...  | 23805 · Accrue... |       | 5.61      | -53.90     |
| General Journal                    | 05/31/2016 | 2   |               | To rec comm ...   | 23805 · Accrue... |       | 2.66      | -56.56     |
| General Journal                    | 06/30/2016 | 2   |               | TO REC CO...      | 23805 · Accrue... |       | 1.74      | -58.30     |
| General Journal                    | 07/31/2016 | 2   |               | TO REC CO...      | 23805 · Accrue... |       | 2.91      | -61.21     |
| General Journal                    | 08/31/2016 | 2   | DEPT OF REV   | TO REC CO...      | 23805 · Accrue... |       | 1.65      | -62.86     |
| General Journal                    | 09/30/2016 | 2   |               | TO REC CO...      | 23805 · Accrue... |       | 1.55      | -64.41     |
| General Journal                    | 10/31/2016 | 2   |               | TO REC CO...      | 23805 · Accrue... |       | 2.17      | -66.58     |
| General Journal                    | 11/30/2016 | 2   |               | TO REC CO...      | 23805 · Accrue... |       | 5.19      | -71.77     |
| General Journal                    | 12/31/2016 | 2   |               | TO REC CO...      | 23805 · Accrue... |       | 12.17     | -83.94     |
| Total 489 · Sales Tax Commission   |            |     |               |                   |                   | 0.00  | 83.94     | -83.94     |
| <b>491 · Customer Charge</b>       |            |     |               |                   |                   |       |           | 0.00       |
| General Journal                    | 01/31/2016 | 1   | All Customers | To rec sales f... | 142 · Accounts... |       | 4,760.00  | -4,760.00  |
| General Journal                    | 02/29/2016 | 1   | All Customers | To rec sales f... | 142 · Accounts... |       | 4,770.00  | -9,530.00  |
| General Journal                    | 03/31/2016 | 1   | All Customers | To rec 03-16 ...  | 142 · Accounts... |       | 4,810.00  | -14,340.00 |
| General Journal                    | 04/30/2016 | 1   | All Customers | To rec 04-16 ...  | 142 · Accounts... |       | 4,720.00  | -19,060.00 |
| General Journal                    | 05/31/2016 | 1   | All Customers | TO REC SAL...     | 142 · Accounts... |       | 4,730.00  | -23,790.00 |
| General Journal                    | 06/30/2016 | 1   | All Customers | TO REC SAL...     | 142 · Accounts... |       | 4,700.00  | -28,490.00 |
| General Journal                    | 07/31/2016 | 1   | All Customers | TO REC SAL...     | 142 · Accounts... |       | 4,670.00  | -33,160.00 |
| General Journal                    | 08/31/2016 | 1   | All Customers | TO REC SAL...     | 142 · Accounts... |       | 4,660.00  | -37,820.00 |
| General Journal                    | 09/30/2016 | 1   | All Customers | TO REC SAL...     | 142 · Accounts... |       | 4,650.00  | -42,470.00 |
| General Journal                    | 10/31/2016 | 1   | All Customers | TO REC SAL...     | 142 · Accounts... |       | 4,690.00  | -47,160.00 |
| General Journal                    | 11/30/2016 | 1   | All Customers | TO REC SAL...     | 142 · Accounts... |       | 4,740.00  | -51,900.00 |
| General Journal                    | 12/31/2016 | 1   | All Customers | TO REC SAL...     | 142 · Accounts... |       | 4,830.00  | -56,730.00 |
| Total 491 · Customer Charge        |            |     |               |                   |                   | 0.00  | 56,730.00 | -56,730.00 |
| <b>492 · Gain on Sale of Asset</b> |            |     |               |                   |                   |       |           | 0.00       |

## AUXIER ROAD GAS COMPANY, INC.

## General Ledger

As of December 31, 2016

08/01/17

Accrual Basis

| Type                                     | Date       | Num | Name          | Memo              | Split             | Debit    | Credit   | Balance   |
|--|------------|-----|---------------|-------------------|-------------------|----------|----------|-----------|
| Total 492 · Gain on Sale of Asset        |            |     |               |                   |                   |          |          | 0.00      |
| <b>493 · Customer Charge- Lg</b>         |            |     |               |                   |                   |          |          | 0.00      |
| General Journal                          | 01/31/2016 | 1   | All Customers | To rec sales f... | 142 · Accounts... |          | 150.00   | -150.00   |
| General Journal                          | 02/29/2016 | 1   | All Customers | To rec sales f... | 142 · Accounts... |          | 150.00   | -300.00   |
| General Journal                          | 03/31/2016 | 1   | All Customers | To rec 03-16 ...  | 142 · Accounts... |          | 150.00   | -450.00   |
| General Journal                          | 04/30/2016 | 1   | All Customers | To rec 04-16 ...  | 142 · Accounts... |          | 150.00   | -600.00   |
| General Journal                          | 05/31/2016 | 1   | All Customers | TO REC SAL...     | 142 · Accounts... |          | 150.00   | -750.00   |
| General Journal                          | 06/30/2016 | 1   | All Customers | TO REC SAL...     | 142 · Accounts... |          | 150.00   | -900.00   |
| General Journal                          | 07/31/2016 | 1   | All Customers | TO REC SAL...     | 142 · Accounts... |          | 150.00   | -1,050.00 |
| General Journal                          | 08/31/2016 | 1   | All Customers | TO REC SAL...     | 142 · Accounts... |          | 150.00   | -1,200.00 |
| General Journal                          | 09/30/2016 | 1   | All Customers | TO REC SAL...     | 142 · Accounts... |          | 150.00   | -1,350.00 |
| General Journal                          | 10/31/2016 | 1   | All Customers | TO REC SAL...     | 142 · Accounts... |          | 150.00   | -1,500.00 |
| General Journal                          | 11/30/2016 | 1   | All Customers | TO REC SAL...     | 142 · Accounts... |          | 150.00   | -1,650.00 |
| General Journal                          | 12/31/2016 | 1   | All Customers | TO REC SAL...     | 142 · Accounts... |          | 150.00   | -1,800.00 |
| Total 493 · Customer Charge- Lg          |            |     |               |                   |                   | 0.00     | 1,800.00 | -1,800.00 |
| <b>494 · AMR Charge</b>                  |            |     |               |                   |                   |          |          | 0.00      |
| General Journal                          | 01/31/2016 | 1   | All Customers | To rec sales f... | 142 · Accounts... |          | 482.00   | -482.00   |
| General Journal                          | 02/29/2016 | 1   | All Customers | To rec sales f... | 142 · Accounts... |          | 484.00   | -966.00   |
| General Journal                          | 03/31/2016 | 1   | All Customers | To rec 03-16 ...  | 142 · Accounts... |          | 484.00   | -1,450.00 |
| General Journal                          | 04/30/2016 | 1   | All Customers | To rec 04-16 ...  | 142 · Accounts... |          | 475.00   | -1,925.00 |
| General Journal                          | 05/31/2016 | 1   | All Customers | TO REC SAL...     | 142 · Accounts... |          | 476.00   | -2,401.00 |
| General Journal                          | 06/30/2016 | 1   | All Customers | TO REC SAL...     | 142 · Accounts... |          | 473.00   | -2,874.00 |
| General Journal                          | 06/30/2016 | 7   |               | To remove fro...  | -SPLIT-           | 2,874.00 |          | 0.00      |
| General Journal                          | 07/31/2016 | 1   | All Customers | TO REC SAL...     | 142 · Accounts... |          | 470.00   | -470.00   |
| General Journal                          | 07/31/2016 | 5   |               | TO REMOVE ...     | -SPLIT-           | 470.00   |          | 0.00      |
| General Journal                          | 08/31/2016 | 1   | All Customers | TO REC SAL...     | 142 · Accounts... |          | 469.00   | -469.00   |
| General Journal                          | 08/31/2016 | 5   |               | TO REMOVE ...     | -SPLIT-           | 469.00   |          | 0.00      |
| General Journal                          | 09/30/2016 | 1   | All Customers | TO REC SAL...     | 142 · Accounts... |          | 468.00   | -468.00   |
| General Journal                          | 09/30/2016 | 5   |               | TO REMOVE ...     | -SPLIT-           | 468.00   |          | 0.00      |
| General Journal                          | 10/31/2016 | 1   | All Customers | TO REC SAL...     | 142 · Accounts... |          | 472.00   | -472.00   |
| General Journal                          | 10/31/2016 | 5   |               | TO REMOVE ...     | -SPLIT-           | 472.00   |          | 0.00      |
| General Journal                          | 11/30/2016 | 1   | All Customers | TO REC SAL...     | 142 · Accounts... |          | 477.00   | -477.00   |
| General Journal                          | 11/30/2016 | 5   |               | TO REMOVE ...     | -SPLIT-           | 477.00   |          | 0.00      |
| General Journal                          | 12/31/2016 | 5   |               | TO REMOVE ...     | -SPLIT-           | 486.00   |          | 486.00    |
| General Journal                          | 12/31/2016 | 1   | All Customers | TO REC SAL...     | 142 · Accounts... |          | 486.00   | 0.00      |
| Total 494 · AMR Charge                   |            |     |               |                   |                   | 5,716.00 | 5,716.00 | 0.00      |
| <b>495 · Pipeline Replacement Charge</b> |            |     |               |                   |                   |          |          | 0.00      |
| General Journal                          | 01/31/2016 | 1   | All Customers | To rec sales f... | 142 · Accounts... |          | 602.80   | -602.80   |
| General Journal                          | 02/29/2016 | 1   | All Customers | To rec sales f... | 142 · Accounts... |          | 604.50   | -1,207.30 |
| General Journal                          | 03/31/2016 | 1   | All Customers | To rec 03-16 ...  | 142 · Accounts... |          | 604.80   | -1,812.10 |
| General Journal                          | 04/30/2016 | 1   | All Customers | To rec 04-16 ...  | 142 · Accounts... |          | 593.80   | -2,405.90 |
| General Journal                          | 05/31/2016 | 1   | All Customers | TO REC SAL...     | 142 · Accounts... |          | 595.30   | -3,001.20 |
| General Journal                          | 06/30/2016 | 1   | All Customers | TO REC SAL...     | 142 · Accounts... |          | 591.25   | -3,592.45 |
| General Journal                          | 06/30/2016 | 7   |               | To remove fro...  | 494 · AMR Ch...   | 3,592.45 |          | 0.00      |
| General Journal                          | 07/31/2016 | 1   | All Customers | TO REC SAL...     | 142 · Accounts... |          | 587.50   | -587.50   |



**AUXIER ROAD GAS COMPANY, INC.**

08/01/17

**General Ledger**

Accrual Basis

As of December 31, 2016

| Type   | Date       | Num | Name          | Memo           | Split              | Debit     | Credit   | Balance   |
|--|------------|-----|---------------|----------------|--------------------|-----------|----------|-----------|
| General Journal                                | 07/31/2016 | 5   |               | TO REMOVE ...  | 494 · AMR Ch...    | 587.50    |          | 0.00      |
| General Journal                                | 08/31/2016 | 1   | All Customers | TO REC SAL...  | 142 · Accounts...  |           | 586.25   | -586.25   |
| General Journal                                | 08/31/2016 | 5   |               | TO REMOVE ...  | 494 · AMR Ch...    | 586.25    |          | 0.00      |
| General Journal                                | 09/30/2016 | 1   | All Customers | TO REC SAL...  | 142 · Accounts...  |           | 585.00   | -585.00   |
| General Journal                                | 09/30/2016 | 5   |               | TO REMOVE ...  | 494 · AMR Ch...    | 585.00    |          | 0.00      |
| General Journal                                | 10/31/2016 | 1   | All Customers | TO REC SAL...  | 142 · Accounts...  |           | 590.00   | -590.00   |
| General Journal                                | 10/31/2016 | 5   |               | TO REMOVE ...  | 494 · AMR Ch...    | 590.00    |          | 0.00      |
| General Journal                                | 11/30/2016 | 1   | All Customers | TO REC SAL...  | 142 · Accounts...  |           | 596.30   | -596.30   |
| General Journal                                | 11/30/2016 | 5   |               | TO REMOVE ...  | 494 · AMR Ch...    | 596.30    |          | 0.00      |
| General Journal                                | 12/31/2016 | 5   |               | TO REMOVE ...  | 494 · AMR Ch...    | 607.50    |          | 607.50    |
| General Journal                                | 12/31/2016 | 1   | All Customers | TO REC SAL...  | 142 · Accounts...  |           | 607.50   | 0.00      |
| Total 495 · Pipeline Replacement Charge        |            |     |               |                |                    | 7,145.00  | 7,145.00 | 0.00      |
| <b>496 · Reimbursed Expenses-Income</b>        |            |     |               |                |                    |           |          | 0.00      |
| Total 496 · Reimbursed Expenses-Income         |            |     |               |                |                    |           |          | 0.00      |
| <b>498 · Gain on Disposal of Asset</b>         |            |     |               |                |                    |           |          | 0.00      |
| Total 498 · Gain on Disposal of Asset          |            |     |               |                |                    |           |          | 0.00      |
| <b>66000 · Payroll Expenses</b>                |            |     |               |                |                    |           |          | 0.00      |
| Total 66000 · Payroll Expenses                 |            |     |               |                |                    |           |          | 0.00      |
| <b>69800 · Uncategorized Expenses</b>          |            |     |               |                |                    |           |          | 0.00      |
| Total 69800 · Uncategorized Expenses           |            |     |               |                |                    |           |          | 0.00      |
| <b>730 · Gas Purchases</b>                     |            |     |               |                |                    |           |          | 0.00      |
| <b>73001 · Gas Purchases-Chesapeake</b>        |            |     |               |                |                    |           |          | 0.00      |
| Total 73001 · Gas Purchases-Chesapeake         |            |     |               |                |                    |           |          | 0.00      |
| <b>73002 · Gas Purchases- AEI-KAARS</b>        |            |     |               |                |                    |           |          | 0.00      |
| General Journal                                | 01/31/2016 | 4   |               | TO REC ARG...  | 98112 · Interes... | 161.20    |          | 161.20    |
| General Journal                                | 02/29/2016 | 4   |               | TO REC ARG...  | 98804 · Taxes ...  | 868.00    |          | 1,029.20  |
| General Journal                                | 03/31/2016 | 4   |               | TO REC ARG...  | 98804 · Taxes ...  | 1,088.10  |          | 2,117.30  |
| General Journal                                | 04/30/2016 | 4   |               | TO REC ARG...  | 98112 · Interes... | 846.30    |          | 2,963.60  |
| General Journal                                | 05/31/2016 | 4   |               | TO REC ARG...  | 98804 · Taxes ...  | 1,720.50  |          | 4,684.10  |
| General Journal                                | 06/30/2016 | 4   |               | TO REC ARG...  | 98803 · Public ... | 1,379.50  |          | 6,063.60  |
| General Journal                                | 07/31/2016 | 7   |               | TO REC AUX...  | 98112 · Interes... | 1,298.90  |          | 7,362.50  |
| General Journal                                | 08/31/2016 | 13  |               | TO REC ADD...  | 145 · N/R from...  | 1,066.40  |          | 8,428.90  |
| General Journal                                | 09/30/2016 | 9   |               | TO REC AUX...  | 98112 · Interes... | 477.40    |          | 8,906.30  |
| General Journal                                | 10/31/2016 | 10  |               | TO REC AUX...  | 98112 · Interes... | 1,016.80  |          | 9,923.10  |
| General Journal                                | 11/30/2016 | 7   |               | TO REMOVE ...  | 98804 · Taxes ...  | 654.10    |          | 10,577.20 |
| General Journal                                | 12/31/2016 | 13  |               | ADDITIONAL ... | -SPLIT-            | 465.00    |          | 11,042.20 |
| Total 73002 · Gas Purchases- AEI-KAARS         |            |     |               |                |                    | 11,042.20 | 0.00     | 11,042.20 |
| <b>73005 · Gas Purchases-Nytis Exploration</b> |            |     |               |                |                    |           |          | 0.00      |
| General Journal                                | 01/31/2016 | 4   |               | TO REC ARG...  | 98112 · Interes... | 2,338.92  |          | 2,338.92  |
| General Journal                                | 02/29/2016 | 4   |               | TO REC ARG...  | 98804 · Taxes ...  | 2,439.66  |          | 4,778.58  |
| General Journal                                | 03/31/2016 | 4   |               | TO REC ARG...  | 98804 · Taxes ...  | 3,039.72  |          | 7,818.30  |

AUXIER ROAD GAS COMPANY, INC.

08/01/17

General Ledger

Accrual Basis

As of December 31, 2016

| Type   | Date       | Num | Name | Memo           | Split              | Debit      | Credit   | Balance    |
|--|------------|-----|------|----------------|--------------------|------------|----------|------------|
| General Journal                                | 04/30/2016 | 4   |      | TO REC ARG...  | 98112 · Interes... | 2,610.48   |          | 10,428.78  |
| General Journal                                | 05/31/2016 | 4   |      | TO REC ARG...  | 98804 · Taxes ...  | 2,759.40   |          | 13,188.18  |
| General Journal                                | 05/31/2016 | 6   |      | TO TAKE OF...  | 145 · N/R from...  | 3,473.34   |          | 16,661.52  |
| General Journal                                | 06/30/2016 | 4   |      | TO REC ARG...  | 98803 · Public ... | 3,473.34   |          | 20,134.86  |
| General Journal                                | 07/31/2016 | 7   |      | TO REC AUX...  | 98112 · Interes... | 2,790.06   |          | 22,924.92  |
| General Journal                                | 08/31/2016 | 8   |      | TO REC AUX...  | 763 · Contract ... | 3,582.84   |          | 26,507.76  |
| General Journal                                | 09/30/2016 | 9   |      | TO REC AUX...  | 98112 · Interes... | 2,763.78   |          | 29,271.54  |
| General Journal                                | 10/31/2016 | 10  |      | TO REC AUX...  | 98112 · Interes... | 2,614.86   |          | 31,886.40  |
| General Journal                                | 11/30/2016 | 7   |      | TO REMOVE ...  | 98804 · Taxes ...  | 2,680.56   |          | 34,566.96  |
| General Journal                                | 12/31/2016 | 13  |      | ADDITIONAL ... | 73002 · Gas P...   | 3,136.08   |          | 37,703.04  |
| General Journal                                | 12/31/2016 | 14  |      | TO ADJ TO A... | 145 · N/R from...  |            | 3,473.34 | 34,229.70  |
| Total 73005 · Gas Purchases-Nytis Exploration  |            |     |      |                |                    | 37,703.04  | 3,473.34 | 34,229.70  |
| <b>73006 · Gas Purch- Nytis (Dema)</b>         |            |     |      |                |                    |            |          | 0.00       |
| General Journal                                | 01/31/2016 | 4   |      | TO REC ARG...  | 98112 · Interes... | 98.10      |          | 98.10      |
| General Journal                                | 02/29/2016 | 4   |      | TO REC ARG...  | 98804 · Taxes ...  | 89.71      |          | 187.81     |
| General Journal                                | 03/31/2016 | 4   |      | TO REC ARG...  | 98804 · Taxes ...  | 25.95      |          | 213.76     |
| General Journal                                | 04/30/2016 | 4   |      | TO REC ARG...  | 98112 · Interes... | 25.35      |          | 239.11     |
| General Journal                                | 05/31/2016 | 4   |      | TO REC ARG...  | 98804 · Taxes ...  | 13.83      |          | 252.94     |
| General Journal                                | 06/30/2016 | 4   |      | TO REC ARG...  | 98803 · Public ... | 9.25       |          | 262.19     |
| General Journal                                | 07/31/2016 | 7   |      | TO REC AUX...  | 98112 · Interes... | 9.36       |          | 271.55     |
| General Journal                                | 08/31/2016 | 8   |      | TO REC AUX...  | 763 · Contract ... | 10.45      |          | 282.00     |
| General Journal                                | 09/30/2016 | 9   |      | TO REC AUX...  | 98112 · Interes... | 9.67       |          | 291.67     |
| General Journal                                | 10/31/2016 | 10  |      | TO REC AUX...  | 98112 · Interes... | 14.63      |          | 306.30     |
| General Journal                                | 11/30/2016 | 7   |      | TO REMOVE ...  | 98804 · Taxes ...  | 36.59      |          | 342.89     |
| General Journal                                | 12/31/2016 | 13  |      | ADDITIONAL ... | 73002 · Gas P...   | 106.80     |          | 449.69     |
| Total 73006 · Gas Purch- Nytis (Dema)          |            |     |      |                |                    | 449.69     | 0.00     | 449.69     |
| <b>73007 · Gas Purchase - Constellation</b>    |            |     |      |                |                    |            |          | 0.00       |
| Total 73007 · Gas Purchase - Constellation     |            |     |      |                |                    |            |          | 0.00       |
| <b>73008 · Gas Purchases-Cumberland Valley</b> |            |     |      |                |                    |            |          | 0.00       |
| General Journal                                | 01/31/2016 | 4   |      | TO REC ARG...  | 98112 · Interes... | 44,925.66  |          | 44,925.66  |
| General Journal                                | 02/29/2016 | 4   |      | TO REC ARG...  | 98804 · Taxes ...  | 47,810.51  |          | 92,736.17  |
| General Journal                                | 03/31/2016 | 4   |      | TO REC ARG...  | 98804 · Taxes ...  | 6,982.02   |          | 99,718.19  |
| General Journal                                | 04/30/2016 | 4   |      | TO REC ARG...  | 98112 · Interes... | 22,493.53  |          | 122,211.72 |
| General Journal                                | 05/31/2016 | 4   |      | TO REC ARG...  | 98804 · Taxes ...  | 10,746.38  |          | 132,958.10 |
| General Journal                                | 06/30/2016 | 4   |      | TO REC ARG...  | 98803 · Public ... | 12,965.14  |          | 145,923.24 |
| General Journal                                | 07/31/2016 | 7   |      | TO REC AUX...  | 98112 · Interes... | 9,799.02   |          | 155,722.26 |
| General Journal                                | 08/31/2016 | 7   |      | TO REC 08-1... | 98112 · Interes... | 28,612.86  |          | 184,335.12 |
| General Journal                                | 09/30/2016 | 7   |      | TO REC 09-1... | 145 · N/R from...  | 33,017.71  |          | 217,352.83 |
| General Journal                                | 10/31/2016 | 10  |      | TO REC AUX...  | 98112 · Interes... | 21,177.77  |          | 238,530.60 |
| General Journal                                | 11/30/2016 | 7   |      | TO REMOVE ...  | 98804 · Taxes ...  | 25,706.37  |          | 264,236.97 |
| General Journal                                | 12/31/2016 | 6   |      | TO REC AUX...  | 98112 · Interes... | 49,960.14  |          | 314,197.11 |
| Total 73008 · Gas Purchases-Cumberland Valley  |            |     |      |                |                    | 314,197.11 | 0.00     | 314,197.11 |
| <b>73009 · Gas Purchases - Other</b>           |            |     |      |                |                    |            |          | 0.00       |

**AUXIER ROAD GAS COMPANY, INC.**  
**General Ledger**  
**As of December 31, 2016**

| Type                                     | Date       | Num       | Name | Memo             | Split              | Debit      | Credit   | Balance    |
|--|------------|-----------|------|------------------|--------------------|------------|----------|------------|
| Total 730 · Gas Purchases - Other        |            |           |      |                  |                    |            |          | 0.00       |
| Total 730 · Gas Purchases                |            |           |      |                  |                    | 363,392.04 | 3,473.34 | 359,918.70 |
| <b>751 · Intco Mgmt Fee - KFG</b>        |            |           |      |                  |                    |            |          | 0.00       |
| General Journal                          | 12/31/2016 | AJE 9/... |      | To adjust man... | 145 · N/R from...  | 293,745.99 |          | 293,745.99 |
| Total 751 · Intco Mgmt Fee - KFG         |            |           |      |                  |                    | 293,745.99 | 0.00     | 293,745.99 |
| <b>761 · Mains &amp; Service Labor</b>   |            |           |      |                  |                    |            |          | 0.00       |
| Total 761 · Mains & Service Labor        |            |           |      |                  |                    |            |          | 0.00       |
| <b>762 · Services Supplies &amp; Exp</b> |            |           |      |                  |                    |            |          | 0.00       |
| Total 762 · Services Supplies & Exp      |            |           |      |                  |                    |            |          | 0.00       |
| <b>763 · Contract Labor</b>              |            |           |      |                  |                    |            |          | 0.00       |
| General Journal                          | 03/31/2016 | 4         |      | TO REC ARG...    | 98804 · Taxes ...  | 21.60      |          | 21.60      |
| General Journal                          | 04/30/2016 | 4         |      | TO REC ARG...    | 98112 · Interes... | 10.80      |          | 32.40      |
| General Journal                          | 05/31/2016 | 4         |      | TO REC ARG...    | 98804 · Taxes ...  | 68.85      |          | 101.25     |
| General Journal                          | 07/31/2016 | 7         |      | TO REC AUX...    | 98112 · Interes... | 21.60      |          | 122.85     |
| General Journal                          | 08/31/2016 | 8         |      | TO REC AUX...    | -SPLIT-            | 23.40      |          | 146.25     |
| Total 763 · Contract Labor               |            |           |      |                  |                    | 146.25     | 0.00     | 146.25     |
| <b>766 · Rents</b>                       |            |           |      |                  |                    |            |          | 0.00       |
| General Journal                          | 05/31/2016 | 4         |      | TO REC ARG...    | 98804 · Taxes ...  | 500.00     |          | 500.00     |
| General Journal                          | 06/30/2016 | 4         |      | TO REC ARG...    | 98803 · Public ... | 400.00     |          | 900.00     |
| General Journal                          | 07/31/2016 | 7         |      | TO REC AUX...    | 98112 · Interes... | 723.12     |          | 1,623.12   |
| General Journal                          | 08/31/2016 | 7         |      | TO REC 08-1...   | 98112 · Interes... | 724.47     |          | 2,347.59   |
| Total 766 · Rents                        |            |           |      |                  |                    | 2,347.59   | 0.00     | 2,347.59   |
| <b>768 · Maintenance of Meters</b>       |            |           |      |                  |                    |            |          | 0.00       |
| General Journal                          | 01/31/2016 | 4         |      | TO REC ARG...    | 98112 · Interes... | 89.60      |          | 89.60      |
| General Journal                          | 02/29/2016 | 4         |      | TO REC ARG...    | 98804 · Taxes ...  | 90.71      |          | 180.31     |
| General Journal                          | 04/30/2016 | 4         |      | TO REC ARG...    | 98112 · Interes... | 77.94      |          | 258.25     |
| General Journal                          | 05/31/2016 | 4         |      | TO REC ARG...    | 98804 · Taxes ...  | 6.53       |          | 264.78     |
| General Journal                          | 06/30/2016 | 4         |      | TO REC ARG...    | 98803 · Public ... | 98.00      |          | 362.78     |
| General Journal                          | 07/31/2016 | 7         |      | TO REC AUX...    | 98112 · Interes... | 482.36     |          | 845.14     |
| General Journal                          | 07/31/2016 | 7         |      | TO REC AUX...    | -SPLIT-            |            | 211.73   | 633.41     |
| General Journal                          | 07/31/2016 | 7         |      | TO REC ADD...    | 145 · N/R from...  |            | 211.73   | 421.68     |
| General Journal                          | 08/31/2016 | 7         |      | TO REC 08-1...   | 98112 · Interes... | 30.01      |          | 451.69     |
| General Journal                          | 10/31/2016 | 10        |      | TO REC AUX...    | 98112 · Interes... | 331.54     |          | 783.23     |
| General Journal                          | 11/30/2016 | 7         |      | TO REMOVE ...    | 98804 · Taxes ...  | 32.81      |          | 816.04     |
| Total 768 · Maintenance of Meters        |            |           |      |                  |                    | 1,239.50   | 423.46   | 816.04     |
| <b>769 · Maintenance of other Equip</b>  |            |           |      |                  |                    |            |          | 0.00       |
| General Journal                          | 02/29/2016 | 4         |      | TO REC ARG...    | 98804 · Taxes ...  | 73.77      |          | 73.77      |
| General Journal                          | 03/31/2016 | 4         |      | TO REC ARG...    | 98804 · Taxes ...  | 53.52      |          | 127.29     |
| General Journal                          | 05/31/2016 | 4         |      | TO REC ARG...    | 98804 · Taxes ...  | 13.70      |          | 140.99     |

**AUXIER ROAD GAS COMPANY, INC.**

**General Ledger**

As of December 31, 2016

| Type   | Date       | Num | Name             | Memo           | Split              | Debit    | Credit | Balance  |
|--|------------|-----|------------------|----------------|--------------------|----------|--------|----------|
| General Journal                                    | 08/31/2016 | 7   |                  | TO REC 08-1... | 98112 · Interes... | 40.93    |        | 181.92   |
| General Journal                                    | 11/30/2016 | 7   |                  | TO REMOVE ...  | 98804 · Taxes ...  | 7.95     |        | 189.87   |
| General Journal                                    | 12/31/2016 | 6   |                  | TO REC AUX...  | 98112 · Interes... | 60.60    |        | 250.47   |
| Total 769 · Maintenance of other Equip             |            |     |                  |                |                    | 250.47   | 0.00   | 250.47   |
| <b>874 · Mains and Service Expense</b>             |            |     |                  |                |                    |          |        | 0.00     |
| General Journal                                    | 01/31/2016 | 4   |                  | TO REC ARG...  | 98112 · Interes... | 243.16   |        | 243.16   |
| General Journal                                    | 01/31/2016 | 4   |                  | TO REC ARG...  | 98112 · Interes... | 9.00     |        | 252.16   |
| General Journal                                    | 01/31/2016 | 4   |                  | TO REC ARG...  | 98112 · Interes... | 18.98    |        | 271.14   |
| General Journal                                    | 02/29/2016 | 4   |                  | TO REC ARG...  | 98804 · Taxes ...  | 225.53   |        | 496.67   |
| General Journal                                    | 03/31/2016 | 4   |                  | TO REC ARG...  | 98804 · Taxes ...  | 213.56   |        | 710.23   |
| General Journal                                    | 03/31/2016 | 4   |                  | TO REC ARG...  | 98804 · Taxes ...  | 2.53     |        | 712.76   |
| General Journal                                    | 04/30/2016 | 4   |                  | TO REC ARG...  | 98112 · Interes... | 384.53   |        | 1,097.29 |
| General Journal                                    | 04/30/2016 | 4   |                  | TO REC ARG...  | 98112 · Interes... | 2.86     |        | 1,100.15 |
| General Journal                                    | 04/30/2016 | 4   |                  | TO REC ARG...  | 98112 · Interes... | 1.29     |        | 1,101.44 |
| General Journal                                    | 05/31/2016 | 4   |                  | TO REC ARG...  | 98804 · Taxes ...  | 228.32   |        | 1,329.76 |
| General Journal                                    | 05/31/2016 | 4   |                  | TO REC ARG...  | 98804 · Taxes ...  | 2.44     |        | 1,332.20 |
| General Journal                                    | 05/31/2016 | 6   |                  | TO REC AUX...  | 145 · N/R from...  | 0.55     |        | 1,332.75 |
| General Journal                                    | 06/30/2016 | 4   |                  | TO REC ARG...  | 98803 · Public ... | 403.03   |        | 1,735.78 |
| General Journal                                    | 06/30/2016 | 4   |                  | TO REC ARG...  | 98803 · Public ... | 9.00     |        | 1,744.78 |
| General Journal                                    | 06/30/2016 | 4   |                  | TO REC ARG...  | 98803 · Public ... | 13.78    |        | 1,758.56 |
| General Journal                                    | 07/31/2016 | 7   |                  | TO REC AUX...  | 98112 · Interes... | 89.59    |        | 1,848.15 |
| General Journal                                    | 07/31/2016 | 7   |                  | TO REC AUX...  | 98112 · Interes... | 3.06     |        | 1,851.21 |
| General Journal                                    | 08/31/2016 | 7   |                  | TO REC 08-1... | 98112 · Interes... | 149.90   |        | 2,001.11 |
| General Journal                                    | 08/31/2016 | 8   |                  | TO REC AUX...  | 763 · Contract ... | 48.93    |        | 2,050.04 |
| General Journal                                    | 08/31/2016 | 8   |                  | TO REC ADD...  | -SPLIT-            | 48.93    |        | 2,098.97 |
| Deposit  | 09/09/2016 |     | MATHESON TRI-GAS | REF OF OVE...  | 13106 · Cash l...  |          | 127.20 | 1,971.77 |
| General Journal                                    | 09/30/2016 | 9   |                  | TO REC AUX...  | 98112 · Interes... | 163.88   |        | 2,135.65 |
| General Journal                                    | 10/31/2016 | 10  |                  | TO REC AUX...  | 98112 · Interes... | 136.94   |        | 2,272.59 |
| General Journal                                    | 10/31/2016 | 10  |                  | TO REC AUX...  | 98112 · Interes... | 10.53    |        | 2,283.12 |
| General Journal                                    | 11/30/2016 | 7   |                  | TO REMOVE ...  | 98804 · Taxes ...  | 97.96    |        | 2,381.08 |
| General Journal                                    | 12/31/2016 | 6   |                  | TO REC AUX...  | 98112 · Interes... | 83.98    |        | 2,465.06 |
| Total 874 · Mains and Service Expense              |            |     |                  |                |                    | 2,592.26 | 127.20 | 2,465.06 |
| <b>878 · Meter and House Regulator Exp</b>         |            |     |                  |                |                    |          |        | 0.00     |
| <b>878.2 · Uniforms</b>                            |            |     |                  |                |                    |          |        | 0.00     |
| General Journal                                    | 04/30/2016 | 4   |                  | TO REC ARG...  | 98112 · Interes... | 213.77   |        | 213.77   |
| General Journal                                    | 09/30/2016 | 9   |                  | TO REC AUX...  | 98112 · Interes... | 9.09     |        | 222.86   |
| General Journal                                    | 10/31/2016 | 10  |                  | TO REC AUX...  | 98112 · Interes... | 11.78    |        | 234.64   |
| General Journal                                    | 12/31/2016 | 6   |                  | TO REC AUX...  | 98112 · Interes... | 21.24    |        | 255.88   |
| Total 878.2 · Uniforms                             |            |     |                  |                |                    | 255.88   | 0.00   | 255.88   |
| <b>878 · Meter and House Regulator Exp - Other</b> |            |     |                  |                |                    |          |        | 0.00     |
| Total 878 · Meter and House Regulator Exp - Other  |            |     |                  |                |                    |          |        | 0.00     |
| Total 878 · Meter and House Regulator Exp          |            |     |                  |                |                    | 255.88   | 0.00   | 255.88   |

AUXIER ROAD GAS COMPANY, INC.

08/01/17

General Ledger

Accrual Basis

As of December 31, 2016

| Type   | Date       | Num | Name | Memo          | Split              | Debit  | Credit | Balance  |
|--|------------|-----|------|---------------|--------------------|--------|--------|----------|
| <b>901 - Meter Reading Labor</b>                     |            |     |      |               |                    |        |        | 0.00     |
| Total 901 - Meter Reading Labor                      |            |     |      |               |                    |        |        | 0.00     |
| <b>902 - Accounting &amp; Collecting Labor</b>       |            |     |      |               |                    |        |        | 0.00     |
| Total 902 - Accounting & Collecting Labor            |            |     |      |               |                    |        |        | 0.00     |
| <b>90301 - Computer Billing</b>                      |            |     |      |               |                    |        |        | 0.00     |
| Total 90301 - Computer Billing                       |            |     |      |               |                    |        |        | 0.00     |
| <b>904 - Uncollectible Accounts</b>                  |            |     |      |               |                    |        |        | 0.00     |
| General Journal                                      | 12/31/2016 | 8   |      | TO REC UNC... | 142 - Accounts...  | 484.89 |        | 484.89   |
| Total 904 - Uncollectible Accounts                   |            |     |      |               |                    | 484.89 | 0.00   | 484.89   |
| <b>907 - Supervision</b>                             |            |     |      |               |                    |        |        | 0.00     |
| Total 907 - Supervision                              |            |     |      |               |                    |        |        | 0.00     |
| <b>909 - Inform &amp; Instruc Advert Exp</b>         |            |     |      |               |                    |        |        | 0.00     |
| <b>90901 - Web support</b>                           |            |     |      |               |                    |        |        | 0.00     |
| General Journal                                      | 01/31/2016 | 4   |      | TO REC ARG... | 98112 - Interes... | 2.70   |        | 2.70     |
| General Journal                                      | 02/29/2016 | 4   |      | TO REC ARG... | 98804 - Taxes ...  | 2.70   |        | 5.40     |
| General Journal                                      | 03/31/2016 | 4   |      | TO REC ARG... | 98804 - Taxes ...  | 6.30   |        | 11.70    |
| General Journal                                      | 04/30/2016 | 4   |      | TO REC ARG... | 98112 - Interes... | 2.70   |        | 14.40    |
| General Journal                                      | 05/31/2016 | 4   |      | TO REC ARG... | 98804 - Taxes ...  | 2.70   |        | 17.10    |
| General Journal                                      | 06/30/2016 | 4   |      | TO REC ARG... | 98803 - Public ... | 2.70   |        | 19.80    |
| General Journal                                      | 11/30/2016 | 7   |      | TO REMOVE ... | 98804 - Taxes ...  | 2.70   |        | 22.50    |
| General Journal                                      | 12/31/2016 | 6   |      | TO REC AUX... | 98112 - Interes... | 2.70   |        | 25.20    |
| Total 90901 - Web support                            |            |     |      |               |                    | 25.20  | 0.00   | 25.20    |
| <b>90902 - Public Awareness Expense</b>              |            |     |      |               |                    |        |        | 0.00     |
| Total 90902 - Public Awareness Expense               |            |     |      |               |                    |        |        | 0.00     |
| <b>90903 - DEMP Program</b>                          |            |     |      |               |                    |        |        | 0.00     |
| Total 90903 - DEMP Program                           |            |     |      |               |                    |        |        | 0.00     |
| <b>909 - Inform &amp; Instruc Advert Exp - Other</b> |            |     |      |               |                    |        |        | 0.00     |
| General Journal                                      | 06/30/2016 | 4   |      | TO REC ARG... | 98803 - Public ... | 247.58 |        | 247.58   |
| Total 909 - Inform & Instruc Advert Exp - Other      |            |     |      |               |                    | 247.58 | 0.00   | 247.58   |
| Total 909 - Inform & Instruc Advert Exp              |            |     |      |               |                    | 272.78 | 0.00   | 272.78   |
| <b>920 - Admin &amp; General Salaries</b>            |            |     |      |               |                    |        |        | 0.00     |
| Total 920 - Admin & General Salaries                 |            |     |      |               |                    |        |        | 0.00     |
| <b>921 - Office Supplies and Expense</b>             |            |     |      |               |                    |        |        | 0.00     |
| <b>92101 - Telephone</b>                             |            |     |      |               |                    |        |        | 0.00     |
| General Journal                                      | 01/31/2016 | 4   |      | TO REC ARG... | 98112 - Interes... | 618.79 |        | 618.79   |
| General Journal                                      | 02/29/2016 | 4   |      | TO REC ARG... | 98804 - Taxes ...  | 805.70 |        | 1,424.49 |
| General Journal                                      | 03/31/2016 | 4   |      | TO REC ARG... | 98804 - Taxes ...  | 511.34 |        | 1,935.83 |

## AUXIER ROAD GAS COMPANY, INC.

## General Ledger

As of December 31, 2016

08/01/17

Accrual Basis

| Type                               | Date       | Num | Name               | Memo           | Split              | Debit    | Credit | Balance  |
|------------------------------------|------------|-----|--------------------|----------------|--------------------|----------|--------|----------|
| General Journal                    | 04/30/2016 | 4   |                    | TO REC ARG...  | 98112 · Interes... | 436.64   |        | 2,372.47 |
| General Journal                    | 05/31/2016 | 4   |                    | TO REC ARG...  | 98804 · Taxes ...  | 450.48   |        | 2,822.95 |
| General Journal                    | 06/30/2016 | 4   |                    | TO REC ARG...  | 98803 · Public ... | 874.68   |        | 3,697.63 |
| General Journal                    | 07/31/2016 | 7   |                    | TO REC AUX...  | 98112 · Interes... | 537.43   |        | 4,235.06 |
| General Journal                    | 08/31/2016 | 7   |                    | TO REC 08-1... | 98112 · Interes... | 534.45   |        | 4,769.51 |
| General Journal                    | 08/31/2016 | 8   |                    | TO REC AUX...  | 763 · Contract ... |          | 22.26  | 4,747.25 |
| General Journal                    | 08/31/2016 | 8   |                    | TO REC ADD...  | 874 · Mains an...  |          | 22.26  | 4,724.99 |
| General Journal                    | 09/30/2016 | 9   |                    | TO REC AUX...  | 98112 · Interes... | 514.75   |        | 5,239.74 |
| General Journal                    | 10/31/2016 | 10  |                    | TO REC AUX...  | 98112 · Interes... | 368.47   |        | 5,608.21 |
| General Journal                    | 11/30/2016 | 7   |                    | TO REMOVE ...  | 98804 · Taxes ...  | 522.46   |        | 6,130.67 |
| General Journal                    | 12/31/2016 | 6   |                    | TO REC AUX...  | 98112 · Interes... | 508.46   |        | 6,639.13 |
| Total 92101 · Telephone            |            |     |                    |                |                    | 6,683.65 | 44.52  | 6,639.13 |
| <b>92102 · Cleaning/Janitorial</b> |            |     |                    |                |                    |          |        | 0.00     |
| General Journal                    | 01/31/2016 | 4   |                    | TO REC ARG...  | 98112 · Interes... | 21.00    |        | 21.00    |
| General Journal                    | 02/29/2016 | 4   |                    | TO REC ARG...  | 98804 · Taxes ...  | 18.00    |        | 39.00    |
| General Journal                    | 03/31/2016 | 4   |                    | TO REC ARG...  | 98804 · Taxes ...  | 18.00    |        | 57.00    |
| General Journal                    | 04/30/2016 | 4   |                    | TO REC ARG...  | 98112 · Interes... | 19.35    |        | 76.35    |
| General Journal                    | 05/31/2016 | 4   |                    | TO REC ARG...  | 98804 · Taxes ...  | 22.50    |        | 98.85    |
| General Journal                    | 06/30/2016 | 4   |                    | TO REC ARG...  | 98803 · Public ... | 18.00    |        | 116.85   |
| General Journal                    | 07/31/2016 | 7   |                    | TO REC AUX...  | 98112 · Interes... | 22.50    |        | 139.35   |
| General Journal                    | 08/31/2016 | 7   |                    | TO REC 08-1... | 98112 · Interes... | 18.00    |        | 157.35   |
| General Journal                    | 09/30/2016 | 9   |                    | TO REC AUX...  | 98112 · Interes... | 13.50    |        | 170.85   |
| General Journal                    | 10/31/2016 | 10  |                    | TO REC AUX...  | 98112 · Interes... | 22.50    |        | 193.35   |
| General Journal                    | 11/30/2016 | 7   |                    | TO REMOVE ...  | 98804 · Taxes ...  | 18.00    |        | 211.35   |
| General Journal                    | 12/31/2016 | 6   |                    | TO REC AUX...  | 98112 · Interes... | 18.00    |        | 229.35   |
| Total 92102 · Cleaning/Janitorial  |            |     |                    |                |                    | 229.35   | 0.00   | 229.35   |
| <b>92103 · Postage</b>             |            |     |                    |                |                    |          |        | 0.00     |
| General Journal                    | 01/31/2016 | 4   |                    | TO REC ARG...  | 98112 · Interes... | 224.93   |        | 224.93   |
| General Journal                    | 02/29/2016 | 4   |                    | TO REC ARG...  | 98804 · Taxes ...  | 42.84    |        | 267.77   |
| General Journal                    | 03/31/2016 | 4   |                    | TO REC ARG...  | 98804 · Taxes ...  | 466.78   |        | 734.55   |
| General Journal                    | 04/30/2016 | 4   |                    | TO REC ARG...  | 98112 · Interes... | 206.30   |        | 940.85   |
| General Journal                    | 05/31/2016 | 4   |                    | TO REC ARG...  | 98804 · Taxes ...  | 447.57   |        | 1,388.42 |
| General Journal                    | 06/30/2016 | 4   |                    | TO REC ARG...  | 98803 · Public ... | 153.69   |        | 1,542.11 |
| General Journal                    | 07/31/2016 | 7   |                    | TO REC AUX...  | 98112 · Interes... | 186.57   |        | 1,728.68 |
| General Journal                    | 08/31/2016 | 7   |                    | TO REC 08-1... | 98112 · Interes... | 201.74   |        | 1,930.42 |
| General Journal                    | 09/30/2016 | 9   |                    | TO REC AUX...  | 98112 · Interes... | 252.58   |        | 2,183.00 |
| General Journal                    | 10/31/2016 | 10  |                    | TO REC AUX...  | 98112 · Interes... | 201.58   |        | 2,384.58 |
| General Journal                    | 11/30/2016 | 7   |                    | TO REMOVE ...  | 98804 · Taxes ...  | 232.20   |        | 2,616.78 |
| General Journal                    | 12/31/2016 | 6   |                    | TO REC AUX...  | 98112 · Interes... | 223.37   |        | 2,840.15 |
| Total 92103 · Postage              |            |     |                    |                |                    | 2,840.15 | 0.00   | 2,840.15 |
| <b>92104 · Bank Charges</b>        |            |     |                    |                |                    |          |        | 0.00     |
| Check                              | 01/04/2016 | AW  | BANK SERVICE CH... |                | 13106 · Cash l...  | 45.47    |        | 45.47    |
| Check                              | 02/01/2016 | AW  | BANK SERVICE CH... |                | 13106 · Cash l...  | 34.48    |        | 79.95    |
| Check                              | 03/01/2016 | AW  | BANK SERVICE CH... |                | 13106 · Cash l...  | 46.93    |        | 126.88   |

## AUXIER ROAD GAS COMPANY, INC.

## General Ledger

As of December 31, 2016

08/01/17

Accrual Basis

| Type   | Date       | Num | Name               | Memo           | Split              | Debit  | Credit | Balance  |
|--|------------|-----|--------------------|----------------|--------------------|--------|--------|----------|
| Check  | 04/01/2016 | ACH | BANK SERVICE CH... |                | 13106 · Cash I...  | 35.18  |        | 162.06   |
| Check  | 05/09/2016 | AW  | BANK SERVICE CH... |                | 13106 · Cash I...  | 33.50  |        | 195.56   |
| Check  | 06/01/2016 | AW  | BANK SERVICE CH... |                | 13106 · Cash I...  | 34.69  |        | 230.25   |
| Check  | 07/01/2016 | AW  | BANK SERVICE CH... |                | 13106 · Cash I...  | 33.85  |        | 264.10   |
| Check  | 08/01/2016 | AW  | BANK SERVICE CH... |                | 13106 · Cash I...  | 32.45  |        | 296.55   |
| Check  | 09/01/2016 | AW  | BANK SERVICE CH... |                | 13106 · Cash I...  | 43.08  |        | 339.63   |
| Check  | 10/03/2016 | AW  | BANK SERVICE CH... |                | 13106 · Cash I...  | 32.59  |        | 372.22   |
| Check  | 11/01/2016 | AW  | BANK SERVICE CH... |                | 13106 · Cash I...  | 32.37  |        | 404.59   |
| Check  | 12/01/2016 | AW  | BANK SERVICE CH... |                | 13106 · Cash I...  | 32.68  |        | 437.27   |
| Total 92104 · Bank Charges                   |            |     |                    |                |                    | 437.27 | 0.00   | 437.27   |
| <b>92105 · Office Supplies &amp; Expense</b> |            |     |                    |                |                    |        |        | 0.00     |
| General Journal                              | 01/31/2016 | 4   |                    | TO REC ARG...  | 98112 · Interes... | 26.86  |        | 26.86    |
| General Journal                              | 01/31/2016 | 4   |                    | TO REC ARG...  | 98112 · Interes... | 119.14 |        | 146.00   |
| General Journal                              | 01/31/2016 | 4   |                    | TO REC ARG...  | 98112 · Interes... | 492.48 |        | 638.48   |
| General Journal                              | 01/31/2016 | 4   |                    | TO REC ARG...  | 98112 · Interes... | 41.86  |        | 680.34   |
| Check  | 02/23/2016 | AW  | DELUXE ORDER       | DEP SLIPS      | 13106 · Cash I...  | 98.00  |        | 778.34   |
| General Journal                              | 02/29/2016 | 4   |                    | TO REC ARG...  | 98804 · Taxes ...  | 30.16  |        | 808.50   |
| General Journal                              | 02/29/2016 | 4   |                    | TO REC ARG...  | 98804 · Taxes ...  | 78.50  |        | 887.00   |
| General Journal                              | 02/29/2016 | 4   |                    | TO REC ARG...  | 98804 · Taxes ...  | 217.82 |        | 1,104.82 |
| General Journal                              | 02/29/2016 | 4   |                    | TO REC ARG...  | 98804 · Taxes ...  | 43.04  |        | 1,147.86 |
| General Journal                              | 03/31/2016 | 4   |                    | TO REC ARG...  | 98804 · Taxes ...  | 26.86  |        | 1,174.72 |
| General Journal                              | 03/31/2016 | 4   |                    | TO REC ARG...  | 98804 · Taxes ...  | 185.38 |        | 1,360.10 |
| General Journal                              | 03/31/2016 | 4   |                    | TO REC ARG...  | 98804 · Taxes ...  | 96.21  |        | 1,456.31 |
| General Journal                              | 03/31/2016 | 4   |                    | TO REC ARG...  | 98804 · Taxes ...  | 56.77  |        | 1,513.08 |
| General Journal                              | 04/30/2016 | 4   |                    | TO REC ARG...  | 98112 · Interes... | 26.86  |        | 1,539.94 |
| General Journal                              | 04/30/2016 | 4   |                    | TO REC ARG...  | 98112 · Interes... | 265.68 |        | 1,805.62 |
| General Journal                              | 04/30/2016 | 4   |                    | TO REC ARG...  | 98112 · Interes... | 125.01 |        | 1,930.63 |
| General Journal                              | 04/30/2016 | 4   |                    | TO REC ARG...  | 98112 · Interes... | 56.78  |        | 1,987.41 |
| General Journal                              | 05/31/2016 | 4   |                    | TO REC ARG...  | 98804 · Taxes ...  | 258.62 |        | 2,246.03 |
| General Journal                              | 05/31/2016 | 4   |                    | TO REC ARG...  | 98804 · Taxes ...  | 200.46 |        | 2,446.49 |
| General Journal                              | 05/31/2016 | 4   |                    | TO REC ARG...  | 98804 · Taxes ...  | 276.21 |        | 2,722.70 |
| General Journal                              | 05/31/2016 | 4   |                    | TO REC ARG...  | 98804 · Taxes ...  | 56.12  |        | 2,778.82 |
| General Journal                              | 06/30/2016 | 4   |                    | TO REC ARG...  | 98803 · Public ... | 26.86  |        | 2,805.68 |
| General Journal                              | 06/30/2016 | 4   |                    | TO REC ARG...  | 98803 · Public ... | 60.06  |        | 2,865.74 |
| General Journal                              | 06/30/2016 | 4   |                    | TO REC ARG...  | 98803 · Public ... | 489.51 |        | 3,355.25 |
| General Journal                              | 06/30/2016 | 4   |                    | TO REC ARG...  | 98803 · Public ... | 33.66  |        | 3,388.91 |
| General Journal                              | 06/30/2016 | 4   |                    | TO REC ARG...  | 98803 · Public ... | 108.00 |        | 3,496.91 |
| General Journal                              | 07/31/2016 | 7   |                    | TO REC AUX...  | 98112 · Interes... | 2.70   |        | 3,499.61 |
| General Journal                              | 07/31/2016 | 7   |                    | TO REC AUX...  | 98112 · Interes... | 26.86  |        | 3,526.47 |
| General Journal                              | 07/31/2016 | 7   |                    | TO REC AUX...  | 98112 · Interes... | 38.57  |        | 3,565.04 |
| General Journal                              | 07/31/2016 | 7   |                    | TO REC AUX...  | 98112 · Interes... | 103.41 |        | 3,668.45 |
| General Journal                              | 07/31/2016 | 7   |                    | TO REC AUX...  | 98112 · Interes... | 60.34  |        | 3,728.79 |
| General Journal                              | 07/31/2016 | 7   |                    | TO REC AUX...  | 768 · Maintena...  | 26.10  |        | 3,754.89 |
| General Journal                              | 08/31/2016 | 7   |                    | TO REC 08-1... | 98112 · Interes... | 17.55  |        | 3,772.44 |
| General Journal                              | 08/31/2016 | 7   |                    | TO REC 08-1... | 98112 · Interes... | 34.41  |        | 3,806.85 |
| General Journal                              | 08/31/2016 | 7   |                    | TO REC 08-1... | 98112 · Interes... | 38.89  |        | 3,845.74 |
| General Journal                              | 08/31/2016 | 7   |                    | TO REC 08-1... | 98112 · Interes... | 96.74  |        | 3,942.48 |

**AUXIER ROAD GAS COMPANY, INC.**

**General Ledger**

As of December 31, 2016

08/01/17

Accrual Basis

| Type                                     | Date       | Num | Name | Memo           | Split              | Debit    | Credit | Balance  |
|--|------------|-----|------|----------------|--------------------|----------|--------|----------|
| General Journal                          | 08/31/2016 | 7   |      | TO REC 08-1... | 98112 · Interes... | 74.55    |        | 4,017.03 |
| General Journal                          | 09/30/2016 | 9   |      | TO REC AUX...  | 98112 · Interes... | 2.70     |        | 4,019.73 |
| General Journal                          | 09/30/2016 | 9   |      | TO REC AUX...  | 98112 · Interes... | 26.86    |        | 4,046.59 |
| General Journal                          | 09/30/2016 | 9   |      | TO REC AUX...  | 98112 · Interes... | 68.23    |        | 4,114.82 |
| General Journal                          | 09/30/2016 | 9   |      | TO REC AUX...  | 98112 · Interes... | 52.11    |        | 4,166.93 |
| General Journal                          | 09/30/2016 | 9   |      | TO REC AUX...  | 98112 · Interes... | 86.84    |        | 4,253.77 |
| General Journal                          | 10/31/2016 | 10  |      | TO REC AUX...  | 98112 · Interes... | 2.70     |        | 4,256.47 |
| General Journal                          | 10/31/2016 | 10  |      | TO REC AUX...  | 98112 · Interes... | 26.86    |        | 4,283.33 |
| General Journal                          | 10/31/2016 | 10  |      | TO REC AUX...  | 98112 · Interes... | 30.95    |        | 4,314.28 |
| General Journal                          | 10/31/2016 | 10  |      | TO REC AUX...  | 98112 · Interes... | 167.24   |        | 4,481.52 |
| General Journal                          | 10/31/2016 | 10  |      | TO REC AUX...  | 98112 · Interes... | 51.75    |        | 4,533.27 |
| General Journal                          | 10/31/2016 | 10  |      | TO REC AUX...  | 98112 · Interes... | 27.75    |        | 4,561.02 |
| General Journal                          | 11/30/2016 | 7   |      | TO REMOVE ...  | 98804 · Taxes ...  | 223.79   |        | 4,784.81 |
| General Journal                          | 11/30/2016 | 7   |      | TO REMOVE ...  | 98804 · Taxes ...  | 51.96    |        | 4,836.77 |
| General Journal                          | 11/30/2016 | 7   |      | TO REMOVE ...  | 98804 · Taxes ...  | 386.01   |        | 5,222.78 |
| General Journal                          | 11/30/2016 | 7   |      | TO REMOVE ...  | 98804 · Taxes ...  | 66.70    |        | 5,289.48 |
| General Journal                          | 12/31/2016 | 6   |      | TO REC AUX...  | 98112 · Interes... | 19.06    |        | 5,308.54 |
| General Journal                          | 12/31/2016 | 6   |      | TO REC AUX...  | 98112 · Interes... | 213.72   |        | 5,522.26 |
| General Journal                          | 12/31/2016 | 6   |      | TO REC AUX...  | 98112 · Interes... | 195.21   |        | 5,717.47 |
| General Journal                          | 12/31/2016 | 6   |      | TO REC AUX...  | 98112 · Interes... | 54.21    |        | 5,771.68 |
| General Journal                          | 12/31/2016 | 13  |      | ADDITIONAL ... | 73002 · Gas P...   | 26.10    |        | 5,797.78 |
| General Journal                          | 12/31/2016 | 15  |      | TO REVERS...   | 240 · Accrued ...  | 614.92   |        | 6,412.70 |
| Total 92105 · Office Supplies & Expense  |            |     |      |                |                    | 6,412.70 | 0.00   | 6,412.70 |
| <b>92106 · Meals &amp; Entertainment</b> |            |     |      |                |                    |          |        | 0.00     |
| Total 92106 · Meals & Entertainment      |            |     |      |                |                    |          |        | 0.00     |
| <b>92107 · Travel</b>                    |            |     |      |                |                    |          |        | 0.00     |
| General Journal                          | 01/31/2016 | 4   |      | TO REC ARG...  | 98112 · Interes... | 321.38   |        | 321.38   |
| General Journal                          | 01/31/2016 | 4   |      | TO REC ARG...  | 98112 · Interes... | 28.65    |        | 350.03   |
| General Journal                          | 02/29/2016 | 4   |      | TO REC ARG...  | 98804 · Taxes ...  | 84.00    |        | 434.03   |
| General Journal                          | 02/29/2016 | 4   |      | TO REC ARG...  | 98804 · Taxes ...  | 8.28     |        | 442.31   |
| General Journal                          | 03/31/2016 | 4   |      | TO REC ARG...  | 98804 · Taxes ...  | 84.00    |        | 526.31   |
| General Journal                          | 03/31/2016 | 4   |      | TO REC ARG...  | 98804 · Taxes ...  | 11.82    |        | 538.13   |
| General Journal                          | 04/30/2016 | 4   |      | TO REC ARG...  | 98112 · Interes... | 101.19   |        | 639.32   |
| General Journal                          | 04/30/2016 | 4   |      | TO REC ARG...  | 98112 · Interes... | 101.90   |        | 741.22   |
| General Journal                          | 05/31/2016 | 4   |      | TO REC ARG...  | 98804 · Taxes ...  | 36.13    |        | 777.35   |
| General Journal                          | 05/31/2016 | 4   |      | TO REC ARG...  | 98804 · Taxes ...  | 84.00    |        | 861.35   |
| General Journal                          | 05/31/2016 | 4   |      | TO REC ARG...  | 98804 · Taxes ...  | 113.55   |        | 974.90   |
| General Journal                          | 06/30/2016 | 4   |      | TO REC ARG...  | 98803 · Public ... | 140.37   |        | 1,115.27 |
| General Journal                          | 06/30/2016 | 4   |      | TO REC ARG...  | 98803 · Public ... | 4.18     |        | 1,119.45 |
| General Journal                          | 07/31/2016 | 7   |      | TO REC AUX...  | 98112 · Interes... | 95.62    |        | 1,215.07 |
| General Journal                          | 07/31/2016 | 7   |      | TO REC AUX...  | 98112 · Interes... | 1.54     |        | 1,216.61 |
| General Journal                          | 08/31/2016 | 7   |      | TO REC 08-1... | 98112 · Interes... | 115.59   |        | 1,332.20 |
| General Journal                          | 09/30/2016 | 9   |      | TO REC AUX...  | 98112 · Interes... | 129.26   |        | 1,461.46 |
| General Journal                          | 09/30/2016 | 9   |      | TO REC AUX...  | 98112 · Interes... | 3.86     |        | 1,465.32 |
| General Journal                          | 10/31/2016 | 10  |      | TO REC AUX...  | 98112 · Interes... | 10.53    |        | 1,475.85 |
| General Journal                          | 10/31/2016 | 10  |      | TO REC AUX...  | 98112 · Interes... | 109.43   |        | 1,585.28 |



## AUXIER ROAD GAS COMPANY, INC.

08/01/17

## General Ledger

Accrual Basis

As of December 31, 2016

| Type   | Date       | Num | Name | Memo           | Split              | Debit     | Credit | Balance   |
|--|------------|-----|------|----------------|--------------------|-----------|--------|-----------|
| General Journal                                  | 11/30/2016 | 7   |      | TO REMOVE ...  | 98804 · Taxes ...  | 108.74    |        | 1,694.02  |
| General Journal                                  | 12/31/2016 | 6   |      | TO REC AUX...  | 98112 · Interes... | 96.29     |        | 1,790.31  |
| Total 92107 · Travel                             |            |     |      |                |                    | 1,790.31  | 0.00   | 1,790.31  |
| <b>92108 · Drug Testing</b>                      |            |     |      |                |                    |           |        | 0.00      |
| General Journal                                  | 05/31/2016 | 4   |      | TO REC ARG...  | 98804 · Taxes ...  | 6.75      |        | 6.75      |
| General Journal                                  | 09/30/2016 | 9   |      | TO REC AUX...  | 98112 · Interes... | 4.50      |        | 11.25     |
| General Journal                                  | 12/31/2016 | 6   |      | TO REC AUX...  | 98112 · Interes... | 9.00      |        | 20.25     |
| General Journal                                  | 12/31/2016 | 13  |      | ADDITIONAL ... | 73002 · Gas P...   |           | 4.50   | 15.75     |
| Total 92108 · Drug Testing                       |            |     |      |                |                    | 20.25     | 4.50   | 15.75     |
| <b>92109 · Credit Cd Chgs</b>                    |            |     |      |                |                    |           |        | 0.00      |
| General Journal                                  | 01/31/2016 | 4   |      | TO REC ARG...  | 98112 · Interes... | 46.49     |        | 46.49     |
| General Journal                                  | 02/29/2016 | 4   |      | TO REC ARG...  | 98804 · Taxes ...  | 75.23     |        | 121.72    |
| General Journal                                  | 03/31/2016 | 4   |      | TO REC ARG...  | 98804 · Taxes ...  | 117.03    |        | 238.75    |
| General Journal                                  | 04/30/2016 | 4   |      | TO REC ARG...  | 98112 · Interes... | 133.80    |        | 372.55    |
| General Journal                                  | 05/31/2016 | 4   |      | TO REC ARG...  | 98804 · Taxes ...  | 111.61    |        | 484.16    |
| General Journal                                  | 06/30/2016 | 4   |      | TO REC ARG...  | 98803 · Public ... | 96.97     |        | 581.13    |
| General Journal                                  | 07/31/2016 | 7   |      | TO REC AUX...  | 98112 · Interes... | 92.35     |        | 673.48    |
| General Journal                                  | 08/31/2016 | 7   |      | TO REC 08-1... | 98112 · Interes... | 90.77     |        | 764.25    |
| General Journal                                  | 09/30/2016 | 9   |      | TO REC AUX...  | 98112 · Interes... | 82.52     |        | 846.77    |
| General Journal                                  | 10/31/2016 | 10  |      | TO REC AUX...  | 98112 · Interes... | 81.60     |        | 928.37    |
| General Journal                                  | 11/30/2016 | 7   |      | TO REMOVE ...  | 98804 · Taxes ...  | 94.72     |        | 1,023.09  |
| General Journal                                  | 12/31/2016 | 6   |      | TO REC AUX...  | 98112 · Interes... | 98.23     |        | 1,121.32  |
| Total 92109 · Credit Cd Chgs                     |            |     |      |                |                    | 1,121.32  | 0.00   | 1,121.32  |
| <b>921 · Office Supplies and Expense - Other</b> |            |     |      |                |                    |           |        | 0.00      |
| Total 921 · Office Supplies and Expense - Other  |            |     |      |                |                    |           |        | 0.00      |
| Total 921 · Office Supplies and Expense          |            |     |      |                |                    | 19,535.00 | 49.02  | 19,485.98 |
| <b>923 · Outside Services Employed</b>           |            |     |      |                |                    |           |        | 0.00      |
| <b>92302 · Outside Serv-Legal</b>                |            |     |      |                |                    |           |        | 0.00      |
| General Journal                                  | 06/30/2016 | 4   |      | TO REC ARG...  | 98803 · Public ... | 1,088.64  |        | 1,088.64  |
| General Journal                                  | 10/31/2016 | 10  |      | TO REC AUX...  | 98112 · Interes... | 1,244.67  |        | 2,333.31  |
| Total 92302 · Outside Serv-Legal                 |            |     |      |                |                    | 2,333.31  | 0.00   | 2,333.31  |
| <b>92303 · Outside Services-Consulting</b>       |            |     |      |                |                    |           |        | 0.00      |
| Total 92303 · Outside Services-Consulting        |            |     |      |                |                    |           |        | 0.00      |
| <b>92304 · Outside Serv-Engineering</b>          |            |     |      |                |                    |           |        | 0.00      |
| Total 92304 · Outside Serv-Engineering           |            |     |      |                |                    |           |        | 0.00      |
| <b>92305 · Outside Serv- Manager</b>             |            |     |      |                |                    |           |        | 0.00      |
| Total 92305 · Outside Serv- Manager              |            |     |      |                |                    |           |        | 0.00      |
| <b>923 · Outside Services Employed - Other</b>   |            |     |      |                |                    |           |        | 0.00      |

## AUXIER ROAD GAS COMPANY, INC.

## General Ledger

As of December 31, 2016

08/01/17

Accrual Basis

| Type  | Date       | Num | Name | Memo           | Split              | Debit    | Credit | Balance  |
|---|------------|-----|------|----------------|--------------------|----------|--------|----------|
| Total 923 · Outside Services Employed - Other |            |     |      |                |                    |          |        | 0.00     |
| Total 923 · Outside Services Employed         |            |     |      |                |                    | 2,333.31 | 0.00   | 2,333.31 |
| <b>92301 · Accounting</b>                     |            |     |      |                |                    |          |        | 0.00     |
| General Journal                               | 01/31/2016 | 4   |      | TO REC ARG...  | 98112 · Interes... | 80.00    |        | 80.00    |
| General Journal                               | 06/30/2016 | 4   |      | TO REC ARG...  | 98803 · Public ... | 2,345.49 |        | 2,425.49 |
| Total 92301 · Accounting                      |            |     |      |                |                    | 2,425.49 | 0.00   | 2,425.49 |
| <b>924 · Insurance</b>                        |            |     |      |                |                    |          |        | 0.00     |
| <b>92401 · Auto Insurance</b>                 |            |     |      |                |                    |          |        | 0.00     |
| General Journal                               | 01/31/2016 | 4   |      | TO REC ARG...  | 98112 · Interes... | 450.73   |        | 450.73   |
| General Journal                               | 02/29/2016 | 4   |      | TO REC ARG...  | 98804 · Taxes ...  | 293.63   |        | 744.36   |
| General Journal                               | 03/31/2016 | 4   |      | TO REC ARG...  | 98804 · Taxes ...  | 278.37   |        | 1,022.73 |
| General Journal                               | 04/30/2016 | 4   |      | TO REC ARG...  | 98112 · Interes... | 354.06   |        | 1,376.79 |
| General Journal                               | 05/31/2016 | 4   |      | TO REC ARG...  | 98804 · Taxes ...  | 353.52   |        | 1,730.31 |
| General Journal                               | 06/30/2016 | 4   |      | TO REC ARG...  | 98803 · Public ... | 353.52   |        | 2,083.83 |
| General Journal                               | 07/31/2016 | 7   |      | TO REC AUX...  | 98112 · Interes... | 353.52   |        | 2,437.35 |
| General Journal                               | 08/31/2016 | 7   |      | TO REC 08-1... | 98112 · Interes... | 353.52   |        | 2,790.87 |
| General Journal                               | 09/30/2016 | 9   |      | TO REC AUX...  | 98112 · Interes... | 353.52   |        | 3,144.39 |
| General Journal                               | 10/31/2016 | 10  |      | TO REC AUX...  | 98112 · Interes... | 353.52   |        | 3,497.91 |
| General Journal                               | 11/30/2016 | 7   |      | TO REMOVE ...  | 98804 · Taxes ...  | 353.52   |        | 3,851.43 |
| General Journal                               | 12/31/2016 | 6   |      | TO REC AUX...  | 98112 · Interes... | 397.62   |        | 4,249.05 |
| Total 92401 · Auto Insurance                  |            |     |      |                |                    | 4,249.05 | 0.00   | 4,249.05 |
| <b>92402 · General Liability Insurance</b>    |            |     |      |                |                    |          |        | 0.00     |
| General Journal                               | 01/31/2016 | 4   |      | TO REC ARG...  | 98112 · Interes... | 67.16    |        | 67.16    |
| General Journal                               | 02/29/2016 | 4   |      | TO REC ARG...  | 98804 · Taxes ...  | 67.16    |        | 134.32   |
| General Journal                               | 03/31/2016 | 4   |      | TO REC ARG...  | 98804 · Taxes ...  | 67.16    |        | 201.48   |
| General Journal                               | 04/30/2016 | 4   |      | TO REC ARG...  | 98112 · Interes... | 163.91   |        | 365.39   |
| General Journal                               | 05/31/2016 | 4   |      | TO REC ARG...  | 98804 · Taxes ...  | 67.16    |        | 432.55   |
| General Journal                               | 06/30/2016 | 4   |      | TO REC ARG...  | 98803 · Public ... | 67.16    |        | 499.71   |
| General Journal                               | 07/31/2016 | 7   |      | TO REC AUX...  | 98112 · Interes... | 67.16    |        | 566.87   |
| General Journal                               | 08/31/2016 | 7   |      | TO REC 08-1... | 98112 · Interes... | 67.16    |        | 634.03   |
| General Journal                               | 09/30/2016 | 9   |      | TO REC AUX...  | 98112 · Interes... | 67.16    |        | 701.19   |
| General Journal                               | 10/31/2016 | 10  |      | TO REC AUX...  | 98112 · Interes... | 67.16    |        | 768.35   |
| General Journal                               | 11/30/2016 | 7   |      | TO REMOVE ...  | 98804 · Taxes ...  | 96.65    |        | 865.00   |
| General Journal                               | 12/31/2016 | 6   |      | TO REC AUX...  | 98112 · Interes... | 281.80   |        | 1,146.80 |
| Total 92402 · General Liability Insurance     |            |     |      |                |                    | 1,146.80 | 0.00   | 1,146.80 |
| <b>92403 · Worker's Compensation</b>          |            |     |      |                |                    |          |        | 0.00     |
| General Journal                               | 01/31/2016 | 4   |      | TO REC ARG...  | 98112 · Interes... | 96.29    |        | 96.29    |
| General Journal                               | 02/29/2016 | 4   |      | TO REC ARG...  | 98804 · Taxes ...  | 96.29    |        | 192.58   |
| General Journal                               | 03/31/2016 | 4   |      | TO REC ARG...  | 98804 · Taxes ...  | 96.29    |        | 288.87   |
| General Journal                               | 04/30/2016 | 4   |      | TO REC ARG...  | 98112 · Interes... | 277.91   |        | 566.78   |
| General Journal                               | 05/31/2016 | 4   |      | TO REC ARG...  | 98804 · Taxes ...  | 96.17    |        | 662.95   |
| General Journal                               | 06/30/2016 | 4   |      | TO REC ARG...  | 98803 · Public ... | 96.17    |        | 759.12   |

## AUXIER ROAD GAS COMPANY, INC.

08/01/17

## General Ledger

Accrual Basis

As of December 31, 2016

| Type                                   | Date       | Num | Name | Memo           | Split              | Debit    | Credit | Balance  |
|--|------------|-----|------|----------------|--------------------|----------|--------|----------|
| General Journal                        | 07/31/2016 | 7   |      | TO REC AUX...  | 98112 · Interes... | 96.17    |        | 855.29   |
| General Journal                        | 08/31/2016 | 7   |      | TO REC 08-1... | 98112 · Interes... | 96.17    |        | 951.46   |
| General Journal                        | 09/30/2016 | 9   |      | TO REC AUX...  | 98112 · Interes... | 96.18    |        | 1,047.64 |
| General Journal                        | 11/30/2016 | 7   |      | TO REMOVE ...  | 98804 · Taxes ...  | 311.37   |        | 1,359.01 |
| Total 92403 · Worker's Compensation    |            |     |      |                |                    | 1,359.01 | 0.00   | 1,359.01 |
| <b>92404 · Property Insurance</b>      |            |     |      |                |                    |          |        | 0.00     |
| General Journal                        | 01/31/2016 | 4   |      | TO REC ARG...  | 98112 · Interes... | 9.16     |        | 9.16     |
| General Journal                        | 02/29/2016 | 4   |      | TO REC ARG...  | 98804 · Taxes ...  | 9.16     |        | 18.32    |
| General Journal                        | 03/31/2016 | 4   |      | TO REC ARG...  | 98804 · Taxes ...  | 9.16     |        | 27.48    |
| General Journal                        | 04/30/2016 | 4   |      | TO REC ARG...  | 98112 · Interes... | 9.16     |        | 36.64    |
| General Journal                        | 05/31/2016 | 4   |      | TO REC ARG...  | 98804 · Taxes ...  | 9.16     |        | 45.80    |
| General Journal                        | 06/30/2016 | 4   |      | TO REC ARG...  | 98803 · Public ... | 9.16     |        | 54.96    |
| General Journal                        | 07/31/2016 | 7   |      | TO REC AUX...  | 98112 · Interes... | 9.16     |        | 64.12    |
| General Journal                        | 08/31/2016 | 7   |      | TO REC 08-1... | 98112 · Interes... | 9.16     |        | 73.28    |
| General Journal                        | 09/30/2016 | 9   |      | TO REC AUX...  | 98112 · Interes... | 9.16     |        | 82.44    |
| General Journal                        | 10/31/2016 | 10  |      | TO REC AUX...  | 98112 · Interes... | 9.16     |        | 91.60    |
| General Journal                        | 12/31/2016 | 6   |      | TO REC AUX...  | 98112 · Interes... | 24.50    |        | 116.10   |
| Total 92404 · Property Insurance       |            |     |      |                |                    | 116.10   | 0.00   | 116.10   |
| <b>92405 · Life Insurance</b>          |            |     |      |                |                    |          |        | 0.00     |
| Total 92405 · Life Insurance           |            |     |      |                |                    |          |        | 0.00     |
| <b>924 · Insurance - Other</b>         |            |     |      |                |                    |          |        | 0.00     |
| Total 924 · Insurance - Other          |            |     |      |                |                    |          |        | 0.00     |
| Total 924 · Insurance                  |            |     |      |                |                    | 6,870.96 | 0.00   | 6,870.96 |
| <b>926 · Employee Benefits</b>         |            |     |      |                |                    |          |        | 0.00     |
| General Journal                        | 01/31/2016 | 4   |      | TO REC ARG...  | 98112 · Interes... | 788.10   |        | 788.10   |
| General Journal                        | 02/29/2016 | 4   |      | TO REC ARG...  | 98804 · Taxes ...  | 132.93   |        | 921.03   |
| General Journal                        | 03/31/2016 | 4   |      | TO REC ARG...  | 98804 · Taxes ...  | 618.94   |        | 1,539.97 |
| General Journal                        | 04/30/2016 | 4   |      | TO REC ARG...  | 98112 · Interes... | 571.64   |        | 2,111.61 |
| General Journal                        | 05/31/2016 | 4   |      | TO REC ARG...  | 98804 · Taxes ...  | 523.84   |        | 2,635.45 |
| General Journal                        | 06/30/2016 | 4   |      | TO REC ARG...  | 98803 · Public ... | 523.84   |        | 3,159.29 |
| General Journal                        | 07/31/2016 | 7   |      | TO REC AUX...  | 98112 · Interes... | 538.92   |        | 3,698.21 |
| General Journal                        | 08/31/2016 | 7   |      | TO REC 08-1... | 98112 · Interes... | 670.13   |        | 4,368.34 |
| General Journal                        | 09/30/2016 | 9   |      | TO REC AUX...  | 98112 · Interes... | 579.88   |        | 4,948.22 |
| General Journal                        | 10/31/2016 | 10  |      | TO REC AUX...  | 98112 · Interes... | 579.88   |        | 5,528.10 |
| General Journal                        | 11/30/2016 | 7   |      | TO REMOVE ...  | 98804 · Taxes ...  | 498.74   |        | 6,026.84 |
| General Journal                        | 12/31/2016 | 6   |      | TO REC AUX...  | 98112 · Interes... | 539.31   |        | 6,566.15 |
| Total 926 · Employee Benefits          |            |     |      |                |                    | 6,566.15 | 0.00   | 6,566.15 |
| <b>928 · Regulatory Commission Exp</b> |            |     |      |                |                    |          |        | 0.00     |
| Total 928 · Regulatory Commission Exp  |            |     |      |                |                    |          |        | 0.00     |
| <b>930 · Miscellaneous Gen Expense</b> |            |     |      |                |                    |          |        | 0.00     |
| 93002 · CLEANING/JANITORIAL            |            |     |      |                |                    |          |        | 0.00     |

**AUXIER ROAD GAS COMPANY, INC.**  
**General Ledger**  
**As of December 31, 2016**

| Type  | Date       | Num       | Name              | Memo               | Split              | Debit  | Credit | Balance |
|---|------------|-----------|-------------------|--------------------|--------------------|--------|--------|---------|
| Total 93002 · CLEANING/JANITORIAL               |            |           |                   |                    |                    |        |        | 0.00    |
| <b>93003 · Licenses &amp; Permits</b>           |            |           |                   |                    |                    |        |        | 0.00    |
| General Journal                                 | 01/31/2016 | 4         |                   | TO REC ARG...      | 98112 · Interes... | 8.17   |        | 8.17    |
| General Journal                                 | 02/29/2016 | 4         |                   | TO REC ARG...      | 98804 · Taxes ...  | 130.08 |        | 138.25  |
| General Journal                                 | 03/31/2016 | 4         |                   | TO REC ARG...      | 98804 · Taxes ...  | 11.59  |        | 149.84  |
| General Journal                                 | 04/30/2016 | 4         |                   | TO REC ARG...      | 98112 · Interes... | 80.57  |        | 230.41  |
| General Journal                                 | 05/31/2016 | 4         |                   | TO REC ARG...      | 98804 · Taxes ...  | 35.47  |        | 265.88  |
| General Journal                                 | 07/31/2016 | 7         |                   | TO REC AUX...      | 98112 · Interes... | 4.05   |        | 269.93  |
| General Journal                                 | 09/30/2016 | 9         |                   | TO REC AUX...      | 98112 · Interes... | 59.50  |        | 329.43  |
| General Journal                                 | 10/31/2016 | 10        |                   | TO REC AUX...      | 98112 · Interes... | 63.39  |        | 392.82  |
| General Journal                                 | 11/30/2016 | 7         |                   | TO REMOVE ...      | 98804 · Taxes ...  | 27.28  |        | 420.10  |
| General Journal                                 | 12/31/2016 | 6         |                   | TO REC AUX...      | 98112 · Interes... | 25.28  |        | 445.38  |
| Total 93003 · Licenses & Permits                |            |           |                   |                    |                    | 445.38 | 0.00   | 445.38  |
| <b>93004 · Dues and Subscriptions</b>           |            |           |                   |                    |                    |        |        | 0.00    |
| General Journal                                 | 01/31/2016 | 4         |                   | TO REC ARG...      | 98112 · Interes... | 66.50  |        | 66.50   |
| General Journal                                 | 02/29/2016 | 4         |                   | TO REC ARG...      | 98804 · Taxes ...  | 44.55  |        | 111.05  |
| General Journal                                 | 06/30/2016 | 4         |                   | TO REC ARG...      | 98803 · Public ... | 20.25  |        | 131.30  |
| General Journal                                 | 08/31/2016 | 7         |                   | TO REC 08-1...     | 98112 · Interes... | 2.88   |        | 134.18  |
| General Journal                                 | 09/30/2016 | 9         |                   | TO REC AUX...      | 98112 · Interes... | 4.46   |        | 138.64  |
| General Journal                                 | 10/31/2016 | 10        |                   | TO REC AUX...      | 98112 · Interes... | 119.34 |        | 257.98  |
| Total 93004 · Dues and Subscriptions            |            |           |                   |                    |                    | 257.98 | 0.00   | 257.98  |
| <b>93005 · Payroll Administration Expenses</b>  |            |           |                   |                    |                    |        |        | 0.00    |
| Total 93005 · Payroll Administration Expenses   |            |           |                   |                    |                    |        |        | 0.00    |
| <b>93006 · Research &amp; Development Costs</b> |            |           |                   |                    |                    |        |        | 0.00    |
| Total 93006 · Research & Development Costs      |            |           |                   |                    |                    |        |        | 0.00    |
| <b>93007 · Public Awareness Expense</b>         |            |           |                   |                    |                    |        |        | 0.00    |
| Total 93007 · Public Awareness Expense          |            |           |                   |                    |                    |        |        | 0.00    |
| <b>930 · Miscellaneous Gen Expense - Other</b>  |            |           |                   |                    |                    |        |        | 0.00    |
| Check   | 02/18/2016 | 1597      | VOID              |                    | 13106 · Cash I...  | 0.00   |        | 0.00    |
| General Journal                                 | 04/30/2016 | 4         |                   | TO REC ARG...      | 98112 · Interes... | 6.25   |        | 6.25    |
| General Journal                                 | 05/31/2016 | 4         |                   | TO REC ARG...      | 98804 · Taxes ...  | 9.00   |        | 15.25   |
| General Journal                                 | 06/30/2016 | 4         |                   | TO REC ARG...      | 98803 · Public ... | 9.00   |        | 24.25   |
| General Journal                                 | 07/31/2016 | 7         |                   | TO REC AUX...      | 98112 · Interes... | 2.25   |        | 26.50   |
| General Journal                                 | 07/31/2016 | 7         |                   | TO REC AUX...      | 768 · Maintena...  | 181.00 |        | 207.50  |
| General Journal                                 | 08/31/2016 | 7         |                   | TO REC 08-1...     | 98112 · Interes... | 18.00  |        | 225.50  |
| General Journal                                 | 08/31/2016 | 8         |                   | TO REC AUX...      | 763 · Contract ... | 181.69 |        | 407.19  |
| General Journal                                 | 08/31/2016 | 8         |                   | TO REC ADD...      | 874 · Mains an...  | 181.69 |        | 588.88  |
| Deposit   | 10/14/2016 |           |                   | Ref und from I...  | 13106 · Cash I...  |        | 182.14 | 406.74  |
| General Journal                                 | 12/31/2016 | 6         |                   | TO REC AUX...      | 98112 · Interes... | 4.50   |        | 411.24  |
| General Journal                                 | 12/31/2016 | AJE 4/... | COW CREEK GAS ... | To write off ol... | 232 · Accounts...  |        | 70.19  | 341.05  |
| Total 930 · Miscellaneous Gen Expense - Other   |            |           |                   |                    |                    | 593.38 | 252.33 | 341.05  |

## AUXIER ROAD GAS COMPANY, INC.

08/01/17

## General Ledger

Accrual Basis

As of December 31, 2016

| Type                                      | Date       | Num       | Name | Memo              | Split              | Debit    | Credit | Balance  |
|---|------------|-----------|------|-------------------|--------------------|----------|--------|----------|
| Total 930 · Miscellaneous Gen Expense     |            |           |      |                   |                    | 1,296.74 | 252.33 | 1,044.41 |
| <b>93001 · Directors Fees</b>             |            |           |      |                   |                    |          |        | 0.00     |
| Total 93001 · Directors Fees              |            |           |      |                   |                    |          |        | 0.00     |
| <b>931 · Rent</b>                         |            |           |      |                   |                    |          |        | 0.00     |
| General Journal                           | 01/31/2016 | 4         |      | TO REC ARG...     | 98112 · Interes... | 438.00   |        | 438.00   |
| General Journal                           | 02/29/2016 | 4         |      | TO REC ARG...     | 98804 · Taxes ...  | 330.00   |        | 768.00   |
| General Journal                           | 03/31/2016 | 4         |      | TO REC ARG...     | 98804 · Taxes ...  | 330.00   |        | 1,098.00 |
| General Journal                           | 04/30/2016 | 4         |      | TO REC ARG...     | 98112 · Interes... | 330.00   |        | 1,428.00 |
| General Journal                           | 05/31/2016 | 4         |      | TO REC ARG...     | 98804 · Taxes ...  | 330.00   |        | 1,758.00 |
| General Journal                           | 06/30/2016 | 4         |      | TO REC ARG...     | 98803 · Public ... | 222.00   |        | 1,980.00 |
| General Journal                           | 07/31/2016 | 7         |      | TO REC AUX...     | 98112 · Interes... | 330.00   |        | 2,310.00 |
| General Journal                           | 08/31/2016 | 7         |      | TO REC 08-1...    | 98112 · Interes... | 222.00   |        | 2,532.00 |
| General Journal                           | 09/30/2016 | 9         |      | TO REC AUX...     | 98112 · Interes... | 438.00   |        | 2,970.00 |
| General Journal                           | 10/31/2016 | 10        |      | TO REC AUX...     | 98112 · Interes... | 330.00   |        | 3,300.00 |
| General Journal                           | 11/30/2016 | 7         |      | TO REMOVE ...     | 98804 · Taxes ...  | 330.00   |        | 3,630.00 |
| General Journal                           | 12/31/2016 | 6         |      | TO REC AUX...     | 98112 · Interes... | 330.00   |        | 3,960.00 |
| Total 931 · Rent                          |            |           |      |                   |                    | 3,960.00 | 0.00   | 3,960.00 |
| <b>932 · Maintenance of General Plant</b> |            |           |      |                   |                    |          |        | 0.00     |
| General Journal                           | 06/30/2016 | 4         |      | TO REC ARG...     | 98803 · Public ... | 5.15     |        | 5.15     |
| General Journal                           | 09/30/2016 | 9         |      | TO REC AUX...     | 98112 · Interes... | 1.67     |        | 6.82     |
| General Journal                           | 10/31/2016 | 10        |      | TO REC AUX...     | 98112 · Interes... | 22.45    |        | 29.27    |
| General Journal                           | 12/31/2016 | AJE 5/... |      | To dispose of ... | 168 · Accum D...   | 560.00   |        | 589.27   |
| Total 932 · Maintenance of General Plant  |            |           |      |                   |                    | 589.27   | 0.00   | 589.27   |
| <b>93301 · Gasoline</b>                   |            |           |      |                   |                    |          |        | 0.00     |
| General Journal                           | 01/31/2016 | 4         |      | TO REC ARG...     | 98112 · Interes... | 352.66   |        | 352.66   |
| General Journal                           | 02/29/2016 | 4         |      | TO REC ARG...     | 98804 · Taxes ...  | 324.94   |        | 677.60   |
| General Journal                           | 03/31/2016 | 4         |      | TO REC ARG...     | 98804 · Taxes ...  | 289.62   |        | 967.22   |
| General Journal                           | 04/30/2016 | 4         |      | TO REC ARG...     | 98112 · Interes... | 337.50   |        | 1,304.72 |
| General Journal                           | 05/31/2016 | 4         |      | TO REC ARG...     | 98804 · Taxes ...  | 344.79   |        | 1,649.51 |
| General Journal                           | 06/30/2016 | 4         |      | TO REC ARG...     | 98803 · Public ... | 420.29   |        | 2,069.80 |
| General Journal                           | 07/31/2016 | 7         |      | TO REC AUX...     | 98112 · Interes... | 409.37   |        | 2,479.17 |
| General Journal                           | 08/31/2016 | 7         |      | TO REC 08-1...    | 98112 · Interes... | 337.46   |        | 2,816.63 |
| General Journal                           | 09/30/2016 | 9         |      | TO REC AUX...     | 98112 · Interes... | 460.81   |        | 3,277.44 |
| General Journal                           | 10/31/2016 | 10        |      | TO REC AUX...     | 98112 · Interes... | 349.97   |        | 3,627.41 |
| General Journal                           | 11/30/2016 | 7         |      | TO REMOVE ...     | 98804 · Taxes ...  | 450.10   |        | 4,077.51 |
| General Journal                           | 12/31/2016 | 6         |      | TO REC AUX...     | 98112 · Interes... | 346.73   |        | 4,424.24 |
| Total 93301 · Gasoline                    |            |           |      |                   |                    | 4,424.24 | 0.00   | 4,424.24 |
| <b>93303 · Transportation Expenses</b>    |            |           |      |                   |                    |          |        | 0.00     |
| General Journal                           | 01/31/2016 | 4         |      | TO REC ARG...     | 98112 · Interes... | 341.85   |        | 341.85   |
| General Journal                           | 01/31/2016 | 4         |      | TO REC ARG...     | 98112 · Interes... | 24.14    |        | 365.99   |
| General Journal                           | 02/29/2016 | 4         |      | TO REC ARG...     | 98804 · Taxes ...  | 189.68   |        | 555.67   |
| General Journal                           | 02/29/2016 | 4         |      | TO REC ARG...     | 98804 · Taxes ...  | 46.96    |        | 602.63   |

## AUXIER ROAD GAS COMPANY, INC.

## General Ledger

As of December 31, 2016

08/01/17

Accrual Basis

| Type   | Date       | Num  | Name               | Memo           | Split              | Debit    | Credit | Balance   |
|--|------------|------|--------------------|----------------|--------------------|----------|--------|-----------|
| General Journal                              | 03/31/2016 | 4    |                    | TO REC ARG...  | 98804 · Taxes ...  | 102.23   |        | 704.86    |
| General Journal                              | 04/30/2016 | 4    |                    | TO REC ARG...  | 98112 · Interes... | 207.41   |        | 912.27    |
| General Journal                              | 05/31/2016 | 4    |                    | TO REC ARG...  | 98804 · Taxes ...  | 179.13   |        | 1,091.40  |
| General Journal                              | 06/30/2016 | 4    |                    | TO REC ARG...  | 98803 · Public ... | 66.27    |        | 1,157.67  |
| General Journal                              | 07/31/2016 | 7    |                    | TO REC AUX...  | 98112 · Interes... | 134.38   |        | 1,292.05  |
| General Journal                              | 08/31/2016 | 7    |                    | TO REC 08-1... | 98112 · Interes... | 62.15    |        | 1,354.20  |
| General Journal                              | 08/31/2016 | 8    |                    | TO REC AUX...  | 763 · Contract ... | 14.32    |        | 1,368.52  |
| General Journal                              | 08/31/2016 | 8    |                    | TO REC ADD...  | 874 · Mains an...  | 14.32    |        | 1,382.84  |
| General Journal                              | 09/30/2016 | 9    |                    | TO REC AUX...  | 98112 · Interes... | 46.70    |        | 1,429.54  |
| General Journal                              | 10/31/2016 | 10   |                    | TO REC AUX...  | 98112 · Interes... | 336.70   |        | 1,766.24  |
| General Journal                              | 11/30/2016 | 7    |                    | TO REMOVE ...  | 98804 · Taxes ...  | 161.31   |        | 1,927.55  |
| General Journal                              | 12/31/2016 | 6    |                    | TO REC AUX...  | 98112 · Interes... | 265.64   |        | 2,193.19  |
| Total 93303 · Transportation Expenses        |            |      |                    |                |                    | 2,193.19 | 0.00   | 2,193.19  |
| <b>981 · Interest Expense</b>                |            |      |                    |                |                    |          |        | 0.00      |
| <b>98106 · Int Exp - Meter Deposit</b>       |            |      |                    |                |                    |          |        | 0.00      |
| Check  | 02/23/2016 | 1599 | JERRY W SPEARS     | DEP INT        | 13106 · Cash l...  | 0.07     |        | 0.07      |
| Check  | 03/24/2016 | 1610 | JUAN VALENCIA      | DEP INT        | 13106 · Cash l...  | 0.00     |        | 0.07      |
| Check  | 03/24/2016 | 1611 | JUAN VALENCIA      | DEP INT        | 13106 · Cash l...  | 0.09     |        | 0.16      |
| Check  | 03/28/2016 | 1613 | RONALD PEPPI       | DEP INT        | 13106 · Cash l...  | 0.11     |        | 0.27      |
| Check  | 05/04/2016 | 1620 | CODY WILLIAMS      | DEP INT        | 13106 · Cash l...  | 0.09     |        | 0.36      |
| Check  | 05/09/2016 | 1622 | JERRY WORKMAN      | DEP INT        | 13106 · Cash l...  | 0.15     |        | 0.51      |
| Check  | 05/12/2016 | 1624 | JAY UMA INC        | DEP INT        | 13106 · Cash l...  | 0.16     |        | 0.67      |
| Check  | 10/24/2016 | 1646 | WILLIAM POWELL     | DEP INT        | 13106 · Cash l...  | 0.28     |        | 0.95      |
| Check  | 12/09/2016 | 1652 | TERRY GIBSON       | DEP INT        | 13106 · Cash l...  | 0.40     |        | 1.35      |
| Check  | 12/28/2016 | 1657 | PAUL MAYNARD, G... | DEP INT REF    | 13106 · Cash l...  | 0.34     |        | 1.69      |
| General Journal                              | 12/31/2016 | 10   |                    | TO REC DEP...  | 142 · Accounts...  | 269.90   |        | 271.59    |
| Total 98106 · Int Exp - Meter Deposit        |            |      |                    |                |                    | 271.59   | 0.00   | 271.59    |
| <b>98107 · Interest Expense-Other</b>        |            |      |                    |                |                    |          |        | 0.00      |
| General Journal                              | 09/30/2016 | 9    |                    | TO REC AUX...  | 98112 · Interes... | 3.76     |        | 3.76      |
| General Journal                              | 10/31/2016 | 10   |                    | TO REC AUX...  | 98112 · Interes... | 4.40     |        | 8.16      |
| General Journal                              | 11/30/2016 | 7    |                    | TO REMOVE ...  | 98804 · Taxes ...  | 5.01     |        | 13.17     |
| General Journal                              | 12/31/2016 | 6    |                    | TO REC AUX...  | 98112 · Interes... | 5.01     |        | 18.18     |
| Total 98107 · Interest Expense-Other         |            |      |                    |                |                    | 18.18    | 0.00   | 18.18     |
| <b>981 · Interest Expense - Other</b>        |            |      |                    |                |                    |          |        | 0.00      |
| Total 981 · Interest Expense - Other         |            |      |                    |                |                    |          |        | 0.00      |
| Total 981 · Interest Expense                 |            |      |                    |                |                    | 289.77   | 0.00   | 289.77    |
| <b>98111 · Interest Exp- Comm Trust Bank</b> |            |      |                    |                |                    |          |        | 0.00      |
| Total 98111 · Interest Exp- Comm Trust Bank  |            |      |                    |                |                    |          |        | 0.00      |
| <b>98112 · Interest on Long-Term Debt</b>    |            |      |                    |                |                    |          |        | 0.00      |
| General Journal                              | 01/31/2016 | 4    |                    | TO REC ARG...  | -SPLIT-            | 5,845.77 |        | 5,845.77  |
| General Journal                              | 02/29/2016 | 4    |                    | TO REC ARG...  | 98804 · Taxes ...  | 5,811.16 |        | 11,656.93 |

## AUXIER ROAD GAS COMPANY, INC.

## General Ledger

As of December 31, 2016

08/01/17

Accrual Basis

| Type                                     | Date       | Num       | Name              | Memo              | Split              | Debit     | Credit | Balance   |
|--|------------|-----------|-------------------|-------------------|--------------------|-----------|--------|-----------|
| General Journal                          | 03/31/2016 | 4         |                   | TO REC ARG...     | 98804 · Taxes ...  | 11,123.03 |        | 22,779.96 |
| General Journal                          | 04/30/2016 | 4         |                   | TO REC ARG...     | -SPLIT-            | 5,502.93  |        | 28,282.89 |
| General Journal                          | 05/31/2016 | 4         |                   | TO REC ARG...     | 98804 · Taxes ...  | 5,647.50  |        | 33,930.39 |
| General Journal                          | 06/30/2016 | 4         |                   | TO REC ARG...     | 98803 · Public ... | 5,432.20  |        | 39,362.59 |
| General Journal                          | 07/31/2016 | 7         |                   | TO REC AUX...     | -SPLIT-            | 5,572.73  |        | 44,935.32 |
| General Journal                          | 08/31/2016 | 7         |                   | TO REC 08-1...    | -SPLIT-            | 5,531.64  |        | 50,466.96 |
| General Journal                          | 09/30/2016 | 9         |                   | TO REC AUX...     | -SPLIT-            | 5,315.72  |        | 55,782.68 |
| General Journal                          | 10/31/2016 | 10        |                   | TO REC AUX...     | -SPLIT-            | 5,450.45  |        | 61,233.13 |
| General Journal                          | 11/30/2016 | 7         |                   | TO REMOVE ...     | 98804 · Taxes ...  | 5,238.08  |        | 66,471.21 |
| General Journal                          | 12/31/2016 | 6         |                   | TO REC AUX...     | -SPLIT-            | 5,368.46  |        | 71,839.67 |
| Total 98112 · Interest on Long-Term Debt |            |           |                   |                   |                    | 71,839.67 | 0.00   | 71,839.67 |
| <b>983 · Depreciation Expense</b>        |            |           |                   |                   |                    |           |        | 0.00      |
| General Journal                          | 01/31/2016 | 3         |                   | To rec exp for... | 168 · Accum D...   | 1,500.00  |        | 1,500.00  |
| General Journal                          | 02/29/2016 | 3         |                   | To rec exp for... | 168 · Accum D...   | 1,500.00  |        | 3,000.00  |
| General Journal                          | 03/31/2016 | 3         |                   | To rec 03-16 ...  | 168 · Accum D...   | 1,500.00  |        | 4,500.00  |
| General Journal                          | 04/30/2016 | 3         |                   | To rec 04-16 ...  | 168 · Accum D...   | 1,500.00  |        | 6,000.00  |
| General Journal                          | 05/31/2016 | 3         |                   | TO REC EXP ...    | 168 · Accum D...   | 1,500.00  |        | 7,500.00  |
| General Journal                          | 06/30/2016 | 3         |                   | TO REC EXP ...    | 168 · Accum D...   | 1,500.00  |        | 9,000.00  |
| General Journal                          | 07/31/2016 | 3         |                   | TO REC DEP...     | 168 · Accum D...   | 1,500.00  |        | 10,500.00 |
| General Journal                          | 08/31/2016 | 3         |                   | TO REC EXP ...    | 168 · Accum D...   | 1,500.00  |        | 12,000.00 |
| General Journal                          | 09/30/2016 | 3         |                   | TO REC EXP ...    | 168 · Accum D...   | 1,500.00  |        | 13,500.00 |
| General Journal                          | 10/31/2016 | 3         |                   | TO REC EXP ...    | 168 · Accum D...   | 1,500.00  |        | 15,000.00 |
| General Journal                          | 11/30/2016 | 3         |                   | TO REC EXP ...    | 168 · Accum D...   | 1,500.00  |        | 16,500.00 |
| General Journal                          | 12/31/2016 | 3         |                   | TO REC EXP ...    | 168 · Accum D...   | 1,500.00  |        | 18,000.00 |
| General Journal                          | 12/31/2016 | AJE 6/... |                   | To adjust 201...  | -SPLIT-            |           | 192.00 | 17,808.00 |
| Total 983 · Depreciation Expense         |            |           |                   |                   |                    | 18,000.00 | 192.00 | 17,808.00 |
| <b>987 · Income Taxes</b>                |            |           |                   |                   |                    |           |        | 0.00      |
| <b>98701 · Other State Income Taxes</b>  |            |           |                   |                   |                    |           |        | 0.00      |
| Check                                    | 06/23/2016 | 1632      | KENTUCKY STATE... | 2015 STATE I...   | 13106 · Cash I...  | 175.00    |        | 175.00    |
| Total 98701 · Other State Income Taxes   |            |           |                   |                   |                    | 175.00    | 0.00   | 175.00    |
| <b>98702 · State Income Taxes</b>        |            |           |                   |                   |                    |           |        | 0.00      |
| General Journal                          | 12/31/2016 | AJE 1...  |                   | To accrue LL...   | 23902 · Incom...   | 175.00    |        | 175.00    |
| Total 98702 · State Income Taxes         |            |           |                   |                   |                    | 175.00    | 0.00   | 175.00    |
| <b>98703 · Federal Income Taxes</b>      |            |           |                   |                   |                    |           |        | 0.00      |
| Total 98703 · Federal Income Taxes       |            |           |                   |                   |                    |           |        | 0.00      |
| <b>98704 · Penalties</b>                 |            |           |                   |                   |                    |           |        | 0.00      |
| Total 98704 · Penalties                  |            |           |                   |                   |                    |           |        | 0.00      |
| <b>987 · Income Taxes - Other</b>        |            |           |                   |                   |                    |           |        | 0.00      |
| Total 987 · Income Taxes - Other         |            |           |                   |                   |                    |           |        | 0.00      |

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**AUXIER ROAD GAS COMPANY, INC.**

**General Ledger**

As of December 31, 2016

08/01/17

Accrual Basis

| Type                                      | Date       | Num       | Name              | Memo             | Split              | Debit               | Credit              | Balance     |
|---|------------|-----------|-------------------|------------------|--------------------|---------------------|---------------------|-------------|
| Total 987 · Income Taxes                  |            |           |                   |                  |                    | 350.00              | 0.00                | 350.00      |
| <b>98801 · Payroll Taxes</b>              |            |           |                   |                  |                    |                     |                     | 0.00        |
| Total 98801 · Payroll Taxes               |            |           |                   |                  |                    |                     |                     | 0.00        |
| <b>98802 · Public Svc. Company Assess</b> |            |           |                   |                  |                    |                     |                     | 0.00        |
| General Journal                           | 12/31/2016 | 16        | KENTUCKY STATE... | ESTIMATED ...    | -SPLIT-            | 11,000.00           |                     | 11,000.00   |
| General Journal                           | 12/31/2016 | AJE 7/... | KENTUCKY STATE... | To adj psc as... | 232 · Accounts...  |                     | 3,188.86            | 7,811.14    |
| Total 98802 · Public Svc. Company Assess  |            |           |                   |                  |                    | 11,000.00           | 3,188.86            | 7,811.14    |
| <b>98803 · Public Serv Comm Assess</b>    |            |           |                   |                  |                    |                     |                     | 0.00        |
| General Journal                           | 06/30/2016 | 4         |                   | TO REC ARG...    | -SPLIT-            | 2,204.79            |                     | 2,204.79    |
| Total 98803 · Public Serv Comm Assess     |            |           |                   |                  |                    | 2,204.79            | 0.00                | 2,204.79    |
| <b>98804 · Taxes Other than Income</b>    |            |           |                   |                  |                    |                     |                     | 0.00        |
| Bill                                      | 02/18/2016 | ORG I...  | ALISON LUNDERG... | ORG ID: 000...   | 232 · Accounts...  | 15.00               |                     | 15.00       |
| General Journal                           | 02/29/2016 | 4         |                   | TO REC ARG...    | -SPLIT-            | 25.13               |                     | 40.13       |
| General Journal                           | 03/31/2016 | 4         |                   | TO REC ARG...    | -SPLIT-            | 32.19               |                     | 72.32       |
| General Journal                           | 05/31/2016 | 4         |                   | TO REC ARG...    | -SPLIT-            | 13.95               |                     | 86.27       |
| General Journal                           | 11/30/2016 | 7         |                   | TO REMOVE ...    | -SPLIT-            | 1,511.37            |                     | 1,597.64    |
| General Journal                           | 12/31/2016 | 16        | KENTUCKY STATE... | ESTIMATED ...    | 98802 · Public ... | 25,850.00           |                     | 27,447.64   |
| Total 98804 · Taxes Other than Income     |            |           |                   |                  |                    | 27,447.64           | 0.00                | 27,447.64   |
| <b>990 · Loss on sale of Assett</b>       |            |           |                   |                  |                    |                     |                     | 0.00        |
| Total 990 · Loss on sale of Assett        |            |           |                   |                  |                    |                     |                     | 0.00        |
| <b>490 · Other Income</b>                 |            |           |                   |                  |                    |                     |                     | 0.00        |
| Deposit                                   | 02/26/2016 |           |                   | Sale of 2001 ... | 13106 · Cash I...  |                     | 900.00              | -900.00     |
| Total 490 · Other Income                  |            |           |                   |                  |                    | 0.00                | 900.00              | -900.00     |
| <b>No acctt</b>                           |            |           |                   |                  |                    |                     |                     | 0.00        |
| Total no acctt                            |            |           |                   |                  |                    |                     |                     | 0.00        |
| <b>TOTAL</b>                              |            |           |                   |                  |                    | <b>3,366,627.50</b> | <b>3,366,627.50</b> | <b>0.00</b> |



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Accrual Basis

## Kentucky Frontier Gas, LLC General Ledger As of December 31, 2015

| Type   | Date       | Num     | Name                    | Memo               | Split              | Debit     | Credit   | Balance          |
|--|------------|---------|-------------------------|--------------------|--------------------|-----------|----------|------------------|
| <b>Operating Account 4081905319</b>            |            |         |                         |                    |                    |           |          | 0.00             |
| Total Operating Account 4081905319             |            |         |                         |                    |                    |           |          | 0.00             |
| <b>131 - Cash - Bank Accounts</b>              |            |         |                         |                    |                    |           |          | <b>22,227.78</b> |
| <b>131.0 - Petty Cash</b>                      |            |         |                         |                    |                    |           |          | <b>300.00</b>    |
| Total 131.0 - Petty Cash                       |            |         |                         |                    |                    |           |          | 300.00           |
| <b>131.1 - CityWide Bank Oper # 000980029</b>  |            |         |                         |                    |                    |           |          | <b>0.00</b>      |
| Total 131.1 - CityWide Bank Oper # 000980029   |            |         |                         |                    |                    |           |          | 0.00             |
| <b>131.2 - Comm Trust Bank Oper 4002506337</b> |            |         |                         |                    |                    |           |          | <b>19,803.96</b> |
| Check  | 01/02/2015 | 5833    | U S Postal Service      |                    | -SPLIT-            |           | 1,081.92 | 18,722.04        |
| Check  | 01/02/2015 | 5836    | Sharon Watkins          | Cust Cr Ref#1...   | 142 - Custome...   |           | 63.38    | 18,658.66        |
| Deposit  | 01/02/2015 |         |                         | Deposit            | 142 - Custome...   | 12,821.71 |          | 31,480.37        |
| Deposit  | 01/02/2015 |         |                         | Deposit            | -SPLIT-            | 530.49    |          | 32,010.86        |
| Bill Pmt -Check                                | 01/02/2015 | ACH     | Birch Communications    |                    | 232 - Accounts...  |           | 582.54   | 31,428.32        |
| Deposit  | 01/02/2015 | CRCD... |                         | Deposit            | 142 - Custome...   | 1,672.93  |          | 33,101.25        |
| Deposit  | 01/02/2015 |         |                         | Deposit            | 142 - Custome...   | 2,586.29  |          | 35,687.54        |
| Check  | 01/02/2015 | 5837    | MARY MUSIC              |                    | -SPLIT-            |           | 50.00    | 35,637.54        |
| Check  | 01/02/2015 | DB CD   | Applied Central Equi... |                    | -SPLIT-            |           | 126.22   | 35,511.32        |
| Deposit  | 01/02/2015 |         |                         | Deposit            | 142 - Custome...   | 7,420.85  |          | 42,932.17        |
| Check  | 01/05/2015 | DB CD   | UPS*INTERNET SH...      |                    | -SPLIT-            |           | 18.00    | 42,914.17        |
| Deposit  | 01/05/2015 |         |                         | Deposit            | 142 - Custome...   | 1,659.89  |          | 44,574.06        |
| Check  | 01/05/2015 | DB CD   | U S SAFETY & SUP...     | GLOVES             | -SPLIT-            |           | 112.57   | 44,461.49        |
| Deposit  | 01/05/2015 |         |                         | Deposit            | 930.2 - Miscell... | 1,800.00  |          | 46,261.49        |
| Check  | 01/05/2015 | 5838    | AUXIER ROAD GAS         | reimb for sale ... | 930.2 - Miscell... |           | 1,800.00 | 44,461.49        |
| Bill Pmt -Check                                | 01/05/2015 | 5839    | Adams & Adams           | Frontier Gas v...  | 232 - Accounts...  |           | 1,645.60 | 42,815.89        |
| Bill Pmt -Check                                | 01/05/2015 | 5840    | Big Sandy Technology    |                    | 232 - Accounts...  |           | 257.50   | 42,558.39        |
| Bill Pmt -Check                                | 01/05/2015 | 5841    | City of Wayland         | STMT# TPT1...      | 232 - Accounts...  |           | 323.91   | 42,234.48        |
| Bill Pmt -Check                                | 01/05/2015 | 5842    | Danny Webb, Sheriff     | BILL NO. 201...    | 232 - Accounts...  |           | 26.01    | 42,208.47        |
| Bill Pmt -Check                                | 01/05/2015 | 5843    | First Bankcard          | 44182292810...     | 232 - Accounts...  |           | 481.93   | 41,726.54        |
| Bill Pmt -Check                                | 01/05/2015 | 5844    | Kentucky Undergrou...   | #200623428         | 232 - Accounts...  |           | 86.39    | 41,640.15        |
| Bill Pmt -Check                                | 01/05/2015 | 5845    | KLC Enterprises         | 10-14              | 232 - Accounts...  |           | 1,584.97 | 40,055.18        |
| Bill Pmt -Check                                | 01/05/2015 | 5846    | Knott County Sheriff    |                    | 232 - Accounts...  |           | 322.65   | 39,732.53        |
| Bill Pmt -Check                                | 01/05/2015 | 5847    | Tackett & Sons Drill... | 11-14              | 232 - Accounts...  |           | 1,396.36 | 38,336.17        |
| Bill Pmt -Check                                | 01/05/2015 | 5848    | Nytis Exploration Co... |                    | 232 - Accounts...  |           | 5,871.99 | 32,464.18        |
| Check  | 01/05/2015 | DB CD   | Lowe's                  |                    | -SPLIT-            |           | 3.15     | 32,461.03        |
| Check  | 01/05/2015 | DB CD   | UPS                     |                    | -SPLIT-            |           | 18.06    | 32,442.97        |
| Deposit  | 01/05/2015 | DEP ... |                         | Deposit            | 142 - Custome...   | 30.49     |          | 32,473.46        |
| Deposit  | 01/05/2015 |         |                         | Deposit            | 142 - Custome...   | 15,221.90 |          | 47,695.36        |
| Bill Pmt -Check                                | 01/06/2015 | 5849    | AT&T                    |                    | 232 - Accounts...  |           | 158.62   | 47,536.74        |
| Bill Pmt -Check                                | 01/06/2015 | 5850    | CARQUEST OF SA...       | Cust No. 203...    | 232 - Accounts...  |           | 174.69   | 47,362.05        |
| Bill Pmt -Check                                | 01/06/2015 | 5851    | Layne's ACE HARD...     | 866000             | 232 - Accounts...  |           | 295.65   | 47,066.40        |
| Bill Pmt -Check                                | 01/06/2015 | 5852    | NAPA Prestonsburg       | #1090              | 232 - Accounts...  |           | 65.51    | 47,000.89        |
| Bill Pmt -Check                                | 01/06/2015 | 5853    | State Wide Press        |                    | 232 - Accounts...  |           | 720.80   | 46,280.09        |
| Bill Pmt -Check                                | 01/06/2015 | 5854    | Waste Connections       |                    | 232 - Accounts...  |           | 91.05    | 46,189.04        |
| Bill Pmt -Check                                | 01/06/2015 | 5855    | Jackie Jordan           | Reimb for out ...  | 232 - Accounts...  |           | 30.00    | 46,159.04        |
| Bill Pmt -Check                                | 01/06/2015 | 5856    | SOUTHEAST KY C...       | Inv # 6956         | 232 - Accounts...  |           | 299.00   | 45,860.04        |
| Check  | 01/07/2015 | DB CD   | MAGOFFIN CO CIR...      | COPIES FOR...      | 921.2 - Office ... |           | 25.50    | 45,834.54        |

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Accrual Basis

## Kentucky Frontier Gas, LLC General Ledger As of December 31, 2015

| Type            | Date       | Num     | Name                    | Memo             | Split              | Debit     | Credit    | Balance    |
|-----------------|------------|---------|-------------------------|------------------|--------------------|-----------|-----------|------------|
| Check           | 01/07/2015 | DB CD   | MAGOFFIN CO CIR...      | COPY FEE F...    | 921.2 · Office ... |           | 6.00      | 45,828.54  |
| Deposit         | 01/07/2015 |         |                         | Deposit          | 142 · Custome...   | 24,434.16 |           | 70,262.70  |
| Deposit         | 01/07/2015 |         |                         | Deposit          | -SPLIT-            | 490.00    |           | 70,752.70  |
| Deposit         | 01/07/2015 | CRCD... |                         | Deposit          | 142 · Custome...   | 1,847.44  |           | 72,600.14  |
| Bill Pmt -Check | 01/07/2015 | 5857    | CONLEY BROS. TI...      |                  | 232 · Accounts...  |           | 1,199.33  | 71,400.81  |
| Bill Pmt -Check | 01/07/2015 | 5858    | Williams Electric & ... | #00202678        | 232 · Accounts...  |           | 8.44      | 71,392.37  |
| Bill Pmt -Check | 01/07/2015 | 5859    | Miller Supply Inc       |                  | 232 · Accounts...  |           | 55.97     | 71,336.40  |
| Bill Pmt -Check | 01/07/2015 | 5860    | D L R                   |                  | 232 · Accounts...  |           | 3,000.00  | 68,336.40  |
| Transfer        | 01/07/2015 |         |                         | Funds Transfer   | 131.3 · Comm ...   |           | 20,000.00 | 48,336.40  |
| Check           | 01/07/2015 | DEP ... | DEBIT ADJUSTMENT        |                  | 142 · Custome...   |           | 37.50     | 48,298.90  |
| Deposit         | 01/07/2015 |         |                         | Deposit          | 142 · Custome...   | 21,949.09 |           | 70,247.99  |
| Deposit         | 01/08/2015 | CRCD... |                         | Deposit          | 142 · Custome...   | 577.03    |           | 70,825.02  |
| Deposit         | 01/08/2015 |         |                         | Deposit          | 142 · Custome...   | 225.30    |           | 71,050.32  |
| Check           | 01/08/2015 | DB CD   | MAGOFFIN CO CIR...      | COPIES           | 921.2 · Office ... |           | 11.00     | 71,039.32  |
| Check           | 01/08/2015 | DB CD   | MAGOFFIN CO CIR...      | FEE FOR CO...    | 921.2 · Office ... |           | 1.50      | 71,037.82  |
| Deposit         | 01/08/2015 |         |                         | Deposit          | 405.1 · Manag...   | 18,000.00 |           | 89,037.82  |
| Bill Pmt -Check | 01/08/2015 | 5861    | Cumberland Valley ...   |                  | 232 · Accounts...  |           | 34,548.57 | 54,489.25  |
| Bill Pmt -Check | 01/08/2015 | 5862    | MICHELLE WADE           | TRAVEL ( GA...   | 232 · Accounts...  |           | 81.53     | 54,407.72  |
| Check           | 01/08/2015 | 5863    | Bob or Mary Wright      | Dep Ref for #... | -SPLIT-            |           | 222.03    | 54,185.69  |
| Bill Pmt -Check | 01/08/2015 | 5864    | D W Gas Meter Test...   | #316             | 232 · Accounts...  |           | 57.00     | 54,128.69  |
| Transfer        | 01/08/2015 |         |                         | VOID: Deposit    | 211 · Direct De... | 0.00      |           | 54,128.69  |
| Bill Pmt -Check | 01/08/2015 | 5865    | Floyd County Sheriff    |                  | 232 · Accounts...  |           | 26,048.85 | 28,079.84  |
| Bill Pmt -Check | 01/08/2015 | 5866    | Magoffin County Sh...   | 2014 Property... | 232 · Accounts...  |           | 9,071.84  | 19,008.00  |
| Bill Pmt -Check | 01/08/2015 | 5867    | City of Salyersville    | 2014 Property... | 232 · Accounts...  |           | 3,182.57  | 15,825.43  |
| Deposit         | 01/09/2015 |         |                         | Deposit          | 490 · Other Inc... | 1,000.00  |           | 16,825.43  |
| Deposit         | 01/09/2015 |         |                         | Deposit          | 142 · Custome...   | 10,720.17 |           | 27,545.60  |
| Transfer        | 01/09/2015 |         |                         | Deposit          | 235 · Custome...   | 150.00    |           | 27,695.60  |
| Transfer        | 01/09/2015 |         |                         | Deposit          | 235 · Custome...   | 150.00    |           | 27,845.60  |
| Bill Pmt -Check | 01/09/2015 | 5868    | Community Trust Ba...   | 60100584401...   | 232 · Accounts...  |           | 13,277.26 | 14,568.34  |
| Bill Pmt -Check | 01/09/2015 | 5869    | Community Trust Ba...   | 60100584401...   | 232 · Accounts...  |           | 1,475.26  | 13,093.08  |
| Bill Pmt -Check | 01/09/2015 | 5870    | Community Trust Ba...   | 60100618081...   | 232 · Accounts...  |           | 587.29    | 12,505.79  |
| Deposit         | 01/09/2015 |         |                         | Deposit          | 405.1 · Manag...   | 58,000.00 |           | 70,505.79  |
| Deposit         | 01/09/2015 |         |                         | Deposit          | 142 · Custome...   | 29,411.83 |           | 99,917.62  |
| Deposit         | 01/09/2015 |         |                         | Deposit          | 142 · Custome...   | 18,384.84 |           | 118,302.46 |
| Deposit         | 01/09/2015 | CRCD... |                         | Deposit          | 142 · Custome...   | 1,185.96  |           | 119,488.42 |
| Check           | 01/09/2015 | DB CD   | Amazon.com              |                  | -SPLIT-            |           | 99.00     | 119,389.42 |
| Check           | 01/09/2015 | DB CD   | Amazon.com              |                  | -SPLIT-            |           | 320.01    | 119,069.41 |
| Deposit         | 01/09/2015 |         |                         | Deposit          | 874 · Mains & ...  | 132.05    |           | 119,201.46 |
| Deposit         | 01/09/2015 |         |                         | Deposit          | 874 · Mains & ...  | 132.05    |           | 119,333.51 |
| Deposit         | 01/09/2015 |         |                         | Deposit          | 874 · Mains & ...  | 132.05    |           | 119,465.56 |
| Check           | 01/09/2015 | DB CD   | CAUDILL SEED            |                  | 376.34 · Mains...  |           | 50.47     | 119,415.09 |
| Deposit         | 01/09/2015 |         |                         | Deposit          | -SPLIT-            | 145.00    |           | 119,560.09 |
| Deposit         | 01/09/2015 |         |                         | Deposit          | 490 · Other Inc... | 300.00    |           | 119,860.09 |
| Bill Pmt -Check | 01/09/2015 | 5871    | MARY MUSIC              | Cleaning on 0... | 232 · Accounts...  |           | 50.00     | 119,810.09 |
| Bill Pmt -Check | 01/12/2015 | ACH     | Prestonsburg City's ... | 102-21600-00     | 232 · Accounts...  |           | 43.45     | 119,766.64 |
| Deposit         | 01/12/2015 | CRCD... |                         | Deposit          | 142 · Custome...   | 330.01    |           | 120,096.65 |
| Deposit         | 01/12/2015 | CRCD... |                         | Deposit          | 142 · Custome...   | 787.02    |           | 120,883.67 |
| Bill Pmt -Check | 01/12/2015 | 5872    | Columbia Gas of Ke...   | 12-14 MLG        | 232 · Accounts...  |           | 4,939.12  | 115,944.55 |
| Bill Pmt -Check | 01/12/2015 | 5873    | Columbia Gas of Ke...   | 12-14 PG         | 232 · Accounts...  |           | 12,739.82 | 103,204.73 |

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**Kentucky Frontier Gas, LLC**  
**General Ledger**  
**As of December 31, 2015**

08/01/17

Accrual Basis

| Type            | Date       | Num     | Name                     | Memo             | Split             | Debit     | Credit    | Balance    |
|-----------------|------------|---------|--------------------------|------------------|-------------------|-----------|-----------|------------|
| Bill Pmt -Check | 01/12/2015 | 5874    | HTC Gas Company,...      | 10-14            | 232 · Accounts... |           | 880.86    | 102,323.87 |
| Bill Pmt -Check | 01/12/2015 | 5875    | Magnum Drilling of ...   | 12-14            | 232 · Accounts... |           | 4,158.00  | 98,165.87  |
| Bill Pmt -Check | 01/12/2015 | 5876    | Drains Unlimited, Inc.   | 26744            | 232 · Accounts... |           | 1,000.00  | 97,165.87  |
| Bill Pmt -Check | 01/12/2015 | 5877    | AREA WIDE PROT...        | #190380          | 232 · Accounts... |           | 335.00    | 96,830.87  |
| Deposit         | 01/12/2015 |         |                          | Deposit          | 405.1 · Manag...  | 25,000.00 |           | 121,830.87 |
| Deposit         | 01/12/2015 |         |                          | Deposit          | 142 · Custome...  | 63,624.19 |           | 185,455.06 |
| Bill Pmt -Check | 01/12/2015 | 5878    | Bocook Engineering ...   | #2299192         | 232 · Accounts... |           | 45.00     | 185,410.06 |
| Bill Pmt -Check | 01/12/2015 | 5879    | Community Trust Ba...    | 60100618138...   | 232 · Accounts... |           | 666.06    | 184,744.00 |
| Bill Pmt -Check | 01/12/2015 | 5880    | KY CRYSTAL WAT...        | 002207           | 232 · Accounts... |           | 25.10     | 184,718.90 |
| Bill Pmt -Check | 01/13/2015 | 5881    | D L R                    |                  | 232 · Accounts... |           | 4,600.00  | 180,118.90 |
| Check           | 01/13/2015 | NSF     | NSF WANDA CAUD...        |                  | 142 · Custome...  |           | 141.31    | 179,977.59 |
| Check           | 01/13/2015 | AW      | BANK CHARGE              |                  | 921.3 · Bank S... |           | 3.00      | 179,974.59 |
| Deposit         | 01/13/2015 | DEP ... |                          | Deposit          | 142 · Custome...  | 291.77    |           | 180,266.36 |
| Deposit         | 01/13/2015 |         |                          | Deposit          | 142 · Custome...  | 3,370.90  |           | 183,637.26 |
| Check           | 01/14/2015 | DB CD   | Auto Zone                |                  | -SPLIT-           |           | 15.89     | 183,621.37 |
| Deposit         | 01/14/2015 | CRCD... |                          | Deposit          | 142 · Custome...  | 905.45    |           | 184,526.82 |
| Bill Pmt -Check | 01/14/2015 | 5883    | Consolidated Pipe &...   |                  | 232 · Accounts... |           | 4,726.51  | 179,800.31 |
| Bill Pmt -Check | 01/14/2015 | 5884    | John Gray Energy         | 12-14            | 232 · Accounts... |           | 5,610.80  | 174,189.51 |
| Bill Pmt -Check | 01/14/2015 | 5885    | Hi-Energy Gas Co         | 12-14            | 232 · Accounts... |           | 5,024.28  | 169,165.23 |
| Deposit         | 01/14/2015 |         |                          | Deposit          | 142 · Custome...  | 23,814.77 |           | 192,980.00 |
| Bill Pmt -Check | 01/14/2015 | 2443    | Industrial Gas Servi...  |                  | 232 · Accounts... |           | 10,000.00 | 182,980.00 |
| Bill Pmt -Check | 01/14/2015 | 5882    | U S Postal Service       |                  | 232 · Accounts... |           | 710.24    | 182,269.76 |
| Check           | 01/14/2015 | DB CD   | Amazon.com               |                  | -SPLIT-           |           | 50.81     | 182,218.95 |
| Check           | 01/14/2015 | DB CD   | Amazon.com               |                  | -SPLIT-           |           | 27.19     | 182,191.76 |
| Check           | 01/14/2015 | DB CD   | Amazon.com               |                  | -SPLIT-           |           | 138.57    | 182,053.19 |
| Check           | 01/14/2015 | DB CD   | Amazon.com               |                  | -SPLIT-           |           | 38.77     | 182,014.42 |
| Check           | 01/14/2015 | DB CD   | Amazon.com               |                  | -SPLIT-           |           | 7.99      | 182,006.43 |
| Bill Pmt -Check | 01/15/2015 | 5886    | Jefferson Gas, LLC       | 12-14            | 232 · Accounts... |           | 5,217.31  | 176,789.12 |
| Deposit         | 01/15/2015 |         |                          | Deposit          | 142 · Custome...  | 12,525.93 |           | 189,315.05 |
| Bill Pmt -Check | 01/15/2015 | 5887    | Utility Sales & Servi... |                  | 232 · Accounts... |           | 6,062.14  | 183,252.91 |
| Bill Pmt -Check | 01/15/2015 | 5888    | Community Trust Ba...    | 60100618146...   | 232 · Accounts... |           | 1,883.00  | 181,369.91 |
| Deposit         | 01/15/2015 |         |                          | Deposit          | 405.1 · Manag...  | 45,000.00 |           | 226,369.91 |
| Bill Pmt -Check | 01/15/2015 | 5889    | EQT Energy, LLC          | 03-14            | 232 · Accounts... |           | 60,000.00 | 166,369.91 |
| Check           | 01/15/2015 | DB CD   | Color Copy Express       |                  | -SPLIT-           |           | 205.65    | 166,164.26 |
| Check           | 01/15/2015 | DB CD   | Heath Consultants        |                  | -SPLIT-           |           | 329.58    | 165,834.68 |
| Check           | 01/15/2015 | DB CD   | Heath Consultants        |                  | -SPLIT-           |           | 155.88    | 165,678.80 |
| Deposit         | 01/15/2015 | CRCD... |                          | Deposit          | 142 · Custome...  | 309.88    |           | 165,988.68 |
| Check           | 01/15/2015 | DB CD   | Staples                  |                  | -SPLIT-           |           | 454.01    | 165,534.67 |
| Deposit         | 01/16/2015 | CRCD... |                          | Deposit          | 142 · Custome...  | 838.72    |           | 166,373.39 |
| Deposit         | 01/16/2015 |         |                          | Deposit          | 142 · Custome...  | 16,369.04 |           | 182,742.43 |
| Deposit         | 01/16/2015 |         |                          | Deposit          | 488.3 · Reimbu... | 21,000.00 |           | 203,742.43 |
| Bill Pmt -Check | 01/16/2015 | 5890    | Boca Enterprises Inc     | #1573 (ROA...    | 232 · Accounts... |           | 21,000.00 | 182,742.43 |
| Check           | 01/16/2015 | EPAY    | DEPT OF REV              | SALES TAX F...   | 241 · Sales Ta... |           | 3,927.70  | 178,814.73 |
| Deposit         | 01/16/2015 |         |                          | Deposit          | -SPLIT-           | 290.00    |           | 179,104.73 |
| Bill Pmt -Check | 01/16/2015 | 5891    | MARY MUSIC               | CLEANING O...    | 232 · Accounts... |           | 50.00     | 179,054.73 |
| Bill Pmt -Check | 01/16/2015 | 5892    | Rich, Larry              |                  | 232 · Accounts... |           | 5,000.00  | 174,054.73 |
| Check           | 01/19/2015 | 5893    | Jenna Patton             | Dep ref #1081... | -SPLIT-           |           | 53.01     | 174,001.72 |
| Check           | 01/19/2015 | 5894    | Adam Hicks               | Dep ref #1043... | -SPLIT-           |           | 168.89    | 173,832.83 |
| Bill Pmt -Check | 01/19/2015 | 5895    | Fast Change Lube &...    |                  | 232 · Accounts... |           | 192.79    | 173,640.04 |

## Kentucky Frontier Gas, LLC General Ledger As of December 31, 2015

| Type            | Date       | Num     | Name                   | Memo              | Split               | Debit     | Credit     | Balance    |
|-----------------|------------|---------|------------------------|-------------------|---------------------|-----------|------------|------------|
| Check           | 01/19/2015 | 5896    | Speedway Superam...    | VOID:             | -SPLIT-             | 0.00      |            | 173,640.04 |
| Bill Pmt -Check | 01/19/2015 | 5897    | Speedway Superam...    | 100 1229 655      | 232 · Accounts...   |           | 3,950.69   | 169,689.35 |
| Bill Pmt -Check | 01/19/2015 | 5898    | EQT Energy, LLC        | 11-14             | 232 · Accounts...   |           | 70,766.48  | 98,922.87  |
| Bill Pmt -Check | 01/19/2015 | 5899    | Kynect                 | VOID: Inv#87...   | 232 · Accounts...   | 0.00      |            | 98,922.87  |
| Bill Pmt -Check | 01/19/2015 | 5900    | Chris Waugh, Floyd ... | Motor Veh Ta...   | 232 · Accounts...   |           | 95.30      | 98,827.57  |
| Bill Pmt -Check | 01/19/2015 | 5901    | LAWRENCE CO SH...      | Bill No. 15007... | 232 · Accounts...   |           | 30.90      | 98,796.67  |
| Bill Pmt -Check | 01/19/2015 | 5902    | ABCO SECURITY          | #11544            | 232 · Accounts...   |           | 240.00     | 98,556.67  |
| Check           | 01/19/2015 | DB CD   | Adobe, Systems, INC.   |                   | -SPLIT-             |           | 23.88      | 98,532.79  |
| Bill Pmt -Check | 01/19/2015 | 5903    | Pipeline Solutions Inc | VOID:             | 232 · Accounts...   | 0.00      |            | 98,532.79  |
| Bill Pmt -Check | 01/19/2015 | 5904    | Pipeline Solutions Inc |                   | 232 · Accounts...   |           | 10,000.00  | 88,532.79  |
| Deposit         | 01/19/2015 |         |                        | Deposit           | 142 · Custome...    | 15,714.87 |            | 104,247.66 |
| Check           | 01/19/2015 | EPAY    | KY DEPT OF REVE...     | EPAY              | 242 · Utility Ta... |           | 9,489.65   | 94,758.01  |
| Check           | 01/20/2015 | 5905    | U S Postal Service     | POSTAGE F...      | 905.2 · Postag...   |           | 270.02     | 94,487.99  |
| Bill Pmt -Check | 01/20/2015 | ACH     | Big Sandy Recc         |                   | 232 · Accounts...   |           | 316.62     | 94,171.37  |
| Deposit         | 01/20/2015 | CRCD... |                        | Deposit           | 142 · Custome...    | 1,225.81  |            | 95,397.18  |
| Deposit         | 01/20/2015 | CRCD... |                        | Deposit           | 142 · Custome...    | 1,230.11  |            | 96,627.29  |
| Check           | 01/20/2015 | DB CD   | DNOW-KY03              |                   | -SPLIT-             |           | 32.20      | 96,595.09  |
| Bill Pmt -Check | 01/21/2015 | ACH     | Appalachian Wireless   | 00200611207       | 232 · Accounts...   |           | 689.88     | 95,905.21  |
| Deposit         | 01/21/2015 | CRCD... |                        | Deposit           | 142 · Custome...    | 1,579.76  |            | 97,484.97  |
| Check           | 01/21/2015 | DB CD   | PK SAFETY SUPPLY       |                   | -SPLIT-             |           | 78.03      | 97,406.94  |
| Check           | 01/21/2015 | DB CD   | AMERICAN AIRLINE       | Steve Shute       | -SPLIT-             |           | 721.70     | 96,685.24  |
| Deposit         | 01/21/2015 |         |                        | Deposit           | 405.1 · Manag...    | 7,500.00  |            | 104,185.24 |
| Deposit         | 01/21/2015 |         |                        | Deposit           | 142 · Custome...    | 23,803.46 |            | 127,988.70 |
| Bill Pmt -Check | 01/21/2015 | 5906    | D W Gas Meter Test...  | #319              | 232 · Accounts...   |           | 459.31     | 127,529.39 |
| Bill Pmt -Check | 01/21/2015 | 5907    | MOUNTAIN ENTER...      | #35306            | 232 · Accounts...   |           | 118.29     | 127,411.10 |
| Bill Pmt -Check | 01/21/2015 | 5908    | Slone Energy, LLC      |                   | 232 · Accounts...   |           | 10,476.03  | 116,935.07 |
| Check           | 01/21/2015 | 5909    | Jenna Patton           | refund of over... | 142 · Custome...    |           | 115.49     | 116,819.58 |
| Check           | 01/21/2015 | 5910    | Jerry Mullins          | DEP REF FO...     | -SPLIT-             |           | 45.41      | 116,774.17 |
| Check           | 01/21/2015 | 5911    | GRANT MCNALLY          | DEP REF #90...    | -SPLIT-             |           | 104.69     | 116,669.48 |
| Transfer        | 01/21/2015 |         |                        | Funds Transfer    | 131.3 · Comm ...    |           | 20,800.00  | 95,869.48  |
| Deposit         | 01/22/2015 | CRCD... |                        | Deposit           | 142 · Custome...    | 750.53    |            | 96,620.01  |
| Check           | 01/22/2015 | 5912    | Steve Brown            | #689392 Rep...    | -SPLIT-             |           | 658.90     | 95,961.11  |
| Deposit         | 01/23/2015 |         |                        | Deposit           | 142 · Custome...    | 33,621.33 |            | 129,582.44 |
| Deposit         | 01/23/2015 |         |                        | Deposit           | -SPLIT-             | 809.28    |            | 130,391.72 |
| Deposit         | 01/23/2015 |         |                        | Deposit           | 142 · Custome...    | 2,138.34  |            | 132,530.06 |
| Deposit         | 01/23/2015 | CRCD... |                        | Deposit           | 142 · Custome...    | 586.20    |            | 133,116.26 |
| Check           | 01/23/2015 | DB CD   | Auto Zone              |                   | -SPLIT-             |           | 145.60     | 132,970.66 |
| Check           | 01/23/2015 | DB CD   | HiTech Signs & Gra...  |                   | -SPLIT-             |           | 482.23     | 132,488.43 |
| Check           | 01/23/2015 | DB CD   | Milton Roy LLC         |                   | -SPLIT-             |           | 457.46     | 132,030.97 |
| Bill Pmt -Check | 01/23/2015 | 5913    | Community Trust Ba...  | 60100615073...    | 232 · Accounts...   |           | 531.02     | 131,499.95 |
| Bill Pmt -Check | 01/23/2015 | 5914    | Unlimited Equipmen...  | #8215 Forklift... | 232 · Accounts...   |           | 302.28     | 131,197.67 |
| Bill Pmt -Check | 01/23/2015 | 5915    | Community Trust Ba...  | 60100533313...    | 232 · Accounts...   |           | 16,221.10  | 114,976.57 |
| Transfer        | 01/23/2015 |         |                        | Funds Transfer    | 131.6 · Comm ...    | 10,000.00 |            | 124,976.57 |
| Deposit         | 01/23/2015 |         |                        | Deposit           | 142 · Custome...    | 22,593.41 |            | 147,569.98 |
| Bill Pmt -Check | 01/23/2015 | 5916    | Cumberland Valley ...  | 12-14             | 232 · Accounts...   |           | 103,994.14 | 43,575.84  |
| Deposit         | 01/23/2015 |         |                        | Deposit           | 405.1 · Manag...    | 5,000.00  |            | 48,575.84  |
| Bill Pmt -Check | 01/23/2015 | 5917    | MARY MUSIC             |                   | 232 · Accounts...   |           | 50.00      | 48,525.84  |
| Deposit         | 01/26/2015 | CRCD... |                        | Deposit           | 142 · Custome...    | 157.03    |            | 48,682.87  |
| Deposit         | 01/26/2015 | CRCD... |                        | Deposit           | 142 · Custome...    | 983.58    |            | 49,666.45  |

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Accrual Basis

**Kentucky Frontier Gas, LLC**  
**General Ledger**  
As of December 31, 2015

| Type            | Date       | Num     | Name                    | Memo                | Split              | Debit     | Credit    | Balance    |
|-----------------|------------|---------|-------------------------|---------------------|--------------------|-----------|-----------|------------|
| Check           | 01/26/2015 | DB CD   | wyoming.com             |                     | -SPLIT-            |           | 20.00     | 49,646.45  |
| Bill Pmt -Check | 01/26/2015 | 5918    | Tackett & Sons Drill... | 12-14               | 232 · Accounts...  |           | 1,976.36  | 47,670.09  |
| Check           | 01/26/2015 | 5919    | MAGNUM OPUS             | INSTALLATI...       | -SPLIT-            |           | 300.00    | 47,370.09  |
| Bill Pmt -Check | 01/26/2015 | 2444    | NMB Associates Inc      |                     | 232 · Accounts...  |           | 542.68    | 46,827.41  |
| Deposit         | 01/26/2015 |         |                         | Deposit             | 142 · Custome...   | 44,477.92 |           | 91,305.33  |
| Bill Pmt -Check | 01/26/2015 | 5922    | Nytis Exploration Co... |                     | 232 · Accounts...  |           | 11,917.30 | 79,388.03  |
| Check           | 01/26/2015 | 5920    | Mikie Caudill           | Installation of ... | -SPLIT-            |           | 150.00    | 79,238.03  |
| Check           | 01/26/2015 | DB CD   | Budget Conferencing     |                     | -SPLIT-            |           | 116.37    | 79,121.66  |
| Check           | 01/26/2015 | DB CD   | Amazon.com              |                     | -SPLIT-            |           | 106.67    | 79,014.99  |
| Check           | 01/26/2015 | 5921    | POP'S CHEVROLET         | TRAILER BR...       | -SPLIT-            |           | 285.55    | 78,729.44  |
| Transfer        | 01/27/2015 |         |                         | Funds Transfer      | 131.3 · Comm ...   |           | 1,500.00  | 77,229.44  |
| Bill Pmt -Check | 01/27/2015 | 5923    | Kentucky Undergrou...   | 200623745           | 232 · Accounts...  |           | 82.68     | 77,146.76  |
| Bill Pmt -Check | 01/27/2015 | 5924    | PITNEY BOWES G...       |                     | 232 · Accounts...  |           | 146.28    | 77,000.48  |
| Bill Pmt -Check | 01/27/2015 | 5925    | RICOH USA, INC          |                     | 232 · Accounts...  |           | 287.83    | 76,712.65  |
| Check           | 01/27/2015 | 5926    | VOID                    | VOID:               | 930.2 · Miscell... | 0.00      |           | 76,712.65  |
| Check           | 01/27/2015 | DB CD   | UPS*INTERNET SH...      |                     | -SPLIT-            |           | 17.68     | 76,694.97  |
| Check           | 01/27/2015 | DB CD   | UPS*INTERNET SH...      |                     | -SPLIT-            |           | 25.87     | 76,669.10  |
| Deposit         | 01/27/2015 |         |                         | Deposit             | 142 · Custome...   | 1,852.87  |           | 78,521.97  |
| Deposit         | 01/28/2015 | CRCD... |                         | Deposit             | 142 · Custome...   | 1,137.76  |           | 79,659.73  |
| Check           | 01/28/2015 | ACH     | Branham, Sallye         |                     | -SPLIT-            |           | 1,800.00  | 77,859.73  |
| Check           | 01/28/2015 | DB CD   | wyoming.com             |                     | -SPLIT-            |           | 75.00     | 77,784.73  |
| Bill Pmt -Check | 01/28/2015 | 5927    | John N. Hughes, PSC     |                     | 232 · Accounts...  |           | 2,000.00  | 75,784.73  |
| Deposit         | 01/28/2015 |         |                         | Deposit             | 142 · Custome...   | 16,469.25 |           | 92,253.98  |
| Check           | 01/28/2015 | DB CD   | NORTHERN TOOL           | CORDLESS ...        | 394 · Tools, Sh... |           | 129.99    | 92,123.99  |
| Deposit         | 01/29/2015 | CRCD... |                         | Deposit             | 142 · Custome...   | 980.16    |           | 93,104.15  |
| Check           | 01/29/2015 | NSF     | NSF BOBBY WARD          |                     | 142 · Custome...   |           | 227.28    | 92,876.87  |
| Check           | 01/29/2015 | A/W     | BANK CHARGE             |                     | 921.3 · Bank S...  |           | 3.00      | 92,873.87  |
| Bill Pmt -Check | 01/29/2015 | 5928    | Kynect                  | Inv#878 Grou...     | 232 · Accounts...  |           | 4,492.51  | 88,381.36  |
| Check           | 01/29/2015 | 5929    | GROVER TUSSEY           | REF OF CUS...       | 142 · Custome...   |           | 190.34    | 88,191.02  |
| Bill Pmt -Check | 01/29/2015 | 5930    | Bailey's Carpet & Ha... | 0104100 INV ...     | 232 · Accounts...  |           | 9.42      | 88,181.60  |
| Deposit         | 01/30/2015 |         |                         | Deposit             | 142 · Custome...   | 14,052.03 |           | 102,233.63 |
| Deposit         | 01/30/2015 |         |                         | Deposit             | -SPLIT-            | 330.00    |           | 102,563.63 |
| Check           | 01/30/2015 | NSF     | NSF MAE RAWHOOL         |                     | 142 · Custome...   |           | 181.00    | 102,382.63 |
| Check           | 01/30/2015 | A/W     | BANK CHARGE             |                     | 921.3 · Bank S...  |           | 3.00      | 102,379.63 |
| Deposit         | 01/30/2015 | CRCD... |                         | Deposit             | 142 · Custome...   | 1,331.96  |           | 103,711.59 |
| Bill Pmt -Check | 01/30/2015 | 5931    | HTC Gas Company,...     |                     | 232 · Accounts...  |           | 1,670.34  | 102,041.25 |
| Bill Pmt -Check | 01/30/2015 | 5932    | MAGNUM OPUS             | 255585 INST...      | 232 · Accounts...  |           | 125.00    | 101,916.25 |
| Bill Pmt -Check | 01/30/2015 | 5934    | Quality Natural Gas ... | 11-14               | 232 · Accounts...  |           | 51,447.10 | 50,469.15  |
| Bill Pmt -Check | 01/30/2015 | 2445    | Industrial Gas Servi... | 12-13               | 232 · Accounts...  |           | 15,000.00 | 35,469.15  |
| Check           | 01/30/2015 | AW      | BANK CHARGE             |                     | 921.3 · Bank S...  |           | 354.90    | 35,114.25  |
| Deposit         | 02/02/2015 | CRCD... |                         | Deposit             | 142 · Custome...   | 1,592.29  |           | 36,706.54  |
| Bill Pmt -Check | 02/02/2015 | ACH     | Birch Communications    |                     | 232 · Accounts...  |           | 593.01    | 36,113.53  |
| Check           | 02/02/2015 | DB CD   | ITUNES.COM              | FOR GPS             | -SPLIT-            |           | 10.59     | 36,102.94  |
| Deposit         | 02/02/2015 |         |                         | Deposit             | 142 · Custome...   | 10,411.03 |           | 46,513.97  |
| Check           | 02/02/2015 | 5933    | U S Postal Service      |                     | -SPLIT-            |           | 1,083.30  | 45,430.67  |
| Bill Pmt -Check | 02/02/2015 | 5935    | Rich, Larry             | REIMBURSE...        | 232 · Accounts...  |           | 141.78    | 45,288.89  |
| Bill Pmt -Check | 02/02/2015 | 5936    | m2m Data Corporati...   | 25359               | 232 · Accounts...  |           | 26.20     | 45,262.69  |
| Check           | 02/02/2015 | NSF     | NSF DANIEL RATLI...     |                     | 142 · Custome...   |           | 152.80    | 45,109.89  |
| Check           | 02/02/2015 | AW      | BANK CHARGE             |                     | 921.3 · Bank S...  |           | 3.00      | 45,106.89  |

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Accrual Basis

**Kentucky Frontier Gas, LLC**  
**General Ledger**  
**As of December 31, 2015**

| Type            | Date       | Num     | Name                     | Memo             | Split             | Debit     | Credit    | Balance    |
|-----------------|------------|---------|--------------------------|------------------|-------------------|-----------|-----------|------------|
| Check           | 02/02/2015 | DB CD   | Kentucky Gas Asso...     |                  | -SPLIT-           |           | 525.00    | 44,581.89  |
| Check           | 02/02/2015 | DB CD   | Amazon.com               | PIPE WREN...     | -SPLIT-           |           | 274.44    | 44,307.45  |
| Deposit         | 02/02/2015 | CRCD... |                          | Deposit          | 142 · Custome...  | 3,844.09  |           | 48,151.54  |
| Check           | 02/02/2015 | DB CD   | Staples                  | CHAIRS FOR...    | -SPLIT-           |           | 1,154.34  | 46,997.20  |
| Check           | 02/02/2015 | DB CD   | Amazon.com               |                  | -SPLIT-           |           | 47.94     | 46,949.26  |
| Deposit         | 02/02/2015 |         |                          | Deposit          | 142 · Custome...  | 20,459.49 |           | 67,408.75  |
| Bill Pmt -Check | 02/03/2015 | 5937    | MARY MUSIC               |                  | 232 · Accounts... |           | 50.00     | 67,358.75  |
| Transfer        | 02/04/2015 |         |                          | Funds Transfer   | 131.3 · Comm ...  |           | 21,000.00 | 46,358.75  |
| Deposit         | 02/04/2015 | CRCD... |                          | Deposit          | 142 · Custome...  | 3,955.01  |           | 50,313.76  |
| Bill Pmt -Check | 02/04/2015 | ACH     | Appalachian Wireless     | 00200611207      | 232 · Accounts... |           | 7.94      | 50,305.82  |
| Deposit         | 02/05/2015 | CRCD... |                          | Deposit          | 142 · Custome...  | 4,217.75  |           | 54,523.57  |
| Deposit         | 02/05/2015 |         |                          | Deposit          | 142 · Custome...  | 16,999.85 |           | 71,523.42  |
| Deposit         | 02/05/2015 |         |                          | Deposit          | -SPLIT-           | 560.00    |           | 72,083.42  |
| Deposit         | 02/05/2015 |         |                          | Deposit          | 142 · Custome...  | 9,666.37  |           | 81,749.79  |
| Transfer        | 02/05/2015 |         |                          | Deposit DEP ...  | 235 · Custome...  | 230.00    |           | 81,979.79  |
| Check           | 02/05/2015 | DB CD   | AMERICAN AIRLINE         |                  | -SPLIT-           |           | 57.50     | 81,922.29  |
| Check           | 02/05/2015 | DB CD   | AMERICAN AIRLINE         |                  | -SPLIT-           |           | 25.00     | 81,897.29  |
| Bill Pmt -Check | 02/06/2015 | ACH     | Western Commerce...      |                  | 232 · Accounts... |           | 1,133.31  | 80,763.98  |
| Check           | 02/06/2015 | NSF     | NSF DEBBIE POE           |                  | 142 · Custome...  |           | 84.68     | 80,679.30  |
| Check           | 02/06/2015 | AW      | BANK CHARGE              |                  | 921.3 · Bank S... |           | 3.00      | 80,676.30  |
| Deposit         | 02/06/2015 | CRCD... |                          | Deposit          | 142 · Custome...  | 2,621.67  |           | 83,297.97  |
| Check           | 02/06/2015 | DB CD   | KY GAS ASSOCIAT...       |                  | -SPLIT-           |           | 225.00    | 83,072.97  |
| Deposit         | 02/06/2015 |         |                          | Deposit          | 405.1 · Manag...  | 70,000.00 |           | 153,072.97 |
| Bill Pmt -Check | 02/06/2015 | 5938    | CARQUEST OF SA...        | 203251           | 232 · Accounts... |           | 20.53     | 153,052.44 |
| Bill Pmt -Check | 02/06/2015 | 5939    | First Bankcard           | 44182292810...   | 232 · Accounts... |           | 76.62     | 152,975.82 |
| Bill Pmt -Check | 02/06/2015 | 5940    | HOMETOWN TRUE...         | 2431             | 232 · Accounts... |           | 27.02     | 152,948.80 |
| Bill Pmt -Check | 02/06/2015 | 5941    | Layne's ACE HARD...      | 866000           | 232 · Accounts... |           | 223.18    | 152,725.62 |
| Bill Pmt -Check | 02/06/2015 | 5942    | State Wide Press         |                  | 232 · Accounts... |           | 61.48     | 152,664.14 |
| Bill Pmt -Check | 02/06/2015 | 5943    | Waste Connections        |                  | 232 · Accounts... |           | 91.05     | 152,573.09 |
| Bill Pmt -Check | 02/06/2015 | 5944    | AT&T                     |                  | 232 · Accounts... |           | 177.03    | 152,396.06 |
| Bill Pmt -Check | 02/06/2015 | 5945    | KEMI                     | 1975328          | 232 · Accounts... |           | 1,055.76  | 151,340.30 |
| Bill Pmt -Check | 02/06/2015 | 5946    | Martin Co Sheriff        | Bill No. 10F ... | 232 · Accounts... |           | 16.67     | 151,323.63 |
| Bill Pmt -Check | 02/06/2015 | 5947    | T.A.S                    | #123465205       | 232 · Accounts... |           | 166.40    | 151,157.23 |
| Deposit         | 02/06/2015 |         |                          | Deposit          | -SPLIT-           | 37,332.92 |           | 188,490.15 |
| Bill Pmt -Check | 02/06/2015 | 5948    | DENNIS G. ADAMS...       |                  | 232 · Accounts... |           | 54.38     | 188,435.77 |
| Bill Pmt -Check | 02/06/2015 | 5949    | Nytils Exploration Co... | VOID:            | 232 · Accounts... | 0.00      |           | 188,435.77 |
| Bill Pmt -Check | 02/06/2015 | 5950    | Stone Enterprises        | #1109            | 232 · Accounts... |           | 89.04     | 188,346.73 |
| Bill Pmt -Check | 02/06/2015 | 5951    | Nytils Exploration Co... | VOID:            | 232 · Accounts... | 0.00      |           | 188,346.73 |
| Bill Pmt -Check | 02/06/2015 | 5952    | Interstate Natural G...  | 12-14 SUTTO...   | 232 · Accounts... |           | 229.16    | 188,117.57 |
| Bill Pmt -Check | 02/06/2015 | 5953    | Community Trust Ba...    | 60100618081...   | 232 · Accounts... |           | 587.29    | 187,530.28 |
| Bill Pmt -Check | 02/06/2015 | 5954    | Community Trust Ba...    | 60100584401...   | 232 · Accounts... |           | 1,475.26  | 186,055.02 |
| Bill Pmt -Check | 02/06/2015 | 5955    | Community Trust Ba...    | 60100584401...   | 232 · Accounts... |           | 13,277.26 | 172,777.76 |
| Bill Pmt -Check | 02/06/2015 | 5956    | James Riley Hall         |                  | 232 · Accounts... |           | 63.60     | 172,714.16 |
| Deposit         | 02/06/2015 | DEP ... |                          | Deposit          | 142 · Custome...  | 50.00     |           | 172,764.16 |
| Deposit         | 02/06/2015 |         |                          | Deposit          | 142 · Custome...  | 39,391.85 |           | 212,156.01 |
| Check           | 02/06/2015 | NSF     | NSF AMERICA REED         |                  | 142 · Custome...  |           | 118.96    | 212,037.05 |
| Check           | 02/06/2015 | A/W     | BANK CHARGE              |                  | 921.3 · Bank S... |           | 3.00      | 212,034.05 |
| Check           | 02/06/2015 | NSF     | NSF SHERYL JOH...        |                  | 142 · Custome...  |           | 167.06    | 211,866.99 |
| Check           | 02/06/2015 | A/W     | BANK CHARGE              |                  | 921.3 · Bank S... |           | 3.00      | 211,863.99 |

## Kentucky Frontier Gas, LLC General Ledger As of December 31, 2015

| Type            | Date       | Num     | Name                     | Memo              | Split              | Debit     | Credit    | Balance    |
|-----------------|------------|---------|--------------------------|-------------------|--------------------|-----------|-----------|------------|
| Deposit         | 02/07/2015 |         |                          | Deposit           | -SPLIT-            | 225.00    |           | 212,088.99 |
| Deposit         | 02/09/2015 |         |                          | Deposit           | 142 · Custome...   | 358.24    |           | 212,447.23 |
| Deposit         | 02/09/2015 | CRCR... |                          | Deposit           | 142 · Custome...   | 531.89    |           | 212,979.12 |
| Deposit         | 02/09/2015 | CRCD... |                          | Deposit           | 142 · Custome...   | 643.01    |           | 213,622.13 |
| Check           | 02/09/2015 | DB CD   | Auto Zone                |                   | -SPLIT-            |           | 10.32     | 213,611.81 |
| Deposit         | 02/09/2015 |         |                          | Deposit           | 142 · Custome...   | 39,614.83 |           | 253,226.64 |
| Bill Pmt -Check | 02/09/2015 | 5957    | Columbia Gas of Ke...    | 01-15 MLG         | 232 · Accounts...  |           | 9,423.83  | 243,802.81 |
| Bill Pmt -Check | 02/09/2015 | 5958    | Drains Unlimited, Inc.   |                   | 232 · Accounts...  |           | 135.38    | 243,667.43 |
| Bill Pmt -Check | 02/09/2015 | 5959    | KY CRYSTAL WAT...        | 002207            | 232 · Accounts...  |           | 46.35     | 243,621.08 |
| Bill Pmt -Check | 02/09/2015 | 5960    | Miller Supply Inc        | 7024729           | 232 · Accounts...  |           | 68.16     | 243,552.92 |
| Bill Pmt -Check | 02/09/2015 | 5961    | NAPA Prestonsburg        | 1090              | 232 · Accounts...  |           | 59.90     | 243,493.02 |
| Bill Pmt -Check | 02/09/2015 | 5962    | Columbia Gas of Ke...    | VOID: 01-15 ...   | 232 · Accounts...  | 0.00      |           | 243,493.02 |
| Deposit         | 02/09/2015 |         |                          | Deposit           | 142 · Custome...   | 42,569.67 |           | 286,062.69 |
| Deposit         | 02/09/2015 |         |                          | Deposit           | 142 · Custome...   | 15,047.35 |           | 301,110.04 |
| Deposit         | 02/09/2015 |         |                          | Deposit           | 142 · Custome...   | 3,506.72  |           | 304,616.76 |
| Bill Pmt -Check | 02/10/2015 | ACH     | Prestonsburg City's ...  | 102-21600-00      | 232 · Accounts...  |           | 39.45     | 304,577.31 |
| Check           | 02/10/2015 | NSF     | NSF GORDON MAY...        |                   | 142 · Custome...   |           | 397.00    | 304,180.31 |
| Check           | 02/10/2015 | A/W     | BANK CHARGE              |                   | 921.3 · Bank S...  |           | 3.00      | 304,177.31 |
| Bill Pmt -Check | 02/10/2015 | 5963    | Columbia Gas of Ke...    | 01-15 PG          | 232 · Accounts...  |           | 12,244.79 | 291,932.52 |
| Bill Pmt -Check | 02/10/2015 | 5964    | MSPS                     | 335050-00         | 232 · Accounts...  |           | 6,453.57  | 285,478.95 |
| Bill Pmt -Check | 02/10/2015 | 5965    | Consolidated Pipe &...   |                   | 232 · Accounts...  |           | 3,014.65  | 282,464.30 |
| Bill Pmt -Check | 02/10/2015 | 5966    | Jefferson Gas, LLC       |                   | 232 · Accounts...  |           | 3,391.30  | 279,073.00 |
| Bill Pmt -Check | 02/10/2015 | 5967    | Utility Sales & Servi... |                   | 232 · Accounts...  |           | 15,076.28 | 263,996.72 |
| Bill Pmt -Check | 02/10/2015 | 5968    | Nyrtis Exploration Co... |                   | 232 · Accounts...  |           | 12,969.09 | 251,027.63 |
| Deposit         | 02/10/2015 |         |                          | Deposit           | 142 · Custome...   | 3,099.85  |           | 254,127.48 |
| Bill Pmt -Check | 02/10/2015 | 5970    | Summit Engineering       | MAPPING (P...     | 232 · Accounts...  |           | 65.00     | 254,062.48 |
| Check           | 02/10/2015 | 5969    | MARY MUSIC               | CLEANING O...     | -SPLIT-            |           | 50.00     | 254,012.48 |
| Deposit         | 02/10/2015 |         |                          | Deposit           | 405.1 · Manag...   | 35,000.00 |           | 289,012.48 |
| Deposit         | 02/11/2015 | CRCD... |                          | Deposit           | 142 · Custome...   | 1,333.75  |           | 290,346.23 |
| Check           | 02/11/2015 | DEP ... | DEBIT ADJUSTMENT         |                   | 142 · Custome...   |           | 50.09     | 290,296.14 |
| Bill Pmt -Check | 02/11/2015 | ACH     | Travelers                |                   | 232 · Accounts...  |           | 4,118.65  | 286,177.49 |
| Check           | 02/11/2015 | 2446    | Gideons International    |                   | 921.2 · Office ... |           | 50.00     | 286,127.49 |
| Bill Pmt -Check | 02/11/2015 | 5971    | D L R                    |                   | 232 · Accounts...  |           | 5,000.00  | 281,127.49 |
| Deposit         | 02/11/2015 |         |                          | Deposit           | 142 · Custome...   | 28,354.29 |           | 309,481.78 |
| Deposit         | 02/11/2015 |         |                          | Deposit           | 405.1 · Manag...   | 15,000.00 |           | 324,481.78 |
| Bill Pmt -Check | 02/12/2015 | 5972    | Hi-Energy Gas Co         | 01-15             | 232 · Accounts...  |           | 4,865.04  | 319,616.74 |
| Bill Pmt -Check | 02/12/2015 | 5973    | John Gray Energy         | 01-15             | 232 · Accounts...  |           | 11,621.12 | 307,995.62 |
| Bill Pmt -Check | 02/12/2015 | 5974    | Magnum Drilling of ...   | 01-15             | 232 · Accounts...  |           | 6,163.50  | 301,832.12 |
| Bill Pmt -Check | 02/12/2015 | 5975    | Pike County Sheriff      | Bill No. 2618 ... | 232 · Accounts...  |           | 5,176.27  | 296,655.85 |
| Bill Pmt -Check | 02/12/2015 | 5976    | Speedway Superam...      | 1001229655        | 232 · Accounts...  |           | 3,596.24  | 293,059.61 |
| Bill Pmt -Check | 02/12/2015 | 5977    | Spirit Energy            | 01-15             | 232 · Accounts...  |           | 4,109.32  | 288,950.29 |
| Deposit         | 02/12/2015 |         |                          | Deposit           | -SPLIT-            | 165.00    |           | 289,115.29 |
| Deposit         | 02/12/2015 | CRCD... |                          | Deposit           | 142 · Custome...   | 491.81    |           | 289,607.10 |
| Bill Pmt -Check | 02/12/2015 | 2447    | Industrial Gas Servi...  | 12-13             | 232 · Accounts...  |           | 8,000.00  | 281,607.10 |
| Deposit         | 02/12/2015 |         |                          | Deposit           | 142 · Custome...   | 28,548.28 |           | 310,155.38 |
| Bill Pmt -Check | 02/13/2015 | 5978    | Community Trust Ba...    | 60100618138...    | 232 · Accounts...  |           | 666.06    | 309,489.32 |
| Check           | 02/13/2015 | 5979    | Community Trust Ba...    | LINE OF CRE...    | -SPLIT-            |           | 50,766.67 | 258,722.65 |
| Bill Pmt -Check | 02/13/2015 | 5980    | EQT Energy, LLC          |                   | 232 · Accounts...  |           | 66,066.66 | 192,655.99 |
| Bill Pmt -Check | 02/13/2015 | 5981    | John N. Hughes, PSC      |                   | 232 · Accounts...  |           | 4,818.00  | 187,837.99 |

**Kentucky Frontier Gas, LLC**  
**General Ledger**  
**As of December 31, 2015**

08/01/17

Accrual Basis

| Type            | Date       | Num     | Name                    | Memo              | Split              | Debit     | Credit     | Balance    |
|-----------------|------------|---------|-------------------------|-------------------|--------------------|-----------|------------|------------|
| Bill Pmt -Check | 02/13/2015 | 5982    | Adams Used Auto P...    |                   | 232 · Accounts...  |           | 50.00      | 187,787.99 |
| Bill Pmt -Check | 02/13/2015 | 5983    | Williams Electric & ... | 203179            | 232 · Accounts...  |           | 112.12     | 187,675.87 |
| Bill Pmt -Check | 02/13/2015 | 5984    | Mike Harris             | TRAVEL EXP...     | 232 · Accounts...  |           | 131.96     | 187,543.91 |
| Check           | 02/13/2015 | 5985    | U S Postal Service      |                   | 905.2 · Postag...  |           | 705.64     | 186,838.27 |
| Deposit         | 02/13/2015 | CRCD... |                         | Deposit           | 142 · Custome...   | 1,604.95  |            | 188,443.22 |
| Deposit         | 02/17/2015 | CRCD... |                         | Deposit           | 142 · Custome...   | 2,515.44  |            | 190,958.66 |
| Deposit         | 02/17/2015 | CRCD... |                         | Deposit           | 142 · Custome...   | 2,957.64  |            | 193,916.30 |
| Check           | 02/17/2015 | DBCD    | Staples                 |                   | -SPLIT-            |           | 62.19      | 193,854.11 |
| Bill Pmt -Check | 02/18/2015 | 5986    | Jefferson Gas, LLC      | 01-15             | 232 · Accounts...  |           | 22,151.29  | 171,702.82 |
| Bill Pmt -Check | 02/18/2015 | 5987    | Cumberland Valley ...   | 01-15             | 232 · Accounts...  |           | 94,685.15  | 77,017.67  |
| Deposit         | 02/18/2015 |         |                         | Deposit           | 142 · Custome...   | 4,437.45  |            | 81,455.12  |
| Deposit         | 02/18/2015 |         |                         | Deposit           | 405.1 · Manag...   | 50,000.00 |            | 131,455.12 |
| Transfer        | 02/18/2015 |         |                         | Funds Transfer    | 131.3 · Comm ...   |           | 23,000.00  | 108,455.12 |
| Check           | 02/19/2015 | EPAY    | KY DEPT OF REVE...      | SALES TAX F...    | 241 · Sales Ta...  |           | 5,251.72   | 103,203.40 |
| Bill Pmt -Check | 02/19/2015 | 5988    | Pipeline Solutions Inc  | VOID:             | 232 · Accounts...  | 0.00      |            | 103,203.40 |
| Bill Pmt -Check | 02/19/2015 | 5989    | Pipeline Solutions Inc  |                   | 232 · Accounts...  |           | 8,400.00   | 94,803.40  |
| Deposit         | 02/20/2015 |         |                         | Deposit           | 490 · Other Inc... | 1,000.00  |            | 95,803.40  |
| Deposit         | 02/20/2015 |         |                         | Deposit           | 142 · Custome...   | 47,566.10 |            | 143,369.50 |
| Bill Pmt -Check | 02/20/2015 | ACH     | Big Sandy Recc          |                   | 232 · Accounts...  |           | 311.42     | 143,058.08 |
| Check           | 02/20/2015 | DB CD   | Auto Zone               |                   | -SPLIT-            |           | 124.80     | 142,933.28 |
| Check           | 02/20/2015 | DB CD   | Auto Zone               |                   | -SPLIT-            |           | 124.80     | 142,808.48 |
| Deposit         | 02/20/2015 | CRCD... |                         | Deposit           | 142 · Custome...   | 2,229.76  |            | 145,038.24 |
| Bill Pmt -Check | 02/20/2015 | 5990    | EQT Energy, LLC         | 12-14             | 232 · Accounts...  |           | 100,000.00 | 45,038.24  |
| Check           | 02/20/2015 | 5991    | DARRELL & DELIN...      | DEP REF #80...    | -SPLIT-            |           | 115.35     | 44,922.89  |
| Bill Pmt -Check | 02/20/2015 | 5992    | Community Trust Ba...   | 60100618146...    | 232 · Accounts...  |           | 1,883.00   | 43,039.89  |
| Bill Pmt -Check | 02/20/2015 | 2448    | NMB Associates Inc      |                   | 232 · Accounts...  |           | 500.00     | 42,539.89  |
| Bill Pmt -Check | 02/20/2015 | 2449    | Oxford, Robert J.       |                   | 232 · Accounts...  |           | 5,341.85   | 37,198.04  |
| Deposit         | 02/20/2015 |         |                         | Deposit           | 142 · Custome...   | 35,525.76 |            | 72,723.80  |
| Bill Pmt -Check | 02/20/2015 | ACH     | Dell                    | Computer for ...  | 232 · Accounts...  |           | 1,299.52   | 71,424.28  |
| Check           | 02/23/2015 | 5993    | First Christian Church  | In Memory of ...  | 930.2 · Miscell... |           | 50.00      | 71,374.28  |
| Deposit         | 02/23/2015 |         |                         | Deposit           | 405.1 · Manag...   | 20,000.00 |            | 91,374.28  |
| Bill Pmt -Check | 02/23/2015 | 5995    | KLC Enterprises         | 11-14             | 232 · Accounts...  |           | 4,097.63   | 87,276.65  |
| Deposit         | 02/23/2015 |         |                         | Deposit           | -SPLIT-            | 124.80    |            | 87,401.45  |
| Deposit         | 02/23/2015 | DEP ... |                         | Deposit           | 142 · Custome...   | 318.26    |            | 87,719.71  |
| Deposit         | 02/23/2015 | CRCD... |                         | Deposit           | 142 · Custome...   | 2,486.89  |            | 90,206.60  |
| Deposit         | 02/23/2015 | CRCD... |                         | Deposit           | 142 · Custome...   | 2,564.78  |            | 92,771.38  |
| Bill Pmt -Check | 02/23/2015 | 5996    | KLC Enterprises         | 12-14             | 232 · Accounts...  |           | 4,794.90   | 87,976.48  |
| Bill Pmt -Check | 02/23/2015 | 5997    | Kynect                  | Group #1704 ...   | 232 · Accounts...  |           | 4,492.51   | 83,483.97  |
| Bill Pmt -Check | 02/23/2015 | 5998    | Fast Change Lube &...   |                   | 232 · Accounts...  |           | 115.03     | 83,368.94  |
| Bill Pmt -Check | 02/23/2015 | 5999    | Purchase Power          | 80009000012...    | 232 · Accounts...  |           | 201.00     | 83,167.94  |
| Bill Pmt -Check | 02/23/2015 | 6000    | Stone Energy, LLC       |                   | 232 · Accounts...  |           | 7,396.60   | 75,771.34  |
| Bill Pmt -Check | 02/23/2015 | 6001    | Tackett & Sons Drill... | 01-15             | 232 · Accounts...  |           | 3,024.68   | 72,746.66  |
| Bill Pmt -Check | 02/23/2015 | 6002    | Quality Natural Gas ... | 12-14             | 232 · Accounts...  |           | 64,849.16  | 7,897.50   |
| Bill Pmt -Check | 02/23/2015 | 6003    | Jackie Jordan           | reimb for veh ... | 232 · Accounts...  |           | 45.72      | 7,851.78   |
| Deposit         | 02/23/2015 | DEP ... |                         | Deposit           | 142 · Custome...   | 30.00     |            | 7,881.78   |
| Deposit         | 02/24/2015 |         |                         | Deposit           | 142 · Custome...   | 33,989.13 |            | 41,870.91  |
| Bill Pmt -Check | 02/24/2015 | 6004    | MARY MUSIC              |                   | 232 · Accounts...  |           | 50.00      | 41,820.91  |
| Deposit         | 02/24/2015 |         |                         | Deposit           | 142 · Custome...   | 2,095.12  |            | 43,916.03  |
| Deposit         | 02/24/2015 |         |                         | Deposit           | 405.1 · Manag...   | 9,000.00  |            | 52,916.03  |



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## Kentucky Frontier Gas, LLC General Ledger As of December 31, 2015

| Type            | Date       | Num     | Name                   | Memo               | Split               | Debit     | Credit    | Balance    |
|-----------------|------------|---------|------------------------|--------------------|---------------------|-----------|-----------|------------|
| Check           | 02/24/2015 | EPAY    | KY DEPT OF REVE...     | EPAY FOR U...      | 242 · Utility Ta... |           | 10,000.00 | 42,916.03  |
| Check           | 02/24/2015 | EPAY    | KY DEPT OF REVE...     | BAL ON UTLI...     | 242 · Utility Ta... |           | 830.73    | 42,085.30  |
| Bill Pmt -Check | 02/24/2015 | ACH     | Western Commerce...    |                    | 232 · Accounts...   |           | 1,079.34  | 41,005.96  |
| Bill Pmt -Check | 02/25/2015 | 6005    | Pipeline Solutions Inc | 12-14 Travel       | 232 · Accounts...   |           | 2,066.82  | 38,939.14  |
| Check           | 02/25/2015 | 5994    | JOSH FIELDS            | REIMB FOR ...      | -SPLIT-             |           | 23.27     | 38,915.87  |
| Deposit         | 02/26/2015 |         |                        | Deposit            | 142 · Custome...    | 28,152.36 |           | 67,068.23  |
| Deposit         | 02/26/2015 |         |                        | Deposit            | -SPLIT-             | 480.00    |           | 67,548.23  |
| Deposit         | 02/26/2015 |         |                        | Deposit            | -SPLIT-             | 495.00    |           | 68,043.23  |
| Bill Pmt -Check | 02/26/2015 | 6007    | Community Trust Ba...  | 60100533313...     | 232 · Accounts...   |           | 16,221.10 | 51,822.13  |
| Bill Pmt -Check | 02/26/2015 | 6006    | Community Trust Ba...  | 60100615073...     | 232 · Accounts...   |           | 531.02    | 51,291.11  |
| Deposit         | 02/26/2015 |         |                        | Deposit            | 142 · Custome...    | 645.21    |           | 51,936.32  |
| Deposit         | 02/26/2015 | CRCO... |                        | Deposit            | 142 · Custome...    | 1,716.45  |           | 53,652.77  |
| Deposit         | 02/27/2015 |         |                        | Deposit            | 142 · Custome...    | 29,523.18 |           | 83,175.95  |
| Check           | 02/27/2015 | DB CD   | APPLE VALLEY SA...     |                    | -SPLIT-             |           | 15.44     | 83,160.51  |
| Check           | 02/27/2015 | DB CD   | LIZZIE BS CAFE         |                    | -SPLIT-             |           | 21.50     | 83,139.01  |
| Check           | 02/27/2015 | DB CD   | Pig In A Poke          |                    | -SPLIT-             |           | 26.00     | 83,113.01  |
| Check           | 02/27/2015 | DB CD   | Quality Inn            |                    | -SPLIT-             |           | 77.17     | 83,035.84  |
| Deposit         | 02/27/2015 | CRCO... |                        | Deposit            | 142 · Custome...    | 1,344.38  |           | 84,380.22  |
| Check           | 02/27/2015 | NSF     | NSF ELIZABETH L...     |                    | 142 · Custome...    |           | 380.00    | 84,000.22  |
| Check           | 02/27/2015 | AW      | BANK CHARGE            |                    | 921.3 · Bank S...   |           | 3.00      | 83,997.22  |
| Check           | 02/27/2015 | DB CD   | Burger King            |                    | -SPLIT-             |           | 15.75     | 83,981.47  |
| Check           | 02/27/2015 | ACH     | wyoming.com            |                    | -SPLIT-             |           | 60.00     | 83,921.47  |
| Check           | 02/27/2015 | DB CD   | AMERICAN AIRLINE       |                    | -SPLIT-             |           | 25.00     | 83,896.47  |
| Check           | 02/27/2015 | DB CD   | Dairy Queen            |                    | -SPLIT-             |           | 21.84     | 83,874.63  |
| Check           | 02/27/2015 | NSF     | NSF SAHIB LLB          |                    | 142 · Custome...    |           | 637.80    | 83,236.83  |
| Check           | 02/27/2015 | AW      | BANK CHARGE            |                    | 921.3 · Bank S...   |           | 3.00      | 83,233.83  |
| Check           | 02/27/2015 | DB CD   | Speedway Superam...    |                    | -SPLIT-             |           | 14.38     | 83,219.45  |
| Check           | 02/27/2015 | ACH     | MISCELLANEOUS ...      |                    | 921.3 · Bank S...   |           | 318.75    | 82,900.70  |
| Deposit         | 02/27/2015 |         |                        | Deposit            | 142 · Custome...    | 30,605.50 |           | 113,506.20 |
| Deposit         | 02/27/2015 |         |                        | Deposit            | -SPLIT-             | 495.00    |           | 114,001.20 |
| Check           | 02/27/2015 | 6008    | U S Postal Service     |                    | -SPLIT-             |           | 1,078.24  | 112,922.96 |
| Check           | 03/02/2015 | DB CD   | Grand Junction CO      |                    | -SPLIT-             |           | 43.00     | 112,879.96 |
| Check           | 03/02/2015 | ACH     | Branham, Sallye        |                    | -SPLIT-             |           | 1,800.00  | 111,079.96 |
| Check           | 03/02/2015 | DB CD   | Comfort Inn Suites     |                    | -SPLIT-             |           | 116.07    | 110,963.89 |
| Check           | 03/02/2015 | DB CD   | Stanton Food Court     |                    | -SPLIT-             |           | 11.23     | 110,952.66 |
| Check           | 03/02/2015 | DB CD   | ALAMO RENT A CAR       |                    | -SPLIT-             |           | 184.77    | 110,767.89 |
| Deposit         | 03/02/2015 | CRCO... |                        | Deposit            | 142 · Custome...    | 3,075.45  |           | 113,843.34 |
| Deposit         | 03/02/2015 | CRCO... |                        | Deposit            | 142 · Custome...    | 1,944.78  |           | 115,788.12 |
| Check           | 03/02/2015 | DB CD   | EL NOPAL FERN V...     |                    | -SPLIT-             |           | 16.00     | 115,772.12 |
| Check           | 03/02/2015 | 6009    | NEW BETHEL ASS...      | DONATION I...      | 930.2 · Miscell...  |           | 50.00     | 115,722.12 |
| Bill Pmt -Check | 03/02/2015 | 6010    | JENNY WILEY FLO...     | FLOWERS F...       | 232 · Accounts...   |           | 84.80     | 115,637.32 |
| Bill Pmt -Check | 03/02/2015 | 2450    | Dennis Horner          |                    | 232 · Accounts...   |           | 889.81    | 114,747.51 |
| Bill Pmt -Check | 03/02/2015 | 2451    | NMB Associates Inc     |                    | 232 · Accounts...   |           | 1,754.47  | 112,993.04 |
| Deposit         | 03/02/2015 |         |                        | Deposit            | 142 · Custome...    | 21,201.71 |           | 134,194.75 |
| Deposit         | 03/02/2015 |         |                        | Deposit            | 142 · Custome...    | 15,336.08 |           | 149,530.83 |
| Check           | 03/03/2015 | DB CD   | MCGUIRES BRICK...      |                    | -SPLIT-             |           | 55.50     | 149,475.33 |
| Check           | 03/03/2015 | 6015    | Jeff & Becky Risner    | Ref of cust cr ... | 142 · Custome...    |           | 461.27    | 149,014.06 |
| Bill Pmt -Check | 03/03/2015 | 6011    | First Bankcard         | 44182292810...     | 232 · Accounts...   |           | 1,246.90  | 147,767.16 |
| Bill Pmt -Check | 03/03/2015 | 6012    | KEMI                   | Inv#1983955        | 232 · Accounts...   |           | 2,714.79  | 145,052.37 |

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## Kentucky Frontier Gas, LLC General Ledger As of December 31, 2015

| Type            | Date       | Num     | Name                   | Memo             | Split              | Debit     | Credit    | Balance    |
|-----------------|------------|---------|------------------------|------------------|--------------------|-----------|-----------|------------|
| Bill Pmt -Check | 03/03/2015 | 6013    | RICOH USA, INC         |                  | 232 · Accounts...  |           | 279.34    | 144,773.03 |
| Bill Pmt -Check | 03/03/2015 | 6014    | Waste Connections      | Inv#2935707 ...  | 232 · Accounts...  |           | 91.05     | 144,681.98 |
| Bill Pmt -Check | 03/03/2015 | 6016    | Chris Waugh, Floyd ... |                  | 232 · Accounts...  |           | 813.29    | 143,868.69 |
| Bill Pmt -Check | 03/03/2015 | 6017    | Heather Cantrell       |                  | 232 · Accounts...  |           | 50.00     | 143,818.69 |
| Bill Pmt -Check | 03/03/2015 | 6018    | John W White           | REIMB FOR ...    | 232 · Accounts...  |           | 63.59     | 143,755.10 |
| Bill Pmt -Check | 03/03/2015 | 6019    | m2m Data Corporati...  | INV#25641        | 232 · Accounts...  |           | 26.20     | 143,728.90 |
| Bill Pmt -Check | 03/03/2015 | 6020    | Mike Harris            | Use of Person... | 232 · Accounts...  |           | 140.02    | 143,588.88 |
| Bill Pmt -Check | 03/03/2015 | 6021    | Heath Consultants      | #107589          | 232 · Accounts...  |           | 614.59    | 142,974.29 |
| Bill Pmt -Check | 03/03/2015 | 6022    | Highfield MFG Co       | #211864          | 232 · Accounts...  |           | 119.80    | 142,854.49 |
| Bill Pmt -Check | 03/03/2015 | 6023    | Kentucky Undergrou...  | #200624060       | 232 · Accounts...  |           | 155.20    | 142,699.29 |
| Bill Pmt -Check | 03/03/2015 | 6024    | RICOH USA, INC         | #19383783        | 232 · Accounts...  |           | 287.83    | 142,411.46 |
| Bill Pmt -Check | 03/03/2015 | 6025    | RICOH USA, INC         |                  | 232 · Accounts...  |           | 70.65     | 142,340.81 |
| Check           | 03/03/2015 | 6026    | Francis A. Fraser      | Dep ref #5412... | -SPLIT-            |           | 46.66     | 142,294.15 |
| Bill Pmt -Check | 03/03/2015 | 6027    | Miller Supply Inc      | 7025026          | 232 · Accounts...  |           | 31.17     | 142,262.98 |
| Deposit         | 03/03/2015 |         |                        | Deposit          | 142 · Custome...   | 6,802.88  |           | 149,065.86 |
| Bill Pmt -Check | 03/03/2015 | 6029    | Community Trust Ba...  | 60300249233...   | 232 · Accounts...  |           | 610.30    | 148,455.56 |
| Deposit         | 03/04/2015 | CRCD... |                        | Deposit          | 142 · Custome...   | 2,511.63  |           | 150,967.19 |
| Deposit         | 03/04/2015 | DEP ... |                        | Deposit          | 142 · Custome...   | 2,602.94  |           | 153,570.13 |
| Check           | 03/04/2015 | DB CD   | M S Jacobs and Ass...  | BATTERY FO...    | -SPLIT-            |           | 115.21    | 153,454.92 |
| Check           | 03/04/2015 | DB CD   | Amazon.com             |                  | -SPLIT-            |           | 106.67    | 153,348.25 |
| Deposit         | 03/05/2015 |         |                        | Deposit          | 142 · Custome...   | 22,278.96 |           | 175,627.21 |
| Deposit         | 03/05/2015 |         |                        | Deposit          | -SPLIT-            | 330.00    |           | 175,957.21 |
| Transfer        | 03/05/2015 |         |                        | Funds Transfer   | 131.3 · Comm ...   |           | 24,000.00 | 151,957.21 |
| Check           | 03/05/2015 | NSF     | NSF BUFFORD OW...      |                  | 142 · Custome...   |           | 155.45    | 151,801.76 |
| Check           | 03/05/2015 | AW      | BANK CHARGE            |                  | 921.3 · Bank S...  |           | 3.00      | 151,798.76 |
| Check           | 03/05/2015 | 6030    | Honda Shop of Pres...  | Generator        | 397 · Tools & ...  |           | 1,643.19  | 150,155.57 |
| Check           | 03/05/2015 | 6028    | VOID                   | VOID:            | 930.2 · Miscell... | 0.00      |           | 150,155.57 |
| Bill Pmt -Check | 03/05/2015 | ACH     | Birch Communications   |                  | 232 · Accounts...  |           | 590.66    | 149,564.91 |
| Check           | 03/05/2015 | DB CD   | Auto Zone              |                  | -SPLIT-            |           | 14.82     | 149,550.09 |
| Deposit         | 03/05/2015 | CRCD... |                        | Deposit          | 142 · Custome...   | 1,420.95  |           | 150,971.04 |
| Check           | 03/05/2015 | DB CD   | Milton Roy LLC         |                  | -SPLIT-            |           | 362.12    | 150,608.92 |
| Bill Pmt -Check | 03/05/2015 | 6031    | American Hose & Mi...  | #366490          | 232 · Accounts...  |           | 76.15     | 150,532.77 |
| Bill Pmt -Check | 03/05/2015 | 6032    | CARQUEST OF SA...      | 203251           | 232 · Accounts...  |           | 25.42     | 150,507.35 |
| Bill Pmt -Check | 03/05/2015 | 6033    | Layne's ACE HARD...    | 866000           | 232 · Accounts...  |           | 158.87    | 150,348.48 |
| Bill Pmt -Check | 03/05/2015 | 6034    | State Wide Press       |                  | 232 · Accounts...  |           | 1,874.08  | 148,474.40 |
| Bill Pmt -Check | 03/05/2015 | 6035    | Action Petroleum Co.   | Accct# 40180...  | 232 · Accounts...  |           | 56.71     | 148,417.69 |
| Check           | 03/06/2015 | DEP ... | Deposit Correction     | DEP CORR         | 142 · Custome...   |           | 70.24     | 148,347.45 |
| Check           | 03/06/2015 | AW      | BANK CHARGE            |                  | 921.3 · Bank S...  |           | 3.00      | 148,344.45 |
| Check           | 03/06/2015 | 6036    | Richard Mullins        |                  | 377 · Meter Sets   |           | 200.00    | 148,144.45 |
| Deposit         | 03/09/2015 |         |                        | Deposit          | 142 · Custome...   | 79,778.34 |           | 227,922.79 |
| Deposit         | 03/09/2015 |         |                        | Deposit          | 490 · Other Inc... | 1,000.00  |           | 228,922.79 |
| Deposit         | 03/09/2015 |         |                        | Deposit          | 142 · Custome...   | 538.56    |           | 229,461.35 |
| Deposit         | 03/09/2015 | CRCD... |                        | Deposit          | 142 · Custome...   | 977.87    |           | 230,439.22 |
| Deposit         | 03/09/2015 | CRCD... |                        | Deposit          | 142 · Custome...   | 924.85    |           | 231,364.07 |
| Deposit         | 03/09/2015 | CRCD... |                        | Deposit          | 142 · Custome...   | 1,821.19  |           | 233,185.26 |
| Bill Pmt -Check | 03/09/2015 | 6037    | AT&T                   |                  | 232 · Accounts...  |           | 170.12    | 233,015.14 |
| Bill Pmt -Check | 03/09/2015 | 6038    | AUTO VALUE PAR...      | D-124089         | 232 · Accounts...  |           | 97.54     | 232,917.60 |
| Bill Pmt -Check | 03/09/2015 | 6039    | B & M AUTO & TRU...    | VOID:            | 232 · Accounts...  | 0.00      |           | 232,917.60 |
| Bill Pmt -Check | 03/09/2015 | 6040    | Drains Unlimited, Inc. | 28454            | 232 · Accounts...  |           | 83.02     | 232,834.58 |

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Accrual Basis

## Kentucky Frontier Gas, LLC General Ledger As of December 31, 2015

| Type            | Date       | Num       | Name                     | Memo             | Split               | Debit     | Credit    | Balance    |
|-----------------|------------|-----------|--------------------------|------------------|---------------------|-----------|-----------|------------|
| Bill Pmt -Check | 03/09/2015 | 6041      | Stone Enterprises        | 1162             | 232 · Accounts...   |           | 59.36     | 232,775.22 |
| Bill Pmt -Check | 03/09/2015 | 6042      | B & M AUTO & TRU...      | VOID:            | 232 · Accounts...   | 0.00      |           | 232,775.22 |
| Bill Pmt -Check | 03/09/2015 | 6043      | Community Trust Ba...    | 60100618081...   | 232 · Accounts...   |           | 587.29    | 232,187.93 |
| Bill Pmt -Check | 03/09/2015 | 6044      | Community Trust Ba...    | 60100584401...   | 232 · Accounts...   |           | 1,475.26  | 230,712.67 |
| Bill Pmt -Check | 03/09/2015 | 6045      | Community Trust Ba...    | 60100584401...   | 232 · Accounts...   |           | 13,277.26 | 217,435.41 |
| Check           | 03/09/2015 | 6046      | Ouida Stumbo             | Dep ref #1043... | -SPLIT-             |           | 188.84    | 217,246.57 |
| Bill Pmt -Check | 03/09/2015 | 6047      | Kentucky Chamber ...     | Membership ...   | 232 · Accounts...   |           | 495.00    | 216,751.57 |
| Bill Pmt -Check | 03/09/2015 | 6042      | B & M AUTO & TRU...      |                  | 232 · Accounts...   |           | 740.56    | 216,011.01 |
| Bill Pmt -Check | 03/09/2015 | 6048      | Utility Sales & Servi... |                  | 232 · Accounts...   |           | 19,485.18 | 196,525.83 |
| Bill Pmt -Check | 03/09/2015 | 6049      | Heavy's Automotive       | Truck Repair     | 232 · Accounts...   |           | 30.00     | 196,495.83 |
| Deposit         | 03/10/2015 |           |                          | Deposit          | 142 · Custome...    | 42,829.52 |           | 239,325.35 |
| Deposit         | 03/10/2015 |           |                          | Deposit          | 142 · Custome...    | 20,773.40 |           | 260,098.75 |
| Deposit         | 03/10/2015 |           |                          | Deposit          | 142 · Custome...    | 37,315.99 |           | 297,414.74 |
| Bill Pmt -Check | 03/10/2015 | ACH       | Prestonsburg City's ...  | 102-21600-00     | 232 · Accounts...   |           | 36.19     | 297,378.55 |
| Check           | 03/10/2015 | ACH       | Northwestern Mutual      |                  | 924.3 · Life Ins... |           | 473.69    | 296,904.86 |
| Bill Pmt -Check | 03/10/2015 | ACH       | Travelers                |                  | 232 · Accounts...   |           | 2,440.52  | 294,464.34 |
| Deposit         | 03/10/2015 |           |                          | Deposit          | 405.1 · Manag...    | 50,000.00 |           | 344,464.34 |
| Bill Pmt -Check | 03/10/2015 | 6050      | Columbia Gas of Ke...    | 02-15 MLG        | 232 · Accounts...   |           | 8,990.45  | 335,473.89 |
| Bill Pmt -Check | 03/10/2015 | 6051      | Columbia Gas of Ke...    | 02-15 PG         | 232 · Accounts...   |           | 7,297.09  | 328,176.80 |
| Bill Pmt -Check | 03/10/2015 | 6052      | Crossrock Drilling       | #3393            | 232 · Accounts...   |           | 175.00    | 328,001.80 |
| Bill Pmt -Check | 03/10/2015 | 6053      | KY CRYSTAL WAT...        |                  | 232 · Accounts...   |           | 10.60     | 327,991.20 |
| Bill Pmt -Check | 03/10/2015 | 6054      | T.A.S                    |                  | 232 · Accounts...   |           | 434.50    | 327,556.70 |
| Transfer        | 03/10/2015 |           |                          | Funds Transfer   | 131.6 · Comm ...    | 17,900.00 |           | 345,456.70 |
| Bill Pmt -Check | 03/10/2015 | 2452      | Robert J Oxford exe...   |                  | 232 · Accounts...   |           | 3,600.00  | 341,856.70 |
| Bill Pmt -Check | 03/11/2015 | 6055      | Pipeline Solutions Inc   |                  | 232 · Accounts...   |           | 26,000.00 | 315,856.70 |
| Bill Pmt -Check | 03/11/2015 | 6056      | Rich, Larry              |                  | 232 · Accounts...   |           | 8,000.00  | 307,856.70 |
| Deposit         | 03/11/2015 |           |                          | Deposit          | 142 · Custome...    | 7,802.57  |           | 315,659.27 |
| Deposit         | 03/11/2015 |           |                          | Deposit          | 142 · Custome...    | 354.95    |           | 316,014.22 |
| Deposit         | 03/11/2015 | CRCD...   |                          | Deposit          | 142 · Custome...    | 1,206.41  |           | 317,220.63 |
| Check           | 03/11/2015 | DB CD     | Kentucky Gas Asso...     |                  | -SPLIT-             |           | 300.00    | 316,920.63 |
| Bill Pmt -Check | 03/11/2015 | 6057      | D L R                    |                  | 232 · Accounts...   |           | 3,000.00  | 313,920.63 |
| Bill Pmt -Check | 03/11/2015 | 6058      | Cumberland Valley ...    | 02-15            | 232 · Accounts...   |           | 92,709.07 | 221,211.56 |
| Bill Pmt -Check | 03/11/2015 | 6059      | EDWARD JONES I...        | 2014 SEP CO...   | 232 · Accounts...   |           | 33,048.41 | 188,163.15 |
| Bill Pmt -Check | 03/11/2015 | 6060      | Jefferson Gas, LLC       | 02-15            | 232 · Accounts...   |           | 24,683.75 | 163,479.40 |
| Bill Pmt -Check | 03/11/2015 | 6061      | Magnum Drilling of ...   | 02-15            | 232 · Accounts...   |           | 8,095.50  | 155,383.90 |
| Bill Pmt -Check | 03/11/2015 | 6062      | Slone Energy, LLC        |                  | 232 · Accounts...   |           | 13,040.49 | 142,343.41 |
| Bill Pmt -Check | 03/11/2015 | 6063      | Speedway Superam...      |                  | 232 · Accounts...   |           | 4,114.91  | 138,228.50 |
| Bill Pmt -Check | 03/11/2015 | 6064      | Adams Used Auto P...     | Exp for 2012 ... | 232 · Accounts...   |           | 397.50    | 137,831.00 |
| Deposit         | 03/11/2015 |           |                          | Deposit          | 142 · Custome...    | 44,480.51 |           | 182,311.51 |
| Bill Pmt -Check | 03/11/2015 | 2453      | Industrial Gas Servi...  |                  | 232 · Accounts...   |           | 16,000.00 | 166,311.51 |
| Bill Pmt -Check | 03/11/2015 | 2454      | KY STATE TREASU...       |                  | 232 · Accounts...   |           | 15.00     | 166,296.51 |
| Bill Pmt -Check | 03/11/2015 | 2455      | Industrial Gas Servi...  |                  | 232 · Accounts...   |           | 5,385.00  | 160,911.51 |
| Check           | 03/11/2015 | 2456      | Amazon.com               | VOID: GJE, R...  | -SPLIT-             | 0.00      |           | 160,911.51 |
| General Journal | 03/11/2015 | Payrol... | Amazon.com               | For CHK 245...   | -SPLIT-             |           | 113.00    | 160,798.51 |
| Deposit         | 03/12/2015 |           |                          | Deposit          | 405.1 · Manag...    | 75,000.00 |           | 235,798.51 |
| Bill Pmt -Check | 03/12/2015 | 6065      | Community Trust Ba...    | 60100618138...   | 232 · Accounts...   |           | 666.06    | 235,132.45 |
| Deposit         | 03/12/2015 |           |                          | Deposit          | -SPLIT-             | 165.00    |           | 235,297.45 |
| Deposit         | 03/12/2015 | CRCD...   |                          | Deposit          | 142 · Custome...    | 979.07    |           | 236,276.52 |
| Bill Pmt -Check | 03/13/2015 | 6067      | MARY MUSIC               |                  | 232 · Accounts...   |           | 50.00     | 236,226.52 |

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Accrual Basis

**Kentucky Frontier Gas, LLC**  
**General Ledger**  
As of December 31, 2015

| Type            | Date       | Num     | Name                    | Memo              | Split               | Debit     | Credit    | Balance    |
|-----------------|------------|---------|-------------------------|-------------------|---------------------|-----------|-----------|------------|
| Check           | 03/13/2015 | 6066    | U S Postal Service      |                   | 905.2 · Postag...   |           | 707.48    | 235,519.04 |
| Deposit         | 03/13/2015 | CRCD... |                         | Deposit           | 142 · Custome...    | 511.42    |           | 236,030.46 |
| Deposit         | 03/13/2015 |         |                         | Deposit           | 142 · Custome...    | 36,891.05 |           | 272,921.51 |
| Deposit         | 03/13/2015 |         |                         | Deposit           | 142 · Custome...    | 40,387.00 |           | 313,308.51 |
| Check           | 03/13/2015 | DB CD   | Amazon.com              | STEP BARS ...     | -SPLIT-             |           | 113.00    | 313,195.51 |
| Check           | 03/13/2015 | DB CD   | Tractor Supply          |                   | -SPLIT-             |           | 105.97    | 313,089.54 |
| Check           | 03/14/2015 | DB CD   | P & J TRAILER SAL...    | downpayment...    | -SPLIT-             |           | 500.00    | 312,589.54 |
| Deposit         | 03/16/2015 | CRCD... |                         | Deposit           | 142 · Custome...    | 2,588.61  |           | 315,178.15 |
| Deposit         | 03/16/2015 | CRCD... |                         | Deposit           | 142 · Custome...    | 1,359.52  |           | 316,537.67 |
| Check           | 03/16/2015 | DB CD   | PK SAFETY SUPPLY        |                   | -SPLIT-             |           | 356.04    | 316,181.63 |
| Bill Pmt -Check | 03/16/2015 | 6068    | Hi-Energy Gas Co        | 02-15             | 232 · Accounts...   |           | 4,539.56  | 311,642.07 |
| Bill Pmt -Check | 03/16/2015 | 6069    | EQT Energy, LLC         | 01-15             | 232 · Accounts...   |           | 96,864.86 | 214,777.21 |
| Bill Pmt -Check | 03/16/2015 | 2456    | Industrial Gas Servi... | VOID: Billed T... | 232 · Accounts...   | 0.00      |           | 214,777.21 |
| Check           | 03/17/2015 | DB CD   | American Fire and S...  |                   | -SPLIT-             |           | 1,079.32  | 213,697.89 |
| Bill Pmt -Check | 03/17/2015 | 6070    | MARY MUSIC              |                   | 232 · Accounts...   |           | 50.00     | 213,647.89 |
| Bill Pmt -Check | 03/17/2015 | 6071    | Kynect                  | Group #1704 ...   | 232 · Accounts...   |           | 4,492.51  | 209,155.38 |
| Deposit         | 03/17/2015 |         |                         | Deposit           | 142 · Custome...    | 40,765.24 |           | 249,920.62 |
| Deposit         | 03/17/2015 |         |                         | Deposit           | 405.1 · Manag...    | 77,000.00 |           | 326,920.62 |
| Bill Pmt -Check | 03/17/2015 | 2457    | Industrial Gas Servi... |                   | 232 · Accounts...   |           | 5,262.92  | 321,657.70 |
| Deposit         | 03/17/2015 |         |                         | Deposit           | 142 · Custome...    | 3,098.17  |           | 324,755.87 |
| Transfer        | 03/17/2015 |         |                         | Funds Transfer    | 131.3 · Comm ...    |           | 19,300.00 | 305,455.87 |
| Deposit         | 03/18/2015 |         |                         | Deposit           | 142 · Custome...    | 11,898.15 |           | 317,354.02 |
| Deposit         | 03/18/2015 | CRCD... |                         | Deposit           | 142 · Custome...    | 6,302.34  |           | 323,656.36 |
| Bill Pmt -Check | 03/19/2015 | ACH     | Big Sandy Recc          |                   | 232 · Accounts...   |           | 293.20    | 323,363.16 |
| Deposit         | 03/19/2015 | CRCD... |                         | Deposit           | 142 · Custome...    | 579.61    |           | 323,942.77 |
| Check           | 03/19/2015 | DB CD   | Staples                 |                   | -SPLIT-             |           | 159.51    | 323,783.26 |
| Check           | 03/19/2015 | DB CD   | Amazon.com              |                   | -SPLIT-             |           | 21.16     | 323,762.10 |
| Check           | 03/19/2015 | DB CD   | Amazon.com              |                   | -SPLIT-             |           | 25.38     | 323,736.72 |
| Bill Pmt -Check | 03/19/2015 | ACH     | Appalachian Wireless    | 00200611207       | 232 · Accounts...   |           | 1,404.17  | 322,332.55 |
| Check           | 03/19/2015 | 6072    | Ben Hicks               | REF OF CRE...     | 142 · Custome...    |           | 38.20     | 322,294.35 |
| Bill Pmt -Check | 03/19/2015 | 6073    | Fast Change Lube &...   |                   | 232 · Accounts...   |           | 169.39    | 322,124.96 |
| Check           | 03/19/2015 | 6074    | Kentucky Sheriffs' B... | Donation          | -SPLIT-             |           | 100.00    | 322,024.96 |
| Bill Pmt -Check | 03/19/2015 | 6075    | John Gray Energy        | 02-15             | 232 · Accounts...   |           | 10,928.20 | 311,096.76 |
| Bill Pmt -Check | 03/19/2015 | 6076    | Slone Energy, LLC       | DEC THRU F...     | 232 · Accounts...   |           | 3,816.75  | 307,280.01 |
| Bill Pmt -Check | 03/19/2015 | 6077    | Community Trust Ba...   | 60100618146...    | 232 · Accounts...   |           | 1,883.00  | 305,397.01 |
| Bill Pmt -Check | 03/19/2015 | 6078    | Mann Toyota             | INV#12897         | 232 · Accounts...   |           | 22.56     | 305,374.45 |
| Check           | 03/19/2015 | EPAY    | KY DEPT OF REVE...      | SALES TAX 0...    | 241 · Sales Ta...   |           | 5,989.78  | 299,384.67 |
| Check           | 03/20/2015 | EPAY    | KY DEPT OF REVE...      | UTILITY TAX ...   | 242 · Utility Ta... |           | 12,152.22 | 287,232.45 |
| Deposit         | 03/20/2015 |         |                         | Deposit           | 142 · Custome...    | 29,285.16 |           | 316,517.61 |
| Bill Pmt -Check | 03/20/2015 | 2458    | Robert J Oxford exe...  |                   | 232 · Accounts...   |           | 3,600.00  | 312,917.61 |
| Bill Pmt -Check | 03/20/2015 | 2459    | Industrial Gas Servi... |                   | 232 · Accounts...   |           | 18,397.30 | 294,520.31 |
| Deposit         | 03/20/2015 | CRCD... |                         | Deposit           | 142 · Custome...    | 2,625.02  |           | 297,145.33 |
| Check           | 03/20/2015 | NSF     | NSF JENNIFER SH...      | NSF               | 142 · Custome...    |           | 137.00    | 297,008.33 |
| Check           | 03/20/2015 | AW      | BANK CHARGE             |                   | 921.3 · Bank S...   |           | 3.00      | 297,005.33 |
| Check           | 03/20/2015 | NSF     | NSF KIMBERLY HJ...      |                   | 142 · Custome...    |           | 99.80     | 296,905.53 |
| Check           | 03/20/2015 | AW      | BANK CHARGE             |                   | 921.3 · Bank S...   |           | 3.00      | 296,902.53 |
| Bill Pmt -Check | 03/23/2015 | 6079    | Rich, Larry             |                   | 232 · Accounts...   |           | 9,802.70  | 287,099.83 |
| Bill Pmt -Check | 03/23/2015 | 6080    | Pipeline Solutions Inc  |                   | 232 · Accounts...   |           | 31,800.00 | 255,299.83 |
| Deposit         | 03/23/2015 |         |                         | Deposit           | 142 · Custome...    | 24,589.43 |           | 279,889.26 |

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Accrual Basis

**Kentucky Frontier Gas, LLC**  
**General Ledger**  
 As of December 31, 2015

| Type            | Date       | Num     | Name                     | Memo            | Split              | Debit     | Credit     | Balance    |
|-----------------|------------|---------|--------------------------|-----------------|--------------------|-----------|------------|------------|
| Deposit         | 03/23/2015 | CRCD... |                          | Deposit         | 142 · Custome...   | 1,987.79  |            | 281,877.05 |
| Deposit         | 03/23/2015 | CRCD... |                          | Deposit         | 142 · Custome...   | 1,523.70  |            | 283,400.75 |
| Bill Pmt -Check | 03/23/2015 | 6081    | Community Trust Ba...    | 60100533313...  | 232 · Accounts...  |           | 16,889.17  | 266,511.58 |
| Check           | 03/23/2015 | DB CD   | Amazon.com               |                 | -SPLIT-            |           | 96.54      | 266,415.04 |
| Bill Pmt -Check | 03/23/2015 | 6082    | Community Trust Ba...    | 60100615073...  | 232 · Accounts...  |           | 531.02     | 265,884.02 |
| Bill Pmt -Check | 03/23/2015 | 6083    | Purchase Power           |                 | 232 · Accounts...  |           | 201.00     | 265,683.02 |
| Bill Pmt -Check | 03/23/2015 | 6084    | RICOH USA, INC           | #19511140       | 232 · Accounts...  |           | 287.83     | 265,395.19 |
| Transfer        | 03/23/2015 |         |                          | Funds Transfer  | 131.6 · Comm ...   | 14,980.00 |            | 280,375.19 |
| Deposit         | 03/23/2015 |         |                          | Deposit         | 142 · Custome...   | 22,532.50 |            | 302,907.69 |
| Deposit         | 03/23/2015 |         |                          | Deposit         | 142 · Custome...   | 26,772.95 |            | 329,680.64 |
| Check           | 03/24/2015 | ACH     | Western Commerce...      |                 | -SPLIT-            |           | 1,079.34   | 328,601.30 |
| Check           | 03/24/2015 | NSF     | NSF VICKIE RATLIFF       |                 | 142 · Custome...   |           | 200.00     | 328,401.30 |
| Check           | 03/24/2015 | AW      | BANK CHARGE              |                 | 921.3 · Bank S...  |           | 3.00       | 328,398.30 |
| Bill Pmt -Check | 03/24/2015 | 6085    | Nytis Exploration Co...  |                 | 232 · Accounts...  |           | 21,937.61  | 306,460.69 |
| Bill Pmt -Check | 03/24/2015 | 6086    | Community Trust Ba...    | 60300248851-3   | 232 · Accounts...  |           | 614.22     | 305,846.47 |
| Bill Pmt -Check | 03/25/2015 | 6087    | REYNOLDS TRUCK...        | SERVICE BE...   | 232 · Accounts...  |           | 7,388.20   | 298,458.27 |
| Deposit         | 03/25/2015 | CRCD... |                          | Deposit         | 142 · Custome...   | 1,633.92  |            | 300,092.19 |
| Bill Pmt -Check | 03/25/2015 | 6088    | MARY MUSIC               |                 | 232 · Accounts...  |           | 50.00      | 300,042.19 |
| Deposit         | 03/25/2015 |         |                          | Deposit         | 142 · Custome...   | 21,675.89 |            | 321,718.08 |
| Transfer        | 03/25/2015 |         |                          | Deposit         | 235 · Custome...   | 150.00    |            | 321,868.08 |
| Deposit         | 03/26/2015 | CRCD... |                          | Deposit         | 142 · Custome...   | 1,013.64  |            | 322,881.72 |
| Bill Pmt -Check | 03/26/2015 | ACH     | wyoming.com              |                 | 232 · Accounts...  |           | 20.00      | 322,861.72 |
| Check           | 03/26/2015 | NSF     | NSF PAULINE WHE...       |                 | 142 · Custome...   |           | 76.76      | 322,784.96 |
| Check           | 03/26/2015 | AW      | BANK CHARGE              |                 | 921.3 · Bank S...  |           | 3.00       | 322,781.96 |
| Check           | 03/26/2015 | AW      | BANK CHARGE              |                 | 921.3 · Bank S...  |           | 3.00       | 322,778.96 |
| Check           | 03/26/2015 | NSF     | NSF AMY RUDD             |                 | 142 · Custome...   |           | 255.42     | 322,523.54 |
| Check           | 03/26/2015 | NSF     | NSF JAMES JOHN...        |                 | 142 · Custome...   |           | 283.27     | 322,240.27 |
| Check           | 03/26/2015 | AW      | BANK CHARGE              |                 | 921.3 · Bank S...  |           | 3.00       | 322,237.27 |
| Bill Pmt -Check | 03/26/2015 | 6089    | Quality Natural Gas ...  | 01-15           | 232 · Accounts...  |           | 57,373.21  | 264,864.06 |
| Bill Pmt -Check | 03/26/2015 | 6090    | HTC Gas Company,...      |                 | 232 · Accounts...  |           | 1,068.00   | 263,796.06 |
| Bill Pmt -Check | 03/26/2015 | 6091    | Tackett & Sons Drill...  | 02-15           | 232 · Accounts...  |           | 3,353.56   | 260,442.50 |
| Check           | 03/26/2015 | 6092    | Community Trust Ba...    | DEPOSIT INT...  | 131.7 · CTB S...   |           | 150,000.00 | 110,442.50 |
| Bill Pmt -Check | 03/26/2015 | 6093    | Community Trust Ba...    | 60300249233 ... | 232 · Accounts...  |           | 610.30     | 109,832.20 |
| Deposit         | 03/26/2015 |         |                          | Deposit         | 405.1 · Manag...   | 8,000.00  |            | 117,832.20 |
| Check           | 03/26/2015 | DB CD   | Amazon.com               |                 | -SPLIT-            |           | 28.60      | 117,803.60 |
| Check           | 03/27/2015 | 6094    | Mike Harris              | Meal Reimb f... | -SPLIT-            |           | 113.71     | 117,689.89 |
| Bill Pmt -Check | 03/27/2015 | 6095    | Utility Sales & Servi... | IN00013575      | 232 · Accounts...  |           | 167.41     | 117,522.48 |
| Deposit         | 03/27/2015 |         |                          | Deposit         | 142 · Custome...   | 37,837.32 |            | 155,359.80 |
| Deposit         | 03/27/2015 |         |                          | Deposit         | 142 · Custome...   | 17,972.72 |            | 173,332.52 |
| Deposit         | 03/27/2015 |         |                          | Deposit         | 142 · Custome...   | 3,074.63  |            | 176,407.15 |
| Check           | 03/27/2015 | DB CD   | P & J TRAILER SAL...     | FUEL AUXILI...  | 394 · Tools, Sh... |           | 609.50     | 175,797.65 |
| Deposit         | 03/30/2015 | CRCD... |                          | Deposit         | 142 · Custome...   | 4,081.58  |            | 179,879.23 |
| Deposit         | 03/30/2015 | CRCD... |                          | Deposit         | 142 · Custome...   | 1,502.81  |            | 181,382.04 |
| Deposit         | 03/30/2015 | CRCD... |                          | Deposit         | 142 · Custome...   | 1,218.87  |            | 182,600.91 |
| Check           | 03/30/2015 | ACH     | Branham, Sallye          |                 | -SPLIT-            |           | 1,800.00   | 180,800.91 |
| Bill Pmt -Check | 03/30/2015 | 6096    | Heather Cantrell         |                 | 232 · Accounts...  |           | 50.00      | 180,750.91 |
| Check           | 03/30/2015 | DB CD   | WORLD WIDE EQU...        | DOT INSPEC...   | -SPLIT-            |           | 96.20      | 180,654.71 |
| Bill Pmt -Check | 03/30/2015 | 6097    | Spirit Energy            | 02-15           | 232 · Accounts...  |           | 2,553.08   | 178,101.63 |
| Bill Pmt -Check | 03/30/2015 | 6098    | KLC Enterprises          |                 | 232 · Accounts...  |           | 12,383.94  | 165,717.69 |

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Accrual Basis

## Kentucky Frontier Gas, LLC General Ledger As of December 31, 2015

| Type            | Date       | Num     | Name                     | Memo             | Split              | Debit     | Credit    | Balance    |
|-----------------|------------|---------|--------------------------|------------------|--------------------|-----------|-----------|------------|
| Deposit         | 03/30/2015 |         |                          | Deposit          | 142 · Custome...   | 28,517.57 |           | 194,235.26 |
| Deposit         | 03/30/2015 |         |                          | Deposit          | 142 · Custome...   | 665.84    |           | 194,901.10 |
| Deposit         | 03/30/2015 |         |                          | Deposit          | 490 · Other Inc... | 150.00    |           | 195,051.10 |
| Deposit         | 03/30/2015 |         |                          | Deposit          | 142 · Custome...   | 1,316.50  |           | 196,367.60 |
| Check           | 03/31/2015 | 6099    | U S Postal Service       |                  | -SPLIT-            |           | 1,076.86  | 195,290.74 |
| Deposit         | 03/31/2015 |         |                          | Deposit          | 142 · Custome...   | 2,505.97  |           | 197,796.71 |
| Check           | 03/31/2015 | AW      | MISCELLANEOUS ...        |                  | 921.3 · Bank S...  |           | 415.05    | 197,381.66 |
| Deposit         | 04/01/2015 | CRCD... |                          | Deposit          | 142 · Custome...   | 2,107.83  |           | 199,489.49 |
| Bill Pmt -Check | 04/01/2015 | 6100    | DUSTIN CRUM              | grass mowing     | 232 · Accounts...  |           | 60.00     | 199,429.49 |
| Deposit         | 04/02/2015 |         |                          | Deposit          | 142 · Custome...   | 10,993.43 |           | 210,422.92 |
| Transfer        | 04/02/2015 |         |                          | Funds Transfer   | 131.3 · Comm ...   |           | 21,000.00 | 189,422.92 |
| Check           | 04/02/2015 | 6101    | Tabetha Witt Woods       | Dep Ref #103...  | -SPLIT-            |           | 207.04    | 189,215.88 |
| Check           | 04/02/2015 | 6102    | Genna Stumbo             | Dep Ref #7       | -SPLIT-            |           | 125.97    | 189,089.91 |
| Bill Pmt -Check | 04/02/2015 | 6103    | Kentucky Undergrou...    | 200624369        | 232 · Accounts...  |           | 89.60     | 189,000.31 |
| Bill Pmt -Check | 04/02/2015 | 6104    | m2m Data Corporati...    | #25879           | 232 · Accounts...  |           | 26.20     | 188,974.11 |
| Bill Pmt -Check | 04/02/2015 | 6105    | MSPS                     | 336571-00        | 232 · Accounts...  |           | 3,871.55  | 185,102.56 |
| Bill Pmt -Check | 04/02/2015 | 6106    | PITNEY BOWES G...        | #1917998-MR...   | 232 · Accounts...  |           | 146.28    | 184,956.28 |
| Bill Pmt -Check | 04/02/2015 | 6107    | VanArk Inc               | #468             | 232 · Accounts...  |           | 40.00     | 184,916.28 |
| Bill Pmt -Check | 04/02/2015 | 6108    | First Bankcard           | 44182292810...   | 232 · Accounts...  |           | 142.86    | 184,773.42 |
| Bill Pmt -Check | 04/02/2015 | 6109    | Action Petroleum Co.     | #114802          | 232 · Accounts...  |           | 116.67    | 184,656.75 |
| Bill Pmt -Check | 04/02/2015 | 6110    | Dustin's Lawn Care ...   | Repaired gath... | 232 · Accounts...  |           | 985.00    | 183,671.75 |
| Deposit         | 04/02/2015 |         |                          | Deposit          | 142 · Custome...   | 4,929.81  |           | 188,601.56 |
| Deposit         | 04/02/2015 | CRCD... |                          | Deposit          | 142 · Custome...   | 3,334.30  |           | 191,935.86 |
| Check           | 04/02/2015 | DB CD   | Birch Communications     |                  | -SPLIT-            |           | 593.47    | 191,342.39 |
| Check           | 04/03/2015 | NSF     | NSF KIMBERLY IS...       |                  | 142 · Custome...   |           | 129.45    | 191,212.94 |
| Check           | 04/03/2015 | AW      | BANK CHARGE              |                  | 921.3 · Bank S...  |           | 3.00      | 191,209.94 |
| Check           | 04/03/2015 | NSF     | NSF VIRGINIA CO...       |                  | 142 · Custome...   |           | 246.78    | 190,963.16 |
| Check           | 04/03/2015 | AW      | BANK CHARGE              |                  | 921.3 · Bank S...  |           | 3.00      | 190,960.16 |
| Check           | 04/03/2015 | AW      | NSF GORDON MAY...        |                  | 142 · Custome...   |           | 273.54    | 190,686.62 |
| Check           | 04/03/2015 | AW      | DEBIT ADJUSTMENT         |                  | 142 · Custome...   |           | 35.21     | 190,651.41 |
| Check           | 04/03/2015 | DB CD   | Tri County Auto & Tr...  |                  | -SPLIT-            |           | 42.37     | 190,609.04 |
| Check           | 04/03/2015 | AW      | BANK CHARGE              |                  | 921.3 · Bank S...  |           | 3.00      | 190,606.04 |
| Deposit         | 04/03/2015 | CRCD... |                          | Deposit          | 142 · Custome...   | 4,936.61  |           | 195,542.65 |
| Bill Pmt -Check | 04/06/2015 | 6111    | P & J TRAILER SAL...     | Equipment Tr...  | 232 · Accounts...  |           | 3,157.00  | 192,385.65 |
| Deposit         | 04/06/2015 | CRCD... |                          | Deposit          | 142 · Custome...   | 1,032.75  |           | 193,418.40 |
| Bill Pmt -Check | 04/06/2015 | 6112    | Heather Cantrell         |                  | 232 · Accounts...  |           | 50.00     | 193,368.40 |
| Bill Pmt -Check | 04/06/2015 | 6113    | Mann Toyota              | CUST NO. 26...   | 232 · Accounts...  |           | 41.51     | 193,326.89 |
| Bill Pmt -Check | 04/06/2015 | 6114    | AREA WIDE PROT...        | 201959           | 232 · Accounts...  |           | 335.00    | 192,991.89 |
| Bill Pmt -Check | 04/06/2015 | 6115    | KEMI                     | #1992566         | 232 · Accounts...  |           | 1,055.76  | 191,936.13 |
| Bill Pmt -Check | 04/06/2015 | 6116    | Utility Sales & Servi... |                  | 232 · Accounts...  |           | 6,624.61  | 185,311.52 |
| Bill Pmt -Check | 04/06/2015 | 6117    | Utility Sales & Servi... | 00013609         | 232 · Accounts...  |           | 151.13    | 185,160.39 |
| Check           | 04/06/2015 | NSF     | NSF VICKIE RATLIFF       |                  | 142 · Custome...   |           | 200.00    | 184,960.39 |
| Check           | 04/06/2015 | AW      | MISCELLANEOUS ...        |                  | 921.3 · Bank S...  |           | 3.00      | 184,957.39 |
| Deposit         | 04/06/2015 |         |                          | Deposit          | 142 · Custome...   | 34,003.99 |           | 218,961.38 |
| Deposit         | 04/06/2015 |         |                          | Deposit          | 142 · Custome...   | 128.07    |           | 219,089.45 |
| Bill Pmt -Check | 04/07/2015 | ACH     | Appalachian Wireless     | 00200611207      | 232 · Accounts...  |           | 994.09    | 218,095.36 |
| Bill Pmt -Check | 04/07/2015 | 6118    | AT&T                     |                  | 232 · Accounts...  |           | 170.12    | 217,925.24 |
| Bill Pmt -Check | 04/07/2015 | 6119    | Cintas                   | 0335313620       | 232 · Accounts...  |           | 546.50    | 217,378.74 |
| Bill Pmt -Check | 04/07/2015 | 6120    | KY CRYSTAL WAT...        | 002207           | 232 · Accounts...  |           | 45.35     | 217,333.39 |

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Accrual Basis

**Kentucky Frontier Gas, LLC**  
**General Ledger**  
**As of December 31, 2015**

| Type            | Date       | Num     | Name                    | Memo             | Split              | Debit     | Credit    | Balance    |
|-----------------|------------|---------|-------------------------|------------------|--------------------|-----------|-----------|------------|
| Bill Pmt -Check | 04/07/2015 | 6121    | Layne's ACE HARD...     | 866000           | 232 · Accounts...  |           | 607.06    | 216,726.33 |
| Bill Pmt -Check | 04/07/2015 | 6122    | State Wide Press        |                  | 232 · Accounts...  |           | 50.88     | 216,675.45 |
| Bill Pmt -Check | 04/07/2015 | 6123    | Waste Connections       | 6055-44936       | 232 · Accounts...  |           | 84.35     | 216,591.10 |
| Deposit         | 04/08/2015 |         |                         | Deposit          | 142 · Custome...   | 23,028.79 |           | 239,619.89 |
| Deposit         | 04/08/2015 | CRCD... |                         | Deposit          | 142 · Custome...   | 2,882.75  |           | 242,502.64 |
| Bill Pmt -Check | 04/08/2015 | 6124    | Community Trust Ba...   | PAYOFF FO...     | 232 · Accounts...  |           | 9,133.89  | 233,368.75 |
| Bill Pmt -Check | 04/08/2015 | 6125    | Community Trust Ba...   | PAYOFF FO...     | 232 · Accounts...  |           | 7,274.98  | 226,093.77 |
| Bill Pmt -Check | 04/08/2015 | 6126    | Community Trust Ba...   | 60100618081...   | 232 · Accounts...  |           | 587.29    | 225,506.48 |
| Bill Pmt -Check | 04/08/2015 | 6127    | Community Trust Ba...   | 60100584401...   | 232 · Accounts...  |           | 1,475.26  | 224,031.22 |
| Bill Pmt -Check | 04/08/2015 | 6128    | Community Trust Ba...   | 60100584401...   | 232 · Accounts...  |           | 13,277.26 | 210,753.96 |
| Deposit         | 04/08/2015 |         |                         | Deposit          | 405.1 · Manag...   | 70,000.00 |           | 280,753.96 |
| Check           | 04/08/2015 | 6129    | CYNTHIA HOWARD          | DEP REF#10...    | -SPLIT-            |           | 416.54    | 280,337.42 |
| Deposit         | 04/08/2015 |         |                         | Deposit          | 142 · Custome...   | 32,347.22 |           | 312,684.64 |
| Bill Pmt -Check | 04/08/2015 | 2460    | Industrial Gas Servi... |                  | 232 · Accounts...  |           | 8,000.00  | 304,684.64 |
| Deposit         | 04/09/2015 | CRCD... |                         | Deposit          | 142 · Custome...   | 528.07    |           | 305,212.71 |
| Check           | 04/09/2015 | DB CD   | Auto Zone               |                  | -SPLIT-            |           | 75.24     | 305,137.47 |
| Bill Pmt -Check | 04/09/2015 | 6130    | Columbia Gas of Ke...   | 03-15 MLG        | 232 · Accounts...  |           | 5,548.00  | 299,589.47 |
| Bill Pmt -Check | 04/09/2015 | 6131    | Hi-Energy Gas Co        | 03-15            | 232 · Accounts...  |           | 4,221.12  | 295,368.35 |
| Bill Pmt -Check | 04/09/2015 | 6132    | Magnum Drilling of ...  | 03-15            | 232 · Accounts...  |           | 4,179.00  | 291,189.35 |
| Check           | 04/09/2015 | 6133    | DUSTIN CRUM             | GRASS MO...      | 768 · Contract ... |           | 60.00     | 291,129.35 |
| Check           | 04/09/2015 | 6134    | JENNIFER HUBBARD        | DEP REF #10...   | -SPLIT-            |           | 103.85    | 291,025.50 |
| Transfer        | 04/09/2015 |         |                         | Deposit          | 235 · Custome...   | 150.00    |           | 291,175.50 |
| Deposit         | 04/09/2015 |         |                         | Deposit          | 142 · Custome...   | 25,303.78 |           | 316,479.28 |
| Bill Pmt -Check | 04/09/2015 | ACH     | Prestonsburg City's ... | 102-21600-00     | 232 · Accounts...  |           | 57.30     | 316,421.98 |
| Deposit         | 04/09/2015 |         |                         | Deposit          | 142 · Custome...   | 86.97     |           | 316,508.95 |
| Bill Pmt -Check | 04/09/2015 | ACH     | Travelers               |                  | 232 · Accounts...  |           | 2,327.53  | 314,181.42 |
| Deposit         | 04/10/2015 | CRCD... |                         | Deposit          | 142 · Custome...   | 523.03    |           | 314,704.45 |
| Bill Pmt -Check | 04/10/2015 | 6135    | D L R                   |                  | 232 · Accounts...  |           | 5,000.00  | 309,704.45 |
| Bill Pmt -Check | 04/10/2015 | 6136    | Community Trust Ba...   | 60300248851 ...  | 232 · Accounts...  |           | 614.22    | 309,090.23 |
| Bill Pmt -Check | 04/10/2015 | 6137    | Columbia Gas of Ke...   | 03-15 PG         | 232 · Accounts...  |           | 6,468.24  | 302,621.99 |
| Bill Pmt -Check | 04/10/2015 | 6138    | Hays, Maggard & H...    | VOID: Client ... | 232 · Accounts...  | 0.00      |           | 302,621.99 |
| Bill Pmt -Check | 04/10/2015 | 6139    | Hays, Maggard & H...    | Client Code: ... | 232 · Accounts...  |           | 783.75    | 301,838.24 |
| Deposit         | 04/10/2015 |         |                         | Deposit          | 142 · Custome...   | 20,621.58 |           | 322,459.82 |
| Check           | 04/13/2015 | DB CD   | Heath Consultants       |                  | -SPLIT-            |           | 125.00    | 322,334.82 |
| Deposit         | 04/13/2015 | CRCD... |                         | Deposit          | 142 · Custome...   | 1,580.04  |           | 323,914.86 |
| Deposit         | 04/13/2015 | CRCD... |                         | Deposit          | 142 · Custome...   | 721.27    |           | 324,636.13 |
| Bill Pmt -Check | 04/13/2015 | 6140    | MARY MUSIC              |                  | 232 · Accounts...  |           | 50.00     | 324,586.13 |
| Deposit         | 04/13/2015 |         |                         | Deposit          | 488.3 · Reimbu...  | 16,250.00 |           | 340,836.13 |
| Deposit         | 04/13/2015 |         |                         | Deposit          | -SPLIT-            | 43,584.38 |           | 384,420.51 |
| Deposit         | 04/14/2015 |         |                         | Deposit          | 142 · Custome...   | 3,581.09  |           | 388,001.60 |
| Deposit         | 04/14/2015 |         |                         | Deposit          | 142 · Custome...   | 30,310.91 |           | 418,312.51 |
| Deposit         | 04/14/2015 |         |                         | Deposit          | -SPLIT-            | 1,091.93  |           | 419,404.44 |
| Deposit         | 04/14/2015 |         |                         | Deposit          | 142 · Custome...   | 25,751.23 |           | 445,155.67 |
| Deposit         | 04/14/2015 |         |                         | Deposit          | 405.1 · Manag...   | 68,000.00 |           | 513,155.67 |
| Check           | 04/14/2015 | 6141    | U S Postal Service      | 2ND BILLING      | 905.2 · Postag...  |           | 696.90    | 512,458.77 |
| Deposit         | 04/14/2015 |         |                         | Deposit          | -SPLIT-            | 300.00    |           | 512,758.77 |
| Deposit         | 04/14/2015 |         |                         | Deposit          | 142 · Custome...   | 3,014.16  |           | 515,772.93 |
| Deposit         | 04/14/2015 |         |                         | Deposit          | 142 · Custome...   | 8,647.01  |           | 524,419.94 |
| Bill Pmt -Check | 04/14/2015 | 6142    | AUTO VALUE PAR...       | 830              | 232 · Accounts...  |           | 15.05     | 524,404.89 |

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Accrual Basis

## Kentucky Frontier Gas, LLC General Ledger As of December 31, 2015

| Type            | Date       | Num     | Name                    | Memo             | Split               | Debit     | Credit    | Balance    |
|-----------------|------------|---------|-------------------------|------------------|---------------------|-----------|-----------|------------|
| Bill Pmt -Check | 04/14/2015 | 6143    | D W Gas Meter Test...   | #336             | 232 · Accounts...   |           | 468.00    | 523,936.89 |
| Bill Pmt -Check | 04/14/2015 | 6144    | Fast Change Lube &...   |                  | 232 · Accounts...   |           | 133.89    | 523,803.00 |
| Bill Pmt -Check | 04/14/2015 | 6145    | MSPS                    | 337075-00        | 232 · Accounts...   |           | 2,581.03  | 521,221.97 |
| Bill Pmt -Check | 04/14/2015 | 6146    | Pipeline Solutions Inc  | 2012             | 232 · Accounts...   |           | 8,000.00  | 513,221.97 |
| Deposit         | 04/15/2015 | CRCD... |                         | Deposit          | 142 · Custome...    | 3,035.40  |           | 516,257.37 |
| Bill Pmt -Check | 04/15/2015 | 6148    | Cumberland Valley ...   | 03-15            | 232 · Accounts...   |           | 49,849.34 | 466,408.03 |
| Bill Pmt -Check | 04/15/2015 | 6149    | Jefferson Gas, LLC      | 03-15            | 232 · Accounts...   |           | 15,610.05 | 450,797.98 |
| Bill Pmt -Check | 04/15/2015 | 6150    | Sloa Energy, LLC        |                  | 232 · Accounts...   |           | 7,731.96  | 443,066.02 |
| Bill Pmt -Check | 04/15/2015 | 6151    | Speedway Superam...     | 1001229655       | 232 · Accounts...   |           | 4,103.66  | 438,962.36 |
| Check           | 04/15/2015 | 6155    | Keyara Moye             | Dep Ref #705...  | -SPLIT-             |           | 63.68     | 438,898.68 |
| Check           | 04/15/2015 | 6153    | Leslie Burke            | VOID: Dep R...   | 235 · Custome...    | 0.00      |           | 438,898.68 |
| Check           | 04/15/2015 | 6154    | Stephanie Martin        | Dep Ref # 90...  | -SPLIT-             |           | 125.30    | 438,773.38 |
| Check           | 04/15/2015 | 6147    | Chris Waugh, Floyd ...  | VOID: Tag for... | -SPLIT-             | 0.00      |           | 438,773.38 |
| Check           | 04/15/2015 | 6156    | Chris Waugh, Floyd ...  | Tag for trailer  | -SPLIT-             |           | 36.00     | 438,737.38 |
| Check           | 04/15/2015 | 6157    | Lurlie Burke            | VOID: Dep ref... | 235 · Custome...    | 0.00      |           | 438,737.38 |
| Bill Pmt -Check | 04/15/2015 | 6158    | Boca Enterprises Inc    | #1573 (ROA...    | 232 · Accounts...   |           | 16,250.00 | 422,487.38 |
| Check           | 04/15/2015 | 6152    | VOID                    | VOID:            | 930.2 · Miscell...  | 0.00      |           | 422,487.38 |
| Bill Pmt -Check | 04/15/2015 | 6159    | KY STATE TREASU...      | LLET FOR EI...   | 232 · Accounts...   |           | 175.00    | 422,312.38 |
| Bill Pmt -Check | 04/15/2015 | 6160    | Tackett & Sons Drill... | 03-15            | 232 · Accounts...   |           | 2,132.12  | 420,180.26 |
| Transfer        | 04/15/2015 |         |                         | Funds Transfer   | 131.3 · Comm ...    |           | 19,000.00 | 401,180.26 |
| Deposit         | 04/16/2015 | CRCD... |                         | Deposit          | 142 · Custome...    | 1,713.40  |           | 402,893.66 |
| Check           | 04/16/2015 | NSF     | NSF SHEILA BAILEY       |                  | 142 · Custome...    |           | 63.93     | 402,829.73 |
| Check           | 04/16/2015 | AW      | BANK CHARGE             |                  | 921.3 · Bank S...   |           | 3.00      | 402,826.73 |
| Deposit         | 04/16/2015 |         |                         | Deposit          | 142 · Custome...    | 1,245.75  |           | 404,072.48 |
| Deposit         | 04/16/2015 |         |                         | Deposit          | 142 · Custome...    | 16,058.21 |           | 420,130.69 |
| Deposit         | 04/16/2015 |         |                         | Deposit          | -SPLIT-             | 379.27    |           | 420,509.96 |
| Bill Pmt -Check | 04/16/2015 | 6161    | MAGOFFIN CO RE...       | monetary don...  | 232 · Accounts...   |           | 100.00    | 420,409.96 |
| Check           | 04/16/2015 | 6162    | GABRILLE STEWA...       | REF OF CUS...    | 142 · Custome...    |           | 46.34     | 420,363.62 |
| Bill Pmt -Check | 04/16/2015 | 6163    | HiTech Signs & Gra...   | 41827            | 232 · Accounts...   |           | 318.00    | 420,045.62 |
| Check           | 04/16/2015 | EPAY    | DEPT OF REV             | SALES TAX F...   | 241 · Sales Ta...   |           | 3,453.22  | 416,592.40 |
| Bill Pmt -Check | 04/16/2015 | 6164    | Community Trust Ba...   | 60100618146...   | 232 · Accounts...   |           | 1,883.00  | 414,709.40 |
| Check           | 04/16/2015 | DEP ... | DEBIT ADJUSTMENT        |                  | 142 · Custome...    |           | 30.00     | 414,679.40 |
| Check           | 04/17/2015 | 6165    | DUSTIN CRUM             | LAWN MOWI...     | -SPLIT-             |           | 60.00     | 414,619.40 |
| Bill Pmt -Check | 04/17/2015 | ACH     | Big Sandy Recc          |                  | 232 · Accounts...   |           | 309.40    | 414,310.00 |
| Deposit         | 04/17/2015 | CRCD... |                         | Deposit          | 142 · Custome...    | 3,795.17  |           | 418,105.17 |
| Check           | 04/20/2015 | EPAY    | KY DEPT OF REVE...      | UTILITY TAX ...  | 242 · Utility Ta... |           | 7,453.25  | 410,651.92 |
| Bill Pmt -Check | 04/20/2015 | 6166    | MARY MUSIC              |                  | 232 · Accounts...   |           | 50.00     | 410,601.92 |
| Bill Pmt -Check | 04/20/2015 | 6167    | HTC Gas Company,...     | 02-15            | 232 · Accounts...   |           | 588.00    | 410,013.92 |
| Bill Pmt -Check | 04/20/2015 | 6168    | John Gray Energy        | 03-15            | 232 · Accounts...   |           | 6,040.80  | 403,973.12 |
| Deposit         | 04/20/2015 |         |                         | Deposit          | 142 · Custome...    | 6,987.08  |           | 410,960.20 |
| Deposit         | 04/20/2015 |         |                         | Deposit          | 142 · Custome...    | 11,601.79 |           | 422,561.99 |
| Deposit         | 04/20/2015 | CRCD... |                         | Deposit          | 142 · Custome...    | 966.58    |           | 423,528.57 |
| Deposit         | 04/20/2015 |         |                         | Deposit          | 142 · Custome...    | 2,806.82  |           | 426,335.39 |
| Deposit         | 04/20/2015 |         |                         | Deposit          | -SPLIT-             | 44.51     |           | 426,379.90 |
| Check           | 04/20/2015 | ACH     | AFLAC INSURANCE         | AFLAC            | 924.7 · Insuran...  |           | 600.52    | 425,779.38 |
| Check           | 04/20/2015 | ACH     | BANK CHARGE             |                  | 921.3 · Bank S...   |           | 3.00      | 425,776.38 |
| Check           | 04/21/2015 | AW      | BANK CHARGE             |                  | 921.3 · Bank S...   |           | 3.00      | 425,773.38 |
| Check           | 04/21/2015 | NSF     | NSF BRADCO              |                  | 142 · Custome...    |           | 79.00     | 425,694.38 |
| Check           | 04/21/2015 | DB CD   | Amazon.com              |                  | -SPLIT-             |           | 169.90    | 425,524.48 |



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Accrual Basis

## Kentucky Frontier Gas, LLC General Ledger As of December 31, 2015

| Type            | Date       | Num     | Name                     | Memo             | Split              | Debit     | Credit     | Balance    |
|-----------------|------------|---------|--------------------------|------------------|--------------------|-----------|------------|------------|
| Check           | 04/21/2015 | DB CD   | UPS*INTERNET SH...       |                  | -SPLIT-            |           | 18.97      | 425,505.51 |
| Check           | 04/21/2015 | DB CD   | PRICELINE HOTELS         |                  | -SPLIT-            |           | 79.94      | 425,425.57 |
| Check           | 04/21/2015 | DB CD   | PARKING OEPERA...        |                  | -SPLIT-            |           | 6.00       | 425,419.57 |
| Check           | 04/21/2015 | 6169    | Shannon Blanton          | Dep ref #1159... | -SPLIT-            |           | 9.48       | 425,410.09 |
| Check           | 04/21/2015 | 6170    | Charles Crider           | Dep ref #1017... | -SPLIT-            |           | 7.49       | 425,402.60 |
| Bill Pmt -Check | 04/21/2015 | 6171    | JOHNSON COUNT...         | BILL NO. 15-...  | 232 · Accounts...  |           | 68.88      | 425,333.72 |
| Bill Pmt -Check | 04/21/2015 | 6172    | Purchase Power           | 80009000012...   | 232 · Accounts...  |           | 551.93     | 424,781.79 |
| Bill Pmt -Check | 04/21/2015 | 6173    | RICOH USA, INC           | 19639434         | 232 · Accounts...  |           | 287.83     | 424,493.96 |
| Bill Pmt -Check | 04/21/2015 | 6174    | JOHNSON COUNT...         | BILL NO. 15-...  | 232 · Accounts...  |           | 1,467.05   | 423,026.91 |
| Bill Pmt -Check | 04/21/2015 | 6176    | Mann Toyota              | Down paymen...   | 232 · Accounts...  |           | 6,110.74   | 416,916.17 |
| Check           | 04/21/2015 | 6175    | VOID                     | VOID:            | 930.2 · Miscell... | 0.00      |            | 416,916.17 |
| Bill Pmt -Check | 04/21/2015 | 6177    | Spirit Energy            | 03-15            | 232 · Accounts...  |           | 2,834.48   | 414,081.69 |
| Deposit         | 04/22/2015 |         |                          | Deposit          | 405.1 · Manag...   | 19,000.00 |            | 433,081.69 |
| Deposit         | 04/22/2015 |         |                          | Deposit          | 142 · Custome...   | 33,141.64 |            | 466,223.33 |
| Deposit         | 04/22/2015 |         |                          | Deposit          | -SPLIT-            | 145.00    |            | 466,368.33 |
| Deposit         | 04/22/2015 |         |                          | Deposit          | 142 · Custome...   | 1,364.42  |            | 467,732.75 |
| Deposit         | 04/22/2015 |         |                          | Deposit          | 488.3 · Reimbu...  | 985.00    |            | 468,717.75 |
| Deposit         | 04/22/2015 | CRCD... |                          | Deposit          | 142 · Custome...   | 1,891.80  |            | 470,609.55 |
| Bill Pmt -Check | 04/22/2015 | 6178    | EQT Energy, LLC          | 02-15            | 232 · Accounts...  |           | 84,546.20  | 386,063.35 |
| Check           | 04/22/2015 | 6179    | Mary Evelyn Burke        | Credit Refund... | 142 · Custome...   |           | 42.73      | 386,020.62 |
| Bill Pmt -Check | 04/23/2015 | ACH     | Western Commerce...      |                  | 232 · Accounts...  |           | 1,079.34   | 384,941.28 |
| Deposit         | 04/23/2015 | CRCD... |                          | Deposit          | 142 · Custome...   | 666.59    |            | 385,607.87 |
| Deposit         | 04/23/2015 |         |                          | Deposit          | 142 · Custome...   | 15,175.19 |            | 400,783.06 |
| Bill Pmt -Check | 04/23/2015 | 6180    | Mann Toyota              | Veh exp - parts  | 232 · Accounts...  |           | 1,127.66   | 399,655.40 |
| Deposit         | 04/23/2015 |         |                          | Deposit          | -SPLIT-            | 572.84    |            | 400,228.24 |
| Deposit         | 04/23/2015 |         |                          | Deposit          | -SPLIT-            | 95.72     |            | 400,323.96 |
| Bill Pmt -Check | 04/23/2015 | 6181    | Kynect                   | #1158            | 232 · Accounts...  |           | 4,492.51   | 395,831.45 |
| Bill Pmt -Check | 04/23/2015 | 6182    | Community Trust Ba...    | 60100533313...   | 232 · Accounts...  |           | 16,889.17  | 378,942.28 |
| Check           | 04/23/2015 | 6183    | Leslie Lawson            | DEP REF#20...    | -SPLIT-            |           | 46.67      | 378,895.61 |
| Check           | 04/23/2015 | 6184    | PHYLLIS LENOX            | CREDIT REF ...   | 142 · Custome...   |           | 19.15      | 378,876.46 |
| Check           | 04/23/2015 | 6185    | CLASSIC DONUTS           | DEP REF#90...    | -SPLIT-            |           | 69.89      | 378,806.57 |
| Check           | 04/23/2015 | 6186    | DOLORES J SMITH          | DEP REF#10...    | -SPLIT-            |           | 265.71     | 378,540.86 |
| Bill Pmt -Check | 04/23/2015 | 6187    | Community Trust Ba...    | 60300249233 ...  | 232 · Accounts...  |           | 610.30     | 377,930.56 |
| Bill Pmt -Check | 04/23/2015 | 6188    | Drains Unlimited, Inc.   | Inv # 28641      | 232 · Accounts...  |           | 10,500.00  | 367,430.56 |
| Bill Pmt -Check | 04/23/2015 | 6189    | AREA WIDE PROT...        | Inv#204342       | 232 · Accounts...  |           | 3,005.50   | 364,425.06 |
| Bill Pmt -Check | 04/23/2015 | 6190    | Utility Sales & Servi... |                  | 232 · Accounts...  |           | 8,156.81   | 356,268.25 |
| Deposit         | 04/23/2015 |         |                          | Deposit          | 142 · Custome...   | 9,589.66  |            | 365,857.91 |
| Transfer        | 04/24/2015 |         |                          | Funds Transfer   | 131.6 · Comm ...   | 13,450.00 |            | 379,307.91 |
| Deposit         | 04/24/2015 |         |                          | Deposit          | 142 · Custome...   | 10,686.81 |            | 389,994.72 |
| Deposit         | 04/24/2015 | CRCD... |                          | Deposit          | 142 · Custome...   | 299.87    |            | 390,294.59 |
| Check           | 04/24/2015 | DB CD   | American Fire and S...   |                  | -SPLIT-            |           | 186.68     | 390,107.91 |
| Check           | 04/24/2015 | DB CD   | Auto Zone                |                  | -SPLIT-            |           | 9.52       | 390,098.39 |
| Check           | 04/24/2015 | 6191    | DUSTIN CRUM              | grass mowing     | -SPLIT-            |           | 60.00      | 390,038.39 |
| Bill Pmt -Check | 04/24/2015 | 6192    | Dustin's Lawn Care ...   | LINE REPLA...    | 232 · Accounts...  |           | 3,775.00   | 386,263.39 |
| Check           | 04/27/2015 | 6193    | Community Trust Ba...    | DEPOSIT INT...   | 131.7 · CTB S...   |           | 150,000.00 | 236,263.39 |
| Bill Pmt -Check | 04/27/2015 | 6194    | Pipeline Solutions Inc   |                  | 232 · Accounts...  |           | 52,000.00  | 184,263.39 |
| Bill Pmt -Check | 04/27/2015 | 6195    | Rich, Larry              |                  | 232 · Accounts...  |           | 17,000.00  | 167,263.39 |
| Bill Pmt -Check | 04/27/2015 | 6196    | Heather Cantrell         |                  | 232 · Accounts...  |           | 50.00      | 167,213.39 |
| Deposit         | 04/27/2015 | CRCD... |                          | Deposit          | 142 · Custome...   | 1,102.35  |            | 168,315.74 |

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Accrual Basis

**Kentucky Frontier Gas, LLC**  
**General Ledger**  
**As of December 31, 2015**

| Type            | Date       | Num     | Name                    | Memo            | Split              | Debit     | Credit    | Balance    |
|-----------------|------------|---------|-------------------------|-----------------|--------------------|-----------|-----------|------------|
| Deposit         | 04/27/2015 | CRCD... |                         | Deposit         | 142 · Custome...   | 443.03    |           | 168,758.77 |
| Check           | 04/27/2015 | ACH     | wyoming.com             |                 | -SPLIT-            |           | 20.00     | 168,738.77 |
| Deposit         | 04/27/2015 |         |                         | Deposit         | 142 · Custome...   | 11,368.77 |           | 180,107.54 |
| Deposit         | 04/27/2015 |         |                         | Deposit         | 142 · Custome...   | 10,044.34 |           | 190,151.88 |
| Check           | 04/27/2015 | 6197    | BRIDGET MEEK            | DEP REF #10...  | 235 · Custome...   |           | 115.00    | 190,036.88 |
| Bill Pmt -Check | 04/27/2015 | 2462    | Industrial Gas Servi... |                 | 232 · Accounts...  |           | 30,500.00 | 159,536.88 |
| Bill Pmt -Check | 04/27/2015 | 2461    | Robert J Oxford exe...  |                 | 232 · Accounts...  |           | 1,200.00  | 158,336.88 |
| Check           | 04/28/2015 | DB CD   | Amazon.com              |                 | -SPLIT-            |           | 19.60     | 158,317.28 |
| Bill Pmt -Check | 04/28/2015 | 6198    | Plateau Energy, LLC     | 03-15           | 232 · Accounts...  |           | 171.76    | 158,145.52 |
| Bill Pmt -Check | 04/28/2015 | 6199    | Kentucky Undergrou...   | 200624742       | 232 · Accounts...  |           | 115.20    | 158,030.32 |
| Bill Pmt -Check | 04/28/2015 | 6200    | T.A.S                   |                 | 232 · Accounts...  |           | 244.45    | 157,785.87 |
| Check           | 04/28/2015 | 6201    | LORETTA HOWELL          | DEP REF#10...   | -SPLIT-            |           | 57.85     | 157,728.02 |
| Deposit         | 04/28/2015 |         |                         | Deposit         | 142 · Custome...   | 2,343.57  |           | 160,071.59 |
| Bill Pmt -Check | 04/29/2015 | 6202    | m2m Data Corporati...   | Invoice #26102  | 232 · Accounts...  |           | 26.20     | 160,045.39 |
| Bill Pmt -Check | 04/29/2015 | 6203    | Jefferson Gas, LLC      | 02-15 Increm... | 232 · Accounts...  |           | 448.03    | 159,597.36 |
| Check           | 04/29/2015 | 6204    | AMANDA & DENCE...       | DEP REF#10...   | -SPLIT-            |           | 45.56     | 159,551.80 |
| Transfer        | 04/29/2015 |         |                         | Funds Transfer  | 131.3 · Comm ...   |           | 18,500.00 | 141,051.80 |
| Deposit         | 04/29/2015 |         |                         | Deposit         | 142 · Custome...   | 9,093.56  |           | 150,145.36 |
| Deposit         | 04/30/2015 | CRCD... |                         | Deposit         | 142 · Custome...   | 1,428.12  |           | 151,573.48 |
| Check           | 04/30/2015 | DB CD   | J D Westcott & Son ...  |                 | -SPLIT-            |           | 13.97     | 151,559.51 |
| Check           | 04/30/2015 | DB CD   | Lowe's                  |                 | -SPLIT-            |           | 174.35    | 151,385.16 |
| Check           | 04/30/2015 | DB CD   | Lowe's                  |                 | -SPLIT-            |           | 274.54    | 151,110.62 |
| Deposit         | 04/30/2015 |         |                         | Deposit         | 921.2 · Office ... | 168.54    |           | 151,279.16 |
| Deposit         | 04/30/2015 | CRCD... |                         | Deposit         | 142 · Custome...   | 521.52    |           | 151,800.68 |
| Bill Pmt -Check | 04/30/2015 | ACH     | Branham, Sallye         |                 | 232 · Accounts...  |           | 1,800.00  | 150,000.68 |
| Bill Pmt -Check | 04/30/2015 | 6205    | CONLEY BROS. TI...      | 106650          | 232 · Accounts...  |           | 738.91    | 149,261.77 |
| Bill Pmt -Check | 04/30/2015 | 6206    | Columbia Gas of Ke...   | 04-15 PG        | 232 · Accounts...  |           | 3,499.60  | 145,762.17 |
| Bill Pmt -Check | 04/30/2015 | 6207    | First Bankcard          | 44182292810...  | 232 · Accounts...  |           | 779.17    | 144,983.00 |
| Bill Pmt -Check | 04/30/2015 | 6208    | Highfield MFG Co        | 212460          | 232 · Accounts...  |           | 293.37    | 144,689.63 |
| Bill Pmt -Check | 04/30/2015 | 6209    | AREA WIDE PROT...       |                 | 232 · Accounts...  |           | 1,080.00  | 143,609.63 |
| Deposit         | 04/30/2015 |         |                         | Deposit         | 142 · Custome...   | 8,398.69  |           | 152,008.32 |
| Check           | 04/30/2015 | AW      | BANK CHARGE             |                 | 921.3 · Bank S...  |           | 319.50    | 151,688.82 |
| Deposit         | 05/01/2015 |         |                         | Deposit         | 142 · Custome...   | 6,695.23  |           | 158,384.05 |
| Check           | 05/01/2015 | 6210    | U S Postal Service      |                 | -SPLIT-            |           | 1,056.16  | 157,327.89 |
| Bill Pmt -Check | 05/04/2015 | 6211    | MARY MUSIC              |                 | 232 · Accounts...  |           | 50.00     | 157,277.89 |
| Bill Pmt -Check | 05/04/2015 | ACH     | Birch Communications    |                 | 232 · Accounts...  |           | 580.78    | 156,697.11 |
| Deposit         | 05/04/2015 | CRCD... |                         | Deposit         | 142 · Custome...   | 1,688.58  |           | 158,385.69 |
| Deposit         | 05/04/2015 | CRCD... |                         | Deposit         | 142 · Custome...   | 429.46    |           | 158,815.15 |
| Deposit         | 05/04/2015 | CRCD... |                         | Deposit         | 142 · Custome...   | 214.10    |           | 159,029.25 |
| Bill Pmt -Check | 05/04/2015 | 6212    | D L R                   |                 | 232 · Accounts...  |           | 15,000.00 | 144,029.25 |
| Bill Pmt -Check | 05/05/2015 | ACH     | Appalachian Wireless    | 00200611207     | 232 · Accounts...  |           | 772.89    | 143,256.36 |
| Check           | 05/05/2015 | DB CD   | UPS*INTERNET SH...      |                 | -SPLIT-            |           | 18.99     | 143,237.37 |
| Deposit         | 05/05/2015 |         |                         | Deposit         | -SPLIT-            | 310.00    |           | 143,547.37 |
| Deposit         | 05/05/2015 |         |                         | Deposit         | 142 · Custome...   | 10,752.34 |           | 154,299.71 |
| Bill Pmt -Check | 05/05/2015 | 6214    | DUSTIN CRUM             | GRASS MO...     | 232 · Accounts...  |           | 60.00     | 154,239.71 |
| Bill Pmt -Check | 05/05/2015 | 6213    | Samuel T Alcus          | 04-15           | 232 · Accounts...  |           | 957.90    | 153,281.81 |
| Bill Pmt -Check | 05/05/2015 | 6215    | Action Petroleum Co.    | 40180060        | 232 · Accounts...  |           | 172.04    | 153,109.77 |
| Bill Pmt -Check | 05/05/2015 | 6216    | AT&T                    |                 | 232 · Accounts...  |           | 173.39    | 152,936.38 |
| Bill Pmt -Check | 05/05/2015 | 6217    | Columbia Gas of Ke...   | 04-15 MLG       | 232 · Accounts...  |           | 1,981.82  | 150,954.56 |

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Accrual Basis

**Kentucky Frontier Gas, LLC**  
**General Ledger**  
**As of December 31, 2015**

| Type            | Date       | Num     | Name                    | Memo             | Split             | Debit     | Credit    | Balance    |
|-----------------|------------|---------|-------------------------|------------------|-------------------|-----------|-----------|------------|
| Bill Pmt -Check | 05/05/2015 | 6218    | Layne's ACE HARD...     | 866000           | 232 · Accounts... |           | 653.38    | 150,301.18 |
| Bill Pmt -Check | 05/05/2015 | 6219    | State Wide Press        |                  | 232 · Accounts... |           | 165.36    | 150,135.82 |
| Bill Pmt -Check | 05/05/2015 | 6220    | T.A.S                   | 12348331         | 232 · Accounts... |           | 206.65    | 149,929.17 |
| Bill Pmt -Check | 05/05/2015 | 6221    | Waste Connections       | 6055-44936       | 232 · Accounts... |           | 84.35     | 149,844.82 |
| Bill Pmt -Check | 05/05/2015 | DB CD   | Amazon.com              |                  | 232 · Accounts... |           | 75.37     | 149,769.45 |
| Check           | 05/05/2015 | DB CD   | Amazon.com              |                  | -SPLIT-           |           | 25.34     | 149,744.11 |
| Deposit         | 05/05/2015 |         |                         | Deposit          | 142 · Custome...  | 1,345.87  |           | 151,089.98 |
| Bill Pmt -Check | 05/06/2015 | 6222    | B & M AUTO & TRU...     |                  | 232 · Accounts... |           | 108.12    | 150,981.86 |
| Bill Pmt -Check | 05/06/2015 | 6223    | Williams Electric & ... | 204348           | 232 · Accounts... |           | 81.89     | 150,899.97 |
| Deposit         | 05/06/2015 | CRCD... |                         | Deposit          | 142 · Custome...  | 690.19    |           | 151,590.16 |
| Deposit         | 05/06/2015 |         |                         | Deposit          | 142 · Custome...  | 204.44    |           | 151,794.60 |
| Bill Pmt -Check | 05/06/2015 | 6224    | R L Laughlin & Co Inc   | 1503570          | 232 · Accounts... |           | 26.25     | 151,768.35 |
| Bill Pmt -Check | 05/06/2015 | 6225    | MATHESON TRI-G...       | 11176068         | 232 · Accounts... |           | 127.20    | 151,641.15 |
| Bill Pmt -Check | 05/06/2015 | 6226    | DISTRIBUTION NOW        | INV#907935423    | 232 · Accounts... |           | 126.95    | 151,514.20 |
| Bill Pmt -Check | 05/06/2015 | 6227    | KEMI                    | 2001949          | 232 · Accounts... |           | 1,054.50  | 150,459.70 |
| Check           | 05/06/2015 | 6228    | Tracey Stumbo           | VOID: reimb f... | -SPLIT-           | 0.00      |           | 150,459.70 |
| Bill Pmt -Check | 05/06/2015 | 6229    | Childers Oil Company    | Gasoline exp     | 232 · Accounts... |           | 61.38     | 150,398.32 |
| Check           | 05/06/2015 | DB CD   | Amazon.com              |                  | -SPLIT-           |           | 137.30    | 150,261.02 |
| Deposit         | 05/07/2015 |         |                         | Deposit          | 142 · Custome...  | 7,848.80  |           | 158,109.82 |
| Bill Pmt -Check | 05/07/2015 | 6230    | Community Trust Ba...   | 60100584401...   | 232 · Accounts... |           | 1,475.26  | 156,634.56 |
| Bill Pmt -Check | 05/07/2015 | 6231    | Community Trust Ba...   | 60100584401...   | 232 · Accounts... |           | 13,277.26 | 143,357.30 |
| Bill Pmt -Check | 05/07/2015 | 6232    | Community Trust Ba...   | 60100618081...   | 232 · Accounts... |           | 587.29    | 142,770.01 |
| Check           | 05/07/2015 | 6233    | Dewayne Perkins         | Dep ref#9057...  | -SPLIT-           |           | 6.40      | 142,763.61 |
| Bill Pmt -Check | 05/07/2015 | 6234    | D L R                   |                  | 232 · Accounts... |           | 5,000.00  | 137,763.61 |
| Deposit         | 05/07/2015 | CRCD... |                         | Deposit          | 142 · Custome...  | 547.72    |           | 138,311.33 |
| Check           | 05/07/2015 | DB CD   | Amazon.com              |                  | -SPLIT-           |           | 140.00    | 138,171.33 |
| Check           | 05/07/2015 | DB CD   | Ky Transportation       |                  | -SPLIT-           |           | 49.50     | 138,121.83 |
| Deposit         | 05/07/2015 |         |                         | Deposit          | 142 · Custome...  | 19,531.13 |           | 157,652.96 |
| Check           | 05/08/2015 | DB CD   | Auto Zone               |                  | -SPLIT-           |           | 6.89      | 157,646.07 |
| Deposit         | 05/08/2015 | CRCD... |                         | Deposit          | 142 · Custome...  | 356.44    |           | 158,002.51 |
| Check           | 05/11/2015 | DB CD   | Advance Auto Parts      |                  | -SPLIT-           |           | 133.53    | 157,868.98 |
| Deposit         | 05/11/2015 | CRCD... |                         | Deposit          | 142 · Custome...  | 1,026.62  |           | 158,895.60 |
| Deposit         | 05/11/2015 | CRCD... |                         | Deposit          | 142 · Custome...  | 332.15    |           | 159,227.75 |
| Bill Pmt -Check | 05/11/2015 | 6235    | DUSTIN CRUM             | for mowing       | 232 · Accounts... |           | 60.00     | 159,167.75 |
| Check           | 05/11/2015 | 6236    | Heather Cantrell        |                  | -SPLIT-           |           | 50.00     | 159,117.75 |
| Bill Pmt -Check | 05/11/2015 | 6237    | Holland Supply Com...   | 451382           | 232 · Accounts... |           | 200.88    | 158,916.87 |
| Bill Pmt -Check | 05/11/2015 | 6238    | KY CRYSTAL WAT...       | 002207           | 232 · Accounts... |           | 48.33     | 158,868.54 |
| Bill Pmt -Check | 05/11/2015 | 6239    | Moore's True Value ...  | 19572            | 232 · Accounts... |           | 13.74     | 158,854.80 |
| Bill Pmt -Check | 05/11/2015 | 6240    | Williams Electric & ... | VOID:            | 232 · Accounts... | 0.00      |           | 158,854.80 |
| Check           | 05/11/2015 | DB CD   | Advance Auto Parts      |                  | -SPLIT-           |           | 4.23      | 158,850.57 |
| Deposit         | 05/12/2015 |         |                         | Deposit          | 142 · Custome...  | 35,036.87 |           | 193,887.44 |
| Bill Pmt -Check | 05/12/2015 | 6241    | CAUDILL SEED            | Inv#359955       | 232 · Accounts... |           | 50.47     | 193,836.97 |
| Bill Pmt -Check | 05/12/2015 | 6242    | Hi-Energy Gas Co        | 04-15            | 232 · Accounts... |           | 1,127.36  | 192,709.61 |
| Bill Pmt -Check | 05/12/2015 | 6243    | Magnum Drilling of ...  | 04-15            | 232 · Accounts... |           | 2,173.50  | 190,536.11 |
| Bill Pmt -Check | 05/12/2015 | 6244    | Slone Energy, LLC       |                  | 232 · Accounts... |           | 7,900.20  | 182,635.91 |
| Check           | 05/12/2015 | 6245    | Bapuji Narra            | VOID: Dep R...   | -SPLIT-           | 0.00      |           | 182,635.91 |
| Check           | 05/12/2015 | 6246    | Bapuji Narra            | Dep Ref#410...   | -SPLIT-           |           | 11.89     | 182,624.02 |
| Bill Pmt -Check | 05/12/2015 | 6247    | Community Trust Ba...   | 60300248851      | 232 · Accounts... |           | 614.22    | 182,009.80 |
| Deposit         | 05/12/2015 |         |                         | Deposit          | 142 · Custome...  | 15,620.44 |           | 197,630.24 |

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Accrual Basis

**Kentucky Frontier Gas, LLC**  
**General Ledger**  
**As of December 31, 2015**

| Type            | Date       | Num     | Name                    | Memo             | Split               | Debit     | Credit    | Balance    |
|-----------------|------------|---------|-------------------------|------------------|---------------------|-----------|-----------|------------|
| Deposit         | 05/12/2015 |         |                         | Deposit          | 142 · Custome...    | 124.23    |           | 197,754.47 |
| Bill Pmt -Check | 05/12/2015 | 6248    | B & M AUTO & TRU...     |                  | 232 · Accounts...   |           | 247.69    | 197,506.78 |
| Bill Pmt -Check | 05/12/2015 | 6249    | Cumberland Valley ...   | 04-15            | 232 · Accounts...   |           | 10,588.89 | 186,917.89 |
| Bill Pmt -Check | 05/12/2015 | 6250    | Jefferson Gas, LLC      | 04-15            | 232 · Accounts...   |           | 794.22    | 186,123.67 |
| Bill Pmt -Check | 05/12/2015 | 6251    | MSPS                    | 337075-01        | 232 · Accounts...   |           | 1,290.47  | 184,833.20 |
| Bill Pmt -Check | 05/12/2015 | 6252    | Speedway Superam...     | 1001229655       | 232 · Accounts...   |           | 3,855.90  | 180,977.30 |
| Deposit         | 05/12/2015 |         |                         | Deposit          | 488.3 · Reimbu...   | 2,691.47  |           | 183,668.77 |
| Bill Pmt -Check | 05/12/2015 | ACH     | Travelers               |                  | 232 · Accounts...   |           | 2,327.53  | 181,341.24 |
| Bill Pmt -Check | 05/12/2015 | ACH     | Prestonsburg City's ... | 102-21600-00     | 232 · Accounts...   |           | 49.00     | 181,292.24 |
| Bill Pmt -Check | 05/12/2015 | 6253    | ltron                   |                  | 232 · Accounts...   |           | 2,042.92  | 179,249.32 |
| Deposit         | 05/12/2015 |         |                         | Deposit          | 142 · Custome...    | 14,050.40 |           | 193,299.72 |
| Deposit         | 05/13/2015 |         |                         | Deposit          | 142 · Custome...    | 1,839.57  |           | 195,139.29 |
| Deposit         | 05/13/2015 | CRCD... |                         | Deposit          | 142 · Custome...    | 691.18    |           | 195,830.47 |
| Check           | 05/13/2015 | DB CD   | Sparkling Carwash ...   |                  | -SPLIT-             |           | 40.00     | 195,790.47 |
| Transfer        | 05/13/2015 |         |                         | Funds Transfer   | 131.3 · Comm ...    |           | 17,600.00 | 178,190.47 |
| Deposit         | 05/13/2015 |         |                         | Deposit          | 488.3 · Reimbu...   | 2,500.00  |           | 180,690.47 |
| Deposit         | 05/14/2015 | CRCD... |                         | Deposit          | 142 · Custome...    | 392.74    |           | 181,083.21 |
| Deposit         | 05/14/2015 |         |                         | Deposit          | -SPLIT-             | 406.34    |           | 181,489.55 |
| Deposit         | 05/14/2015 |         |                         | Deposit          | 142 · Custome...    | 11,401.34 |           | 192,890.89 |
| Deposit         | 05/14/2015 |         |                         | Deposit          | 405.1 · Manag...    | 50,000.00 |           | 242,890.89 |
| Bill Pmt -Check | 05/14/2015 | 6254    | CASELLE                 | Deposit of 50... | 232 · Accounts...   |           | 11,000.00 | 231,890.89 |
| Bill Pmt -Check | 05/14/2015 | 6256    | Nytis Exploration Co... |                  | 232 · Accounts...   |           | 10,903.22 | 220,987.67 |
| Deposit         | 05/14/2015 |         |                         | Deposit          | -SPLIT-             | 260.00    |           | 221,247.67 |
| Deposit         | 05/14/2015 |         |                         | Deposit          | 142 · Custome...    | 10,249.32 |           | 231,496.99 |
| Check           | 05/14/2015 | 6255    | U S Postal Service      | 2nd billing      | 905.2 · Postag...   |           | 684.02    | 230,812.97 |
| Bill Pmt -Check | 05/15/2015 | 2463    | Industrial Gas Servi... |                  | 232 · Accounts...   |           | 5,030.00  | 225,782.97 |
| Bill Pmt -Check | 05/15/2015 | 2464    | NMB Associates Inc      |                  | 232 · Accounts...   |           | 1,577.88  | 224,205.09 |
| Deposit         | 05/15/2015 |         |                         | Deposit          | 142 · Custome...    | 16,001.56 |           | 240,206.65 |
| Deposit         | 05/15/2015 | CRCD... |                         | Deposit          | 142 · Custome...    | 1,280.30  |           | 241,486.95 |
| Check           | 05/18/2015 | EPAY    | DEPT OF REV             | SALES TAX F...   | 241 · Sales Ta...   |           | 1,738.70  | 239,748.25 |
| Check           | 05/18/2015 | DB CD   | USPS                    |                  | -SPLIT-             |           | 5.75      | 239,742.50 |
| Deposit         | 05/18/2015 | CRCD... |                         | Deposit          | 142 · Custome...    | 1,107.97  |           | 240,850.47 |
| Deposit         | 05/18/2015 | CRCD... |                         | Deposit          | 142 · Custome...    | 219.23    |           | 241,069.70 |
| Bill Pmt -Check | 05/18/2015 | 6257    | MARY MUSIC              |                  | 232 · Accounts...   |           | 50.00     | 241,019.70 |
| Deposit         | 05/18/2015 |         |                         | Deposit          | 142 · Custome...    | 448.84    |           | 241,468.54 |
| Bill Pmt -Check | 05/18/2015 | 6258    | Community Trust Ba...   | 60100618146...   | 232 · Accounts...   |           | 1,883.00  | 239,585.54 |
| Transfer        | 05/18/2015 |         |                         | Funds Transfer   | 131.6 · Comm ...    | 9,700.00  |           | 249,285.54 |
| Check           | 05/19/2015 | EPAY    | KY DEPT OF REVE...      | UTILITY TAX ...  | 242 · Utility Ta... |           | 3,359.30  | 245,926.24 |
| Deposit         | 05/19/2015 |         |                         | Deposit          | 142 · Custome...    | 10,967.63 |           | 256,893.87 |
| Bill Pmt -Check | 05/19/2015 | 6259    | James Riley Hall        | #8527            | 232 · Accounts...   |           | 12.72     | 256,881.15 |
| Bill Pmt -Check | 05/19/2015 | 6260    | Fast Change Lube &...   |                  | 232 · Accounts...   |           | 170.76    | 256,710.39 |
| Bill Pmt -Check | 05/19/2015 | 6261    | HiTech Signs & Gra...   | #42125           | 232 · Accounts...   |           | 132.50    | 256,577.89 |
| Deposit         | 05/19/2015 |         |                         | Deposit          | 142 · Custome...    | 709.75    |           | 257,287.64 |
| Bill Pmt -Check | 05/19/2015 | 6262    | John Gray Energy        | 04-15            | 232 · Accounts...   |           | 1,637.74  | 255,649.90 |
| Bill Pmt -Check | 05/19/2015 | 6263    | EQT Energy, LLC         | 03-15            | 232 · Accounts...   |           | 54,765.52 | 200,884.38 |
| Check           | 05/19/2015 | 6264    | DUSTIN CRUM             | mowing on 5-...  | -SPLIT-             |           | 60.00     | 200,824.38 |
| Bill Pmt -Check | 05/19/2015 | ACH     | Big Sandy Recc          |                  | 232 · Accounts...   |           | 317.80    | 200,506.58 |
| Check           | 05/19/2015 | ACH     | AFLAC INSURANCE         |                  | 924.7 · Insuran...  |           | 600.52    | 199,906.06 |
| Deposit         | 05/19/2015 |         |                         | Deposit          | 488.3 · Reimbu...   | 23,875.00 |           | 223,781.06 |

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Accrual Basis

**Kentucky Frontier Gas, LLC**  
**General Ledger**  
As of December 31, 2015

| Type            | Date       | Num     | Name                     | Memo             | Split             | Debit     | Credit    | Balance    |
|-----------------|------------|---------|--------------------------|------------------|-------------------|-----------|-----------|------------|
| Deposit         | 05/20/2015 |         |                          | Deposit          | -SPLIT-           | 145.00    |           | 223,926.06 |
| Deposit         | 05/20/2015 | CRCD... |                          | Deposit          | 142 · Custome...  | 569.81    |           | 224,495.87 |
| Check           | 05/20/2015 | NSF     | NSF BOBBY WARD           |                  | 142 · Custome...  |           | 478.38    | 224,017.49 |
| Check           | 05/20/2015 | AW      | MISCELLANEOUS ...        |                  | 921.3 · Bank S... |           | 3.00      | 224,014.49 |
| Check           | 05/20/2015 | DB CD   | Amazon.com               |                  | -SPLIT-           |           | 22.24     | 223,992.25 |
| Deposit         | 05/21/2015 |         |                          | Deposit          | -SPLIT-           | 551.10    |           | 224,543.35 |
| Deposit         | 05/21/2015 |         |                          | Deposit          | 142 · Custome...  | 6,272.12  |           | 230,815.47 |
| Deposit         | 05/21/2015 | CRCD... |                          | Deposit          | 142 · Custome...  | 792.41    |           | 231,607.88 |
| Deposit         | 05/21/2015 |         |                          | Deposit          | 142 · Custome...  | 10,520.90 |           | 242,128.78 |
| Deposit         | 05/21/2015 |         |                          | Deposit          | -SPLIT-           | 467.54    |           | 242,596.32 |
| Deposit         | 05/21/2015 |         |                          | Deposit          | 142 · Custome...  | 273.54    |           | 242,869.86 |
| Deposit         | 05/22/2015 |         |                          | Deposit          | 142 · Custome...  | 5,285.22  |           | 248,155.08 |
| Deposit         | 05/22/2015 | CRCD... |                          | Deposit          | 142 · Custome...  | 609.01    |           | 248,764.09 |
| Check           | 05/23/2015 | ACH     | wyoming.com              |                  | -SPLIT-           |           | 20.00     | 248,744.09 |
| Deposit         | 05/26/2015 | CRCD... |                          | Deposit          | 142 · Custome...  | 772.69    |           | 249,516.78 |
| Deposit         | 05/26/2015 | CRCD... |                          | Deposit          | 142 · Custome...  | 417.44    |           | 249,934.22 |
| Bill Pmt -Check | 05/26/2015 | ACH     | Western Commerce...      |                  | 232 · Accounts... |           | 1,079.34  | 248,854.88 |
| Bill Pmt -Check | 05/26/2015 | 6265    | MARY MUSIC               |                  | 232 · Accounts... |           | 50.00     | 248,804.88 |
| Bill Pmt -Check | 05/26/2015 | 6266    | Community Trust Ba...    |                  | 232 · Accounts... |           | 16,889.17 | 231,915.71 |
| Bill Pmt -Check | 05/26/2015 | 6267    | Purchase Power           | 80009000012...   | 232 · Accounts... |           | 201.00    | 231,714.71 |
| Bill Pmt -Check | 05/26/2015 | 6268    | Anthem Blue Cross ...    | Health Insura... | 232 · Accounts... |           | 4,674.69  | 227,040.02 |
| Bill Pmt -Check | 05/26/2015 | 6269    | Community Trust Ba...    | 60300249233 ...  | 232 · Accounts... |           | 610.30    | 226,429.72 |
| Bill Pmt -Check | 05/26/2015 | 6270    | United Systems & S...    | #54835           | 232 · Accounts... |           | 6,122.08  | 220,307.64 |
| Bill Pmt -Check | 05/27/2015 | 6271    | Quality Natural Gas ...  | 02-15            | 232 · Accounts... |           | 43,257.41 | 177,050.23 |
| Deposit         | 05/27/2015 |         |                          | Deposit          | 405.1 · Manag...  | 40,000.00 |           | 217,050.23 |
| Bill Pmt -Check | 05/27/2015 | 6272    | Utility Sales & Servi... | 00013938         | 232 · Accounts... |           | 448.32    | 216,601.91 |
| Deposit         | 05/27/2015 |         |                          | Deposit          | 142 · Custome...  | 15,309.52 |           | 231,911.43 |
| Bill Pmt -Check | 05/27/2015 | 6273    | Community Trust Ba...    | 60300268609 ...  | 232 · Accounts... |           | 364.73    | 231,546.70 |
| Bill Pmt -Check | 05/27/2015 | 6274    | Kentucky Undergrou...    | #200625063       | 232 · Accounts... |           | 148.80    | 231,397.90 |
| Bill Pmt -Check | 05/27/2015 | 6275    | RICOH USA, INC           | 19771158         | 232 · Accounts... |           | 287.83    | 231,110.07 |
| Transfer        | 05/27/2015 |         |                          | Funds Transfer   | 131.3 · Comm ...  |           | 23,600.00 | 207,510.07 |
| Deposit         | 05/28/2015 |         |                          | Deposit          | -SPLIT-           | 145.00    |           | 207,655.07 |
| Deposit         | 05/28/2015 |         |                          | Deposit          | 142 · Custome...  | 1,533.25  |           | 209,188.32 |
| Deposit         | 05/28/2015 | CRCD... |                          | Deposit          | 142 · Custome...  | 384.97    |           | 209,573.29 |
| Check           | 05/28/2015 | ACH     | Branham, Sallye          |                  | -SPLIT-           |           | 1,800.00  | 207,773.29 |
| Bill Pmt -Check | 05/28/2015 | 6276    | Plateau Energy, LLC      | 04-15            | 232 · Accounts... |           | 241.50    | 207,531.79 |
| Bill Pmt -Check | 05/28/2015 | 2465    | Budget Conferencing      |                  | 232 · Accounts... |           | 457.47    | 207,074.32 |
| Deposit         | 05/29/2015 |         |                          | Deposit          | 142 · Custome...  | 9,053.12  |           | 216,127.44 |
| Deposit         | 05/29/2015 | CRCD... |                          | Deposit          | 142 · Custome...  | 422.64    |           | 216,550.08 |
| Check           | 05/31/2015 | AW      | MISCELLANEOUS ...        |                  | 921.3 · Bank S... |           | 332.70    | 216,217.38 |
| Deposit         | 06/01/2015 |         |                          | Deposit          | 142 · Custome...  | 6,825.98  |           | 223,043.36 |
| Deposit         | 06/01/2015 | CRCD... |                          | Deposit          | 142 · Custome...  | 1,575.40  |           | 224,618.76 |
| Deposit         | 06/01/2015 | CRCD... |                          | Deposit          | 142 · Custome...  | 899.98    |           | 225,518.74 |
| Check           | 06/01/2015 | 6277    | U S Postal Service       |                  | -SPLIT-           |           | 1,044.20  | 224,474.54 |
| Bill Pmt -Check | 06/01/2015 | 6278    | Utility Sales & Servi... |                  | 232 · Accounts... |           | 875.92    | 223,598.62 |
| Bill Pmt -Check | 06/01/2015 | 6279    | Cintas                   | #0335595600      | 232 · Accounts... |           | 332.25    | 223,266.37 |
| Bill Pmt -Check | 06/01/2015 | 6280    | DUSTIN CRUM              | mowing on 05...  | 232 · Accounts... |           | 60.00     | 223,206.37 |
| Bill Pmt -Check | 06/01/2015 | 6281    | m2m Data Corporati...    |                  | 232 · Accounts... |           | 26.20     | 223,180.17 |
| Deposit         | 06/01/2015 |         |                          | Deposit          | 142 · Custome...  | 8,110.83  |           | 231,291.00 |

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Accrual Basis

**Kentucky Frontier Gas, LLC**  
**General Ledger**  
**As of December 31, 2015**

| Type            | Date       | Num     | Name                    | Memo              | Split             | Debit    | Credit    | Balance    |
|-----------------|------------|---------|-------------------------|-------------------|-------------------|----------|-----------|------------|
| Bill Pmt -Check | 06/02/2015 | ACH     | Birch Communications    |                   | 232 · Accounts... |          | 575.31    | 230,715.69 |
| Bill Pmt -Check | 06/02/2015 | 6282    | Boca Enterprises Inc    | Melvin Bridge ... | 232 · Accounts... |          | 23,875.00 | 206,840.69 |
| Check           | 06/02/2015 | 6283    | BETH MOORE              | DEP REF#10...     | -SPLIT-           |          | 152.27    | 206,688.42 |
| Bill Pmt -Check | 06/02/2015 | 6284    | KEMI                    | 2011164           | 232 · Accounts... |          | 1,054.50  | 205,633.92 |
| Bill Pmt -Check | 06/02/2015 | 6285    | RICOH USA, INC          | #5036165311       | 232 · Accounts... |          | 96.80     | 205,537.12 |
| Bill Pmt -Check | 06/02/2015 | 6286    | State Wide Press        |                   | 232 · Accounts... |          | 1,123.60  | 204,413.52 |
| Bill Pmt -Check | 06/02/2015 | 6287    | THE KENTUCKY C...       | DELUXE BUS...     | 232 · Accounts... |          | 100.00    | 204,313.52 |
| Bill Pmt -Check | 06/02/2015 | 6288    | Waste Connections       | Inv#3023456       | 232 · Accounts... |          | 84.35     | 204,229.17 |
| Bill Pmt -Check | 06/02/2015 | 6289    | KLC Enterprises         | 03-15             | 232 · Accounts... |          | 3,682.61  | 200,546.56 |
| Bill Pmt -Check | 06/02/2015 | 6290    | First Bankcard          | 44182292810...    | 232 · Accounts... |          | 286.52    | 200,260.04 |
| Bill Pmt -Check | 06/02/2015 | 6291    | T.A.S                   | #12348608         | 232 · Accounts... |          | 164.10    | 200,095.94 |
| Bill Pmt -Check | 06/02/2015 | 6292    | Nytis Exploration Co... | 04-15 EVAN ...    | 232 · Accounts... |          | 2,684.94  | 197,411.00 |
| Bill Pmt -Check | 06/02/2015 | 6293    | Quality Natural Gas ... | 03-15             | 232 · Accounts... |          | 33,188.46 | 164,222.54 |
| Deposit         | 06/02/2015 |         |                         | Deposit           | 142 · Custome...  | 2,881.71 |           | 167,104.25 |
| Check           | 06/02/2015 | AW      | BANK CHARGE             |                   | 921.3 · Bank S... |          | 3.00      | 167,101.25 |
| Bill Pmt -Check | 06/03/2015 | 2466    | Industrial Gas Servi... |                   | 232 · Accounts... |          | 7,931.87  | 159,169.38 |
| Deposit         | 06/03/2015 | CRCD... |                         | Deposit           | 142 · Custome...  | 1,262.61 |           | 160,431.99 |
| Check           | 06/03/2015 | DB CD   | Ky Transportation       |                   | -SPLIT-           |          | 11.00     | 160,420.99 |
| Deposit         | 06/03/2015 |         |                         | Deposit           | 142 · Custome...  | 4,710.06 |           | 165,131.05 |
| Deposit         | 06/03/2015 |         |                         | Deposit           | -SPLIT-           | 145.00   |           | 165,276.05 |
| Check           | 06/04/2015 | DB CD   | POP'S CHEVROLET         |                   | -SPLIT-           |          | 103.14    | 165,172.91 |
| Deposit         | 06/04/2015 | CRCD... |                         | Deposit           | 142 · Custome...  | 1,181.25 |           | 166,354.16 |
| Deposit         | 06/05/2015 |         |                         | Deposit           | 142 · Custome...  | 6,786.34 |           | 173,140.50 |
| Deposit         | 06/05/2015 |         |                         | Deposit           | -SPLIT-           | 1,141.35 |           | 174,281.85 |
| Deposit         | 06/05/2015 | CRCD... |                         | Deposit           | 142 · Custome...  | 2,034.56 |           | 176,316.41 |
| Deposit         | 06/05/2015 |         |                         | Deposit           | 142 · Custome...  | 6,274.70 |           | 182,591.11 |
| Bill Pmt -Check | 06/05/2015 | ACH     | Appalachian Wireless    | 00200611207       | 232 · Accounts... |          | 753.34    | 181,837.77 |
| Check           | 06/05/2015 | DB CD   | Tractor Supply          |                   | -SPLIT-           |          | 233.19    | 181,604.58 |
| Bill Pmt -Check | 06/08/2015 | 6294    | D L R                   |                   | 232 · Accounts... |          | 5,000.00  | 176,604.58 |
| Bill Pmt -Check | 06/08/2015 | 6295    | Speedway Superam...     |                   | 232 · Accounts... |          | 2,959.72  | 173,644.86 |
| Deposit         | 06/08/2015 | CRCD... |                         | Deposit           | 142 · Custome...  | 444.42   |           | 174,089.28 |
| Deposit         | 06/08/2015 | CRCD... |                         | Deposit           | 142 · Custome...  | 488.04   |           | 174,577.32 |
| Deposit         | 06/08/2015 |         |                         | Deposit           | 142 · Custome...  | 53.90    |           | 174,631.22 |
| Check           | 06/08/2015 | NSF     | NSF CAROLYN T L...      |                   | 142 · Custome...  |          | 123.00    | 174,508.22 |
| Bill Pmt -Check | 06/08/2015 | 6296    | Heather Cantrell        |                   | 232 · Accounts... |          | 50.00     | 174,458.22 |
| Bill Pmt -Check | 06/08/2015 | 6297    | MARY MUSIC              |                   | 232 · Accounts... |          | 50.00     | 174,408.22 |
| Bill Pmt -Check | 06/08/2015 | 6298    | B & M AUTO & TRU...     | #26107            | 232 · Accounts... |          | 55.00     | 174,353.22 |
| Bill Pmt -Check | 06/08/2015 | 6299    | Columbia Gas of Ke...   | 05-15 MLG         | 232 · Accounts... |          | 1,407.13  | 172,946.09 |
| Bill Pmt -Check | 06/08/2015 | 6300    | KLC Enterprises         | 04-15             | 232 · Accounts... |          | 2,325.01  | 170,621.08 |
| Bill Pmt -Check | 06/08/2015 | 6301    | KY CRYSTAL WAT...       | #9583             | 232 · Accounts... |          | 29.25     | 170,591.83 |
| Bill Pmt -Check | 06/08/2015 | 6302    | Layne's ACE HARD...     | 866000            | 232 · Accounts... |          | 117.33    | 170,474.50 |
| Bill Pmt -Check | 06/08/2015 | 6303    | Magnum Drilling of ...  | 05-15             | 232 · Accounts... |          | 1,617.00  | 168,857.50 |
| Bill Pmt -Check | 06/08/2015 | 6304    | Stone Energy, LLC       |                   | 232 · Accounts... |          | 2,319.04  | 166,538.46 |
| Bill Pmt -Check | 06/08/2015 | 6306    | Columbia Gas of Ke...   | 05-15 PG          | 232 · Accounts... |          | 2,394.41  | 164,144.05 |
| Bill Pmt -Check | 06/08/2015 | 6307    | Community Trust Ba...   | 60100618081...    | 232 · Accounts... |          | 587.29    | 163,556.76 |
| Bill Pmt -Check | 06/08/2015 | 6308    | Community Trust Ba...   | 60100584401...    | 232 · Accounts... |          | 1,475.26  | 162,081.50 |
| Bill Pmt -Check | 06/08/2015 | 6309    | Community Trust Ba...   | 60100584401...    | 232 · Accounts... |          | 13,277.26 | 148,804.24 |
| Check           | 06/08/2015 | DB CD   | Steak Escape            |                   | -SPLIT-           |          | 7.02      | 148,797.22 |
| Check           | 06/08/2015 | DB CD   | Dairy Queen             |                   | -SPLIT-           |          | 3.59      | 148,793.63 |

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Accrual Basis

## Kentucky Frontier Gas, LLC General Ledger As of December 31, 2015

| Type            | Date       | Num     | Name                     | Memo            | Split               | Debit     | Credit    | Balance    |
|-----------------|------------|---------|--------------------------|-----------------|---------------------|-----------|-----------|------------|
| Check           | 06/08/2015 | DB CD   | Food City                |                 | -SPLIT-             |           | 2.54      | 148,791.09 |
| Deposit         | 06/09/2015 |         |                          | Deposit         | 142 · Custome...    | 16,058.69 |           | 164,849.78 |
| Bill Pmt -Check | 06/09/2015 | 6310    | Jefferson Gas, LLC       | VOID:           | 232 · Accounts...   | 0.00      |           | 164,849.78 |
| Check           | 06/09/2015 | ACH     | Northwestern Mutual      |                 | 924.3 · Life Ins... |           | 473.69    | 164,376.09 |
| Deposit         | 06/09/2015 |         |                          | Deposit         | -SPLIT-             | 489.87    |           | 164,865.96 |
| Deposit         | 06/09/2015 |         |                          | Deposit         | 142 · Custome...    | 5,988.05  |           | 170,854.01 |
| Bill Pmt -Check | 06/09/2015 | 6311    | Community Trust Ba...    | 60300248851 ... | 232 · Accounts...   |           | 614.22    | 170,239.79 |
| Check           | 06/09/2015 | 6312    | James Perry              | DEP REF #12...  | -SPLIT-             |           | 16.33     | 170,223.46 |
| Check           | 06/09/2015 | 6313    | WILL AND DOROT...        | REF OF CRE...   | 142 · Custome...    |           | 129.10    | 170,094.36 |
| Bill Pmt -Check | 06/09/2015 | 6314    | AT&T                     | 606298-0955...  | 232 · Accounts...   |           | 93.45     | 170,000.91 |
| Bill Pmt -Check | 06/09/2015 | 6315    | JOHNSON COUNT...         | GNC: 5650       | 232 · Accounts...   |           | 6.02      | 169,994.89 |
| Bill Pmt -Check | 06/09/2015 | 6316    | KY CRYSTAL WAT...        | 002207          | 232 · Accounts...   |           | 55.03     | 169,939.86 |
| Bill Pmt -Check | 06/09/2015 | 6317    | AT&T                     | 606298-3120...  | 232 · Accounts...   |           | 79.87     | 169,859.99 |
| Bill Pmt -Check | 06/09/2015 | 6318    | DWAYNE PRICE             | GNC: 5505       | 232 · Accounts...   |           | 121.83    | 169,738.16 |
| Bill Pmt -Check | 06/09/2015 | 6319    | Consolidated Pipe &...   | 2850556-000     | 232 · Accounts...   |           | 588.78    | 169,149.38 |
| Bill Pmt -Check | 06/09/2015 | 6320    | Kentucky Meter Ser...    | Inv#875         | 232 · Accounts...   |           | 3,750.65  | 165,398.73 |
| Bill Pmt -Check | 06/09/2015 | 6321    | MATHESON TRI-G...        | Cust #AF149     | 232 · Accounts...   |           | 127.20    | 165,271.53 |
| Check           | 06/09/2015 | DB CD   | Amazon.com               |                 | -SPLIT-             |           | 37.90     | 165,233.63 |
| Check           | 06/09/2015 | DB CD   | Amazon.com               |                 | -SPLIT-             |           | 87.95     | 165,145.68 |
| Deposit         | 06/09/2015 | DEP ... |                          | Deposit         | 142 · Custome...    | 22.94     |           | 165,168.62 |
| Deposit         | 06/09/2015 | DEP ... |                          | Deposit         | 142 · Custome...    | 930.74    |           | 166,099.36 |
| Bill Pmt -Check | 06/10/2015 | ACH     | Prestonsburg City's ...  | 102-21600-00    | 232 · Accounts...   |           | 45.67     | 166,053.69 |
| Check           | 06/10/2015 | DB CD   | Amazon.com               |                 | -SPLIT-             |           | 184.48    | 165,869.21 |
| Check           | 06/10/2015 | DB CD   | Amazon.com               |                 | -SPLIT-             |           | 43.46     | 165,825.75 |
| Deposit         | 06/10/2015 | CRCD... |                          | Deposit         | 142 · Custome...    | 158.28    |           | 165,984.03 |
| Check           | 06/10/2015 | 6322    | PAUL TUCKER              | DEP REF#10...   | -SPLIT-             |           | 115.74    | 165,868.29 |
| Check           | 06/10/2015 | 6323    | RANDY LOGAN              | DEP REF#20...   | -SPLIT-             |           | 94.04     | 165,774.25 |
| Check           | 06/10/2015 | 6324    | STEFAN & SAMAN...        | DEP REF#90...   | -SPLIT-             |           | 102.58    | 165,671.67 |
| Check           | 06/10/2015 | 6325    | WANDA LANEY              | DEP REF#11...   | -SPLIT-             |           | 40.15     | 165,631.52 |
| Bill Pmt -Check | 06/10/2015 | 6326    | Utility Sales & Servi... | IN00013815      | 232 · Accounts...   |           | 308.86    | 165,322.66 |
| Deposit         | 06/10/2015 |         |                          | Deposit         | 142 · Custome...    | 701.73    |           | 166,024.39 |
| Deposit         | 06/10/2015 |         |                          | Deposit         | 405.1 · Manag...    | 40,000.00 |           | 206,024.39 |
| Check           | 06/10/2015 | DB CD   | Amazon.com               |                 | -SPLIT-             |           | 21.98     | 206,002.41 |
| Check           | 06/10/2015 | DB CD   | Billy Rays Restaurant    |                 | -SPLIT-             |           | 23.20     | 205,979.21 |
| Bill Pmt -Check | 06/11/2015 | 6327    | Jefferson Gas, LLC       | 05-15           | 232 · Accounts...   |           | 610.45    | 205,368.76 |
| Deposit         | 06/11/2015 |         |                          | Deposit         | 142 · Custome...    | 5,640.45  |           | 211,009.21 |
| Bill Pmt -Check | 06/11/2015 | 6328    | Tackett & Sons Drill...  | 04-15           | 232 · Accounts...   |           | 1,035.84  | 209,973.37 |
| Bill Pmt -Check | 06/11/2015 | 6329    | HTC Gas Company,...      | 04-15           | 232 · Accounts...   |           | 426.00    | 209,547.37 |
| Transfer        | 06/11/2015 |         |                          | Funds Transfer  | 131.3 · Comm ...    |           | 18,000.00 | 191,547.37 |
| Bill Pmt -Check | 06/11/2015 | ACH     | Travelers                |                 | 232 · Accounts...   |           | 2,669.11  | 188,878.26 |
| Check           | 06/11/2015 | NSF     | NSF CITY OF WHE...       |                 | 142 · Custome...    |           | 925.01    | 187,953.25 |
| Check           | 06/11/2015 | AW      | BANK CHARGE              |                 | 921.3 · Bank S...   |           | 3.00      | 187,950.25 |
| Check           | 06/11/2015 | DB CD   | Staples                  |                 | -SPLIT-             |           | 65.61     | 187,884.64 |
| Check           | 06/11/2015 | DB CD   | LIZZIE BS CAFE           |                 | -SPLIT-             |           | 28.45     | 187,856.19 |
| Deposit         | 06/11/2015 | CRCD... |                          | Deposit         | 142 · Custome...    | 273.93    |           | 188,130.12 |
| Bill Pmt -Check | 06/11/2015 | 6330    | Rich, Larry              | JULY 16 - DE... | 232 · Accounts...   |           | 4,666.33  | 183,463.79 |
| Bill Pmt -Check | 06/11/2015 | 6331    | Pipeline Solutions Inc   | VOID: FOR 2...  | 232 · Accounts...   | 0.00      |           | 183,463.79 |
| Bill Pmt -Check | 06/11/2015 | 6332    | Pipeline Solutions Inc   | FOR 2013        | 232 · Accounts...   |           | 8,000.00  | 175,463.79 |
| Deposit         | 06/12/2015 |         |                          | Deposit         | 142 · Custome...    | 5,867.97  |           | 181,331.76 |

**Kentucky Frontier Gas, LLC**  
**General Ledger**  
**As of December 31, 2015**

| Type            | Date       | Num     | Name                    | Memo              | Split               | Debit     | Credit    | Balance    |
|-----------------|------------|---------|-------------------------|-------------------|---------------------|-----------|-----------|------------|
| Deposit         | 06/12/2015 | CRCD... |                         | Deposit           | 142 · Custome...    | 346.93    |           | 181,678.69 |
| Check           | 06/12/2015 | DB CD   | Gas N Go                |                   | -SPLIT-             |           | 27.08     | 181,651.61 |
| Check           | 06/12/2015 | NSF     | NSF CHRISTOPHE...       |                   | 142 · Custome...    |           | 96.00     | 181,555.61 |
| Check           | 06/12/2015 | AW      | BANK CHARGE             |                   | 921.3 · Bank S...   |           | 3.00      | 181,552.61 |
| Check           | 06/12/2015 | DB CD   | KFC                     |                   | -SPLIT-             |           | 11.56     | 181,541.05 |
| Check           | 06/12/2015 | DB CD   | CONSOLIDATED F...       |                   | -SPLIT-             |           | 4.45      | 181,536.60 |
| Check           | 06/12/2015 | DB CD   | DIA PARKING             |                   | -SPLIT-             |           | 32.00     | 181,504.60 |
| Bill Pmt -Check | 06/12/2015 | 2467    | Industrial Gas Servi... |                   | 232 · Accounts...   |           | 8,000.00  | 173,504.60 |
| Deposit         | 06/12/2015 |         |                         | Deposit           | 490 · Other Inc...  | 150.00    |           | 173,654.60 |
| Bill Pmt -Check | 06/12/2015 | 6333    | MARY MUSIC              | cleaning on 0...  | 232 · Accounts...   |           | 50.00     | 173,604.60 |
| Check           | 06/15/2015 | 6334    | Hearl Howard            | Ref of overpa...  | 142 · Custome...    |           | 56.07     | 173,548.53 |
| Deposit         | 06/15/2015 |         |                         | Deposit           | 142 · Custome...    | 7,491.43  |           | 181,039.96 |
| Deposit         | 06/15/2015 | CRCD... |                         | Deposit           | 142 · Custome...    | 380.29    |           | 181,420.25 |
| Deposit         | 06/15/2015 | CRCD... |                         | Deposit           | 142 · Custome...    | 159.19    |           | 181,579.44 |
| Check           | 06/15/2015 | DB CD   | Shell Oil               |                   | -SPLIT-             |           | 22.30     | 181,557.14 |
| Check           | 06/15/2015 | 6336    | U S Postal Service      | additional pos... | 905.2 · Postag...   |           | 16.09     | 181,541.05 |
| Check           | 06/15/2015 | 6335    | U S Postal Service      | 2nd billing       | 905.2 · Postag...   |           | 672.98    | 180,868.07 |
| Check           | 06/16/2015 | DB CD   | Wal Mart                |                   | -SPLIT-             |           | 12.40     | 180,855.67 |
| Deposit         | 06/16/2015 |         |                         | Deposit           | 142 · Custome...    | 8,166.34  |           | 189,022.01 |
| Deposit         | 06/16/2015 |         |                         | Deposit           | 142 · Custome...    | 2,189.33  |           | 191,211.34 |
| Bill Pmt -Check | 06/17/2015 | 6339    | Community Trust Ba...   | 60100618146...    | 232 · Accounts...   |           | 1,883.00  | 189,328.34 |
| Bill Pmt -Check | 06/17/2015 | 6340    | Anthem Blue Cross ...   | GROUP # A5...     | 232 · Accounts...   |           | 3,974.69  | 185,353.65 |
| Bill Pmt -Check | 06/17/2015 | 6341    | EQT Energy, LLC         | 04-15             | 232 · Accounts...   |           | 18,779.50 | 166,574.15 |
| Bill Pmt -Check | 06/17/2015 | 6342    | KY STATE TREASU...      | Public Service... | 232 · Accounts...   |           | 2,141.04  | 164,433.11 |
| Bill Pmt -Check | 06/17/2015 | 6343    | Quality Natural Gas ... | 04-15             | 232 · Accounts...   |           | 19,976.50 | 144,456.61 |
| Bill Pmt -Check | 06/17/2015 | 6344    | Les Burgett             | GNC: 5650 2...    | 232 · Accounts...   |           | 22.55     | 144,434.06 |
| Bill Pmt -Check | 06/17/2015 | 6345    | Cumberland Valley ...   | 05-15             | 232 · Accounts...   |           | 9,398.39  | 135,035.67 |
| Deposit         | 06/17/2015 |         |                         | Deposit           | 142 · Custome...    | 655.67    |           | 135,691.34 |
| Deposit         | 06/17/2015 |         |                         | Deposit           | 405.1 · Manag...    | 25,000.00 |           | 160,691.34 |
| Check           | 06/17/2015 | DB CD   | Kentucky Gas Asso...    |                   | -SPLIT-             |           | 100.00    | 160,591.34 |
| Check           | 06/17/2015 | ACH     | AFLAC INSURANCE         |                   | 924.7 · Insuran...  |           | 900.78    | 159,690.56 |
| Deposit         | 06/17/2015 | CRCD... |                         | Deposit           | 142 · Custome...    | 476.32    |           | 160,166.88 |
| Bill Pmt -Check | 06/18/2015 | 6346    | Nytis Exploration Co... |                   | 232 · Accounts...   |           | 4,952.93  | 155,213.95 |
| Check           | 06/18/2015 | DB CD   | Tractor Supply          |                   | -SPLIT-             |           | 22.24     | 155,191.71 |
| Check           | 06/18/2015 | DB CD   | Wal Mart                |                   | -SPLIT-             |           | 12.80     | 155,178.91 |
| Deposit         | 06/18/2015 | CRCD... |                         | Deposit           | 142 · Custome...    | 460.62    |           | 155,639.53 |
| Check           | 06/19/2015 | EPAY    | KY DEPT OF REVE...      | SALES TAX F...    | 241 · Sales Ta...   |           | 1,006.28  | 154,633.25 |
| Check           | 06/19/2015 | EPAY    | KY DEPT OF REVE...      | UTILITY TAX ...   | 242 · Utility Ta... |           | 1,942.54  | 152,690.71 |
| Check           | 06/19/2015 | 6347    | Casey & Stacey Wri...   | Dep Ref for A...  | -SPLIT-             |           | 113.51    | 152,577.20 |
| Check           | 06/19/2015 | 6348    | VOID                    | VOID:             | 930.2 · Miscell...  | 0.00      |           | 152,577.20 |
| Bill Pmt -Check | 06/19/2015 | 6349    | Interstate Natural G... | SUTTON BO...      | 232 · Accounts...   |           | 523.46    | 152,053.74 |
| Deposit         | 06/19/2015 |         |                         | Deposit           | 142 · Custome...    | 1,075.00  |           | 153,128.74 |
| Deposit         | 06/19/2015 |         |                         | Deposit           | 142 · Custome...    | 1,200.03  |           | 154,328.77 |
| Deposit         | 06/19/2015 |         |                         | Deposit           | -SPLIT-             | 234.00    |           | 154,562.77 |
| Bill Pmt -Check | 06/19/2015 | 6350    | Spirit Energy           |                   | 232 · Accounts...   |           | 2,007.60  | 152,555.17 |
| Check           | 06/19/2015 | 6351    | CHRIS & BENNIE B...     | DEP REF #10...    | -SPLIT-             |           | 51.65     | 152,503.52 |
| Bill Pmt -Check | 06/19/2015 | ACH     | Big Sandy Recc          |                   | 232 · Accounts...   |           | 311.03    | 152,192.49 |
| Check           | 06/19/2015 | 6353    | Dustin's Lawn Care ...  | MOWING ON...      | -SPLIT-             |           | 60.00     | 152,132.49 |
| Check           | 06/19/2015 | NSF     | NSF STELLA MUSIC        |                   | 142 · Custome...    |           | 118.00    | 152,014.49 |



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Accrual Basis

**Kentucky Frontier Gas, LLC**  
**General Ledger**  
**As of December 31, 2015**

| Type            | Date       | Num     | Name                    | Memo              | Split              | Debit     | Credit    | Balance    |
|-----------------|------------|---------|-------------------------|-------------------|--------------------|-----------|-----------|------------|
| Check           | 06/19/2015 | NSF     | NSF KAREN CORN...       |                   | 142 · Custome...   |           | 188.00    | 151,826.49 |
| Bill Pmt -Check | 06/19/2015 | 6352    | Dustin's Lawn Care ...  | LINE REPLA...     | 232 · Accounts...  |           | 1,970.00  | 149,856.49 |
| Check           | 06/19/2015 | AW      | BANK CHARGE             |                   | 921.3 · Bank S...  |           | 6.00      | 149,850.49 |
| Check           | 06/19/2015 | 6337    | Floyd County Sheriff... | Fee for small ... | 921.2 · Office ... |           | 40.00     | 149,810.49 |
| Check           | 06/19/2015 | 6338    | Floyd District Court    | Fee for small ... | 921.2 · Office ... |           | 41.00     | 149,769.49 |
| Deposit         | 06/19/2015 | CRCD... |                         | Deposit           | 142 · Custome...   | 265.44    |           | 150,034.93 |
| Deposit         | 06/19/2015 |         |                         | Deposit           | 142 · Custome...   | 2,460.30  |           | 152,495.23 |
| Deposit         | 06/22/2015 | CRCD... |                         | Deposit           | 142 · Custome...   | 133.62    |           | 152,628.85 |
| Deposit         | 06/22/2015 |         |                         | Deposit           | 142 · Custome...   | 847.10    |           | 153,475.95 |
| Bill Pmt -Check | 06/22/2015 | 6354    | Bocook Engineering ...  | Inv#2299701       | 232 · Accounts...  |           | 67.93     | 153,408.02 |
| Bill Pmt -Check | 06/22/2015 | 6355    | Webb Medical Grou...    |                   | 232 · Accounts...  |           | 300.00    | 153,108.02 |
| Bill Pmt -Check | 06/22/2015 | 6356    | Webb Medical Grou...    | 00000006261       | 232 · Accounts...  |           | 90.00     | 153,018.02 |
| Bill Pmt -Check | 06/22/2015 | 6357    | MARY MUSIC              |                   | 232 · Accounts...  |           | 50.00     | 152,968.02 |
| Check           | 06/22/2015 | 6358    | HOPE IN THE CRO...      | DEP REF#90...     | -SPLIT-            |           | 83.21     | 152,884.81 |
| Check           | 06/22/2015 | 6359    | JORDAN MOORE            | DEP REF#20...     | -SPLIT-            |           | 27.22     | 152,857.59 |
| Check           | 06/22/2015 | 6360    | SALLY JONES             | CREDIT ON ...     | -SPLIT-            |           | 97.06     | 152,760.53 |
| Check           | 06/22/2015 | 6361    | LEAH TURNER             | DEP REF#10...     | -SPLIT-            |           | 30.70     | 152,729.83 |
| Check           | 06/22/2015 | 6362    | DAVID JONES             | DEP REF#10...     | -SPLIT-            |           | 28.22     | 152,701.61 |
| Check           | 06/22/2015 | 6363    | DOUGLAS NEWSO...        | DEP REF#10...     | -SPLIT-            |           | 53.12     | 152,648.49 |
| Bill Pmt -Check | 06/22/2015 | 6364    | Genene Wells            | EASEMENT ...      | 232 · Accounts...  |           | 500.00    | 152,148.49 |
| Bill Pmt -Check | 06/22/2015 | 6365    | RICOH USA, INC          | 500154566         | 232 · Accounts...  |           | 77.15     | 152,071.34 |
| Bill Pmt -Check | 06/22/2015 | 2468    | Robert J Oxford exe...  |                   | 232 · Accounts...  |           | 2,400.00  | 149,671.34 |
| Deposit         | 06/22/2015 |         |                         | Deposit           | 142 · Custome...   | 536.11    |           | 150,207.45 |
| Deposit         | 06/22/2015 |         |                         | Deposit           | 142 · Custome...   | 10,537.51 |           | 160,744.96 |
| Bill Pmt -Check | 06/23/2015 | 6366    | KY STATE TREASU...      | PUBLIC SER...     | 232 · Accounts...  |           | 6,300.83  | 154,444.13 |
| Bill Pmt -Check | 06/23/2015 | 6367    | Mann Toyota             | VEH EXP           | 232 · Accounts...  |           | 31.20     | 154,412.93 |
| Bill Pmt -Check | 06/23/2015 | ACH     | Western Commerce...     |                   | 232 · Accounts...  |           | 1,079.34  | 153,333.59 |
| Bill Pmt -Check | 06/23/2015 | 6368    | Mann Toyota             | VEH EXP FO...     | 232 · Accounts...  |           | 41.30     | 153,292.29 |
| Bill Pmt -Check | 06/23/2015 | 6369    | U S Postal Service      | MAILED MAP...     | 232 · Accounts...  |           | 24.50     | 153,267.79 |
| Check           | 06/23/2015 | 6370    | LARRY D ARNETT          | DEP REF#90...     | -SPLIT-            |           | 102.59    | 153,165.20 |
| Bill Pmt -Check | 06/23/2015 | 6371    | RICOH USA, INC          | #19902929         | 232 · Accounts...  |           | 287.83    | 152,877.37 |
| Bill Pmt -Check | 06/23/2015 | 6372    | U S Postal Service      | BOX #408- F...    | 232 · Accounts...  |           | 356.00    | 152,521.37 |
| Deposit         | 06/24/2015 | CRCD... |                         | Deposit           | 142 · Custome...   | 199.80    |           | 152,721.17 |
| Deposit         | 06/24/2015 |         |                         | Deposit           | 142 · Custome...   | 326.17    |           | 153,047.34 |
| Bill Pmt -Check | 06/24/2015 | 6373    | Nytis Exploration Co... |                   | 232 · Accounts...  |           | 2,238.98  | 150,808.36 |
| Deposit         | 06/24/2015 |         |                         | Deposit           | -SPLIT-            | 255.00    |           | 151,063.36 |
| Deposit         | 06/24/2015 |         |                         | Deposit           | 142 · Custome...   | 4,029.40  |           | 155,092.76 |
| Transfer        | 06/25/2015 |         |                         | Funds Transfer    | 131.3 · Comm ...   |           | 19,000.00 | 136,092.76 |
| Bill Pmt -Check | 06/25/2015 | 6374    | John Gray Energy        | 05-15             | 232 · Accounts...  |           | 222.38    | 135,870.38 |
| Bill Pmt -Check | 06/25/2015 | 6375    | J D Westcott & Son ...  |                   | 232 · Accounts...  |           | 127.87    | 135,742.51 |
| Bill Pmt -Check | 06/25/2015 | 6376    | Purchase Power          | 8000-9000-01...   | 232 · Accounts...  |           | 201.00    | 135,541.51 |
| Bill Pmt -Check | 06/25/2015 | 6377    | REYNOLDS TRUCK...       | INV#15155         | 232 · Accounts...  |           | 148.40    | 135,393.11 |
| Deposit         | 06/25/2015 |         |                         | Deposit           | 142 · Custome...   | 3,008.96  |           | 138,402.07 |
| Bill Pmt -Check | 06/26/2015 | 6378    | Community Trust Ba...   | 60100533313...    | 232 · Accounts...  |           | 16,889.17 | 121,512.90 |
| Deposit         | 06/26/2015 | CRCD... |                         | Deposit           | 142 · Custome...   | 285.89    |           | 121,798.79 |
| Deposit         | 06/26/2015 | CRCD... |                         | Deposit           | 142 · Custome...   | 370.20    |           | 122,168.99 |
| Check           | 06/26/2015 | ACH     | wyoming.com             |                   | -SPLIT-            |           | 20.00     | 122,148.99 |
| Check           | 06/26/2015 | DB CD   | USPS                    |                   | -SPLIT-            |           | 5.75      | 122,143.24 |
| Bill Pmt -Check | 06/26/2015 | 6379    | Dustin's Lawn Care ...  | LR-BTU 6/22-...   | 232 · Accounts...  |           | 5,035.88  | 117,107.36 |

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Accrual Basis

## Kentucky Frontier Gas, LLC General Ledger As of December 31, 2015

| Type            | Date       | Num     | Name                    | Memo               | Split             | Debit     | Credit    | Balance    |
|-----------------|------------|---------|-------------------------|--------------------|-------------------|-----------|-----------|------------|
| Deposit         | 06/26/2015 |         |                         | Deposit            | 142 · Custome...  | 2,710.58  |           | 119,817.94 |
| Check           | 06/29/2015 | ACH     | Branham, Sallye         |                    | -SPLIT-           |           | 1,800.00  | 118,017.94 |
| Bill Pmt -Check | 06/29/2015 | 6380    | Heather Cantrell        |                    | 232 · Accounts... |           | 50.00     | 117,967.94 |
| Deposit         | 06/29/2015 | CRCD... |                         | Deposit            | 142 · Custome...  | 86.84     |           | 118,054.78 |
| Deposit         | 06/29/2015 | CRCD... |                         | Deposit            | 142 · Custome...  | 102.09    |           | 118,156.87 |
| Bill Pmt -Check | 06/29/2015 | 2469    | Oxford, Robert J.       |                    | 232 · Accounts... |           | 1,281.17  | 116,875.70 |
| Deposit         | 06/29/2015 |         |                         | Deposit            | 142 · Custome...  | 6,287.82  |           | 123,163.52 |
| Check           | 06/29/2015 | DB CD   | ADVANE AUTO PA...       |                    | -SPLIT-           |           | 26.49     | 123,137.03 |
| Bill Pmt -Check | 06/30/2015 | 6382    | B & M AUTO & TRU...     | 26287              | 232 · Accounts... |           | 55.00     | 123,082.03 |
| Bill Pmt -Check | 06/30/2015 | 6384    | Central Business Sy...  | #77608 Annu...     | 232 · Accounts... |           | 1,845.00  | 121,237.03 |
| Bill Pmt -Check | 06/30/2015 | 6385    | Community Trust Ba...   | VOID:              | 232 · Accounts... | 0.00      |           | 121,237.03 |
| Bill Pmt -Check | 06/30/2015 | 6386    | James Riley Hall        |                    | 232 · Accounts... |           | 508.80    | 120,728.23 |
| Bill Pmt -Check | 06/30/2015 | 6387    | PITNEY BOWES G...       | 1917998-JN15       | 232 · Accounts... |           | 146.28    | 120,581.95 |
| Bill Pmt -Check | 06/30/2015 | 6388    | Community Trust Ba...   | 60300249233 ...    | 232 · Accounts... |           | 610.30    | 119,971.65 |
| Bill Pmt -Check | 06/30/2015 | 6389    | Community Trust Ba...   | 60300268609 ...    | 232 · Accounts... |           | 364.73    | 119,606.92 |
| Transfer        | 06/30/2015 |         |                         | Funds Transfer     | 131.6 · Comm ...  | 12,600.00 |           | 132,206.92 |
| Bill Pmt -Check | 06/30/2015 | 6391    | Waste Connections       | #3052107           | 232 · Accounts... |           | 84.35     | 132,122.57 |
| Check           | 06/30/2015 | 6381    | U S Postal Service      | postage for 1s...  | -SPLIT-           |           | 1,032.12  | 131,090.45 |
| Check           | 06/30/2015 | 6390    | U S Postal Service      | correction of p... | 905.2 · Postag... |           | 2.20      | 131,088.25 |
| Deposit         | 06/30/2015 |         |                         | Deposit            | 142 · Custome...  | 550.68    |           | 131,638.93 |
| Check           | 06/30/2015 | AW      | MISCELLANEOUS ...       |                    | 921.3 · Bank S... |           | 328.50    | 131,310.43 |
| Bill Pmt -Check | 06/30/2015 | 6383    | CAUDILL SEED            | 439351             | 232 · Accounts... |           | 393.79    | 130,916.64 |
| Deposit         | 07/01/2015 |         |                         | Deposit            | 142 · Custome...  | 22.27     |           | 130,938.91 |
| Transfer        | 07/01/2015 |         |                         | Funds Transfer     | 131.6 · Comm ...  | 3,049.57  |           | 133,988.48 |
| Deposit         | 07/01/2015 | CRCD... |                         | Deposit            | 142 · Custome...  | 590.32    |           | 134,578.80 |
| Deposit         | 07/01/2015 |         |                         | Deposit            | 142 · Custome...  | 2,721.63  |           | 137,300.43 |
| Check           | 07/01/2015 | DB CD   | CAUDILL SEED            |                    | 380.14 · Main ... |           | 393.79    | 136,906.64 |
| Bill Pmt -Check | 07/02/2015 | 2470    | Industrial Gas Servi... |                    | 232 · Accounts... |           | 40,000.00 | 96,906.64  |
| Deposit         | 07/02/2015 |         |                         | Deposit            | 142 · Custome...  | 893.63    |           | 97,800.27  |
| Bill Pmt -Check | 07/02/2015 | 6392    | Dustin's Lawn Care ...  | LR-BTU FOR ...     | 232 · Accounts... |           | 1,970.00  | 95,830.27  |
| Deposit         | 07/02/2015 | CRCD... |                         | Deposit            | 142 · Custome...  | 292.87    |           | 96,123.14  |
| Bill Pmt -Check | 07/03/2015 | ACH     | Birch Communications    |                    | 232 · Accounts... |           | 568.32    | 95,554.82  |
| Deposit         | 07/03/2015 |         |                         | Deposit            | 142 · Custome...  | 33.26     |           | 95,588.08  |
| Check           | 07/03/2015 | DB CD   | USPS GLENWOO...         |                    | -SPLIT-           |           | 32.78     | 95,555.30  |
| Check           | 07/03/2015 | DB CD   | POP'S CHEVROLET         |                    | -SPLIT-           |           | 88.00     | 95,467.30  |
| Deposit         | 07/03/2015 | CRCD... |                         | Deposit            | 142 · Custome...  | 688.84    |           | 96,156.14  |
| Bill Pmt -Check | 07/06/2015 | 6393    | Heather Cantrell        |                    | 232 · Accounts... |           | 50.00     | 96,106.14  |
| Bill Pmt -Check | 07/06/2015 | 6394    | AFLAC INSURANCE         | VOID: INV#76...    | 232 · Accounts... | 0.00      |           | 96,106.14  |
| Bill Pmt -Check | 07/06/2015 | 6395    | Chris Waugh, Floyd ...  | 01 Chev C15 ...    | 232 · Accounts... |           | 68.41     | 96,037.73  |
| Bill Pmt -Check | 07/06/2015 | 6396    | Consolidated Pipe &...  | 2850862-000-...    | 232 · Accounts... |           | 763.20    | 95,274.53  |
| Bill Pmt -Check | 07/06/2015 | 6397    | Drains Unlimited, Inc.  | #29464             | 232 · Accounts... |           | 14,000.00 | 81,274.53  |
| Bill Pmt -Check | 07/06/2015 | 6398    | First Bankcard          | 44182292810...     | 232 · Accounts... |           | 345.52    | 80,929.01  |
| Bill Pmt -Check | 07/06/2015 | 6399    | Kentucky Undergrou...   | #200625379         | 232 · Accounts... |           | 113.60    | 80,815.41  |
| Bill Pmt -Check | 07/06/2015 | 6400    | m2m Data Corporati...   | #26577             | 232 · Accounts... |           | 26.20     | 80,789.21  |
| Bill Pmt -Check | 07/06/2015 | 6401    | Sherwin-Williams        | Inv#5815-1         | 232 · Accounts... |           | 229.06    | 80,560.15  |
| Bill Pmt -Check | 07/06/2015 | 6402    | Unlimited Equipmen...   | PO 2015182 ...     | 232 · Accounts... |           | 159.00    | 80,401.15  |
| Bill Pmt -Check | 07/06/2015 | 6403    | Community Trust Ba...   | 60300248851 ...    | 232 · Accounts... |           | 614.22    | 79,786.93  |
| Bill Pmt -Check | 07/06/2015 | 6404    | Sherwin-Williams        | Inv#5913-4         | 232 · Accounts... |           | 110.92    | 79,676.01  |
| Bill Pmt -Check | 07/06/2015 | 6405    | KEMI                    | 2020419            | 232 · Accounts... |           | 1,054.50  | 78,621.51  |

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Accrual Basis

**Kentucky Frontier Gas, LLC**  
**General Ledger**  
**As of December 31, 2015**

| Type            | Date       | Num      | Name                     | Memo                | Split              | Debit    | Credit    | Balance   |
|-----------------|------------|----------|--------------------------|---------------------|--------------------|----------|-----------|-----------|
| Bill Pmt -Check | 07/06/2015 | 6406     | Magnum Drilling of ...   | 06-15               | 232 · Accounts...  |          | 714.00    | 77,907.51 |
| Bill Pmt -Check | 07/06/2015 | 6407     | Plateau Energy, LLC      | 05-15               | 232 · Accounts...  |          | 178.50    | 77,729.01 |
| Bill Pmt -Check | 07/06/2015 | 6408     | Consolidated Pipe &...   | 2850822-000-...     | 232 · Accounts...  |          | 989.36    | 76,739.65 |
| Check           | 07/06/2015 | 6409     | Triangle Anesthesia ...  | Dep ref for #5...   | -SPLIT-            |          | 45.15     | 76,694.50 |
| Check           | 07/06/2015 | 6410     | ROGER COLLINS            | DEP REF #20...      | -SPLIT-            |          | 55.56     | 76,638.94 |
| Check           | 07/06/2015 | 6411     | PIONEER RESTAU...        | VOID: DEP R...      | -SPLIT-            | 0.00     |           | 76,638.94 |
| Check           | 07/06/2015 | 6412     | PIONEER RESTAU...        | DEP REF # 9...      | -SPLIT-            |          | 19.57     | 76,619.37 |
| Check           | 07/06/2015 | 6413     | Royse, Betty             | reimb of dent...    | 930.2 · Miscell... |          | 12.94     | 76,606.43 |
| Deposit         | 07/06/2015 | CRCD...  |                          | Deposit             | 142 · Custome...   | 407.90   |           | 77,014.33 |
| Bill Pmt -Check | 07/07/2015 | ACH      | Appalachian Wireless     | 00200611207         | 232 · Accounts...  |          | 838.88    | 76,175.45 |
| Check           | 07/07/2015 | NSF      | NSF NICKY DALE ...       |                     | 142 · Custome...   |          | 19.31     | 76,156.14 |
| Check           | 07/07/2015 | AW       | BANK CHARGE              |                     | 921.3 · Bank S...  |          | 3.00      | 76,153.14 |
| Bill Pmt -Check | 07/07/2015 | 6416     | Anthem Blue Cross ...    | GROUP # A5...       | 232 · Accounts...  |          | 4,324.69  | 71,828.45 |
| Bill Pmt -Check | 07/07/2015 | 6417     | CASELLE                  | INV#66067           | 232 · Accounts...  |          | 5,000.00  | 66,828.45 |
| Bill Pmt -Check | 07/07/2015 | 6418     | Columbia Gas of Ke...    | 06-15 MLG           | 232 · Accounts...  |          | 947.96    | 65,880.49 |
| Bill Pmt -Check | 07/07/2015 | 6419     | HOMETOWN TRUE...         | 2431                | 232 · Accounts...  |          | 151.58    | 65,728.91 |
| Bill Pmt -Check | 07/07/2015 | 6420     | KY CRYSTAL WAT...        | 002207              | 232 · Accounts...  |          | 17.10     | 65,711.81 |
| Bill Pmt -Check | 07/07/2015 | 6421     | Layne's ACE HARD...      | 866000              | 232 · Accounts...  |          | 197.33    | 65,514.48 |
| Bill Pmt -Check | 07/07/2015 | 6422     | State Wide Press         |                     | 232 · Accounts...  |          | 1,096.04  | 64,418.44 |
| Bill Pmt -Check | 07/07/2015 | 6423     | Columbia Gas of Ke...    | 06-15 PG            | 232 · Accounts...  |          | 3,133.95  | 61,284.49 |
| Bill Pmt -Check | 07/07/2015 | 6424     | T.A.S                    | #12348828           | 232 · Accounts...  |          | 194.20    | 61,090.29 |
| Bill Pmt -Check | 07/07/2015 | 6425     | AT&T                     |                     | 232 · Accounts...  |          | 173.32    | 60,916.97 |
| Bill Pmt -Check | 07/07/2015 | 6426     | Consolidated Pipe &...   | 2850843-000         | 232 · Accounts...  |          | 190.80    | 60,726.17 |
| Bill Pmt -Check | 07/07/2015 | 6427     | Rich, Larry              |                     | 232 · Accounts...  |          | 10,000.00 | 50,726.17 |
| Check           | 07/07/2015 | 6415     | Floyd County Sheriff...  | Processing fee      | 921.2 · Office ... |          | 40.00     | 50,686.17 |
| Check           | 07/07/2015 | 6414     | Circuit Court Clerk      | Filing fee for s... | 921.2 · Office ... |          | 164.00    | 50,522.17 |
| Bill Pmt -Check | 07/08/2015 | 6428     | Laurel Count Sheriff ... | Processing fee      | 232 · Accounts...  |          | 40.00     | 50,482.17 |
| Bill Pmt -Check | 07/08/2015 | 6429     | Magoffin County Sh...    | Processing fee      | 232 · Accounts...  |          | 50.00     | 50,432.17 |
| Bill Pmt -Check | 07/08/2015 | 6430     | Martin Co Sheriff De...  | Processing fee      | 232 · Accounts...  |          | 40.00     | 50,392.17 |
| Check           | 07/08/2015 | 6432     | MICHAEL JASON C...       | DEP REF #54...      | -SPLIT-            |          | 54.13     | 50,338.04 |
| Deposit         | 07/08/2015 |          |                          | Deposit             | 142 · Custome...   | 735.24   |           | 51,073.28 |
| Deposit         | 07/08/2015 |          |                          | Deposit             | 142 · Custome...   | 8,655.46 |           | 59,728.74 |
| Deposit         | 07/08/2015 | CRCD...  |                          | Deposit             | 142 · Custome...   | 433.62   |           | 60,162.36 |
| Deposit         | 07/09/2015 |          |                          | Deposit             | 142 · Custome...   | 7,951.63 |           | 68,113.99 |
| Check           | 07/09/2015 | 6431     | U S Postal Service       | mailing of pap...   | 905.2 · Postag...  |          | 55.15     | 68,058.84 |
| Bill Pmt -Check | 07/09/2015 | 6433     | Samuel T Alcus           | 05-15               | 232 · Accounts...  |          | 930.00    | 67,128.84 |
| Transfer        | 07/09/2015 |          |                          | Funds Transfer      | 131.3 · Comm ...   |          | 19,300.00 | 47,828.84 |
| Deposit         | 07/09/2015 | CRCD...  |                          | Deposit             | 142 · Custome...   | 142.94   |           | 47,971.78 |
| Deposit         | 07/10/2015 |          |                          | Deposit             | 142 · Custome...   | 4,462.33 |           | 52,434.11 |
| Check           | 07/10/2015 | ACH      | Appalachian Wireless     | 00200611207         | -SPLIT-            |          | 753.34    | 51,680.77 |
| Deposit         | 07/10/2015 | CR ACH   |                          | Deposit             | 921.8 · Teleph...  | 753.34   |           | 52,434.11 |
| Bill Pmt -Check | 07/10/2015 | ACH      | Prestonsburg City's ...  | 102-21600-00        | 232 · Accounts...  |          | 55.64     | 52,378.47 |
| Check           | 07/10/2015 | STOP ... | STOP PAYMENT-B...        |                     | 142 · Custome...   |          | 12.62     | 52,365.85 |
| Check           | 07/10/2015 | AW       | BANK CHARGE              |                     | 921.3 · Bank S...  |          | 3.00      | 52,362.85 |
| Deposit         | 07/10/2015 | CRCD...  |                          | Deposit             | 142 · Custome...   | 128.07   |           | 52,490.92 |
| Bill Pmt -Check | 07/10/2015 | ACH      | Travelers                |                     | 232 · Accounts...  |          | 2,669.11  | 49,821.81 |
| Bill Pmt -Check | 07/10/2015 | 6437     | Nytis Exploration Co...  | 05-15 EVAN ...      | 232 · Accounts...  |          | 2,956.50  | 46,865.31 |
| Check           | 07/10/2015 | 6436     | VOID                     | VOID:               | 930.2 · Miscell... | 0.00     |           | 46,865.31 |
| Bill Pmt -Check | 07/10/2015 | 6438     | Community Trust Ba...    | 60100618081...      | 232 · Accounts...  |          | 587.29    | 46,278.02 |

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Accrual Basis

**Kentucky Frontier Gas, LLC**  
**General Ledger**  
As of December 31, 2015

| Type            | Date       | Num      | Name                    | Memo               | Split               | Debit     | Credit    | Balance   |
|-----------------|------------|----------|-------------------------|--------------------|---------------------|-----------|-----------|-----------|
| Bill Pmt -Check | 07/10/2015 | 6439     | Community Trust Ba...   | 60100584401...     | 232 · Accounts...   |           | 1,475.26  | 44,802.76 |
| Bill Pmt -Check | 07/10/2015 | 6440     | Community Trust Ba...   | 60100584401...     | 232 · Accounts...   |           | 13,277.26 | 31,525.50 |
| Check           | 07/10/2015 | 6434     | Chris Waugh, Floyd ...  | registration up... | -SPLIT-             |           | 268.50    | 31,257.00 |
| Check           | 07/10/2015 | 6435     | Chris Waugh, Floyd ...  | f350 registration  | -SPLIT-             |           | 209.50    | 31,047.50 |
| Bill Pmt -Check | 07/10/2015 | 6442     | Itron                   | Remaining ba...    | 232 · Accounts...   |           | 54.51     | 30,992.99 |
| Bill Pmt -Check | 07/10/2015 | 6441     | Dustin's Lawn Care ...  | LR-BTU July ...    | 232 · Accounts...   |           | 2,080.00  | 28,912.99 |
| Deposit         | 07/10/2015 |          |                         | Deposit            | 142 · Custome...    | 5,894.37  |           | 34,807.36 |
| Deposit         | 07/13/2015 | CRCD...  |                         | Deposit            | 142 · Custome...    | 82.94     |           | 34,890.30 |
| Deposit         | 07/13/2015 | CRCD...  |                         | Deposit            | 142 · Custome...    | 122.22    |           | 35,012.52 |
| Check           | 07/13/2015 | 6443     | Dustin's Lawn Care ...  |                    | -SPLIT-             |           | 60.00     | 34,952.52 |
| Check           | 07/13/2015 | RTN A... | NSF NICKY DALE ...      |                    | 142 · Custome...    |           | 19.31     | 34,933.21 |
| Bill Pmt -Check | 07/14/2015 | 6445     | D L R                   |                    | 232 · Accounts...   |           | 5,148.75  | 29,784.46 |
| Deposit         | 07/14/2015 |          |                         | Deposit            | -SPLIT-             | 925.02    |           | 30,709.48 |
| Deposit         | 07/14/2015 |          |                         | Deposit            | 142 · Custome...    | 511.62    |           | 31,221.10 |
| Deposit         | 07/15/2015 |          |                         | Deposit            | 142 · Custome...    | 4,084.08  |           | 35,305.18 |
| Deposit         | 07/15/2015 |          |                         | Deposit            | 142 · Custome...    | 6,498.42  |           | 41,803.60 |
| Deposit         | 07/15/2015 | CRCD...  |                         | Deposit            | 142 · Custome...    | 194.79    |           | 41,998.39 |
| Check           | 07/15/2015 | DB CD    | GLENWOOD SPRI...        |                    | 905.2 · Postag...   |           | 2.74      | 41,995.65 |
| Bill Pmt -Check | 07/15/2015 | 6446     | CSX Transportation      | BILL NO. 829...    | 232 · Accounts...   |           | 252.37    | 41,743.28 |
| Bill Pmt -Check | 07/15/2015 | 6447     | Cumberland Valley ...   | 06-15              | 232 · Accounts...   |           | 12,701.15 | 29,042.13 |
| Bill Pmt -Check | 07/15/2015 | 6448     | Speedway Superam...     | 1001229655         | 232 · Accounts...   |           | 3,520.00  | 25,522.13 |
| Check           | 07/15/2015 | 6444     | U S Postal Service      | 2nd billing        | 905.2 · Postag...   |           | 671.18    | 24,850.95 |
| Bill Pmt -Check | 07/15/2015 | 6449     | MARY MUSIC              |                    | 232 · Accounts...   |           | 50.00     | 24,800.95 |
| Check           | 07/15/2015 | 6450     | KELLY MCELHOSE          | Dep ref#1098...    | -SPLIT-             |           | 45.80     | 24,755.15 |
| Bill Pmt -Check | 07/15/2015 | 6451     | Fast Change Lube &...   | 220012,22071...    | 232 · Accounts...   |           | 173.23    | 24,581.92 |
| Check           | 07/15/2015 | 6452     | Wesley Christian Sc...  | In Memory of ...   | 930.2 · Miscell...  |           | 100.00    | 24,481.92 |
| Deposit         | 07/15/2015 |          |                         | Deposit            | 142 · Custome...    | 2,012.92  |           | 26,494.84 |
| Bill Pmt -Check | 07/16/2015 | 2471     | CT Corporation Syst...  |                    | 232 · Accounts...   |           | 494.00    | 26,000.84 |
| Deposit         | 07/16/2015 |          |                         | Deposit            | 142 · Custome...    | 139.72    |           | 26,140.56 |
| Deposit         | 07/16/2015 |          |                         | Deposit            | 142 · Custome...    | 2,416.01  |           | 28,556.57 |
| Deposit         | 07/16/2015 |          |                         | Deposit            | 142 · Custome...    | 2,975.31  |           | 31,531.88 |
| Check           | 07/16/2015 | 6453     | RITCHIES HALLMA...      | CARDS FOR ...      | 921.2 · Office ...  |           | 15.34     | 31,516.54 |
| Bill Pmt -Check | 07/17/2015 | ACH      | Big Sandy Recc          | 61430001           | 232 · Accounts...   |           | 390.72    | 31,125.82 |
| Deposit         | 07/17/2015 | CRCD...  |                         | Deposit            | 142 · Custome...    | 209.35    |           | 31,335.17 |
| Deposit         | 07/17/2015 | CRCD...  |                         | Deposit            | 142 · Custome...    | 67.14     |           | 31,402.31 |
| Bill Pmt -Check | 07/17/2015 | ACH      | AFLAC INSURANCE         | INV#769774 ...     | 232 · Accounts...   |           | 600.52    | 30,801.79 |
| Check           | 07/20/2015 | EPAY     | KY DEPT OF REVE...      | UTILITY TAX ...    | 242 · Utility Ta... |           | 1,382.01  | 29,419.78 |
| Check           | 07/20/2015 | EPAY     | KY DEPT OF REVE...      | SALES TAX F...     | 241 · Sales Ta...   |           | 902.11    | 28,517.67 |
| Bill Pmt -Check | 07/20/2015 | 6455     | Quality Natural Gas ... | 05-15              | 232 · Accounts...   |           | 30,727.60 | -2,209.93 |
| Bill Pmt -Check | 07/20/2015 | 6456     | Community Trust Ba...   | 60100618146...     | 232 · Accounts...   |           | 1,883.00  | -4,092.93 |
| Check           | 07/20/2015 | DB CD    | Staples                 |                    | -SPLIT-             |           | 214.19    | -4,307.12 |
| Check           | 07/20/2015 | DB CD    | Amazon.com              |                    | -SPLIT-             |           | 27.41     | -4,334.53 |
| Check           | 07/20/2015 | DB CD    | Amazon.com              |                    | -SPLIT-             |           | 25.92     | -4,360.45 |
| Deposit         | 07/20/2015 | CRCD...  |                         | Deposit            | 142 · Custome...    | 115.93    |           | -4,244.52 |
| Deposit         | 07/20/2015 |          |                         | Deposit            | 142 · Custome...    | 4,530.30  |           | 285.78    |
| Transfer        | 07/20/2015 |          |                         | Funds Transfer     | 131.6 · Comm ...    | 10,290.00 |           | 10,575.78 |
| Deposit         | 07/21/2015 | CRCD...  |                         | Deposit            | 142 · Custome...    | 94.27     |           | 10,670.05 |
| Deposit         | 07/21/2015 |          |                         | Deposit            | 405.1 · Manag...    | 50,000.00 |           | 60,670.05 |
| Bill Pmt -Check | 07/21/2015 | 6457     | Community Trust Ba...   | 60100533313...     | 232 · Accounts...   |           | 1,993.98  | 58,676.07 |

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Accrual Basis

**Kentucky Frontier Gas, LLC**  
**General Ledger**  
**As of December 31, 2015**

| Type            | Date       | Num     | Name                   | Memo              | Split              | Debit    | Credit    | Balance   |
|-----------------|------------|---------|------------------------|-------------------|--------------------|----------|-----------|-----------|
| Bill Pmt -Check | 07/21/2015 | 6458    | Community Trust Ba...  | Amendment f...    | 232 · Accounts...  |          | 150.00    | 58,526.07 |
| Check           | 07/21/2015 | 6459    | EARLIS COOK            | DEP REF#20...     | -SPLIT-            |          | 90.92     | 58,435.15 |
| Bill Pmt -Check | 07/21/2015 | 6460    | Heather Cantrell       |                   | 232 · Accounts...  |          | 50.00     | 58,385.15 |
| Bill Pmt -Check | 07/21/2015 | 6461    | Miller Supply Inc      | #7026294          | 232 · Accounts...  |          | 628.16    | 57,756.99 |
| Bill Pmt -Check | 07/21/2015 | 6462    | Sherwin-Williams       | 4261-6694-8       | 232 · Accounts...  |          | 339.98    | 57,417.01 |
| Deposit         | 07/21/2015 | DEP ... |                        | Deposit           | 142 · Custome...   | 12.25    |           | 57,429.26 |
| Deposit         | 07/21/2015 |         |                        | Deposit           | 142 · Custome...   | 210.77   |           | 57,640.03 |
| Check           | 07/21/2015 | 6463    | Dustin's Lawn Care ... | grass mowing...   | 768 · Contract ... |          | 85.00     | 57,555.03 |
| Check           | 07/22/2015 | 6464    | WAYNE SUPPLY CO        |                   | -SPLIT-            |          | 75.95     | 57,479.08 |
| Check           | 07/22/2015 | 6465    | Floyd County Rescu...  | Donation          | -SPLIT-            |          | 100.00    | 57,379.08 |
| Deposit         | 07/22/2015 |         |                        | Deposit           | 142 · Custome...   | 3,494.94 |           | 60,874.02 |
| Deposit         | 07/22/2015 | CRCD... |                        | Deposit           | 142 · Custome...   | 184.57   |           | 61,058.59 |
| Transfer        | 07/22/2015 |         |                        | Deposit CR R...   | 380.14 · Main ...  | 393.79   |           | 61,452.38 |
| Transfer        | 07/23/2015 |         |                        | Funds Transfer    | 131.3 · Comm ...   |          | 20,400.00 | 41,052.38 |
| Deposit         | 07/23/2015 |         |                        | Deposit           | 142 · Custome...   | 3,214.66 |           | 44,267.04 |
| Bill Pmt -Check | 07/23/2015 | ACH     | Western Commerce...    |                   | 232 · Accounts...  |          | 1,079.34  | 43,187.70 |
| Check           | 07/23/2015 | NSF     | NSF ELIZABETH L...     |                   | 142 · Custome...   |          | 150.00    | 43,037.70 |
| Check           | 07/23/2015 | AW      | BANK CHARGE            |                   | 921.3 · Bank S...  |          | 3.00      | 43,034.70 |
| Check           | 07/23/2015 | DB CD   | Auto Zone              |                   | -SPLIT-            |          | 154.28    | 42,880.42 |
| Deposit         | 07/23/2015 | CRCD... |                        | Deposit           | 142 · Custome...   | 46.77    |           | 42,927.19 |
| Deposit         | 07/23/2015 |         |                        | Deposit           | Transportation ... | 124.80   |           | 43,051.99 |
| Deposit         | 07/24/2015 | CRCD... |                        | Deposit           | 142 · Custome...   | 228.62   |           | 43,280.61 |
| Deposit         | 07/24/2015 |         |                        | Deposit           | 142 · Custome...   | 1,986.95 |           | 45,267.56 |
| Check           | 07/25/2015 | ACH     | wyoming.com            |                   | -SPLIT-            |          | 20.00     | 45,247.56 |
| Deposit         | 07/27/2015 | CRCD... |                        | Deposit           | 142 · Custome...   | 109.00   |           | 45,356.56 |
| Deposit         | 07/27/2015 | CRCD... |                        | Deposit           | 142 · Custome...   | 109.17   |           | 45,465.73 |
| Bill Pmt -Check | 07/27/2015 | 6466    | Action Petroleum Co.   | #116280           | 232 · Accounts...  |          | 142.71    | 45,323.02 |
| Check           | 07/27/2015 | 6467    | MARY MUSIC             | for cleaning o... | -SPLIT-            |          | 50.00     | 45,273.02 |
| Bill Pmt -Check | 07/27/2015 | 6468    | Samuel T Alcus         | 06-15             | 232 · Accounts...  |          | 629.30    | 44,643.72 |
| Bill Pmt -Check | 07/27/2015 | 6469    | EQT Energy, LLC        | 05-15             | 232 · Accounts...  |          | 8,802.52  | 35,841.20 |
| Check           | 07/27/2015 | 6470    | TROY CONLEY            | DEP REF#10...     | -SPLIT-            |          | 172.14    | 35,669.06 |
| Check           | 07/28/2015 | 6472    | WILLIAM SKEENS         | VOID: DEP R...    | -SPLIT-            | 0.00     |           | 35,669.06 |
| Check           | 07/28/2015 | 6473    | WILLIAM AND KIM...     | DEP REF #10...    | -SPLIT-            |          | 111.97    | 35,557.09 |
| Check           | 07/28/2015 | 6474    | VIRGIE DOBBS           | DEP REF#10...     | -SPLIT-            |          | 49.43     | 35,507.66 |
| Check           | 07/28/2015 | 6475    | JACK YORK              | DEP REF#10...     | -SPLIT-            |          | 51.29     | 35,456.37 |
| Deposit         | 07/28/2015 |         |                        | Deposit           | 142 · Custome...   | 6,498.72 |           | 41,955.09 |
| Deposit         | 07/28/2015 |         |                        | Deposit           | 142 · Custome...   | 251.66   |           | 42,206.75 |
| Check           | 07/28/2015 | 6471    | John W White           | REIMB FOR I...    | 930.2 · Miscell... |          | 701.52    | 41,505.23 |
| Deposit         | 07/29/2015 |         |                        | Deposit           | -SPLIT-            | 821.10   |           | 42,326.33 |
| Check           | 07/29/2015 | ACH     | Branham, Sallye        |                   | -SPLIT-            |          | 1,800.00  | 40,526.33 |
| Deposit         | 07/29/2015 | CRCD... |                        | Deposit           | 142 · Custome...   | 241.42   |           | 40,767.75 |
| Check           | 07/29/2015 | 6476    | CLARA MORGAN           | REF OF CRE...     | 142 · Custome...   |          | 3.36      | 40,764.39 |
| Check           | 07/29/2015 | 6477    | COLE TRUCK PARTS       | REF OF DEP ...    | -SPLIT-            |          | 258.89    | 40,505.50 |
| Check           | 07/29/2015 | 6478    | JOHN HOFFMAN JR        | DEP REF #18...    | -SPLIT-            |          | 84.94     | 40,420.56 |
| Check           | 07/29/2015 | 6479    | GREG AND KAYLA ...     | DEP REF#10...     | -SPLIT-            |          | 54.52     | 40,366.04 |
| Check           | 07/29/2015 | 6480    | BRANDON KINZER         | REF OF CRE...     | 142 · Custome...   |          | 73.37     | 40,292.67 |
| Check           | 07/29/2015 | 6481    | VERNON PORTER          | REF OF CRE...     | 142 · Custome...   |          | 107.09    | 40,185.58 |
| Check           | 07/29/2015 | 6482    | JAMES & SHAWNA...      | DEP REF#10...     | -SPLIT-            |          | 68.27     | 40,117.31 |
| Check           | 07/29/2015 | 6483    | LEEDA MUSIC            | DEP REF#10...     | -SPLIT-            |          | 238.62    | 39,878.69 |

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Accrual Basis

**Kentucky Frontier Gas, LLC**  
**General Ledger**  
**As of December 31, 2015**

| Type            | Date       | Num     | Name                    | Memo              | Split              | Debit    | Credit   | Balance   |
|-----------------|------------|---------|-------------------------|-------------------|--------------------|----------|----------|-----------|
| Check           | 07/29/2015 | 6484    | CUSTOM MEATS I...       | DEP REF#10...     | -SPLIT-            |          | 195.84   | 39,682.85 |
| Check           | 07/29/2015 | DB CD   | Deluxe Checks           |                   | 921.2 · Office ... |          | 247.65   | 39,435.20 |
| Check           | 07/29/2015 | 6493    | MARK SANDER'S T...      | VEHICLE EX...     | -SPLIT-            |          | 1,073.00 | 38,362.20 |
| Bill Pmt -Check | 07/29/2015 | 6485    | RICOH USA, INC          | 20034691          | 232 · Accounts...  |          | 287.83   | 38,074.37 |
| Bill Pmt -Check | 07/29/2015 | 6486    | B & M AUTO & TRU...     | 26372             | 232 · Accounts...  |          | 272.68   | 37,801.69 |
| Bill Pmt -Check | 07/29/2015 | 6487    | CARQUEST OF SA...       | #263414           | 232 · Accounts...  |          | 11.36    | 37,790.33 |
| Bill Pmt -Check | 07/29/2015 | 6488    | D W Gas Meter Test...   | #366              | 232 · Accounts...  |          | 687.03   | 37,103.30 |
| Bill Pmt -Check | 07/29/2015 | 6489    | KLC Enterprises         |                   | 232 · Accounts...  |          | 3,473.74 | 33,629.56 |
| Bill Pmt -Check | 07/29/2015 | 6490    | Williams Electric & ... |                   | 232 · Accounts...  |          | 130.12   | 33,499.44 |
| Bill Pmt -Check | 07/29/2015 | 6491    | Purchase Power          | 80009000012...    | 232 · Accounts...  |          | 201.00   | 33,298.44 |
| Bill Pmt -Check | 07/29/2015 | 6492    | Holland Supply Com...   | #452224           | 232 · Accounts...  |          | 72.19    | 33,226.25 |
| Bill Pmt -Check | 07/29/2015 | 6494    | Community Trust Ba...   | 60300249233 ...   | 232 · Accounts...  |          | 610.30   | 32,615.95 |
| Bill Pmt -Check | 07/29/2015 | 6495    | Community Trust Ba...   | VOID: 603002...   | 232 · Accounts...  | 0.00     |          | 32,615.95 |
| Bill Pmt -Check | 07/29/2015 | 6496    | Community Trust Ba...   | 60300268609 ...   | 232 · Accounts...  |          | 364.73   | 32,251.22 |
| Bill Pmt -Check | 07/29/2015 | 2472    | Industrial Gas Servi... |                   | 232 · Accounts...  |          | 6,030.00 | 26,221.22 |
| Bill Pmt -Check | 07/30/2015 | 6497    | Pinpoint Systems, Inc.  | Inv No. 6449      | 232 · Accounts...  |          | 1,560.00 | 24,661.22 |
| Bill Pmt -Check | 07/30/2015 | 6499    | CONLEY BROS. TI...      | 107981            | 232 · Accounts...  |          | 413.40   | 24,247.82 |
| Check           | 07/30/2015 | 2473    | VOID                    | VOID:             | 930.2 · Miscell... | 0.00     |          | 24,247.82 |
| Check           | 07/30/2015 | 6498    | CONLEY BROS. TI...      | VOID:             | -SPLIT-            | 0.00     |          | 24,247.82 |
| Deposit         | 07/30/2015 |         |                         | Deposit           | 142 · Custome...   | 2,200.92 |          | 26,448.74 |
| Deposit         | 07/30/2015 |         |                         | Deposit           | 142 · Custome...   | 2,253.66 |          | 28,702.40 |
| Deposit         | 07/30/2015 | CRCD... |                         | Deposit           | 142 · Custome...   | 467.34   |          | 29,169.74 |
| Check           | 07/30/2015 | 6500    | ROBIN BURCHETT          | DEP REF #10...    | -SPLIT-            |          | 88.98    | 29,080.76 |
| Check           | 07/30/2015 | 6501    | Consolidated Plumbi...  | Ref of Credit ... | 142 · Custome...   |          | 20.58    | 29,060.18 |
| Check           | 07/30/2015 | 6502    | KATHY L SPENCER         | DEP REF#75...     | -SPLIT-            |          | 28.27    | 29,031.91 |
| Check           | 07/30/2015 | 6503    | JUSTIN T WALKER         | DEP REF#81...     | -SPLIT-            |          | 35.21    | 28,996.70 |
| Check           | 07/30/2015 | 6504    | MEGAN L HATFIELD        | DEP REF#60...     | -SPLIT-            |          | 39.05    | 28,957.65 |
| Deposit         | 07/31/2015 |         |                         | Deposit           | -SPLIT-            | 251.59   |          | 29,209.24 |
| Deposit         | 07/31/2015 |         |                         | Deposit           | 142 · Custome...   | 1,775.35 |          | 30,984.59 |
| Deposit         | 07/31/2015 | CRCD... |                         | Deposit           | 142 · Custome...   | 399.14   |          | 31,383.73 |
| Check           | 07/31/2015 | AW      | MISCELLANEOUS ...       |                   | 921.3 · Bank S...  |          | 300.90   | 31,082.83 |
| Bill Pmt -Check | 07/31/2015 | 6506    | Dustin's Lawn Care ...  | BTU-Line Rep...   | 232 · Accounts...  |          | 2,055.00 | 29,027.83 |
| Check           | 07/31/2015 | 6505    | USPS                    | Postage for 1...  | -SPLIT-            |          | 1,023.01 | 28,004.82 |
| Bill Pmt -Check | 08/03/2015 | 6507    | Heather Cantrell        |                   | 232 · Accounts...  |          | 50.00    | 27,954.82 |
| Transfer        | 08/03/2015 |         |                         | Funds Transfer    | 131.6 · Comm ...   | 3,025.34 |          | 30,980.16 |
| Deposit         | 08/03/2015 | CRCD... |                         | Deposit           | 142 · Custome...   | 806.91   |          | 31,787.07 |
| Deposit         | 08/03/2015 | CRCD... |                         | Deposit           | 142 · Custome...   | 179.19   |          | 31,966.26 |
| Bill Pmt -Check | 08/03/2015 | ACH     | Birch Communications    |                   | 232 · Accounts...  |          | 560.01   | 31,406.25 |
| Check           | 08/03/2015 | DB CD   | Advance Auto Parts      |                   | -SPLIT-            |          | 124.01   | 31,282.24 |
| Check           | 08/04/2015 | 6508    | TYREL GAROUTTE          | DEP REF#56...     | -SPLIT-            |          | 141.72   | 31,140.52 |
| Bill Pmt -Check | 08/04/2015 | 6509    | AT&T                    |                   | 232 · Accounts...  |          | 189.84   | 30,950.68 |
| Bill Pmt -Check | 08/04/2015 | 6510    | B & M AUTO & TRU...     | #26421            | 232 · Accounts...  |          | 271.04   | 30,679.64 |
| Bill Pmt -Check | 08/04/2015 | 6511    | DENNIS G. ADAMS...      |                   | 232 · Accounts...  |          | 157.15   | 30,522.49 |
| Bill Pmt -Check | 08/04/2015 | 6512    | First Bankcard          | 44182292810...    | 232 · Accounts...  |          | 420.17   | 30,102.32 |
| Bill Pmt -Check | 08/04/2015 | 6513    | Floyd County Cham...    | 2015 Member...    | 232 · Accounts...  |          | 225.00   | 29,877.32 |
| Bill Pmt -Check | 08/04/2015 | 6514    | Hays, Maggard & H...    |                   | 232 · Accounts...  |          | 202.00   | 29,675.32 |
| Bill Pmt -Check | 08/04/2015 | 6515    | HiTech Signs & Gra...   | #42408            | 232 · Accounts...  |          | 68.37    | 29,606.95 |
| Bill Pmt -Check | 08/04/2015 | 6516    | Kentucky Undergrou...   | 200625703         | 232 · Accounts...  |          | 94.40    | 29,512.55 |
| Bill Pmt -Check | 08/04/2015 | 6517    | R L Laughlin & Co Inc   | 1504531           | 232 · Accounts...  |          | 26.25    | 29,486.30 |

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Accrual Basis

**Kentucky Frontier Gas, LLC**  
**General Ledger**  
**As of December 31, 2015**

| Type            | Date       | Num     | Name                    | Memo              | Split              | Debit     | Credit    | Balance   |
|-----------------|------------|---------|-------------------------|-------------------|--------------------|-----------|-----------|-----------|
| Bill Pmt -Check | 08/04/2015 | 6518    | Waste Connections       | Inv#3086793       | 232 · Accounts...  |           | 85.53     | 29,400.77 |
| Deposit         | 08/04/2015 |         |                         | Deposit           | -SPLIT-            | 377.94    |           | 29,778.71 |
| Deposit         | 08/04/2015 |         |                         | Deposit           | 142 · Custome...   | 369.11    |           | 30,147.82 |
| Deposit         | 08/04/2015 |         |                         | Deposit           | 142 · Custome...   | 2,964.25  |           | 33,112.07 |
| Check           | 08/04/2015 | DB CD   | Amazon.com              |                   | -SPLIT-            |           | 117.62    | 32,994.45 |
| Check           | 08/04/2015 | DB CD   | Amazon.com              |                   | -SPLIT-            |           | 187.50    | 32,806.95 |
| Check           | 08/04/2015 | DB CD   | Wal Mart                |                   | -SPLIT-            |           | 21.78     | 32,785.17 |
| Bill Pmt -Check | 08/05/2015 | 6520    | Samuel T Alcus          | 07-15             | 232 · Accounts...  |           | 691.30    | 32,093.87 |
| Check           | 08/05/2015 | 6519    | VOID                    | VOID:             | 930.2 · Miscell... | 0.00      |           | 32,093.87 |
| Bill Pmt -Check | 08/05/2015 | ACH     | Appalachian Wireless    | 00200611207       | 232 · Accounts...  |           | 718.27    | 31,375.60 |
| Check           | 08/05/2015 | DB CD   | INKPOINTS.COM           |                   | -SPLIT-            |           | 88.56     | 31,287.04 |
| Check           | 08/05/2015 | DB CD   | Staples                 |                   | -SPLIT-            |           | 330.87    | 30,956.17 |
| Deposit         | 08/05/2015 | CRCD... |                         | Deposit           | 142 · Custome...   | 343.58    |           | 31,299.75 |
| Deposit         | 08/06/2015 | CRCD... |                         | Deposit           | 142 · Custome...   | 137.74    |           | 31,437.49 |
| Transfer        | 08/06/2015 |         |                         | Funds Transfer    | 131.3 · Comm ...   |           | 20,000.00 | 11,437.49 |
| Check           | 08/06/2015 | DB CD   | 360 Training            |                   | -SPLIT-            |           | 53.10     | 11,384.39 |
| Check           | 08/06/2015 | 6521    | KRISTINA HENEGAR        | CUST CREDI...     | 142 · Custome...   |           | 131.32    | 11,253.07 |
| Check           | 08/06/2015 | 6522    | Triangle Anesthesia ... | REF OF CUS...     | 142 · Custome...   |           | 29.84     | 11,223.23 |
| Check           | 08/06/2015 | 6523    | MARIE WILLIAMSON        | REF OF CUS...     | 142 · Custome...   |           | 12.38     | 11,210.85 |
| Check           | 08/06/2015 | 6524    | BRENDA COX              | DEP REF #10...    | -SPLIT-            |           | 16.64     | 11,194.21 |
| Bill Pmt -Check | 08/06/2015 | 6525    | KEMI                    | #2029321          | 232 · Accounts...  |           | 1,054.50  | 10,139.71 |
| Deposit         | 08/06/2015 |         |                         | Deposit           | 142 · Custome...   | 2,197.43  |           | 12,337.14 |
| Check           | 08/06/2015 | 6526    | NINA VICTORIN           | DEP REF #56...    | -SPLIT-            |           | 102.60    | 12,234.54 |
| Bill Pmt -Check | 08/06/2015 | 6527    | Columbia Gas of Ke...   | 07-15 PG          | 232 · Accounts...  |           | 539.44    | 11,695.10 |
| Bill Pmt -Check | 08/06/2015 | 6528    | Plateau Energy, LLC     | 06-15             | 232 · Accounts...  |           | 42.00     | 11,653.10 |
| Bill Pmt -Check | 08/06/2015 | 6529    | Layne's ACE HARD...     | 866000            | 232 · Accounts...  |           | 29.59     | 11,623.51 |
| Deposit         | 08/07/2015 |         |                         | Deposit           | 142 · Custome...   | 5,059.97  |           | 16,683.48 |
| Deposit         | 08/07/2015 |         |                         | Deposit           | 142 · Custome...   | 6,134.71  |           | 22,818.19 |
| Deposit         | 08/07/2015 |         |                         | Deposit           | 405.1 · Manag...   | 10,000.00 |           | 32,818.19 |
| Check           | 08/07/2015 | 6530    | MARY MUSIC              | Cleaning on 0...  | -SPLIT-            |           | 50.00     | 32,768.19 |
| Deposit         | 08/07/2015 | CRCD... |                         | Deposit           | 142 · Custome...   | 82.15     |           | 32,850.34 |
| Check           | 08/07/2015 | 6531    | Dustin's Lawn Care ...  | LR-BTU for 3 ...  | -SPLIT-            |           | 3,040.00  | 29,810.34 |
| Bill Pmt -Check | 08/09/2015 | ACH     | Travelers               |                   | 232 · Accounts...  |           | 2,576.11  | 27,234.23 |
| Deposit         | 08/10/2015 | CRCD... |                         | Deposit           | 142 · Custome...   | 64.49     |           | 27,298.72 |
| Deposit         | 08/10/2015 | CRCD... |                         | Deposit           | 142 · Custome...   | 127.92    |           | 27,426.64 |
| Check           | 08/10/2015 | 6532    | CHRISTOPHER EL...       | DEP REF #10...    | -SPLIT-            |           | 1.96      | 27,424.68 |
| Check           | 08/10/2015 | 6533    | JESSICA AND JUS...      | DEP REF #20...    | -SPLIT-            |           | 23.53     | 27,401.15 |
| Check           | 08/10/2015 | 6534    | RANDY BLACKBURN         | DEP REF#52...     | -SPLIT-            |           | 39.64     | 27,361.51 |
| Check           | 08/10/2015 | 6535    | KENNETH MULLINS         | DEP REF#90...     | -SPLIT-            |           | 37.98     | 27,323.53 |
| Check           | 08/10/2015 | 6536    | TAMMY BAILEY            | DEP REF#90...     | -SPLIT-            |           | 23.32     | 27,300.21 |
| Check           | 08/10/2015 | 6537    | DONNIE PATRICK          | DEP REF#90...     | -SPLIT-            |           | 109.69    | 27,190.52 |
| Bill Pmt -Check | 08/10/2015 | 2474    | NMB Associates Inc      |                   | 232 · Accounts...  |           | 5,950.00  | 21,240.52 |
| Deposit         | 08/11/2015 |         |                         | Deposit           | 142 · Custome...   | 11,639.33 |           | 32,879.85 |
| Bill Pmt -Check | 08/11/2015 | 6538    | Consolidated Pipe &...  | 2851105-000-...   | 232 · Accounts...  |           | 47.70     | 32,832.15 |
| Bill Pmt -Check | 08/11/2015 | 6539    | KY CRYSTAL WAT...       | 002207            | 232 · Accounts...  |           | 25.10     | 32,807.05 |
| Bill Pmt -Check | 08/11/2015 | 6540    | Miller Supply Inc       | Inv#7026501       | 232 · Accounts...  |           | 122.48    | 32,684.57 |
| Bill Pmt -Check | 08/11/2015 | 6541    | Pocahontas Develop...   | INV#55569         | 232 · Accounts...  |           | 400.00    | 32,284.57 |
| Bill Pmt -Check | 08/11/2015 | 6542    | Miller Supply Inc       | Inv#7026454       | 232 · Accounts...  |           | 72.19     | 32,212.38 |
| Check           | 08/11/2015 | 6543    | Larry Jarrell           | For serving su... | 905 · Misc Cus...  |           | 50.00     | 32,162.38 |

## Kentucky Frontier Gas, LLC General Ledger As of December 31, 2015

| Type            | Date       | Num     | Name                    | Memo            | Split             | Debit     | Credit    | Balance   |
|-----------------|------------|---------|-------------------------|-----------------|-------------------|-----------|-----------|-----------|
| Bill Pmt -Check | 08/11/2015 | 6544    | Community Trust Ba...   | VOID:           | 232 · Accounts... | 0.00      |           | 32,162.38 |
| Bill Pmt -Check | 08/11/2015 | 6545    | CSX Transportation      | BILL NO. 829... | 232 · Accounts... |           | 125.00    | 32,037.38 |
| Bill Pmt -Check | 08/11/2015 | 6546    | m2m Data Corporati...   | #26854          | 232 · Accounts... |           | 26.20     | 32,011.18 |
| Bill Pmt -Check | 08/11/2015 | 6547    | Magnum Drilling of ...  | 07-15           | 232 · Accounts... |           | 798.00    | 31,213.18 |
| Bill Pmt -Check | 08/11/2015 | 6548    | Community Trust Ba...   | 60100584401...  | 232 · Accounts... |           | 13,277.26 | 17,935.92 |
| Bill Pmt -Check | 08/11/2015 | 6549    | Community Trust Ba...   | 60100584401...  | 232 · Accounts... |           | 1,475.26  | 16,460.66 |
| Bill Pmt -Check | 08/11/2015 | 6550    | Community Trust Ba...   | 60100618081...  | 232 · Accounts... |           | 587.29    | 15,873.37 |
| Bill Pmt -Check | 08/11/2015 | 6551    | Pinpoint Systems, Inc.  | Inv No. 7293    | 232 · Accounts... |           | 1,632.80  | 14,240.57 |
| Check           | 08/11/2015 | 6552    | JASON MILLER            | DEP REF#90...   | -SPLIT-           |           | 97.43     | 14,143.14 |
| Check           | 08/11/2015 | 6553    | RICK HOWARD             | DEP REF#90...   | -SPLIT-           |           | 22.51     | 14,120.63 |
| Check           | 08/11/2015 | 6554    | QUESTCARE EMS           | CREDIT REF...   | 142 · Custome...  |           | 229.01    | 13,891.62 |
| Check           | 08/11/2015 | 6555    | BIG SANDY COMM...       | REF OF CAP ...  | 142 · Custome...  |           | 64.33     | 13,827.29 |
| Bill Pmt -Check | 08/11/2015 | ACH     | Prestonsburg City's ... | 102-21600-00    | 232 · Accounts... |           | 48.29     | 13,779.00 |
| Check           | 08/11/2015 | DB CD   | Budget Conferencing     |                 | -SPLIT-           |           | 53.76     | 13,725.24 |
| Deposit         | 08/12/2015 |         |                         | Deposit         | 405.1 · Manag...  | 25,000.00 |           | 38,725.24 |
| Bill Pmt -Check | 08/12/2015 | 6556    | APGA Security and I...  | Inv # 10097     | 232 · Accounts... |           | 395.00    | 38,330.24 |
| Check           | 08/12/2015 | 6558    | FAYETTA BAILEY          | REF OF CUS...   | 142 · Custome...  |           | 60.94     | 38,269.30 |
| Check           | 08/12/2015 | 6557    | JOSEPH SHANNON          | DEP REF #11...  | -SPLIT-           |           | 40.98     | 38,228.32 |
| Bill Pmt -Check | 08/12/2015 | 6559    | Columbia Gas of Ke...   | 07-15 MLG       | 232 · Accounts... |           | 923.60    | 37,304.72 |
| Deposit         | 08/12/2015 |         |                         | Deposit         | 142 · Custome...  | 328.51    |           | 37,633.23 |
| Bill Pmt -Check | 08/12/2015 | 6560    | Community Trust Ba...   | 60300248851...  | 232 · Accounts... |           | 614.22    | 37,019.01 |
| Bill Pmt -Check | 08/12/2015 | 6561    | HTC Gas Company,...     | 05-15           | 232 · Accounts... |           | 57.00     | 36,962.01 |
| Deposit         | 08/12/2015 |         |                         | Deposit         | 142 · Custome...  | 2,750.29  |           | 39,712.30 |
| Deposit         | 08/12/2015 |         |                         | Deposit         | 142 · Custome...  | 33.26     |           | 39,745.56 |
| Deposit         | 08/12/2015 |         |                         | Deposit         | 142 · Custome...  | 178.34    |           | 39,923.90 |
| Bill Pmt -Check | 08/13/2015 | 2475    | Industrial Gas Servi... |                 | 232 · Accounts... |           | 7,830.00  | 32,093.90 |
| Deposit         | 08/13/2015 |         |                         | Deposit         | 142 · Custome...  | 3,862.13  |           | 35,956.03 |
| Check           | 08/13/2015 | 6562    | U S Postal Service      | 2nd billing     | 905.2 · Postag... |           | 603.82    | 35,352.21 |
| Deposit         | 08/13/2015 | CRCD... |                         | Deposit         | 142 · Custome...  | 353.14    |           | 35,705.35 |
| Deposit         | 08/14/2015 |         |                         | Deposit         | 142 · Custome...  | 2,994.74  |           | 38,700.09 |
| Deposit         | 08/14/2015 | CRCD... |                         | Deposit         | 142 · Custome...  | 55.62     |           | 38,755.71 |
| Check           | 08/14/2015 | DB CD   | Tractor Supply          |                 | -SPLIT-           |           | 40.22     | 38,715.49 |
| Check           | 08/14/2015 | DB CD   | UPS*INTERNET SH...      |                 | -SPLIT-           |           | 24.99     | 38,690.50 |
| Check           | 08/14/2015 | DB CD   | UPS*INTERNET SH...      |                 | -SPLIT-           |           | 17.47     | 38,673.03 |
| Bill Pmt -Check | 08/17/2015 | 6563    | Anthem Blue Cross ...   | Inv# 0201508... | 232 · Accounts... |           | 4,324.69  | 34,348.34 |
| Bill Pmt -Check | 08/17/2015 | 6564    | Cumberland Valley ...   | 07-15           | 232 · Accounts... |           | 8,048.55  | 26,299.79 |
| Bill Pmt -Check | 08/17/2015 | 6565    | Speedway Superam...     | 1001229655      | 232 · Accounts... |           | 3,507.52  | 22,792.27 |
| Bill Pmt -Check | 08/17/2015 | 6566    | T.A.S                   | #12349133       | 232 · Accounts... |           | 164.10    | 22,628.17 |
| Deposit         | 08/17/2015 |         |                         | Deposit         | 142 · Custome...  | 2,624.69  |           | 25,252.86 |
| Bill Pmt -Check | 08/17/2015 | 6567    | Heather Cantrell        |                 | 232 · Accounts... |           | 50.00     | 25,202.86 |
| Bill Pmt -Check | 08/17/2015 | 6568    | Columbia Gas of Ke...   | 07-15 MLG T...  | 232 · Accounts... |           | 237.48    | 24,965.38 |
| Bill Pmt -Check | 08/17/2015 | 6569    | Community Trust Ba...   | 60100618146...  | 232 · Accounts... |           | 1,883.00  | 23,082.38 |
| Bill Pmt -Check | 08/17/2015 | 6570    | HiTech Signs & Gra...   | 42462           | 232 · Accounts... |           | 132.80    | 22,949.58 |
| Bill Pmt -Check | 08/17/2015 | 6571    | J D Westcott & Son ...  | 4 1" galv plugs | 232 · Accounts... |           | 16.36     | 22,933.22 |
| Check           | 08/17/2015 | 6572    | BUNNY L MOORE           | DEP REF#10...   | -SPLIT-           |           | 81.42     | 22,851.80 |
| Check           | 08/17/2015 | 6573    | SASHA GIBSON            | DEP REF #10...  | -SPLIT-           |           | 99.78     | 22,752.02 |
| Check           | 08/17/2015 | 6574    | RICKY JASON BLA...      | DEP REF #20...  | -SPLIT-           |           | 115.23    | 22,636.79 |
| Deposit         | 08/17/2015 | CRCD... |                         | Deposit         | 142 · Custome...  | 98.61     |           | 22,735.40 |
| Deposit         | 08/17/2015 | CRCD... |                         | Deposit         | 142 · Custome...  | 603.35    |           | 23,338.75 |



## Kentucky Frontier Gas, LLC General Ledger As of December 31, 2015

| Type            | Date       | Num     | Name                     | Memo              | Split               | Debit     | Credit    | Balance   |
|-----------------|------------|---------|--------------------------|-------------------|---------------------|-----------|-----------|-----------|
| Check           | 08/17/2015 | DB CD   | Staples                  |                   | -SPLIT-             |           | 43.43     | 23,295.32 |
| Check           | 08/18/2015 | EPAY    | KY DEPT OF REVE...       | SALES TAX F...    | 241 · Sales Ta...   |           | 763.93    | 22,531.39 |
| Check           | 08/18/2015 | EPAY    | KY DEPT OF REVE...       | UTILITY TAX ...   | 242 · Utility Ta... |           | 1,219.08  | 21,312.31 |
| Deposit         | 08/18/2015 |         |                          | Deposit           | 142 · Custome...    | 1,760.08  |           | 23,072.39 |
| Deposit         | 08/18/2015 |         |                          | Deposit           | -SPLIT-             | 316.57    |           | 23,388.96 |
| Deposit         | 08/19/2015 |         |                          | Deposit           | 405.1 · Manag...    | 20,000.00 |           | 43,388.96 |
| Deposit         | 08/19/2015 |         |                          | Deposit           | 142 · Custome...    | 268.34    |           | 43,657.30 |
| Transfer        | 08/19/2015 |         |                          | Funds Transfer    | 131.6 · Comm ...    | 10,286.08 |           | 53,943.38 |
| Deposit         | 08/19/2015 |         |                          | Deposit           | -SPLIT-             | 138.48    |           | 54,081.86 |
| Deposit         | 08/19/2015 |         |                          | Deposit           | 142 · Custome...    | 1,484.35  |           | 55,566.21 |
| Transfer        | 08/19/2015 |         |                          | Funds Transfer    | 131.3 · Comm ...    |           | 20,400.00 | 35,166.21 |
| Deposit         | 08/19/2015 | CRCD... |                          | Deposit           | 142 · Custome...    | 139.54    |           | 35,305.75 |
| Check           | 08/19/2015 | ACH     | AFLAC INSURANCE          |                   | 924.7 · Insuran...  |           | 600.52    | 34,705.23 |
| Bill Pmt -Check | 08/20/2015 | ACH     | Big Sandy Recc           |                   | 232 · Accounts...   |           | 443.39    | 34,261.84 |
| Check           | 08/20/2015 | DB CD   | Auto Zone                |                   | -SPLIT-             |           | 10.14     | 34,251.70 |
| Check           | 08/20/2015 | DB CD   | Lowe's                   | Warehouse re...   | -SPLIT-             |           | 532.98    | 33,718.72 |
| Bill Pmt -Check | 08/20/2015 | 6575    | AREA WIDE PROT...        |                   | 232 · Accounts...   |           | 2,520.51  | 31,198.21 |
| Bill Pmt -Check | 08/20/2015 | 6576    | Consolidated Pipe &...   | 2851201-000-...   | 232 · Accounts...   |           | 607.78    | 30,590.43 |
| Bill Pmt -Check | 08/20/2015 | 6577    | Industrial Training S... |                   | 232 · Accounts...   |           | 1,375.00  | 29,215.43 |
| Bill Pmt -Check | 08/20/2015 | 6578    | R L Laughlin & Co Inc    | 07-15             | 232 · Accounts...   |           | 26.25     | 29,189.18 |
| Bill Pmt -Check | 08/20/2015 | 6579    | Utility Sales & Servi... | #00014472         | 232 · Accounts...   |           | 1,144.72  | 28,044.46 |
| Bill Pmt -Check | 08/20/2015 | 6580    | CONLEY BROS. TI...       |                   | 232 · Accounts...   |           | 514.12    | 27,530.34 |
| Check           | 08/20/2015 | AW      | BANK CHARGE              |                   | 921.3 · Bank S...   |           | 3.00      | 27,527.34 |
| Check           | 08/20/2015 | NSF     | NSF CLYDE HAMM...        |                   | 142 · Custome...    |           | 200.00    | 27,327.34 |
| Deposit         | 08/20/2015 | CRCD... |                          | Deposit           | 142 · Custome...    | 1,223.80  |           | 28,551.14 |
| Check           | 08/21/2015 | DB CD   | ROMA CUCINA              | Retirement-J ...  | -SPLIT-             |           | 58.89     | 28,492.25 |
| Check           | 08/21/2015 | DB CD   | MGH INC.                 | Safety Trainin... | -SPLIT-             |           | 750.00    | 27,742.25 |
| Check           | 08/21/2015 | DB CD   | Stone Enterprises        |                   | 376.34 · Mains...   |           | 95.40     | 27,646.85 |
| Check           | 08/21/2015 | DB CD   | Stone Enterprises        |                   | 376.34 · Mains...   |           | 95.40     | 27,551.45 |
| Deposit         | 08/21/2015 | CRCD... |                          | Deposit           | 142 · Custome...    | 359.34    |           | 27,910.79 |
| Deposit         | 08/21/2015 |         |                          | Deposit           | -SPLIT-             | 494.42    |           | 28,405.21 |
| Deposit         | 08/21/2015 |         |                          | Deposit           | 142 · Custome...    | 3,915.67  |           | 32,320.88 |
| Check           | 08/21/2015 | DB CD   | Wal Mart                 | Retirement pa...  | -SPLIT-             |           | 22.15     | 32,298.73 |
| Check           | 08/21/2015 | DB CD   | Food City                | Retirement pa...  | -SPLIT-             |           | 65.88     | 32,232.85 |
| Check           | 08/21/2015 | DB CD   | KFC                      | Retirement pa...  | -SPLIT-             |           | 6.32      | 32,226.53 |
| Bill Pmt -Check | 08/21/2015 | 6582    | Community Trust Ba...    | 60100533313...    | 232 · Accounts...   |           | 2,066.72  | 30,159.81 |
| Bill Pmt -Check | 08/21/2015 | 6583    | Community Trust Ba...    | Amendment f...    | 232 · Accounts...   |           | 150.00    | 30,009.81 |
| Check           | 08/21/2015 | DB CD   | Wal Mart                 |                   | -SPLIT-             |           | 54.48     | 29,955.33 |
| Check           | 08/21/2015 | 6584    | Kelly Isaac              | Dep ref for #1... | -SPLIT-             |           | 91.27     | 29,864.06 |
| Check           | 08/21/2015 | 6585    | Sheila Patton            | Dep ref#1050...   | -SPLIT-             |           | 102.98    | 29,761.08 |
| Check           | 08/21/2015 | 6586    | Brandon Patton           | Dep ref #1043...  | -SPLIT-             |           | 337.90    | 29,423.18 |
| Bill Pmt -Check | 08/21/2015 | 6587    | Dustin's Lawn Care ...   | #1018             | 232 · Accounts...   |           | 85.00     | 29,338.18 |
| Bill Pmt -Check | 08/21/2015 | 6588    | Dustin's Lawn Care ...   | Mowing on 08...   | 232 · Accounts...   |           | 85.00     | 29,253.18 |
| Deposit         | 08/21/2015 |         |                          | Deposit           | 142 · Custome...    | 4,177.19  |           | 33,430.37 |
| Deposit         | 08/21/2015 |         |                          | Deposit           | 142 · Custome...    | 66.72     |           | 33,497.09 |
| Deposit         | 08/21/2015 |         |                          | Deposit           | -SPLIT-             | 1,350.11  |           | 34,847.20 |
| Check           | 08/21/2015 | 6581    | U S Postal Service       |                   | -SPLIT-             |           | 5.95      | 34,841.25 |
| Check           | 08/21/2015 | AW      | BANK CHARGE              |                   | 921.3 · Bank S...   |           | 3.00      | 34,838.25 |
| Deposit         | 08/24/2015 | CRCD... |                          | Deposit           | 142 · Custome...    | 173.73    |           | 35,011.98 |

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08/01/17

Accrual Basis

**Kentucky Frontier Gas, LLC**  
**General Ledger**  
**As of December 31, 2015**

| Type            | Date       | Num     | Name                    | Memo               | Split              | Debit    | Credit    | Balance   |
|-----------------|------------|---------|-------------------------|--------------------|--------------------|----------|-----------|-----------|
| Deposit         | 08/24/2015 | CRCD... |                         | Deposit            | 142 · Custome...   | 24.83    |           | 35,036.81 |
| Check           | 08/24/2015 | NSF     | NSF YVONNE CAM...       |                    | 142 · Custome...   |          | 13.85     | 35,022.96 |
| Bill Pmt -Check | 08/24/2015 | 6589    | MARY MUSIC              |                    | 232 · Accounts...  |          | 50.00     | 34,972.96 |
| Check           | 08/24/2015 | 6590    | CHRISTINA BRATT...      | DEP REF # 6...     | -SPLIT-            |          | 102.63    | 34,870.33 |
| Check           | 08/24/2015 | 6591    | GORDAN LONG #3          | DEP REF#90...      | -SPLIT-            |          | 90.01     | 34,780.32 |
| Bill Pmt -Check | 08/25/2015 | 6592    | CARQUEST OF SA...       | VOID: #267383      | 232 · Accounts...  | 0.00     |           | 34,780.32 |
| Bill Pmt -Check | 08/25/2015 | 6594    | EQT Energy, LLC         | VOID: 06-15        | 232 · Accounts...  | 0.00     |           | 34,780.32 |
| Bill Pmt -Check | 08/25/2015 | 6595    | Fast Change Lube &...   | VOID: 07/31/15     | 232 · Accounts...  | 0.00     |           | 34,780.32 |
| Bill Pmt -Check | 08/25/2015 | 6596    | RICOH USA, INC          | VOID: 201644...    | 232 · Accounts...  | 0.00     |           | 34,780.32 |
| Check           | 08/25/2015 | 6593    | VOID                    | VOID:              | 930.2 · Miscell... | 0.00     |           | 34,780.32 |
| Check           | 08/25/2015 | DB CD   | U S Postal Service      | package to J ...   | 905.2 · Postag...  |          | 7.24      | 34,773.08 |
| Check           | 08/25/2015 | 6597    | VOID                    | VOID:              | 930.2 · Miscell... | 0.00     |           | 34,773.08 |
| Bill Pmt -Check | 08/25/2015 | 6598    | CARQUEST OF SA...       | #267383            | 232 · Accounts...  |          | 50.75     | 34,722.33 |
| Bill Pmt -Check | 08/25/2015 | 6599    | Chris Waugh, Floyd ...  | VIN#1FTEX1...      | 232 · Accounts...  |          | 62.49     | 34,659.84 |
| Bill Pmt -Check | 08/25/2015 | 6600    | EQT Energy, LLC         | 06-15              | 232 · Accounts...  |          | 6,716.17  | 27,943.67 |
| Bill Pmt -Check | 08/25/2015 | 6601    | Fast Change Lube &...   | 07/31/15           | 232 · Accounts...  |          | 190.90    | 27,752.77 |
| Bill Pmt -Check | 08/25/2015 | 6602    | RICOH USA, INC          | 20164457           | 232 · Accounts...  |          | 287.83    | 27,464.94 |
| Bill Pmt -Check | 08/25/2015 | 2476    | NMB Associates Inc      |                    | 232 · Accounts...  |          | 3,077.58  | 24,387.36 |
| Bill Pmt -Check | 08/25/2015 | ACH     | Western Commerce...     |                    | 232 · Accounts...  |          | 1,079.34  | 23,308.02 |
| Check           | 08/25/2015 | ACH     | wyoming.com             |                    | -SPLIT-            |          | 20.00     | 23,288.02 |
| Deposit         | 08/25/2015 | CRCD... |                         | Deposit            | 142 · Custome...   | 1,270.72 |           | 24,558.74 |
| Deposit         | 08/25/2015 |         |                         | Deposit            | 142 · Custome...   | 5,670.75 |           | 30,229.49 |
| Check           | 08/26/2015 | 6603    | VOID                    | VOID:              | 930.2 · Miscell... | 0.00     |           | 30,229.49 |
| Deposit         | 08/26/2015 |         |                         | Deposit            | 142 · Custome...   | 61.62    |           | 30,291.11 |
| Bill Pmt -Check | 08/26/2015 | 6604    | Bocook Engineering ...  | Inv# 2299923       | 232 · Accounts...  |          | 36.00     | 30,255.11 |
| Bill Pmt -Check | 08/26/2015 | 6608    | DW Gas Meter Testi...   | #370               | 232 · Accounts...  |          | 966.62    | 29,288.49 |
| Bill Pmt -Check | 08/26/2015 | 6605    | EASTERN TELEPH...       | #3279              | 232 · Accounts...  |          | 362.37    | 28,926.12 |
| Bill Pmt -Check | 08/26/2015 | 6606    | Purchase Power          | 80009000012...     | 232 · Accounts...  |          | 201.00    | 28,725.12 |
| Bill Pmt -Check | 08/26/2015 | 6607    | Salyersville Indepen... | subscription r...  | 232 · Accounts...  |          | 32.00     | 28,693.12 |
| Bill Pmt -Check | 08/26/2015 | 6609    | J D Westcott & Son ...  | 2 1" blk union...  | 232 · Accounts...  |          | 22.78     | 28,670.34 |
| Bill Pmt -Check | 08/26/2015 | 6610    | TT Technologies, Inc.   | #0173043           | 232 · Accounts...  |          | 197.28    | 28,473.06 |
| Check           | 08/26/2015 | DB CD   | U S Postal Service      |                    | -SPLIT-            |          | 5.75      | 28,467.31 |
| Deposit         | 08/26/2015 |         |                         | Deposit            | 142 · Custome...   | 2,235.84 |           | 30,703.15 |
| Deposit         | 08/27/2015 | CRCD... |                         | Deposit            | 142 · Custome...   | 71.94    |           | 30,775.09 |
| Bill Pmt -Check | 08/27/2015 | 6611    | United Systems & S...   | Inv# 55626         | 232 · Accounts...  |          | 6,121.87  | 24,653.22 |
| Bill Pmt -Check | 08/27/2015 | 6612    | AREA WIDE PROT...       |                    | 232 · Accounts...  |          | 4,408.32  | 20,244.90 |
| Bill Pmt -Check | 08/27/2015 | 6613    | DENNIS G. ADAMS...      | #70037             | 232 · Accounts...  |          | 62.24     | 20,182.66 |
| Bill Pmt -Check | 08/27/2015 | 6614    | Miller Supply Inc       | Inv# 7026732       | 232 · Accounts...  |          | 79.39     | 20,103.27 |
| Deposit         | 08/28/2015 |         |                         | Deposit            | 142 · Custome...   | 2,696.29 |           | 22,799.56 |
| Check           | 08/28/2015 | ACH     | Branham, Sallye         |                    | -SPLIT-            |          | 1,800.00  | 20,999.56 |
| Bill Pmt -Check | 08/28/2015 | 6615    | Pinpoint Systems, Inc.  |                    | 232 · Accounts...  |          | 1,440.00  | 19,559.56 |
| Deposit         | 08/28/2015 |         |                         | Deposit            | 142 · Custome...   | 1,603.25 |           | 21,162.81 |
| Deposit         | 08/28/2015 |         |                         | Deposit            | -SPLIT-            | 165.00   |           | 21,327.81 |
| Check           | 08/28/2015 | 6616    | Dustin's Lawn Care ...  | Installing new ... | -SPLIT-            |          | 3,167.20  | 18,160.61 |
| Deposit         | 08/31/2015 | CRCD... |                         | Deposit            | 142 · Custome...   | 77.74    |           | 18,238.35 |
| Deposit         | 08/31/2015 | CRCD... |                         | Deposit            | 142 · Custome...   | 917.54   |           | 19,155.89 |
| Check           | 08/31/2015 | DB CD   | Milton Roy LLC          |                    | -SPLIT-            |          | 362.36    | 18,793.53 |
| Bill Pmt -Check | 08/31/2015 | 6617    | Heather Cantrell        |                    | 232 · Accounts...  |          | 50.00     | 18,743.53 |
| Bill Pmt -Check | 08/31/2015 | 6618    | D L R                   | 2013 TRANS...      | 232 · Accounts...  |          | 10,302.50 | 8,441.03  |

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Accrual Basis

## Kentucky Frontier Gas, LLC General Ledger As of December 31, 2015

| Type            | Date       | Num     | Name                   | Memo               | Split               | Debit     | Credit    | Balance   |
|-----------------|------------|---------|------------------------|--------------------|---------------------|-----------|-----------|-----------|
| Deposit         | 08/31/2015 |         |                        | Deposit            | 148 · Due from...   | 10,000.00 |           | 18,441.03 |
| Check           | 08/31/2015 | 6619    | U S Postal Service     | 1st billing        | -SPLIT-             |           | 1,014.53  | 17,426.50 |
| Check           | 08/31/2015 | AW      | BANK CHARGE            |                    | 921.3 · Bank S...   |           | 295.35    | 17,131.15 |
| Check           | 09/01/2015 | 6620    | Jackie Jordan          | Ref of aflag d...  | 924.7 · Insuran...  |           | 117.12    | 17,014.03 |
| Bill Pmt -Check | 09/01/2015 | 6621    | Crossrock Drilling     | #3450              | 232 · Accounts...   |           | 35.00     | 16,979.03 |
| Bill Pmt -Check | 09/01/2015 | 6622    | RICOH USA, INC         | 5037603685         | 232 · Accounts...   |           | 12.99     | 16,966.04 |
| Check           | 09/01/2015 | DB CD   | Amazon.com             |                    | -SPLIT-             |           | 97.98     | 16,868.06 |
| Check           | 09/01/2015 | 6623    | Stanley Steemer        | Cleaning           | -SPLIT-             |           | 730.28    | 16,137.78 |
| Bill Pmt -Check | 09/02/2015 | ACH     | Birch Communications   |                    | 232 · Accounts...   |           | 557.35    | 15,580.43 |
| Deposit         | 09/02/2015 | CRCD... |                        | Deposit            | 142 · Custome...    | 384.49    |           | 15,964.92 |
| Check           | 09/02/2015 | DB CD   | Easy ID Solution       |                    | -SPLIT-             |           | 32.80     | 15,932.12 |
| Check           | 09/02/2015 | DB CD   | Staples                |                    | -SPLIT-             |           | 97.51     | 15,834.61 |
| Check           | 09/02/2015 | DB CD   | Amazon.com             |                    | -SPLIT-             |           | 17.98     | 15,816.63 |
| Check           | 09/02/2015 | DB CD   | Mats Equipment Co ...  |                    | -SPLIT-             |           | 164.83    | 15,651.80 |
| Deposit         | 09/02/2015 |         |                        | Deposit            | 142 · Custome...    | 332.15    |           | 15,983.95 |
| Deposit         | 09/02/2015 |         |                        | Deposit            | 142 · Custome...    | 3,320.78  |           | 19,304.73 |
| Bill Pmt -Check | 09/02/2015 | 6624    | Waste Connections      | #3111092           | 232 · Accounts...   |           | 85.53     | 19,219.20 |
| Bill Pmt -Check | 09/02/2015 | 6625    | Chris & Michelle Wa... | Leasehold Im...    | 232 · Accounts...   |           | 994.66    | 18,224.54 |
| Check           | 09/02/2015 | 6626    | East Ky Network #8     | Ref of cust cr...  | 142 · Custome...    |           | 61.66     | 18,162.88 |
| Deposit         | 09/02/2015 |         |                        | Deposit            | 142 · Custome...    | 89.46     |           | 18,252.34 |
| Deposit         | 09/02/2015 |         |                        | Deposit            | 142 · Custome...    | 818.25    |           | 19,070.59 |
| Transfer        | 09/02/2015 |         |                        | Funds Transfer     | 131.6 · Comm ...    | 2,726.66  |           | 21,797.25 |
| Transfer        | 09/02/2015 |         |                        | Funds Transfer     | 131.3 · Comm ...    |           | 21,000.00 | 797.25    |
| Deposit         | 09/02/2015 |         |                        | Deposit            | -SPLIT-             | 547.09    |           | 1,344.34  |
| Deposit         | 09/03/2015 | CRCD... |                        | Deposit            | 142 · Custome...    | 193.08    |           | 1,537.42  |
| Deposit         | 09/03/2015 |         |                        | Deposit            | 142 · Custome...    | 1,746.35  |           | 3,283.77  |
| Deposit         | 09/04/2015 | CRCD... |                        | Deposit            | 142 · Custome...    | 101.97    |           | 3,385.74  |
| Check           | 09/04/2015 | 6627    | Peggy Ousley           | Ref of dep for ... | 235 · Custome...    |           | 150.00    | 3,235.74  |
| Bill Pmt -Check | 09/04/2015 | 2477    | Robert J Oxford exe... |                    | 232 · Accounts...   |           | 2,400.00  | 835.74    |
| Deposit         | 09/04/2015 |         |                        | Deposit            | 142 · Custome...    | 1,794.82  |           | 2,630.56  |
| Check           | 09/04/2015 | NSF     | NSF NICKEY DALE ...    |                    | 142 · Custome...    |           | 11.33     | 2,619.23  |
| Check           | 09/04/2015 | AW      | BANK CHARGE            |                    | 921.3 · Bank S...   |           | 3.00      | 2,616.23  |
| Deposit         | 09/08/2015 |         |                        | Deposit            | -SPLIT-             | 641.35    |           | 3,257.58  |
| Check           | 09/08/2015 | 6628    | Bocook Engineering ... | Copies of Haz...   | 923.3 · Outside...  |           | 165.00    | 3,092.58  |
| Bill Pmt -Check | 09/08/2015 | ACH     | Appalachian Wireless   | 00200611207        | 232 · Accounts...   |           | 721.73    | 2,370.85  |
| Deposit         | 09/08/2015 | CRCD... |                        | Deposit            | 142 · Custome...    | 164.79    |           | 2,535.64  |
| Deposit         | 09/08/2015 | CRCD... |                        | Deposit            | 142 · Custome...    | 134.31    |           | 2,669.95  |
| Deposit         | 09/08/2015 |         |                        | Deposit            | 142 · Custome...    | 43.24     |           | 2,713.19  |
| Deposit         | 09/09/2015 |         |                        | Deposit            | 142 · Custome...    | 8,602.58  |           | 11,315.77 |
| Deposit         | 09/09/2015 |         |                        | Deposit            | 142 · Custome...    | 3,912.23  |           | 15,228.00 |
| Check           | 09/09/2015 | ACH     | Northwestern Mutual    |                    | 924.3 · Life Ins... |           | 473.69    | 14,754.31 |
| Bill Pmt -Check | 09/09/2015 | 6630    | AT&T                   |                    | 232 · Accounts...   |           | 183.64    | 14,570.67 |
| Bill Pmt -Check | 09/09/2015 | 6631    | Columbia Gas of Ke...  | 08-15 PG           | 232 · Accounts...   |           | 3,389.69  | 11,180.98 |
| Bill Pmt -Check | 09/09/2015 | 6632    | First Bankcard         | 44182292810...     | 232 · Accounts...   |           | 120.55    | 11,060.43 |
| Bill Pmt -Check | 09/09/2015 | 6633    | KEMI                   | 2037774            | 232 · Accounts...   |           | 1,054.50  | 10,005.93 |
| Bill Pmt -Check | 09/09/2015 | 6634    | Kentucky Undergrou...  | 200626025          | 232 · Accounts...   |           | 94.40     | 9,911.53  |
| Bill Pmt -Check | 09/09/2015 | 6635    | Layne's ACE HARD...    | 866000             | 232 · Accounts...   |           | 543.22    | 9,368.31  |
| Bill Pmt -Check | 09/09/2015 | 6636    | Samuel T Alcus         | 08-15              | 232 · Accounts...   |           | 595.20    | 8,773.11  |
| Bill Pmt -Check | 09/09/2015 | 6637    | MARY MUSIC             |                    | 232 · Accounts...   |           | 50.00     | 8,723.11  |

**Kentucky Frontier Gas, LLC**  
**General Ledger**  
**As of December 31, 2015**

| Type            | Date       | Num     | Name                    | Memo             | Split              | Debit     | Credit    | Balance   |
|-----------------|------------|---------|-------------------------|------------------|--------------------|-----------|-----------|-----------|
| Bill Pmt -Check | 09/09/2015 | 6638    | Community Trust Ba...   | 60300249233 ...  | 232 · Accounts...  |           | 610.30    | 8,112.81  |
| Bill Pmt -Check | 09/09/2015 | 6639    | Community Trust Ba...   | 60300268609 ...  | 232 · Accounts...  |           | 364.73    | 7,748.08  |
| Bill Pmt -Check | 09/09/2015 | 6629    | Dustin's Lawn Care ...  | #1021            | 232 · Accounts...  |           | 535.00    | 7,213.08  |
| Bill Pmt -Check | 09/09/2015 | 6640    | Quality Natural Gas ... | 06-15            | 232 · Accounts...  |           | 10,229.21 | -3,016.13 |
| Deposit         | 09/09/2015 |         |                         | Deposit          | 405.1 · Manag...   | 18,000.00 |           | 14,983.87 |
| Deposit         | 09/10/2015 |         |                         | Deposit          | 142 · Custome...   | 541.35    |           | 15,525.22 |
| Check           | 09/10/2015 | 6641    | JASON MAY               | DEP REF FO...    | -SPLIT-            |           | 115.14    | 15,410.08 |
| Check           | 09/10/2015 | 6642    | MIRANDA JOHNSON         | #10980070        | -SPLIT-            |           | 22.80     | 15,387.28 |
| Check           | 09/10/2015 | 6643    | THOMAS RAY OW...        | DEP REF#10...    | -SPLIT-            |           | 102.76    | 15,284.52 |
| Check           | 09/10/2015 | 6644    | CHRISTOPHER L B...      | DEP REF#20...    | -SPLIT-            |           | 65.80     | 15,218.72 |
| Bill Pmt -Check | 09/10/2015 | 6645    | KY CRYSTAL WAT...       | 002207           | 232 · Accounts...  |           | 66.60     | 15,152.12 |
| Bill Pmt -Check | 09/10/2015 | 6646    | State Wide Press        |                  | 232 · Accounts...  |           | 778.04    | 14,374.08 |
| Bill Pmt -Check | 09/10/2015 | 6647    | Community Trust Ba...   | 60100618081...   | 232 · Accounts...  |           | 587.29    | 13,786.79 |
| Bill Pmt -Check | 09/10/2015 | 6648    | Community Trust Ba...   | 60100584401...   | 232 · Accounts...  |           | 1,475.26  | 12,311.53 |
| Bill Pmt -Check | 09/10/2015 | 6649    | Consolidated Pipe &...  | 2851201-001      | 232 · Accounts...  |           | 286.20    | 12,025.33 |
| Bill Pmt -Check | 09/10/2015 | 2478    | Industrial Gas Servi... |                  | 232 · Accounts...  |           | 5,620.00  | 6,405.33  |
| Bill Pmt -Check | 09/10/2015 | ACH     | Prestonsburg City's ... | 102-21600-00     | 232 · Accounts...  |           | 84.00     | 6,321.33  |
| Bill Pmt -Check | 09/10/2015 | DB CD   | Amazon.com              |                  | 232 · Accounts...  |           | 44.50     | 6,276.83  |
| Bill Pmt -Check | 09/10/2015 | DB CD   | Amazon.com              |                  | 232 · Accounts...  |           | 8.99      | 6,267.84  |
| Deposit         | 09/10/2015 | CRCD... |                         | Deposit          | 142 · Custome...   | 385.64    |           | 6,653.48  |
| Bill Pmt -Check | 09/11/2015 | 6650    | Quality Natural Gas ... | 06-15 FSM ADJ    | 232 · Accounts...  |           | 2,769.12  | 3,884.36  |
| Deposit         | 09/11/2015 |         |                         | Deposit          | 142 · Custome...   | 5,449.27  |           | 9,333.63  |
| Transfer        | 09/11/2015 |         |                         | Deposit          | 235 · Custome...   | 115.00    |           | 9,448.63  |
| Bill Pmt -Check | 09/11/2015 | ACH     | Travelers               |                  | 232 · Accounts...  |           | 2,798.11  | 6,650.52  |
| Deposit         | 09/11/2015 | CRCD... |                         | Deposit          | 142 · Custome...   | 646.18    |           | 7,296.70  |
| Deposit         | 09/11/2015 |         |                         | Deposit          | 142 · Custome...   | 3,677.62  |           | 10,974.32 |
| Deposit         | 09/14/2015 | CRCD... |                         | Deposit          | 142 · Custome...   | 79.46     |           | 11,053.78 |
| Deposit         | 09/14/2015 | CRCD... |                         | Deposit          | 142 · Custome...   | 127.37    |           | 11,181.15 |
| Bill Pmt -Check | 09/14/2015 | 6651    | D L R                   | Transportatio... | 232 · Accounts...  |           | 3,000.00  | 8,181.15  |
| Check           | 09/14/2015 | 6652    | Powers, Heather L       | Cleaning office  | -SPLIT-            |           | 50.00     | 8,131.15  |
| Bill Pmt -Check | 09/14/2015 | 6653    | Community Trust Ba...   | 60100584401...   | 232 · Accounts...  |           | 13,277.26 | -5,146.11 |
| Deposit         | 09/14/2015 |         |                         | Deposit          | 142 · Custome...   | 10,322.88 |           | 5,176.77  |
| Deposit         | 09/14/2015 |         |                         | Deposit          | -SPLIT-            | 838.44    |           | 6,015.21  |
| Deposit         | 09/15/2015 |         |                         | Deposit          | 405.1 · Manag...   | 10,000.00 |           | 16,015.21 |
| Check           | 09/15/2015 | 6655    | U S Postal Service      |                  | 905.2 · Postag...  |           | 602.88    | 15,412.33 |
| Deposit         | 09/15/2015 |         |                         | Deposit          | 921.2 · Office ... | 16.84     |           | 15,429.17 |
| Bill Pmt -Check | 09/15/2015 | 6656    | CSX Transportation      | BILL NO. 829...  | 232 · Accounts...  |           | 722.42    | 14,706.75 |
| Bill Pmt -Check | 09/15/2015 | 6657    | Dustin's Lawn Care ...  | #1022            | 232 · Accounts...  |           | 800.00    | 13,906.75 |
| Bill Pmt -Check | 09/15/2015 | 6658    | Magnum Drilling of ...  | 08-15            | 232 · Accounts...  |           | 913.50    | 12,993.25 |
| Bill Pmt -Check | 09/15/2015 | 6659    | Williams Electric & ... | 00206126         | 232 · Accounts...  |           | 104.94    | 12,888.31 |
| Deposit         | 09/15/2015 |         |                         | Deposit          | 142 · Custome...   | 423.33    |           | 13,311.64 |
| Deposit         | 09/15/2015 |         |                         | Deposit          | -SPLIT-            | 1,039.13  |           | 14,350.77 |
| Deposit         | 09/15/2015 |         |                         | Deposit          | -SPLIT-            | 340.00    |           | 14,690.77 |
| Check           | 09/15/2015 | DB CD   | Amazon.com              |                  | -SPLIT-            |           | 57.15     | 14,633.62 |
| Check           | 09/15/2015 | DB CD   | Amazon.com              |                  | -SPLIT-            |           | 44.50     | 14,589.12 |
| Check           | 09/15/2015 | DB CD   | Wal Mart                |                  | -SPLIT-            |           | 113.82    | 14,475.30 |
| Check           | 09/16/2015 | 6660    | VOID                    | VOID:            | 930.2 · Miscell... | 0.00      |           | 14,475.30 |
| Deposit         | 09/16/2015 | CRCD... |                         | Deposit          | 142 · Custome...   | 734.09    |           | 15,209.39 |
| Check           | 09/16/2015 | DB CD   | Auto Zone               |                  | -SPLIT-            |           | 15.89     | 15,193.50 |

## Kentucky Frontier Gas, LLC General Ledger As of December 31, 2015

| Type            | Date       | Num     | Name                  | Memo            | Split               | Debit     | Credit    | Balance   |
|-----------------|------------|---------|-----------------------|-----------------|---------------------|-----------|-----------|-----------|
| Transfer        | 09/16/2015 |         |                       | Funds Transfer  | 131.6 · Comm ...    | 10,155.69 |           | 25,349.19 |
| Bill Pmt -Check | 09/16/2015 | 6661    | Action Petroleum Co.  | 116294          | 232 · Accounts...   |           | 80.34     | 25,268.85 |
| Bill Pmt -Check | 09/16/2015 | 6662    | Community Trust Ba... | 60300248851 ... | 232 · Accounts...   |           | 614.22    | 24,654.63 |
| Bill Pmt -Check | 09/16/2015 | 6663    | Fast Change Lube &... |                 | 232 · Accounts...   |           | 76.62     | 24,578.01 |
| Bill Pmt -Check | 09/16/2015 | 6664    | m2m Data Corporati... |                 | 232 · Accounts...   |           | 26.20     | 24,551.81 |
| Check           | 09/16/2015 | 6665    | PAUL E MARSILLET      | REF OF CUS...   | 142 · Custome...    |           | 13.23     | 24,538.58 |
| Deposit         | 09/16/2015 |         |                       | Deposit         | 142 · Custome...    | 435.17    |           | 24,973.75 |
| Bill Pmt -Check | 09/16/2015 | 6666    | FLOYD COUNTY TI...    | 0554927         | 232 · Accounts...   |           | 47.20     | 24,926.55 |
| Deposit         | 09/16/2015 |         |                       | Deposit         | 142 · Custome...    | 1,273.74  |           | 26,200.29 |
| Transfer        | 09/16/2015 |         |                       | Funds Transfer  | 131.3 · Comm ...    |           | 19,000.00 | 7,200.29  |
| Check           | 09/17/2015 | ACH     | AFLAC INSURANCE       |                 | 924.7 · Insuran...  |           | 600.52    | 6,599.77  |
| Check           | 09/17/2015 | NSF     | NSF BEVERLY AD...     |                 | 142 · Custome...    |           | 21.75     | 6,578.02  |
| Check           | 09/17/2015 | AW      | BANK CHARGE           |                 | 921.3 · Bank S...   |           | 3.00      | 6,575.02  |
| Deposit         | 09/17/2015 | CRCD... |                       | Deposit         | 142 · Custome...    | 457.63    |           | 7,032.65  |
| Check           | 09/17/2015 | ACH     | TECH FIN ADJ          | SET UP OF C...  | -SPLIT-             |           | 79.99     | 6,952.66  |
| Deposit         | 09/17/2015 |         |                       | Deposit         | 142 · Custome...    | 1,433.63  |           | 8,386.29  |
| Deposit         | 09/17/2015 |         |                       | Deposit         | -SPLIT-             | 197.97    |           | 8,584.26  |
| Deposit         | 09/18/2015 |         |                       | Deposit         | -SPLIT-             | 145.00    |           | 8,729.26  |
| Deposit         | 09/18/2015 |         |                       | Deposit         | 142 · Custome...    | 1,978.06  |           | 10,707.32 |
| Bill Pmt -Check | 09/18/2015 | ACH     | Big Sandy Recc        | 61430001        | 232 · Accounts...   |           | 438.03    | 10,269.29 |
| Deposit         | 09/18/2015 |         |                       | Deposit         | 142 · Custome...    | 348.56    |           | 10,617.85 |
| Deposit         | 09/21/2015 | CRCD... |                       | Deposit         | 142 · Custome...    | 100.09    |           | 10,717.94 |
| Deposit         | 09/21/2015 | CRCD... |                       | Deposit         | 142 · Custome...    | 671.37    |           | 11,389.31 |
| Check           | 09/21/2015 | EPAY    | KY DEPT OF REVE...    | SALES TAX F...  | 241 · Sales Ta...   |           | 694.08    | 10,695.23 |
| Check           | 09/21/2015 | EPAY    | KY DEPT OF REVE...    | UTILITY TAX ... | 242 · Utility Ta... |           | 1,167.43  | 9,527.80  |
| Check           | 09/21/2015 | DB CD   | CBC                   |                 | -SPLIT-             |           | 30.10     | 9,497.70  |
| Bill Pmt -Check | 09/21/2015 | 6667    | CSX Transportation    | 8300219         | 232 · Accounts...   |           | 722.60    | 8,775.10  |
| Bill Pmt -Check | 09/21/2015 | 6668    | R L Laughlin & Co Inc | 1506106         | 232 · Accounts...   |           | 26.25     | 8,748.85  |
| Bill Pmt -Check | 09/21/2015 | 6669    | T.A.S                 | 12349397        | 232 · Accounts...   |           | 207.35    | 8,541.50  |
| Bill Pmt -Check | 09/21/2015 | 6670    | MARY MUSIC            |                 | 232 · Accounts...   |           | 50.00     | 8,491.50  |
| Bill Pmt -Check | 09/21/2015 | 6671    | Community Trust Ba... | 60100618146...  | 232 · Accounts...   |           | 1,883.00  | 6,608.50  |
| Bill Pmt -Check | 09/21/2015 | 6672    | RICOH USA, INC        | #20295131       | 232 · Accounts...   |           | 287.83    | 6,320.67  |
| Check           | 09/21/2015 | 6673    | PHYLLIS HOWARD        | DEP RED#90...   | -SPLIT-             |           | 115.10    | 6,205.57  |
| Check           | 09/21/2015 | 6674    | CARRIE & ANDRE...     | DEP REF #20...  | -SPLIT-             |           | 91.25     | 6,114.32  |
| Check           | 09/21/2015 | 6675    | PATRICIA HAGANS       | DEP REF #20...  | -SPLIT-             |           | 74.13     | 6,040.19  |
| Check           | 09/21/2015 | 6676    | JAMIE JOHNSON         | DEP REF #10...  | -SPLIT-             |           | 101.33    | 5,938.86  |
| Check           | 09/21/2015 | 6677    | ASHLEY MOORE          | DEP REF#10...   | -SPLIT-             |           | 70.71     | 5,868.15  |
| Check           | 09/21/2015 | 6678    | SHELIA MARTIN         | DEP REF#10...   | -SPLIT-             |           | 114.83    | 5,753.32  |
| Check           | 09/21/2015 | 6679    | DAVID DUNN            | DEP REF#10...   | -SPLIT-             |           | 169.99    | 5,583.33  |
| Check           | 09/21/2015 | 6680    | STEPHANIE YOUN...     | DEP REF#55...   | -SPLIT-             |           | 115.45    | 5,467.88  |
| Check           | 09/21/2015 | 6681    | PENNI MARTIN          | DEP REF#20...   | -SPLIT-             |           | 118.12    | 5,349.76  |
| Deposit         | 09/22/2015 |         |                       | Deposit         | 142 · Custome...    | 7,221.91  |           | 12,571.67 |
| Bill Pmt -Check | 09/22/2015 | 6682    | Columbia Gas of Ke... | 08-15 MLG       | 232 · Accounts...   |           | 801.82    | 11,769.85 |
| Bill Pmt -Check | 09/22/2015 | 6683    | Cumberland Valley ... | 08-15           | 232 · Accounts...   |           | 8,761.18  | 3,008.67  |
| Deposit         | 09/22/2015 |         |                       | Deposit         | 924.7 · Insuran...  | 117.12    |           | 3,125.79  |
| Check           | 09/22/2015 | DEP ... | DEBIT ADJUSTMENT      |                 | 142 · Custome...    |           | 11.00     | 3,114.79  |
| Bill Pmt -Check | 09/23/2015 | 6685    | EQT Energy, LLC       | 07-15           | 232 · Accounts...   |           | 6,042.93  | -2,928.14 |
| Deposit         | 09/23/2015 | CRCD... |                       | Deposit         | 142 · Custome...    | 317.91    |           | -2,610.23 |
| Bill Pmt -Check | 09/23/2015 | ACH     | Western Commerce...   |                 | 232 · Accounts...   |           | 1,079.34  | -3,689.57 |

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Accrual Basis

## Kentucky Frontier Gas, LLC General Ledger As of December 31, 2015

| Type            | Date       | Num     | Name                   | Memo            | Split              | Debit     | Credit    | Balance    |
|-----------------|------------|---------|------------------------|-----------------|--------------------|-----------|-----------|------------|
| Bill Pmt -Check | 09/23/2015 | 6686    | Anthem Blue Cross ...  | Group # A507... | 232 · Accounts...  |           | 3,868.18  | -7,557.75  |
| Deposit         | 09/23/2015 |         |                        | Deposit         | 142 · Custome...   | 488.93    |           | -7,068.82  |
| Deposit         | 09/23/2015 |         |                        | Deposit         | -SPLIT-            | 1,065.42  |           | -6,003.40  |
| Bill Pmt -Check | 09/23/2015 | 6687    | Spirit Energy          |                 | 232 · Accounts...  |           | 2,957.56  | -8,960.96  |
| Check           | 09/23/2015 | 6688    | ROBERT GRIFFITH        | DEP REF#10...   | 235 · Custome...   |           | 115.00    | -9,075.96  |
| Bill Pmt -Check | 09/23/2015 | 6689    | AREA WIDE PROT...      | #234057         | 232 · Accounts...  |           | 2,243.75  | -11,319.71 |
| Bill Pmt -Check | 09/23/2015 | 6690    | Eagle Research Co...   | Inv#153263      | 232 · Accounts...  |           | 65.60     | -11,385.31 |
| Bill Pmt -Check | 09/23/2015 | 6691    | Hays, Maggard & H...   |                 | 232 · Accounts...  |           | 2,812.00  | -14,197.31 |
| Bill Pmt -Check | 09/23/2015 | 6692    | Speedway Superam...    | 1001229655      | 232 · Accounts...  |           | 3,448.09  | -17,645.40 |
| Bill Pmt -Check | 09/23/2015 | 6693    | Kentucky Gas Asso...   | 2015-2016 M...  | 232 · Accounts...  |           | 985.44    | -18,630.84 |
| Bill Pmt -Check | 09/23/2015 | 6694    | ASHLAND OFFICE ...     |                 | 232 · Accounts...  |           | 125.00    | -18,755.84 |
| Transfer        | 09/23/2015 |         |                        | Funds Transfer  | 131.7 · CTB S...   | 30,000.00 |           | 11,244.16  |
| Check           | 09/23/2015 | DB CD   | Budget Conferencing    |                 | -SPLIT-            |           | 106.93    | 11,137.23  |
| Deposit         | 09/23/2015 |         |                        | Deposit         | 142 · Custome...   | 2,488.06  |           | 13,625.29  |
| Deposit         | 09/24/2015 | CRCD... |                        | Deposit         | 142 · Custome...   | 112.93    |           | 13,738.22  |
| Bill Pmt -Check | 09/24/2015 | 6695    | Dustin's Lawn Care ... | #1027           | 232 · Accounts...  |           | 170.00    | 13,568.22  |
| Bill Pmt -Check | 09/24/2015 | 2479    | Oxford, Robert J.      |                 | 232 · Accounts...  |           | 732.87    | 12,835.35  |
| Deposit         | 09/24/2015 |         |                        | Deposit         | -SPLIT-            | 330.00    |           | 13,165.35  |
| Deposit         | 09/24/2015 |         |                        | Deposit         | 142 · Custome...   | 2,827.51  |           | 15,992.86  |
| Deposit         | 09/25/2015 | CRCD... |                        | Deposit         | 142 · Custome...   | 45.83     |           | 16,038.69  |
| Deposit         | 09/25/2015 | DEP ... |                        | Deposit         | 142 · Custome...   | 78.19     |           | 16,116.88  |
| Deposit         | 09/25/2015 | CRCD... |                        | Deposit         | 142 · Custome...   | 112.93    |           | 16,229.81  |
| Check           | 09/25/2015 | 6684    | VOID                   | VOID:           | 930.2 · Miscell... | 0.00      |           | 16,229.81  |
| Bill Pmt -Check | 09/25/2015 | 6696    | Pinpoint Systems, Inc. | #6481           | 232 · Accounts...  |           | 2,130.00  | 14,099.81  |
| Deposit         | 09/25/2015 |         |                        | Deposit         | 142 · Custome...   | 3,040.19  |           | 17,140.00  |
| Deposit         | 09/25/2015 |         |                        | Deposit         | -SPLIT-            | 1,065.25  |           | 18,205.25  |
| Check           | 09/26/2015 | ACH     | wyoming.com            |                 | -SPLIT-            |           | 20.00     | 18,185.25  |
| Deposit         | 09/28/2015 | CRCD... |                        | Deposit         | 142 · Custome...   | 235.49    |           | 18,420.74  |
| Deposit         | 09/28/2015 | CRCD... |                        | Deposit         | 142 · Custome...   | 147.28    |           | 18,568.02  |
| Bill Pmt -Check | 09/28/2015 | 6697    | Heather Cantrell       |                 | 232 · Accounts...  |           | 50.00     | 18,518.02  |
| Check           | 09/28/2015 | DB CD   | U S Postal Service     |                 | -SPLIT-            |           | 5.95      | 18,512.07  |
| Deposit         | 09/28/2015 |         |                        | Deposit         | 142 · Custome...   | 4,906.95  |           | 23,419.02  |
| Deposit         | 09/28/2015 |         |                        | Deposit         | -SPLIT-            | 485.00    |           | 23,904.02  |
| Check           | 09/29/2015 | NSF     | NSF CLYDE HAMM...      |                 | 142 · Custome...   |           | 100.00    | 23,804.02  |
| Check           | 09/29/2015 | AW      | BANK CHARGE            |                 | 921.3 · Bank S...  |           | 3.00      | 23,801.02  |
| Deposit         | 09/30/2015 |         |                        | Deposit         | 142 · Custome...   | 186.86    |           | 23,987.88  |
| Deposit         | 09/30/2015 |         |                        | Deposit         | -SPLIT-            | 1,520.85  |           | 25,508.73  |
| Deposit         | 09/30/2015 | CRCD... |                        | Deposit         | 142 · Custome...   | 444.65    |           | 25,953.38  |
| Check           | 09/30/2015 | ACH     | Branham, Sallye        |                 | -SPLIT-            |           | 1,800.00  | 24,153.38  |
| Check           | 09/30/2015 | DB CD   | USPS                   |                 | -SPLIT-            |           | 10.15     | 24,143.23  |
| Bill Pmt -Check | 09/30/2015 | 6699    | Community Trust Ba...  | 60100533313...  | 232 · Accounts...  |           | 16,889.17 | 7,254.06   |
| Transfer        | 09/30/2015 |         |                        | Funds Transfer  | 131.7 · CTB S...   | 20,000.00 |           | 27,254.06  |
| Transfer        | 09/30/2015 |         |                        | Funds Transfer  | 131.3 · Comm ...   |           | 19,100.00 | 8,154.06   |
| Check           | 09/30/2015 | AW      | MISCELLANEOUS ...      |                 | 921.3 · Bank S...  |           | 307.05    | 7,847.01   |
| Check           | 09/30/2015 | DB CD   | UPS*INTERNET SH...     |                 | -SPLIT-            |           | 20.16     | 7,826.85   |
| Check           | 09/30/2015 | DB CD   | UPS*INTERNET SH...     |                 | -SPLIT-            |           | 26.61     | 7,800.24   |
| Deposit         | 09/30/2015 |         |                        | Deposit         | -SPLIT-            | 165.00    |           | 7,965.24   |
| Deposit         | 09/30/2015 |         |                        | Deposit         | 142 · Custome...   | 1,567.24  |           | 9,532.48   |
| Check           | 09/30/2015 | 6700    | APPLE VALLEY SA...     |                 | -SPLIT-            |           | 51.00     | 9,481.48   |

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Accrual Basis

**Kentucky Frontier Gas, LLC**  
**General Ledger**  
**As of December 31, 2015**

| Type            | Date       | Num     | Name                    | Memo              | Split              | Debit     | Credit    | Balance   |
|-----------------|------------|---------|-------------------------|-------------------|--------------------|-----------|-----------|-----------|
| Check           | 09/30/2015 | 6701    | Dustin's Lawn Care ...  | mowing grass...   | -SPLIT-            |           | 60.00     | 9,421.48  |
| Check           | 09/30/2015 | 6698    | U S Postal Service      |                   | -SPLIT-            |           | 1,019.25  | 8,402.23  |
| Deposit         | 10/01/2015 |         |                         | Deposit           | -SPLIT-            | 1,165.00  |           | 9,567.23  |
| Deposit         | 10/01/2015 | CRCD... |                         | Deposit           | 142 · Custome...   | 498.34    |           | 10,065.57 |
| Deposit         | 10/01/2015 |         |                         | Deposit           | 142 · Custome...   | 1,640.09  |           | 11,705.66 |
| Transfer        | 10/01/2015 |         |                         | Funds Transfer    | 131.6 · Comm ...   | 2,972.39  |           | 14,678.05 |
| Bill Pmt -Check | 10/02/2015 | 6702    | Quality Natural Gas ... | 07-15             | 232 · Accounts...  |           | 10,396.73 | 4,281.32  |
| Deposit         | 10/02/2015 |         |                         | Deposit           | -SPLIT-            | 1,451.83  |           | 5,733.15  |
| Bill Pmt -Check | 10/02/2015 | 6703    | AREA WIDE PROT...       | 234057            | 232 · Accounts...  |           | 2,243.75  | 3,489.40  |
| Deposit         | 10/02/2015 | CRCD... |                         | Deposit           | 142 · Custome...   | 143.13    |           | 3,632.53  |
| Bill Pmt -Check | 10/02/2015 | 6704    | HTC Gas Company,...     | 06-15             | 232 · Accounts...  |           | 114.00    | 3,518.53  |
| Bill Pmt -Check | 10/02/2015 | 6706    | Slone Energy, LLC       |                   | 232 · Accounts...  |           | 1,347.72  | 2,170.81  |
| Check           | 10/02/2015 | 6705    | Dustin's Lawn Care ...  | Hauling off eq... | -SPLIT-            |           | 50.00     | 2,120.81  |
| Check           | 10/02/2015 | 6707    | HOPE DAMRON             | DEP REF#20...     | -SPLIT-            |           | 82.99     | 2,037.82  |
| Deposit         | 10/02/2015 |         |                         | Deposit           | 142 · Custome...   | 1,589.86  |           | 3,627.68  |
| Deposit         | 10/02/2015 |         |                         | Deposit           | 142 · Custome...   | 28.23     |           | 3,655.91  |
| Bill Pmt -Check | 10/05/2015 | ACH     | Birch Communications    |                   | 232 · Accounts...  |           | 473.70    | 3,182.21  |
| Deposit         | 10/05/2015 | CRCD... |                         | Deposit           | 142 · Custome...   | 610.25    |           | 3,792.46  |
| Deposit         | 10/05/2015 | CRDC... |                         | Deposit           | 142 · Custome...   | 465.91    |           | 4,258.37  |
| Bill Pmt -Check | 10/05/2015 | 6708    | AT&T                    |                   | 232 · Accounts...  |           | 183.64    | 4,074.73  |
| Bill Pmt -Check | 10/05/2015 | 6709    | Crossrock Drilling      | #3456             | 232 · Accounts...  |           | 210.00    | 3,864.73  |
| Bill Pmt -Check | 10/05/2015 | 6710    | Bocook Engineering ...  | #2299200 dat...   | 232 · Accounts...  |           | 10.00     | 3,854.73  |
| Bill Pmt -Check | 10/05/2015 | 6711    | Waste Connections       | #3139644          | 232 · Accounts...  |           | 85.53     | 3,769.20  |
| Check           | 10/05/2015 | 6712    | APRIL LOVINS            | DEP REF#90...     | -SPLIT-            |           | 46.99     | 3,722.21  |
| Deposit         | 10/05/2015 |         |                         | Deposit           | 142 · Custome...   | 4,486.14  |           | 8,208.35  |
| Check           | 10/06/2015 | DB CD   | SOS REGISTRATIO...      |                   | 408 · Taxes Ot...  |           | 10.00     | 8,198.35  |
| Bill Pmt -Check | 10/06/2015 | ACH     | Appalachian Wireless    | 00200611207       | 232 · Accounts...  |           | 710.49    | 7,487.86  |
| Bill Pmt -Check | 10/06/2015 | 6713    | Community Trust Ba...   | 60300249233 ...   | 232 · Accounts...  |           | 610.30    | 6,877.56  |
| Bill Pmt -Check | 10/06/2015 | 6714    | Community Trust Ba...   | 60300268609 ...   | 232 · Accounts...  |           | 364.73    | 6,512.83  |
| Bill Pmt -Check | 10/06/2015 | 6715    | PITNEY BOWES G...       | 1917998-SP15      | 232 · Accounts...  |           | 146.28    | 6,366.55  |
| Deposit         | 10/06/2015 |         |                         | Deposit           | 405.1 · Manag...   | 4,000.00  |           | 10,366.55 |
| Bill Pmt -Check | 10/06/2015 | 2480    | Industrial Gas Servi... |                   | 232 · Accounts...  |           | 7,662.82  | 2,703.73  |
| Deposit         | 10/06/2015 |         |                         | Deposit           | 142 · Custome...   | 623.71    |           | 3,327.44  |
| Deposit         | 10/06/2015 |         |                         | Deposit           | -SPLIT-            | 1,702.20  |           | 5,029.64  |
| Deposit         | 10/06/2015 | DEP ... |                         | Deposit           | 142 · Custome...   | 12.25     |           | 5,041.89  |
| Check           | 10/06/2015 | DB CD   | Prestonsburg Cycle ...  | Honda Gener...    | -SPLIT-            |           | 110.98    | 4,930.91  |
| Check           | 10/06/2015 | 6716    | VOID                    | VOID:             | 930.2 · Miscell... | 0.00      |           | 4,930.91  |
| Transfer        | 10/07/2015 |         |                         | Funds Transfer    | 131.7 · CTB S...   | 10,000.00 |           | 14,930.91 |
| Check           | 10/07/2015 | AW      | Deluxe Checks           | Dep slips for ... | 921.2 · Office ... |           | 145.16    | 14,785.75 |
| Check           | 10/07/2015 | 6718    | AUXIER ROAD GAS         | REPAY FOR ...     | -SPLIT-            |           | 165.00    | 14,620.75 |
| Deposit         | 10/07/2015 |         |                         | Deposit           | 142 · Custome...   | 40.01     |           | 14,660.76 |
| Deposit         | 10/07/2015 |         |                         | Deposit           | 142 · Custome...   | 1,085.51  |           | 15,746.27 |
| Check           | 10/07/2015 | NSF     | NSF DELLA JOSEPH        |                   | 142 · Custome...   |           | 63.85     | 15,682.42 |
| Check           | 10/07/2015 | AW      | BANK CHARGE             |                   | 921.3 · Bank S...  |           | 3.00      | 15,679.42 |
| Bill Pmt -Check | 10/07/2015 | 6717    | D L R                   | Transportatio...  | 232 · Accounts...  |           | 10,000.00 | 5,679.42  |
| Deposit         | 10/07/2015 |         |                         | Deposit           | 142 · Custome...   | 5,119.04  |           | 10,798.46 |
| Bill Pmt -Check | 10/08/2015 | 6719    | First Bankcard          | 4418 2292 81...   | 232 · Accounts...  |           | 1,154.22  | 9,644.24  |
| Bill Pmt -Check | 10/08/2015 | 6720    | HTC Gas Company,...     | 07-15             | 232 · Accounts...  |           | 867.00    | 8,777.24  |
| Bill Pmt -Check | 10/08/2015 | 6721    | KEMI                    | #2046698          | 232 · Accounts...  |           | 1,054.48  | 7,722.76  |

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Accrual Basis

## Kentucky Frontier Gas, LLC General Ledger As of December 31, 2015

| Type            | Date       | Num     | Name                    | Memo              | Split              | Debit     | Credit    | Balance   |
|-----------------|------------|---------|-------------------------|-------------------|--------------------|-----------|-----------|-----------|
| Bill Pmt -Check | 10/08/2015 | 6722    | Layne's ACE HARD...     | 866000            | 232 · Accounts...  |           | 373.02    | 7,349.74  |
| Bill Pmt -Check | 10/08/2015 | 6723    | MARY MUSIC              |                   | 232 · Accounts...  |           | 50.00     | 7,299.74  |
| Bill Pmt -Check | 10/08/2015 |         | Columbia Gas of Ke...   | QuickBooks g...   | 232 · Accounts...  | 0.00      |           | 7,299.74  |
| Bill Pmt -Check | 10/08/2015 | 6724    | Nytis Exploration Co... |                   | 232 · Accounts...  |           | 4,140.57  | 3,159.17  |
| Bill Pmt -Check | 10/08/2015 | 6725    | KY CRYSTAL WAT...       | 002207            | 232 · Accounts...  |           | 37.68     | 3,121.49  |
| Check           | 10/08/2015 | 6726    | Ed Varney               | Abandonment...    | 874 · Mains & ...  |           | 1,800.00  | 1,321.49  |
| Deposit         | 10/08/2015 |         |                         | Deposit           | 142 · Custome...   | 4,375.52  |           | 5,697.01  |
| Deposit         | 10/08/2015 |         |                         | Deposit           | -SPLIT-            | 1,181.06  |           | 6,878.07  |
| Deposit         | 10/08/2015 | CRCD... |                         | Deposit           | 142 · Custome...   | 179.94    |           | 7,058.01  |
| Deposit         | 10/09/2015 |         |                         | Deposit           | 405.1 · Manag...   | 18,000.00 |           | 25,058.01 |
| Deposit         | 10/09/2015 | CRCD... |                         | Deposit           | 142 · Custome...   | 145.00    |           | 25,203.01 |
| Check           | 10/09/2015 | NSF     | NSF SUE RHOADS          |                   | 142 · Custome...   |           | 12.25     | 25,190.76 |
| Check           | 10/09/2015 | AW      | BANK CHARGE             |                   | 921.3 · Bank S...  |           | 3.00      | 25,187.76 |
| Check           | 10/09/2015 | 6727    | MICHELLE WADE           | REIMBURSE...      | 932.0 · Maint o... |           | 38.14     | 25,149.62 |
| Bill Pmt -Check | 10/09/2015 | 6728    | Drains Unlimited, Inc.  | Inv#30081 ...     | 232 · Accounts...  |           | 5,500.00  | 19,649.62 |
| Bill Pmt -Check | 10/09/2015 | 6729    | Community Trust Ba...   | 60100584401...    | 232 · Accounts...  |           | 1,475.26  | 18,174.36 |
| Bill Pmt -Check | 10/09/2015 | 6730    | Community Trust Ba...   | 60100584401...    | 232 · Accounts...  |           | 13,277.26 | 4,897.10  |
| Bill Pmt -Check | 10/09/2015 | 6731    | Community Trust Ba...   | 60100618081...    | 232 · Accounts...  |           | 587.29    | 4,309.81  |
| Bill Pmt -Check | 10/09/2015 | 6732    | DNI Corp Inc            |                   | 232 · Accounts...  |           | 3,300.00  | 1,009.81  |
| Bill Pmt -Check | 10/09/2015 | 6733    | m2m Data Corporati...   | #27352            | 232 · Accounts...  |           | 26.20     | 983.61    |
| Deposit         | 10/09/2015 |         |                         | Deposit           | 142 · Custome...   | 6,200.28  |           | 7,183.89  |
| Bill Pmt -Check | 10/09/2015 | 6734    | Pinpoint Systems, Inc.  | Inv# 6517         | 232 · Accounts...  |           | 2,585.00  | 4,598.89  |
| Deposit         | 10/09/2015 |         |                         | Deposit           | -SPLIT-            | 310.00    |           | 4,908.89  |
| Bill Pmt -Check | 10/09/2015 | 6735    | Dustin's Lawn Care ...  | contracting se... | 232 · Accounts...  |           | 4,840.00  | 68.89     |
| Check           | 10/11/2015 | DB CD   | UPS                     |                   | -SPLIT-            |           | 5.92      | 62.97     |
| Check           | 10/12/2015 | 6736    | Bruce Cooley            | Dep ref#2405...   | -SPLIT-            |           | 42.66     | 20.31     |
| Bill Pmt -Check | 10/12/2015 | 6737    | Heather Cantrell        |                   | 232 · Accounts...  |           | 50.00     | -29.69    |
| Deposit         | 10/12/2015 |         |                         | Deposit           | 142 · Custome...   | 5,120.52  |           | 5,090.83  |
| Bill Pmt -Check | 10/13/2015 | ACH     | Travelers               |                   | 232 · Accounts...  |           | 2,798.11  | 2,292.72  |
| Deposit         | 10/13/2015 | CRCD... |                         | Deposit           | 142 · Custome...   | 77.89     |           | 2,370.61  |
| Deposit         | 10/13/2015 | CRCD... |                         | Deposit           | 142 · Custome...   | 291.07    |           | 2,661.68  |
| Deposit         | 10/13/2015 |         |                         | Deposit           | -SPLIT-            | 1,127.21  |           | 3,788.89  |
| Bill Pmt -Check | 10/13/2015 | 6738    | Chris Waugh, Floyd ...  | 5TFPX4EN7C...     | 232 · Accounts...  |           | 284.38    | 3,504.51  |
| Check           | 10/13/2015 | 6739    | Ona Cobern              | Dep ref # 904...  | -SPLIT-            |           | 115.14    | 3,389.37  |
| Check           | 10/13/2015 | DB CD   | Stone Enterprises       |                   | 376.34 · Mains...  |           | 98.58     | 3,290.79  |
| Bill Pmt -Check | 10/13/2015 | 6741    | D L R                   | Transportatio...  | 232 · Accounts...  |           | 3,000.00  | 290.79    |
| Deposit         | 10/14/2015 |         |                         | Deposit           | 142 · Custome...   | 6,353.25  |           | 6,644.04  |
| Bill Pmt -Check | 10/14/2015 | ACH     | Prestonsburg City's ... | 102-21600-00      | 232 · Accounts...  |           | 147.62    | 6,496.42  |
| Deposit         | 10/14/2015 | CRCD... |                         | Deposit           | 142 · Custome...   | 310.32    |           | 6,806.74  |
| Deposit         | 10/14/2015 |         |                         | Deposit           | 405.1 · Manag...   | 11,000.00 |           | 17,806.74 |
| Deposit         | 10/14/2015 | CRCD... |                         | Deposit           | 142 · Custome...   | 47.73     |           | 17,854.47 |
| Deposit         | 10/14/2015 |         |                         | Deposit           | 142 · Custome...   | 410.53    |           | 18,265.00 |
| Deposit         | 10/14/2015 |         |                         | Deposit           | 142 · Custome...   | 619.19    |           | 18,884.19 |
| Transfer        | 10/15/2015 |         |                         | Funds Transfer    | 131.3 · Comm ...   |           | 21,000.00 | -2,115.81 |
| Bill Pmt -Check | 10/15/2015 | 6742    | Columbia Gas of Ke...   | 09-15 MLG         | 232 · Accounts...  |           | 753.16    | -2,868.97 |
| Check           | 10/15/2015 | 6740    | U S Postal Service      | 2ND BILLING       | 905.2 · Postag...  |           | 599.12    | -3,468.09 |
| Transfer        | 10/15/2015 |         |                         | Funds Transfer    | 131.6 · Comm ...   | 10,423.60 |           | 6,955.51  |
| Bill Pmt -Check | 10/15/2015 | 6743    | Interstate Natural G... | 06-15, 07-15, ... | 232 · Accounts...  |           | 35.00     | 6,920.51  |
| Bill Pmt -Check | 10/15/2015 | 6744    | Magnum Drilling of ...  | 09-15             | 232 · Accounts...  |           | 1,239.00  | 5,681.51  |



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Accrual Basis

## Kentucky Frontier Gas, LLC General Ledger As of December 31, 2015

| Type            | Date       | Num     | Name                   | Memo                | Split             | Debit     | Credit    | Balance   |
|-----------------|------------|---------|------------------------|---------------------|-------------------|-----------|-----------|-----------|
| Bill Pmt -Check | 10/15/2015 | 6745    | Miller Supply Inc      | Inv# 7026962 ...    | 232 · Accounts... |           | 545.20    | 5,136.31  |
| Bill Pmt -Check | 10/15/2015 | 6746    | Samuel T Alcus         | 09-15               | 232 · Accounts... |           | 830.80    | 4,305.51  |
| Bill Pmt -Check | 10/15/2015 | 6747    | MAY TOWING LLC         | Picked up pip...    | 232 · Accounts... |           | 800.00    | 3,505.51  |
| Bill Pmt -Check | 10/15/2015 | 6748    | Community Trust Ba...  | 60300248851 ...     | 232 · Accounts... |           | 614.22    | 2,891.29  |
| Bill Pmt -Check | 10/15/2015 | 6749    | Kentucky Undergrou...  | 200626359           | 232 · Accounts... |           | 120.00    | 2,771.29  |
| Bill Pmt -Check | 10/15/2015 | 6750    | T.A.S                  | 12349650            | 232 · Accounts... |           | 194.20    | 2,577.09  |
| Deposit         | 10/16/2015 | CRCD... |                        | Deposit             | 142 · Custome...  | 640.77    |           | 3,217.86  |
| Deposit         | 10/16/2015 |         |                        | Deposit             | 142 · Custome...  | 3,873.81  |           | 7,091.67  |
| Deposit         | 10/16/2015 |         |                        | Deposit             | -SPLIT-           | 145.64    |           | 7,237.31  |
| Bill Pmt -Check | 10/16/2015 | 6751    | Anthem Blue Cross ...  | Inv#02015103...     | 232 · Accounts... |           | 4,125.03  | 3,112.28  |
| Deposit         | 10/16/2015 |         |                        | Deposit             | 405.1 · Manag...  | 12,000.00 |           | 15,112.28 |
| Bill Pmt -Check | 10/16/2015 | 6752    | B & B Meter Service    | Inv# 4392           | 232 · Accounts... |           | 5,339.00  | 9,773.28  |
| Bill Pmt -Check | 10/16/2015 | 6753    | Community Trust Ba...  | 60100618146...      | 232 · Accounts... |           | 1,883.00  | 7,890.28  |
| Bill Pmt -Check | 10/16/2015 | 6756    | MARY MUSIC             |                     | 232 · Accounts... |           | 50.00     | 7,840.28  |
| Bill Pmt -Check | 10/16/2015 | 6755    | MARY MUSIC             | VOID:               | 232 · Accounts... | 0.00      |           | 7,840.28  |
| Check           | 10/16/2015 | 6754    | Dustin's Lawn Care ... | Inv#1031            | -SPLIT-           |           | 3,235.00  | 4,605.28  |
| Check           | 10/19/2015 | 6757    | John W White           | Expense reim...     | -SPLIT-           |           | 136.84    | 4,468.44  |
| Bill Pmt -Check | 10/19/2015 | EPAY    | KY DEPT OF REVE...     | 09-15 UTILIT...     | 232 · Accounts... |           | 1,319.50  | 3,148.94  |
| Bill Pmt -Check | 10/19/2015 | EPAY    | KY DEPT OF REVE...     | 09-15 SALES ...     | 232 · Accounts... |           | 741.71    | 2,407.23  |
| Bill Pmt -Check | 10/19/2015 | ACH     | AFLAC INSURANCE        |                     | 232 · Accounts... |           | 510.04    | 1,897.19  |
| Check           | 10/19/2015 | DB CD   | Amazon.com             |                     | -SPLIT-           |           | 10.23     | 1,886.96  |
| Check           | 10/19/2015 | DB CD   | Amazon.com             |                     | -SPLIT-           |           | 20.95     | 1,866.01  |
| Check           | 10/19/2015 | DB CD   | Staples                |                     | -SPLIT-           |           | 163.84    | 1,702.17  |
| Deposit         | 10/19/2015 | DEP ... |                        | Deposit             | 142 · Custome...  | 6.00      |           | 1,708.17  |
| Deposit         | 10/19/2015 | CRCD... |                        | Deposit             | 142 · Custome...  | 104.47    |           | 1,812.64  |
| Deposit         | 10/19/2015 | CRCD... |                        | Deposit             | 142 · Custome...  | 992.44    |           | 2,805.08  |
| Deposit         | 10/19/2015 |         |                        | Deposit             | 142 · Custome...  | 3,173.38  |           | 5,978.46  |
| Deposit         | 10/19/2015 |         |                        | Deposit             | 142 · Custome...  | 3,609.31  |           | 9,587.77  |
| Deposit         | 10/19/2015 |         |                        | Deposit             | -SPLIT-           | 1,587.14  |           | 11,174.91 |
| Deposit         | 10/19/2015 |         |                        | Deposit             | -SPLIT-           | 1,495.00  |           | 12,669.91 |
| Bill Pmt -Check | 10/20/2015 | ACH     | Big Sandy Recc         |                     | 232 · Accounts... |           | 387.63    | 12,282.28 |
| Bill Pmt -Check | 10/20/2015 | DB CD   | Mats Equipment Co ...  |                     | 232 · Accounts... |           | 94.90     | 12,187.38 |
| Check           | 10/20/2015 | 6758    | CHRISTOPHER EL...      | VOID: DEP R...      | -SPLIT-           | 0.00      |           | 12,187.38 |
| Check           | 10/20/2015 | DB CD   | Wal Mart               | off party for J ... | -SPLIT-           |           | 35.19     | 12,152.19 |
| Deposit         | 10/20/2015 |         |                        | Deposit             | 142 · Custome...  | 427.15    |           | 12,579.34 |
| Check           | 10/21/2015 | DB CD   | Giovanni's             | Office party fo...  | -SPLIT-           |           | 131.63    | 12,447.71 |
| Bill Pmt -Check | 10/21/2015 | 6759    | John Gray Energy       | 08-15 & 09-15       | 232 · Accounts... |           | 205.44    | 12,242.27 |
| Bill Pmt -Check | 10/21/2015 | 6760    | HTC Gas Company,...    | 08-15               | 232 · Accounts... |           | 789.00    | 11,453.27 |
| Bill Pmt -Check | 10/21/2015 | 6761    | Cumberland Valley ...  | 09-15               | 232 · Accounts... |           | 11,253.47 | 199.80    |
| Bill Pmt -Check | 10/21/2015 | 6762    | Speedway Superam...    | 1001229655          | 232 · Accounts... |           | 2,522.71  | -2,322.91 |
| Check           | 10/21/2015 | 6763    | Linda Porter           | cake for J We...    | -SPLIT-           |           | 50.00     | -2,372.91 |
| Deposit         | 10/21/2015 | CRCD... |                        | Deposit             | 142 · Custome...  | 716.71    |           | -1,656.20 |
| Bill Pmt -Check | 10/21/2015 | 6764    | EASTERN TELEPH...      | Inv#3484            | 232 · Accounts... |           | 700.00    | -2,356.20 |
| Check           | 10/21/2015 | DB CD   | Dairy Queen            | off party for J ... | -SPLIT-           |           | 7.84      | -2,364.04 |
| Check           | 10/21/2015 | DB CD   | U S Postal Service     | Delivery to Su...   | 905.2 · Postag... |           | 24.00     | -2,388.04 |
| Check           | 10/21/2015 | 6765    | Martin Fuller          | Dep ref# 9044...    | -SPLIT-           |           | 88.78     | -2,476.82 |
| Check           | 10/21/2015 | 6766    | Howard Jerry Dudley    | Dep ref#815106      | -SPLIT-           |           | 102.63    | -2,579.45 |
| Check           | 10/21/2015 | 6767    | Jessica Hesler         | Dep ref# 1126...    | -SPLIT-           |           | 93.71     | -2,673.16 |
| Deposit         | 10/21/2015 |         |                        | Deposit             | -SPLIT-           | 1,463.08  |           | -1,210.08 |

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Accrual Basis

## Kentucky Frontier Gas, LLC General Ledger As of December 31, 2015

| Type            | Date       | Num     | Name                     | Memo              | Split              | Debit     | Credit    | Balance   |
|-----------------|------------|---------|--------------------------|-------------------|--------------------|-----------|-----------|-----------|
| Check           | 10/21/2015 | DB CD   | Amazon.com               |                   | -SPLIT-            |           | 355.11    | -1,565.19 |
| Deposit         | 10/21/2015 |         |                          | Deposit           | -SPLIT-            | 685.49    |           | -879.70   |
| Deposit         | 10/21/2015 |         |                          | Deposit           | 142 · Custome...   | 3,884.23  |           | 3,004.53  |
| Deposit         | 10/22/2015 | CRCD... |                          | Deposit           | 142 · Custome...   | 375.98    |           | 3,380.51  |
| Check           | 10/22/2015 | DB CD   | Hodge Products Inc       |                   | 377 · Meter Sets   |           | 483.33    | 2,897.18  |
| Bill Pmt -Check | 10/22/2015 | 6768    | Unlimited Equipmen...    | #9525             | 232 · Accounts...  |           | 220.28    | 2,676.90  |
| Check           | 10/22/2015 | 6769    | Marvin Fletcher          | REFUND FO...      | -SPLIT-            |           | 1,000.00  | 1,676.90  |
| Bill Pmt -Check | 10/22/2015 | 6770    | R L Laughlin & Co Inc    | Inv#1506635       | 232 · Accounts...  |           | 26.25     | 1,650.65  |
| Deposit         | 10/22/2015 |         |                          | Deposit           | 142 · Custome...   | 3,485.36  |           | 5,136.01  |
| Deposit         | 10/22/2015 |         |                          | Deposit           | 874 · Mains & ...  | 450.00    |           | 5,586.01  |
| Deposit         | 10/22/2015 |         |                          | Deposit           | -SPLIT-            | 1,369.13  |           | 6,955.14  |
| Bill Pmt -Check | 10/23/2015 | ACH     | Western Commerce...      |                   | 232 · Accounts...  |           | 1,079.34  | 5,875.80  |
| Deposit         | 10/23/2015 | CRCD... |                          | Deposit           | 142 · Custome...   | 86.81     |           | 5,962.61  |
| Bill Pmt -Check | 10/23/2015 | 6771    | Nytlis Exploration Co... |                   | 232 · Accounts...  |           | 4,448.69  | 1,513.92  |
| Check           | 10/23/2015 | ACH     | Eagle Research Co...     | Inv#153797        | -SPLIT-            |           | 60.68     | 1,453.24  |
| Bill Pmt -Check | 10/23/2015 | 6772    | Eagle Research Co...     | Inv#153553        | 232 · Accounts...  |           | 280.90    | 1,172.34  |
| Deposit         | 10/23/2015 |         |                          | Deposit           | 142 · Custome...   | 3,029.43  |           | 4,201.77  |
| Deposit         | 10/23/2015 |         |                          | Deposit           | -SPLIT-            | 530.00    |           | 4,731.77  |
| Check           | 10/24/2015 | ACH     | wyoming.com              |                   | -SPLIT-            |           | 20.00     | 4,711.77  |
| Check           | 10/26/2015 | 6773    | Dustin's Lawn Care ...   | mowing off & t... | -SPLIT-            |           | 85.00     | 4,626.77  |
| Bill Pmt -Check | 10/26/2015 | 6774    | Heather Cantrell         |                   | 232 · Accounts...  |           | 50.00     | 4,576.77  |
| Deposit         | 10/26/2015 | CRCD... |                          | Deposit           | 142 · Custome...   | 63.30     |           | 4,640.07  |
| Deposit         | 10/26/2015 | CRCD... |                          | Deposit           | 142 · Custome...   | 386.31    |           | 5,026.38  |
| Bill Pmt -Check | 10/26/2015 | 6775    | Purchase Power           | 80009000012...    | 232 · Accounts...  |           | 201.00    | 4,825.38  |
| Deposit         | 10/27/2015 | DEP ... |                          | Deposit           | 142 · Custome...   | 20.00     |           | 4,845.38  |
| Check           | 10/27/2015 | DB CD   | USPS                     | Employee pac...   | 905.2 · Postag...  |           | 5.95      | 4,839.43  |
| Deposit         | 10/28/2015 |         |                          | Deposit           | 142 · Custome...   | 6,413.34  |           | 11,252.77 |
| Check           | 10/28/2015 | DB CD   | Giovanni's               | meal exp for t... | -SPLIT-            |           | 78.83     | 11,173.94 |
| Check           | 10/28/2015 | ACH     | Branham, Sallye          |                   | -SPLIT-            |           | 1,800.00  | 9,373.94  |
| Transfer        | 10/28/2015 |         |                          | Funds Transfer    | 131.7 · CTB S...   | 40,000.00 |           | 49,373.94 |
| Bill Pmt -Check | 10/28/2015 | 6776    | Community Trust Ba...    | 60100533313...    | 232 · Accounts...  |           | 16,889.17 | 32,484.77 |
| Bill Pmt -Check | 10/28/2015 | 6777    | CONLEY BROS. TI...       | 109610            | 232 · Accounts...  |           | 733.52    | 31,751.25 |
| Bill Pmt -Check | 10/28/2015 | 6778    | EQT Energy, LLC          | 08-15             | 232 · Accounts...  |           | 6,907.57  | 24,843.68 |
| Bill Pmt -Check | 10/28/2015 | 6779    | RICOH USA, INC           | # 20428274        | 232 · Accounts...  |           | 287.83    | 24,555.85 |
| Bill Pmt -Check | 10/28/2015 | 6780    | Eagle Research Co...     | Inv#153552        | 232 · Accounts...  |           | 4,611.00  | 19,944.85 |
| Transfer        | 10/28/2015 |         |                          | Funds Transfer    | 131.3 · Comm ...   |           | 21,000.00 | -1,055.15 |
| Deposit         | 10/28/2015 |         |                          | Deposit           | 142 · Custome...   | 3,330.88  |           | 2,275.73  |
| Bill Pmt -Check | 10/29/2015 | 6781    | Rich, Larry              | 04-14 Mgmt fee    | 232 · Accounts...  |           | 1,000.00  | 1,275.73  |
| Deposit         | 10/30/2015 |         |                          | Deposit           | 142 · Custome...   | 1,233.07  |           | 2,508.80  |
| Deposit         | 10/30/2015 |         |                          | Deposit           | 924.7 · Insuran... | 26.64     |           | 2,535.44  |
| Check           | 10/30/2015 | 6782    | Greg Cooley              | Reimb for Afla... | 924.7 · Insuran... |           | 26.64     | 2,508.80  |
| Check           | 10/30/2015 | ACH     | MISCELLANEOUS ...        |                   | 921.3 · Bank S...  |           | 298.05    | 2,210.75  |
| Deposit         | 10/30/2015 |         |                          | Deposit           | 142 · Custome...   | 1,582.09  |           | 3,792.84  |
| Bill Pmt -Check | 11/02/2015 | ACH     | Birch Communications     |                   | 232 · Accounts...  |           | 498.06    | 3,294.78  |
| Bill Pmt -Check | 11/02/2015 | 6783    | MARY MUSIC               |                   | 232 · Accounts...  |           | 50.00     | 3,244.78  |
| Bill Pmt -Check | 11/02/2015 | 6785    | Community Trust Ba...    | 60300249233 ...   | 232 · Accounts...  |           | 610.30    | 2,634.48  |
| Bill Pmt -Check | 11/02/2015 | 6786    | Community Trust Ba...    | 60300268609 ...   | 232 · Accounts...  |           | 364.73    | 2,269.75  |
| Deposit         | 11/02/2015 |         |                          | Deposit           | 142 · Custome...   | 5,274.85  |           | 7,544.60  |
| Check           | 11/03/2015 | 6787    | Curtis Music             | Deposit Refund    | -SPLIT-            |           | 165.00    | 7,379.60  |

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Accrual Basis

**Kentucky Frontier Gas, LLC**  
**General Ledger**  
**As of December 31, 2015**

| Type            | Date       | Num      | Name                     | Memo               | Split              | Debit    | Credit    | Balance   |
|-----------------|------------|----------|--------------------------|--------------------|--------------------|----------|-----------|-----------|
| Check           | 11/03/2015 | DB CD    | Milton Roy LLC           |                    | -SPLIT-            |          | 234.10    | 7,145.50  |
| Check           | 11/03/2015 | ACH      | Payment Tech Fee         |                    | -SPLIT-            |          | 35.00     | 7,110.50  |
| Deposit         | 11/04/2015 |          |                          | Deposit            | 142 · Custome...   | 216.80   |           | 7,327.30  |
| Deposit         | 11/04/2015 |          |                          | Deposit            | -SPLIT-            | 563.57   |           | 7,890.87  |
| Deposit         | 11/04/2015 | CC/PY    |                          | Deposit            | -SPLIT-            | 1,226.96 |           | 9,117.83  |
| Check           | 11/04/2015 | DB CD    | TRANS DRV LIC            | To check vali...   | -SPLIT-            |          | 11.00     | 9,106.83  |
| Deposit         | 11/04/2015 |          |                          | Deposit            | -SPLIT-            | 1,084.79 |           | 10,191.62 |
| Bill Pmt -Check | 11/04/2015 | 6788     | Kentucky Undergrou...    | #200626680         | 232 · Accounts...  |          | 124.80    | 10,066.82 |
| Bill Pmt -Check | 11/04/2015 | 6789     | KLC Enterprises          | 07-15              | 232 · Accounts...  |          | 1,461.01  | 8,605.81  |
| Bill Pmt -Check | 11/04/2015 | 6790     | m2m Data Corporati...    | 27531              | 232 · Accounts...  |          | 26.20     | 8,579.61  |
| Bill Pmt -Check | 11/04/2015 | 6791     | Utility Sales & Servi... | Inv#00015013       | 232 · Accounts...  |          | 958.49    | 7,621.12  |
| Bill Pmt -Check | 11/04/2015 | 6792     | Waste Connections        | Inv# 3176187       | 232 · Accounts...  |          | 85.53     | 7,535.59  |
| Bill Pmt -Check | 11/04/2015 | 6793     | EASTERN TELEPH...        |                    | 232 · Accounts...  |          | 444.87    | 7,090.72  |
| Bill Pmt -Check | 11/04/2015 | 6794     | CAUDILL SEED             | Inv# 371754        | 232 · Accounts...  |          | 61.07     | 7,029.65  |
| Check           | 11/05/2015 | 6795     | Community Trust Ba...    | Bank Process...    | 921.3 · Bank S...  |          | 750.00    | 6,279.65  |
| Bill Pmt -Check | 11/05/2015 | 6796     | Nytis Exploration Co...  | 06-15 Sigma ...    | 232 · Accounts...  |          | 11.00     | 6,268.65  |
| Bill Pmt -Check | 11/05/2015 | 6797     | J D Westcott & Son ...   | IN00242304         | 232 · Accounts...  |          | 52.82     | 6,215.83  |
| Check           | 11/05/2015 | ACH      | AFLAC INSURANCE          |                    | 924.7 · Insuran... |          | 725.10    | 5,490.73  |
| Check           | 11/05/2015 | NSF      | NSF BUFORD OWE...        |                    | 142 · Custome...   |          | 40.44     | 5,450.29  |
| Check           | 11/05/2015 | AW       | BANK CHARGE              |                    | 921.3 · Bank S...  |          | 3.00      | 5,447.29  |
| Deposit         | 11/05/2015 |          |                          | Deposit            | -SPLIT-            | 1,508.20 |           | 6,955.49  |
| Deposit         | 11/05/2015 |          |                          | Deposit            | 142 · Custome...   | 2,151.81 |           | 9,107.30  |
| Bill Pmt -Check | 11/05/2015 | 6784     | Chris Waugh, Floyd ...   | registration re... | 232 · Accounts...  |          | 304.04    | 8,803.26  |
| Deposit         | 11/05/2015 | CC/PY    |                          | Deposit            | -SPLIT-            | 966.79   |           | 9,770.05  |
| Check           | 11/06/2015 | DB CD    | Stone Enterprises        |                    | 376.34 · Mains...  |          | 747.30    | 9,022.75  |
| Bill Pmt -Check | 11/06/2015 | ACH      | Appalachian Wireless     | 00200611207        | 232 · Accounts...  |          | 704.56    | 8,318.19  |
| Bill Pmt -Check | 11/06/2015 | 6798     | Adams & Adams            | Civil Action N...  | 232 · Accounts...  |          | 210.00    | 8,108.19  |
| Check           | 11/06/2015 | 6799     | STACY MEADE              | DEP REF#1.0...     | -SPLIT-            |          | 8.55      | 8,099.64  |
| Deposit         | 11/06/2015 | CC/PY    |                          | Deposit            | 142 · Custome...   | 370.27   |           | 8,469.91  |
| Bill Pmt -Check | 11/06/2015 | 6800     | Layne's ACE HARD...      | 866000             | 232 · Accounts...  |          | 139.94    | 8,329.97  |
| Bill Pmt -Check | 11/06/2015 | 6801     | Spirit Energy            | 09-15              | 232 · Accounts...  |          | 86.24     | 8,243.73  |
| Bill Pmt -Check | 11/06/2015 | 6802     | THE WELLS GROU...        | Inv#561036         | 232 · Accounts...  |          | 323.30    | 7,920.43  |
| Deposit         | 11/06/2015 | ACH T... |                          | Deposit            | 142 · Custome...   | 3,486.81 |           | 11,407.24 |
| Bill Pmt -Check | 11/06/2015 | 6803     | Quality Natural Gas ...  | 08-15              | 232 · Accounts...  |          | 11,035.10 | 372.14    |
| Check           | 11/06/2015 | ACH      | Xpress Bill Pay          | reimburseme...     | 921.11 · Travel    |          | 939.83    | -567.69   |
| Check           | 11/06/2015 | DB CD    | Federal Express          |                    | 905.2 · Postag...  |          | 41.74     | -609.43   |
| Deposit         | 11/06/2015 |          |                          | Deposit            | 142 · Custome...   | 2,082.81 |           | 1,473.38  |
| Bill Pmt -Check | 11/09/2015 | 6804     | Heather Cantrell         |                    | 232 · Accounts...  |          | 50.00     | 1,423.38  |
| Bill Pmt -Check | 11/09/2015 | 6805     | CAUDILL SEED             | Inv# SC1283        | 232 · Accounts...  |          | 2.00      | 1,421.38  |
| Bill Pmt -Check | 11/09/2015 | 6806     | Action Petroleum Co.     | #114979            | 232 · Accounts...  |          | 84.80     | 1,336.58  |
| Bill Pmt -Check | 11/09/2015 | 6807     | KY CRYSTAL WAT...        | 002207             | 232 · Accounts...  |          | 31.85     | 1,304.73  |
| Bill Pmt -Check | 11/09/2015 | 6808     | RICOH USA, INC           | Inv#20428274       | 232 · Accounts...  |          | 287.83    | 1,016.90  |
| Deposit         | 11/09/2015 | CC/PY    |                          | Deposit            | 142 · Custome...   | 289.84   |           | 1,306.74  |
| Bill Pmt -Check | 11/09/2015 | ACH      | Travelers                |                    | 232 · Accounts...  |          | 2,798.11  | -1,491.37 |
| Deposit         | 11/09/2015 |          |                          | Deposit            | 142 · Custome...   | 2,410.40 |           | 919.03    |
| Bill Pmt -Check | 11/10/2015 | ACH      | Prestonsburg City's ...  | 102-21600-00       | 232 · Accounts...  |          | 178.23    | 740.80    |
| Deposit         | 11/10/2015 | CC/PY    |                          | Deposit            | -SPLIT-            | 851.60   |           | 1,592.40  |
| Check           | 11/10/2015 | 6809     | VOID                     | VOID:              | 930.2 · Miscell... | 0.00     |           | 1,592.40  |
| Deposit         | 11/10/2015 |          |                          | Deposit            | 405.1 · Manag...   | 4,000.00 |           | 5,592.40  |

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Accrual Basis

**Kentucky Frontier Gas, LLC**  
**General Ledger**  
**As of December 31, 2015**

| Type            | Date       | Num     | Name                   | Memo              | Split             | Debit     | Credit    | Balance    |
|-----------------|------------|---------|------------------------|-------------------|-------------------|-----------|-----------|------------|
| Bill Pmt -Check | 11/10/2015 | 6810    | DNI Corp Inc           | Inv# 62783        | 232 · Accounts... |           | 924.66    | 4,667.74   |
| Bill Pmt -Check | 11/10/2015 | 6811    | EASTERN TELEPH...      | #4765             | 232 · Accounts... |           | 190.00    | 4,477.74   |
| Check           | 11/10/2015 | 6812    | MICHELLE WADE          | off exp for water | -SPLIT-           |           | 5.29      | 4,472.45   |
| Bill Pmt -Check | 11/10/2015 | 6813    | D L R                  | Transportatio...  | 232 · Accounts... |           | 5,000.00  | -527.55    |
| Check           | 11/10/2015 | 6814    | KIMBERLY HJORT         | DEP REFUND        | 235 · Custome...  |           | 115.00    | -642.55    |
| Transfer        | 11/10/2015 |         |                        | Funds Transfer    | 131.7 · CTB S...  | 20,000.00 |           | 19,357.45  |
| Deposit         | 11/10/2015 |         |                        | Deposit           | 142 · Custome...  | 2,355.73  |           | 21,713.18  |
| Bill Pmt -Check | 11/11/2015 | 6815    | AT&T                   |                   | 232 · Accounts... |           | 187.18    | 21,526.00  |
| Bill Pmt -Check | 11/11/2015 | 6816    | Columbia Gas of Ke...  | 10-15MLG          | 232 · Accounts... |           | 1,111.20  | 20,414.80  |
| Bill Pmt -Check | 11/11/2015 | 6817    | First Bankcard         | 44182292810...    | 232 · Accounts... |           | 608.80    | 19,806.00  |
| Bill Pmt -Check | 11/11/2015 | 6818    | James Riley Hall       | Inv# 8733         | 232 · Accounts... |           | 95.40     | 19,710.60  |
| Bill Pmt -Check | 11/11/2015 | 6819    | THE WELLS GROU...      | Inv# 561036       | 232 · Accounts... |           | 323.30    | 19,387.30  |
| Deposit         | 11/11/2015 |         |                        | Deposit           | -SPLIT-           | 1,671.55  |           | 21,058.85  |
| Transfer        | 11/12/2015 |         |                        | Funds Transfer    | 131.3 · Comm ...  |           | 19,000.00 | 2,058.85   |
| Deposit         | 11/12/2015 |         |                        | Deposit           | 142 · Custome...  | 40.01     |           | 2,098.86   |
| Deposit         | 11/12/2015 | CC/PY   |                        | Deposit           | -SPLIT-           | 1,647.22  |           | 3,746.08   |
| Check           | 11/12/2015 | 6820    | LISA WHITWORTH         | DEP REF FO...     | -SPLIT-           |           | 57.91     | 3,688.17   |
| Check           | 11/12/2015 | 6821    | MARGARET COOP...       | REF OF CRE...     | 142 · Custome...  |           | 464.74    | 3,223.43   |
| Bill Pmt -Check | 11/12/2015 | 6822    | CONLEY BROS. TI...     | 109610            | 232 · Accounts... |           | 37.95     | 3,185.48   |
| Bill Pmt -Check | 11/12/2015 | 6823    | Community Trust Ba...  | 60100618081...    | 232 · Accounts... |           | 587.29    | 2,598.19   |
| Bill Pmt -Check | 11/12/2015 | 6824    | EASTERN TELEPH...      |                   | 232 · Accounts... |           | 585.00    | 2,013.19   |
| Bill Pmt -Check | 11/12/2015 | 6825    | Community Trust Ba...  | 60100584401...    | 232 · Accounts... |           | 1,475.26  | 537.93     |
| Bill Pmt -Check | 11/12/2015 | 6826    | Community Trust Ba...  | 60100584401...    | 232 · Accounts... |           | 13,277.26 | -12,739.33 |
| Deposit         | 11/12/2015 |         |                        | Deposit           | 142 · Custome...  | 9,661.33  |           | -3,078.00  |
| Deposit         | 11/12/2015 | CC/PY   |                        | Deposit           | -SPLIT-           | 753.28    |           | -2,324.72  |
| Deposit         | 11/12/2015 | CC/PY   |                        | Deposit           | -SPLIT-           | 593.65    |           | -1,731.07  |
| Deposit         | 11/13/2015 |         |                        | Deposit           | 142 · Custome...  | 5,006.66  |           | 3,275.59   |
| Deposit         | 11/13/2015 | DEP ... |                        | Deposit           | 142 · Custome...  | 12.25     |           | 3,287.84   |
| Deposit         | 11/13/2015 | CC/PY   |                        | Deposit           | -SPLIT-           | 397.62    |           | 3,685.46   |
| Bill Pmt -Check | 11/16/2015 | 6827    | CASELLE                | Inv# 68609        | 232 · Accounts... |           | 6,000.00  | -2,314.54  |
| Bill Pmt -Check | 11/16/2015 | 6828    | Columbia Gas of Ke...  | VOID: 10-15 ...   | 232 · Accounts... | 0.00      |           | -2,314.54  |
| Bill Pmt -Check | 11/16/2015 | 6829    | Magnum Drilling of ... | 10-15             | 232 · Accounts... |           | 2,814.00  | -5,128.54  |
| Bill Pmt -Check | 11/16/2015 | 6830    | Columbia Gas of Ke...  | 10-15 PG          | 232 · Accounts... |           | 3,060.00  | -8,188.54  |
| Deposit         | 11/16/2015 |         |                        | Deposit           | 405.1 · Manag...  | 20,000.00 |           | 11,811.46  |
| Bill Pmt -Check | 11/16/2015 | 6831    | Anthem Blue Cross ...  | A50712            | 232 · Accounts... |           | 3,808.66  | 8,002.80   |
| Bill Pmt -Check | 11/16/2015 | 6832    | Community Trust Ba...  | 60300248851...    | 232 · Accounts... |           | 614.22    | 7,388.58   |
| Bill Pmt -Check | 11/16/2015 | 6833    | Samuel T Alcus         | 10-15             | 232 · Accounts... |           | 1,190.40  | 6,198.18   |
| Bill Pmt -Check | 11/16/2015 | 6834    | Slone Energy, LLC      | #2256 Mapping     | 232 · Accounts... |           | 2,070.00  | 4,128.18   |
| Bill Pmt -Check | 11/16/2015 | 6835    | T.A.S                  | 123560163         | 232 · Accounts... |           | 206.40    | 3,921.78   |
| Bill Pmt -Check | 11/16/2015 | 6836    | MARY MUSIC             |                   | 232 · Accounts... |           | 50.00     | 3,871.78   |
| Deposit         | 11/16/2015 |         |                        | Deposit           | 142 · Custome...  | 952.60    |           | 4,824.38   |
| Check           | 11/16/2015 | DEP ... | DEBIT ADJUSTMENT       |                   | 142 · Custome...  |           | 12.25     | 4,812.13   |
| Deposit         | 11/17/2015 |         |                        | Deposit           | 142 · Custome...  | 20,365.48 |           | 25,177.61  |
| Bill Pmt -Check | 11/17/2015 | 6837    | Cumberland Valley ...  | 10-15             | 232 · Accounts... |           | 19,405.56 | 5,772.05   |
| Bill Pmt -Check | 11/17/2015 | 6838    | Jefferson Gas, LLC     | 10-15             | 232 · Accounts... |           | 6,058.42  | -286.37    |
| Deposit         | 11/17/2015 |         |                        | Deposit           | 405.1 · Manag...  | 17,000.00 |           | 16,713.63  |
| Bill Pmt -Check | 11/17/2015 | 6839    | Community Trust Ba...  | 60100618146...    | 232 · Accounts... |           | 1,883.00  | 14,830.63  |
| Bill Pmt -Check | 11/17/2015 | 6840    | R L Laughlin & Co Inc  | Inv# 1506960      | 232 · Accounts... |           | 26.25     | 14,804.38  |
| Bill Pmt -Check | 11/17/2015 | 6841    | KLC Enterprises        | 08-15             | 232 · Accounts... |           | 1,356.69  | 13,447.69  |

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Accrual Basis

## Kentucky Frontier Gas, LLC General Ledger As of December 31, 2015

| Type            | Date       | Num      | Name                    | Memo              | Split               | Debit     | Credit   | Balance   |
|-----------------|------------|----------|-------------------------|-------------------|---------------------|-----------|----------|-----------|
| Transfer        | 11/17/2015 |          |                         | Funds Transfer    | 131.6 · Comm ...    | 94.00     |          | 13,541.69 |
| Check           | 11/17/2015 | 6842     | AUXIER ROAD GAS         | reimb for mcc...  | 142 · Custome...    |           | 673.07   | 12,868.62 |
| Bill Pmt -Check | 11/17/2015 | 6843     | Nytis Exploration Co... |                   | 232 · Accounts...   |           | 4,101.24 | 8,767.38  |
| Bill Pmt -Check | 11/17/2015 | 6844     | Kentucky Meter Ser...   | Inv 885           | 232 · Accounts...   |           | 1,760.00 | 7,007.38  |
| Deposit         | 11/17/2015 | ACH T... |                         | Deposit           | 142 · Custome...    | 1,299.57  |          | 8,306.95  |
| Deposit         | 11/17/2015 | CC/PY    |                         | Deposit           | 142 · Custome...    | 22.46     |          | 8,329.41  |
| Deposit         | 11/17/2015 | DEP ...  |                         | Deposit           | 142 · Custome...    | 31.51     |          | 8,360.92  |
| Deposit         | 11/17/2015 | CC/PY    |                         | Deposit           | 142 · Custome...    | 84.96     |          | 8,445.88  |
| Deposit         | 11/17/2015 | CC/PY    |                         | Deposit           | 142 · Custome...    | 1,082.61  |          | 9,528.49  |
| Deposit         | 11/18/2015 |          |                         | Deposit           | -SPLIT-             | 1,000.00  |          | 10,528.49 |
| Bill Pmt -Check | 11/18/2015 | 6845     | Dustin's Lawn Care ...  | #1036             | 232 · Accounts...   |           | 900.00   | 9,628.49  |
| Deposit         | 11/18/2015 | CC/PY    |                         | Deposit           | -SPLIT-             | 1,343.17  |          | 10,971.66 |
| Deposit         | 11/18/2015 |          |                         | Deposit           | 142 · Custome...    | 1,940.61  |          | 12,912.27 |
| Deposit         | 11/18/2015 |          |                         | Deposit           | 142 · Custome...    | 1,007.79  |          | 13,920.06 |
| Bill Pmt -Check | 11/19/2015 | ACH      | Big Sandy Recc          |                   | 232 · Accounts...   |           | 337.25   | 13,582.81 |
| Check           | 11/19/2015 | DB CD    | Food City               |                   | -SPLIT-             |           | 7.92     | 13,574.89 |
| Check           | 11/19/2015 | DB CD    | Hardee                  |                   | -SPLIT-             |           | 6.06     | 13,568.83 |
| Deposit         | 11/19/2015 | CC/PY    |                         | Deposit           | -SPLIT-             | 865.63    |          | 14,434.46 |
| Check           | 11/19/2015 | 6846     | MICHAEL HOWARD          | Settlement for... | 874 · Mains & ...   |           | 400.00   | 14,034.46 |
| Check           | 11/19/2015 | 6847     | FRANK KOHLER            | DEP REF#1.1...    | -SPLIT-             |           | 116.26   | 13,918.20 |
| Check           | 11/19/2015 | EPAY     | DEPT OF REV             | UTILITY TAX ...   | 242 · Utility Ta... |           | 1,705.91 | 12,212.29 |
| Check           | 11/19/2015 | EPAY     | DEPT OF REV             | SALES TAX F...    | 241 · Sales Ta...   |           | 920.86   | 11,291.43 |
| Check           | 11/19/2015 | DB CD    | SUBWAY                  |                   | -SPLIT-             |           | 6.54     | 11,284.89 |
| Check           | 11/19/2015 | DB CD    | Food City               |                   | -SPLIT-             |           | 2.84     | 11,282.05 |
| Check           | 11/19/2015 | DB CD    | Food City               |                   | -SPLIT-             |           | 8.03     | 11,274.02 |
| Bill Pmt -Check | 11/20/2015 | 6848     | EQT Energy, LLC         | 09-15             | 232 · Accounts...   |           | 6,674.03 | 4,599.99  |
| Check           | 11/20/2015 | 6849     | THE FORTY & EIG...      | 1/16th page ad    | -SPLIT-             |           | 138.50   | 4,461.49  |
| Deposit         | 11/20/2015 | CC/PY    |                         | Deposit           | -SPLIT-             | 290.84    |          | 4,752.33  |
| Deposit         | 11/20/2015 |          |                         | Deposit           | 142 · Custome...    | 3,098.86  |          | 7,851.19  |
| Deposit         | 11/20/2015 |          |                         | Deposit           | 142 · Custome...    | 12.43     |          | 7,863.62  |
| Deposit         | 11/20/2015 | ACH T... |                         | Deposit           | 142 · Custome...    | 13,700.00 |          | 21,563.62 |
| Bill Pmt -Check | 11/20/2015 | 6850     | Eagle Research Co...    | 153644            | 232 · Accounts...   |           | 1,088.49 | 20,475.13 |
| Bill Pmt -Check | 11/20/2015 | 6851     | Holland Supply Com...   | Inv#453392        | 232 · Accounts...   |           | 1,767.11 | 18,708.02 |
| Bill Pmt -Check | 11/20/2015 | 6852     | United Systems & S...   | #56290            | 232 · Accounts...   |           | 6,121.50 | 12,586.52 |
| Bill Pmt -Check | 11/20/2015 | 6853     | Miller Supply Inc       | #7027280          | 232 · Accounts...   |           | 342.38   | 12,244.14 |
| Check           | 11/20/2015 | 6850     | Speedway Superam...     |                   | -SPLIT-             | 0.00      |          | 12,244.14 |
| Check           | 11/20/2015 | DB CD    | Speedway Superam...     |                   | -SPLIT-             |           | 12.46    | 12,231.68 |
| Bill Pmt -Check | 11/20/2015 | 2481     | Industrial Gas Servi... | Billed Time fo... | 232 · Accounts...   |           | 8,942.12 | 3,289.56  |
| Check           | 11/20/2015 | DB CD    | Amazon.com              |                   | -SPLIT-             |           | 59.31    | 3,230.25  |
| Check           | 11/21/2015 | DB CD    | Gas N Go                |                   | -SPLIT-             |           | 18.00    | 3,212.25  |
| Check           | 11/22/2015 | DB CD    | Amazon.com              |                   | -SPLIT-             |           | 26.04    | 3,186.21  |
| Check           | 11/22/2015 | DB CD    | Food City               |                   | -SPLIT-             |           | 6.20     | 3,180.01  |
| Check           | 11/22/2015 | DB CD    | PILOT                   |                   | -SPLIT-             |           | 9.56     | 3,170.45  |
| Deposit         | 11/23/2015 | CC/PY    |                         | Deposit           | 142 · Custome...    | 277.53    |          | 3,447.98  |
| Bill Pmt -Check | 11/23/2015 | 6854     | MARY MUSIC              |                   | 232 · Accounts...   |           | 50.00    | 3,397.98  |
| Bill Pmt -Check | 11/23/2015 | 6855     | RICOH USA, INC          | 20549820          | 232 · Accounts...   |           | 298.47   | 3,099.51  |
| Deposit         | 11/23/2015 |          |                         | Deposit           | 405.1 · Manag...    | 4,000.00  |          | 7,099.51  |
| Deposit         | 11/23/2015 |          |                         | Deposit           | 142 · Custome...    | 4,948.62  |          | 12,048.13 |
| Deposit         | 11/24/2015 |          |                         | Deposit           | 142 · Custome...    | 12,187.19 |          | 24,235.32 |

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Accrual Basis

**Kentucky Frontier Gas, LLC**  
**General Ledger**  
As of December 31, 2015

| Type            | Date       | Num      | Name                    | Memo              | Split              | Debit     | Credit    | Balance    |
|-----------------|------------|----------|-------------------------|-------------------|--------------------|-----------|-----------|------------|
| Check           | 11/24/2015 | DB CD    | Amazon.com              |                   | -SPLIT-            |           | 71.94     | 24,163.38  |
| Check           | 11/24/2015 | DB CD    | Amazon.com              |                   | -SPLIT-            |           | 72.45     | 24,090.93  |
| Check           | 11/24/2015 | DB CD    | Amazon.com              |                   | -SPLIT-            |           | 54.18     | 24,036.75  |
| Deposit         | 11/24/2015 |          |                         | Deposit           | 490 · Other Inc... | 562.85    |           | 24,599.60  |
| Bill Pmt -Check | 11/24/2015 | 6856     | DNI Corp Inc            | Inv#63166         | 232 · Accounts...  |           | 600.35    | 23,999.25  |
| Check           | 11/24/2015 | 6857     | Ed Varney               | Ref of overpa...  | 142 · Custome...   |           | 21.74     | 23,977.51  |
| Deposit         | 11/24/2015 | CC/PY    |                         | Deposit           | 142 · Custome...   | 2,248.25  |           | 26,225.76  |
| Check           | 11/24/2015 | DEP ...  | Deposit Correction      |                   | 142 · Custome...   |           | 28.84     | 26,196.92  |
| Transfer        | 11/25/2015 |          |                         | Funds Transfer    | 131.3 · Comm ...   |           | 20,100.00 | 6,096.92   |
| Deposit         | 11/25/2015 | CC/PY    |                         | Deposit           | -SPLIT-            | 590.96    |           | 6,687.88   |
| Check           | 11/25/2015 | 6858     | Mike Harris             | Reimb for trav... | -SPLIT-            |           | 42.04     | 6,645.84   |
| Deposit         | 11/25/2015 | ACH T... |                         | Deposit           | 142 · Custome...   | 1,100.00  |           | 7,745.84   |
| Check           | 11/25/2015 | 6859     | CALLIE TACKETT          | VOID: DEP R...    | -SPLIT-            | 0.00      |           | 7,745.84   |
| Check           | 11/25/2015 | 6860     | OLIVIA SALISBURY        | VOID: DEP R...    | -SPLIT-            | 0.00      |           | 7,745.84   |
| Check           | 11/25/2015 | 6861     | VIRGINIA MUNCY          | VOID: DEP R...    | -SPLIT-            | 0.00      |           | 7,745.84   |
| Check           | 11/25/2015 | 6862     | DEBBIE HOWARD           | REF OF CRE...     | 142 · Custome...   |           | 9.11      | 7,736.73   |
| Check           | 11/25/2015 | 6863     | OLIVIA SALISBURY        | REF OF DEP ...    | -SPLIT-            |           | 114.26    | 7,622.47   |
| Check           | 11/25/2015 | 6864     | CALLIE TACKETT          | DEP REF # 1....   | -SPLIT-            |           | 62.00     | 7,560.47   |
| Bill Pmt -Check | 11/25/2015 | 6865     | Quality Natural Gas ... | 09-15             | 232 · Accounts...  |           | 10,409.03 | -2,848.56  |
| Check           | 11/25/2015 | 6866     | VIRGINIA MUNCY          | DEP REF #4....    | -SPLIT-            |           | 61.25     | -2,909.81  |
| Check           | 11/27/2015 | DB CD    | Auto Zone               |                   | -SPLIT-            |           | 27.01     | -2,936.82  |
| Check           | 11/27/2015 | DB CD    | Auto Zone               |                   | -SPLIT-            |           | 180.19    | -3,117.01  |
| Check           | 11/27/2015 | DB CD    | NORTHERN TOOL           |                   | -SPLIT-            |           | 39.99     | -3,157.00  |
| Check           | 11/27/2015 | DB CD    | wyoming.com             |                   | -SPLIT-            |           | 245.00    | -3,402.00  |
| Deposit         | 11/27/2015 |          |                         | Deposit           | -SPLIT-            | 19.08     |           | -3,382.92  |
| Deposit         | 11/27/2015 | CC/PY    |                         | Deposit           | 142 · Custome...   | 822.86    |           | -2,560.06  |
| Deposit         | 11/27/2015 | CC/PY    |                         | Deposit           | 142 · Custome...   | 327.30    |           | -2,232.76  |
| Bill Pmt -Check | 11/30/2015 | 6867     | Community Trust Ba...   | 60100533313...    | 232 · Accounts...  |           | 16,889.17 | -19,121.93 |
| Deposit         | 11/30/2015 |          |                         | Deposit           | 142 · Custome...   | 7,001.56  |           | -12,120.37 |
| Deposit         | 11/30/2015 |          |                         | Deposit           | 142 · Custome...   | 948.48    |           | -11,171.89 |
| Deposit         | 11/30/2015 |          |                         | Deposit           | 142 · Custome...   | 11,212.55 |           | 40.66      |
| Deposit         | 11/30/2015 |          |                         | Deposit           | 142 · Custome...   | 3,778.53  |           | 3,819.19   |
| Check           | 11/30/2015 | ACH      | Branham, Sallye         |                   | -SPLIT-            |           | 1,800.00  | 2,019.19   |
| Check           | 11/30/2015 | DB CD    | Amazon.com              |                   | -SPLIT-            |           | 209.94    | 1,809.25   |
| Check           | 11/30/2015 | AW       | BANK CHARGE             |                   | 921.3 · Bank S...  |           | 242.10    | 1,567.15   |
| Deposit         | 11/30/2015 |          |                         | Deposit           | -SPLIT-            | 53.76     |           | 1,620.91   |
| Check           | 11/30/2015 | DEP ...  | DEBIT ADJUSTMENT        |                   | 142 · Custome...   |           | 54.02     | 1,566.89   |
| Bill Pmt -Check | 12/01/2015 | 6868     | Speedway Superam...     | 1001229655        | 232 · Accounts...  |           | 2,776.73  | -1,209.84  |
| Bill Pmt -Check | 12/01/2015 | 6869     | Heather Cantrell        |                   | 232 · Accounts...  |           | 50.00     | -1,259.84  |
| Bill Pmt -Check | 12/01/2015 | 6870     | Purchase Power          | 80009000012...    | 232 · Accounts...  |           | 201.00    | -1,460.84  |
| Bill Pmt -Check | 12/01/2015 | 6871     | Kentucky Undergrou...   | #200627004        | 232 · Accounts...  |           | 110.40    | -1,571.24  |
| Check           | 12/01/2015 | 6872     | CHRIS CAVEN             | REIMB FOR ...     | -SPLIT-            |           | 11.64     | -1,582.88  |
| Bill Pmt -Check | 12/01/2015 | 6873     | Miller Supply Inc       |                   | 232 · Accounts...  |           | 82.94     | -1,665.82  |
| Bill Pmt -Check | 12/01/2015 | 6874     | Holland Supply Com...   | 453708            | 232 · Accounts...  |           | 253.56    | -1,919.38  |
| Bill Pmt -Check | 12/01/2015 | 6875     | Community Trust Ba...   | 60300249233...    | 232 · Accounts...  |           | 610.30    | -2,529.68  |
| Check           | 12/01/2015 | DB CD    | Auto Zone               |                   | -SPLIT-            |           | 60.40     | -2,590.08  |
| Bill Pmt -Check | 12/01/2015 | 6876     | Consolidated Pipe &...  | 2851608-000       | 232 · Accounts...  |           | 371.00    | -2,961.08  |
| Check           | 12/01/2015 | DB CD    | Eagle Research Co...    | SATELL FEE        | -SPLIT-            |           | 62.86     | -3,023.94  |
| Bill Pmt -Check | 12/01/2015 | 6877     | EASTERN TELEPH...       | #5277             | 232 · Accounts...  |           | 190.00    | -3,213.94  |

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Accrual Basis

## Kentucky Frontier Gas, LLC General Ledger As of December 31, 2015

| Type            | Date       | Num       | Name                     | Memo            | Split              | Debit     | Credit   | Balance   |
|-----------------|------------|-----------|--------------------------|-----------------|--------------------|-----------|----------|-----------|
| Bill Pmt -Check | 12/01/2015 | 6878      | Floyd County Rescu...    | Donation        | 232 · Accounts...  |           | 100.00   | -3,313.94 |
| Bill Pmt -Check | 12/01/2015 | 6879      | Heavy's Auto Center      | Inv# 0417       | 232 · Accounts...  |           | 75.00    | -3,388.94 |
| Check           | 12/01/2015 | 6880      | JUSTIN JOHNSON           | DEP REF#1.1...  | -SPLIT-            |           | 29.43    | -3,418.37 |
| Deposit         | 12/01/2015 |           |                          | Deposit         | 142 · Custome...   | 6,739.73  |          | 3,321.36  |
| Deposit         | 12/01/2015 |           |                          | Deposit         | -SPLIT-            | 1,000.00  |          | 4,321.36  |
| Deposit         | 12/01/2015 | CC/PY     |                          | Deposit         | 142 · Custome...   | 94.45     |          | 4,415.81  |
| Deposit         | 12/01/2015 | CC/PY     |                          | Deposit         | 142 · Custome...   | 34.30     |          | 4,450.11  |
| Deposit         | 12/01/2015 | CC/PY     |                          | Deposit         | 142 · Custome...   | 63.94     |          | 4,514.05  |
| Deposit         | 12/01/2015 | DEP ...   |                          | Deposit         | 142 · Custome...   | 19.16     |          | 4,533.21  |
| Check           | 12/01/2015 | DB CD     | YELLOW CAB               |                 | -SPLIT-            |           | 23.45    | 4,509.76  |
| Check           | 12/01/2015 | DB CD     | UPS*INTERNET SH...       |                 | -SPLIT-            |           | 24.66    | 4,485.10  |
| Check           | 12/01/2015 | DB CD     | Food City                |                 | -SPLIT-            |           | 2.89     | 4,482.21  |
| Bill Pmt -Check | 12/02/2015 | 6881      | Waste Connections        |                 | 232 · Accounts...  |           | 85.53    | 4,396.68  |
| Check           | 12/02/2015 | NSF       | NSF MAC-ONE LLC          |                 | 142 · Custome...   |           | 62.69    | 4,333.99  |
| Check           | 12/02/2015 | AW        | BANK CHARGE              |                 | 921.3 · Bank S...  |           | 3.00     | 4,330.99  |
| Check           | 12/02/2015 | DB CD     | Easy ID Solution         |                 | -SPLIT-            |           | 19.40    | 4,311.59  |
| Check           | 12/02/2015 | DB CD     | McDonalds                |                 | -SPLIT-            |           | 3.17     | 4,308.42  |
| Check           | 12/02/2015 | DB CD     | WOODY CREEK CAF          |                 | -SPLIT-            |           | 8.64     | 4,299.78  |
| Deposit         | 12/02/2015 | CC/PY     |                          | Deposit         | 142 · Custome...   | 2,070.53  |          | 6,370.31  |
| General Journal | 12/02/2015 | Payrol... | Amazon.com               | Reverse of G... | -SPLIT-            | 113.00    |          | 6,483.31  |
| Deposit         | 12/02/2015 |           |                          | Deposit         | 142 · Custome...   | 4,132.97  |          | 10,616.28 |
| Bill Pmt -Check | 12/03/2015 | ACH       | Birch Communications     |                 | 232 · Accounts...  |           | 494.40   | 10,121.88 |
| Deposit         | 12/03/2015 | CC/PY     |                          | Deposit         | 142 · Custome...   | 960.17    |          | 11,082.05 |
| Check           | 12/03/2015 | DB CD     | Speedway Superam...      |                 | -SPLIT-            |           | 15.76    | 11,066.29 |
| Bill Pmt -Check | 12/03/2015 | 6882      | DNI Corp Inc             | 63453           | 232 · Accounts...  |           | 923.57   | 10,142.72 |
| Bill Pmt -Check | 12/03/2015 | 6883      | Community Trust Ba...    | 60300268609...  | 232 · Accounts...  |           | 364.73   | 9,777.99  |
| Bill Pmt -Check | 12/03/2015 | 6884      | Layne's ACE HARD...      | 866000          | 232 · Accounts...  |           | 42.17    | 9,735.82  |
| Bill Pmt -Check | 12/03/2015 | 6885      | J D Westcott & Son ...   | Inv#00242694... | 232 · Accounts...  |           | 87.12    | 9,648.70  |
| Check           | 12/03/2015 | 6886      | JAMES TRUSTY             | REFUND OF ...   | 142 · Custome...   |           | 12.50    | 9,636.20  |
| Bill Pmt -Check | 12/03/2015 | 6887      | KLC Enterprises          | 09-15           | 232 · Accounts...  |           | 1,505.45 | 8,130.75  |
| Bill Pmt -Check | 12/03/2015 | 6888      | Slone Energy, LLC        |                 | 232 · Accounts...  |           | 3,332.35 | 4,798.40  |
| Check           | 12/03/2015 | DB CD     | Food City                |                 | -SPLIT-            |           | 6.54     | 4,791.86  |
| Check           | 12/03/2015 | DB CD     | Food City                |                 | -SPLIT-            |           | 5.98     | 4,785.88  |
| Deposit         | 12/03/2015 |           |                          | Deposit         | 142 · Custome...   | 2,153.47  |          | 6,939.35  |
| Deposit         | 12/04/2015 |           |                          | Deposit         | 488.3 · Reimbu...  | 200.00    |          | 7,139.35  |
| Check           | 12/04/2015 | 6889      | Heather Cantrell         | PUBLIC AWA...   | -SPLIT-            |           | 42.80    | 7,096.55  |
| Check           | 12/04/2015 | ACH       | Xpress Bill Pay          |                 | 921.12 · Credit... |           | 343.70   | 6,752.85  |
| Check           | 12/04/2015 | DB CD     | Lowe's                   |                 | -SPLIT-            |           | 133.85   | 6,619.00  |
| Check           | 12/04/2015 | DB CD     | Giovanni's               |                 | -SPLIT-            |           | 52.29    | 6,566.71  |
| Bill Pmt -Check | 12/04/2015 | 6890      | Utility Sales & Servi... | IN00015026      | 232 · Accounts...  |           | 2,486.89 | 4,079.82  |
| Check           | 12/04/2015 | ACH       | Payment Tech Fee         |                 | 921.12 · Credit... |           | 257.02   | 3,822.80  |
| Bill Pmt -Check | 12/04/2015 | 6891      | Rich, Larry              |                 | 232 · Accounts...  |           | 4,000.00 | -177.20   |
| Deposit         | 12/04/2015 |           |                          | Deposit         | 142 · Custome...   | 3,398.33  |          | 3,221.13  |
| Check           | 12/04/2015 | AW        | INCOMING WIRE F...       | FEE FOR TR...   | -SPLIT-            |           | 10.00    | 3,211.13  |
| Transfer        | 12/04/2015 |           |                          | Deposit         | 208.3 · Partner... | 14,000.00 |          | 17,211.13 |
| Deposit         | 12/04/2015 | CC/PY     |                          | Deposit         | -SPLIT-            | 855.10    |          | 18,066.23 |
| Check           | 12/05/2015 | DB CD     | PILOT                    |                 | -SPLIT-            |           | 7.38     | 18,058.85 |
| Check           | 12/06/2015 | DB CD     | McDonalds                |                 | -SPLIT-            |           | 4.98     | 18,053.87 |
| Check           | 12/06/2015 | DB CD     | Hardee                   |                 | -SPLIT-            |           | 6.06     | 18,047.81 |

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08/01/17

Accrual Basis

**Kentucky Frontier Gas, LLC**  
**General Ledger**  
**As of December 31, 2015**

| Type            | Date       | Num      | Name                    | Memo               | Split              | Debit     | Credit    | Balance   |
|-----------------|------------|----------|-------------------------|--------------------|--------------------|-----------|-----------|-----------|
| Bill Pmt -Check | 12/07/2015 | ACH      | Appalachian Wireless    | 00200611207        | 232 · Accounts...  |           | 714.14    | 17,333.67 |
| Check           | 12/07/2015 | DB CD    | DIA PARKING             |                    | -SPLIT-            |           | 52.00     | 17,281.67 |
| Check           | 12/07/2015 | DB CD    | Enterprise Rent-A-Car   |                    | -SPLIT-            |           | 187.88    | 17,093.79 |
| Deposit         | 12/07/2015 | CC/PY    |                         | Deposit            | 142 · Custome...   | 1,361.01  |           | 18,454.80 |
| Bill Pmt -Check | 12/07/2015 | 6892     | CARQUEST OF SA...       | INV#200802         | 232 · Accounts...  |           | 24.02     | 18,430.78 |
| Bill Pmt -Check | 12/07/2015 | 6893     | m2m Data Corporati...   | Inv#27768          | 232 · Accounts...  |           | 26.20     | 18,404.58 |
| Bill Pmt -Check | 12/07/2015 | 6894     | First Bankcard          | 44182292810...     | 232 · Accounts...  |           | 482.07    | 17,922.51 |
| Bill Pmt -Check | 12/07/2015 | 6895     | Drains Unlimited, Inc.  | Inv#30081 ...      | 232 · Accounts...  |           | 2,500.00  | 15,422.51 |
| Bill Pmt -Check | 12/07/2015 | 6896     | AT&T                    |                    | 232 · Accounts...  |           | 194.04    | 15,228.47 |
| Deposit         | 12/07/2015 | ACH T... |                         | Deposit            | 142 · Custome...   | 7,600.00  |           | 22,828.47 |
| Bill Pmt -Check | 12/07/2015 | 6897     | D L R                   | Transportatio...   | 232 · Accounts...  |           | 2,000.00  | 20,828.47 |
| Bill Pmt -Check | 12/07/2015 | 6899     | Dustin's Lawn Care ...  | Installing new ... | 232 · Accounts...  |           | 2,335.00  | 18,493.47 |
| Check           | 12/07/2015 | 6898     | VOID                    | VOID:              | 930.2 · Miscell... | 0.00      |           | 18,493.47 |
| Transfer        | 12/07/2015 |          |                         | Funds Transfer     | 131.7 · CTB S...   |           | 14,000.00 | 4,493.47  |
| Deposit         | 12/07/2015 |          |                         | Deposit            | 142 · Custome...   | 15,629.59 |           | 20,123.06 |
| Deposit         | 12/08/2015 |          |                         | Deposit            | 488.3 · Reimbu...  | 70,610.90 |           | 90,733.96 |
| Check           | 12/08/2015 | 6900     | MIDDLECREEK VO...       | Donation for ...   | 930.2 · Miscell... |           | 30.00     | 90,703.96 |
| Bill Pmt -Check | 12/08/2015 | 6901     | GENESIS BILLING ...     | INV# 1 COLL...     | 232 · Accounts...  |           | 241.50    | 90,462.46 |
| Bill Pmt -Check | 12/08/2015 | 6902     | KY CRYSTAL WAT...       | 002207             | 232 · Accounts...  |           | 45.35     | 90,417.11 |
| Deposit         | 12/08/2015 |          |                         | Deposit            | 142 · Custome...   | 900.50    |           | 91,317.61 |
| Deposit         | 12/08/2015 | CC/PY    |                         | Deposit            | 142 · Custome...   | 58.75     |           | 91,376.36 |
| Deposit         | 12/08/2015 | CC/PY    |                         | Deposit            | 142 · Custome...   | 173.39    |           | 91,549.75 |
| Deposit         | 12/08/2015 | CC/PY    |                         | Deposit            | -SPLIT-            | 819.09    |           | 92,368.84 |
| Deposit         | 12/08/2015 |          |                         | Deposit            | 142 · Custome...   | 1,691.03  |           | 94,059.87 |
| Check           | 12/08/2015 | dep corr | Deposit Correction      |                    | 142 · Custome...   |           | 19.16     | 94,040.71 |
| Bill Pmt -Check | 12/09/2015 | ACH      | Northwestern Mutual     |                    | 232 · Accounts...  |           | 519.49    | 93,521.22 |
| Check           | 12/09/2015 | DB CD    | Auto Zone               |                    | -SPLIT-            |           | 11.65     | 93,509.57 |
| Check           | 12/09/2015 | DB CD    | Auto Zone               |                    | -SPLIT-            |           | 11.65     | 93,497.92 |
| Check           | 12/09/2015 | DB CD    | UPS*INTERNET SH...      |                    | -SPLIT-            |           | 60.50     | 93,437.42 |
| Check           | 12/09/2015 | 6903     | VOID                    | VOID:              | 930.2 · Miscell... | 0.00      |           | 93,437.42 |
| Bill Pmt -Check | 12/09/2015 | 6904     | MARY MUSIC              |                    | 232 · Accounts...  |           | 50.00     | 93,387.42 |
| Transfer        | 12/09/2015 |          |                         | Funds Transfer     | 131.3 · Comm ...   |           | 22,200.00 | 71,187.42 |
| Deposit         | 12/09/2015 | CC/PY    |                         | Deposit            | -SPLIT-            | 1,330.36  |           | 72,517.78 |
| Bill Pmt -Check | 12/10/2015 | 6905     | Summit Engineering      | Proj# 3838.00...   | 232 · Accounts...  |           | 70,610.90 | 1,906.88  |
| Deposit         | 12/10/2015 |          |                         | Deposit            | 142 · Custome...   | 15,059.11 |           | 16,965.99 |
| Deposit         | 12/10/2015 |          |                         | Deposit            | 405.1 · Manag...   | 28,000.00 |           | 44,965.99 |
| Bill Pmt -Check | 12/10/2015 | ACH      | Prestonsburg City's ... | 102-21600-00       | 232 · Accounts...  |           | 43.94     | 44,922.05 |
| Bill Pmt -Check | 12/10/2015 | ACH      | Travelers               |                    | 232 · Accounts...  |           | 2,798.11  | 42,123.94 |
| Bill Pmt -Check | 12/10/2015 | 6906     | Community Trust Ba...   | 60100584401...     | 232 · Accounts...  |           | 1,475.26  | 40,648.68 |
| Bill Pmt -Check | 12/10/2015 | 6907     | Community Trust Ba...   | 60100618081...     | 232 · Accounts...  |           | 587.29    | 40,061.39 |
| Bill Pmt -Check | 12/10/2015 | 6908     | Community Trust Ba...   | 60100584401...     | 232 · Accounts...  |           | 13,277.26 | 26,784.13 |
| Check           | 12/10/2015 | 6909     | CASH                    | Christmas Ex...    | -SPLIT-            |           | 1,300.00  | 25,484.13 |
| Deposit         | 12/10/2015 | CC/PY    |                         | Deposit            | 142 · Custome...   | 372.64    |           | 25,856.77 |
| Bill Pmt -Check | 12/11/2015 | 6910     | KEMI                    | Inv#2061996 ...    | 232 · Accounts...  |           | 3,207.13  | 22,649.64 |
| Bill Pmt -Check | 12/11/2015 | 6911     | Columbia Gas of Ke...   | 11-15 PG           | 232 · Accounts...  |           | 2,465.41  | 20,184.23 |
| Check           | 12/11/2015 | 6912     | CURTIS WELLMAN          | REFUND OF ...      | 142 · Custome...   |           | 22.94     | 20,161.29 |
| Bill Pmt -Check | 12/11/2015 | 6913     | HTC Gas Company,...     | 09-15              | 232 · Accounts...  |           | 639.00    | 19,522.29 |
| Deposit         | 12/11/2015 |          |                         | Deposit            | 142 · Custome...   | 9,964.98  |           | 29,487.27 |
| Check           | 12/11/2015 | DB CD    | Transportation          |                    | -SPLIT-            |           | 16.50     | 29,470.77 |



## Kentucky Frontier Gas, LLC General Ledger As of December 31, 2015

| Type            | Date       | Num      | Name                     | Memo             | Split              | Debit        | Credit       | Balance      |
|-----------------|------------|----------|--------------------------|------------------|--------------------|--------------|--------------|--------------|
| Check           | 12/11/2015 | DB CD    | Amazon.com               |                  | -SPLIT-            |              | 25.97        | 29,444.80    |
| Check           | 12/11/2015 | DB CD    | Amazon.com               |                  | -SPLIT-            |              | 25.22        | 29,419.58    |
| Check           | 12/11/2015 | DB CD    | Amazon.com               | pressure gau...  | 377 · Meter Sets   |              | 221.80       | 29,197.78    |
| Check           | 12/11/2015 | 6914     | SANDY'S CATERING         | Office Christ... | -SPLIT-            |              | 250.00       | 28,947.78    |
| Bill Pmt -Check | 12/11/2015 | 6915     | Magnum Drilling of ...   | 11-15            | 232 · Accounts...  |              | 4,221.00     | 24,726.78    |
| Bill Pmt -Check | 12/11/2015 | 6916     | Miller Supply Inc        | 7027428          | 232 · Accounts...  |              | 206.80       | 24,519.98    |
| Bill Pmt -Check | 12/11/2015 | 6917     | Utility Sales & Servi... | IN00015117       | 232 · Accounts...  |              | 388.89       | 24,131.09    |
| Bill Pmt -Check | 12/11/2015 | 6918     | Utility Sales & Servi... | 00015458         | 232 · Accounts...  |              | 336.54       | 23,794.55    |
| Deposit         | 12/11/2015 | CC/PY    |                          | Deposit          | 142 · Custome...   | 666.97       |              | 24,461.52    |
| Deposit         | 12/11/2015 |          |                          | Deposit          | 142 · Custome...   | 12,132.38    |              | 36,593.90    |
| Deposit         | 12/11/2015 | ACH T... |                          | Deposit          | 142 · Custome...   | 5,400.00     |              | 41,993.90    |
| Transfer        | 12/11/2015 |          |                          | Funds Transfer   | 131.7 · CTB S...   | 400,000.00   |              | 441,993.90   |
| Transfer        | 12/11/2015 |          |                          | Funds Transfer   | 131.7 · CTB S...   | 12,500.00    |              | 454,493.90   |
| Transfer        | 12/11/2015 |          |                          | Deposit          | 224.12 · CTB L...  | 1,500,000.00 |              | 1,954,493.90 |
| Transfer        | 12/11/2015 |          |                          | Deposit          | 231.5 · N/P- C...  | 40,000.00    |              | 1,994,493.90 |
| Check           | 12/11/2015 | MISC ... | MISCELLANEOUS ...        | DEBITED BY ...   | SBA Originatio...  |              | 54,509.50    | 1,939,984.40 |
| Transfer        | 12/11/2015 |          |                          | Deposit          | SBA Originatio...  | 3,250.00     |              | 1,943,234.40 |
| Check           | 12/11/2015 | WIRE ... | RSI & ASSOCIATE...       | FOR BUSINE...    | SBA Originatio...  |              | 3,250.00     | 1,939,984.40 |
| Check           | 12/11/2015 | WIRE ... | WIRE FEE FOR RS...       | OUTGOING ...     | 921.3 · Bank S...  |              | 20.00        | 1,939,964.40 |
| Check           | 12/11/2015 | WIRE ... | WIRE FEE FOR PU...       | OUTGOING ...     | 921.3 · Bank S...  |              | 20.00        | 1,939,944.40 |
| Check           | 12/11/2015 | WIRE ... | PUBLIC GAS CO INC        | WIRE TRF O...    | 376.13 · Mains     |              | 1,900,000.00 | 39,944.40    |
| Check           | 12/13/2015 | DB CD    | Amazon.com               |                  | -SPLIT-            |              | 11.98        | 39,932.42    |
| Check           | 12/13/2015 | DB CD    | Amazon.com               |                  | -SPLIT-            |              | 13.99        | 39,918.43    |
| Deposit         | 12/13/2015 | CR REF   | Amazon.com               | Deposit          | -SPLIT-            | 25.97        |              | 39,944.40    |
| Check           | 12/14/2015 | 6919     | CASH                     | Christmas Ex...  | 921.2 · Office ... |              | 500.00       | 39,444.40    |
| Deposit         | 12/14/2015 |          |                          | Deposit          | 142 · Custome...   | 732.80       |              | 40,177.20    |
| Deposit         | 12/14/2015 |          |                          | Deposit          | 142 · Custome...   | 22,938.75    |              | 63,115.95    |
| Check           | 12/14/2015 | AW       | BANK CHARGE              | FOR NSF RO...    | 921.3 · Bank S...  |              | 3.00         | 63,112.95    |
| Bill Pmt -Check | 12/15/2015 | 6920     | D L R                    | Transportatio... | 232 · Accounts...  |              | 3,000.00     | 60,112.95    |
| Deposit         | 12/15/2015 | CC/PY    |                          | Deposit          | 142 · Custome...   | 98.46        |              | 60,211.41    |
| Deposit         | 12/15/2015 | CC/PY    |                          | Deposit          | 142 · Custome...   | 98.77        |              | 60,310.18    |
| Deposit         | 12/15/2015 | CC/PY    |                          | Deposit          | 142 · Custome...   | 544.10       |              | 60,854.28    |
| Bill Pmt -Check | 12/15/2015 | 6921     | CASELLE                  | Remaining ba...  | 232 · Accounts...  |              | 10,650.00    | 50,204.28    |
| Bill Pmt -Check | 12/15/2015 | 6922     | Columbia Gas of Ke...    | 11-15 MLG        | 232 · Accounts...  |              | 2,043.56     | 48,160.72    |
| Bill Pmt -Check | 12/15/2015 | 6923     | Drains Unlimited, Inc.   | Inv#30081 ...    | 232 · Accounts...  |              | 2,500.00     | 45,660.72    |
| Bill Pmt -Check | 12/15/2015 | 6924     | Nytils Exploration Co... |                  | 232 · Accounts...  |              | 4,061.68     | 41,599.04    |
| Bill Pmt -Check | 12/15/2015 | 6925     | PINEDALE NATUR...        | Reimburseme...   | 232 · Accounts...  |              | 1,622.88     | 39,976.16    |
| Bill Pmt -Check | 12/15/2015 | 6926     | Anthem BCBS KY G...      | Group#A5071...   | 232 · Accounts...  |              | 3,808.66     | 36,167.50    |
| Bill Pmt -Check | 12/15/2015 | 6927     | CASELLE                  | INV# 69806 ...   | 232 · Accounts...  |              | 649.00       | 35,518.50    |
| Bill Pmt -Check | 12/15/2015 | 6928     | John P. Hunt, Sheriff    | Bill No. 2648    | 232 · Accounts...  |              | 1,535.80     | 33,982.70    |
| Bill Pmt -Check | 12/15/2015 | 6929     | Heather Cantrell         |                  | 232 · Accounts...  |              | 50.00        | 33,932.70    |
| Bill Pmt -Check | 12/15/2015 | 6930     | DISTRIBUTION NOW         | INV# 908914...   | 232 · Accounts...  |              | 95.21        | 33,837.49    |
| Deposit         | 12/15/2015 |          |                          | Deposit          | 142 · Custome...   | 2,130.26     |              | 35,967.75    |
| Bill Pmt -Check | 12/15/2015 | 6931     | Speedway Superam...      | 1001229655       | 232 · Accounts...  |              | 2,752.05     | 33,215.70    |
| Deposit         | 12/15/2015 |          |                          | Deposit          | 405.1 · Manag...   | 23,000.00    |              | 56,215.70    |
| Bill Pmt -Check | 12/15/2015 | 2482     | Industrial Gas Servi...  |                  | 232 · Accounts...  |              | 4,685.00     | 51,530.70    |
| Check           | 12/15/2015 | DB CD    | Amazon.com               |                  | -SPLIT-            |              | 25.38        | 51,505.32    |
| Check           | 12/15/2015 | DB CD    | Amazon.com               |                  | -SPLIT-            |              | 41.46        | 51,463.86    |
| Check           | 12/15/2015 | DB CD    | Amazon.com               |                  | -SPLIT-            |              | 23.84        | 51,440.02    |

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Accrual Basis

**Kentucky Frontier Gas, LLC**  
**General Ledger**  
**As of December 31, 2015**

| Type            | Date       | Num      | Name                     | Memo               | Split               | Debit     | Credit    | Balance   |
|-----------------|------------|----------|--------------------------|--------------------|---------------------|-----------|-----------|-----------|
| Check           | 12/15/2015 | DB CD    | Amazon.com               |                    | -SPLIT-             |           | 25.43     | 51,414.59 |
| Check           | 12/15/2015 | DB CD    | Amazon.com               |                    | -SPLIT-             |           | 9.41      | 51,405.18 |
| Deposit         | 12/15/2015 | CC/PY    |                          | Deposit            | 142 · Custome...    | 1,109.07  |           | 52,514.25 |
| Check           | 12/15/2015 | DB CD    | Transportation           |                    | 921.2 · Office ...  |           | 5.50      | 52,508.75 |
| Deposit         | 12/16/2015 |          |                          | Deposit            | 488.3 · Reimbu...   | 50.00     |           | 52,558.75 |
| Bill Pmt -Check | 12/16/2015 | 6932     | DNI Corp Inc             | Inv# 63795         | 232 · Accounts...   |           | 639.09    | 51,919.66 |
| Bill Pmt -Check | 12/16/2015 | 6933     | Community Trust Ba...    | 60300248851 ...    | 232 · Accounts...   |           | 614.22    | 51,305.44 |
| Bill Pmt -Check | 12/16/2015 | 6934     | B & M AUTO & TRU...      | 26814              | 232 · Accounts...   |           | 20.00     | 51,285.44 |
| Bill Pmt -Check | 12/16/2015 | 6935     | Community Trust Ba...    | 60100618146...     | 232 · Accounts...   |           | 1,883.00  | 49,402.44 |
| Check           | 12/16/2015 | 6936     | SHELIA THOMPSON          | DEP REF # 4....    | -SPLIT-             |           | 115.27    | 49,287.17 |
| Deposit         | 12/17/2015 |          |                          | Deposit            | 142 · Custome...    | 4,844.90  |           | 54,132.07 |
| Bill Pmt -Check | 12/17/2015 | 6937     | Jefferson Gas, LLC       | 11-15              | 232 · Accounts...   |           | 23,709.31 | 30,422.76 |
| Deposit         | 12/17/2015 | CC/PY    |                          | Deposit            | 142 · Custome...    | 1,405.40  |           | 31,828.16 |
| Check           | 12/17/2015 | ACH      | AFLAC INSURANCE          |                    | 924.7 · Insuran...  |           | 483.40    | 31,344.76 |
| Check           | 12/17/2015 | AW       | Bill Pay Service         |                    | 921.3 · Bank S...   |           | 2.95      | 31,341.81 |
| Check           | 12/17/2015 | ACH      | AMERICAN ELECT...        | Security Depo...   | 155 · Utility De... |           | 324.00    | 31,017.81 |
| Bill Pmt -Check | 12/17/2015 | 6938     | John Gray Energy         | 11-15              | 232 · Accounts...   |           | 2,152.28  | 28,865.53 |
| Bill Pmt -Check | 12/17/2015 | 6939     | Fast Change Lube &...    |                    | 232 · Accounts...   |           | 490.77    | 28,374.76 |
| Bill Pmt -Check | 12/17/2015 | 6940     | Utility Sales & Servi... |                    | 232 · Accounts...   |           | 6,953.50  | 21,421.26 |
| Bill Pmt -Check | 12/17/2015 | 6942     | Elite Insurance Age...   | Down Payme...      | 232 · Accounts...   |           | 4,325.08  | 17,096.18 |
| Check           | 12/17/2015 | 6941     | Sparkling Carwash ...    | detail of Jeep(... | Transportation ...  |           | 100.00    | 16,996.18 |
| Deposit         | 12/17/2015 |          |                          | Deposit            | 142 · Custome...    | 5,169.71  |           | 22,165.89 |
| Check           | 12/17/2015 | DB CD    | Amazon.com               |                    | -SPLIT-             |           | 117.80    | 22,048.09 |
| Deposit         | 12/18/2015 |          |                          | Deposit            | -SPLIT-             | 800.00    |           | 22,848.09 |
| Deposit         | 12/18/2015 |          |                          | Deposit            | 142 · Custome...    | 2,677.51  |           | 25,525.60 |
| Bill Pmt -Check | 12/18/2015 | 6943     | MARY MUSIC               |                    | 232 · Accounts...   |           | 50.00     | 25,475.60 |
| Bill Pmt -Check | 12/18/2015 | ACH      | Big Sandy Recc           |                    | 232 · Accounts...   |           | 288.46    | 25,187.14 |
| Check           | 12/18/2015 | NSF      | NSF MICHAEL SLO...       |                    | 142 · Custome...    |           | 80.19     | 25,106.95 |
| Check           | 12/18/2015 | AW       | BANK CHARGE              |                    | 921.3 · Bank S...   |           | 3.00      | 25,103.95 |
| Check           | 12/18/2015 | DB CD    | Staples                  |                    | -SPLIT-             |           | 716.80    | 24,387.15 |
| Check           | 12/18/2015 | ACH      | Eagle Research Co...     |                    | -SPLIT-             |           | 62.86     | 24,324.29 |
| Check           | 12/18/2015 | DB CD    | Dell                     |                    | 391.1 · Office ...  |           | 968.08    | 23,356.21 |
| Check           | 12/18/2015 | DB CD    | Amazon.com               |                    | -SPLIT-             |           | 21.98     | 23,334.23 |
| Check           | 12/18/2015 | DB CD    | Amazon.com               |                    | -SPLIT-             |           | 72.41     | 23,261.82 |
| Deposit         | 12/18/2015 | CC/PY    |                          | Deposit            | 142 · Custome...    | 604.14    |           | 23,865.96 |
| Deposit         | 12/18/2015 | ACH T... |                          | Deposit            | 142 · Custome...    | 17,500.00 |           | 41,365.96 |
| Deposit         | 12/18/2015 | CC/PY    |                          | Deposit            | 142 · Custome...    | 1,183.52  |           | 42,549.48 |
| Check           | 12/19/2015 | DB CD    | Dell                     |                    | 391.1 · Office ...  |           | 31.63     | 42,517.85 |
| Check           | 12/19/2015 | DB CD    | Dell                     |                    | 391.1 · Office ...  |           | 314.28    | 42,203.57 |
| Check           | 12/21/2015 | EPAY     | KY DEPT OF REVE...       | SALES TAX F...     | 241 · Sales Ta...   |           | 1,636.05  | 40,567.52 |
| Check           | 12/21/2015 | EPAY     | KY DEPT OF REVE...       | UTILITY TAX ...    | 242.1 · CC- Uti...  |           | 2,013.92  | 38,553.60 |
| Deposit         | 12/21/2015 |          |                          | Deposit            | 142 · Custome...    | 7,549.94  |           | 46,103.54 |
| Deposit         | 12/21/2015 |          |                          | Deposit            | 921.1 · Office ...  | 287.83    |           | 46,391.37 |
| Check           | 12/21/2015 | DB CD    | APPLE VALLEY SA...       |                    | -SPLIT-             |           | 15.55     | 46,375.82 |
| Deposit         | 12/21/2015 | CC/PY    |                          | Deposit            | -SPLIT-             | 542.93    |           | 46,918.75 |
| Transfer        | 12/22/2015 |          |                          | Funds Transfer     | 131.3 · Comm ...    |           | 23,000.00 | 23,918.75 |
| Deposit         | 12/22/2015 |          |                          | Deposit            | 405.1 · Manag...    | 8,000.00  |           | 31,918.75 |
| Bill Pmt -Check | 12/22/2015 | 6944     | Cumberland Valley ...    | 11-15              | 232 · Accounts...   |           | 31,653.37 | 265.38    |
| Transfer        | 12/22/2015 |          |                          | Funds Transfer     | 131.7 · CTB S...    | 10,000.00 |           | 10,265.38 |

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Accrual Basis

## Kentucky Frontier Gas, LLC General Ledger As of December 31, 2015

| Type  | Date       | Num      | Name                    | Memo             | Split               | Debit        | Credit       | Balance   |
|---|------------|----------|-------------------------|------------------|---------------------|--------------|--------------|-----------|
| Bill Pmt -Check                               | 12/22/2015 | 6945     | EQT Energy, LLC         | 10-15            | 232 · Accounts...   |              | 16,217.01    | -5,951.63 |
| Deposit                                       | 12/22/2015 |          |                         | Deposit          | 142 · Custome...    | 1,008.04     |              | -4,943.59 |
| Deposit                                       | 12/22/2015 | CC/PY    |                         | Deposit          | 142 · Custome...    | 182.38       |              | -4,761.21 |
| Deposit                                       | 12/23/2015 | CC/PY    |                         | Deposit          | 142 · Custome...    | 1,108.61     |              | -3,652.60 |
| Deposit                                       | 12/23/2015 |          |                         | Deposit          | 142 · Custome...    | 14,131.91    |              | 10,479.31 |
| Deposit                                       | 12/24/2015 | CC/PY    |                         | Deposit          | 142 · Custome...    | 339.94       |              | 10,819.25 |
| Deposit                                       | 12/28/2015 |          |                         | Deposit          | 142 · Custome...    | 28,905.86    |              | 39,725.11 |
| Deposit                                       | 12/28/2015 | CC/PY    |                         | Deposit          | 142 · Custome...    | 32.87        |              | 39,757.98 |
| Check   | 12/28/2015 | DB CD    | Advance Auto Parts      |                  | -SPLIT-             |              | 32.83        | 39,725.15 |
| Deposit                                       | 12/28/2015 | CC/PY    |                         | Deposit          | 142 · Custome...    | 814.32       |              | 40,539.47 |
| Deposit                                       | 12/28/2015 | ACH T... |                         | Deposit          | 142 · Custome...    | 2,100.00     |              | 42,639.47 |
| Check   | 12/28/2015 | DB CD    | Breathitt County Fa...  | for Public Em... | 880.1 · DOT P...    |              | 50.00        | 42,589.47 |
| Deposit                                       | 12/28/2015 | CR REF   |                         | Deposit          | 921.12 · Credit...  | 90.00        |              | 42,679.47 |
| Bill Pmt -Check                               | 12/29/2015 | 6946     | Community Trust Ba...   | 60100533313...   | 232 · Accounts...   |              | 16,889.17    | 25,790.30 |
| Bill Pmt -Check                               | 12/29/2015 | 6947     | Heather Cantrell        |                  | 232 · Accounts...   |              | 50.00        | 25,740.30 |
| Bill Pmt -Check                               | 12/29/2015 | 6948     | Heath Consultants       | #114847          | 232 · Accounts...   |              | 215.45       | 25,524.85 |
| Bill Pmt -Check                               | 12/29/2015 | 6949     | PITNEY BOWES G...       | 80009000012...   | 232 · Accounts...   |              | 201.00       | 25,323.85 |
| Bill Pmt -Check                               | 12/29/2015 | 6950     | RICOH USA, INC          | 20683292         | 232 · Accounts...   |              | 298.47       | 25,025.38 |
| Bill Pmt -Check                               | 12/29/2015 | 6951     | VanArk Inc              | #548             | 232 · Accounts...   |              | 185.00       | 24,840.38 |
| Bill Pmt -Check                               | 12/29/2015 | 6952     | Kentucky Undergrou...   | 200627326        | 232 · Accounts...   |              | 80.00        | 24,760.38 |
| Bill Pmt -Check                               | 12/29/2015 | 6953     | Community Trust Ba...   | 60300249233 ...  | 232 · Accounts...   |              | 610.30       | 24,150.08 |
| Bill Pmt -Check                               | 12/29/2015 | 6954     | Community Trust Ba...   | 60300268609 ...  | 232 · Accounts...   |              | 364.73       | 23,785.35 |
| Bill Pmt -Check                               | 12/29/2015 | 6955     | PITNEY BOWES G...       | #1917998-DC...   | 232 · Accounts...   |              | 146.28       | 23,639.07 |
| Bill Pmt -Check                               | 12/29/2015 | 6956     | Holland Supply Com...   | Inv# 454020      | 232 · Accounts...   |              | 1,875.56     | 21,763.51 |
| Check   | 12/29/2015 | 6957     | DAN MEADE               | DEP REF#2.3...   | -SPLIT-             |              | 35.87        | 21,727.64 |
| Bill Pmt -Check                               | 12/29/2015 | 6958     | m2m Data Corporati...   | VOID: #27916     | 232 · Accounts...   | 0.00         |              | 21,727.64 |
| Bill Pmt -Check                               | 12/29/2015 | 6959     | Quality Natural Gas ... | VOID: 10-15      | 232 · Accounts...   | 0.00         |              | 21,727.64 |
| Deposit                                       | 12/29/2015 | CC/PY    |                         | Deposit          | 142 · Custome...    | 123.20       |              | 21,850.84 |
| Deposit                                       | 12/29/2015 | CC/PY    |                         | Deposit          | 142 · Custome...    | 83.01        |              | 21,933.85 |
| Deposit                                       | 12/29/2015 | CC/PY    |                         | Deposit          | 142 · Custome...    | 332.52       |              | 22,266.37 |
| Deposit                                       | 12/29/2015 |          |                         | Deposit          | 142 · Custome...    | 1,032.31     |              | 23,298.68 |
| Check   | 12/29/2015 | DB CD    | wyoming.com             |                  | -SPLIT-             |              | 20.00        | 23,278.68 |
| Deposit                                       | 12/30/2015 |          |                         | Deposit          | 142 · Custome...    | 7,934.77     |              | 31,213.45 |
| Deposit                                       | 12/30/2015 |          |                         | Deposit          | -SPLIT-             | 1,000.00     |              | 32,213.45 |
| Check   | 12/30/2015 | ACH      | Branham, Sallye         |                  | -SPLIT-             |              | 1,800.00     | 30,413.45 |
| Check   | 12/30/2015 | NSF      | NSF PAULINE WHE...      |                  | 142 · Custome...    |              | 65.02        | 30,348.43 |
| Check   | 12/30/2015 | AW       | BANK CHARGE             |                  | 921.3 · Bank S...   |              | 3.00         | 30,345.43 |
| Deposit                                       | 12/30/2015 | CC/PY    |                         | Deposit          | -SPLIT-             | 1,873.73     |              | 32,219.16 |
| Deposit                                       | 12/31/2015 |          |                         | Deposit          | 142 · Custome...    | 6,228.63     |              | 38,447.79 |
| Check   | 12/31/2015 | NSF      | NSF CAROLYN T L...      |                  | 142 · Custome...    |              | 52.79        | 38,395.00 |
| Check   | 12/31/2015 | AW       | BANK CHARGE             |                  | 921.3 · Bank S...   |              | 3.00         | 38,392.00 |
| Check   | 12/31/2015 | ACH      | MISCELLANEOUS ...       |                  | 921.3 · Bank S...   |              | 291.00       | 38,101.00 |
| Deposit                                       | 12/31/2015 | CC/PY    |                         | Deposit          | 142 · Custome...    | 801.76       |              | 38,902.76 |
| Deposit                                       | 12/31/2015 | ACH T... |                         | Deposit          | 142 · Custome...    | 3,800.00     |              | 42,702.76 |
| Total 131.2 · Comm Trust Bank Oper 4002506337 |            |          |                         |                  |                     | 6,776,620.92 | 6,753,722.12 | 42,702.76 |
| <b>131.3 · Comm Trust Payroll #4002507509</b> |            |          |                         |                  |                     |              |              | 181.18    |
| Check   | 01/02/2015 | ACH      | ADP                     |                  | 920.2 · Payroll ... |              | 143.88       | 37.30     |

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Accrual Basis

**Kentucky Frontier Gas, LLC**  
**General Ledger**  
**As of December 31, 2015**

| Type            | Date       | Num       | Name | Memo              | Split               | Debit     | Credit    | Balance   |
|-----------------|------------|-----------|------|-------------------|---------------------|-----------|-----------|-----------|
| Transfer        | 01/07/2015 |           |      | Funds Transfer    | 131.2 · Comm ...    | 20,000.00 |           | 20,037.30 |
| General Journal | 01/09/2015 | Payrol... |      | Trans. from O...  | -SPLIT-             |           | 19,621.43 | 415.87    |
| Check           | 01/16/2015 | ACH       | ADP  |                   | 920.2 · Payroll ... |           | 143.88    | 271.99    |
| Transfer        | 01/21/2015 |           |      | Funds Transfer    | 131.2 · Comm ...    | 20,800.00 |           | 21,071.99 |
| General Journal | 01/23/2015 | Payrol... |      | Trans. from O...  | -SPLIT-             |           | 20,741.18 | 330.81    |
| Check           | 01/23/2015 | ACH       | ADP  |                   | 920.2 · Payroll ... |           | 60.50     | 270.31    |
| Check           | 01/26/2015 | ACH       | ADP  |                   | 921.3 · Bank S...   |           | 30.00     | 240.31    |
| General Journal | 01/26/2015 | 4         |      | To bal p/r dep    | 994 · Employer...   |           | 1,260.00  | -1,019.69 |
| Transfer        | 01/27/2015 |           |      | Funds Transfer    | 131.2 · Comm ...    | 1,500.00  |           | 480.31    |
| Check           | 01/27/2015 | ACH       | ADP  |                   | 920.2 · Payroll ... |           | 139.50    | 340.81    |
| Check           | 01/30/2015 | ACH       | ADP  |                   | 920.2 · Payroll ... |           | 143.88    | 196.93    |
| Transfer        | 02/04/2015 |           |      | Funds Transfer    | 131.2 · Comm ...    | 21,000.00 |           | 21,196.93 |
| General Journal | 02/06/2015 | Payrol... |      | Trans. from O...  | -SPLIT-             |           | 20,733.39 | 463.54    |
| Check           | 02/13/2015 | ACH       | ADP  |                   | 920.2 · Payroll ... |           | 143.88    | 319.66    |
| Transfer        | 02/18/2015 |           |      | Funds Transfer    | 131.2 · Comm ...    | 23,000.00 |           | 23,319.66 |
| General Journal | 02/20/2015 | Payrol... |      | Trans. from O...  | -SPLIT-             |           | 22,834.57 | 485.09    |
| Check           | 02/27/2015 | ACH       | ADP  |                   | 920.2 · Payroll ... |           | 143.88    | 341.21    |
| Check           | 02/27/2015 | ACH       | ADP  |                   | 920.2 · Payroll ... |           | 60.50     | 280.71    |
| Check           | 03/02/2015 | ACG       | ADP  |                   | 995 · Employer...   |           | 123.75    | 156.96    |
| Transfer        | 03/05/2015 |           |      | Funds Transfer    | 131.2 · Comm ...    | 24,000.00 |           | 24,156.96 |
| General Journal | 03/06/2015 | Payrol... |      | Trans. from O...  | -SPLIT-             |           | 23,222.89 | 934.07    |
| Check           | 03/13/2015 | ACH       | ADP  |                   | 920.2 · Payroll ... |           | 143.88    | 790.19    |
| Transfer        | 03/17/2015 |           |      | Funds Transfer    | 131.2 · Comm ...    | 19,300.00 |           | 20,090.19 |
| General Journal | 03/20/2015 | Payrol... |      | Trans from O...   | -SPLIT-             |           | 19,293.69 | 796.50    |
| Check           | 03/27/2015 | ACH       | ADP  |                   | 920.2 · Payroll ... |           | 143.88    | 652.62    |
| Check           | 03/27/2015 | ACH       | ADP  |                   | 920.2 · Payroll ... |           | 59.00     | 593.62    |
| Transfer        | 04/02/2015 |           |      | Funds Transfer    | 131.2 · Comm ...    | 21,000.00 |           | 21,593.62 |
| General Journal | 04/02/2015 | Payrol... |      | Trans. from O...  | -SPLIT-             |           | 20,324.03 | 1,269.59  |
| Deposit         | 04/08/2015 |           |      | Deposit           | 995 · Employer...   | 11.41     |           | 1,281.00  |
| Check           | 04/10/2015 | ACH       | ADP  |                   | 920.2 · Payroll ... |           | 150.34    | 1,130.66  |
| Transfer        | 04/15/2015 |           |      | Funds Transfer    | 131.2 · Comm ...    | 19,000.00 |           | 20,130.66 |
| General Journal | 04/17/2015 | Payrol... |      | Trans. from O...  | -SPLIT-             |           | 18,852.11 | 1,278.55  |
| Check           | 04/24/2015 | ACH       | ADP  |                   | 920.2 · Payroll ... |           | 59.00     | 1,219.55  |
| Check           | 04/24/2015 | ACH       | ADP  |                   | 920.2 · Payroll ... |           | 150.34    | 1,069.21  |
| Transfer        | 04/29/2015 |           |      | Funds Transfer    | 131.2 · Comm ...    | 18,500.00 |           | 19,569.21 |
| General Journal | 04/30/2015 | Payrol... |      | Trans. from O...  | -SPLIT-             |           | 18,238.05 | 1,331.16  |
| Check           | 05/08/2015 | ACH       | ADP  |                   | 920.2 · Payroll ... |           | 150.34    | 1,180.82  |
| Transfer        | 05/13/2015 |           |      | Funds Transfer    | 131.2 · Comm ...    | 17,600.00 |           | 18,780.82 |
| General Journal | 05/15/2015 | Payrol... |      | Transfer from ... | -SPLIT-             |           | 17,512.79 | 1,268.03  |
| Check           | 05/22/2015 | ACH       | ADP  |                   | 920.2 · Payroll ... |           | 150.34    | 1,117.69  |
| Transfer        | 05/27/2015 |           |      | Funds Transfer    | 131.2 · Comm ...    | 23,600.00 |           | 24,717.69 |
| General Journal | 05/29/2015 | Payrol... |      | Transfer from ... | -SPLIT-             |           | 23,509.15 | 1,208.54  |
| Check           | 05/29/2015 | ACH       | ADP  |                   | 920.2 · Payroll ... |           | 59.00     | 1,149.54  |
| Check           | 06/05/2015 | ACH       | ADP  |                   | 920.2 · Payroll ... |           | 150.34    | 999.20    |
| Transfer        | 06/11/2015 |           |      | Funds Transfer    | 131.2 · Comm ...    | 18,000.00 |           | 18,999.20 |
| General Journal | 06/12/2015 | Payrol... |      | Transfer from ... | -SPLIT-             |           | 17,958.28 | 1,040.92  |
| Check           | 06/19/2015 | ACH       | ADP  |                   | 920.2 · Payroll ... |           | 150.34    | 890.58    |
| Transfer        | 06/25/2015 |           |      | Funds Transfer    | 131.2 · Comm ...    | 19,000.00 |           | 19,890.58 |
| General Journal | 06/26/2015 | Payrol... |      | Trans. from O...  | -SPLIT-             |           | 18,885.45 | 1,005.13  |

**Kentucky Frontier Gas, LLC**  
**General Ledger**  
**As of December 31, 2015**

| Type   | Date       | Num       | Name | Memo              | Split               | Debit      | Credit     | Balance   |
|--|------------|-----------|------|-------------------|---------------------|------------|------------|-----------|
| Check  | 06/26/2015 | ACH       | ADP  |                   | 920.2 · Payroll ... |            | 59.00      | 946.13    |
| Check  | 07/03/2015 | ACH       | ADP  |                   | 920.2 · Payroll ... |            | 150.34     | 795.79    |
| Transfer                                     | 07/09/2015 |           |      | Funds Transfer    | 131.2 · Comm ...    | 19,300.00  |            | 20,095.79 |
| General Journal                              | 07/16/2015 | Payrol... |      | Transfer from ... | -SPLIT-             |            | 19,298.91  | 796.88    |
| Check  | 07/17/2015 | ACH       | ADP  |                   | 920.2 · Payroll ... |            | 150.34     | 646.54    |
| Transfer                                     | 07/23/2015 |           |      | Funds Transfer    | 131.2 · Comm ...    | 20,400.00  |            | 21,046.54 |
| General Journal                              | 07/24/2015 | Payrol... |      | Trans. from O...  | -SPLIT-             |            | 20,149.04  | 897.50    |
| Check  | 07/24/2015 | ACH       | ADP  |                   | 920.2 · Payroll ... |            | 59.00      | 838.50    |
| Check  | 07/31/2015 | ACH       | ADP  |                   | 920.2 · Payroll ... |            | 150.34     | 688.16    |
| Transfer                                     | 08/06/2015 |           |      | Funds Transfer    | 131.2 · Comm ...    | 20,000.00  |            | 20,688.16 |
| General Journal                              | 08/07/2015 | Payrol... |      | Trans. from O...  | -SPLIT-             |            | 19,869.86  | 818.30    |
| Check  | 08/14/2015 | ACH       | ADP  |                   | 920.2 · Payroll ... |            | 150.34     | 667.96    |
| Transfer                                     | 08/19/2015 |           |      | Funds Transfer    | 131.2 · Comm ...    | 20,400.00  |            | 21,067.96 |
| General Journal                              | 08/20/2015 | Payrol... |      | Trans from O...   | -SPLIT-             |            | 20,389.79  | 678.17    |
| Check  | 08/28/2015 | ACH       | ADP  |                   | 920.2 · Payroll ... |            | 150.34     | 527.83    |
| Check  | 08/28/2015 | ACH       | ADP  |                   | 920.2 · Payroll ... |            | 59.00      | 468.83    |
| Transfer                                     | 09/02/2015 |           |      | Funds Transfer    | 131.2 · Comm ...    | 21,000.00  |            | 21,468.83 |
| General Journal                              | 09/04/2015 | Payrol... |      | Trans. from O...  | -SPLIT-             |            | 20,995.83  | 473.00    |
| Check  | 09/11/2015 | ACH       | ADP  |                   | 920.2 · Payroll ... |            | 150.34     | 322.66    |
| Transfer                                     | 09/16/2015 |           |      | Funds Transfer    | 131.2 · Comm ...    | 19,000.00  |            | 19,322.66 |
| General Journal                              | 09/18/2015 | Payrol... |      | Trans. from O...  | -SPLIT-             |            | 18,717.27  | 605.39    |
| Check  | 09/25/2015 | ACH       | ADP  |                   | 920.2 · Payroll ... |            | 147.99     | 457.40    |
| Check  | 09/25/2015 | ACH       | ADP  |                   | 920.2 · Payroll ... |            | 59.00      | 398.40    |
| Transfer                                     | 09/30/2015 |           |      | Funds Transfer    | 131.2 · Comm ...    | 19,100.00  |            | 19,498.40 |
| General Journal                              | 10/02/2015 | Payrol... |      | Trans. from O...  | -SPLIT-             |            | 19,052.76  | 445.64    |
| Check  | 10/09/2015 | ACH       | ADP  |                   | 920.2 · Payroll ... |            | 147.99     | 297.65    |
| Transfer                                     | 10/15/2015 |           |      | Funds Transfer    | 131.2 · Comm ...    | 21,000.00  |            | 21,297.65 |
| General Journal                              | 10/16/2015 | Payrol... |      | Trans. from O...  | -SPLIT-             |            | 20,734.89  | 562.76    |
| Check  | 10/23/2015 | ACH       | ADP  |                   | 920.2 · Payroll ... |            | 147.99     | 414.77    |
| Check  | 10/23/2015 | ACH       | ADP  |                   | 920.2 · Payroll ... |            | 59.00      | 355.77    |
| Transfer                                     | 10/28/2015 |           |      | Funds Transfer    | 131.2 · Comm ...    | 21,000.00  |            | 21,355.77 |
| General Journal                              | 10/30/2015 | Payrol... |      | Trans. from O...  | -SPLIT-             |            | 20,902.06  | 453.71    |
| Check  | 11/06/2015 | AW        | ADP  |                   | 920.2 · Payroll ... |            | 147.99     | 305.72    |
| Transfer                                     | 11/12/2015 |           |      | Funds Transfer    | 131.2 · Comm ...    | 19,000.00  |            | 19,305.72 |
| General Journal                              | 11/13/2015 | Payrol... |      | Trans. from O...  | -SPLIT-             |            | 18,829.72  | 476.00    |
| Check  | 11/20/2015 | AW        | ADP  |                   | 920.2 · Payroll ... |            | 145.64     | 330.36    |
| Transfer                                     | 11/25/2015 |           |      | Funds Transfer    | 131.2 · Comm ...    | 20,100.00  |            | 20,430.36 |
| General Journal                              | 11/27/2015 | Payrol... |      | Trans. from O...  | -SPLIT-             |            | 20,050.40  | 379.96    |
| Check  | 11/27/2015 | AW        | ADP  |                   | 920.2 · Payroll ... |            | 59.00      | 320.96    |
| Check  | 12/04/2015 | AW        | ADP  |                   | 920.2 · Payroll ... |            | 147.99     | 172.97    |
| Transfer                                     | 12/09/2015 |           |      | Funds Transfer    | 131.2 · Comm ...    | 22,200.00  |            | 22,372.97 |
| General Journal                              | 12/11/2015 | Payrol... |      | Trans. from O...  | -SPLIT-             |            | 22,092.94  | 280.03    |
| Check  | 12/18/2015 | AW        | ADP  |                   | 920.2 · Payroll ... |            | 147.99     | 132.04    |
| Transfer                                     | 12/22/2015 |           |      | Funds Transfer    | 131.2 · Comm ...    | 23,000.00  |            | 23,132.04 |
| General Journal                              | 12/24/2015 | Payrol... |      | Transfer from ... | -SPLIT-             |            | 22,898.82  | 233.22    |
| Check  | 12/28/2015 | AW        | ADP  |                   | 920.2 · Payroll ... |            | 60.50      | 172.72    |
| Total 131.3 · Comm Trust Payroll #4002507509 |            |           |      |                   |                     | 531,811.41 | 531,819.87 | 172.72    |

**Kentucky Frontier Gas, LLC**  
**General Ledger**  
**As of December 31, 2015**

| Type   | Date       | Num | Name        | Memo           | Split             | Debit     | Credit    | Balance   |
|--|------------|-----|-------------|----------------|-------------------|-----------|-----------|-----------|
| <b>131.4 · Comm Trust Escrow #4002506345</b>   |            |     |             |                |                   |           |           | 0.00      |
| Total 131.4 · Comm Trust Escrow #4002506345    |            |     |             |                |                   |           |           | 0.00      |
| <b>131.5 · Comm Trust Mon Makt #4002540542</b> |            |     |             |                |                   |           |           | 0.00      |
| Total 131.5 · Comm Trust Mon Makt #4002540542  |            |     |             |                |                   |           |           | 0.00      |
| <b>131.6 · Comm Trust ACH #4003210277</b>      |            |     |             |                |                   |           |           | 1,942.64  |
| Deposit  | 01/16/2015 |     |             | Deposit        | 142 · Custome...  | 8,083.92  |           | 10,026.56 |
| Transfer                                       | 01/23/2015 |     |             | Funds Transfer | 131.2 · Comm ...  |           | 10,000.00 | 26.56     |
| Check  | 01/31/2015 | AW  | BANK CHARGE |                | 921.3 · Bank S... |           | 10.00     | 16.56     |
| Deposit  | 02/02/2015 |     |             | Deposit        | 142 · Custome...  | 2,553.63  |           | 2,570.19  |
| Deposit  | 02/23/2015 |     |             | Deposit        | 142 · Custome...  | 12,195.79 |           | 14,765.98 |
| Deposit  | 03/03/2015 |     |             | Deposit        | 142 · Custome...  | 3,158.13  |           | 17,924.11 |
| Transfer                                       | 03/10/2015 |     |             | Funds Transfer | 131.2 · Comm ...  |           | 17,900.00 | 24.11     |
| Deposit  | 03/17/2015 |     |             | Deposit        | 142 · Custome...  | 14,978.86 |           | 15,002.97 |
| Transfer                                       | 03/23/2015 |     |             | Funds Transfer | 131.2 · Comm ...  |           | 14,980.00 | 22.97     |
| Check  | 03/31/2015 | AW  | BANK CHARGE |                | 921.3 · Bank S... |           | 10.00     | 12.97     |
| Deposit  | 04/02/2015 |     |             | Deposit        | 142 · Custome...  | 3,612.02  |           | 3,624.99  |
| Deposit  | 04/16/2015 |     |             | Deposit        | 142 · Custome...  | 9,655.63  |           | 13,280.62 |
| Deposit  | 04/20/2015 |     |             | Deposit        | 142 · Custome...  | 136.78    |           | 13,417.40 |
| Deposit  | 04/20/2015 |     |             | Deposit        | 142 · Custome...  | 79.00     |           | 13,496.40 |
| Transfer                                       | 04/24/2015 |     |             | Funds Transfer | 131.2 · Comm ...  |           | 13,450.00 | 46.40     |
| Check  | 04/30/2015 | A/W | BANK CHARGE |                | 921.3 · Bank S... |           | 10.00     | 36.40     |
| Deposit  | 05/01/2015 |     |             | Deposit        | 142 · Custome...  | 2,812.69  |           | 2,849.09  |
| Deposit  | 05/18/2015 |     |             | Deposit        | 142 · Custome...  | 6,862.12  |           | 9,711.21  |
| Transfer                                       | 05/18/2015 |     |             | Funds Transfer | 131.2 · Comm ...  |           | 9,700.00  | 11.21     |
| Check  | 05/31/2015 | AW  | BANK CHARGE |                | 921.3 · Bank S... |           | 10.00     | 1.21      |
| Deposit  | 06/02/2015 |     |             | Deposit        | 142 · Custome...  | 2,066.48  |           | 2,067.69  |
| Deposit  | 06/15/2015 |     |             | Deposit        | 142 · Custome...  | 10,332.13 |           | 12,399.82 |
| Deposit  | 06/23/2015 |     |             | Deposit        | 142 · Custome...  | 306.00    |           | 12,705.82 |
| Deposit  | 06/30/2015 |     |             | Deposit        | 142 · Custome...  | 2,953.75  |           | 15,659.57 |
| Transfer                                       | 06/30/2015 |     |             | Funds Transfer | 131.2 · Comm ...  |           | 12,600.00 | 3,059.57  |
| Check  | 06/30/2015 | AW  | BANK CHARGE |                | 921.3 · Bank S... |           | 10.00     | 3,049.57  |
| Transfer                                       | 07/01/2015 |     |             | Funds Transfer | 131.2 · Comm ...  |           | 3,049.57  | 0.00      |
| Deposit  | 07/08/2015 |     |             | Deposit        | 142 · Custome...  | 19.31     |           | 19.31     |
| Deposit  | 07/15/2015 |     |             | Deposit        | 142 · Custome...  | 10,286.85 |           | 10,306.16 |
| Transfer                                       | 07/20/2015 |     |             | Funds Transfer | 131.2 · Comm ...  |           | 10,290.00 | 16.16     |
| Deposit  | 07/30/2015 |     |             | Deposit        | 142 · Custome...  | 3,025.34  |           | 3,041.50  |
| Check  | 07/31/2015 | ACH | BANK CHARGE |                | 921.3 · Bank S... |           | 10.00     | 3,031.50  |
| Transfer                                       | 08/03/2015 |     |             | Funds Transfer | 131.2 · Comm ...  |           | 3,025.34  | 6.16      |
| Deposit  | 08/18/2015 |     |             | Deposit        | 142 · Custome...  | 10,289.92 |           | 10,296.08 |
| Transfer                                       | 08/19/2015 |     |             | Funds Transfer | 131.2 · Comm ...  |           | 10,286.08 | 10.00     |
| Deposit  | 08/25/2015 |     |             | Deposit        | 142 · Custome...  | 13.85     |           | 23.85     |
| Deposit  | 08/31/2015 |     |             | Deposit        | 142 · Custome...  | 2,722.81  |           | 2,746.66  |
| Check  | 08/31/2015 | 3   | BANK CHARGE |                | 921.3 · Bank S... |           | 10.00     | 2,736.66  |
| Transfer                                       | 09/02/2015 |     |             | Funds Transfer | 131.2 · Comm ...  |           | 2,726.66  | 10.00     |
| Deposit  | 09/08/2015 |     |             | Deposit        | 142 · Custome...  | 100.00    |           | 110.00    |
| Deposit  | 09/10/2015 |     |             | Deposit        | 142 · Custome...  | 11.33     |           | 121.33    |
| Deposit  | 09/11/2015 |     |             | Deposit        | 142 · Custome...  | 100.00    |           | 221.33    |

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08/01/17

Accrual Basis

**Kentucky Frontier Gas, LLC**  
**General Ledger**  
**As of December 31, 2015**

| Type  | Date       | Num      | Name                  | Memo           | Split               | Debit             | Credit            | Balance         |
|---|------------|----------|-----------------------|----------------|---------------------|-------------------|-------------------|-----------------|
| Deposit   | 09/15/2015 |          |                       | Deposit        | 142 · Custome...    | 9,864.36          |                   | 10,085.69       |
| Deposit   | 09/16/2015 |          |                       | Deposit        | 142 · Custome...    | 80.00             |                   | 10,165.69       |
| Transfer  | 09/16/2015 |          |                       | Funds Transfer | 131.2 · Comm ...    |                   | 10,155.69         | 10.00           |
| Deposit   | 09/24/2015 |          |                       | Deposit        | 142 · Custome...    | 100.00            |                   | 110.00          |
| Deposit   | 09/25/2015 |          |                       | Deposit        | 142 · Custome...    | 100.00            |                   | 210.00          |
| Deposit   | 09/30/2015 |          |                       | Deposit        | 142 · Custome...    | 2,772.39          |                   | 2,982.39        |
| Check   | 09/30/2015 | AW       | BANK CHARGE           |                | 921.3 · Bank S...   |                   | 10.00             | 2,972.39        |
| Transfer  | 10/01/2015 |          |                       | Funds Transfer | 131.2 · Comm ...    |                   | 2,972.39          | 0.00            |
| Deposit   | 10/15/2015 |          |                       | Deposit        | 142 · Custome...    | 10,433.60         |                   | 10,433.60       |
| Transfer  | 10/15/2015 |          |                       | Funds Transfer | 131.2 · Comm ...    |                   | 10,423.60         | 10.00           |
| Deposit   | 10/19/2015 |          |                       | Deposit        | 142 · Custome...    | 100.00            |                   | 110.00          |
| Deposit   | 10/23/2015 |          |                       | Deposit        | 142 · Custome...    | 100.00            |                   | 210.00          |
| Check   | 10/28/2015 | ACH ...  | NSF CLYDE HAMM...     | ACH CR RET     | 142 · Custome...    |                   | 100.00            | 110.00          |
| Check   | 10/28/2015 | ACH ...  | NSF CLYDE HAMM...     |                | 142 · Custome...    |                   | 100.00            | 10.00           |
| Check   | 10/28/2015 | AW       | BANK CHARGE           |                | 921.2 · Office ...  |                   | 3.00              | 7.00            |
| Check   | 10/28/2015 | AW       | BANK CHARGE           |                | 921.3 · Bank S...   |                   | 3.00              | 4.00            |
| Check   | 10/28/2015 | AW       | BANK CHARGE           |                | 921.3 · Bank S...   |                   | 4.00              | 0.00            |
| Deposit   | 11/02/2015 |          |                       | Deposit        | 142 · Custome...    | 100.00            |                   | 100.00          |
| Check   | 11/02/2015 | AW       | BANK CHARGE           |                | 921.3 · Bank S...   |                   | 6.00              | 94.00           |
| Transfer  | 11/17/2015 |          |                       | Funds Transfer | 131.2 · Comm ...    |                   | 94.00             | 0.00            |
| <b>Total 131.6 · Comm Trust ACH #4003210277</b> |            |          |                       |                |                     | <b>130,006.69</b> | <b>131,949.33</b> | <b>0.00</b>     |
| <b>131.7 · CTB Savings #5001856760</b>          |            |          |                       |                |                     |                   |                   | <b>0.00</b>     |
| General Journal                                 | 01/01/2015 | 4        |                       | TO REC CTB ... | 490 · Other Inc...  | 1,508.42          |                   | 1,508.42        |
| Check   | 03/26/2015 | 6092     | Community Trust Ba... | DEPOSIT INT... | 131.2 · Comm ...    | 150,000.00        |                   | 151,508.42      |
| Deposit   | 03/31/2015 |          |                       | Deposit        | 419 · Interest I... | 2.84              |                   | 151,511.26      |
| Check   | 04/27/2015 | 6193     | Community Trust Ba... | DEPOSIT INT... | 131.2 · Comm ...    | 150,000.00        |                   | 301,511.26      |
| Deposit   | 06/30/2015 |          |                       | Deposit IN...  | 419 · Interest I... | 64.48             |                   | 301,575.74      |
| Transfer  | 09/23/2015 |          |                       | Funds Transfer | 131.2 · Comm ...    |                   | 30,000.00         | 271,575.74      |
| Transfer  | 09/30/2015 |          |                       | Funds Transfer | 131.2 · Comm ...    |                   | 20,000.00         | 251,575.74      |
| Deposit   | 09/30/2015 |          |                       | Deposit        | 419 · Interest I... | 75.30             |                   | 251,651.04      |
| Transfer  | 10/07/2015 |          |                       | Funds Transfer | 131.2 · Comm ...    |                   | 10,000.00         | 241,651.04      |
| Check   | 10/07/2015 | 1        | BANK CHARGE           |                | 921.3 · Bank S...   |                   | 3.00              | 241,648.04      |
| Transfer  | 10/28/2015 |          |                       | Funds Transfer | 131.2 · Comm ...    |                   | 40,000.00         | 201,648.04      |
| Transfer  | 11/10/2015 |          |                       | Funds Transfer | 131.2 · Comm ...    |                   | 20,000.00         | 181,648.04      |
| Check   | 11/10/2015 | 2        | BANK CHARGE           |                | 921.3 · Bank S...   |                   | 3.00              | 181,645.04      |
| Transfer  | 12/07/2015 |          |                       | Funds Transfer | 131.2 · Comm ...    | 14,000.00         |                   | 195,645.04      |
| Transfer  | 12/09/2015 |          |                       | Deposit        | 208.2 · Partner...  | 220,000.00        |                   | 415,645.04      |
| Check   | 12/09/2015 | AW       | BANK CHARGE           | WIRE FEE / SS  | 921.3 · Bank S...   |                   | 10.00             | 415,635.04      |
| Transfer  | 12/11/2015 |          |                       | Funds Transfer | 131.2 · Comm ...    |                   | 400,000.00        | 15,635.04       |
| Transfer  | 12/11/2015 |          |                       | Funds Transfer | 131.2 · Comm ...    |                   | 12,500.00         | 3,135.04        |
| Transfer  | 12/15/2015 |          |                       | Deposit        | 208.1 · Partner...  | 10,000.00         |                   | 13,135.04       |
| Check   | 12/15/2015 | wire fee | BANK CHARGE           |                | 921.3 · Bank S...   |                   | 10.00             | 13,125.04       |
| Transfer  | 12/22/2015 |          |                       | Funds Transfer | 131.2 · Comm ...    |                   | 10,000.00         | 3,125.04        |
| Deposit   | 12/31/2015 |          |                       | Deposit        | 419 · Interest I... | 43.01             |                   | 3,168.05        |
| <b>Total 131.7 · CTB Savings #5001856760</b>    |            |          |                       |                |                     | <b>545,694.05</b> | <b>542,526.00</b> | <b>3,168.05</b> |

## Kentucky Frontier Gas, LLC General Ledger As of December 31, 2015

| Type                                      | Date       | Num     | Name          | Memo             | Split            | Debit        | Credit       | Balance    |
|---|------------|---------|---------------|------------------|------------------|--------------|--------------|------------|
| <b>131.8 · Citizens Bank of Jackson</b>   |            |         |               |                  |                  |              |              | 0.00       |
| Total 131.8 · Citizens Bank of Jackson    |            |         |               |                  |                  |              |              | 0.00       |
| <b>135.1 · CC- CNB Account</b>            |            |         |               |                  |                  |              |              | 0.00       |
| Total 135.1 · CC- CNB Account             |            |         |               |                  |                  |              |              | 0.00       |
| <b>131 · Cash - Bank Accounts - Other</b> |            |         |               |                  |                  |              |              | 0.00       |
| Total 131 · Cash - Bank Accounts - Other  |            |         |               |                  |                  |              |              | 0.00       |
| Total 131 · Cash - Bank Accounts          |            |         |               |                  |                  | 7,984,133.07 | 7,960,017.32 | 46,343.53  |
| <b>142 · Customer Accounts Receivable</b> |            |         |               |                  |                  |              |              | 604,277.42 |
| Check                                     | 01/02/2015 | 5836    | All Customers | Cust Cr Ref#1... | 131.2 · Comm ... | 63.38        |              | 604,340.80 |
| Deposit                                   | 01/02/2015 |         | All Customers | Deposit          | 131.2 · Comm ... |              | 12,821.71    | 591,519.09 |
| Deposit                                   | 01/02/2015 |         | All Customers | Deposit          | 131.2 · Comm ... |              | 300.49       | 591,218.60 |
| Deposit                                   | 01/02/2015 | CRCD... | All Customers | Deposit          | 131.2 · Comm ... |              | 1,672.93     | 589,545.67 |
| Deposit                                   | 01/02/2015 |         | All Customers | Deposit          | 131.2 · Comm ... |              | 2,586.29     | 586,959.38 |
| Deposit                                   | 01/02/2015 |         | All Customers | Deposit          | 131.2 · Comm ... |              | 7,420.85     | 579,538.53 |
| Deposit                                   | 01/05/2015 |         | All Customers | Deposit          | 131.2 · Comm ... |              | 1,659.89     | 577,878.64 |
| Deposit                                   | 01/05/2015 | DEP ... | All Customers | Deposit          | 131.2 · Comm ... |              | 30.49        | 577,848.15 |
| Deposit                                   | 01/05/2015 |         | All Customers | Deposit          | 131.2 · Comm ... |              | 15,221.90    | 562,626.25 |
| Deposit                                   | 01/07/2015 |         | All Customers | Deposit          | 131.2 · Comm ... |              | 24,434.16    | 538,192.09 |
| Deposit                                   | 01/07/2015 |         | All Customers | Deposit          | 131.2 · Comm ... |              | 145.00       | 538,047.09 |
| Deposit                                   | 01/07/2015 | CRCD... | All Customers | Deposit          | 131.2 · Comm ... |              | 1,847.44     | 536,199.65 |
| Check                                     | 01/07/2015 | DEP ... | All Customers |                  | 131.2 · Comm ... | 37.50        |              | 536,237.15 |
| Deposit                                   | 01/07/2015 |         | All Customers | Deposit          | 131.2 · Comm ... |              | 21,949.09    | 514,288.06 |
| Deposit                                   | 01/08/2015 | CRCD... | All Customers | Deposit          | 131.2 · Comm ... |              | 577.03       | 513,711.03 |
| Deposit                                   | 01/08/2015 |         | All Customers | Deposit          | 131.2 · Comm ... |              | 225.30       | 513,485.73 |
| Check                                     | 01/08/2015 | 5863    | All Customers | Cust cr 247.1... | 131.2 · Comm ... | 105.79       |              | 513,591.52 |
| Deposit                                   | 01/09/2015 |         | All Customers | Deposit          | 131.2 · Comm ... |              | 10,720.17    | 502,871.35 |
| Deposit                                   | 01/09/2015 |         | All Customers | Deposit          | 131.2 · Comm ... |              | 29,411.83    | 473,459.52 |
| Deposit                                   | 01/09/2015 |         | All Customers | Deposit          | 131.2 · Comm ... |              | 18,384.84    | 455,074.68 |
| Deposit                                   | 01/09/2015 | CRCD... | All Customers | Deposit          | 131.2 · Comm ... |              | 1,185.96     | 453,888.72 |
| Deposit                                   | 01/09/2015 |         | All Customers | Deposit          | 131.2 · Comm ... |              | 30.00        | 453,858.72 |
| Deposit                                   | 01/12/2015 | CRCD... | All Customers | Deposit          | 131.2 · Comm ... |              | 330.01       | 453,528.71 |
| Deposit                                   | 01/12/2015 | CRCD... | All Customers | Deposit          | 131.2 · Comm ... |              | 787.02       | 452,741.69 |
| Deposit                                   | 01/12/2015 |         | All Customers | Deposit          | 131.2 · Comm ... |              | 63,624.19    | 389,117.50 |
| Check                                     | 01/13/2015 | NSF     | All Customers |                  | 131.2 · Comm ... | 141.31       |              | 389,258.81 |
| Deposit                                   | 01/13/2015 | DEP ... | All Customers | Deposit          | 131.2 · Comm ... |              | 291.77       | 388,967.04 |
| Deposit                                   | 01/13/2015 |         | All Customers | Deposit          | 131.2 · Comm ... |              | 3,370.90     | 385,596.14 |
| Deposit                                   | 01/14/2015 | CRCD... | All Customers | Deposit          | 131.2 · Comm ... |              | 905.45       | 384,690.69 |
| Deposit                                   | 01/14/2015 |         | All Customers | Deposit          | 131.2 · Comm ... |              | 23,814.77    | 360,875.92 |
| Deposit                                   | 01/15/2015 |         | All Customers | Deposit          | 131.2 · Comm ... |              | 12,525.93    | 348,349.99 |
| Deposit                                   | 01/15/2015 | CRCD... | All Customers | Deposit          | 131.2 · Comm ... |              | 309.88       | 348,040.11 |
| Deposit                                   | 01/16/2015 | CRCD... | All Customers | Deposit          | 131.2 · Comm ... |              | 838.72       | 347,201.39 |
| Deposit                                   | 01/16/2015 |         | All Customers | Deposit          | 131.2 · Comm ... |              | 16,369.04    | 330,832.35 |
| Deposit                                   | 01/16/2015 |         | All Customers | Deposit          | 131.2 · Comm ... |              | 60.00        | 330,772.35 |
| Deposit                                   | 01/16/2015 |         | All Customers | Deposit          | 131.6 · Comm ... |              | 8,083.92     | 322,688.43 |
| Check                                     | 01/19/2015 | 5893    | All Customers | Less unpaid bal  | 131.2 · Comm ... |              | 179.36       | 322,509.07 |



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Accrual Basis

**Kentucky Frontier Gas, LLC**  
**General Ledger**  
As of December 31, 2015

| Type            | Date       | Num     | Name          | Memo              | Split            | Debit      | Credit    | Balance    |
|-----------------|------------|---------|---------------|-------------------|------------------|------------|-----------|------------|
| Check           | 01/19/2015 | 5894    | All Customers | Less unpaid bal   | 131.2 · Comm ... |            | 31.72     | 322,477.35 |
| Deposit         | 01/19/2015 |         | All Customers | Deposit           | 131.2 · Comm ... |            | 15,714.87 | 306,762.48 |
| Deposit         | 01/20/2015 | CRCD... | All Customers | Deposit           | 131.2 · Comm ... |            | 1,225.81  | 305,536.67 |
| Deposit         | 01/20/2015 | CRCD... | All Customers | Deposit           | 131.2 · Comm ... |            | 1,230.11  | 304,306.56 |
| Deposit         | 01/21/2015 | CRCD... | All Customers | Deposit           | 131.2 · Comm ... |            | 1,579.76  | 302,726.80 |
| Deposit         | 01/21/2015 |         | All Customers | Deposit           | 131.2 · Comm ... |            | 23,803.46 | 278,923.34 |
| Check           | 01/21/2015 | 5909    | All Customers | refund of over... | 131.2 · Comm ... | 115.49     |           | 279,038.83 |
| Check           | 01/21/2015 | 5910    | All Customers | LESS UNPAI...     | 131.2 · Comm ... |            | 69.63     | 278,969.20 |
| Check           | 01/21/2015 | 5911    | All Customers | LESS UNPAI...     | 131.2 · Comm ... |            | 10.35     | 278,958.85 |
| Deposit         | 01/22/2015 | CRCD... | All Customers | Deposit           | 131.2 · Comm ... |            | 750.53    | 278,208.32 |
| Deposit         | 01/23/2015 |         | All Customers | Deposit           | 131.2 · Comm ... |            | 33,621.33 | 244,586.99 |
| Deposit         | 01/23/2015 |         | All Customers | Deposit           | 131.2 · Comm ... |            | 349.28    | 244,237.71 |
| Deposit         | 01/23/2015 |         | All Customers | Deposit           | 131.2 · Comm ... |            | 2,138.34  | 242,099.37 |
| Deposit         | 01/23/2015 | CRCD... | All Customers | Deposit           | 131.2 · Comm ... |            | 586.20    | 241,513.17 |
| Deposit         | 01/23/2015 |         | All Customers | Deposit           | 131.2 · Comm ... |            | 22,593.41 | 218,919.76 |
| Deposit         | 01/26/2015 | CRCD... | All Customers | Deposit           | 131.2 · Comm ... |            | 157.03    | 218,762.73 |
| Deposit         | 01/26/2015 | CRCD... | All Customers | Deposit           | 131.2 · Comm ... |            | 983.58    | 217,779.15 |
| Deposit         | 01/26/2015 |         | All Customers | Deposit           | 131.2 · Comm ... |            | 44,477.92 | 173,301.23 |
| Deposit         | 01/27/2015 |         | All Customers | Deposit           | 131.2 · Comm ... |            | 1,852.87  | 171,448.36 |
| Deposit         | 01/28/2015 | CRCD... | All Customers | Deposit           | 131.2 · Comm ... |            | 1,137.76  | 170,310.60 |
| Deposit         | 01/28/2015 |         | All Customers | Deposit           | 131.2 · Comm ... |            | 16,469.25 | 153,841.35 |
| Deposit         | 01/29/2015 | CRCD... | All Customers | Deposit           | 131.2 · Comm ... |            | 980.16    | 152,861.19 |
| Check           | 01/29/2015 | NSF     | All Customers |                   | 131.2 · Comm ... | 227.28     |           | 153,088.47 |
| Check           | 01/29/2015 | 5929    | All Customers | REF OF CUS...     | 131.2 · Comm ... | 190.34     |           | 153,278.81 |
| Deposit         | 01/30/2015 |         | All Customers | Deposit           | 131.2 · Comm ... |            | 14,052.03 | 139,226.78 |
| Deposit         | 01/30/2015 |         | All Customers | Deposit           | 131.2 · Comm ... |            | 100.00    | 139,126.78 |
| Check           | 01/30/2015 | NSF     | All Customers |                   | 131.2 · Comm ... | 181.00     |           | 139,307.78 |
| Deposit         | 01/30/2015 | CRCD... | All Customers | Deposit           | 131.2 · Comm ... |            | 1,331.96  | 137,975.82 |
| General Journal | 01/31/2015 | 1       | All Customers | TO REC SAL...     | -SPLIT-          | 610,223.45 |           | 748,199.27 |
| Deposit         | 02/02/2015 | CRCD... | All Customers | Deposit           | 131.2 · Comm ... |            | 1,592.29  | 746,606.98 |
| Deposit         | 02/02/2015 |         | All Customers | Deposit           | 131.2 · Comm ... |            | 10,411.03 | 736,195.95 |
| Check           | 02/02/2015 | NSF     | All Customers |                   | 131.2 · Comm ... | 152.80     |           | 736,348.75 |
| Deposit         | 02/02/2015 | CRCD... | All Customers | Deposit           | 131.2 · Comm ... |            | 3,844.09  | 732,504.66 |
| Deposit         | 02/02/2015 |         | All Customers | Deposit           | 131.2 · Comm ... |            | 20,459.49 | 712,045.17 |
| Deposit         | 02/02/2015 |         | All Customers | Deposit           | 131.6 · Comm ... |            | 2,553.63  | 709,491.54 |
| Deposit         | 02/04/2015 | CRCD... | All Customers | Deposit           | 131.2 · Comm ... |            | 3,955.01  | 705,536.53 |
| Deposit         | 02/05/2015 | CRCD... | All Customers | Deposit           | 131.2 · Comm ... |            | 4,217.75  | 701,318.78 |
| Deposit         | 02/05/2015 |         | All Customers | Deposit           | 131.2 · Comm ... |            | 16,999.85 | 684,318.93 |
| Deposit         | 02/05/2015 |         | All Customers | Deposit           | 131.2 · Comm ... |            | 100.00    | 684,218.93 |
| Deposit         | 02/05/2015 |         | All Customers | Deposit           | 131.2 · Comm ... |            | 9,666.37  | 674,552.56 |
| Check           | 02/06/2015 | NSF     | All Customers |                   | 131.2 · Comm ... | 84.68      |           | 674,637.24 |
| Deposit         | 02/06/2015 | CRCD... | All Customers | Deposit           | 131.2 · Comm ... |            | 2,621.67  | 672,015.57 |
| Deposit         | 02/06/2015 |         | All Customers | Deposit           | 131.2 · Comm ... |            | 37,217.92 | 634,797.65 |
| Deposit         | 02/06/2015 | DEP ... | All Customers | Deposit           | 131.2 · Comm ... |            | 50.00     | 634,747.65 |
| Deposit         | 02/06/2015 |         | All Customers | Deposit           | 131.2 · Comm ... |            | 39,391.85 | 595,355.80 |
| Check           | 02/06/2015 | NSF     | All Customers |                   | 131.2 · Comm ... | 118.96     |           | 595,474.76 |
| Check           | 02/06/2015 | NSF     | All Customers |                   | 131.2 · Comm ... | 167.06     |           | 595,641.82 |
| Deposit         | 02/09/2015 |         | All Customers | Deposit           | 131.2 · Comm ... |            | 358.24    | 595,283.58 |
| Deposit         | 02/09/2015 | CRCR... | All Customers | Deposit           | 131.2 · Comm ... |            | 531.89    | 594,751.69 |

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Accrual Basis

**Kentucky Frontier Gas, LLC**  
**General Ledger**  
**As of December 31, 2015**

| Type            | Date       | Num     | Name          | Memo               | Split            | Debit      | Credit    | Balance    |
|-----------------|------------|---------|---------------|--------------------|------------------|------------|-----------|------------|
| Deposit         | 02/09/2015 | CRCD... | All Customers | Deposit            | 131.2 · Comm ... |            | 643.01    | 594,108.68 |
| Deposit         | 02/09/2015 |         | All Customers | Deposit            | 131.2 · Comm ... |            | 39,614.83 | 554,493.85 |
| Deposit         | 02/09/2015 |         | All Customers | Deposit            | 131.2 · Comm ... |            | 42,569.67 | 511,924.18 |
| Deposit         | 02/09/2015 |         | All Customers | Deposit            | 131.2 · Comm ... |            | 15,047.35 | 496,876.83 |
| Deposit         | 02/09/2015 |         | All Customers | Deposit            | 131.2 · Comm ... |            | 3,506.72  | 493,370.11 |
| Check           | 02/10/2015 | NSF     | All Customers |                    | 131.2 · Comm ... | 397.00     |           | 493,767.11 |
| Deposit         | 02/10/2015 |         | All Customers | Deposit            | 131.2 · Comm ... |            | 3,099.85  | 490,667.26 |
| Deposit         | 02/11/2015 | CRCD... | All Customers | Deposit            | 131.2 · Comm ... |            | 1,333.75  | 489,333.51 |
| Check           | 02/11/2015 | DEP ... | All Customers |                    | 131.2 · Comm ... | 50.09      |           | 489,383.60 |
| Deposit         | 02/11/2015 |         | All Customers | Deposit            | 131.2 · Comm ... |            | 28,354.29 | 461,029.31 |
| Deposit         | 02/12/2015 |         | All Customers | Deposit            | 131.2 · Comm ... |            | 50.00     | 460,979.31 |
| Deposit         | 02/12/2015 | CRCD... | All Customers | Deposit            | 131.2 · Comm ... |            | 491.81    | 460,487.50 |
| Deposit         | 02/12/2015 |         | All Customers | Deposit            | 131.2 · Comm ... |            | 28,548.28 | 431,939.22 |
| Deposit         | 02/13/2015 | CRCD... | All Customers | Deposit            | 131.2 · Comm ... |            | 1,604.95  | 430,334.27 |
| Deposit         | 02/17/2015 | CRCD... | All Customers | Deposit            | 131.2 · Comm ... |            | 2,515.44  | 427,818.83 |
| Deposit         | 02/17/2015 | CRCD... | All Customers | Deposit            | 131.2 · Comm ... |            | 2,957.64  | 424,861.19 |
| Deposit         | 02/18/2015 |         | All Customers | Deposit            | 131.2 · Comm ... |            | 4,437.45  | 420,423.74 |
| Deposit         | 02/20/2015 |         | All Customers | Deposit            | 131.2 · Comm ... |            | 47,566.10 | 372,857.64 |
| Deposit         | 02/20/2015 | CRCD... | All Customers | Deposit            | 131.2 · Comm ... |            | 2,229.76  | 370,627.88 |
| Deposit         | 02/20/2015 |         | All Customers | Deposit            | 131.2 · Comm ... |            | 35,525.76 | 335,102.12 |
| Deposit         | 02/23/2015 | DEP ... | All Customers | Deposit            | 131.2 · Comm ... |            | 318.26    | 334,783.86 |
| Deposit         | 02/23/2015 | CRCD... | All Customers | Deposit            | 131.2 · Comm ... |            | 2,486.89  | 332,296.97 |
| Deposit         | 02/23/2015 | CRCD... | All Customers | Deposit            | 131.2 · Comm ... |            | 2,564.78  | 329,732.19 |
| Deposit         | 02/23/2015 | DEP ... | All Customers | Deposit            | 131.2 · Comm ... |            | 30.00     | 329,702.19 |
| Deposit         | 02/23/2015 |         | All Customers | Deposit            | 131.6 · Comm ... |            | 12,195.79 | 317,506.40 |
| Deposit         | 02/24/2015 |         | All Customers | Deposit            | 131.2 · Comm ... |            | 33,989.13 | 283,517.27 |
| Deposit         | 02/24/2015 |         | All Customers | Deposit            | 131.2 · Comm ... |            | 2,095.12  | 281,422.15 |
| Deposit         | 02/26/2015 |         | All Customers | Deposit            | 131.2 · Comm ... |            | 28,152.36 | 253,269.79 |
| Deposit         | 02/26/2015 |         | All Customers | Deposit            | 131.2 · Comm ... |            | 100.00    | 253,169.79 |
| Deposit         | 02/26/2015 |         | All Customers | Deposit            | 131.2 · Comm ... |            | 150.00    | 253,019.79 |
| Deposit         | 02/26/2015 |         | All Customers | Deposit            | 131.2 · Comm ... |            | 645.21    | 252,374.58 |
| Deposit         | 02/26/2015 | CRCD... | All Customers | Deposit            | 131.2 · Comm ... |            | 1,716.45  | 250,658.13 |
| Deposit         | 02/27/2015 |         | All Customers | Deposit            | 131.2 · Comm ... |            | 29,523.18 | 221,134.95 |
| Deposit         | 02/27/2015 | CRCD... | All Customers | Deposit            | 131.2 · Comm ... |            | 1,344.38  | 219,790.57 |
| Check           | 02/27/2015 | NSF     | All Customers |                    | 131.2 · Comm ... | 380.00     |           | 220,170.57 |
| Check           | 02/27/2015 | NSF     | All Customers |                    | 131.2 · Comm ... | 637.80     |           | 220,808.37 |
| Deposit         | 02/27/2015 |         | All Customers | Deposit            | 131.2 · Comm ... |            | 30,605.50 | 190,202.87 |
| Deposit         | 02/27/2015 |         | All Customers | Deposit            | 131.2 · Comm ... |            | 150.00    | 190,052.87 |
| General Journal | 02/28/2015 | 1       | All Customers | TO REC SAL...      | -SPLIT-          | 688,600.53 |           | 878,653.40 |
| Deposit         | 03/02/2015 | CRCD... | All Customers | Deposit            | 131.2 · Comm ... |            | 3,075.45  | 875,577.95 |
| Deposit         | 03/02/2015 | CRCD... | All Customers | Deposit            | 131.2 · Comm ... |            | 1,944.78  | 873,633.17 |
| Deposit         | 03/02/2015 |         | All Customers | Deposit            | 131.2 · Comm ... |            | 21,201.71 | 852,431.46 |
| Deposit         | 03/02/2015 |         | All Customers | Deposit            | 131.2 · Comm ... |            | 15,336.08 | 837,095.38 |
| Check           | 03/03/2015 | 6015    | All Customers | Ref of cust cr ... | 131.2 · Comm ... | 461.27     |           | 837,556.65 |
| Check           | 03/03/2015 | 6026    | All Customers | Dep ref #5412...   | 131.2 · Comm ... |            | 68.50     | 837,488.15 |
| Deposit         | 03/03/2015 |         | All Customers | Deposit            | 131.2 · Comm ... |            | 6,802.88  | 830,685.27 |
| Deposit         | 03/03/2015 |         | All Customers | Deposit            | 131.6 · Comm ... |            | 3,158.13  | 827,527.14 |
| Deposit         | 03/04/2015 | CRCD... | All Customers | Deposit            | 131.2 · Comm ... |            | 2,511.63  | 825,015.51 |
| Deposit         | 03/04/2015 | DEP ... | All Customers | Deposit            | 131.2 · Comm ... |            | 2,602.94  | 822,412.57 |

## Kentucky Frontier Gas, LLC General Ledger As of December 31, 2015

| Type    | Date       | Num     | Name          | Memo            | Split            | Debit  | Credit    | Balance    |
|---------|------------|---------|---------------|-----------------|------------------|--------|-----------|------------|
| Deposit | 03/05/2015 |         | All Customers | Deposit         | 131.2 · Comm ... |        | 22,278.96 | 800,133.61 |
| Deposit | 03/05/2015 |         | All Customers | Deposit         | 131.2 · Comm ... |        | 100.00    | 800,033.61 |
| Check   | 03/05/2015 | NSF     | All Customers |                 | 131.2 · Comm ... | 155.45 |           | 800,189.06 |
| Deposit | 03/05/2015 | CRCD... | All Customers | Deposit         | 131.2 · Comm ... |        | 1,420.95  | 798,768.11 |
| Check   | 03/06/2015 | DEP ... | All Customers | DEP CORR        | 131.2 · Comm ... | 70.24  |           | 798,838.35 |
| Deposit | 03/09/2015 |         | All Customers | Deposit         | 131.2 · Comm ... |        | 79,778.34 | 719,060.01 |
| Deposit | 03/09/2015 |         | All Customers | Deposit         | 131.2 · Comm ... |        | 538.56    | 718,521.45 |
| Deposit | 03/09/2015 | CRCD... | All Customers | Deposit         | 131.2 · Comm ... |        | 977.87    | 717,543.58 |
| Deposit | 03/09/2015 | CRCD... | All Customers | Deposit         | 131.2 · Comm ... |        | 924.85    | 716,618.73 |
| Deposit | 03/09/2015 | CRCD... | All Customers | Deposit         | 131.2 · Comm ... |        | 1,821.19  | 714,797.54 |
| Check   | 03/09/2015 | 6046    | All Customers | Less unpaid bal | 131.2 · Comm ... |        | 49.40     | 714,748.14 |
| Deposit | 03/10/2015 |         | All Customers | Deposit         | 131.2 · Comm ... |        | 42,829.52 | 671,918.62 |
| Deposit | 03/10/2015 |         | All Customers | Deposit         | 131.2 · Comm ... |        | 20,773.40 | 651,145.22 |
| Deposit | 03/10/2015 |         | All Customers | Deposit         | 131.2 · Comm ... |        | 37,315.99 | 613,829.23 |
| Deposit | 03/11/2015 |         | All Customers | Deposit         | 131.2 · Comm ... |        | 7,802.57  | 606,026.66 |
| Deposit | 03/11/2015 |         | All Customers | Deposit         | 131.2 · Comm ... |        | 354.95    | 605,671.71 |
| Deposit | 03/11/2015 | CRCD... | All Customers | Deposit         | 131.2 · Comm ... |        | 1,206.41  | 604,465.30 |
| Deposit | 03/11/2015 |         | All Customers | Deposit         | 131.2 · Comm ... |        | 44,480.51 | 559,984.79 |
| Deposit | 03/12/2015 |         | All Customers | Deposit         | 131.2 · Comm ... |        | 50.00     | 559,934.79 |
| Deposit | 03/12/2015 | CRCD... | All Customers | Deposit         | 131.2 · Comm ... |        | 979.07    | 558,955.72 |
| Deposit | 03/13/2015 | CRCD... | All Customers | Deposit         | 131.2 · Comm ... |        | 511.42    | 558,444.30 |
| Deposit | 03/13/2015 |         | All Customers | Deposit         | 131.2 · Comm ... |        | 36,891.05 | 521,553.25 |
| Deposit | 03/13/2015 |         | All Customers | Deposit         | 131.2 · Comm ... |        | 40,387.00 | 481,166.25 |
| Deposit | 03/16/2015 | CRCD... | All Customers | Deposit         | 131.2 · Comm ... |        | 2,588.61  | 478,577.64 |
| Deposit | 03/16/2015 | CRCD... | All Customers | Deposit         | 131.2 · Comm ... |        | 1,359.52  | 477,218.12 |
| Deposit | 03/17/2015 |         | All Customers | Deposit         | 131.2 · Comm ... |        | 40,765.24 | 436,452.88 |
| Deposit | 03/17/2015 |         | All Customers | Deposit         | 131.2 · Comm ... |        | 3,098.17  | 433,354.71 |
| Deposit | 03/17/2015 |         | All Customers | Deposit         | 131.6 · Comm ... |        | 14,978.86 | 418,375.85 |
| Deposit | 03/18/2015 |         | All Customers | Deposit         | 131.2 · Comm ... |        | 11,898.15 | 406,477.70 |
| Deposit | 03/18/2015 | CRCD... | All Customers | Deposit         | 131.2 · Comm ... |        | 6,302.34  | 400,175.36 |
| Deposit | 03/19/2015 | CRCD... | All Customers | Deposit         | 131.2 · Comm ... |        | 579.61    | 399,595.75 |
| Check   | 03/19/2015 | 6072    | All Customers | REF OF CRE...   | 131.2 · Comm ... | 38.20  |           | 399,633.95 |
| Deposit | 03/20/2015 |         | All Customers | Deposit         | 131.2 · Comm ... |        | 29,285.16 | 370,348.79 |
| Deposit | 03/20/2015 | CRCD... | All Customers | Deposit         | 131.2 · Comm ... |        | 2,625.02  | 367,723.77 |
| Check   | 03/20/2015 | NSF     | All Customers | NSF             | 131.2 · Comm ... | 137.00 |           | 367,860.77 |
| Check   | 03/20/2015 | NSF     | All Customers |                 | 131.2 · Comm ... | 99.80  |           | 367,960.57 |
| Deposit | 03/23/2015 |         | All Customers | Deposit         | 131.2 · Comm ... |        | 24,589.43 | 343,371.14 |
| Deposit | 03/23/2015 | CRCD... | All Customers | Deposit         | 131.2 · Comm ... |        | 1,987.79  | 341,383.35 |
| Deposit | 03/23/2015 | CRCD... | All Customers | Deposit         | 131.2 · Comm ... |        | 1,523.70  | 339,859.65 |
| Deposit | 03/23/2015 |         | All Customers | Deposit         | 131.2 · Comm ... |        | 22,532.50 | 317,327.15 |
| Deposit | 03/23/2015 |         | All Customers | Deposit         | 131.2 · Comm ... |        | 26,772.95 | 290,554.20 |
| Check   | 03/24/2015 | NSF     | All Customers |                 | 131.2 · Comm ... | 200.00 |           | 290,754.20 |
| Deposit | 03/25/2015 | CRCD... | All Customers | Deposit         | 131.2 · Comm ... |        | 1,633.92  | 289,120.28 |
| Deposit | 03/25/2015 |         | All Customers | Deposit         | 131.2 · Comm ... |        | 21,675.89 | 267,444.39 |
| Deposit | 03/26/2015 | CRCD... | All Customers | Deposit         | 131.2 · Comm ... |        | 1,013.64  | 266,430.75 |
| Check   | 03/26/2015 | NSF     | All Customers |                 | 131.2 · Comm ... | 76.76  |           | 266,507.51 |
| Check   | 03/26/2015 | NSF     | All Customers |                 | 131.2 · Comm ... | 255.42 |           | 266,762.93 |
| Check   | 03/26/2015 | NSF     | All Customers |                 | 131.2 · Comm ... | 283.27 |           | 267,046.20 |
| Deposit | 03/27/2015 |         | All Customers | Deposit         | 131.2 · Comm ... |        | 37,837.32 | 229,208.88 |

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Accrual Basis

## Kentucky Frontier Gas, LLC General Ledger As of December 31, 2015

| Type            | Date       | Num     | Name          | Memo             | Split            | Debit      | Credit    | Balance    |
|-----------------|------------|---------|---------------|------------------|------------------|------------|-----------|------------|
| Deposit         | 03/27/2015 |         | All Customers | Deposit          | 131.2 · Comm ... |            | 17,972.72 | 211,236.16 |
| Deposit         | 03/27/2015 |         | All Customers | Deposit          | 131.2 · Comm ... |            | 3,074.63  | 208,161.53 |
| Deposit         | 03/30/2015 | CRCD... | All Customers | Deposit          | 131.2 · Comm ... |            | 4,081.58  | 204,079.95 |
| Deposit         | 03/30/2015 | CRCD... | All Customers | Deposit          | 131.2 · Comm ... |            | 1,502.81  | 202,577.14 |
| Deposit         | 03/30/2015 | CRCD... | All Customers | Deposit          | 131.2 · Comm ... |            | 1,218.87  | 201,358.27 |
| Deposit         | 03/30/2015 |         | All Customers | Deposit          | 131.2 · Comm ... |            | 28,517.57 | 172,840.70 |
| Deposit         | 03/30/2015 |         | All Customers | Deposit          | 131.2 · Comm ... |            | 665.84    | 172,174.86 |
| Deposit         | 03/30/2015 |         | All Customers | Deposit          | 131.2 · Comm ... |            | 1,316.50  | 170,858.36 |
| Deposit         | 03/31/2015 |         | All Customers | Deposit          | 131.2 · Comm ... |            | 2,505.97  | 168,352.39 |
| General Journal | 03/31/2015 | 1       | All Customers | TO REC SAL...    | -SPLIT-          | 419,633.11 |           | 587,985.50 |
| Deposit         | 04/01/2015 | CRCD... | All Customers | Deposit          | 131.2 · Comm ... |            | 2,107.83  | 585,877.67 |
| Deposit         | 04/02/2015 |         | All Customers | Deposit          | 131.6 · Comm ... |            | 3,612.02  | 582,265.65 |
| Deposit         | 04/02/2015 |         | All Customers | Deposit          | 131.2 · Comm ... |            | 10,993.43 | 571,272.22 |
| Check           | 04/02/2015 | 6101    | All Customers | Less unpaid bal  | 131.2 · Comm ... |            | 12.25     | 571,259.97 |
| Check           | 04/02/2015 | 6102    | All Customers | Less unpaid b... | 131.2 · Comm ... |            | 48.36     | 571,211.61 |
| Deposit         | 04/02/2015 |         | All Customers | Deposit          | 131.2 · Comm ... |            | 4,929.81  | 566,281.80 |
| Deposit         | 04/02/2015 | CRCD... | All Customers | Deposit          | 131.2 · Comm ... |            | 3,334.30  | 562,947.50 |
| Check           | 04/03/2015 | NSF     | All Customers |                  | 131.2 · Comm ... | 129.45     |           | 563,076.95 |
| Check           | 04/03/2015 | NSF     | All Customers |                  | 131.2 · Comm ... | 246.78     |           | 563,323.73 |
| Check           | 04/03/2015 | AW      | All Customers |                  | 131.2 · Comm ... | 273.54     |           | 563,597.27 |
| Check           | 04/03/2015 | AW      | All Customers |                  | 131.2 · Comm ... | 35.21      |           | 563,632.48 |
| Deposit         | 04/03/2015 | CRCD... | All Customers | Deposit          | 131.2 · Comm ... |            | 4,936.61  | 558,695.87 |
| Deposit         | 04/06/2015 | CRCD... | All Customers | Deposit          | 131.2 · Comm ... |            | 1,032.75  | 557,663.12 |
| Check           | 04/06/2015 | NSF     | All Customers |                  | 131.2 · Comm ... | 200.00     |           | 557,863.12 |
| Deposit         | 04/06/2015 |         | All Customers | Deposit          | 131.2 · Comm ... |            | 34,003.99 | 523,859.13 |
| Deposit         | 04/06/2015 |         | All Customers | Deposit          | 131.2 · Comm ... |            | 128.07    | 523,731.06 |
| Deposit         | 04/08/2015 |         | All Customers | Deposit          | 131.2 · Comm ... |            | 23,028.79 | 500,702.27 |
| Deposit         | 04/08/2015 | CRCD... | All Customers | Deposit          | 131.2 · Comm ... |            | 2,882.75  | 497,819.52 |
| Check           | 04/08/2015 | 6129    | All Customers | LESS UNPAI...    | 131.2 · Comm ... |            | 60.00     | 497,759.52 |
| Deposit         | 04/08/2015 |         | All Customers | Deposit          | 131.2 · Comm ... |            | 32,347.22 | 465,412.30 |
| Deposit         | 04/09/2015 | CRCD... | All Customers | Deposit          | 131.2 · Comm ... |            | 528.07    | 464,884.23 |
| Check           | 04/09/2015 | 6134    | All Customers | LESS UNPAI...    | 131.2 · Comm ... |            | 11.33     | 464,872.90 |
| Deposit         | 04/09/2015 |         | All Customers | Deposit          | 131.2 · Comm ... |            | 25,303.78 | 439,569.12 |
| Deposit         | 04/09/2015 |         | All Customers | DEP CORR         | 131.2 · Comm ... |            | 86.97     | 439,482.15 |
| Deposit         | 04/10/2015 | CRCD... | All Customers | Deposit          | 131.2 · Comm ... |            | 523.03    | 438,959.12 |
| Deposit         | 04/10/2015 |         | All Customers | Deposit          | 131.2 · Comm ... |            | 20,621.58 | 418,337.54 |
| Deposit         | 04/13/2015 | CRCD... | All Customers | Deposit          | 131.2 · Comm ... |            | 1,580.04  | 416,757.50 |
| Deposit         | 04/13/2015 | CRCD... | All Customers | Deposit          | 131.2 · Comm ... |            | 721.27    | 416,036.23 |
| Deposit         | 04/13/2015 |         | All Customers | Deposit          | 131.2 · Comm ... |            | 4,384.38  | 411,651.85 |
| Deposit         | 04/14/2015 |         | All Customers | Deposit          | 131.2 · Comm ... |            | 3,581.09  | 408,070.76 |
| Deposit         | 04/14/2015 |         | All Customers | Deposit          | 131.2 · Comm ... |            | 30,310.91 | 377,759.85 |
| Deposit         | 04/14/2015 |         | All Customers | Deposit          | 131.2 · Comm ... |            | 25,751.23 | 352,008.62 |
| Deposit         | 04/14/2015 |         | All Customers | Deposit          | 131.2 · Comm ... |            | 35.00     | 351,973.62 |
| Deposit         | 04/14/2015 |         | All Customers | Deposit          | 131.2 · Comm ... |            | 3,014.16  | 348,959.46 |
| Deposit         | 04/14/2015 |         | All Customers | Deposit          | 131.2 · Comm ... |            | 8,647.01  | 340,312.45 |
| Deposit         | 04/15/2015 | CRCD... | All Customers | Deposit          | 131.2 · Comm ... |            | 3,035.40  | 337,277.05 |
| Check           | 04/15/2015 | 6155    | All Customers | Less unpaid bal  | 131.2 · Comm ... |            | 51.36     | 337,225.69 |
| Deposit         | 04/16/2015 | CRCD... | All Customers | Deposit          | 131.2 · Comm ... |            | 1,713.40  | 335,512.29 |
| Check           | 04/16/2015 | NSF     | All Customers |                  | 131.2 · Comm ... | 63.93      |           | 335,576.22 |

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Accrual Basis

## Kentucky Frontier Gas, LLC General Ledger As of December 31, 2015

| Type            | Date       | Num     | Name          | Memo             | Split            | Debit      | Credit    | Balance    |
|-----------------|------------|---------|---------------|------------------|------------------|------------|-----------|------------|
| Deposit         | 04/16/2015 |         | All Customers | Deposit          | 131.2 · Comm ... |            | 1,245.75  | 334,330.47 |
| Deposit         | 04/16/2015 |         | All Customers | Deposit          | 131.2 · Comm ... |            | 16,058.21 | 318,272.26 |
| Deposit         | 04/16/2015 |         | All Customers | Deposit          | 131.2 · Comm ... |            | 264.27    | 318,007.99 |
| Check           | 04/16/2015 | 6162    | All Customers | REF OF CUS...    | 131.2 · Comm ... | 46.34      |           | 318,054.33 |
| Check           | 04/16/2015 | DEP ... | All Customers |                  | 131.2 · Comm ... | 30.00      |           | 318,084.33 |
| Deposit         | 04/16/2015 |         | All Customers | Deposit          | 131.6 · Comm ... |            | 9,655.63  | 308,428.70 |
| Deposit         | 04/17/2015 | CRCD... | All Customers | Deposit          | 131.2 · Comm ... |            | 3,795.17  | 304,633.53 |
| Deposit         | 04/20/2015 |         | All Customers | Deposit          | 131.2 · Comm ... |            | 6,987.08  | 297,646.45 |
| Deposit         | 04/20/2015 |         | All Customers | Deposit          | 131.2 · Comm ... |            | 11,601.79 | 286,044.66 |
| Deposit         | 04/20/2015 | CRCD... | All Customers | Deposit          | 131.2 · Comm ... |            | 966.58    | 285,078.08 |
| Deposit         | 04/20/2015 |         | All Customers | Deposit          | 131.2 · Comm ... |            | 2,806.82  | 282,271.26 |
| Deposit         | 04/20/2015 |         | All Customers | Deposit          | 131.6 · Comm ... |            | 136.78    | 282,134.48 |
| Deposit         | 04/20/2015 |         | All Customers | Deposit          | 131.6 · Comm ... |            | 79.00     | 282,055.48 |
| Check           | 04/21/2015 | NSF     | All Customers |                  | 131.2 · Comm ... | 79.00      |           | 282,134.48 |
| Check           | 04/21/2015 | 6169    | All Customers | less unpaid bal  | 131.2 · Comm ... |            | 105.70    | 282,028.78 |
| Check           | 04/21/2015 | 6170    | All Customers | less unpaid bal  | 131.2 · Comm ... |            | 107.69    | 281,921.09 |
| Deposit         | 04/22/2015 |         | All Customers | Deposit          | 131.2 · Comm ... |            | 33,141.64 | 248,779.45 |
| Deposit         | 04/22/2015 |         | All Customers | Deposit          | 131.2 · Comm ... |            | 30.00     | 248,749.45 |
| Deposit         | 04/22/2015 |         | All Customers | Deposit          | 131.2 · Comm ... |            | 1,364.42  | 247,385.03 |
| Deposit         | 04/22/2015 | CRCD... | All Customers | Deposit          | 131.2 · Comm ... |            | 1,891.80  | 245,493.23 |
| Check           | 04/22/2015 | 6179    | All Customers | Credit Refund... | 131.2 · Comm ... | 42.73      |           | 245,535.96 |
| Deposit         | 04/23/2015 | CRCD... | All Customers | Deposit          | 131.2 · Comm ... |            | 666.59    | 244,869.37 |
| Deposit         | 04/23/2015 |         | All Customers | Deposit          | 131.2 · Comm ... |            | 15,175.19 | 229,694.18 |
| Deposit         | 04/23/2015 |         | All Customers | Deposit          | 131.2 · Comm ... |            | 292.34    | 229,401.84 |
| Check           | 04/23/2015 | 6183    | All Customers | LESS UNPAI...    | 131.2 · Comm ... |            | 53.33     | 229,348.51 |
| Check           | 04/23/2015 | 6184    | All Customers | CREDIT REF       | 131.2 · Comm ... | 19.15      |           | 229,367.66 |
| Check           | 04/23/2015 | 6185    | All Customers | LESS UNPAI...    | 131.2 · Comm ... |            | 39.77     | 229,327.89 |
| Check           | 04/23/2015 | 6186    | All Customers | CUST CR 69....   | 131.2 · Comm ... | 57.19      |           | 229,385.08 |
| Deposit         | 04/23/2015 |         | All Customers | Deposit          | 131.2 · Comm ... |            | 9,589.66  | 219,795.42 |
| Deposit         | 04/24/2015 |         | All Customers | Deposit          | 131.2 · Comm ... |            | 10,686.81 | 209,108.61 |
| Deposit         | 04/24/2015 | CRCD... | All Customers | Deposit          | 131.2 · Comm ... |            | 299.87    | 208,808.74 |
| Deposit         | 04/27/2015 | CRCD... | All Customers | Deposit          | 131.2 · Comm ... |            | 1,102.35  | 207,706.39 |
| Deposit         | 04/27/2015 | CRCD... | All Customers | Deposit          | 131.2 · Comm ... |            | 443.03    | 207,263.36 |
| Deposit         | 04/27/2015 |         | All Customers | Deposit          | 131.2 · Comm ... |            | 11,368.77 | 195,894.59 |
| Deposit         | 04/27/2015 |         | All Customers | Deposit          | 131.2 · Comm ... |            | 10,044.34 | 185,850.25 |
| Check           | 04/28/2015 | 6201    | All Customers | LESS UNPAI...    | 131.2 · Comm ... |            | 106.65    | 185,743.60 |
| Deposit         | 04/28/2015 |         | All Customers | Deposit          | 131.2 · Comm ... |            | 2,343.57  | 183,400.03 |
| Check           | 04/29/2015 | 6204    | All Customers | UNPAID BAL ...   | 131.2 · Comm ... |            | 69.65     | 183,330.38 |
| Deposit         | 04/29/2015 |         | All Customers | Deposit          | 131.2 · Comm ... |            | 9,093.56  | 174,236.82 |
| Deposit         | 04/30/2015 | CRCD... | All Customers | Deposit          | 131.2 · Comm ... |            | 1,428.12  | 172,808.70 |
| Deposit         | 04/30/2015 | CRCD... | All Customers | Deposit          | 131.2 · Comm ... |            | 521.52    | 172,287.18 |
| Deposit         | 04/30/2015 |         | All Customers | Deposit          | 131.2 · Comm ... |            | 8,398.69  | 163,888.49 |
| General Journal | 04/30/2015 | 1       | All Customers | -SPLIT-          |                  | 195,877.10 |           | 359,765.59 |
| Deposit         | 05/01/2015 |         | All Customers | Deposit          | 131.2 · Comm ... |            | 6,695.23  | 353,070.36 |
| Deposit         | 05/01/2015 |         | All Customers | Deposit          | 131.6 · Comm ... |            | 2,812.69  | 350,257.67 |
| Deposit         | 05/04/2015 | CRCD... | All Customers | Deposit          | 131.2 · Comm ... |            | 1,688.58  | 348,569.09 |
| Deposit         | 05/04/2015 | CRCD... | All Customers | Deposit          | 131.2 · Comm ... |            | 429.46    | 348,139.63 |
| Deposit         | 05/04/2015 | CRCD... | All Customers | Deposit          | 131.2 · Comm ... |            | 214.10    | 347,925.53 |
| Deposit         | 05/05/2015 |         | All Customers | Deposit          | 131.2 · Comm ... |            | 80.00     | 347,845.53 |

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Accrual Basis

## Kentucky Frontier Gas, LLC General Ledger As of December 31, 2015

| Type    | Date       | Num     | Name          | Memo            | Split            | Debit  | Credit    | Balance    |
|---------|------------|---------|---------------|-----------------|------------------|--------|-----------|------------|
| Deposit | 05/05/2015 |         | All Customers | Deposit         | 131.2 · Comm ... |        | 10,752.34 | 337,093.19 |
| Deposit | 05/05/2015 |         | All Customers | Deposit         | 131.2 · Comm ... |        | 1,345.87  | 335,747.32 |
| Deposit | 05/06/2015 | CRCD... | All Customers | Deposit         | 131.2 · Comm ... |        | 690.19    | 335,057.13 |
| Deposit | 05/06/2015 |         | All Customers | Deposit         | 131.2 · Comm ... |        | 204.44    | 334,852.69 |
| Deposit | 05/07/2015 |         | All Customers | Deposit         | 131.2 · Comm ... |        | 7,848.80  | 327,003.89 |
| Check   | 05/07/2015 | 6233    | All Customers | Less unpaid bal | 131.2 · Comm ... |        | 108.65    | 326,895.24 |
| Deposit | 05/07/2015 | CRCD... | All Customers | Deposit         | 131.2 · Comm ... |        | 547.72    | 326,347.52 |
| Deposit | 05/07/2015 |         | All Customers | Deposit         | 131.2 · Comm ... |        | 19,531.13 | 306,816.39 |
| Deposit | 05/08/2015 | CRCD... | All Customers | Deposit         | 131.2 · Comm ... |        | 356.44    | 306,459.95 |
| Deposit | 05/11/2015 | CRCD... | All Customers | Deposit         | 131.2 · Comm ... |        | 1,026.62  | 305,433.33 |
| Deposit | 05/11/2015 | CRCD... | All Customers | Deposit         | 131.2 · Comm ... |        | 332.15    | 305,101.18 |
| Deposit | 05/12/2015 |         | All Customers | Deposit         | 131.2 · Comm ... |        | 35,036.87 | 270,064.31 |
| Check   | 05/12/2015 | 6245    | All Customers | Less unpaid bal | 131.2 · Comm ... | 0.00   |           | 270,064.31 |
| Check   | 05/12/2015 | 6246    | All Customers | Less unpaid bal | 131.2 · Comm ... |        | 38.28     | 270,026.03 |
| Deposit | 05/12/2015 |         | All Customers | Deposit         | 131.2 · Comm ... |        | 15,620.44 | 254,405.59 |
| Deposit | 05/12/2015 |         | All Customers | Deposit         | 131.2 · Comm ... |        | 124.23    | 254,281.36 |
| Deposit | 05/12/2015 |         | All Customers | Deposit         | 131.2 · Comm ... |        | 14,050.40 | 240,230.96 |
| Deposit | 05/13/2015 |         | All Customers | Deposit         | 131.2 · Comm ... |        | 1,839.57  | 238,391.39 |
| Deposit | 05/13/2015 | CRCD... | All Customers | Deposit         | 131.2 · Comm ... |        | 691.18    | 237,700.21 |
| Deposit | 05/14/2015 | CRCD... | All Customers | Deposit         | 131.2 · Comm ... |        | 392.74    | 237,307.47 |
| Deposit | 05/14/2015 |         | All Customers | Deposit         | 131.2 · Comm ... |        | 176.34    | 237,131.13 |
| Deposit | 05/14/2015 |         | All Customers | Deposit         | 131.2 · Comm ... |        | 11,401.34 | 225,729.79 |
| Deposit | 05/14/2015 |         | All Customers | Deposit         | 131.2 · Comm ... |        | 145.00    | 225,584.79 |
| Deposit | 05/14/2015 |         | All Customers | Deposit         | 131.2 · Comm ... |        | 10,249.32 | 215,335.47 |
| Deposit | 05/15/2015 |         | All Customers | Deposit         | 131.2 · Comm ... |        | 16,001.56 | 199,333.91 |
| Deposit | 05/15/2015 | CRCD... | All Customers | Deposit         | 131.2 · Comm ... |        | 1,280.30  | 198,053.61 |
| Deposit | 05/18/2015 | CRCD... | All Customers | Deposit         | 131.2 · Comm ... |        | 1,107.97  | 196,945.64 |
| Deposit | 05/18/2015 | CRCD... | All Customers | Deposit         | 131.2 · Comm ... |        | 219.23    | 196,726.41 |
| Deposit | 05/18/2015 |         | All Customers | Deposit         | 131.2 · Comm ... |        | 448.84    | 196,277.57 |
| Deposit | 05/18/2015 |         | All Customers | Deposit         | 131.6 · Comm ... |        | 6,862.12  | 189,415.45 |
| Deposit | 05/19/2015 |         | All Customers | Deposit         | 131.2 · Comm ... |        | 10,967.63 | 178,447.82 |
| Deposit | 05/19/2015 |         | All Customers | Deposit         | 131.2 · Comm ... |        | 709.75    | 177,738.07 |
| Deposit | 05/20/2015 |         | All Customers | Deposit         | 131.2 · Comm ... |        | 30.00     | 177,708.07 |
| Deposit | 05/20/2015 | CRCD... | All Customers | Deposit         | 131.2 · Comm ... |        | 569.81    | 177,138.26 |
| Check   | 05/20/2015 | NSF     | All Customers |                 | 131.2 · Comm ... | 478.38 |           | 177,616.64 |
| Deposit | 05/21/2015 |         | All Customers | Deposit         | 131.2 · Comm ... |        | 436.10    | 177,180.54 |
| Deposit | 05/21/2015 |         | All Customers | Deposit         | 131.2 · Comm ... |        | 6,272.12  | 170,908.42 |
| Deposit | 05/21/2015 | CRCD... | All Customers | Deposit         | 131.2 · Comm ... |        | 792.41    | 170,116.01 |
| Deposit | 05/21/2015 |         | All Customers | Deposit         | 131.2 · Comm ... |        | 10,520.90 | 159,595.11 |
| Deposit | 05/21/2015 |         | All Customers | Deposit         | 131.2 · Comm ... |        | 352.54    | 159,242.57 |
| Deposit | 05/21/2015 |         | All Customers | Deposit         | 131.2 · Comm ... |        | 273.54    | 158,969.03 |
| Deposit | 05/22/2015 |         | All Customers | Deposit         | 131.2 · Comm ... |        | 5,285.22  | 153,683.81 |
| Deposit | 05/22/2015 | CRCD... | All Customers | Deposit         | 131.2 · Comm ... |        | 609.01    | 153,074.80 |
| Deposit | 05/26/2015 | CRCD... | All Customers | Deposit         | 131.2 · Comm ... |        | 772.69    | 152,302.11 |
| Deposit | 05/26/2015 | CRCD... | All Customers | Deposit         | 131.2 · Comm ... |        | 417.44    | 151,884.67 |
| Deposit | 05/27/2015 |         | All Customers | Deposit         | 131.2 · Comm ... |        | 15,309.52 | 136,575.15 |
| Deposit | 05/28/2015 |         | All Customers | Deposit         | 131.2 · Comm ... |        | 30.00     | 136,545.15 |
| Deposit | 05/28/2015 |         | All Customers | Deposit         | 131.2 · Comm ... |        | 1,533.25  | 135,011.90 |
| Deposit | 05/28/2015 | CRCD... | All Customers | Deposit         | 131.2 · Comm ... |        | 384.97    | 134,626.93 |

## Kentucky Frontier Gas, LLC General Ledger As of December 31, 2015

| Type            | Date       | Num     | Name          | Memo             | Split            | Debit      | Credit    | Balance    |
|-----------------|------------|---------|---------------|------------------|------------------|------------|-----------|------------|
| Deposit         | 05/29/2015 |         | All Customers | Deposit          | 131.2 · Comm ... |            | 9,053.12  | 125,573.81 |
| Deposit         | 05/29/2015 | CRCD... | All Customers | Deposit          | 131.2 · Comm ... |            | 422.64    | 125,151.17 |
| General Journal | 05/31/2015 | 1       | All Customers | TO REC 05-1...   | -SPLIT-          | 105,329.34 |           | 230,480.51 |
| General Journal | 05/31/2015 | 5       | All Customers | TO TAKE OF...    | 405.1 · Manag... | 12,937.27  |           | 243,417.78 |
| General Journal | 05/31/2015 | 6       | All Customers | TO TAKE OF...    | 405.1 · Manag... | 14,708.62  |           | 258,126.40 |
| Deposit         | 06/01/2015 |         | All Customers | Deposit          | 131.2 · Comm ... |            | 6,825.98  | 251,300.42 |
| Deposit         | 06/01/2015 | CRCD... | All Customers | Deposit          | 131.2 · Comm ... |            | 1,575.40  | 249,725.02 |
| Deposit         | 06/01/2015 | CRCD... | All Customers | Deposit          | 131.2 · Comm ... |            | 899.98    | 248,825.04 |
| Deposit         | 06/01/2015 |         | All Customers | Deposit          | 131.2 · Comm ... |            | 8,110.83  | 240,714.21 |
| Check           | 06/02/2015 | 6283    | All Customers | LESS UNPAI...    | 131.2 · Comm ... |            | 12.25     | 240,701.96 |
| Deposit         | 06/02/2015 |         | All Customers | Deposit          | 131.2 · Comm ... |            | 2,881.71  | 237,820.25 |
| Deposit         | 06/02/2015 |         | All Customers | Deposit          | 131.6 · Comm ... |            | 2,066.48  | 235,753.77 |
| Deposit         | 06/03/2015 | CRCD... | All Customers | Deposit          | 131.2 · Comm ... |            | 1,262.61  | 234,491.16 |
| Deposit         | 06/03/2015 |         | All Customers | Deposit          | 131.2 · Comm ... |            | 4,710.06  | 229,781.10 |
| Deposit         | 06/03/2015 |         | All Customers | Deposit          | 131.2 · Comm ... |            | 30.00     | 229,751.10 |
| Deposit         | 06/04/2015 | CRCD... | All Customers | Deposit          | 131.2 · Comm ... |            | 1,181.25  | 228,569.85 |
| Deposit         | 06/05/2015 |         | All Customers | Deposit          | 131.2 · Comm ... |            | 6,786.34  | 221,783.51 |
| Deposit         | 06/05/2015 |         | All Customers | Deposit          | 131.2 · Comm ... |            | 681.35    | 221,102.16 |
| Deposit         | 06/05/2015 | CRCD... | All Customers | Deposit          | 131.2 · Comm ... |            | 2,034.56  | 219,067.60 |
| Deposit         | 06/05/2015 |         | All Customers | Deposit          | 131.2 · Comm ... |            | 6,274.70  | 212,792.90 |
| Deposit         | 06/08/2015 | CRCD... | All Customers | Deposit          | 131.2 · Comm ... |            | 444.42    | 212,348.48 |
| Deposit         | 06/08/2015 | CRCD... | All Customers | Deposit          | 131.2 · Comm ... |            | 488.04    | 211,860.44 |
| Deposit         | 06/08/2015 |         | All Customers | Deposit          | 131.2 · Comm ... |            | 53.90     | 211,806.54 |
| Check           | 06/08/2015 | NSF     | All Customers |                  | 131.2 · Comm ... | 123.00     |           | 211,929.54 |
| Deposit         | 06/09/2015 |         | All Customers | Deposit          | 131.2 · Comm ... |            | 16,058.69 | 195,870.85 |
| Deposit         | 06/09/2015 |         | All Customers | Deposit          | 131.2 · Comm ... |            | 259.87    | 195,610.98 |
| Deposit         | 06/09/2015 |         | All Customers | Deposit          | 131.2 · Comm ... |            | 5,988.05  | 189,622.93 |
| Check           | 06/09/2015 | 6312    | All Customers | LESS UNPAI...    | 131.2 · Comm ... |            | 98.87     | 189,524.06 |
| Check           | 06/09/2015 | 6313    | All Customers | REF OF CRE...    | 131.2 · Comm ... | 129.10     |           | 189,653.16 |
| Deposit         | 06/09/2015 | DEP ... | All Customers | Deposit          | 131.2 · Comm ... |            | 22.94     | 189,630.22 |
| Deposit         | 06/09/2015 | DEP ... | All Customers | Deposit          | 131.2 · Comm ... |            | 930.74    | 188,699.48 |
| Deposit         | 06/10/2015 | CRCD... | All Customers | Deposit          | 131.2 · Comm ... |            | 158.28    | 188,541.20 |
| Check           | 06/10/2015 | 6322    | All Customers | LESS UNPAI...    | 131.2 · Comm ... |            | 34.52     | 188,506.68 |
| Check           | 06/10/2015 | 6323    | All Customers | LESS UNPAI...    | 131.2 · Comm ... |            | 22.27     | 188,484.41 |
| Check           | 06/10/2015 | 6324    | All Customers | LESS UNPAI...    | 131.2 · Comm ... |            | 12.62     | 188,471.79 |
| Check           | 06/10/2015 | 6325    | All Customers | LESS UNPAI...    | 131.2 · Comm ... |            | 75.26     | 188,396.53 |
| Deposit         | 06/10/2015 |         | All Customers | Deposit          | 131.2 · Comm ... |            | 701.73    | 187,694.80 |
| Deposit         | 06/11/2015 |         | All Customers | Deposit          | 131.2 · Comm ... |            | 5,640.45  | 182,054.35 |
| Check           | 06/11/2015 | NSF     | All Customers |                  | 131.2 · Comm ... | 925.01     |           | 182,979.36 |
| Deposit         | 06/11/2015 | CRCD... | All Customers | Deposit          | 131.2 · Comm ... |            | 273.93    | 182,705.43 |
| Deposit         | 06/12/2015 |         | All Customers | Deposit          | 131.2 · Comm ... |            | 5,867.97  | 176,837.46 |
| Deposit         | 06/12/2015 | CRCD... | All Customers | Deposit          | 131.2 · Comm ... |            | 346.93    | 176,490.53 |
| Check           | 06/12/2015 | NSF     | All Customers |                  | 131.2 · Comm ... | 96.00      |           | 176,586.53 |
| Check           | 06/15/2015 | 6334    | All Customers | Ref of overpa... | 131.2 · Comm ... | 56.07      |           | 176,642.60 |
| Deposit         | 06/15/2015 |         | All Customers | Deposit          | 131.2 · Comm ... |            | 7,491.43  | 169,151.17 |
| Deposit         | 06/15/2015 | CRCD... | All Customers | Deposit          | 131.2 · Comm ... |            | 380.29    | 168,770.88 |
| Deposit         | 06/15/2015 | CRCD... | All Customers | Deposit          | 131.2 · Comm ... |            | 159.19    | 168,611.69 |
| Deposit         | 06/15/2015 |         | All Customers | Deposit          | 131.6 · Comm ... |            | 10,332.13 | 158,279.56 |
| Deposit         | 06/16/2015 |         | All Customers | Deposit          | 131.2 · Comm ... |            | 8,166.34  | 150,113.22 |

**Kentucky Frontier Gas, LLC**  
**General Ledger**  
**As of December 31, 2015**

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Accrual Basis

| Type            | Date       | Num     | Name          | Memo            | Split            | Debit     | Credit    | Balance    |
|-----------------|------------|---------|---------------|-----------------|------------------|-----------|-----------|------------|
| Deposit         | 06/16/2015 |         | All Customers | Deposit         | 131.2 · Comm ... |           | 2,189.33  | 147,923.89 |
| Deposit         | 06/17/2015 |         | All Customers | Deposit         | 131.2 · Comm ... |           | 655.67    | 147,268.22 |
| Deposit         | 06/17/2015 | CRCD... | All Customers | Deposit         | 131.2 · Comm ... |           | 476.32    | 146,791.90 |
| Deposit         | 06/18/2015 | CRCD... | All Customers | Deposit         | 131.2 · Comm ... |           | 460.62    | 146,331.28 |
| Check           | 06/19/2015 | 6347    | All Customers | Less unpaid bal | 131.2 · Comm ... |           | 36.75     | 146,294.53 |
| Deposit         | 06/19/2015 |         | All Customers | Deposit         | 131.2 · Comm ... |           | 1,075.00  | 145,219.53 |
| Deposit         | 06/19/2015 |         | All Customers | Deposit         | 131.2 · Comm ... |           | 1,200.03  | 144,019.50 |
| Deposit         | 06/19/2015 |         | All Customers | Deposit         | 131.2 · Comm ... |           | 119.00    | 143,900.50 |
| Check           | 06/19/2015 | 6351    | All Customers | LESS UNPAI...   | 131.2 · Comm ... |           | 63.55     | 143,836.95 |
| Check           | 06/19/2015 | NSF     | All Customers |                 | 131.2 · Comm ... | 118.00    |           | 143,954.95 |
| Check           | 06/19/2015 | NSF     | All Customers |                 | 131.2 · Comm ... | 188.00    |           | 144,142.95 |
| Deposit         | 06/19/2015 | CRCD... | All Customers | Deposit         | 131.2 · Comm ... |           | 265.44    | 143,877.51 |
| Deposit         | 06/19/2015 |         | All Customers | Deposit         | 131.2 · Comm ... |           | 2,460.30  | 141,417.21 |
| Deposit         | 06/22/2015 | CRCD... | All Customers | Deposit         | 131.2 · Comm ... |           | 133.62    | 141,283.59 |
| Deposit         | 06/22/2015 |         | All Customers | Deposit         | 131.2 · Comm ... |           | 847.10    | 140,436.49 |
| Check           | 06/22/2015 | 6358    | All Customers | LESS UNPAI...   | 131.2 · Comm ... |           | 26.47     | 140,410.02 |
| Check           | 06/22/2015 | 6359    | All Customers | LESS UNPAI...   | 131.2 · Comm ... |           | 89.10     | 140,320.92 |
| Check           | 06/22/2015 | 6360    | All Customers | LESS UNPAI...   | 131.2 · Comm ... |           | 12.62     | 140,308.30 |
| Check           | 06/22/2015 | 6361    | All Customers | LESS UNPAI...   | 131.2 · Comm ... |           | 84.50     | 140,223.80 |
| Check           | 06/22/2015 | 6362    | All Customers | LESS UNPAI...   | 131.2 · Comm ... |           | 191.12    | 140,032.68 |
| Check           | 06/22/2015 | 6363    | All Customers | LESS UNPAI...   | 131.2 · Comm ... |           | 155.41    | 139,877.27 |
| Deposit         | 06/22/2015 |         | All Customers | Deposit         | 131.2 · Comm ... |           | 536.11    | 139,341.16 |
| Deposit         | 06/22/2015 |         | All Customers | Deposit         | 131.2 · Comm ... |           | 10,537.51 | 128,803.65 |
| Check           | 06/23/2015 | 6370    | All Customers | LESS UNPAI...   | 131.2 · Comm ... |           | 12.62     | 128,791.03 |
| Deposit         | 06/23/2015 |         | All Customers | Deposit         | 131.6 · Comm ... |           | 306.00    | 128,485.03 |
| Deposit         | 06/24/2015 | CRCD... | All Customers | Deposit         | 131.2 · Comm ... |           | 199.80    | 128,285.23 |
| Deposit         | 06/24/2015 |         | All Customers | Deposit         | 131.2 · Comm ... |           | 326.17    | 127,959.06 |
| Deposit         | 06/24/2015 |         | All Customers | Deposit         | 131.2 · Comm ... |           | 50.00     | 127,909.06 |
| Deposit         | 06/24/2015 |         | All Customers | Deposit         | 131.2 · Comm ... |           | 4,029.40  | 123,879.66 |
| Deposit         | 06/25/2015 |         | All Customers | Deposit         | 131.2 · Comm ... |           | 3,008.96  | 120,870.70 |
| Deposit         | 06/26/2015 | CRCD... | All Customers | Deposit         | 131.2 · Comm ... |           | 285.89    | 120,584.81 |
| Deposit         | 06/26/2015 | CRCD... | All Customers | Deposit         | 131.2 · Comm ... |           | 370.20    | 120,214.61 |
| Deposit         | 06/26/2015 |         | All Customers | Deposit         | 131.2 · Comm ... |           | 2,710.58  | 117,504.03 |
| Deposit         | 06/29/2015 | CRCD... | All Customers | Deposit         | 131.2 · Comm ... |           | 86.84     | 117,417.19 |
| Deposit         | 06/29/2015 | CRCD... | All Customers | Deposit         | 131.2 · Comm ... |           | 102.09    | 117,315.10 |
| Deposit         | 06/29/2015 |         | All Customers | Deposit         | 131.2 · Comm ... |           | 6,287.82  | 111,027.28 |
| Deposit         | 06/30/2015 |         | All Customers | Deposit         | 131.6 · Comm ... |           | 2,953.75  | 108,073.53 |
| Deposit         | 06/30/2015 |         | All Customers | Deposit         | 131.2 · Comm ... |           | 550.68    | 107,522.85 |
| General Journal | 06/30/2015 | 1       | All Customers | TO REC SAL...   | -SPLIT-          | 76,871.95 |           | 184,394.80 |
| Deposit         | 07/01/2015 |         | All Customers | Deposit         | 131.2 · Comm ... |           | 22.27     | 184,372.53 |
| Deposit         | 07/01/2015 | CRCD... | All Customers | Deposit         | 131.2 · Comm ... |           | 590.32    | 183,782.21 |
| Deposit         | 07/01/2015 |         | All Customers | Deposit         | 131.2 · Comm ... |           | 2,721.63  | 181,060.58 |
| Deposit         | 07/02/2015 |         | All Customers | Deposit         | 131.2 · Comm ... |           | 893.63    | 180,166.95 |
| Deposit         | 07/02/2015 | CRCD... | All Customers | Deposit         | 131.2 · Comm ... |           | 292.87    | 179,874.08 |
| Deposit         | 07/03/2015 |         | All Customers | Deposit         | 131.2 · Comm ... |           | 33.26     | 179,840.82 |
| Deposit         | 07/03/2015 | CRCD... | All Customers | Deposit         | 131.2 · Comm ... |           | 688.84    | 179,151.98 |
| Check           | 07/06/2015 | 6409    | All Customers | Less unpaid bal | 131.2 · Comm ... |           | 21.60     | 179,130.38 |
| Check           | 07/06/2015 | 6410    | All Customers | LESS UNPAI...   | 131.2 · Comm ... |           | 12.25     | 179,118.13 |
| Check           | 07/06/2015 | 6412    | All Customers | LESS UNPAI...   | 131.2 · Comm ... |           | 80.89     | 179,037.24 |



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Accrual Basis

**Kentucky Frontier Gas, LLC**  
**General Ledger**  
**As of December 31, 2015**

| Type    | Date       | Num      | Name          | Memo            | Split            | Debit  | Credit    | Balance    |
|---------|------------|----------|---------------|-----------------|------------------|--------|-----------|------------|
| Deposit | 07/06/2015 | CRCD...  | All Customers | Deposit         | 131.2 · Comm ... |        | 407.90    | 178,629.34 |
| Check   | 07/07/2015 | NSF      | All Customers |                 | 131.2 · Comm ... | 19.31  |           | 178,648.65 |
| Check   | 07/08/2015 | 6432     | All Customers | LESS UNPAI...   | 131.2 · Comm ... |        | 12.62     | 178,636.03 |
| Deposit | 07/08/2015 |          | All Customers | Deposit         | 131.2 · Comm ... |        | 735.24    | 177,900.79 |
| Deposit | 07/08/2015 |          | All Customers | Deposit         | 131.2 · Comm ... |        | 8,655.46  | 169,245.33 |
| Deposit | 07/08/2015 | CRCD...  | All Customers | Deposit         | 131.2 · Comm ... |        | 433.62    | 168,811.71 |
| Deposit | 07/08/2015 |          | All Customers | Deposit         | 131.6 · Comm ... |        | 19.31     | 168,792.40 |
| Deposit | 07/09/2015 |          | All Customers | Deposit         | 131.2 · Comm ... |        | 7,951.63  | 160,840.77 |
| Deposit | 07/09/2015 | CRCD...  | All Customers | Deposit         | 131.2 · Comm ... |        | 142.94    | 160,697.83 |
| Deposit | 07/10/2015 |          | All Customers | Deposit         | 131.2 · Comm ... |        | 4,462.33  | 156,235.50 |
| Check   | 07/10/2015 | STOP ... | All Customers |                 | 131.2 · Comm ... | 12.62  |           | 156,248.12 |
| Deposit | 07/10/2015 | CRCD...  | All Customers | Deposit         | 131.2 · Comm ... |        | 128.07    | 156,120.05 |
| Deposit | 07/10/2015 |          | All Customers | Deposit         | 131.2 · Comm ... |        | 5,894.37  | 150,225.68 |
| Deposit | 07/13/2015 | CRCD...  | All Customers | Deposit         | 131.2 · Comm ... |        | 82.94     | 150,142.74 |
| Deposit | 07/13/2015 | CRCD...  | All Customers | Deposit         | 131.2 · Comm ... |        | 122.22    | 150,020.52 |
| Check   | 07/13/2015 | RTN A... | All Customers |                 | 131.2 · Comm ... | 19.31  |           | 150,039.83 |
| Deposit | 07/14/2015 |          | All Customers | Deposit         | 131.2 · Comm ... |        | 465.02    | 149,574.81 |
| Deposit | 07/14/2015 |          | All Customers | Deposit         | 131.2 · Comm ... |        | 511.62    | 149,063.19 |
| Deposit | 07/15/2015 |          | All Customers | Deposit         | 131.2 · Comm ... |        | 4,084.08  | 144,979.11 |
| Deposit | 07/15/2015 |          | All Customers | Deposit         | 131.2 · Comm ... |        | 6,498.42  | 138,480.69 |
| Deposit | 07/15/2015 | CRCD...  | All Customers | Deposit         | 131.2 · Comm ... |        | 194.79    | 138,285.90 |
| Check   | 07/15/2015 | 6450     | All Customers | Less unpaid bal | 131.2 · Comm ... |        | 69.27     | 138,216.63 |
| Deposit | 07/15/2015 |          | All Customers | Deposit         | 131.2 · Comm ... |        | 2,012.92  | 136,203.71 |
| Deposit | 07/15/2015 |          | All Customers | Deposit         | 131.6 · Comm ... |        | 10,286.85 | 125,916.86 |
| Deposit | 07/16/2015 |          | All Customers | Deposit         | 131.2 · Comm ... |        | 139.72    | 125,777.14 |
| Deposit | 07/16/2015 |          | All Customers | Deposit         | 131.2 · Comm ... |        | 2,416.01  | 123,361.13 |
| Deposit | 07/16/2015 |          | All Customers | Deposit         | 131.2 · Comm ... |        | 2,975.31  | 120,385.82 |
| Deposit | 07/17/2015 | CRCD...  | All Customers | Deposit         | 131.2 · Comm ... |        | 209.35    | 120,176.47 |
| Deposit | 07/17/2015 | CRCD...  | All Customers | Deposit         | 131.2 · Comm ... |        | 67.14     | 120,109.33 |
| Deposit | 07/20/2015 | CRCD...  | All Customers | Deposit         | 131.2 · Comm ... |        | 115.93    | 119,993.40 |
| Deposit | 07/20/2015 |          | All Customers | Deposit         | 131.2 · Comm ... |        | 4,530.30  | 115,463.10 |
| Deposit | 07/21/2015 | CRCD...  | All Customers | Deposit         | 131.2 · Comm ... |        | 94.27     | 115,368.83 |
| Check   | 07/21/2015 | 6459     | All Customers | LESS UNPAI...   | 131.2 · Comm ... |        | 24.50     | 115,344.33 |
| Deposit | 07/21/2015 | DEP ...  | All Customers | Deposit         | 131.2 · Comm ... |        | 12.25     | 115,332.08 |
| Deposit | 07/21/2015 |          | All Customers | Deposit         | 131.2 · Comm ... |        | 210.77    | 115,121.31 |
| Deposit | 07/22/2015 |          | All Customers | Deposit         | 131.2 · Comm ... |        | 3,494.94  | 111,626.37 |
| Deposit | 07/22/2015 | CRCD...  | All Customers | Deposit         | 131.2 · Comm ... |        | 184.57    | 111,441.80 |
| Deposit | 07/23/2015 |          | All Customers | Deposit         | 131.2 · Comm ... |        | 3,214.66  | 108,227.14 |
| Check   | 07/23/2015 | NSF      | All Customers |                 | 131.2 · Comm ... | 150.00 |           | 108,377.14 |
| Deposit | 07/23/2015 | CRCD...  | All Customers | Deposit         | 131.2 · Comm ... |        | 46.77     | 108,330.37 |
| Deposit | 07/24/2015 | CRCD...  | All Customers | Deposit         | 131.2 · Comm ... |        | 228.62    | 108,101.75 |
| Deposit | 07/24/2015 |          | All Customers | Deposit         | 131.2 · Comm ... |        | 1,986.95  | 106,114.80 |
| Deposit | 07/27/2015 | CRCD...  | All Customers | Deposit         | 131.2 · Comm ... |        | 109.00    | 106,005.80 |
| Deposit | 07/27/2015 | CRCD...  | All Customers | Deposit         | 131.2 · Comm ... |        | 109.17    | 105,896.63 |
| Check   | 07/27/2015 | 6470     | All Customers | LESS UNPAI...   | 131.2 · Comm ... |        | 46.58     | 105,850.05 |
| Check   | 07/28/2015 | 6472     | All Customers | LESS UNPAI...   | 131.2 · Comm ... | 0.00   |           | 105,850.05 |
| Check   | 07/28/2015 | 6473     | All Customers | LESS UNPAI...   | 131.2 · Comm ... |        | 112.89    | 105,737.16 |
| Check   | 07/28/2015 | 6474     | All Customers | LESS UNPAI...   | 131.2 · Comm ... |        | 147.32    | 105,589.84 |
| Check   | 07/28/2015 | 6475     | All Customers | LESS UNPAI...   | 131.2 · Comm ... |        | 63.93     | 105,525.91 |

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Accrual Basis

## Kentucky Frontier Gas, LLC General Ledger As of December 31, 2015

| Type            | Date       | Num     | Name             | Memo               | Split            | Debit     | Credit   | Balance    |
|-----------------|------------|---------|------------------|--------------------|------------------|-----------|----------|------------|
| Deposit         | 07/28/2015 |         | All Customers    | Deposit            | 131.2 · Comm ... |           | 6,498.72 | 99,027.19  |
| Deposit         | 07/28/2015 |         | All Customers    | Deposit            | 131.2 · Comm ... |           | 251.66   | 98,775.53  |
| Deposit         | 07/29/2015 |         | All Customers    | Deposit            | 131.2 · Comm ... |           | 706.10   | 98,069.43  |
| Deposit         | 07/29/2015 | CRCD... | All Customers    | Deposit            | 131.2 · Comm ... |           | 241.42   | 97,828.01  |
| Check           | 07/29/2015 | 6476    | All Customers    | CR BAL OF 5...     | 131.2 · Comm ... | 3.36      |          | 97,831.37  |
| Check           | 07/29/2015 | 6477    | All Customers    | LESS UNPAI...      | 131.2 · Comm ... |           | 39.39    | 97,791.98  |
| Check           | 07/29/2015 | 6478    | All Customers    | LESS UNPAI...      | 131.2 · Comm ... |           | 30.49    | 97,761.49  |
| Check           | 07/29/2015 | 6479    | All Customers    | LESS UNPAI...      | 131.2 · Comm ... |           | 170.33   | 97,591.16  |
| Check           | 07/29/2015 | 6480    | All Customers    | REF OF CRE...      | 131.2 · Comm ... | 73.37     |          | 97,664.53  |
| Check           | 07/29/2015 | 6481    | All Customers    | REF OF CRE...      | 131.2 · Comm ... | 107.09    |          | 97,771.62  |
| Check           | 07/29/2015 | 6482    | All Customers    | LESS UNPAI...      | 131.2 · Comm ... |           | 143.86   | 97,627.76  |
| Check           | 07/29/2015 | 6484    | All Customers    | LESS UNPAI...      | 131.2 · Comm ... |           | 16.29    | 97,611.47  |
| Deposit         | 07/30/2015 |         | All Customers    | Deposit            | 131.6 · Comm ... |           | 3,025.34 | 94,586.13  |
| Deposit         | 07/30/2015 |         | All Customers    | Deposit            | 131.2 · Comm ... |           | 2,200.92 | 92,385.21  |
| Deposit         | 07/30/2015 |         | All Customers    | Deposit            | 131.2 · Comm ... |           | 2,253.66 | 90,131.55  |
| Deposit         | 07/30/2015 | CRCD... | All Customers    | Deposit            | 131.2 · Comm ... |           | 467.34   | 89,664.21  |
| Check           | 07/30/2015 | 6500    | All Customers    | LESS UNPAI...      | 131.2 · Comm ... |           | 26.24    | 89,637.97  |
| Check           | 07/30/2015 | 6501    | All Customers    | cr bal of 28.74... | 131.2 · Comm ... | 20.58     |          | 89,658.55  |
| Check           | 07/30/2015 | 6502    | All Customers    | LESS UNPAI...      | 131.2 · Comm ... |           | 33.16    | 89,625.39  |
| Check           | 07/30/2015 | 6503    | All Customers    | LESS UNPAI...      | 131.2 · Comm ... |           | 80.08    | 89,545.31  |
| Check           | 07/30/2015 | 6504    | All Customers    | LESS UNPAI...      | 131.2 · Comm ... |           | 12.62    | 89,532.69  |
| Deposit         | 07/31/2015 |         | All Customers    | Deposit            | 131.2 · Comm ... |           | 136.59   | 89,396.10  |
| Deposit         | 07/31/2015 |         | All Customers    | Deposit            | 131.2 · Comm ... |           | 1,775.35 | 87,620.75  |
| Deposit         | 07/31/2015 | CRCD... | All Customers    | Deposit            | 131.2 · Comm ... |           | 399.14   | 87,221.61  |
| General Journal | 07/31/2015 | 1       | All Customers    | TO REC SAL...      | -SPLIT-          | 70,236.06 |          | 157,457.67 |
| General Journal | 07/31/2015 | 6       | All Customers    | TO TAKE OF...      | 405.1 · Manag... | 1,124.69  |          | 158,582.36 |
| General Journal | 07/31/2015 | 7       | All Customers    | TO TAKE OF...      | 405.1 · Manag... | 3,482.86  |          | 162,065.22 |
| Deposit         | 08/03/2015 | CRCD... | All Customers    | Deposit            | 131.2 · Comm ... |           | 806.91   | 161,258.31 |
| Deposit         | 08/03/2015 | CRCD... | All Customers    | Deposit            | 131.2 · Comm ... |           | 179.19   | 161,079.12 |
| Check           | 08/04/2015 | 6508    | All Customers    | 39.12 CREDI...     | 131.2 · Comm ... | 26.50     |          | 161,105.62 |
| Deposit         | 08/04/2015 |         | All Customers    | Deposit            | 131.2 · Comm ... |           | 147.94   | 160,957.68 |
| Deposit         | 08/04/2015 |         | All Customers    | Deposit            | 131.2 · Comm ... |           | 369.11   | 160,588.57 |
| Deposit         | 08/04/2015 |         | All Customers    | Deposit            | 131.2 · Comm ... |           | 2,964.25 | 157,624.32 |
| Deposit         | 08/05/2015 | CRCD... | All Customers    | Deposit            | 131.2 · Comm ... |           | 343.58   | 157,280.74 |
| Deposit         | 08/06/2015 | CRCD... | All Customers    | Deposit            | 131.2 · Comm ... |           | 137.74   | 157,143.00 |
| Check           | 08/06/2015 | 6521    | All Customers    | REF OF CUS...      | 131.2 · Comm ... | 131.32    |          | 157,274.32 |
| Check           | 08/06/2015 | 6522    | All Customers    | REF OF CUS...      | 131.2 · Comm ... | 29.84     |          | 157,304.16 |
| Check           | 08/06/2015 | 6523    | MARIE WILLIAMSON | REF OF CUS...      | 131.2 · Comm ... | 12.38     |          | 157,316.54 |
| Check           | 08/06/2015 | 6524    | All Customers    | LESS UNPAI...      | 131.2 · Comm ... |           | 83.36    | 157,233.18 |
| Deposit         | 08/06/2015 |         | All Customers    | Deposit            | 131.2 · Comm ... |           | 2,197.43 | 155,035.75 |
| Check           | 08/06/2015 | 6526    | All Customers    | LESS UNPAI...      | 131.2 · Comm ... |           | 12.62    | 155,023.13 |
| Deposit         | 08/07/2015 |         | All Customers    | Deposit            | 131.2 · Comm ... |           | 5,059.97 | 149,963.16 |
| Deposit         | 08/07/2015 |         | All Customers    | Deposit            | 131.2 · Comm ... |           | 6,134.71 | 143,828.45 |
| Deposit         | 08/07/2015 | CRCD... | All Customers    | Deposit            | 131.2 · Comm ... |           | 82.15    | 143,746.30 |
| Deposit         | 08/10/2015 | CRCD... | All Customers    | Deposit            | 131.2 · Comm ... |           | 64.49    | 143,681.81 |
| Deposit         | 08/10/2015 | CRCD... | All Customers    | Deposit            | 131.2 · Comm ... |           | 127.92   | 143,553.89 |
| Check           | 08/10/2015 | 6532    | All Customers    | LESS UNPAI...      | 131.2 · Comm ... |           | 113.12   | 143,440.77 |
| Check           | 08/10/2015 | 6533    | All Customers    | LESS UNPAI...      | 131.2 · Comm ... |           | 91.90    | 143,348.87 |
| Check           | 08/10/2015 | 6534    | All Customers    | LESS UNPAI...      | 131.2 · Comm ... |           | 75.58    | 143,273.29 |

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Accrual Basis

## Kentucky Frontier Gas, LLC General Ledger As of December 31, 2015

| Type    | Date       | Num     | Name          | Memo              | Split            | Debit  | Credit    | Balance    |
|---------|------------|---------|---------------|-------------------|------------------|--------|-----------|------------|
| Check   | 08/10/2015 | 6535    | All Customers | LESS UNPAI...     | 131.2 · Comm ... |        | 77.24     | 143,196.05 |
| Check   | 08/10/2015 | 6536    | All Customers | LESS UNPAI...     | 131.2 · Comm ... |        | 91.90     | 143,104.15 |
| Deposit | 08/11/2015 |         | All Customers | Deposit           | 131.2 · Comm ... |        | 11,639.33 | 131,464.82 |
| Check   | 08/11/2015 | 6552    | All Customers | LESS UNPAI...     | 131.2 · Comm ... |        | 8.64      | 131,456.18 |
| Check   | 08/11/2015 | 6553    | All Customers | LESS UNPAI...     | 131.2 · Comm ... |        | 87.18     | 131,369.00 |
| Check   | 08/11/2015 | 6554    | All Customers | CUST CREDI...     | 131.2 · Comm ... | 229.01 |           | 131,598.01 |
| Check   | 08/11/2015 | 6555    | All Customers | CAP PAYME...      | 131.2 · Comm ... | 64.33  |           | 131,662.34 |
| Check   | 08/12/2015 | 6558    | All Customers | REF OF CUS...     | 131.2 · Comm ... | 60.94  |           | 131,723.28 |
| Check   | 08/12/2015 | 6557    | All Customers | LESS UNPAI...     | 131.2 · Comm ... |        | 59.09     | 131,664.19 |
| Deposit | 08/12/2015 |         | All Customers | Deposit           | 131.2 · Comm ... |        | 328.51    | 131,335.68 |
| Deposit | 08/12/2015 |         | All Customers | Deposit           | 131.2 · Comm ... |        | 2,750.29  | 128,585.39 |
| Deposit | 08/12/2015 |         | All Customers | Deposit           | 131.2 · Comm ... |        | 33.26     | 128,552.13 |
| Deposit | 08/12/2015 |         | All Customers | Deposit           | 131.2 · Comm ... |        | 178.34    | 128,373.79 |
| Deposit | 08/13/2015 |         | All Customers | Deposit           | 131.2 · Comm ... |        | 3,862.13  | 124,511.66 |
| Deposit | 08/13/2015 | CRCD... | All Customers | Deposit           | 131.2 · Comm ... |        | 353.14    | 124,158.52 |
| Deposit | 08/14/2015 |         | All Customers | Deposit           | 131.2 · Comm ... |        | 2,994.74  | 121,163.78 |
| Deposit | 08/14/2015 | CRCD... | All Customers | Deposit           | 131.2 · Comm ... |        | 55.62     | 121,108.16 |
| Deposit | 08/17/2015 |         | All Customers | Deposit           | 131.2 · Comm ... |        | 2,624.69  | 118,483.47 |
| Check   | 08/17/2015 | 6572    | All Customers | LESS UNPAID ...   | 131.2 · Comm ... |        | 92.98     | 118,390.49 |
| Check   | 08/17/2015 | 6573    | All Customers | LESS UNPAI...     | 131.2 · Comm ... |        | 50.76     | 118,339.73 |
| Deposit | 08/17/2015 | CRCD... | All Customers | Deposit           | 131.2 · Comm ... |        | 98.61     | 118,241.12 |
| Deposit | 08/17/2015 | CRCD... | All Customers | Deposit           | 131.2 · Comm ... |        | 603.35    | 117,637.77 |
| Deposit | 08/18/2015 |         | All Customers | Deposit           | 131.2 · Comm ... |        | 1,760.08  | 115,877.69 |
| Deposit | 08/18/2015 |         | All Customers | Deposit           | 131.2 · Comm ... |        | 201.57    | 115,676.12 |
| Deposit | 08/18/2015 |         | All Customers | Deposit           | 131.6 · Comm ... |        | 10,289.92 | 105,386.20 |
| Deposit | 08/19/2015 |         | All Customers | Deposit           | 131.2 · Comm ... |        | 268.34    | 105,117.86 |
| Deposit | 08/19/2015 |         | All Customers | Deposit           | 131.2 · Comm ... |        | 23.48     | 105,094.38 |
| Deposit | 08/19/2015 |         | All Customers | Deposit           | 131.2 · Comm ... |        | 1,484.35  | 103,610.03 |
| Deposit | 08/19/2015 | CRCD... | All Customers | Deposit           | 131.2 · Comm ... |        | 139.54    | 103,470.49 |
| Check   | 08/20/2015 | NSF     | All Customers |                   | 131.2 · Comm ... | 200.00 |           | 103,670.49 |
| Deposit | 08/20/2015 | CRCD... | All Customers | Deposit           | 131.2 · Comm ... |        | 1,223.80  | 102,446.69 |
| Deposit | 08/21/2015 | CRCD... | All Customers | Deposit           | 131.2 · Comm ... |        | 359.34    | 102,087.35 |
| Deposit | 08/21/2015 |         | All Customers | Deposit           | 131.2 · Comm ... |        | 264.42    | 101,822.93 |
| Deposit | 08/21/2015 |         | All Customers | Deposit           | 131.2 · Comm ... |        | 3,915.67  | 97,907.26  |
| Check   | 08/21/2015 | 6584    | All Customers | Less unpaid bal   | 131.2 · Comm ... |        | 59.02     | 97,848.24  |
| Check   | 08/21/2015 | 6585    | All Customers | Less unpaid bal   | 131.2 · Comm ... |        | 12.25     | 97,835.99  |
| Check   | 08/21/2015 | 6586    | All Customers | Cust cr of 143... | 131.2 · Comm ... | 130.92 |           | 97,966.91  |
| Deposit | 08/21/2015 |         | All Customers | Deposit           | 131.2 · Comm ... |        | 4,177.19  | 93,789.72  |
| Deposit | 08/21/2015 |         | All Customers | Deposit           | 131.2 · Comm ... |        | 66.72     | 93,723.00  |
| Deposit | 08/21/2015 |         | All Customers | Deposit           | 131.2 · Comm ... |        | 1,005.11  | 92,717.89  |
| Deposit | 08/24/2015 | CRCD... | All Customers | Deposit           | 131.2 · Comm ... |        | 173.73    | 92,544.16  |
| Deposit | 08/24/2015 | CRCD... | All Customers | Deposit           | 131.2 · Comm ... |        | 24.83     | 92,519.33  |
| Check   | 08/24/2015 | NSF     | All Customers |                   | 131.2 · Comm ... | 13.85  |           | 92,533.18  |
| Check   | 08/24/2015 | 6590    | All Customers | LESS UNPAI...     | 131.2 · Comm ... |        | 12.62     | 92,520.56  |
| Check   | 08/24/2015 | 6591    | All Customers | LESS UNPAI...     | 131.2 · Comm ... |        | 25.24     | 92,495.32  |
| Deposit | 08/25/2015 | CRCD... | All Customers | Deposit           | 131.2 · Comm ... |        | 1,270.72  | 91,224.60  |
| Deposit | 08/25/2015 |         | All Customers | Deposit           | 131.2 · Comm ... |        | 5,670.75  | 85,553.85  |
| Deposit | 08/25/2015 |         | All Customers | Deposit           | 131.6 · Comm ... |        | 13.85     | 85,540.00  |
| Deposit | 08/26/2015 |         | All Customers | Deposit           | 131.2 · Comm ... |        | 61.62     | 85,478.38  |

**Kentucky Frontier Gas, LLC**  
**General Ledger**  
**As of December 31, 2015**

| Type            | Date       | Num     | Name          | Memo              | Split            | Debit     | Credit    | Balance    |
|-----------------|------------|---------|---------------|-------------------|------------------|-----------|-----------|------------|
| Deposit         | 08/26/2015 |         | All Customers | Deposit           | 131.2 · Comm ... |           | 2,235.84  | 83,242.54  |
| Deposit         | 08/27/2015 | CRCO... | All Customers | Deposit           | 131.2 · Comm ... |           | 71.94     | 83,170.60  |
| Deposit         | 08/28/2015 |         | All Customers | Deposit           | 131.2 · Comm ... |           | 2,696.29  | 80,474.31  |
| Deposit         | 08/28/2015 |         | All Customers | Deposit           | 131.2 · Comm ... |           | 1,603.25  | 78,871.06  |
| Deposit         | 08/28/2015 |         | All Customers | Deposit           | 131.2 · Comm ... |           | 50.00     | 78,821.06  |
| Deposit         | 08/31/2015 | CRCO... | All Customers | Deposit           | 131.2 · Comm ... |           | 77.74     | 78,743.32  |
| Deposit         | 08/31/2015 | CRCO... | All Customers | Deposit           | 131.2 · Comm ... |           | 917.54    | 77,825.78  |
| Deposit         | 08/31/2015 |         | All Customers | Deposit           | 131.6 · Comm ... |           | 2,722.81  | 75,102.97  |
| General Journal | 08/31/2015 | 1       | All Customers | To rec sales f... | -SPLIT-          | 66,807.37 |           | 141,910.34 |
| Deposit         | 09/02/2015 | CRCO... | All Customers | Deposit           | 131.2 · Comm ... |           | 384.49    | 141,525.85 |
| Deposit         | 09/02/2015 |         | All Customers | Deposit           | 131.2 · Comm ... |           | 332.15    | 141,193.70 |
| Deposit         | 09/02/2015 |         | All Customers | Deposit           | 131.2 · Comm ... |           | 3,320.78  | 137,872.92 |
| Check           | 09/02/2015 | 6626    | All Customers | Ref of cust cr... | 131.2 · Comm ... | 61.66     |           | 137,934.58 |
| Deposit         | 09/02/2015 |         | All Customers | Deposit           | 131.2 · Comm ... |           | 89.46     | 137,845.12 |
| Deposit         | 09/02/2015 |         | All Customers | Deposit           | 131.2 · Comm ... |           | 818.25    | 137,026.87 |
| Deposit         | 09/02/2015 |         | All Customers | Deposit           | 131.2 · Comm ... |           | 202.09    | 136,824.78 |
| Deposit         | 09/03/2015 | CRCO... | All Customers | Deposit           | 131.2 · Comm ... |           | 193.08    | 136,631.70 |
| Deposit         | 09/03/2015 |         | All Customers | Deposit           | 131.2 · Comm ... |           | 1,746.35  | 134,885.35 |
| Deposit         | 09/04/2015 | CRCO... | All Customers | Deposit           | 131.2 · Comm ... |           | 101.97    | 134,783.38 |
| Deposit         | 09/04/2015 |         | All Customers | Deposit           | 131.2 · Comm ... |           | 1,794.82  | 132,988.56 |
| Check           | 09/04/2015 | NSF     | All Customers |                   | 131.2 · Comm ... | 11.33     |           | 132,999.89 |
| Deposit         | 09/08/2015 |         | All Customers | Deposit           | 131.2 · Comm ... |           | 526.35    | 132,473.54 |
| Deposit         | 09/08/2015 | CRCO... | All Customers | Deposit           | 131.2 · Comm ... |           | 164.79    | 132,308.75 |
| Deposit         | 09/08/2015 | CRCO... | All Customers | Deposit           | 131.2 · Comm ... |           | 134.31    | 132,174.44 |
| Deposit         | 09/08/2015 |         | All Customers | Deposit           | 131.2 · Comm ... |           | 43.24     | 132,131.20 |
| Deposit         | 09/08/2015 |         | All Customers | Deposit           | 131.6 · Comm ... |           | 100.00    | 132,031.20 |
| Deposit         | 09/09/2015 |         | All Customers | Deposit           | 131.2 · Comm ... |           | 8,602.58  | 123,428.62 |
| Deposit         | 09/09/2015 |         | All Customers | Deposit           | 131.2 · Comm ... |           | 3,912.23  | 119,516.39 |
| Deposit         | 09/10/2015 |         | All Customers | Deposit           | 131.2 · Comm ... |           | 541.35    | 118,975.04 |
| Check           | 09/10/2015 | 6642    | All Customers | LESS UNPAI...     | 131.2 · Comm ... |           | 127.20    | 118,847.84 |
| Check           | 09/10/2015 | 6643    | All Customers | LESS UNPAI...     | 131.2 · Comm ... |           | 12.25     | 118,835.59 |
| Check           | 09/10/2015 | 6644    | All Customers | LESS UNPAI...     | 131.2 · Comm ... |           | 49.23     | 118,786.36 |
| Deposit         | 09/10/2015 | CRCO... | All Customers | Deposit           | 131.2 · Comm ... |           | 385.64    | 118,400.72 |
| Deposit         | 09/10/2015 |         | All Customers | Deposit           | 131.6 · Comm ... |           | 11.33     | 118,389.39 |
| Deposit         | 09/11/2015 |         | All Customers | Deposit           | 131.2 · Comm ... |           | 5,449.27  | 112,940.12 |
| Deposit         | 09/11/2015 | CRCO... | All Customers | Deposit           | 131.2 · Comm ... |           | 646.18    | 112,293.94 |
| Deposit         | 09/11/2015 |         | All Customers | Deposit           | 131.2 · Comm ... |           | 3,677.62  | 108,616.32 |
| Deposit         | 09/11/2015 |         | All Customers | Deposit           | 131.6 · Comm ... |           | 100.00    | 108,516.32 |
| Deposit         | 09/14/2015 | CRCO... | All Customers | Deposit           | 131.2 · Comm ... |           | 79.46     | 108,436.86 |
| Deposit         | 09/14/2015 | CRCO... | All Customers | Deposit           | 131.2 · Comm ... |           | 127.37    | 108,309.49 |
| Deposit         | 09/14/2015 |         | All Customers | Deposit           | 131.2 · Comm ... |           | 10,322.88 | 97,986.61  |
| Deposit         | 09/14/2015 |         | All Customers | Deposit           | 131.2 · Comm ... |           | 723.44    | 97,263.17  |
| Deposit         | 09/15/2015 |         | All Customers | Deposit           | 131.2 · Comm ... |           | 423.33    | 96,839.84  |
| Deposit         | 09/15/2015 |         | All Customers | Deposit           | 131.2 · Comm ... |           | 924.13    | 95,915.71  |
| Deposit         | 09/15/2015 |         | All Customers | Deposit           | 131.2 · Comm ... |           | 110.00    | 95,805.71  |
| Deposit         | 09/15/2015 |         | All Customers | Deposit           | 131.6 · Comm ... |           | 9,864.36  | 85,941.35  |
| Deposit         | 09/16/2015 | CRCO... | All Customers | Deposit           | 131.2 · Comm ... |           | 734.09    | 85,207.26  |
| Deposit         | 09/16/2015 |         | All Customers | Deposit           | 131.6 · Comm ... |           | 80.00     | 85,127.26  |
| Check           | 09/16/2015 | 6665    | All Customers | REF OF CUS...     | 131.2 · Comm ... | 13.23     |           | 85,140.49  |

**Kentucky Frontier Gas, LLC**  
**General Ledger**  
**As of December 31, 2015**

08/01/17

Accrual Basis

| Type            | Date       | Num     | Name          | Memo              | Split            | Debit     | Credit   | Balance    |
|-----------------|------------|---------|---------------|-------------------|------------------|-----------|----------|------------|
| Deposit         | 09/16/2015 |         | All Customers | Deposit           | 131.2 · Comm ... |           | 435.17   | 84,705.32  |
| Deposit         | 09/16/2015 |         | All Customers | Deposit           | 131.2 · Comm ... |           | 1,273.74 | 83,431.58  |
| Check           | 09/17/2015 | NSF     | All Customers |                   | 131.2 · Comm ... | 21.75     |          | 83,453.33  |
| Deposit         | 09/17/2015 | CRCD... | All Customers | Deposit           | 131.2 · Comm ... |           | 457.63   | 82,995.70  |
| Deposit         | 09/17/2015 |         | All Customers | Deposit           | 131.2 · Comm ... |           | 1,433.63 | 81,562.07  |
| Deposit         | 09/17/2015 |         | All Customers | Deposit           | 131.2 · Comm ... |           | 82.97    | 81,479.10  |
| Deposit         | 09/18/2015 |         | All Customers | Deposit           | 131.2 · Comm ... |           | 30.00    | 81,449.10  |
| Deposit         | 09/18/2015 |         | All Customers | Deposit           | 131.2 · Comm ... |           | 1,978.06 | 79,471.04  |
| Deposit         | 09/18/2015 |         | All Customers | Deposit           | 131.2 · Comm ... |           | 348.56   | 79,122.48  |
| Deposit         | 09/21/2015 | CRCD... | All Customers | Deposit           | 131.2 · Comm ... |           | 100.09   | 79,022.39  |
| Deposit         | 09/21/2015 | CRCD... | All Customers | Deposit           | 131.2 · Comm ... |           | 671.37   | 78,351.02  |
| Check           | 09/21/2015 | 6674    | All Customers | LESS UNPAI...     | 131.2 · Comm ... |           | 12.25    | 78,338.77  |
| Check           | 09/21/2015 | 6675    | All Customers | LESS UNPAI...     | 131.2 · Comm ... |           | 42.22    | 78,296.55  |
| Check           | 09/21/2015 | 6676    | All Customers | LESS UNPAI...     | 131.2 · Comm ... |           | 48.76    | 78,247.79  |
| Check           | 09/21/2015 | 6677    | All Customers | LESS UNPAI...     | 131.2 · Comm ... |           | 44.34    | 78,203.45  |
| Check           | 09/21/2015 | 6678    | All Customers | LESS UNPAI...     | 131.2 · Comm ... |           | 35.48    | 78,167.97  |
| Check           | 09/21/2015 | 6679    | All Customers | LESS UNPAI...     | 131.2 · Comm ... |           | 38.59    | 78,129.38  |
| Check           | 09/21/2015 | 6681    | All Customers | CUST CREDI...     | 131.2 · Comm ... | 1.77      |          | 78,131.15  |
| Deposit         | 09/22/2015 |         | All Customers | Deposit           | 131.2 · Comm ... |           | 7,221.91 | 70,909.24  |
| Check           | 09/22/2015 | DEP ... | All Customers |                   | 131.2 · Comm ... | 11.00     |          | 70,920.24  |
| Deposit         | 09/23/2015 | CRCD... | All Customers | Deposit           | 131.2 · Comm ... |           | 317.91   | 70,602.33  |
| Deposit         | 09/23/2015 |         | All Customers | Deposit           | 131.2 · Comm ... |           | 488.93   | 70,113.40  |
| Deposit         | 09/23/2015 |         | All Customers | Deposit           | 131.2 · Comm ... |           | 605.42   | 69,507.98  |
| Deposit         | 09/23/2015 |         | All Customers | Deposit           | 131.2 · Comm ... |           | 2,488.06 | 67,019.92  |
| Deposit         | 09/24/2015 |         | All Customers | Deposit           | 131.6 · Comm ... |           | 100.00   | 66,919.92  |
| Deposit         | 09/24/2015 | CRCD... | All Customers | Deposit           | 131.2 · Comm ... |           | 112.93   | 66,806.99  |
| Deposit         | 09/24/2015 |         | All Customers | Deposit           | 131.2 · Comm ... |           | 100.00   | 66,706.99  |
| Deposit         | 09/24/2015 |         | All Customers | Deposit           | 131.2 · Comm ... |           | 2,827.51 | 63,879.48  |
| Deposit         | 09/25/2015 | CRCD... | All Customers | Deposit           | 131.2 · Comm ... |           | 45.83    | 63,833.65  |
| Deposit         | 09/25/2015 | DEP ... | All Customers | Deposit           | 131.2 · Comm ... |           | 78.19    | 63,755.46  |
| Deposit         | 09/25/2015 | CRCD... | All Customers | Deposit           | 131.2 · Comm ... |           | 112.93   | 63,642.53  |
| Deposit         | 09/25/2015 |         | All Customers | Deposit           | 131.6 · Comm ... |           | 100.00   | 63,542.53  |
| Deposit         | 09/25/2015 |         | All Customers | Deposit           | 131.2 · Comm ... |           | 3,040.19 | 60,502.34  |
| Deposit         | 09/25/2015 |         | All Customers | Deposit           | 131.2 · Comm ... |           | 950.25   | 59,552.09  |
| Deposit         | 09/28/2015 | CRCD... | All Customers | Deposit           | 131.2 · Comm ... |           | 235.49   | 59,316.60  |
| Deposit         | 09/28/2015 | CRCD... | All Customers | Deposit           | 131.2 · Comm ... |           | 147.28   | 59,169.32  |
| Deposit         | 09/28/2015 |         | All Customers | Deposit           | 131.2 · Comm ... |           | 4,906.95 | 54,262.37  |
| Deposit         | 09/28/2015 |         | All Customers | Deposit           | 131.2 · Comm ... |           | 255.00   | 54,007.37  |
| Check           | 09/29/2015 | NSF     | All Customers |                   | 131.2 · Comm ... | 100.00    |          | 54,107.37  |
| Deposit         | 09/30/2015 |         | All Customers | Deposit           | 131.2 · Comm ... |           | 186.86   | 53,920.51  |
| Deposit         | 09/30/2015 |         | All Customers | Deposit           | 131.2 · Comm ... |           | 260.85   | 53,659.66  |
| Deposit         | 09/30/2015 | CRCD... | All Customers | Deposit           | 131.2 · Comm ... |           | 444.65   | 53,215.01  |
| Deposit         | 09/30/2015 |         | All Customers | Deposit           | 131.6 · Comm ... |           | 2,772.39 | 50,442.62  |
| Deposit         | 09/30/2015 |         | All Customers | Deposit           | 131.2 · Comm ... |           | 50.00    | 50,392.62  |
| Deposit         | 09/30/2015 |         | All Customers | Deposit           | 131.2 · Comm ... |           | 1,567.24 | 48,825.38  |
| General Journal | 09/30/2015 | 1       | All Customers | To rec sales f... | -SPLIT-          | 73,678.99 |          | 122,504.37 |
| Deposit         | 10/01/2015 |         | All Customers | Deposit           | 131.2 · Comm ... |           | 100.00   | 122,404.37 |
| Deposit         | 10/01/2015 | CRCD... | All Customers | Deposit           | 131.2 · Comm ... |           | 498.34   | 121,906.03 |
| Deposit         | 10/01/2015 |         | All Customers | Deposit           | 131.2 · Comm ... |           | 1,640.09 | 120,265.94 |

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Accrual Basis

## Kentucky Frontier Gas, LLC General Ledger As of December 31, 2015

| Type    | Date       | Num     | Name          | Memo            | Split            | Debit | Credit    | Balance    |
|---------|------------|---------|---------------|-----------------|------------------|-------|-----------|------------|
| Deposit | 10/02/2015 |         | All Customers | Deposit         | 131.2 · Comm ... |       | 156.83    | 120,109.11 |
| Deposit | 10/02/2015 | CRCD... | All Customers | Deposit         | 131.2 · Comm ... |       | 143.13    | 119,965.98 |
| Check   | 10/02/2015 | 6707    | All Customers | LESS UNPAI...   | 131.2 · Comm ... |       | 33.36     | 119,932.62 |
| Deposit | 10/02/2015 |         | All Customers | Deposit         | 131.2 · Comm ... |       | 1,589.86  | 118,342.76 |
| Deposit | 10/02/2015 |         | All Customers | Deposit         | 131.2 · Comm ... |       | 28.23     | 118,314.53 |
| Deposit | 10/05/2015 | CRCD... | All Customers | Deposit         | 131.2 · Comm ... |       | 610.25    | 117,704.28 |
| Deposit | 10/05/2015 | CRDC... | All Customers | Deposit         | 131.2 · Comm ... |       | 465.91    | 117,238.37 |
| Check   | 10/05/2015 | 6712    | All Customers | LESS UNPAI...   | 131.2 · Comm ... |       | 68.26     | 117,170.11 |
| Deposit | 10/05/2015 |         | All Customers | Deposit         | 131.2 · Comm ... |       | 4,486.14  | 112,683.97 |
| Deposit | 10/06/2015 |         | All Customers | Deposit         | 131.2 · Comm ... |       | 623.71    | 112,060.26 |
| Deposit | 10/06/2015 |         | All Customers | Deposit         | 131.2 · Comm ... |       | 897.20    | 111,163.06 |
| Deposit | 10/06/2015 | DEP ... | All Customers | Deposit         | 131.2 · Comm ... |       | 12.25     | 111,150.81 |
| Check   | 10/07/2015 | 6718    | All Customers | REPAY FOR ...   | 131.2 · Comm ... | 50.00 |           | 111,200.81 |
| Deposit | 10/07/2015 |         | All Customers | Deposit         | 131.2 · Comm ... |       | 40.01     | 111,160.80 |
| Deposit | 10/07/2015 |         | All Customers | Deposit         | 131.2 · Comm ... |       | 1,085.51  | 110,075.29 |
| Check   | 10/07/2015 | NSF     | All Customers |                 | 131.2 · Comm ... | 63.85 |           | 110,139.14 |
| Deposit | 10/07/2015 |         | All Customers | Deposit         | 131.2 · Comm ... |       | 5,119.04  | 105,020.10 |
| Deposit | 10/08/2015 |         | All Customers | Deposit         | 131.2 · Comm ... |       | 4,375.52  | 100,644.58 |
| Deposit | 10/08/2015 |         | All Customers | Deposit         | 131.2 · Comm ... |       | 721.06    | 99,923.52  |
| Deposit | 10/08/2015 | CRCD... | All Customers | Deposit         | 131.2 · Comm ... |       | 179.94    | 99,743.58  |
| Deposit | 10/09/2015 | CRCD... | All Customers | Deposit         | 131.2 · Comm ... |       | 145.00    | 99,598.58  |
| Check   | 10/09/2015 | NSF     | All Customers |                 | 131.2 · Comm ... | 12.25 |           | 99,610.83  |
| Deposit | 10/09/2015 |         | All Customers | Deposit         | 131.2 · Comm ... |       | 6,200.28  | 93,410.55  |
| Deposit | 10/09/2015 |         | All Customers | Deposit         | 131.2 · Comm ... |       | 80.00     | 93,330.55  |
| Check   | 10/12/2015 | 6736    | All Customers | Less unpaid bal | 131.2 · Comm ... |       | 72.39     | 93,258.16  |
| Deposit | 10/12/2015 |         | All Customers | Deposit         | 131.2 · Comm ... |       | 5,120.52  | 88,137.64  |
| Deposit | 10/13/2015 | CRCD... | All Customers | Deposit         | 131.2 · Comm ... |       | 77.89     | 88,059.75  |
| Deposit | 10/13/2015 | CRCD... | All Customers | Deposit         | 131.2 · Comm ... |       | 291.07    | 87,768.68  |
| Deposit | 10/13/2015 |         | All Customers | Deposit         | 131.2 · Comm ... |       | 552.21    | 87,216.47  |
| Deposit | 10/14/2015 |         | All Customers | Deposit         | 131.2 · Comm ... |       | 6,353.25  | 80,863.22  |
| Deposit | 10/14/2015 | CRCD... | All Customers | Deposit         | 131.2 · Comm ... |       | 310.32    | 80,552.90  |
| Deposit | 10/14/2015 | CRCD... | All Customers | Deposit         | 131.2 · Comm ... |       | 47.73     | 80,505.17  |
| Deposit | 10/14/2015 |         | All Customers | Deposit         | 131.2 · Comm ... |       | 410.53    | 80,094.64  |
| Deposit | 10/14/2015 |         | All Customers | Deposit         | 131.2 · Comm ... |       | 619.19    | 79,475.45  |
| Deposit | 10/15/2015 |         | All Customers | Deposit         | 131.6 · Comm ... |       | 10,433.60 | 69,041.85  |
| Deposit | 10/16/2015 | CRCD... | All Customers | Deposit         | 131.2 · Comm ... |       | 640.77    | 68,401.08  |
| Deposit | 10/16/2015 |         | All Customers | Deposit         | 131.2 · Comm ... |       | 3,873.81  | 64,527.27  |
| Deposit | 10/16/2015 |         | All Customers | Deposit         | 131.2 · Comm ... |       | 30.64     | 64,496.63  |
| Deposit | 10/19/2015 | DEP ... | All Customers | Deposit         | 131.2 · Comm ... |       | 6.00      | 64,490.63  |
| Deposit | 10/19/2015 | CRCD... | All Customers | Deposit         | 131.2 · Comm ... |       | 104.47    | 64,386.16  |
| Deposit | 10/19/2015 | CRCD... | All Customers | Deposit         | 131.2 · Comm ... |       | 992.44    | 63,393.72  |
| Deposit | 10/19/2015 |         | All Customers | Deposit         | 131.2 · Comm ... |       | 3,173.38  | 60,220.34  |
| Deposit | 10/19/2015 |         | All Customers | Deposit         | 131.2 · Comm ... |       | 3,609.31  | 56,611.03  |
| Deposit | 10/19/2015 |         | All Customers | Deposit         | 131.2 · Comm ... |       | 897.14    | 55,713.89  |
| Deposit | 10/19/2015 |         | All Customers | Deposit         | 131.2 · Comm ... |       | 200.00    | 55,513.89  |
| Deposit | 10/19/2015 |         | All Customers | Deposit         | 131.6 · Comm ... |       | 100.00    | 55,413.89  |
| Check   | 10/20/2015 | 6758    | All Customers | LESS UNPAI...   | 131.2 · Comm ... | 0.00  |           | 55,413.89  |
| Deposit | 10/20/2015 |         | All Customers | Deposit         | 131.2 · Comm ... |       | 427.15    | 54,986.74  |
| Deposit | 10/21/2015 | CRCD... | All Customers | Deposit         | 131.2 · Comm ... |       | 716.71    | 54,270.03  |

**Kentucky Frontier Gas, LLC**  
**General Ledger**  
**As of December 31, 2015**

| Type            | Date       | Num      | Name          | Memo              | Split            | Debit      | Credit   | Balance    |
|-----------------|------------|----------|---------------|-------------------|------------------|------------|----------|------------|
| Check           | 10/21/2015 | 6765     | All Customers | Less unpaid bal   | 131.2 · Comm ... |            | 26.47    | 54,243.56  |
| Check           | 10/21/2015 | 6766     | All Customers | Less unpaid bal   | 131.2 · Comm ... |            | 12.62    | 54,230.94  |
| Check           | 10/21/2015 | 6767     | All Customers | Less unpaid bal   | 131.2 · Comm ... |            | 21.75    | 54,209.19  |
| Deposit         | 10/21/2015 |          | All Customers | Deposit           | 131.2 · Comm ... |            | 773.08   | 53,436.11  |
| Deposit         | 10/21/2015 |          | All Customers | Deposit           | 131.2 · Comm ... |            | 355.49   | 53,080.62  |
| Deposit         | 10/21/2015 |          | All Customers | Deposit           | 131.2 · Comm ... |            | 3,884.23 | 49,196.39  |
| Deposit         | 10/22/2015 | CRCD...  | All Customers | Deposit           | 131.2 · Comm ... |            | 375.98   | 48,820.41  |
| Check           | 10/22/2015 | 6769     | All Customers | Ref for conne...  | 131.2 · Comm ... | 50.00      |          | 48,870.41  |
| Deposit         | 10/22/2015 |          | All Customers | Deposit           | 131.2 · Comm ... |            | 3,485.36 | 45,385.05  |
| Deposit         | 10/22/2015 |          | All Customers | Deposit           | 131.2 · Comm ... |            | 189.13   | 45,195.92  |
| Deposit         | 10/23/2015 | CRCD...  | All Customers | Deposit           | 131.2 · Comm ... |            | 86.81    | 45,109.11  |
| Deposit         | 10/23/2015 |          | All Customers | Deposit           | 131.2 · Comm ... |            | 3,029.43 | 42,079.68  |
| Deposit         | 10/23/2015 |          | All Customers | Deposit           | 131.6 · Comm ... |            | 100.00   | 41,979.68  |
| Deposit         | 10/23/2015 |          | All Customers | Deposit           | 131.2 · Comm ... |            | 185.00   | 41,794.68  |
| Deposit         | 10/26/2015 | CRCD...  | All Customers | Deposit           | 131.2 · Comm ... |            | 63.30    | 41,731.38  |
| Deposit         | 10/26/2015 | CRCD...  | All Customers | Deposit           | 131.2 · Comm ... |            | 386.31   | 41,345.07  |
| Deposit         | 10/27/2015 | DEP ...  | All Customers | Deposit           | 131.2 · Comm ... |            | 20.00    | 41,325.07  |
| Deposit         | 10/28/2015 |          | All Customers | Deposit           | 131.2 · Comm ... |            | 6,413.34 | 34,911.73  |
| Deposit         | 10/28/2015 |          | All Customers | Deposit           | 131.2 · Comm ... |            | 3,330.88 | 31,580.85  |
| Check           | 10/28/2015 | ACH ...  | All Customers | ACH CR RET        | 131.6 · Comm ... | 100.00     |          | 31,680.85  |
| Check           | 10/28/2015 | ACH ...  | All Customers |                   | 131.6 · Comm ... | 100.00     |          | 31,780.85  |
| Deposit         | 10/30/2015 |          | All Customers | Deposit           | 131.2 · Comm ... |            | 1,233.07 | 30,547.78  |
| Deposit         | 10/30/2015 |          | All Customers | Deposit           | 131.2 · Comm ... |            | 1,582.09 | 28,965.69  |
| General Journal | 10/31/2015 | 12       | All Customers | To rec sales f... | -SPLIT-          | 116,647.48 |          | 145,613.17 |
| Deposit         | 11/02/2015 |          | All Customers | Deposit           | 131.6 · Comm ... |            | 100.00   | 145,513.17 |
| Deposit         | 11/02/2015 |          | All Customers | Deposit           | 131.2 · Comm ... |            | 5,274.85 | 140,238.32 |
| Check           | 11/03/2015 | 6787     | All Customers | Connection Fee    | 131.2 · Comm ... | 50.00      |          | 140,288.32 |
| Deposit         | 11/04/2015 |          | All Customers | Deposit           | 131.2 · Comm ... |            | 216.80   | 140,071.52 |
| Deposit         | 11/04/2015 |          | All Customers | Deposit           | 131.2 · Comm ... |            | 218.57   | 139,852.95 |
| Deposit         | 11/04/2015 | CC/PY    | All Customers | Deposit           | 131.2 · Comm ... |            | 996.96   | 138,855.99 |
| Deposit         | 11/04/2015 |          | All Customers | Deposit           | 131.2 · Comm ... |            | 426.71   | 138,429.28 |
| Check           | 11/05/2015 | NSF      | All Customers |                   | 131.2 · Comm ... | 40.44      |          | 138,469.72 |
| Deposit         | 11/05/2015 |          | All Customers | Deposit           | 131.2 · Comm ... |            | 1,278.20 | 137,191.52 |
| Deposit         | 11/05/2015 |          | All Customers | Deposit           | 131.2 · Comm ... |            | 2,151.81 | 135,039.71 |
| Deposit         | 11/05/2015 | CC/PY    | All Customers | Deposit           | 131.2 · Comm ... |            | 736.79   | 134,302.92 |
| Check           | 11/06/2015 | 6799     | All Customers | LESS UNPAI...     | 131.2 · Comm ... |            | 106.50   | 134,196.42 |
| Deposit         | 11/06/2015 | CC/PY    | All Customers | Deposit           | 131.2 · Comm ... |            | 370.27   | 133,826.15 |
| Deposit         | 11/06/2015 | ACH T... | All Customers | Deposit           | 131.2 · Comm ... |            | 3,486.81 | 130,339.34 |
| Deposit         | 11/06/2015 |          | All Customers | Deposit           | 131.2 · Comm ... |            | 2,082.81 | 128,256.53 |
| Deposit         | 11/09/2015 | CC/PY    | All Customers | Deposit           | 131.2 · Comm ... |            | 289.84   | 127,966.69 |
| Deposit         | 11/09/2015 |          | All Customers | Deposit           | 131.2 · Comm ... |            | 2,410.40 | 125,556.29 |
| Deposit         | 11/10/2015 | CC/PY    | All Customers | Deposit           | 131.2 · Comm ... |            | 506.60   | 125,049.69 |
| Deposit         | 11/10/2015 |          | All Customers | Deposit           | 131.2 · Comm ... |            | 2,355.73 | 122,693.96 |
| Deposit         | 11/11/2015 |          | All Customers | Deposit           | 131.2 · Comm ... |            | 1,211.55 | 121,482.41 |
| Deposit         | 11/12/2015 |          | All Customers | Deposit           | 131.2 · Comm ... |            | 40.01    | 121,442.40 |
| Deposit         | 11/12/2015 | CC/PY    | All Customers | Deposit           | 131.2 · Comm ... |            | 1,302.22 | 120,140.18 |
| Check           | 11/12/2015 | 6820     | All Customers | LESS UNPAI...     | 131.2 · Comm ... |            | 57.23    | 120,082.95 |
| Check           | 11/12/2015 | 6821     | All Customers | CREDIT BAL...     | 131.2 · Comm ... | 464.74     |          | 120,547.69 |
| Deposit         | 11/12/2015 |          | All Customers | Deposit           | 131.2 · Comm ... |            | 9,661.33 | 110,886.36 |

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Accrual Basis

## Kentucky Frontier Gas, LLC General Ledger As of December 31, 2015

| Type            | Date       | Num      | Name          | Memo              | Split            | Debit      | Credit    | Balance    |
|-----------------|------------|----------|---------------|-------------------|------------------|------------|-----------|------------|
| Deposit         | 11/12/2015 | CC/PY    | All Customers | Deposit           | 131.2 · Comm ... |            | 638.28    | 110,248.08 |
| Deposit         | 11/12/2015 | CC/PY    | All Customers | Deposit           | 131.2 · Comm ... |            | 428.65    | 109,819.43 |
| Deposit         | 11/13/2015 |          | All Customers | Deposit           | 131.2 · Comm ... |            | 5,006.66  | 104,812.77 |
| Deposit         | 11/13/2015 | DEP ...  | All Customers | Deposit           | 131.2 · Comm ... |            | 12.25     | 104,800.52 |
| Deposit         | 11/13/2015 | CC/PY    | All Customers | Deposit           | 131.2 · Comm ... |            | 282.62    | 104,517.90 |
| Deposit         | 11/16/2015 |          | All Customers | Deposit           | 131.2 · Comm ... |            | 952.60    | 103,565.30 |
| Check           | 11/16/2015 | DEP ...  | All Customers |                   | 131.2 · Comm ... | 12.25      |           | 103,577.55 |
| Deposit         | 11/17/2015 |          | All Customers | Deposit           | 131.2 · Comm ... |            | 20,365.48 | 83,212.07  |
| Check           | 11/17/2015 | 6842     | All Customers | reimb for mcc...  | 131.2 · Comm ... | 673.07     |           | 83,885.14  |
| Deposit         | 11/17/2015 | ACH T... | All Customers | Deposit           | 131.2 · Comm ... |            | 1,299.57  | 82,585.57  |
| Deposit         | 11/17/2015 | CC/PY    | All Customers | Deposit           | 131.2 · Comm ... |            | 22.46     | 82,563.11  |
| Deposit         | 11/17/2015 | DEP ...  | All Customers | Deposit           | 131.2 · Comm ... |            | 31.51     | 82,531.60  |
| Deposit         | 11/17/2015 | CC/PY    | All Customers | Deposit           | 131.2 · Comm ... |            | 84.96     | 82,446.64  |
| Deposit         | 11/17/2015 | CC/PY    | All Customers | Deposit           | 131.2 · Comm ... |            | 1,082.61  | 81,364.03  |
| Deposit         | 11/18/2015 |          | All Customers | new service in... | 131.2 · Comm ... |            | 50.00     | 81,314.03  |
| Deposit         | 11/18/2015 | CC/PY    | All Customers | Deposit           | 131.2 · Comm ... |            | 1,113.17  | 80,200.86  |
| Deposit         | 11/18/2015 |          | All Customers | Deposit           | 131.2 · Comm ... |            | 1,940.61  | 78,260.25  |
| Deposit         | 11/18/2015 |          | All Customers | Deposit           | 131.2 · Comm ... |            | 1,007.79  | 77,252.46  |
| Deposit         | 11/19/2015 | CC/PY    | All Customers | Deposit           | 131.2 · Comm ... |            | 635.63    | 76,616.83  |
| Deposit         | 11/20/2015 | CC/PY    | All Customers | Deposit           | 131.2 · Comm ... |            | 90.84     | 76,525.99  |
| Deposit         | 11/20/2015 |          | All Customers | Deposit           | 131.2 · Comm ... |            | 3,098.86  | 73,427.13  |
| Deposit         | 11/20/2015 |          | All Customers | Deposit           | 131.2 · Comm ... |            | 12.43     | 73,414.70  |
| Deposit         | 11/20/2015 | ACH T... | All Customers | Deposit           | 131.2 · Comm ... |            | 13,700.00 | 59,714.70  |
| Deposit         | 11/23/2015 | CC/PY    | All Customers | Deposit           | 131.2 · Comm ... |            | 277.53    | 59,437.17  |
| Deposit         | 11/23/2015 |          | All Customers | Deposit           | 131.2 · Comm ... |            | 4,948.62  | 54,488.55  |
| Deposit         | 11/24/2015 |          | All Customers | Deposit           | 131.2 · Comm ... |            | 12,187.19 | 42,301.36  |
| Check           | 11/24/2015 | 6857     | All Customers | Ref of overpa...  | 131.2 · Comm ... | 21.74      |           | 42,323.10  |
| Deposit         | 11/24/2015 | CC/PY    | All Customers | Deposit           | 131.2 · Comm ... |            | 2,248.25  | 40,074.85  |
| Check           | 11/24/2015 | DEP ...  | All Customers |                   | 131.2 · Comm ... | 28.84      |           | 40,103.69  |
| Deposit         | 11/25/2015 | CC/PY    | All Customers | Deposit           | 131.2 · Comm ... |            | 475.96    | 39,627.73  |
| Deposit         | 11/25/2015 | ACH T... | All Customers | Deposit           | 131.2 · Comm ... |            | 1,100.00  | 38,527.73  |
| Check           | 11/25/2015 | 6859     | All Customers | LESS FINAL ...    | 131.2 · Comm ... | 0.00       |           | 38,527.73  |
| Check           | 11/25/2015 | 6860     | All Customers | REF OF CR B...    | 131.2 · Comm ... | 0.00       |           | 38,527.73  |
| Check           | 11/25/2015 | 6861     | All Customers | LESS FINAL ...    | 131.2 · Comm ... | 0.00       |           | 38,527.73  |
| Check           | 11/25/2015 | 6862     | All Customers | REF OF CRE...     | 131.2 · Comm ... | 9.11       |           | 38,536.84  |
| Check           | 11/25/2015 | 6863     | All Customers | LESS FINAL ...    | 131.2 · Comm ... |            | 0.79      | 38,536.05  |
| Check           | 11/25/2015 | 6864     | All Customers | LESS FINAL ...    | 131.2 · Comm ... |            | 53.02     | 38,483.03  |
| Check           | 11/25/2015 | 6866     | All Customers | LESS UNPAI...     | 131.2 · Comm ... |            | 53.89     | 38,429.14  |
| Deposit         | 11/27/2015 | CC/PY    | All Customers | Deposit           | 131.2 · Comm ... |            | 822.86    | 37,606.28  |
| Deposit         | 11/27/2015 | CC/PY    | All Customers | Deposit           | 131.2 · Comm ... |            | 327.30    | 37,278.98  |
| Deposit         | 11/30/2015 |          | All Customers | Deposit           | 131.2 · Comm ... |            | 7,001.56  | 30,277.42  |
| Deposit         | 11/30/2015 |          | All Customers | Deposit           | 131.2 · Comm ... |            | 948.48    | 29,328.94  |
| Deposit         | 11/30/2015 |          | All Customers | Deposit           | 131.2 · Comm ... |            | 11,212.55 | 18,116.39  |
| Deposit         | 11/30/2015 |          | All Customers | Deposit           | 131.2 · Comm ... |            | 3,778.53  | 14,337.86  |
| Check           | 11/30/2015 | DEP ...  | All Customers |                   | 131.2 · Comm ... | 54.02      |           | 14,391.88  |
| General Journal | 11/30/2015 | 1        | All Customers | To rec sales f... | -SPLIT-          | 205,933.16 |           | 220,325.04 |
| Check           | 12/01/2015 | 6880     | All Customers | LESS UNPAI...     | 131.2 · Comm ... |            | 85.67     | 220,239.37 |
| Deposit         | 12/01/2015 |          | All Customers | Deposit           | 131.2 · Comm ... |            | 6,739.73  | 213,499.64 |
| Deposit         | 12/01/2015 |          | All Customers | Deposit           | 131.2 · Comm ... |            | 50.00     | 213,449.64 |



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Accrual Basis

**Kentucky Frontier Gas, LLC**  
**General Ledger**  
**As of December 31, 2015**

| Type    | Date       | Num      | Name          | Memo          | Split            | Debit | Credit    | Balance    |
|---------|------------|----------|---------------|---------------|------------------|-------|-----------|------------|
| Deposit | 12/01/2015 | CC/PY    | All Customers | Deposit       | 131.2 · Comm ... |       | 94.45     | 213,355.19 |
| Deposit | 12/01/2015 | CC/PY    | All Customers | Deposit       | 131.2 · Comm ... |       | 34.30     | 213,320.89 |
| Deposit | 12/01/2015 | CC/PY    | All Customers | Deposit       | 131.2 · Comm ... |       | 63.94     | 213,256.95 |
| Deposit | 12/01/2015 | DEP ...  | All Customers | Deposit       | 131.2 · Comm ... |       | 19.16     | 213,237.79 |
| Check   | 12/02/2015 | NSF      | All Customers |               | 131.2 · Comm ... | 62.69 |           | 213,300.48 |
| Deposit | 12/02/2015 | CC/PY    | All Customers | Deposit       | 131.2 · Comm ... |       | 2,070.53  | 211,229.95 |
| Deposit | 12/02/2015 |          | All Customers | Deposit       | 131.2 · Comm ... |       | 4,132.97  | 207,096.98 |
| Deposit | 12/03/2015 | CC/PY    | All Customers | Deposit       | 131.2 · Comm ... |       | 960.17    | 206,136.81 |
| Check   | 12/03/2015 | 6886     | All Customers | REF OF CUS... | 131.2 · Comm ... | 12.50 |           | 206,149.31 |
| Deposit | 12/03/2015 |          | All Customers | Deposit       | 131.2 · Comm ... |       | 2,153.47  | 203,995.84 |
| Deposit | 12/04/2015 |          | All Customers | Deposit       | 131.2 · Comm ... |       | 3,398.33  | 200,597.51 |
| Deposit | 12/04/2015 | CC/PY    | All Customers | Deposit       | 131.2 · Comm ... |       | 740.10    | 199,857.41 |
| Deposit | 12/07/2015 | CC/PY    | All Customers | Deposit       | 131.2 · Comm ... |       | 1,361.01  | 198,496.40 |
| Deposit | 12/07/2015 | ACH T... | All Customers | Deposit       | 131.2 · Comm ... |       | 7,600.00  | 190,896.40 |
| Deposit | 12/07/2015 |          | All Customers | Deposit       | 131.2 · Comm ... |       | 15,629.59 | 175,266.81 |
| Deposit | 12/08/2015 |          | All Customers | Deposit       | 131.2 · Comm ... |       | 900.50    | 174,366.31 |
| Deposit | 12/08/2015 | CC/PY    | All Customers | Deposit       | 131.2 · Comm ... |       | 58.75     | 174,307.56 |
| Deposit | 12/08/2015 | CC/PY    | All Customers | Deposit       | 131.2 · Comm ... |       | 173.39    | 174,134.17 |
| Deposit | 12/08/2015 | CC/PY    | All Customers | Deposit       | 131.2 · Comm ... |       | 704.09    | 173,430.08 |
| Deposit | 12/08/2015 |          | All Customers | Deposit       | 131.2 · Comm ... |       | 1,691.03  | 171,739.05 |
| Check   | 12/08/2015 | dep corr | All Customers |               | 131.2 · Comm ... | 19.16 |           | 171,758.21 |
| Deposit | 12/09/2015 | CC/PY    | All Customers | Deposit       | 131.2 · Comm ... |       | 1,215.36  | 170,542.85 |
| Deposit | 12/10/2015 |          | All Customers | Deposit       | 131.2 · Comm ... |       | 15,059.11 | 155,483.74 |
| Deposit | 12/10/2015 | CC/PY    | All Customers | Deposit       | 131.2 · Comm ... |       | 372.64    | 155,111.10 |
| Check   | 12/11/2015 | 6912     | All Customers | REFUND OF ... | 131.2 · Comm ... | 22.94 |           | 155,134.04 |
| Deposit | 12/11/2015 |          | All Customers | Deposit       | 131.2 · Comm ... |       | 9,964.98  | 145,169.06 |
| Deposit | 12/11/2015 | CC/PY    | All Customers | Deposit       | 131.2 · Comm ... |       | 666.97    | 144,502.09 |
| Deposit | 12/11/2015 |          | All Customers | Deposit       | 131.2 · Comm ... |       | 12,132.38 | 132,369.71 |
| Deposit | 12/11/2015 | ACH T... | All Customers | Deposit       | 131.2 · Comm ... |       | 5,400.00  | 126,969.71 |
| Deposit | 12/14/2015 |          | All Customers | Deposit       | 131.2 · Comm ... |       | 732.80    | 126,236.91 |
| Deposit | 12/14/2015 |          | All Customers | Deposit       | 131.2 · Comm ... |       | 22,938.75 | 103,298.16 |
| Deposit | 12/15/2015 | CC/PY    | All Customers | Deposit       | 131.2 · Comm ... |       | 98.46     | 103,199.70 |
| Deposit | 12/15/2015 | CC/PY    | All Customers | Deposit       | 131.2 · Comm ... |       | 98.77     | 103,100.93 |
| Deposit | 12/15/2015 | CC/PY    | All Customers | Deposit       | 131.2 · Comm ... |       | 544.10    | 102,556.83 |
| Deposit | 12/15/2015 |          | All Customers | Deposit       | 131.2 · Comm ... |       | 2,130.26  | 100,426.57 |
| Deposit | 12/15/2015 | CC/PY    | All Customers | Deposit       | 131.2 · Comm ... |       | 1,109.07  | 99,317.50  |
| Deposit | 12/17/2015 |          | All Customers | Deposit       | 131.2 · Comm ... |       | 4,844.90  | 94,472.60  |
| Deposit | 12/17/2015 | CC/PY    | All Customers | Deposit       | 131.2 · Comm ... |       | 1,405.40  | 93,067.20  |
| Deposit | 12/17/2015 |          | All Customers | Deposit       | 131.2 · Comm ... |       | 5,169.71  | 87,897.49  |
| Deposit | 12/18/2015 |          | All Customers | Deposit       | 131.2 · Comm ... |       | 2,677.51  | 85,219.98  |
| Check   | 12/18/2015 | NSF      | All Customers |               | 131.2 · Comm ... | 80.19 |           | 85,300.17  |
| Deposit | 12/18/2015 | CC/PY    | All Customers | Deposit       | 131.2 · Comm ... |       | 604.14    | 84,696.03  |
| Deposit | 12/18/2015 | ACH T... | All Customers | Deposit       | 131.2 · Comm ... |       | 17,500.00 | 67,196.03  |
| Deposit | 12/18/2015 | CC/PY    | All Customers | Deposit       | 131.2 · Comm ... |       | 1,183.52  | 66,012.51  |
| Deposit | 12/21/2015 |          | All Customers | Deposit       | 131.2 · Comm ... |       | 7,549.94  | 58,462.57  |
| Deposit | 12/21/2015 | CC/PY    | All Customers | Deposit       | 131.2 · Comm ... |       | 427.93    | 58,034.64  |
| Deposit | 12/22/2015 |          | All Customers | Deposit       | 131.2 · Comm ... |       | 1,008.04  | 57,026.60  |
| Deposit | 12/22/2015 | CC/PY    | All Customers | Deposit       | 131.2 · Comm ... |       | 182.38    | 56,844.22  |
| Deposit | 12/23/2015 | CC/PY    | All Customers | Deposit       | 131.2 · Comm ... |       | 1,108.61  | 55,735.61  |

**Kentucky Frontier Gas, LLC**  
**General Ledger**  
**As of December 31, 2015**

08/01/17

Accrual Basis

| Type   | Date       | Num      | Name              | Memo               | Split              | Debit        | Credit       | Balance    |
|--|------------|----------|-------------------|--------------------|--------------------|--------------|--------------|------------|
| Deposit  | 12/23/2015 |          | All Customers     | Deposit            | 131.2 · Comm ...   |              | 14,131.91    | 41,603.70  |
| Deposit  | 12/24/2015 | CC/PY    | All Customers     | Deposit            | 131.2 · Comm ...   |              | 339.94       | 41,263.76  |
| Deposit  | 12/28/2015 |          | All Customers     | Deposit            | 131.2 · Comm ...   |              | 28,905.86    | 12,357.90  |
| Deposit  | 12/28/2015 | CC/PY    | All Customers     | Deposit            | 131.2 · Comm ...   |              | 32.87        | 12,325.03  |
| Deposit  | 12/28/2015 | CC/PY    | All Customers     | Deposit            | 131.2 · Comm ...   |              | 814.32       | 11,510.71  |
| Deposit  | 12/28/2015 | ACH T... | All Customers     | Deposit            | 131.2 · Comm ...   |              | 2,100.00     | 9,410.71   |
| Check  | 12/29/2015 | 6957     | All Customers     | LESS UNPAI...      | 131.2 · Comm ...   |              | 64.65        | 9,346.06   |
| Deposit  | 12/29/2015 | CC/PY    | All Customers     | Deposit            | 131.2 · Comm ...   |              | 123.20       | 9,222.86   |
| Deposit  | 12/29/2015 | CC/PY    | All Customers     | Deposit            | 131.2 · Comm ...   |              | 83.01        | 9,139.85   |
| Deposit  | 12/29/2015 | CC/PY    | All Customers     | Deposit            | 131.2 · Comm ...   |              | 332.52       | 8,807.33   |
| Deposit  | 12/29/2015 |          | All Customers     | Deposit            | 131.2 · Comm ...   |              | 1,032.31     | 7,775.02   |
| Deposit  | 12/30/2015 |          | All Customers     | Deposit            | 131.2 · Comm ...   |              | 7,934.77     | -159.75    |
| Deposit  | 12/30/2015 |          | All Customers     | Deposit            | 131.2 · Comm ...   |              | 50.00        | -209.75    |
| Check  | 12/30/2015 | NSF      | All Customers     |                    | 131.2 · Comm ...   | 65.02        |              | -144.73    |
| Deposit  | 12/30/2015 | CC/PY    | All Customers     | Deposit            | 131.2 · Comm ...   |              | 1,758.73     | -1,903.46  |
| Deposit  | 12/31/2015 |          | All Customers     | Deposit            | 131.2 · Comm ...   |              | 6,228.63     | -8,132.09  |
| Check  | 12/31/2015 | NSF      | All Customers     |                    | 131.2 · Comm ...   | 52.79        |              | -8,079.30  |
| Deposit  | 12/31/2015 | CC/PY    | All Customers     | Deposit            | 131.2 · Comm ...   |              | 801.76       | -8,881.06  |
| Deposit  | 12/31/2015 | ACH T... | All Customers     | Deposit            | 131.2 · Comm ...   |              | 3,800.00     | -12,681.06 |
| General Journal                                | 12/31/2015 | 1        | All Customers     | TO REC SAL...      | -SPLIT-            | 264,299.34   |              | 251,618.28 |
| General Journal                                | 12/31/2015 | ADJ # 5  | All Customers     | To rec 12-15 ...   | -SPLIT-            | 44,004.88    |              | 295,623.16 |
| General Journal                                | 12/31/2015 | ADJ # 2  | All Customers     | To rec penalti...  | 487 · Penalties... | 13,227.31    |              | 308,850.47 |
| General Journal                                | 12/31/2015 | ADJ # 3  | All Customers     | To rec service...  | -SPLIT-            | 9,310.81     |              | 318,161.28 |
| General Journal                                | 12/31/2015 | ADJ # 4  | All Customers     | To rec bad de...   | 904 · Uncollect... |              | 33,298.34    | 284,862.94 |
| General Journal                                | 12/31/2015 | ADJ #7   | All Customers     | Auxier's portio... | 405.1 · Manag...   | 1,740.82     |              | 286,603.76 |
| General Journal                                | 12/31/2015 | ADJ #8   | All Customers     | Auxier's portio... | 405.1 · Manag...   | 5,038.93     |              | 291,642.69 |
| General Journal                                | 12/31/2015 | ADJ #9   | All Customers     | Auxier's portio... | 405.1 · Manag...   | 13,009.33    |              | 304,652.02 |
| General Journal                                | 12/31/2015 | ADJ#12   | All Customers     | TO ADJ TO A...     | 241 · Sales Ta...  | 133.65       |              | 304,785.67 |
| General Journal                                | 12/31/2015 | ADJ#6    | All Customers     | TO REC 12-1...     | 488.4 · Service... | 733.00       |              | 305,518.67 |
| General Journal                                | 12/31/2015 | ADJ#14   | All Customers     | TO MAKE CO...      | 487 · Penalties... | 384.88       |              | 305,903.55 |
| Total 142 · Customer Accounts Receivable       |            |          |                   |                    |                    | 3,025,710.77 | 3,324,084.64 | 305,903.55 |
| <b>143 · Other Accounts Receivable</b>         |            |          |                   |                    |                    |              |              | 83,470.32  |
| <b>143.1 · CC- Accounts Rec</b>                |            |          |                   |                    |                    |              |              | 0.00       |
| Total 143.1 · CC- Accounts Rec                 |            |          |                   |                    |                    |              |              | 0.00       |
| <b>148 · Due from DLR</b>                      |            |          |                   |                    |                    |              |              | 53,000.00  |
| Deposit  | 08/31/2015 |          | D L R Enterprises | 1st payment        | 131.2 · Comm ...   |              | 10,000.00    | 43,000.00  |
| General Journal                                | 12/31/2015 | EST O... | DLR Enterprises   | 2015 mgmt fee      | 405.3 · Manag...   | 25,000.00    |              | 68,000.00  |
| General Journal                                | 12/31/2015 | ADJ1/... | DLR Enterprises   | To reverse DL...   | 405.3 · Manag...   |              | 25,000.00    | 43,000.00  |
| Total 148 · Due from DLR                       |            |          |                   |                    |                    | 25,000.00    | 35,000.00    | 43,000.00  |
| <b>143 · Other Accounts Receivable - Other</b> |            |          |                   |                    |                    |              |              | 30,470.32  |
| General Journal                                | 03/16/2015 | 3        | M HARRIS          | DUE FROM ...       | 921.8 · Teleph...  | 145.00       |              | 30,615.32  |
| General Journal                                | 12/31/2015 | ADJ #10  | AUXIER ROAD GAS   | Auxier's surch...  | -SPLIT-            | 12,671.51    |              | 43,286.83  |
| General Journal                                | 12/31/2015 | AJE#1... | AUXIER ROAD GAS   | To remove se...    | 874 · Mains & ...  | 800.00       |              | 44,086.83  |

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Accrual Basis

**Kentucky Frontier Gas, LLC**  
**General Ledger**  
 As of December 31, 2015

| Type  | Date       | Num      | Name | Memo              | Split             | Debit     | Credit    | Balance    |
|---|------------|----------|------|-------------------|-------------------|-----------|-----------|------------|
| Total 143 · Other Accounts Receivable - Other |            |          |      |                   |                   | 13,616.51 | 0.00      | 44,086.83  |
| Total 143 · Other Accounts Receivable         |            |          |      |                   |                   | 38,616.51 | 35,000.00 | 87,086.83  |
| <b>145 · Due From Quality Gas</b>             |            |          |      |                   |                   |           |           | 28,232.80  |
| Total 145 · Due From Quality Gas              |            |          |      |                   |                   |           |           | 28,232.80  |
| <b>108.09 · CC - Accum Deprec</b>             |            |          |      |                   |                   |           |           | -58,915.00 |
| General Journal                               | 12/31/2015 | ADJ8/... |      | To rec current... | Depreciation E... |           | 30,216.00 | -89,131.00 |
| Total 108.09 · CC - Accum Deprec              |            |          |      |                   |                   | 0.00      | 30,216.00 | -89,131.00 |
| <b>108.11 · BTU-Accumulated Depr</b>          |            |          |      |                   |                   |           |           | -32,880.00 |
| General Journal                               | 12/31/2015 | ADJ8/... |      | To rec current... | Depreciation E... |           | 14,401.00 | -47,281.00 |
| Total 108.11 · BTU-Accumulated Depr           |            |          |      |                   |                   | 0.00      | 14,401.00 | -47,281.00 |
| <b>115.0 · Consol - Acc Depreciation</b>      |            |          |      |                   |                   |           |           | -6,484.00  |
| General Journal                               | 12/31/2015 | ADJ7/... |      | To adjust for ... | -SPLIT-           | 2,454.00  |           | -4,030.00  |
| General Journal                               | 12/31/2015 | ADJ8/... |      | To rec current... | Depreciation E... |           | 5,266.00  | -9,296.00  |
| Total 115.0 · Consol - Acc Depreciation       |            |          |      |                   |                   | 2,454.00  | 5,266.00  | -9,296.00  |
| <b>12100 · Inventory Asset</b>                |            |          |      |                   |                   |           |           | 0.00       |
| Total 12100 · Inventory Asset                 |            |          |      |                   |                   |           |           | 0.00       |
| <b>141 · Notes Receivable</b>                 |            |          |      |                   |                   |           |           | 0.00       |
| <b>141.1 · N/R Cow Creek</b>                  |            |          |      |                   |                   |           |           | 0.00       |
| Total 141.1 · N/R Cow Creek                   |            |          |      |                   |                   |           |           | 0.00       |
| <b>141.2 · N/R DLR</b>                        |            |          |      |                   |                   |           |           | 0.00       |
| Total 141.2 · N/R DLR                         |            |          |      |                   |                   |           |           | 0.00       |
| <b>141.3 · N/R- BTU</b>                       |            |          |      |                   |                   |           |           | 0.00       |
| Total 141.3 · N/R- BTU                        |            |          |      |                   |                   |           |           | 0.00       |
| <b>141.4 · N/R Industrial Gas Services</b>    |            |          |      |                   |                   |           |           | 0.00       |
| Total 141.4 · N/R Industrial Gas Services     |            |          |      |                   |                   |           |           | 0.00       |
| <b>141.5 · N/R- BTU (Loan Closing Costs)</b>  |            |          |      |                   |                   |           |           | 0.00       |
| Total 141.5 · N/R- BTU (Loan Closing Costs)   |            |          |      |                   |                   |           |           | 0.00       |
| <b>141.6 · CC- FED/KY Refunds Receivable</b>  |            |          |      |                   |                   |           |           | 0.00       |
| Total 141.6 · CC- FED/KY Refunds Receivable   |            |          |      |                   |                   |           |           | 0.00       |
| <b>141.7 · N/R - AUXIER RD GAS</b>            |            |          |      |                   |                   |           |           | 0.00       |
| Total 141.7 · N/R - AUXIER RD GAS             |            |          |      |                   |                   |           |           | 0.00       |
| <b>141 · Notes Receivable - Other</b>         |            |          |      |                   |                   |           |           | 0.00       |
| Total 141 · Notes Receivable - Other          |            |          |      |                   |                   |           |           | 0.00       |

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Accrual Basis

**Kentucky Frontier Gas, LLC**  
**General Ledger**  
 As of December 31, 2015

| Type  | Date       | Num      | Name                     | Memo              | Split             | Debit      | Credit   | Balance      |          |            |
|---|------------|----------|--------------------------|-------------------|-------------------|------------|----------|--------------|----------|------------|
| Total 141 · Notes Receivable                |            |          |                          |                   |                   |            |          | 0.00         |          |            |
| <b>144 · Accum Prov for Uncollec Accts</b>  |            |          |                          |                   |                   |            |          | 0.00         |          |            |
| Total 144 · Accum Prov for Uncollec Accts   |            |          |                          |                   |                   |            |          | 0.00         |          |            |
| <b>146 · Reimbursement Receivable</b>       |            |          |                          |                   |                   |            |          | 42,000.00    |          |            |
| Total 146 · Reimbursement Receivable        |            |          |                          |                   |                   |            |          | 42,000.00    |          |            |
| <b>147 · N/R - Fontaine Williams</b>        |            |          |                          |                   |                   |            |          | 984.54       |          |            |
| Total 147 · N/R - Fontaine Williams         |            |          |                          |                   |                   |            |          | 984.54       |          |            |
| <b>149 · Due from Public Gas</b>            |            |          |                          |                   |                   |            |          | 0.00         |          |            |
| General Journal                             | 12/31/2015 | ADJ5/... |                          | To adjust publ... | 391.13 · PGUP...  | 148,480.00 |          | 148,480.00   |          |            |
| Total 149 · Due from Public Gas             |            |          |                          |                   |                   |            |          | 148,480.00   | 0.00     | 148,480.00 |
| <b>173 · Organizational Account</b>         |            |          |                          |                   |                   |            |          | 28,183.61    |          |            |
| <b>Start Up Costs</b>                       |            |          |                          |                   |                   |            |          | 28,183.61    |          |            |
| <b>SBA Origination Fees</b>                 |            |          |                          |                   |                   |            |          | 40,390.63    |          |            |
| Check                                       | 12/11/2015 | MISC ... | MISCELLANEOUS ...        | COST OF LO...     | 131.2 · Comm ...  | 54,509.50  |          | 94,900.13    |          |            |
| Transfer                                    | 12/11/2015 |          |                          | Deposit           | 131.2 · Comm ...  |            | 3,250.00 | 91,650.13    |          |            |
| Check                                       | 12/11/2015 | WIRE ... | RSI & ASSOCIATE...       | APPRAISAL ...     | 131.2 · Comm ...  | 3,250.00   |          | 94,900.13    |          |            |
| Bill  | 12/11/2015 |          | LOAN PROCESSIN...        | PUBLIC GAS        | 232 · Accounts... | 156.00     |          | 95,056.13    |          |            |
| Total SBA Origination Fees                  |            |          |                          |                   |                   |            |          | 57,915.50    | 3,250.00 | 95,056.13  |
| <b>USDA Origination Fees</b>                |            |          |                          |                   |                   |            |          | 17,464.00    |          |            |
| Total USDA Origination Fees                 |            |          |                          |                   |                   |            |          |              |          | 17,464.00  |
| <b>115 · Accumulated Amort - Start Up</b>   |            |          |                          |                   |                   |            |          | -29,970.00   |          |            |
| General Journal                             | 12/31/2015 | ADJ8/... |                          | To rec current... | Depreciation E... |            | 5,537.00 | -35,507.00   |          |            |
| Total 115 · Accumulated Amort - Start Up    |            |          |                          |                   |                   |            |          | 0.00         | 5,537.00 | -35,507.00 |
| <b>Start Up Costs - Other</b>               |            |          |                          |                   |                   |            |          | 298.98       |          |            |
| Total Start Up Costs - Other                |            |          |                          |                   |                   |            |          |              |          | 298.98     |
| Total Start Up Costs                        |            |          |                          |                   |                   |            |          | 57,915.50    | 8,787.00 | 77,312.11  |
| <b>173 · Organizational Account - Other</b> |            |          |                          |                   |                   |            |          | 0.00         |          |            |
| Total 173 · Organizational Account - Other  |            |          |                          |                   |                   |            |          |              |          | 0.00       |
| Total 173 · Organizational Account          |            |          |                          |                   |                   |            |          | 57,915.50    | 8,787.00 | 77,312.11  |
| <b>174 · Undeposited Funds</b>              |            |          |                          |                   |                   |            |          | 0.00         |          |            |
| Total 174 · Undeposited Funds               |            |          |                          |                   |                   |            |          |              |          | 0.00       |
| <b>101 · Utility Plant</b>                  |            |          |                          |                   |                   |            |          | 1,609,832.33 |          |            |
| <b>101.0 · Utility Plant - consolidated</b> |            |          |                          |                   |                   |            |          | 61,476.44    |          |            |
| <b>376 · Meters - Consolidated</b>          |            |          |                          |                   |                   |            |          | 32,765.19    |          |            |
| Bill  | 04/01/2015 | 00013... | Utility Sales & Servi... | 00013697          | 232 · Accounts... | 6,285.19   |          | 39,050.38    |          |            |

**Kentucky Frontier Gas, LLC**  
**General Ledger**  
**As of December 31, 2015**

| Type   | Date       | Num       | Name                     | Memo              | Split              | Debit     | Credit    | Balance   |
|--|------------|-----------|--------------------------|-------------------|--------------------|-----------|-----------|-----------|
| Bill   | 09/25/2015 | Inv# 4... | B & B Meter Service      | Inv# 4392         | 232 · Accounts...  | 5,339.00  |           | 44,389.38 |
| Bill   | 12/28/2015 | IN000...  | Utility Sales & Servi... | IN00015686        | 232 · Accounts...  | 7,966.27  |           | 52,355.65 |
| Total 376 · Meters - Consolidated                |            |           |                          |                   |                    | 19,590.46 | 0.00      | 52,355.65 |
| <b>376.0 · Itrons</b>                            |            |           |                          |                   |                    |           |           | 11,775.98 |
| <b>376.001 · CIAC/Itrons -Contrib in Aid Con</b> |            |           |                          |                   |                    |           |           | 0.00      |
| Total 376.001 · CIAC/Itrons -Contrib in Aid Con  |            |           |                          |                   |                    |           |           | 0.00      |
| <b>376.0 · Itrons - Other</b>                    |            |           |                          |                   |                    |           |           | 11,775.98 |
| General Journal                                  | 01/31/2015 | 1         | All Customers            | TO REC SAL...     | 142 · Custome...   |           | 3,165.00  | 8,610.98  |
| General Journal                                  | 02/28/2015 | 1         | All Customers            | TO REC SAL...     | 142 · Custome...   |           | 3,230.87  | 5,380.11  |
| Bill   | 03/17/2015 | 33657...  | MSPS                     | 336571-00 (6...   | 232 · Accounts...  | 3,871.55  |           | 9,251.66  |
| Bill   | 03/31/2015 | 33707...  | MSPS                     | 337075-00 (4...   | 232 · Accounts...  | 2,581.03  |           | 11,832.69 |
| General Journal                                  | 03/31/2015 | 1         | All Customers            | TO REC SAL...     | 142 · Custome...   |           | 3,226.00  | 8,606.69  |
| Bill   | 04/30/2015 | 33707...  | MSPS                     | 337075-01 (...)   | 232 · Accounts...  | 1,290.47  |           | 9,897.16  |
| General Journal                                  | 04/30/2015 | 1         | All Customers            |                   | 142 · Custome...   |           | 3,172.00  | 6,725.16  |
| Bill   | 05/18/2015 | #54835    | United Systems & S...    | #54835 (100 I...  | 232 · Accounts...  | 6,122.08  |           | 12,847.24 |
| General Journal                                  | 05/31/2015 | 1         | All Customers            | TO REC 05-1...    | 142 · Custome...   |           | 3,164.00  | 9,683.24  |
| General Journal                                  | 06/30/2015 | 1         | All Customers            | TO REC SAL...     | 142 · Custome...   |           | 3,040.00  | 6,643.24  |
| General Journal                                  | 07/31/2015 | 1         | All Customers            | TO REC SAL...     | 142 · Custome...   |           | 3,003.50  | 3,639.74  |
| Bill   | 08/18/2015 | Inv# 5... | United Systems & S...    | Inv# 55626 (1...  | 232 · Accounts...  | 6,121.87  |           | 9,761.61  |
| General Journal                                  | 08/31/2015 | 1         | All Customers            | To rec sales f... | 142 · Custome...   |           | 2,994.63  | 6,766.98  |
| General Journal                                  | 09/30/2015 | 1         | All Customers            | To rec sales f... | 142 · Custome...   |           | 2,995.00  | 3,771.98  |
| Bill   | 10/23/2015 | #56290    | United Systems & S...    | 100 Itrons        | 232 · Accounts...  | 6,121.50  |           | 9,893.48  |
| General Journal                                  | 10/31/2015 | 12        | All Customers            | To rec sales f... | 142 · Custome...   |           | 3,047.00  | 6,846.48  |
| General Journal                                  | 11/30/2015 | 1         | All Customers            | To rec sales f... | 142 · Custome...   |           | 3,232.98  | 3,613.50  |
| Bill   | 12/30/2015 | #56865    | United Systems & S...    | #56865 (80 I...   | 232 · Accounts...  | 4,886.60  |           | 8,500.10  |
| General Journal                                  | 12/31/2015 | 1         | All Customers            | TO REC SAL...     | 142 · Custome...   |           | 3,114.00  | 5,386.10  |
| General Journal                                  | 12/31/2015 | ADJ #10   | AUXIER ROAD GAS          | Auxier's surch... | 143 · Other Ac...  |           | 5,627.10  | -241.00   |
| General Journal                                  | 12/31/2015 | ADJ7/...  |                          | To adjust for ... | 115.0 · Consol ... | 241.00    |           | 0.00      |
| Total 376.0 · Itrons - Other                     |            |           |                          |                   |                    | 31,236.10 | 43,012.08 | 0.00      |
| Total 376.0 · Itrons                             |            |           |                          |                   |                    | 31,236.10 | 43,012.08 | 0.00      |
| <b>377 · Meter Sets</b>                          |            |           |                          |                   |                    |           |           | 13,977.77 |
| Bill   | 01/13/2015 | 00013...  | Utility Sales & Servi... | 00013170          | 232 · Accounts...  | 206.20    |           | 14,183.97 |
| Bill   | 01/27/2015 | 00013...  | Utility Sales & Servi... | 00013254          | 232 · Accounts...  | 3,846.67  |           | 18,030.64 |
| Bill   | 02/09/2015 | 00013...  | Utility Sales & Servi... | 00013359          | 232 · Accounts...  | 405.18    |           | 18,435.82 |
| Check  | 03/06/2015 | 6036      | Richard Mullins          |                   | 131.2 · Comm ...   | 200.00    |           | 18,635.82 |
| Bill   | 03/12/2015 | 00013...  | Utility Sales & Servi... |                   | 232 · Accounts...  | 198.00    |           | 18,833.82 |
| Bill   | 04/01/2015 | 00013...  | Utility Sales & Servi... | 00013697          | 232 · Accounts...  | 660.00    |           | 19,493.82 |
| Bill   | 04/14/2015 | 00013...  | Utility Sales & Servi... | Inv #00013755     | 232 · Accounts...  | 462.00    |           | 19,955.82 |
| Bill   | 04/29/2015 | 00013...  | Utility Sales & Servi... | 00013852          | 232 · Accounts...  | 819.74    |           | 20,775.56 |
| Bill   | 05/12/2015 | 00013...  | Utility Sales & Servi... | 00013938          | 232 · Accounts...  | 538.08    |           | 21,313.64 |
| Bill   | 05/20/2015 | 00014...  | Utility Sales & Servi... | 00014006          | 232 · Accounts...  | 57.94     |           | 21,371.58 |
| Bill   | 10/07/2015 | IN000...  | Utility Sales & Servi... | 200 Index 2' 4... | 232 · Accounts...  | 2,486.89  |           | 23,858.47 |
| Check  | 10/22/2015 | DB CD     | Hodge Products Inc       | Meter locks       | 131.2 · Comm ...   | 483.33    |           | 24,341.80 |
| Bill   | 12/02/2015 | 00015...  | Utility Sales & Servi... | 00015509          | 232 · Accounts...  | 411.72    |           | 24,753.52 |

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Accrual Basis

**Kentucky Frontier Gas, LLC**  
**General Ledger**  
 As of December 31, 2015

| Type  | Date       | Num      | Name                     | Memo            | Split             | Debit     | Credit    | Balance    |
|---|------------|----------|--------------------------|-----------------|-------------------|-----------|-----------|------------|
| Check   | 12/11/2015 | DB CD    | Amazon.com               | pressure gau... | 131.2 · Comm ...  | 221.80    |           | 24,975.32  |
| Bill  | 12/29/2015 | IN000... | Utility Sales & Servi... | IN00015687      | 232 · Accounts... | 779.81    |           | 25,755.13  |
| Bill  | 12/31/2015 | IN000... | Utility Sales & Servi... | IN00015750      | 232 · Accounts... | 582.65    |           | 26,337.78  |
| Total 377 · Meter Sets                              |            |          |                          |                 |                   | 12,360.01 | 0.00      | 26,337.78  |
| <b>378 · Regulators</b>                             |            |          |                          |                 |                   |           |           | 2,957.50   |
| Total 378 · Regulators                              |            |          |                          |                 |                   |           |           | 2,957.50   |
| <b>379 · Odorant System</b>                         |            |          |                          |                 |                   |           |           | 0.00       |
| Total 379 · Odorant System                          |            |          |                          |                 |                   |           |           | 0.00       |
| <b>381 · ESRI SYSTEM</b>                            |            |          |                          |                 |                   |           |           | 0.00       |
| Total 381 · ESRI SYSTEM                             |            |          |                          |                 |                   |           |           | 0.00       |
| <b>101.0 · Utility Plant - consolidated - Other</b> |            |          |                          |                 |                   |           |           | 0.00       |
| Total 101.0 · Utility Plant - consolidated - Other  |            |          |                          |                 |                   |           |           | 0.00       |
| Total 101.0 · Utility Plant - consolidated          |            |          |                          |                 |                   | 63,186.57 | 43,012.08 | 81,650.93  |
| <b>101.1 · East Kentucky Utility Plant</b>          |            |          |                          |                 |                   |           |           | 678,286.35 |
| <b>Distribution Plant Assets</b>                    |            |          |                          |                 |                   |           |           | 0.00       |
| <b>374.1 · Land &amp; Land Rights</b>               |            |          |                          |                 |                   |           |           | 0.00       |
| Total 374.1 · Land & Land Rights                    |            |          |                          |                 |                   |           |           | 0.00       |
| <b>376.1 · Mains</b>                                |            |          |                          |                 |                   |           |           | 0.00       |
| Total 376.1 · Mains                                 |            |          |                          |                 |                   |           |           | 0.00       |
| <b>378.1 · Meas &amp; Reg Sta Equip</b>             |            |          |                          |                 |                   |           |           | 0.00       |
| Total 378.1 · Meas & Reg Sta Equip                  |            |          |                          |                 |                   |           |           | 0.00       |
| <b>381.1 · Meters</b>                               |            |          |                          |                 |                   |           |           | 0.00       |
| Total 381.1 · Meters                                |            |          |                          |                 |                   |           |           | 0.00       |
| <b>383.1 · House Regulators</b>                     |            |          |                          |                 |                   |           |           | 0.00       |
| Total 383.1 · House Regulators                      |            |          |                          |                 |                   |           |           | 0.00       |
| <b>Distribution Plant Assets - Other</b>            |            |          |                          |                 |                   |           |           | 0.00       |
| Total Distribution Plant Assets - Other             |            |          |                          |                 |                   |           |           | 0.00       |
| Total Distribution Plant Assets                     |            |          |                          |                 |                   |           |           | 0.00       |
| <b>General Plant</b>                                |            |          |                          |                 |                   |           |           | 891.00     |
| <b>394.1 · Tools, Shop &amp; Garage Equip</b>       |            |          |                          |                 |                   |           |           | 891.00     |
| Total 394.1 · Tools, Shop & Garage Equip            |            |          |                          |                 |                   |           |           | 891.00     |
| <b>General Plant - Other</b>                        |            |          |                          |                 |                   |           |           | 0.00       |
| Total General Plant - Other                         |            |          |                          |                 |                   |           |           | 0.00       |
| Total General Plant                                 |            |          |                          |                 |                   |           |           | 891.00     |
| <b>108.1 · Accumulated Depreciation</b>             |            |          |                          |                 |                   |           |           | 0.00       |

**Kentucky Frontier Gas, LLC**  
**General Ledger**  
 As of December 31, 2015

| Type   | Date       | Num       | Name                     | Memo              | Split              | Debit     | Credit    | Balance      |
|--|------------|-----------|--------------------------|-------------------|--------------------|-----------|-----------|--------------|
| Total 108.1 · Accumulated Depreciation           |            |           |                          |                   |                    |           |           | 0.00         |
| <b>114.1 · Gas Plant Acquisition Adj</b>         |            |           |                          |                   |                    |           |           | 990,372.35   |
| <b>376.01 · Mains</b>                            |            |           |                          |                   |                    |           |           | 5,897.62     |
| Bill   | 01/10/2015 | #35306    | MOUNTAIN ENTER...        | FOR MAIN E...     | 232 · Accounts...  | 118.29    |           | 6,015.91     |
| Bill   | 10/16/2015 | IN000...  | Utility Sales & Servi... | replaced pipe ... | 232 · Accounts...  | 3,500.00  |           | 9,515.91     |
| Total 376.01 · Mains                             |            |           |                          |                   |                    | 3,618.29  | 0.00      | 9,515.91     |
| <b>37601 · Meas &amp; Reg Station Eq</b>         |            |           |                          |                   |                    |           |           | 0.00         |
| Bill   | 09/30/2015 | Inv#15... | Eagle Research Co...     | Materials for ... | 232 · Accounts...  | 280.90    |           | 280.90       |
| Bill   | 09/30/2015 | Inv#15... | Eagle Research Co...     | Inv#153552        | 232 · Accounts...  | 4,611.00  |           | 4,891.90     |
| Bill   | 10/07/2015 | 153644    | Eagle Research Co...     | 153644            | 232 · Accounts...  | 1,088.49  |           | 5,980.39     |
| Total 37601 · Meas & Reg Station Eq              |            |           |                          |                   |                    | 5,980.39  | 0.00      | 5,980.39     |
| <b>380.01 · Services</b>                         |            |           |                          |                   |                    |           |           | 11,878.36    |
| Bill   | 10/30/2015 | #7027...  | Miller Supply Inc        | Wesley Christ...  | 232 · Accounts...  | 342.38    |           | 12,220.74    |
| General Journal                                  | 12/31/2015 | AJE#6...  |                          | RECLASS/PE...     | -SPLIT-            | 1,600.00  |           | 13,820.74    |
| General Journal                                  | 12/31/2015 | AJE#6...  |                          | RECLASS/PE...     | 380.01 · Servic... |           | 1,600.00  | 12,220.74    |
| Total 380.01 · Services                          |            |           |                          |                   |                    | 1,942.38  | 1,600.00  | 12,220.74    |
| <b>380.02 · ECU-CIAC(Contrib in aid Constr)</b>  |            |           |                          |                   |                    |           |           | 0.00         |
| Total 380.02 · ECU-CIAC(Contrib in aid Constr)   |            |           |                          |                   |                    |           |           | 0.00         |
| <b>381.01 · Meters</b>                           |            |           |                          |                   |                    |           |           | 16,101.58    |
| Bill   | 10/15/2015 | Inv#45... | Holland Supply Com...    | Roots Rotary ...  | 232 · Accounts...  | 1,767.11  |           | 17,868.69    |
| Total 381.01 · Meters                            |            |           |                          |                   |                    | 1,767.11  | 0.00      | 17,868.69    |
| <b>381.02 · Regulators</b>                       |            |           |                          |                   |                    |           |           | 0.00         |
| Total 381.02 · Regulators                        |            |           |                          |                   |                    |           |           | 0.00         |
| <b>382.01 · New Meter Install</b>                |            |           |                          |                   |                    |           |           | 475.05       |
| Bill   | 11/05/2015 | 453708    | Holland Supply Com...    | Wesley Christ...  | 232 · Accounts...  | 114.92    |           | 589.97       |
| Total 382.01 · New Meter Install                 |            |           |                          |                   |                    | 114.92    | 0.00      | 589.97       |
| <b>382.02 · ECU - Line Replacement</b>           |            |           |                          |                   |                    |           |           | 650.00       |
| Total 382.02 · ECU - Line Replacement            |            |           |                          |                   |                    |           |           | 650.00       |
| <b>114.1 · Gas Plant Acquisition Adj - Other</b> |            |           |                          |                   |                    |           |           | 955,369.74   |
| Total 114.1 · Gas Plant Acquisition Adj - Other  |            |           |                          |                   |                    |           |           | 955,369.74   |
| Total 114.1 · Gas Plant Acquisition Adj          |            |           |                          |                   |                    | 13,423.09 | 1,600.00  | 1,002,195.44 |
| <b>115.1 · Accumulated Provision for Amort</b>   |            |           |                          |                   |                    |           |           | -312,977.00  |
| General Journal                                  | 12/31/2015 | ADJ8/...  |                          | To rec current... | Depreciation E...  |           | 50,790.00 | -363,767.00  |
| Total 115.1 · Accumulated Provision for Amort    |            |           |                          |                   |                    | 0.00      | 50,790.00 | -363,767.00  |

**Kentucky Frontier Gas, LLC**  
**General Ledger**  
 As of December 31, 2015

| Type   | Date | Num | Name | Memo | Split | Debit     | Credit    | Balance    |
|--|------|-----|------|------|-------|-----------|-----------|------------|
| <b>101.1 · East Kentucky Utility Plant - Other</b> |      |     |      |      |       |           |           | 0.00       |
| Total 101.1 · East Kentucky Utility Plant - Other  |      |     |      |      |       |           |           | 0.00       |
| Total 101.1 · East Kentucky Utility Plant          |      |     |      |      |       | 13,423.09 | 52,390.00 | 639,319.44 |
| <b>101.12 · Blaine Utility Plant</b>               |      |     |      |      |       |           |           | 0.00       |
| <b>376.12 · Mains</b>                              |      |     |      |      |       |           |           | 0.00       |
| Total 376.12 · Mains                               |      |     |      |      |       |           |           | 0.00       |
| <b>380.04 · Meters</b>                             |      |     |      |      |       |           |           | 0.00       |
| Total 380.04 · Meters                              |      |     |      |      |       |           |           | 0.00       |
| <b>380.05 · Regulators</b>                         |      |     |      |      |       |           |           | 0.00       |
| Total 380.05 · Regulators                          |      |     |      |      |       |           |           | 0.00       |
| <b>380.12 · Services</b>                           |      |     |      |      |       |           |           | 0.00       |
| Total 380.12 · Services                            |      |     |      |      |       |           |           | 0.00       |
| <b>380.120 · Blaine-CIAC(contrib in aid con)</b>   |      |     |      |      |       |           |           | 0.00       |
| Total 380.120 · Blaine-CIAC(contrib in aid con)    |      |     |      |      |       |           |           | 0.00       |
| <b>101.12 · Blaine Utility Plant - Other</b>       |      |     |      |      |       |           |           | 0.00       |
| Total 101.12 · Blaine Utility Plant - Other        |      |     |      |      |       |           |           | 0.00       |
| Total 101.12 · Blaine Utility Plant                |      |     |      |      |       |           |           | 0.00       |
| <b>101.2 · Mike Little Gas Plant</b>               |      |     |      |      |       |           |           | 368,593.61 |
| <b>Columbia Gas Deposit</b>                        |      |     |      |      |       |           |           | 0.00       |
| Total Columbia Gas Deposit                         |      |     |      |      |       |           |           | 0.00       |
| <b>Distribution Plant Assets</b>                   |      |     |      |      |       |           |           | 0.00       |
| <b>376.2 · Mains</b>                               |      |     |      |      |       |           |           | 0.00       |
| Total 376.2 · Mains                                |      |     |      |      |       |           |           | 0.00       |
| <b>380.2 · Services</b>                            |      |     |      |      |       |           |           | 0.00       |
| Total 380.2 · Services                             |      |     |      |      |       |           |           | 0.00       |
| <b>381.2 · Meters</b>                              |      |     |      |      |       |           |           | 0.00       |
| Total 381.2 · Meters                               |      |     |      |      |       |           |           | 0.00       |
| <b>383.2 · House Regulators</b>                    |      |     |      |      |       |           |           | 0.00       |
| Total 383.2 · House Regulators                     |      |     |      |      |       |           |           | 0.00       |
| <b>Distribution Plant Assets - Other</b>           |      |     |      |      |       |           |           | 0.00       |
| Total Distribution Plant Assets - Other            |      |     |      |      |       |           |           | 0.00       |
| Total Distribution Plant Assets                    |      |     |      |      |       |           |           | 0.00       |
| <b>General Plant Assets</b>                        |      |     |      |      |       |           |           | 0.00       |
| <b>389.2 · Land Rights</b>                         |      |     |      |      |       |           |           | 0.00       |



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Accrual Basis

**Kentucky Frontier Gas, LLC**  
**General Ledger**  
 As of December 31, 2015

| Type  | Date       | Num      | Name                   | Memo               | Split              | Debit    | Credit | Balance    |
|---|------------|----------|------------------------|--------------------|--------------------|----------|--------|------------|
| Total 389.2 · Land Rights                       |            |          |                        |                    |                    |          |        | 0.00       |
| <b>392.22 · Transportation Equip - MLG</b>      |            |          |                        |                    |                    |          |        | 0.00       |
| Total 392.22 · Transportation Equip - MLG       |            |          |                        |                    |                    |          |        | 0.00       |
| <b>394.2 · Tools, Shop &amp; Garage Equip</b>   |            |          |                        |                    |                    |          |        | 0.00       |
| Bill  | 06/23/2015 | 28508... | Consolidated Pipe &... | Mustang sqz ...    | 232 · Accounts...  | 989.36   |        | 989.36     |
| Total 394.2 · Tools, Shop & Garage Equip        |            |          |                        |                    |                    | 989.36   | 0.00   | 989.36     |
| <b>396.2 · Power Equip</b>                      |            |          |                        |                    |                    |          |        | 0.00       |
| Total 396.2 · Power Equip                       |            |          |                        |                    |                    |          |        | 0.00       |
| <b>General Plant Assets - Other</b>             |            |          |                        |                    |                    |          |        | 0.00       |
| Total General Plant Assets - Other              |            |          |                        |                    |                    |          |        | 0.00       |
| Total General Plant Assets                      |            |          |                        |                    |                    | 989.36   | 0.00   | 989.36     |
| <b>Transmission Plant</b>                       |            |          |                        |                    |                    |          |        | 0.00       |
| <b>367.2 · Mains</b>                            |            |          |                        |                    |                    |          |        | 0.00       |
| Total 367.2 · Mains                             |            |          |                        |                    |                    |          |        | 0.00       |
| <b>369.2 · Meas &amp; Reg Sta Equip</b>         |            |          |                        |                    |                    |          |        | 0.00       |
| Total 369.2 · Meas & Reg Sta Equip              |            |          |                        |                    |                    |          |        | 0.00       |
| <b>Transmission Plant - Other</b>               |            |          |                        |                    |                    |          |        | 0.00       |
| Total Transmission Plant - Other                |            |          |                        |                    |                    |          |        | 0.00       |
| Total Transmission Plant                        |            |          |                        |                    |                    |          |        | 0.00       |
| <b>108.2 · Accumulated Depreciation</b>         |            |          |                        |                    |                    |          |        | 0.00       |
| Total 108.2 · Accumulated Depreciation          |            |          |                        |                    |                    |          |        | 0.00       |
| <b>114.2 · Gas Plant Acquisition Adj</b>        |            |          |                        |                    |                    |          |        | 529,059.61 |
| <b>376.22 · Mains</b>                           |            |          |                        |                    |                    |          |        | 28,484.44  |
| Total 376.22 · Mains                            |            |          |                        |                    |                    |          |        | 28,484.44  |
| <b>380.22 · Services</b>                        |            |          |                        |                    |                    |          |        | 3,185.90   |
| Check   | 08/28/2015 | 6616     | Dustin's Lawn Care ... | Installing new ... | 131.2 · Comm ...   | 3,082.20 |        | 6,268.10   |
| Bill  | 09/03/2015 | 234057   | AREA WIDE PROT...      | New service-...    | 232 · Accounts...  | 548.00   |        | 6,816.10   |
| General Journal                                 | 12/31/2015 | AJE#7... |                        | RECLASS/PE...      | -SPLIT-            | 200.00   |        | 7,016.10   |
| General Journal                                 | 12/31/2015 | AJE#7... |                        | RECLASS/PE...      | 380.22 · Servic... |          | 200.00 | 6,816.10   |
| Total 380.22 · Services                         |            |          |                        |                    |                    | 3,830.20 | 200.00 | 6,816.10   |
| <b>380.23 · MLG-CIAC(Contri in aid of const</b> |            |          |                        |                    |                    |          |        | 0.00       |
| Total 380.23 · MLG-CIAC(Contri in aid of const  |            |          |                        |                    |                    |          |        | 0.00       |
| <b>381.22 · Meters</b>                          |            |          |                        |                    |                    |          |        | 15,979.74  |
| Total 381.22 · Meters                           |            |          |                        |                    |                    |          |        | 15,979.74  |
| <b>381.23 · Line Replacement</b>                |            |          |                        |                    |                    |          |        | 364.77     |

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Accrual Basis

**Kentucky Frontier Gas, LLC**  
**General Ledger**  
 As of December 31, 2015

| Type   | Date       | Num      | Name              | Memo              | Split             | Debit    | Credit    | Balance     |
|--|------------|----------|-------------------|-------------------|-------------------|----------|-----------|-------------|
| Bill   | 09/03/2015 | 234057   | AREA WIDE PROT... | Line Replace...   | 232 · Accounts... | 1,695.75 |           | 2,060.52    |
| Total 381.23 · Line Replacement                  |            |          |                   |                   |                   | 1,695.75 | 0.00      | 2,060.52    |
| <b>381.24 · Regulators</b>                       |            |          |                   |                   |                   |          |           | 0.00        |
| Total 381.24 · Regulators                        |            |          |                   |                   |                   |          |           | 0.00        |
| <b>114.2 · Gas Plant Acquisition Adj - Other</b> |            |          |                   |                   |                   |          |           | 481,044.76  |
| Total 114.2 · Gas Plant Acquisition Adj - Other  |            |          |                   |                   |                   |          |           | 481,044.76  |
| Total 114.2 · Gas Plant Acquisition Adj          |            |          |                   |                   |                   | 5,525.95 | 200.00    | 534,385.56  |
| <b>115.2 · Accum Prov for Amort of Gas PI</b>    |            |          |                   |                   |                   |          |           | -160,466.00 |
| General Journal                                  | 12/31/2015 | ADJ8/... |                   | To rec current... | Depreciation E... |          | 27,001.00 | -187,467.00 |
| Total 115.2 · Accum Prov for Amort of Gas PI     |            |          |                   |                   |                   | 0.00     | 27,001.00 | -187,467.00 |
| <b>101.2 · Mike Little Gas Plant - Other</b>     |            |          |                   |                   |                   |          |           | 0.00        |
| Total 101.2 · Mike Little Gas Plant - Other      |            |          |                   |                   |                   |          |           | 0.00        |
| Total 101.2 · Mike Little Gas Plant              |            |          |                   |                   |                   | 6,515.31 | 27,201.00 | 347,907.92  |
| <b>101.3 · Belfry Utility Plant</b>              |            |          |                   |                   |                   |          |           | 448,116.72  |
| <b>Distribution Plant Assets</b>                 |            |          |                   |                   |                   |          |           | 0.00        |
| <b>376.3 · Mains</b>                             |            |          |                   |                   |                   |          |           | 0.00        |
| Total 376.3 · Mains                              |            |          |                   |                   |                   |          |           | 0.00        |
| <b>380.3 · Services</b>                          |            |          |                   |                   |                   |          |           | 0.00        |
| Total 380.3 · Services                           |            |          |                   |                   |                   |          |           | 0.00        |
| <b>381.3 · Meters</b>                            |            |          |                   |                   |                   |          |           | 0.00        |
| Total 381.3 · Meters                             |            |          |                   |                   |                   |          |           | 0.00        |
| <b>383.3 · House Regulators</b>                  |            |          |                   |                   |                   |          |           | 0.00        |
| Total 383.3 · House Regulators                   |            |          |                   |                   |                   |          |           | 0.00        |
| <b>Distribution Plant Assets - Other</b>         |            |          |                   |                   |                   |          |           | 0.00        |
| Total Distribution Plant Assets - Other          |            |          |                   |                   |                   |          |           | 0.00        |
| Total Distribution Plant Assets                  |            |          |                   |                   |                   |          |           | 0.00        |
| <b>Transmission Plant</b>                        |            |          |                   |                   |                   |          |           | 0.00        |
| <b>365.3 · Land &amp; Land Rights</b>            |            |          |                   |                   |                   |          |           | 0.00        |
| Total 365.3 · Land & Land Rights                 |            |          |                   |                   |                   |          |           | 0.00        |
| <b>367.3 · Mains</b>                             |            |          |                   |                   |                   |          |           | 0.00        |
| Total 367.3 · Mains                              |            |          |                   |                   |                   |          |           | 0.00        |
| <b>Transmission Plant - Other</b>                |            |          |                   |                   |                   |          |           | 0.00        |
| Total Transmission Plant - Other                 |            |          |                   |                   |                   |          |           | 0.00        |

**Kentucky Frontier Gas, LLC**  
**General Ledger**  
 As of December 31, 2015

| Type  | Date       | Num       | Name                     | Memo              | Split             | Debit     | Credit   | Balance    |
|---|------------|-----------|--------------------------|-------------------|-------------------|-----------|----------|------------|
| Total Transmission Plant                        |            |           |                          |                   |                   |           |          | 0.00       |
| <b>108.3 · Accumulated Depreciation</b>         |            |           |                          |                   |                   |           |          | 0.00       |
| Total 108.3 · Accumulated Depreciation          |            |           |                          |                   |                   |           |          | 0.00       |
| <b>114.3 · Gas Plant Acquisition Adj</b>        |            |           |                          |                   |                   |           |          | 760,325.72 |
| <b>106.3 · Completed Construction - Gas</b>     |            |           |                          |                   |                   |           |          | 0.00       |
| Total 106.3 · Completed Construction - Gas      |            |           |                          |                   |                   |           |          | 0.00       |
| <b>108.31 · Accum Depr - Flood Damage Const</b> |            |           |                          |                   |                   |           |          | 0.00       |
| Total 108.31 · Accum Depr - Flood Damage Const  |            |           |                          |                   |                   |           |          | 0.00       |
| <b>108.32 · Accum Depr</b>                      |            |           |                          |                   |                   |           |          | 0.00       |
| Total 108.32 · Accum Depr                       |            |           |                          |                   |                   |           |          | 0.00       |
| <b>376.33 · Mains</b>                           |            |           |                          |                   |                   |           |          | 118,607.16 |
| Total 376.33 · Mains                            |            |           |                          |                   |                   |           |          | 118,607.16 |
| <b>376.331 · Mains - Comp Const</b>             |            |           |                          |                   |                   |           |          | 28,661.96  |
| Total 376.331 · Mains - Comp Const              |            |           |                          |                   |                   |           |          | 28,661.96  |
| <b>376.34 · Mains Belf - Line Replacement</b>   |            |           |                          |                   |                   |           |          | 76,159.37  |
| Bill  | 01/06/2015 | 8431      | James Riley Hall         | 8431              | 232 · Accounts... | 63.60     |          | 76,222.97  |
| Check   | 01/09/2015 | DB CD     | CAUDILL SEED             |                   | 131.2 · Comm ...  | 50.47     |          | 76,273.44  |
| Bill  | 01/20/2015 | 28500...  | Consolidated Pipe &...   | 2850095-000-...   | 232 · Accounts... | 371.00    |          | 76,644.44  |
| Bill  | 01/28/2015 | 00013...  | Utility Sales & Servi... | 00013263          | 232 · Accounts... | 21,580.00 |          | 98,224.44  |
| Bill  | 01/30/2015 | #1109     | Stone Enterprises        | #1109             | 232 · Accounts... | 89.04     |          | 98,313.48  |
| Bill  | 01/30/2015 | 00013...  | Utility Sales & Servi... | 00013290          | 232 · Accounts... | 3,031.66  |          | 101,345.14 |
| General Journal                                 | 01/31/2015 | 1         | All Customers            | TO REC SAL...     | 142 · Custome...  |           | 3,408.75 | 97,936.39  |
| General Journal                                 | 02/28/2015 | 1         | All Customers            | TO REC SAL...     | 142 · Custome...  |           | 3,447.32 | 94,489.07  |
| Bill  | 03/12/2015 | 00013...  | Utility Sales & Servi... |                   | 232 · Accounts... | 2,598.20  |          | 97,087.27  |
| Bill  | 03/24/2015 | 00013...  | Utility Sales & Servi... | 00013609          | 232 · Accounts... | 151.13    |          | 97,238.40  |
| General Journal                                 | 03/31/2015 | 1         | All Customers            | TO REC SAL...     | 142 · Custome...  |           | 3,457.50 | 93,780.90  |
| Bill  | 04/14/2015 | 00013...  | Utility Sales & Servi... | Inv #00013755     | 232 · Accounts... | 719.80    |          | 94,500.70  |
| Bill  | 04/23/2015 | IN000...  | Utility Sales & Servi... | 3"X1" IPS TA...   | 232 · Accounts... | 308.86    |          | 94,809.56  |
| Bill  | 04/29/2015 | #8527     | James Riley Hall         | #8527             | 232 · Accounts... | 12.72     |          | 94,822.28  |
| General Journal                                 | 04/30/2015 | 1         | All Customers            |                   | 142 · Custome...  |           | 3,360.00 | 91,462.28  |
| Bill  | 05/12/2015 | 00013...  | Utility Sales & Servi... | 00013938          | 232 · Accounts... | 185.00    |          | 91,647.28  |
| Bill  | 05/20/2015 | 00013...  | Utility Sales & Servi... | 00013994          | 232 · Accounts... | 817.98    |          | 92,465.26  |
| General Journal                                 | 05/31/2015 | 1         | All Customers            | TO REC 05-1...    | 142 · Custome...  |           | 3,356.25 | 89,109.01  |
| General Journal                                 | 06/30/2015 | 1         | All Customers            | TO REC SAL...     | 142 · Custome...  |           | 3,203.75 | 85,905.26  |
| Bill  | 07/22/2015 | Inv#70... | Miller Supply Inc        | Inv#7026501       | 232 · Accounts... | 122.48    |          | 86,027.74  |
| Bill  | 07/31/2015 | 00014...  | Utility Sales & Servi... | #00014472         | 232 · Accounts... | 557.22    |          | 86,584.96  |
| General Journal                                 | 07/31/2015 | 1         | All Customers            | TO REC SAL...     | 142 · Custome...  |           | 3,167.50 | 83,417.46  |
| Bill  | 08/05/2015 | 28512...  | Consolidated Pipe &...   | 2851201-000-...   | 232 · Accounts... | 607.78    |          | 84,025.24  |
| Bill  | 08/11/2015 | 28512...  | Consolidated Pipe &...   | 2851201-001       | 232 · Accounts... | 286.20    |          | 84,311.44  |
| Check   | 08/21/2015 | DB CD     | Stone Enterprises        |                   | 131.2 · Comm ...  | 95.40     |          | 84,406.84  |
| Check   | 08/21/2015 | DB CD     | Stone Enterprises        |                   | 131.2 · Comm ...  | 95.40     |          | 84,502.24  |
| General Journal                                 | 08/31/2015 | 1         | All Customers            | To rec sales f... | 142 · Custome...  |           | 3,152.50 | 81,349.74  |
| Bill  | 09/09/2015 | 30081     | Drains Unlimited, Inc.   | Inv#30081 ...     | 232 · Accounts... | 10,500.00 |          | 91,849.74  |

## Kentucky Frontier Gas, LLC General Ledger As of December 31, 2015

| Type   | Date       | Num       | Name                     | Memo              | Split             | Debit     | Credit    | Balance     |
|--|------------|-----------|--------------------------|-------------------|-------------------|-----------|-----------|-------------|
| General Journal                                  | 09/30/2015 | 1         | All Customers            | To rec sales f... | 142 · Custome...  |           | 3,154.77  | 88,694.97   |
| Bill   | 10/06/2015 | Inv#00... | Utility Sales & Servi... | Inv#00015013      | 232 · Accounts... | 958.49    |           | 89,653.46   |
| Check  | 10/13/2015 | DB CD     | Stone Enterprises        |                   | 131.2 · Comm ...  | 98.58     |           | 89,752.04   |
| Bill   | 10/14/2015 | 28516...  | Consolidated Pipe &...   | 2851608-000       | 232 · Accounts... | 371.00    |           | 90,123.04   |
| Bill   | 10/16/2015 | IN000...  | Utility Sales & Servi... | IN00015117        | 232 · Accounts... | 388.89    |           | 90,511.93   |
| Bill   | 10/16/2015 | IN000...  | Utility Sales & Servi... | IN00015125        | 232 · Accounts... | 2,835.00  |           | 93,346.93   |
| Bill   | 10/16/2015 | Inv# 8... | James Riley Hall         | Inv# 8733         | 232 · Accounts... | 95.40     |           | 93,442.33   |
| Bill   | 10/20/2015 | Inv# 5... | THE WELLS GROU...        | Inv# 561036       | 232 · Accounts... | 323.30    |           | 93,765.63   |
| Bill   | 10/23/2015 | Inv# 3... | CAUDILL SEED             | Inv# 371754       | 232 · Accounts... | 61.07     |           | 93,826.70   |
| General Journal                                  | 10/31/2015 | 12        | All Customers            | To rec sales f... | 142 · Custome...  |           | 3,243.75  | 90,582.95   |
| Check  | 11/06/2015 | DB CD     | Stone Enterprises        |                   | 131.2 · Comm ...  | 747.30    |           | 91,330.25   |
| Bill   | 11/23/2015 | 00015...  | Utility Sales & Servi... | 00015458          | 232 · Accounts... | 336.54    |           | 91,666.79   |
| General Journal                                  | 11/30/2015 | 1         | All Customers            | To rec sales f... | 142 · Custome...  |           | 3,306.26  | 88,360.53   |
| Bill   | 12/03/2015 | 00015...  | Utility Sales & Servi... | 00015516          | 232 · Accounts... | 206.78    |           | 88,567.31   |
| Bill   | 12/04/2015 | 28520...  | Consolidated Pipe &...   | Inv# 2852024-...  | 232 · Accounts... | 790.66    |           | 89,357.97   |
| Bill   | 12/18/2015 | 28521...  | Consolidated Pipe &...   | 2852121-000-...   | 232 · Accounts... | 95.61     |           | 89,453.58   |
| Bill   | 12/29/2015 | IN000...  | Utility Sales & Servi... | IN00015697        | 232 · Accounts... | 68.43     |           | 89,522.01   |
| General Journal                                  | 12/31/2015 | 1         | All Customers            | TO REC SAL...     | 142 · Custome...  |           | 3,331.25  | 86,190.76   |
| General Journal                                  | 12/31/2015 | ADJ #10   | AUXIER ROAD GAS          | Auxier's surch... | 143 · Other Ac... |           | 7,044.41  | 79,146.35   |
| Total 376.34 · Mains Belf - Line Replacement     |            |           |                          |                   |                   | 49,620.99 | 46,634.01 | 79,146.35   |
| <b>380.33 · Services</b>                         |            |           |                          |                   |                   |           |           | 12,645.56   |
| Total 380.33 · Services                          |            |           |                          |                   |                   |           |           | 12,645.56   |
| <b>380.34 · BUP-CIAC(contri in aid const)</b>    |            |           |                          |                   |                   |           |           | 0.00        |
| Total 380.34 · BUP-CIAC(contri in aid const)     |            |           |                          |                   |                   |           |           | 0.00        |
| <b>381.32 · Regulators</b>                       |            |           |                          |                   |                   |           |           | 3,075.00    |
| Total 381.32 · Regulators                        |            |           |                          |                   |                   |           |           | 3,075.00    |
| <b>381.33 · Meters</b>                           |            |           |                          |                   |                   |           |           | 34,233.60   |
| Total 381.33 · Meters                            |            |           |                          |                   |                   |           |           | 34,233.60   |
| <b>381.34 · Meter &amp; Regulator - FSM</b>      |            |           |                          |                   |                   |           |           | 4,675.82    |
| Total 381.34 · Meter & Regulator - FSM           |            |           |                          |                   |                   |           |           | 4,675.82    |
| <b>382.22 · New Meter Installation</b>           |            |           |                          |                   |                   |           |           | 1,925.25    |
| Total 382.22 · New Meter Installation            |            |           |                          |                   |                   |           |           | 1,925.25    |
| <b>114.3 · Gas Plant Acquisition Adj - Other</b> |            |           |                          |                   |                   |           |           | 480,342.00  |
| Total 114.3 · Gas Plant Acquisition Adj - Other  |            |           |                          |                   |                   |           |           | 480,342.00  |
| Total 114.3 · Gas Plant Acquisition Adj          |            |           |                          |                   |                   | 49,620.99 | 46,634.01 | 763,312.70  |
| <b>115.3 · Accum Prov for Amort of Gas PI</b>    |            |           |                          |                   |                   |           |           | -312,209.00 |
| General Journal                                  | 12/31/2015 | ADJ8/...  |                          | To rec current... | Depreciation E... |           | 39,193.00 | -351,402.00 |
| Total 115.3 · Accum Prov for Amort of Gas PI     |            |           |                          |                   |                   | 0.00      | 39,193.00 | -351,402.00 |
| <b>101.3 · Belfry Utility Plant - Other</b>      |            |           |                          |                   |                   |           |           | 0.00        |

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Accrual Basis

**Kentucky Frontier Gas, LLC**  
**General Ledger**  
 As of December 31, 2015

| Type   | Date       | Num      | Name | Memo              | Split             | Debit     | Credit    | Balance    |
|--|------------|----------|------|-------------------|-------------------|-----------|-----------|------------|
| Total 101.3 · Belfry Utility Plant - Other           |            |          |      |                   |                   |           |           | 0.00       |
| Total 101.3 · Belfry Utility Plant                   |            |          |      |                   |                   | 49,620.99 | 85,827.01 | 411,910.70 |
| <b>101.4 · Alert Farm Taps Utility Plant</b>         |            |          |      |                   |                   |           |           | 4,659.11   |
| <b>Distribution Plant</b>                            |            |          |      |                   |                   |           |           | 130.00     |
| <b>376.4 · Mains</b>                                 |            |          |      |                   |                   |           |           | 0.00       |
| Total 376.4 · Mains                                  |            |          |      |                   |                   |           |           | 0.00       |
| <b>381.4 · Meters</b>                                |            |          |      |                   |                   |           |           | 130.00     |
| Total 381.4 · Meters                                 |            |          |      |                   |                   |           |           | 130.00     |
| <b>Distribution Plant - Other</b>                    |            |          |      |                   |                   |           |           | 0.00       |
| Total Distribution Plant - Other                     |            |          |      |                   |                   |           |           | 0.00       |
| Total Distribution Plant                             |            |          |      |                   |                   |           |           | 130.00     |
| <b>108.4 · Accumulated Depreciation</b>              |            |          |      |                   |                   |           |           | 0.00       |
| Total 108.4 · Accumulated Depreciation               |            |          |      |                   |                   |           |           | 0.00       |
| <b>114.4 · Gas Plant Acquisition Adj</b>             |            |          |      |                   |                   |           |           | 5,974.11   |
| <b>376.44 · Mains</b>                                |            |          |      |                   |                   |           |           | 2,600.29   |
| Total 376.44 · Mains                                 |            |          |      |                   |                   |           |           | 2,600.29   |
| <b>380.44 · Services</b>                             |            |          |      |                   |                   |           |           | 2,950.40   |
| Total 380.44 · Services                              |            |          |      |                   |                   |           |           | 2,950.40   |
| <b>381.44 · Meters</b>                               |            |          |      |                   |                   |           |           | 312.42     |
| Total 381.44 · Meters                                |            |          |      |                   |                   |           |           | 312.42     |
| <b>382.44 · New Meter Installation</b>               |            |          |      |                   |                   |           |           | 111.00     |
| Total 382.44 · New Meter Installation                |            |          |      |                   |                   |           |           | 111.00     |
| <b>114.4 · Gas Plant Acquisition Adj - Other</b>     |            |          |      |                   |                   |           |           | 0.00       |
| Total 114.4 · Gas Plant Acquisition Adj - Other      |            |          |      |                   |                   |           |           | 0.00       |
| Total 114.4 · Gas Plant Acquisition Adj              |            |          |      |                   |                   |           |           | 5,974.11   |
| <b>115.4 · Accum Prov for Amort of Gas PI</b>        |            |          |      |                   |                   |           |           | -1,445.00  |
| General Journal                                      | 12/31/2015 | ADJ8/... |      | To rec current... | Depreciation E... |           | 396.00    | -1,841.00  |
| Total 115.4 · Accum Prov for Amort of Gas PI         |            |          |      |                   |                   | 0.00      | 396.00    | -1,841.00  |
| <b>101.4 · Alert Farm Taps Utility Plant - Other</b> |            |          |      |                   |                   |           |           | 0.00       |
| Total 101.4 · Alert Farm Taps Utility Plant - Other  |            |          |      |                   |                   |           |           | 0.00       |
| Total 101.4 · Alert Farm Taps Utility Plant          |            |          |      |                   |                   | 0.00      | 396.00    | 4,263.11   |
| <b>101.8 · Peoples Gas Utility Plant</b>             |            |          |      |                   |                   |           |           | 48,700.10  |
| <b>Distribution Plant</b>                            |            |          |      |                   |                   |           |           | 0.00       |
| <b>376.8 · Mains</b>                                 |            |          |      |                   |                   |           |           | 0.00       |

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Accrual Basis

**Kentucky Frontier Gas, LLC**  
**General Ledger**  
 As of December 31, 2015

| Type   | Date       | Num      | Name | Memo              | Split             | Debit | Credit   | Balance    |
|--|------------|----------|------|-------------------|-------------------|-------|----------|------------|
| Total 376.8 · Mains                              |            |          |      |                   |                   |       |          | 0.00       |
| <b>Distribution Plant - Other</b>                |            |          |      |                   |                   |       |          | 0.00       |
| Total Distribution Plant - Other                 |            |          |      |                   |                   |       |          | 0.00       |
| Total Distribution Plant                         |            |          |      |                   |                   |       |          | 0.00       |
| <b>General Plant</b>                             |            |          |      |                   |                   |       |          | 0.00       |
| 392.8 · Vehicles                                 |            |          |      |                   |                   |       |          | 0.00       |
| Total 392.8 · Vehicles                           |            |          |      |                   |                   |       |          | 0.00       |
| <b>General Plant - Other</b>                     |            |          |      |                   |                   |       |          | 0.00       |
| Total General Plant - Other                      |            |          |      |                   |                   |       |          | 0.00       |
| Total General Plant                              |            |          |      |                   |                   |       |          | 0.00       |
| <b>108.8 · Accum Depreciation - Gas Plant</b>    |            |          |      |                   |                   |       |          | 0.00       |
| Total 108.8 · Accum Depreciation - Gas Plant     |            |          |      |                   |                   |       |          | 0.00       |
| <b>114.8 · Gas Plant Acq Adjust</b>              |            |          |      |                   |                   |       |          | 0.00       |
| Total 114.8 · Gas Plant Acq Adjust               |            |          |      |                   |                   |       |          | 0.00       |
| <b>114.81 · Gas Plant Acq Adj - KFG</b>          |            |          |      |                   |                   |       |          | 61,970.10  |
| 376.88 · Mains                                   |            |          |      |                   |                   |       |          | 14,279.82  |
| Total 376.88 · Mains                             |            |          |      |                   |                   |       |          | 14,279.82  |
| <b>377.88 · Main Replacement - Phelps</b>        |            |          |      |                   |                   |       |          | 20,837.63  |
| Total 377.88 · Main Replacement - Phelps         |            |          |      |                   |                   |       |          | 20,837.63  |
| <b>380.88 · Services</b>                         |            |          |      |                   |                   |       |          | 1,196.90   |
| Total 380.88 · Services                          |            |          |      |                   |                   |       |          | 1,196.90   |
| <b>381.10 · Regulators</b>                       |            |          |      |                   |                   |       |          | 0.00       |
| Total 381.10 · Regulators                        |            |          |      |                   |                   |       |          | 0.00       |
| <b>382.88 · New Meter Install</b>                |            |          |      |                   |                   |       |          | 114.75     |
| Total 382.88 · New Meter Install                 |            |          |      |                   |                   |       |          | 114.75     |
| <b>114.81 · Gas Plant Acq Adj - KFG - Other</b>  |            |          |      |                   |                   |       |          | 25,541.00  |
| Total 114.81 · Gas Plant Acq Adj - KFG - Other   |            |          |      |                   |                   |       |          | 25,541.00  |
| Total 114.81 · Gas Plant Acq Adj - KFG           |            |          |      |                   |                   |       |          | 61,970.10  |
| <b>115.8 · Accum Amortization - Acquisitio</b>   |            |          |      |                   |                   |       |          | -13,270.00 |
| General Journal                                  | 12/31/2015 | ADJ8/... |      | To rec current... | Depreciation E... |       | 2,637.00 | -15,907.00 |
| Total 115.8 · Accum Amortization - Acquisitio    |            |          |      |                   |                   | 0.00  | 2,637.00 | -15,907.00 |
| <b>115.88 · Accumulated Depr - KFG</b>           |            |          |      |                   |                   |       |          | 0.00       |
| Total 115.88 · Accumulated Depr - KFG            |            |          |      |                   |                   |       |          | 0.00       |
| <b>101.8 · Peoples Gas Utility Plant - Other</b> |            |          |      |                   |                   |       |          | 0.00       |

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Accrual Basis

**Kentucky Frontier Gas, LLC**  
**General Ledger**  
 As of December 31, 2015

| Type   | Date       | Num       | Name                   | Memo             | Split              | Debit      | Credit     | Balance      |
|--|------------|-----------|------------------------|------------------|--------------------|------------|------------|--------------|
| Total 101.8 · Peoples Gas Utility Plant - Other  |            |           |                        |                  |                    |            |            | 0.00         |
| Total 101.8 · Peoples Gas Utility Plant          |            |           |                        |                  |                    | 0.00       | 2,637.00   | 46,063.10    |
| <b>101 · Utility Plant - Other</b>               |            |           |                        |                  |                    |            |            | 0.00         |
| Total 101 · Utility Plant - Other                |            |           |                        |                  |                    |            |            | 0.00         |
| Total 101 · Utility Plant                        |            |           |                        |                  |                    | 132,745.96 | 211,463.09 | 1,531,115.20 |
| <b>101.11 · BTU Purchase</b>                     |            |           |                        |                  |                    |            |            | 277,233.06   |
| <b>380.10 · Mains</b>                            |            |           |                        |                  |                    |            |            | 700.00       |
| Total 380.10 · Mains                             |            |           |                        |                  |                    |            |            | 700.00       |
| <b>380.11 · Services</b>                         |            |           |                        |                  |                    |            |            | 12,207.13    |
| General Journal                                  | 12/31/2015 | AJE#9...  |                        | RECLASS/PE...    | -SPLIT-            | 800.00     |            | 13,007.13    |
| General Journal                                  | 12/31/2015 | AJE#9...  |                        | RECLASS/PE...    | 380.11 · Servic... |            | 800.00     | 12,207.13    |
| Total 380.11 · Services                          |            |           |                        |                  |                    | 800.00     | 800.00     | 12,207.13    |
| <b>380.121 · BTU-CIAC(contrib in aid constr)</b> |            |           |                        |                  |                    |            |            | 0.00         |
| Total 380.121 · BTU-CIAC(contrib in aid constr)  |            |           |                        |                  |                    |            |            | 0.00         |
| <b>380.13 · Regulators</b>                       |            |           |                        |                  |                    |            |            | 815.90       |
| Total 380.13 · Regulators                        |            |           |                        |                  |                    |            |            | 815.90       |
| <b>380.14 · Main Replacement - BTU</b>           |            |           |                        |                  |                    |            |            | 0.00         |
| Bill   | 04/24/2015 |           | Dustin's Lawn Care ... | LINE REPLA...    | 232 · Accounts...  | 3,975.00   |            | 3,975.00     |
| Bill   | 06/10/2015 | 28508...  | Consolidated Pipe &... | 2850843-000      | 232 · Accounts...  | 190.80     |            | 4,165.80     |
| Bill   | 06/16/2015 | 28508...  | Consolidated Pipe &... | 2850862-000-...  | 232 · Accounts...  | 763.20     |            | 4,929.00     |
| Bill   | 06/19/2015 |           | Dustin's Lawn Care ... | LINE REPLA...    | 232 · Accounts...  | 1,970.00   |            | 6,899.00     |
| Bill   | 06/22/2015 | #29464    | Drains Unlimited, Inc. | BORES FOR ...    | 232 · Accounts...  | 14,000.00  |            | 20,899.00    |
| Bill   | 06/22/2015 | 439351    | CAUDILL SEED           | 439351           | 232 · Accounts...  | 393.79     |            | 21,292.79    |
| Bill   | 06/23/2015 | 8598      | James Riley Hall       | 8598             | 232 · Accounts...  | 286.20     |            | 21,578.99    |
| Bill   | 06/24/2015 | 8599      | James Riley Hall       | 8599             | 232 · Accounts...  | 222.60     |            | 21,801.59    |
| Bill   | 06/24/2015 | PO 20...  | Unlimited Equipmen...  | RENTAL OF ...    | 232 · Accounts...  | 159.00     |            | 21,960.59    |
| Bill   | 06/26/2015 | #1007     | Dustin's Lawn Care ... | LR-BTU 6/22-...  | 232 · Accounts...  | 4,975.88   |            | 26,936.47    |
| Check  | 07/01/2015 | DB CD     | CAUDILL SEED           |                  | 131.2 · Comm ...   | 393.79     |            | 27,330.26    |
| Bill   | 07/02/2015 | LR-BTU    | Dustin's Lawn Care ... | LR-BTU FOR ...   | 232 · Accounts...  | 1,970.00   |            | 29,300.26    |
| Bill   | 07/08/2015 | #116280   | Action Petroleum Co.   | #116280          | 232 · Accounts...  | 142.71     |            | 29,442.97    |
| Bill   | 07/10/2015 |           | Dustin's Lawn Care ... | LR-BTU July ...  | 232 · Accounts...  | 985.00     |            | 30,427.97    |
| Transfer   | 07/22/2015 |           |                        | Deposit          | 131.2 · Comm ...   |            | 393.79     | 30,034.18    |
| Bill   | 07/31/2015 | #1015     | Dustin's Lawn Care ... | BTU-Line Rep...  | 232 · Accounts...  | 1,970.00   |            | 32,004.18    |
| Bill   | 08/06/2015 | Inv# 2... | AREA WIDE PROT...      | Inv# 227908      | 232 · Accounts...  | 1,750.38   |            | 33,754.56    |
| Bill   | 08/06/2015 | 227907    | AREA WIDE PROT...      | Inv# 227907      | 232 · Accounts...  | 770.13     |            | 34,524.69    |
| Check  | 08/07/2015 | 6531      | Dustin's Lawn Care ... | LR-BTU for 3 ... | 131.2 · Comm ...   | 2,955.00   |            | 37,479.69    |
| Bill   | 08/13/2015 | #228850   | AREA WIDE PROT...      | #228850          | 232 · Accounts...  | 3,102.19   |            | 40,581.88    |
| Bill   | 08/13/2015 | #228851   | AREA WIDE PROT...      | #228851          | 232 · Accounts...  | 1,306.13   |            | 41,888.01    |
| Total 380.14 · Main Replacement - BTU            |            |           |                        |                  |                    | 42,281.80  | 393.79     | 41,888.01    |
| <b>380.16 · Drip Tank</b>                        |            |           |                        |                  |                    |            |            | 1,010.03     |

**Kentucky Frontier Gas, LLC**  
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| Type  | Date       | Num      | Name              | Memo              | Split              | Debit        | Credit     | Balance      |
|---|------------|----------|-------------------|-------------------|--------------------|--------------|------------|--------------|
| Total 380.16 · Drip Tank                    |            |          |                   |                   |                    |              |            | 1,010.03     |
| <b>380.20 · Meters</b>                      |            |          |                   |                   |                    |              |            | 0.00         |
| Total 380.20 · Meters                       |            |          |                   |                   |                    |              |            | 0.00         |
| <b>101.11 · BTU Purchase - Other</b>        |            |          |                   |                   |                    |              |            | 262,500.00   |
| Total 101.11 · BTU Purchase - Other         |            |          |                   |                   |                    |              |            | 262,500.00   |
| Total 101.11 · BTU Purchase                 |            |          |                   |                   |                    | 43,081.80    | 1,193.79   | 319,121.07   |
| <b>101.13 · Public Gas Utility Plant</b>    |            |          |                   |                   |                    |              |            | 0.00         |
| <b>114.13 · PGUP- Util Plant-Other</b>      |            |          |                   |                   |                    |              |            | 0.00         |
| General Journal                             | 12/31/2015 | ADJ5/... |                   | To adjust publ... | 391.13 · PGUP...   | 49,392.00    |            | 49,392.00    |
| Total 114.13 · PGUP- Util Plant-Other       |            |          |                   |                   |                    | 49,392.00    | 0.00       | 49,392.00    |
| <b>115.13 · PGUP-Accum Depreciation</b>     |            |          |                   |                   |                    |              |            | 0.00         |
| Total 115.13 · PGUP-Accum Depreciation      |            |          |                   |                   |                    |              |            | 0.00         |
| <b>154.13 · PGUP- Inventory</b>             |            |          |                   |                   |                    |              |            | 0.00         |
| General Journal                             | 12/31/2015 | ADJ5/... |                   | To adjust publ... | 391.13 · PGUP...   | 30,472.00    |            | 30,472.00    |
| Total 154.13 · PGUP- Inventory              |            |          |                   |                   |                    | 30,472.00    | 0.00       | 30,472.00    |
| <b>191.13 · PGUP- Unrecovered Gas Costs</b> |            |          |                   |                   |                    |              |            | 0.00         |
| General Journal                             | 12/31/2015 | ADJ5/... |                   | To adjust publ... | 391.13 · PGUP...   | 39,841.00    |            | 39,841.00    |
| General Journal                             | 12/31/2015 | ADJ6/... |                   | To expense u...   | 804 · Natural G... |              | 39,841.00  | 0.00         |
| Total 191.13 · PGUP- Unrecovered Gas Costs  |            |          |                   |                   |                    | 39,841.00    | 39,841.00  | 0.00         |
| <b>376.13 · Mains</b>                       |            |          |                   |                   |                    |              |            | 0.00         |
| Check                                       | 12/11/2015 | WIRE ... | PUBLIC GAS CO INC | WIRE TRF O...     | 131.2 · Comm ...   | 1,900,000.00 |            | 1,900,000.00 |
| General Journal                             | 12/31/2015 | ADJ5/... |                   | To adjust publ... | 391.13 · PGUP...   |              | 549,736.00 | 1,350,264.00 |
| Total 376.13 · Mains                        |            |          |                   |                   |                    | 1,900,000.00 | 549,736.00 | 1,350,264.00 |
| <b>376.14 · New Services</b>                |            |          |                   |                   |                    |              |            | 0.00         |
| Total 376.14 · New Services                 |            |          |                   |                   |                    |              |            | 0.00         |
| <b>376.15 · Meters</b>                      |            |          |                   |                   |                    |              |            | 0.00         |
| General Journal                             | 12/31/2015 | ADJ5/... |                   | To adjust publ... | 391.13 · PGUP...   | 175,118.00   |            | 175,118.00   |
| Total 376.15 · Meters                       |            |          |                   |                   |                    | 175,118.00   | 0.00       | 175,118.00   |
| <b>376.16 · PGUP - Regulators</b>           |            |          |                   |                   |                    |              |            | 0.00         |
| General Journal                             | 12/31/2015 | ADJ5/... |                   | To adjust publ... | 391.13 · PGUP...   | 31,583.00    |            | 31,583.00    |
| Total 376.16 · PGUP - Regulators            |            |          |                   |                   |                    | 31,583.00    | 0.00       | 31,583.00    |
| <b>376.17 · Meter Installation</b>          |            |          |                   |                   |                    |              |            | 0.00         |
| Total 376.17 · Meter Installation           |            |          |                   |                   |                    |              |            | 0.00         |



**Kentucky Frontier Gas, LLC**  
**General Ledger**  
 As of December 31, 2015

| Type   | Date       | Num       | Name                  | Memo              | Split              | Debit        | Credit     | Balance      |      |           |
|--|------------|-----------|-----------------------|-------------------|--------------------|--------------|------------|--------------|------|-----------|
| <b>376.18 · PGUP-CIAC(contri in aid constr)</b>  |            |           |                       |                   |                    |              |            | 0.00         |      |           |
| Total 376.18 · PGUP-CIAC(contri in aid constr)   |            |           |                       |                   |                    |              |            | 0.00         |      |           |
| <b>376.35 · Line Replacement-PGUP</b>            |            |           |                       |                   |                    |              |            | 0.00         |      |           |
| Total 376.35 · Line Replacement-PGUP             |            |           |                       |                   |                    |              |            | 0.00         |      |           |
| <b>391.13 · PGUP- Office Equip</b>               |            |           |                       |                   |                    |              |            | 0.00         |      |           |
| General Journal                                  | 12/31/2015 | ADJ5/...  |                       | To adjust publ... | -SPLIT-            | 4,248.00     |            | 4,248.00     |      |           |
| Total 391.13 · PGUP- Office Equip                |            |           |                       |                   |                    |              |            | 4,248.00     | 0.00 | 4,248.00  |
| <b>392.14 · Transp Equip- PGUP</b>               |            |           |                       |                   |                    |              |            | 0.00         |      |           |
| General Journal                                  | 12/31/2015 | ADJ5/...  |                       | To adjust publ... | 391.13 · PGUP...   | 94,883.00    |            | 94,883.00    |      |           |
| Total 392.14 · Transp Equip- PGUP                |            |           |                       |                   |                    |              |            | 94,883.00    | 0.00 | 94,883.00 |
| <b>101.13 · Public Gas Utility Plant - Other</b> |            |           |                       |                   |                    |              |            | 0.00         |      |           |
| Total 101.13 · Public Gas Utility Plant - Other  |            |           |                       |                   |                    |              |            |              |      | 0.00      |
| Total 101.13 · Public Gas Utility Plant          |            |           |                       |                   |                    | 2,325,537.00 | 589,577.00 | 1,735,960.00 |      |           |
| <b>101.9 · COW CREEK UTILITY PLANT</b>           |            |           |                       |                   |                    |              |            | 538,921.66   |      |           |
| <b>376.09 · Mains</b>                            |            |           |                       |                   |                    |              |            | 446,356.00   |      |           |
| Total 376.09 · Mains                             |            |           |                       |                   |                    |              |            | 446,356.00   |      |           |
| <b>380.09 · Services</b>                         |            |           |                       |                   |                    |              |            | 9,453.66     |      |           |
| Bill   | 12/29/2015 | #7027...  | Miller Supply Inc     | Mag Co High ...   | 232 · Accounts...  | 596.26       |            | 10,049.92    |      |           |
| General Journal                                  | 12/31/2015 | AJE#8...  |                       | RECLASS/PE...     | -SPLIT-            | 3,280.00     |            | 13,329.92    |      |           |
| General Journal                                  | 12/31/2015 | AJE#8...  |                       | RECLASS/PE...     | 380.09 · Servic... |              | 3,280.00   | 10,049.92    |      |           |
| Total 380.09 · Services                          |            |           |                       |                   |                    | 3,876.26     | 3,280.00   | 10,049.92    |      |           |
| <b>380.100 · CC-CIAC(contri in aid constr)</b>   |            |           |                       |                   |                    |              |            | 0.00         |      |           |
| Total 380.100 · CC-CIAC(contri in aid constr)    |            |           |                       |                   |                    |              |            |              |      | 0.00      |
| <b>381.09 · Meters</b>                           |            |           |                       |                   |                    |              |            | 44,598.00    |      |           |
| Bill   | 12/02/2015 | Inv# 4... | Holland Supply Com... | Mag Co High ...   | 232 · Accounts...  | 1,875.56     |            | 46,473.56    |      |           |
| Total 381.09 · Meters                            |            |           |                       |                   |                    | 1,875.56     | 0.00       | 46,473.56    |      |           |
| <b>383.09 · Regulators/Detectors</b>             |            |           |                       |                   |                    |              |            | 21,815.00    |      |           |
| Total 383.09 · Regulators/Detectors              |            |           |                       |                   |                    |              |            |              |      | 21,815.00 |
| <b>101.9 · COW CREEK UTILITY PLANT - Other</b>   |            |           |                       |                   |                    |              |            | 16,699.00    |      |           |
| Total 101.9 · COW CREEK UTILITY PLANT - Other    |            |           |                       |                   |                    |              |            |              |      | 16,699.00 |
| Total 101.9 · COW CREEK UTILITY PLANT            |            |           |                       |                   |                    | 5,751.82     | 3,280.00   | 541,393.48   |      |           |
| <b>103.1 · PGUP- Accum Depreciation</b>          |            |           |                       |                   |                    |              |            | 0.00         |      |           |
| General Journal                                  | 12/31/2015 | ADJ8/...  |                       | To rec current... | Depreciation E...  |              | 6,021.00   | -6,021.00    |      |           |

**Kentucky Frontier Gas, LLC**  
**General Ledger**  
 As of December 31, 2015

| Type                                       | Date       | Num      | Name                     | Memo                | Split             | Debit     | Credit    | Balance   |
|--|------------|----------|--------------------------|---------------------|-------------------|-----------|-----------|-----------|
| Total 103.1 · PGUP- Accum Depreciation     |            |          |                          |                     |                   | 0.00      | 6,021.00  | -6,021.00 |
| <b>112 · BLAINE</b>                        |            |          |                          |                     |                   |           |           | 0.00      |
| <b>11201 · Services</b>                    |            |          |                          |                     |                   |           |           | 0.00      |
| General Journal                            | 12/31/2015 | AJE#1... |                          | RECLASS/PE...       | -SPLIT-           | 200.00    |           | 200.00    |
| General Journal                            | 12/31/2015 | AJE#1... |                          | RECLASS/PE...       | 11201 · Services  |           | 200.00    | 0.00      |
| Total 11201 · Services                     |            |          |                          |                     |                   | 200.00    | 200.00    | 0.00      |
| <b>115.12 · Blaine- Accum Depreciation</b> |            |          |                          |                     |                   |           |           | 0.00      |
| Total 115.12 · Blaine- Accum Depreciation  |            |          |                          |                     |                   |           |           | 0.00      |
| <b>112 · BLAINE - Other</b>                |            |          |                          |                     |                   |           |           | 0.00      |
| Total 112 · BLAINE - Other                 |            |          |                          |                     |                   |           |           | 0.00      |
| Total 112 · BLAINE                         |            |          |                          |                     |                   | 200.00    | 200.00    | 0.00      |
| <b>154 · Inventory</b>                     |            |          |                          |                     |                   |           |           | 13,774.70 |
| Bill                                       | 01/13/2015 | 00013... | Utility Sales & Servi... | trans fitting 1"... | 232 · Accounts... | 34.00     |           | 13,808.70 |
| Bill                                       | 03/12/2015 | 00013... | Utility Sales & Servi... |                     | 232 · Accounts... | 1,840.00  |           | 15,648.70 |
| General Journal                            | 09/30/2015 | 8        |                          | installed 2" 27...  | 405.1 · Manag...  |           | 1,624.40  | 14,024.30 |
| Bill                                       | 11/04/2015 | IN000... | Utility Sales & Servi... | IN00015312          | 232 · Accounts... | 5,052.20  |           | 19,076.50 |
| Bill                                       | 11/05/2015 | 453708   | Holland Supply Com...    | Flange Set 2-3"     | 232 · Accounts... | 138.64    |           | 19,215.14 |
| Total 154 · Inventory                      |            |          |                          |                     |                   | 7,064.84  | 1,624.40  | 19,215.14 |
| <b>376.10 · MAINS RELOC-MTN PKW</b>        |            |          |                          |                     |                   |           |           | 0.00      |
| General Journal                            | 12/31/2015 | AJE#4... |                          | RECLASS/PE...       | -SPLIT-           | 70,610.90 |           | 70,610.90 |
| General Journal                            | 12/31/2015 | AJE#4... |                          | RECLASS/PE...       | 376.10 · MAIN...  |           | 70,610.90 | 0.00      |
| Total 376.10 · MAINS RELOC-MTN PKW         |            |          |                          |                     |                   | 70,610.90 | 70,610.90 | 0.00      |
| <b>376.23 · MAINS RELOC-MELVIN</b>         |            |          |                          |                     |                   |           |           | 0.00      |
| General Journal                            | 12/31/2015 | AJE#3... |                          | RECLASS/PE...       | -SPLIT-           | 23,875.00 |           | 23,875.00 |
| General Journal                            | 12/31/2015 | AJE#3... |                          | RECLASS/PE...       | 376.23 · MAIN...  |           | 23,875.00 | 0.00      |
| Total 376.23 · MAINS RELOC-MELVIN          |            |          |                          |                     |                   | 23,875.00 | 23,875.00 | 0.00      |
| <b>376.90 · MAINS RELOC-PHELPS</b>         |            |          |                          |                     |                   |           |           | 0.00      |
| General Journal                            | 12/31/2015 | AJE#2... |                          | RECLASS/ P...       | -SPLIT-           | 29,586.00 |           | 29,586.00 |
| General Journal                            | 12/31/2015 | AJE#2... |                          | RECLASS/ P...       | 376.90 · MAIN...  |           | 29,586.00 | 0.00      |
| Total 376.90 · MAINS RELOC-PHELPS          |            |          |                          |                     |                   | 29,586.00 | 29,586.00 | 0.00      |
| <b>37602 · MAINS RELOC-MINNIE</b>          |            |          |                          |                     |                   |           |           | 0.00      |
| General Journal                            | 12/31/2015 | AJE#1... |                          | RECLASS PE...       | -SPLIT-           | 39,750.00 |           | 39,750.00 |
| General Journal                            | 12/31/2015 | AJE#1... |                          | RECLASS PE...       | 37602 · MAINS...  |           | 39,750.00 | 0.00      |
| Total 37602 · MAINS RELOC-MINNIE           |            |          |                          |                     |                   | 39,750.00 | 39,750.00 | 0.00      |
| <b>37603 · ELKCREEK BRIDGE PROJECT#1</b>   |            |          |                          |                     |                   |           |           | 0.00      |

**Kentucky Frontier Gas, LLC**  
**General Ledger**  
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| Type  | Date       | Num      | Name                 | Memo              | Split              | Debit    | Credit    | Balance     |
|---|------------|----------|----------------------|-------------------|--------------------|----------|-----------|-------------|
| Total 37603 · ELKCREEK BRIDGE PROJECT#1               |            |          |                      |                   |                    |          |           | 0.00        |
| <b>37604 · BRIDGE PROJECT #2-MAGOFFIN</b>             |            |          |                      |                   |                    |          |           | 0.00        |
| Total 37604 · BRIDGE PROJECT #2-MAGOFFIN              |            |          |                      |                   |                    |          |           | 0.00        |
| <b>380 · General Plant Assets</b>                     |            |          |                      |                   |                    |          |           | 51,776.96   |
| <b>391 · Office Furniture &amp; Equipment</b>         |            |          |                      |                   |                    |          |           | 17,705.65   |
| <b>391.1 · Office Furniture &amp; Equipment</b>       |            |          |                      |                   |                    |          |           | 7,435.31    |
| Check   | 01/15/2015 | DB CD    | Staples              | 2 OFFICE CH...    | 131.2 · Comm ...   | 454.01   |           | 7,889.32    |
| Check   | 02/02/2015 | DB CD    | Staples              | CHAIRS FOR...     | 131.2 · Comm ...   | 1,154.34 |           | 9,043.66    |
| Bill  | 02/20/2015 |          | Dell                 | Computer for ...  | 232 · Accounts...  | 1,299.52 |           | 10,343.18   |
| Check   | 12/18/2015 | DB CD    | Staples              | LAP TOP CO...     | 131.2 · Comm ...   | 619.98   |           | 10,963.16   |
| Check   | 12/18/2015 | DB CD    | Dell                 |                   | 131.2 · Comm ...   | 968.08   |           | 11,931.24   |
| Check   | 12/19/2015 | DB CD    | Dell                 | DELL              | 131.2 · Comm ...   | 31.63    |           | 11,962.87   |
| Check   | 12/19/2015 | DB CD    | Dell                 |                   | 131.2 · Comm ...   | 314.28   |           | 12,277.15   |
| General Journal                                       | 12/31/2015 | ADJ#15   |                      | TO RECLASS...     | 921.1 · Office ... | 548.87   |           | 12,826.02   |
| Total 391.1 · Office Furniture & Equipment            |            |          |                      |                   |                    | 5,390.71 | 0.00      | 12,826.02   |
| <b>391.11 · Office Equip - Folder/Inserter</b>        |            |          |                      |                   |                    |          |           | 10,270.34   |
| Total 391.11 · Office Equip - Folder/Inserter         |            |          |                      |                   |                    |          |           | 10,270.34   |
| <b>391 · Office Furniture &amp; Equipment - Other</b> |            |          |                      |                   |                    |          |           | 0.00        |
| Total 391 · Office Furniture & Equipment - Other      |            |          |                      |                   |                    |          |           | 0.00        |
| Total 391 · Office Furniture & Equipment              |            |          |                      |                   |                    | 5,390.71 | 0.00      | 23,096.36   |
| <b>392 · Transportation Equipment</b>                 |            |          |                      |                   |                    |          |           | -13,810.39  |
| <b>108 · Gen Utility Plant - Accum Depr</b>           |            |          |                      |                   |                    |          |           | -116,091.00 |
| General Journal                                       | 12/31/2015 | ADJ8/... |                      | To rec current... | Depreciation E...  |          | 42,375.00 | -158,466.00 |
| Total 108 · Gen Utility Plant - Accum Depr            |            |          |                      |                   |                    | 0.00     | 42,375.00 | -158,466.00 |
| <b>392.1 · 1996 Ford F-150</b>                        |            |          |                      |                   |                    |          |           | 5,300.00    |
| Total 392.1 · 1996 Ford F-150                         |            |          |                      |                   |                    |          |           | 5,300.00    |
| <b>392.11 · Transportation Eq- Other</b>              |            |          |                      |                   |                    |          |           | 0.00        |
| Check   | 03/14/2015 | DB CD    | P & J TRAILER SAL... | downpayment...    | 131.2 · Comm ...   | 500.00   |           | 500.00      |
| Bill  | 04/06/2015 |          | P & J TRAILER SAL... | Equipment Tr...   | 232 · Accounts...  | 3,157.00 |           | 3,657.00    |
| Total 392.11 · Transportation Eq- Other               |            |          |                      |                   |                    | 3,657.00 | 0.00      | 3,657.00    |
| <b>392.13 · 2016 Tacoma SR 4X4 Access Cab</b>         |            |          |                      |                   |                    |          |           | 0.00        |
| Total 392.13 · 2016 Tacoma SR 4X4 Access Cab          |            |          |                      |                   |                    |          |           | 0.00        |
| <b>392.15 · 2017 Toyota Tacoma</b>                    |            |          |                      |                   |                    |          |           | 0.00        |
| Total 392.15 · 2017 Toyota Tacoma                     |            |          |                      |                   |                    |          |           | 0.00        |
| <b>392.2 · 2005 Toyota</b>                            |            |          |                      |                   |                    |          |           | 12,500.00   |
| Total 392.2 · 2005 Toyota                             |            |          |                      |                   |                    |          |           | 12,500.00   |

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Accrual Basis

**Kentucky Frontier Gas, LLC**  
**General Ledger**  
 As of December 31, 2015

| Type  | Date       | Num      | Name                  | Memo            | Split              | Debit      | Credit    | Balance   |      |           |
|---|------------|----------|-----------------------|-----------------|--------------------|------------|-----------|-----------|------|-----------|
| <b>392.3 · 2012 Tacoma Access Cab</b>         |            |          |                       |                 |                    |            |           | 26,224.54 |      |           |
| Total 392.3 · 2012 Tacoma Access Cab          |            |          |                       |                 |                    |            |           | 26,224.54 |      |           |
| <b>392.4 · 2012 Tacoma Reg Cab</b>            |            |          |                       |                 |                    |            |           | 23,655.24 |      |           |
| Total 392.4 · 2012 Tacoma Reg Cab             |            |          |                       |                 |                    |            |           | 23,655.24 |      |           |
| <b>392.5 · 2012 Tundra</b>                    |            |          |                       |                 |                    |            |           | 29,687.00 |      |           |
| Total 392.5 · 2012 Tundra                     |            |          |                       |                 |                    |            |           | 29,687.00 |      |           |
| <b>392.6 · 2015 Chevy Silverado</b>           |            |          |                       |                 |                    |            |           | 0.00      |      |           |
| General Journal                               | 01/31/2015 | 3        |                       | TO REC PUR...   | 224.9 · 2015 C...  | 33,695.08  |           | 33,695.08 |      |           |
| Total 392.6 · 2015 Chevy Silverado            |            |          |                       |                 |                    |            |           | 33,695.08 | 0.00 | 33,695.08 |
| <b>392.7 · 2015 F350</b>                      |            |          |                       |                 |                    |            |           | 0.00      |      |           |
| General Journal                               | 02/02/2015 | 4        |                       | TO REC PUR...   | 224.10 · 2015 ...  | 33,950.61  |           | 33,950.61 |      |           |
| Bill  | 03/25/2015 | SEVIC... | REYNOLDS TRUCK...     | SERVICE BE...   | 232 · Accounts...  | 7,388.20   |           | 41,338.81 |      |           |
| Total 392.7 · 2015 F350                       |            |          |                       |                 |                    |            |           | 41,338.81 | 0.00 | 41,338.81 |
| <b>392.9 · 2015 Tacoma</b>                    |            |          |                       |                 |                    |            |           | 0.00      |      |           |
| Bill  | 04/21/2015 |          | Mann Toyota           | Down paymen...  | 232 · Accounts...  | 6,110.74   |           | 6,110.74  |      |           |
| General Journal                               | 04/30/2015 | 4        |                       | TO REC PUR...   | 224.11 · CTB-2...  | 20,000.00  |           | 26,110.74 |      |           |
| Total 392.9 · 2015 Tacoma                     |            |          |                       |                 |                    |            |           | 26,110.74 | 0.00 | 26,110.74 |
| <b>392 · Transportation Equipment - Other</b> |            |          |                       |                 |                    |            |           | 4,913.83  |      |           |
| Total 392 · Transportation Equipment - Other  |            |          |                       |                 |                    |            |           | 4,913.83  |      |           |
| Total 392 · Transportation Equipment          |            |          |                       |                 |                    | 104,801.63 | 42,375.00 | 48,616.24 |      |           |
| <b>394 · Tools, Shop &amp; Garage Equip</b>   |            |          |                       |                 |                    |            |           | 14,100.80 |      |           |
| Check   | 01/28/2015 | DB CD    | NORTHERN TOOL         | CORDLESS ...    | 131.2 · Comm ...   | 129.99     |           | 14,230.79 |      |           |
| Check   | 02/02/2015 | DB CD    | Amazon.com            | PIPE WREN...    | 131.2 · Comm ...   | 274.44     |           | 14,505.23 |      |           |
| Check   | 03/27/2015 | DB CD    | P & J TRAILER SAL...  | FUEL AUXILI...  | 131.2 · Comm ...   | 609.50     |           | 15,114.73 |      |           |
| General Journal                               | 12/31/2015 | ADJ9/... |                       | To expense d... | 932.3 · Tools &... |            | 404.43    | 14,710.30 |      |           |
| Total 394 · Tools, Shop & Garage Equip        |            |          |                       |                 |                    | 1,013.93   | 404.43    | 14,710.30 |      |           |
| <b>396 · Power Operated Equipment</b>         |            |          |                       |                 |                    |            |           | 33,780.90 |      |           |
| <b>396.3 · CAT Mini Excavator</b>             |            |          |                       |                 |                    |            |           | 33,780.90 |      |           |
| Total 396.3 · CAT Mini Excavator              |            |          |                       |                 |                    |            |           | 33,780.90 |      |           |
| <b>396 · Power Operated Equipment - Other</b> |            |          |                       |                 |                    |            |           | 0.00      |      |           |
| Total 396 · Power Operated Equipment - Other  |            |          |                       |                 |                    |            |           | 0.00      |      |           |
| Total 396 · Power Operated Equipment          |            |          |                       |                 |                    |            |           | 33,780.90 |      |           |
| <b>397 · Tools &amp; Equipment</b>            |            |          |                       |                 |                    |            |           | 0.00      |      |           |
| Check   | 03/05/2015 | 6030     | Honda Shop of Pres... | Generator       | 131.2 · Comm ...   | 1,643.19   |           | 1,643.19  |      |           |

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Accrual Basis

**Kentucky Frontier Gas, LLC**  
**General Ledger**  
 As of December 31, 2015

| Type   | Date       | Num      | Name                   | Memo              | Split              | Debit      | Credit    | Balance      |
|--|------------|----------|------------------------|-------------------|--------------------|------------|-----------|--------------|
| Total 397 · Tools & Equipment                      |            |          |                        |                   |                    | 1,643.19   | 0.00      | 1,643.19     |
| <b>380 · General Plant Assets - Other</b>          |            |          |                        |                   |                    |            |           | 0.00         |
| Total 380 · General Plant Assets - Other           |            |          |                        |                   |                    |            |           | 0.00         |
| Total 380 · General Plant Assets                   |            |          |                        |                   |                    | 112,849.46 | 42,779.43 | 121,846.99   |
| <b>380.15 · Meter- H Thompson</b>                  |            |          |                        |                   |                    |            |           | 8,222.69     |
| Total 380.15 · Meter- H Thompson                   |            |          |                        |                   |                    |            |           | 8,222.69     |
| <b>380.25 · Meter-EQT</b>                          |            |          |                        |                   |                    |            |           | 0.00         |
| Total 380.25 · Meter-EQT                           |            |          |                        |                   |                    |            |           | 0.00         |
| <b>394.13 · PGUP- Tools, Shop, &amp; Garage Eq</b> |            |          |                        |                   |                    |            |           | 0.00         |
| General Journal                                    | 12/31/2015 | ADJ5/... |                        | To adjust publ... | 391.13 · PGUP...   | 124,199.00 |           | 124,199.00   |
| Total 394.13 · PGUP- Tools, Shop, & Garage Eq      |            |          |                        |                   |                    | 124,199.00 | 0.00      | 124,199.00   |
| <b>398 · Leasehold Improvements</b>                |            |          |                        |                   |                    |            |           | 0.00         |
| Check  | 08/20/2015 | DB CD    | Lowe's                 | Warehouse re...   | 131.2 · Comm ...   | 532.98     |           | 532.98       |
| Bill   | 09/02/2015 |          | Chris & Michelle Wa... | Paint Job to w... | 232 · Accounts...  | 994.66     |           | 1,527.64     |
| General Journal                                    | 12/31/2015 | ADJ9/... |                        | To expense d...   | 932.3 · Tools &... |            | 1,527.64  | 0.00         |
| Total 398 · Leasehold Improvements                 |            |          |                        |                   |                    | 1,527.64   | 1,527.64  | 0.00         |
| <b>123 · Investment in Subsidiary Compan</b>       |            |          |                        |                   |                    |            |           | 1,715,459.23 |
| <b>123.1 · Investment - Auxier Rd</b>              |            |          |                        |                   |                    |            |           | 1,695,459.23 |
| <b>376.77 · Mains</b>                              |            |          |                        |                   |                    |            |           | 0.00         |
| Total 376.77 · Mains                               |            |          |                        |                   |                    |            |           | 0.00         |
| <b>380.7 · Services</b>                            |            |          |                        |                   |                    |            |           | 0.00         |
| Total 380.7 · Services                             |            |          |                        |                   |                    |            |           | 0.00         |
| <b>381.77 · Meters</b>                             |            |          |                        |                   |                    |            |           | 0.00         |
| Total 381.77 · Meters                              |            |          |                        |                   |                    |            |           | 0.00         |
| <b>382.7 · New Meter Installation</b>              |            |          |                        |                   |                    |            |           | 0.00         |
| Total 382.7 · New Meter Installation               |            |          |                        |                   |                    |            |           | 0.00         |
| <b>123.1 · Investment - Auxier Rd - Other</b>      |            |          |                        |                   |                    |            |           | 1,695,459.23 |
| Total 123.1 · Investment - Auxier Rd - Other       |            |          |                        |                   |                    |            |           | 1,695,459.23 |
| Total 123.1 · Investment - Auxier Rd               |            |          |                        |                   |                    |            |           | 1,695,459.23 |
| <b>123.2 · Investment - Cow Creek</b>              |            |          |                        |                   |                    |            |           | 0.00         |
| <b>376.9 · Mains</b>                               |            |          |                        |                   |                    |            |           | 0.00         |
| Total 376.9 · Mains                                |            |          |                        |                   |                    |            |           | 0.00         |
| <b>380.9 · Services</b>                            |            |          |                        |                   |                    |            |           | 0.00         |
| Total 380.9 · Services                             |            |          |                        |                   |                    |            |           | 0.00         |
| <b>382.9 · Meters</b>                              |            |          |                        |                   |                    |            |           | 0.00         |

**Kentucky Frontier Gas, LLC**  
**General Ledger**  
 As of December 31, 2015

| Type   | Date       | Num       | Name                   | Memo              | Split             | Debit     | Credit    | Balance       |
|--|------------|-----------|------------------------|-------------------|-------------------|-----------|-----------|---------------|
| Total 382.9 · Meters                                 |            |           |                        |                   |                   |           |           | 0.00          |
| <b>123.2 · Investment - Cow Creek - Other</b>        |            |           |                        |                   |                   |           |           | 0.00          |
| Total 123.2 · Investment - Cow Creek - Other         |            |           |                        |                   |                   |           |           | 0.00          |
| Total 123.2 · Investment - Cow Creek                 |            |           |                        |                   |                   |           |           | 0.00          |
| <b>123.3 · Investment - DEMA</b>                     |            |           |                        |                   |                   |           |           | 10,000.00     |
| Total 123.3 · Investment - DEMA                      |            |           |                        |                   |                   |           |           | 10,000.00     |
| <b>123.4 · Investment - Interstate FT</b>            |            |           |                        |                   |                   |           |           | 10,000.00     |
| Total 123.4 · Investment - Interstate FT             |            |           |                        |                   |                   |           |           | 10,000.00     |
| <b>123 · Investment in Subsidiary Compan - Other</b> |            |           |                        |                   |                   |           |           | 0.00          |
| Total 123 · Investment in Subsidiary Compan - Other  |            |           |                        |                   |                   |           |           | 0.00          |
| Total 123 · Investment in Subsidiary Compan          |            |           |                        |                   |                   |           |           | 1,715,459.23  |
| <b>125 · CASELLE Billing Software</b>                |            |           |                        |                   |                   |           |           | 0.00          |
| Bill   | 05/14/2015 |           | CASELLE                | Deposit of 50...  | 232 · Accounts... | 11,000.00 |           | 11,000.00     |
| Bill   | 05/14/2015 |           | CASELLE                | Remaining ba...   | 232 · Accounts... | 10,650.00 |           | 21,650.00     |
| Bill   | 06/18/2015 | INV#6...  | CASELLE                | Clarity Applic... | 232 · Accounts... | 5,000.00  |           | 26,650.00     |
| Bill   | 10/20/2015 | Inv# 6... | CASELLE                | Increase conc...  | 232 · Accounts... | 6,000.00  |           | 32,650.00     |
| Total 125 · CASELLE Billing Software                 |            |           |                        |                   |                   | 32,650.00 | 0.00      | 32,650.00     |
| <b>126 · Esri- GIS Software</b>                      |            |           |                        |                   |                   |           |           | 0.00          |
| Total 126 · Esri- GIS Software                       |            |           |                        |                   |                   |           |           | 0.00          |
| <b>150 · CC- A/R</b>                                 |            |           |                        |                   |                   |           |           | 70.19         |
| Total 150 · CC- A/R                                  |            |           |                        |                   |                   |           |           | 70.19         |
| <b>151 · CC- N/R BTU</b>                             |            |           |                        |                   |                   |           |           | 0.00          |
| Total 151 · CC- N/R BTU                              |            |           |                        |                   |                   |           |           | 0.00          |
| <b>152 · CC- FED/KY Refunds Rec</b>                  |            |           |                        |                   |                   |           |           | 0.00          |
| Total 152 · CC- FED/KY Refunds Rec                   |            |           |                        |                   |                   |           |           | 0.00          |
| <b>155 · Utility Deposits</b>                        |            |           |                        |                   |                   |           |           | 0.00          |
| Check  | 12/17/2015 | ACH       | AMERICAN ELECT...      | Security Depo...  | 131.2 · Comm ...  | 324.00    |           | 324.00        |
| Total 155 · Utility Deposits                         |            |           |                        |                   |                   | 324.00    | 0.00      | 324.00        |
| <b>232 · Accounts Payable</b>                        |            |           |                        |                   |                   |           |           | -1,416,132.55 |
| Bill   | 01/01/2015 | 25101     | m2m Data Corporati...  | 25101             | 874 · Mains & ... |           | 26.20     | -1,416,158.75 |
| Credit   | 01/01/2015 | OVER...   | Columbia Gas of Ke...  | OVERBILLIN...     | 804.2 · Gas Pu... | 4,221.36  |           | -1,411,937.39 |
| Bill   | 01/01/2015 | 12346...  | T.A.S                  | 123464422 IN...   | -SPLIT-           |           | 163.20    | -1,412,100.59 |
| Credit   | 01/01/2015 | CRED...   | T.A.S                  | CREDIT MEM...     | -SPLIT-           | 43.30     |           | -1,412,057.29 |
| Bill   | 01/01/2015 | 1/1/20... | Robert J Oxford exe... |                   | -SPLIT-           |           | 1,200.00  | -1,413,257.29 |
| Bill   | 01/02/2015 | 60100...  | Community Trust Ba...  | 60100584401...    | -SPLIT-           |           | 13,277.26 | -1,426,534.55 |
| Bill Pmt -Check                                      | 01/02/2015 | ACH       | Birch Communications   |                   | 131.2 · Comm ...  | 582.54    |           | -1,425,952.01 |

## Kentucky Frontier Gas, LLC General Ledger As of December 31, 2015

| Type            | Date       | Num        | Name                    | Memo              | Split              | Debit     | Credit   | Balance       |
|-----------------|------------|------------|-------------------------|-------------------|--------------------|-----------|----------|---------------|
| Bill            | 01/02/2015 | 60100...   | Community Trust Ba...   | 60100584401...    | -SPLIT-            |           | 1,475.26 | -1,427,427.27 |
| Bill            | 01/02/2015 | 60100...   | Community Trust Ba...   | 60100618081...    | -SPLIT-            |           | 587.29   | -1,428,014.56 |
| Bill Pmt -Check | 01/05/2015 | 5839       | Adams & Adams           | Frontier Gas v... | 131.2 · Comm ...   | 1,645.60  |          | -1,426,368.96 |
| Bill Pmt -Check | 01/05/2015 | 5840       | Big Sandy Technology    |                   | 131.2 · Comm ...   | 257.50    |          | -1,426,111.46 |
| Bill Pmt -Check | 01/05/2015 | 5841       | City of Wayland         | STMT# TPT1...     | 131.2 · Comm ...   | 323.91    |          | -1,425,787.55 |
| Bill Pmt -Check | 01/05/2015 | 5842       | Danny Webb, Sheriff     | BILL NO. 201...   | 131.2 · Comm ...   | 26.01     |          | -1,425,761.54 |
| Bill Pmt -Check | 01/05/2015 | 5843       | First Bankcard          | 44182292810...    | 131.2 · Comm ...   | 481.93    |          | -1,425,279.61 |
| Bill Pmt -Check | 01/05/2015 | 5844       | Kentucky Undergrou...   | #200623428        | 131.2 · Comm ...   | 86.39     |          | -1,425,193.22 |
| Bill Pmt -Check | 01/05/2015 | 5845       | KLC Enterprises         | 10-14             | 131.2 · Comm ...   | 1,584.97  |          | -1,423,608.25 |
| Bill Pmt -Check | 01/05/2015 | 5846       | Knott County Sheriff    |                   | 131.2 · Comm ...   | 322.65    |          | -1,423,285.60 |
| Bill Pmt -Check | 01/05/2015 | 5847       | Tackett & Sons Drill... | 11-14             | 131.2 · Comm ...   | 1,396.36  |          | -1,421,889.24 |
| Bill Pmt -Check | 01/05/2015 | 5848       | Nytis Exploration Co... |                   | 131.2 · Comm ...   | 5,871.99  |          | -1,416,017.25 |
| Bill            | 01/05/2015 | Inv # 6... | SOUTHEAST KY C...       | Inv # 6956 AN...  | -SPLIT-            |           | 299.00   | -1,416,316.25 |
| Bill            | 01/05/2015 | #190380    | AREA WIDE PROT...       | #190380           | 874 · Mains & ...  |           | 335.00   | -1,416,651.25 |
| Bill            | 01/05/2015 | INV# ...   | ABCO SECURITY           | #11544            | -SPLIT-            |           | 240.00   | -1,416,891.25 |
| Bill            | 01/05/2015 | 28419...   | Consolidated Pipe &...  | 2841920-000-...   | -SPLIT-            |           | 466.40   | -1,417,357.65 |
| Bill Pmt -Check | 01/06/2015 | 5849       | AT&T                    |                   | 131.2 · Comm ...   | 158.62    |          | -1,417,199.03 |
| Bill Pmt -Check | 01/06/2015 | 5850       | CARQUEST OF SA...       | Cust No. 203...   | 131.2 · Comm ...   | 174.69    |          | -1,417,024.34 |
| Bill Pmt -Check | 01/06/2015 | 5851       | Layne's ACE HARD...     | 866000            | 131.2 · Comm ...   | 295.65    |          | -1,416,728.69 |
| Bill Pmt -Check | 01/06/2015 | 5852       | NAPA Prestonsburg       | #1090             | 131.2 · Comm ...   | 65.51     |          | -1,416,663.18 |
| Bill Pmt -Check | 01/06/2015 | 5853       | State Wide Press        |                   | 131.2 · Comm ...   | 720.80    |          | -1,415,942.38 |
| Bill Pmt -Check | 01/06/2015 | 5854       | Waste Connections       |                   | 131.2 · Comm ...   | 91.05     |          | -1,415,851.33 |
| Bill            | 01/06/2015 |            | Jackie Jordan           | Reimb for out ... | -SPLIT-            |           | 30.00    | -1,415,881.33 |
| Bill Pmt -Check | 01/06/2015 | 5855       | Jackie Jordan           | Reimb for out ... | 131.2 · Comm ...   | 30.00     |          | -1,415,851.33 |
| Bill Pmt -Check | 01/06/2015 | 5856       | SOUTHEAST KY C...       | Inv # 6956        | 131.2 · Comm ...   | 299.00    |          | -1,415,552.33 |
| Bill            | 01/06/2015 | 60100...   | Community Trust Ba...   | 60100618138...    | -SPLIT-            |           | 666.06   | -1,416,218.39 |
| Bill            | 01/06/2015 | 8431       | James Riley Hall        | 8431              | 376.34 · Mains...  |           | 63.60    | -1,416,281.99 |
| Bill Pmt -Check | 01/07/2015 | 5857       | CONLEY BROS. TI...      |                   | 131.2 · Comm ...   | 1,199.33  |          | -1,415,082.66 |
| Bill Pmt -Check | 01/07/2015 | 5858       | Williams Electric & ... | #00202678         | 131.2 · Comm ...   | 8.44      |          | -1,415,074.22 |
| Bill Pmt -Check | 01/07/2015 | 5859       | Miller Supply Inc       |                   | 131.2 · Comm ...   | 55.97     |          | -1,415,018.25 |
| Bill Pmt -Check | 01/07/2015 | 5860       | D L R                   |                   | 131.2 · Comm ...   | 3,000.00  |          | -1,412,018.25 |
| Bill            | 01/07/2015 | 01/05/...  | MICHELLE WADE           | TRAVEL ( GA...    | -SPLIT-            |           | 81.53    | -1,412,099.78 |
| Bill            | 01/07/2015 | #2299...   | Bocook Engineering ...  | #2299192          | 923.3 · Outside... |           | 45.00    | -1,412,144.78 |
| Bill Pmt -Check | 01/08/2015 | 5861       | Cumberland Valley ...   |                   | 131.2 · Comm ...   | 34,548.57 |          | -1,377,596.21 |
| Bill Pmt -Check | 01/08/2015 | 5862       | MICHELLE WADE           | TRAVEL ( GA...    | 131.2 · Comm ...   | 81.53     |          | -1,377,514.68 |
| Bill            | 01/08/2015 | #316       | D W Gas Meter Test...   | #316              | 893 · Maint of ... |           | 57.00    | -1,377,571.68 |
| Bill Pmt -Check | 01/08/2015 | 5864       | D W Gas Meter Test...   | #316              | 131.2 · Comm ...   | 57.00     |          | -1,377,514.68 |
| Bill Pmt -Check | 01/08/2015 | 5865       | Floyd County Sheriff    |                   | 131.2 · Comm ...   | 26,048.85 |          | -1,351,465.83 |
| Bill Pmt -Check | 01/08/2015 | 5866       | Magoffin County Sh...   | 2014 Property...  | 131.2 · Comm ...   | 9,071.84  |          | -1,342,393.99 |
| Bill Pmt -Check | 01/08/2015 | 5867       | City of Salyersville    | 2014 Property...  | 131.2 · Comm ...   | 3,182.57  |          | -1,339,211.42 |
| Bill Pmt -Check | 01/09/2015 | 5868       | Community Trust Ba...   | 60100584401...    | 131.2 · Comm ...   | 13,277.26 |          | -1,325,934.16 |
| Bill Pmt -Check | 01/09/2015 | 5869       | Community Trust Ba...   | 60100584401...    | 131.2 · Comm ...   | 1,475.26  |          | -1,324,458.90 |
| Bill Pmt -Check | 01/09/2015 | 5870       | Community Trust Ba...   | 60100618081...    | 131.2 · Comm ...   | 587.29    |          | -1,323,871.61 |
| Bill            | 01/09/2015 |            | MARY MUSIC              | Cleaning on O...  | -SPLIT-            |           | 50.00    | -1,323,921.61 |
| Bill Pmt -Check | 01/09/2015 | 5871       | MARY MUSIC              | Cleaning on O...  | 131.2 · Comm ...   | 50.00     |          | -1,323,871.61 |
| Bill            | 01/09/2015 | 60100...   | Community Trust Ba...   | 60100618146...    | -SPLIT-            |           | 1,883.00 | -1,325,754.61 |
| Bill            | 01/10/2015 |            | Birch Communications    |                   | -SPLIT-            |           | 593.01   | -1,326,347.62 |
| Bill            | 01/10/2015 | #35306     | MOUNTAIN ENTER...       | #35306            | 376.01 · Mains     |           | 118.29   | -1,326,465.91 |
| Bill            | 01/11/2015 | 1/14-1...  | Oxford, Robert J.       |                   | -SPLIT-            |           | 4,178.25 | -1,330,644.16 |

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Accrual Basis

**Kentucky Frontier Gas, LLC**  
**General Ledger**  
**As of December 31, 2015**

| Type            | Date       | Num       | Name                     | Memo              | Split              | Debit     | Credit    | Balance       |
|-----------------|------------|-----------|--------------------------|-------------------|--------------------|-----------|-----------|---------------|
| Bill Pmt -Check | 01/12/2015 | ACH       | Prestonsburg City's ...  | 102-21600-00      | 131.2 · Comm ...   | 43.45     |           | -1,330,600.71 |
| Bill Pmt -Check | 01/12/2015 | 5872      | Columbia Gas of Ke...    | 12-14 MLG         | 131.2 · Comm ...   | 4,939.12  |           | -1,325,661.59 |
| Bill Pmt -Check | 01/12/2015 | 5873      | Columbia Gas of Ke...    | 12-14 PG          | 131.2 · Comm ...   | 12,739.82 |           | -1,312,921.77 |
| Bill Pmt -Check | 01/12/2015 | 5874      | HTC Gas Company,...      | 10-14             | 131.2 · Comm ...   | 880.86    |           | -1,312,040.91 |
| Bill Pmt -Check | 01/12/2015 | 5875      | Magnum Drilling of ...   | 12-14             | 131.2 · Comm ...   | 4,158.00  |           | -1,307,882.91 |
| Bill Pmt -Check | 01/12/2015 | 5876      | Drains Unlimited, Inc.   | 26744             | 131.2 · Comm ...   | 1,000.00  |           | -1,306,882.91 |
| Bill Pmt -Check | 01/12/2015 | 5877      | AREA WIDE PROT...        | #190380           | 131.2 · Comm ...   | 335.00    |           | -1,306,547.91 |
| Bill Pmt -Check | 01/12/2015 | 5878      | Bocook Engineering ...   | #2299192          | 131.2 · Comm ...   | 45.00     |           | -1,306,502.91 |
| Bill Pmt -Check | 01/12/2015 | 5879      | Community Trust Ba...    | 60100618138...    | 131.2 · Comm ...   | 666.06    |           | -1,305,836.85 |
| Bill Pmt -Check | 01/12/2015 | 5880      | KY CRYSTAL WAT...        | 002207            | 131.2 · Comm ...   | 25.10     |           | -1,305,811.75 |
| Bill Pmt -Check | 01/13/2015 | 5881      | D L R                    |                   | 131.2 · Comm ...   | 4,600.00  |           | -1,301,211.75 |
| Bill            | 01/13/2015 | 00013...  | Utility Sales & Servi... | 00013169          | 154 · Inventory    |           | 34.00     | -1,301,245.75 |
| Bill            | 01/13/2015 | 00013...  | Utility Sales & Servi... | 00013170          | 377 · Meter Sets   |           | 206.20    | -1,301,451.95 |
| Bill Pmt -Check | 01/14/2015 | 5883      | Consolidated Pipe &...   |                   | 131.2 · Comm ...   | 4,726.51  |           | -1,296,725.44 |
| Bill Pmt -Check | 01/14/2015 | 5884      | John Gray Energy         | 12-14             | 131.2 · Comm ...   | 5,610.80  |           | -1,291,114.64 |
| Bill Pmt -Check | 01/14/2015 | 5885      | Hi-Energy Gas Co         | 12-14             | 131.2 · Comm ...   | 5,024.28  |           | -1,286,090.36 |
| Bill Pmt -Check | 01/14/2015 | 2443      | Industrial Gas Servi...  |                   | 131.2 · Comm ...   | 10,000.00 |           | -1,276,090.36 |
| Bill            | 01/14/2015 |           | U S Postal Service       |                   | 905.2 · Postag...  |           | 710.24    | -1,276,800.60 |
| Bill Pmt -Check | 01/14/2015 | 5882      | U S Postal Service       |                   | 131.2 · Comm ...   | 710.24    |           | -1,276,090.36 |
| Bill            | 01/15/2015 | #319      | D W Gas Meter Test...    | #319              | 893 · Maint of ... |           | 459.31    | -1,276,549.67 |
| Bill Pmt -Check | 01/15/2015 | 5886      | Jefferson Gas, LLC       | 12-14             | 131.2 · Comm ...   | 5,217.31  |           | -1,271,332.36 |
| Bill Pmt -Check | 01/15/2015 | 5887      | Utility Sales & Servi... |                   | 131.2 · Comm ...   | 6,062.14  |           | -1,265,270.22 |
| Bill Pmt -Check | 01/15/2015 | 5888      | Community Trust Ba...    | 60100618146...    | 131.2 · Comm ...   | 1,883.00  |           | -1,263,387.22 |
| Bill Pmt -Check | 01/15/2015 | 5889      | EQT Energy, LLC          | 03-14             | 131.2 · Comm ...   | 60,000.00 |           | -1,203,387.22 |
| Bill            | 01/15/2015 | Veh ta... | Chris Waugh, Floyd ...   | Motor Veh Ta...   | -SPLIT-            |           | 95.30     | -1,203,482.52 |
| Bill            | 01/15/2015 | 19260...  | RICOH USA, INC           |                   | -SPLIT-            |           | 287.83    | -1,203,770.35 |
| Bill            | 01/15/2015 | 203179    | Williams Electric & ...  | 203179            | -SPLIT-            |           | 112.12    | -1,203,882.47 |
| Bill            | 01/16/2015 | 60100...  | Community Trust Ba...    | 60100533313...    | -SPLIT-            |           | 16,221.10 | -1,220,103.57 |
| Bill Pmt -Check | 01/16/2015 | 5890      | Boca Enterprises Inc     | #1573 (ROA...     | 131.2 · Comm ...   | 21,000.00 |           | -1,199,103.57 |
| Bill            | 01/16/2015 |           | MARY MUSIC               | CLEANING O...     | -SPLIT-            |           | 50.00     | -1,199,153.57 |
| Bill Pmt -Check | 01/16/2015 | 5891      | MARY MUSIC               | CLEANING O...     | 131.2 · Comm ...   | 50.00     |           | -1,199,103.57 |
| Bill Pmt -Check | 01/16/2015 | 5892      | Rich, Larry              |                   | 131.2 · Comm ...   | 5,000.00  |           | -1,194,103.57 |
| Bill            | 01/16/2015 | Inv#87... | Kynect                   | Inv#878 Grou...   | -SPLIT-            |           | 4,492.51  | -1,198,596.08 |
| Bill            | 01/16/2015 | 60100...  | Community Trust Ba...    | 60100615073...    | -SPLIT-            |           | 531.02    | -1,199,127.10 |
| Bill            | 01/16/2015 |           | Mike Harris              | Use of Person...  | -SPLIT-            |           | 140.02    | -1,199,267.12 |
| Bill Pmt -Check | 01/19/2015 | 5895      | Fast Change Lube &...    |                   | 131.2 · Comm ...   | 192.79    |           | -1,199,074.33 |
| Bill Pmt -Check | 01/19/2015 | 5897      | Speedway Superam...      | 100 1229 655      | 131.2 · Comm ...   | 3,950.69  |           | -1,195,123.64 |
| Bill Pmt -Check | 01/19/2015 | 5898      | EQT Energy, LLC          | 11-14             | 131.2 · Comm ...   | 70,766.48 |           | -1,124,357.16 |
| Bill Pmt -Check | 01/19/2015 | 5899      | Kynect                   | VOID: Inv#87...   | 131.2 · Comm ...   | 0.00      |           | -1,124,357.16 |
| Bill Pmt -Check | 01/19/2015 | 5900      | Chris Waugh, Floyd ...   | Motor Veh Ta...   | 131.2 · Comm ...   | 95.30     |           | -1,124,261.86 |
| Bill Pmt -Check | 01/19/2015 | 5901      | LAWRENCE CO SH...        | Bill No. 15007... | 131.2 · Comm ...   | 30.90     |           | -1,124,230.96 |
| Bill Pmt -Check | 01/19/2015 | 5902      | ABCO SECURITY            | #11544            | 131.2 · Comm ...   | 240.00    |           | -1,123,990.96 |
| Bill Pmt -Check | 01/19/2015 | 5903      | Pipeline Solutions Inc   | VOID:             | 131.2 · Comm ...   | 0.00      |           | -1,123,990.96 |
| Bill Pmt -Check | 01/19/2015 | 5904      | Pipeline Solutions Inc   |                   | 131.2 · Comm ...   | 10,000.00 |           | -1,113,990.96 |
| Bill            | 01/19/2015 | 00200...  | Appalachian Wireless     | 00200611207       | -SPLIT-            |           | 697.82    | -1,114,688.78 |
| Bill Pmt -Check | 01/20/2015 | ACH       | Big Sandy Recc           |                   | 131.2 · Comm ...   | 316.62    |           | -1,114,372.16 |
| Bill            | 01/20/2015 |           | Travelers                |                   | -SPLIT-            |           | 4,118.65  | -1,118,490.81 |
| Bill            | 01/20/2015 | 28500...  | Consolidated Pipe &...   | 2850095-000-...   | 376.34 · Mains...  |           | 371.00    | -1,118,861.81 |
| Bill Pmt -Check | 01/21/2015 | ACH       | Appalachian Wireless     | 00200611207       | 131.2 · Comm ...   | 689.88    |           | -1,118,171.93 |



## Kentucky Frontier Gas, LLC General Ledger As of December 31, 2015

| Type            | Date       | Num       | Name                     | Memo              | Split             | Debit      | Credit    | Balance       |
|-----------------|------------|-----------|--------------------------|-------------------|-------------------|------------|-----------|---------------|
| Bill Pmt -Check | 01/21/2015 | 5906      | D W Gas Meter Test...    | #319              | 131.2 · Comm ...  | 459.31     |           | -1,117,712.62 |
| Bill Pmt -Check | 01/21/2015 | 5907      | MOUNTAIN ENTER...        | #35306            | 131.2 · Comm ...  | 118.29     |           | -1,117,594.33 |
| Bill Pmt -Check | 01/21/2015 | 5908      | Slone Energy, LLC        |                   | 131.2 · Comm ...  | 10,476.03  |           | -1,107,118.30 |
| Bill            | 01/21/2015 | #8215     | Unlimited Equipmen...    | #8215 Forklift... | -SPLIT-           |            | 302.28    | -1,107,420.58 |
| Bill            | 01/22/2015 |           | Western Commerce...      |                   | -SPLIT-           |            | 1,133.31  | -1,108,553.89 |
| Bill Pmt -Check | 01/23/2015 | 5913      | Community Trust Ba...    | 60100615073...    | 131.2 · Comm ...  | 531.02     |           | -1,108,022.87 |
| Bill Pmt -Check | 01/23/2015 | 5914      | Unlimited Equipmen...    | #8215 Forklift... | 131.2 · Comm ...  | 302.28     |           | -1,107,720.59 |
| Bill Pmt -Check | 01/23/2015 | 5915      | Community Trust Ba...    | 60100533313...    | 131.2 · Comm ...  | 16,221.10  |           | -1,091,499.49 |
| Bill Pmt -Check | 01/23/2015 | 5916      | Cumberland Valley ...    | 12-14             | 131.2 · Comm ...  | 103,994.14 |           | -987,505.35   |
| Bill            | 01/23/2015 |           | MARY MUSIC               |                   | -SPLIT-           |            | 50.00     | -987,555.35   |
| Bill Pmt -Check | 01/23/2015 | 5917      | MARY MUSIC               |                   | 131.2 · Comm ...  | 50.00      |           | -987,505.35   |
| Bill            | 01/23/2015 | 19179...  | PITNEY BOWES G...        |                   | -SPLIT-           |            | 146.28    | -987,651.63   |
| Bill            | 01/23/2015 | 44182...  | First Bankcard           | 44182292810...    | -SPLIT-           |            | 76.62     | -987,728.25   |
| Bill            | 01/25/2015 | 60629...  | AT&T                     | 60629809550...    | -SPLIT-           |            | 97.16     | -987,825.41   |
| Bill            | 01/25/2015 | 60629...  | AT&T                     |                   | -SPLIT-           |            | 79.87     | -987,905.28   |
| Bill Pmt -Check | 01/26/2015 | 5918      | Tackett & Sons Drill...  | 12-14             | 131.2 · Comm ...  | 1,976.36   |           | -985,928.92   |
| Bill Pmt -Check | 01/26/2015 | 2444      | NMB Associates Inc       |                   | 131.2 · Comm ...  | 542.68     |           | -985,386.24   |
| Bill Pmt -Check | 01/26/2015 | 5922      | Nytis Exploration Co...  |                   | 131.2 · Comm ...  | 11,917.30  |           | -973,468.94   |
| Bill            | 01/26/2015 | 1975328   | KEMI                     | 1975328           | -SPLIT-           |            | 1,055.76  | -974,524.70   |
| Bill            | 01/26/2015 | 7024729   | Miller Supply Inc        | 7024729           | 874 · Mains & ... |            | 68.16     | -974,592.86   |
| Bill Pmt -Check | 01/27/2015 | 5923      | Kentucky Undergrou...    | 200623745         | 131.2 · Comm ...  | 82.68      |           | -974,510.18   |
| Bill Pmt -Check | 01/27/2015 | 5924      | PITNEY BOWES G...        |                   | 131.2 · Comm ...  | 146.28     |           | -974,363.90   |
| Bill Pmt -Check | 01/27/2015 | 5925      | RICOH USA, INC           |                   | 131.2 · Comm ...  | 287.83     |           | -974,076.07   |
| Bill            | 01/27/2015 | 1/201...  | Dennis Horner            |                   | -SPLIT-           |            | 889.81    | -974,965.88   |
| Bill            | 01/27/2015 | #1234...  | T.A.S                    | #123465205        | -SPLIT-           |            | 166.40    | -975,132.28   |
| Bill            | 01/27/2015 | 00013...  | Utility Sales & Servi... | 00013254          | 377 · Meter Sets  |            | 3,846.67  | -978,978.95   |
| Bill Pmt -Check | 01/28/2015 | 5927      | John N. Hughes, PSC      |                   | 131.2 · Comm ...  | 2,000.00   |           | -976,978.95   |
| Bill            | 01/28/2015 | 00013...  | Utility Sales & Servi... | 00013263          | 376.34 · Mains... |            | 21,580.00 | -998,558.95   |
| Bill Pmt -Check | 01/29/2015 | 5928      | Kynect                   | Inv#878 Grou...   | 131.2 · Comm ...  | 4,492.51   |           | -994,066.44   |
| Bill Pmt -Check | 01/29/2015 | 5930      | Bailey's Carpet & Ha...  | 0104100 INV ...   | 131.2 · Comm ...  | 9.42       |           | -994,057.02   |
| Bill Pmt -Check | 01/30/2015 | 5931      | HTC Gas Company,...      |                   | 131.2 · Comm ...  | 1,670.34   |           | -992,386.68   |
| Bill            | 01/30/2015 | 255585    | MAGNUM OPUS              | 255585 INST...    | -SPLIT-           |            | 125.00    | -992,511.68   |
| Bill Pmt -Check | 01/30/2015 | 5932      | MAGNUM OPUS              | 255585 INST...    | 131.2 · Comm ...  | 125.00     |           | -992,386.68   |
| Bill Pmt -Check | 01/30/2015 | 5934      | Quality Natural Gas ...  | 11-14             | 131.2 · Comm ...  | 51,447.10  |           | -940,939.58   |
| Bill Pmt -Check | 01/30/2015 | 2445      | Industrial Gas Servi...  | 12-13             | 131.2 · Comm ...  | 15,000.00  |           | -925,939.58   |
| Bill            | 01/30/2015 | #1109     | Stone Enterprises        | #1109             | 376.34 · Mains... |            | 89.04     | -926,028.62   |
| Bill            | 01/30/2015 |           | DENNIS G. ADAMS...       |                   | -SPLIT-           |            | 54.38     | -926,083.00   |
| Bill            | 01/30/2015 | 28501...  | Consolidated Pipe &...   | 2850177-020-...   | 874 · Mains & ... |            | 22.37     | -926,105.37   |
| Bill            | 01/30/2015 | 00013...  | Utility Sales & Servi... | 00013290          | 376.34 · Mains... |            | 3,031.66  | -929,137.03   |
| Bill            | 01/31/2015 | 866000    | Layne's ACE HARD...      | 866000            | -SPLIT-           |            | 223.18    | -929,360.21   |
| Bill            | 01/31/2015 | 2431      | HOMETOWN TRUE...         | 2431              | -SPLIT-           |            | 27.02     | -929,387.23   |
| Bill            | 01/31/2015 | 203251    | CARQUEST OF SA...        | 203251            | -SPLIT-           |            | 20.53     | -929,407.76   |
| Bill            | 01/31/2015 |           | State Wide Press         |                   | -SPLIT-           |            | 61.48     | -929,469.24   |
| Bill            | 01/31/2015 |           | Prestonsburg City's ...  |                   | -SPLIT-           |            | 39.45     | -929,508.69   |
| Bill            | 01/31/2015 |           | Waste Connections        |                   | -SPLIT-           |            | 91.05     | -929,599.74   |
| Bill            | 01/31/2015 | 01-15     | Cumberland Valley ...    | 01-15             | 809 · Gas Purc... |            | 94,685.15 | -1,024,284.89 |
| Bill            | 01/31/2015 | 01-15     | Magnum Drilling of ...   | 01-15             | 804.9 · Gas Pu... |            | 6,163.50  | -1,030,448.39 |
| Bill            | 01/31/2015 | 01-15 ... | Columbia Gas of Ke...    | 01-15 PG          | 804.2 · Gas Pu... |            | 13,757.55 | -1,044,205.94 |
| Bill            | 01/31/2015 | 01-15 ... | Columbia Gas of Ke...    | 01-15 MLG         | 804.2 · Gas Pu... |            | 9,423.83  | -1,053,629.77 |

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Accrual Basis

**Kentucky Frontier Gas, LLC**  
**General Ledger**  
**As of December 31, 2015**

| Type            | Date       | Num       | Name                    | Memo             | Split             | Debit    | Credit    | Balance       |
|-----------------|------------|-----------|-------------------------|------------------|-------------------|----------|-----------|---------------|
| Bill            | 01/31/2015 |           | Big Sandy Recc          |                  | -SPLIT-           |          | 311.42    | -1,053,941.19 |
| Bill            | 01/31/2015 | 01-15     | John Gray Energy        | 01-15            | 804.4 · Gas Pu... |          | 11,621.12 | -1,065,562.31 |
| Bill            | 01/31/2015 | 10012...  | Speedway Superam...     | 1001229655       | -SPLIT-           |          | 3,596.24  | -1,069,158.55 |
| Bill            | 01/31/2015 | 002207    | KY CRYSTAL WAT...       | 002207           | -SPLIT-           |          | 46.35     | -1,069,204.90 |
| Bill            | 01/31/2015 | 1090      | NAPA Prestonsburg       | 1090             | -SPLIT-           |          | 59.90     | -1,069,264.80 |
| Bill            | 01/31/2015 |           | Drains Unlimited, Inc.  |                  | -SPLIT-           |          | 135.38    | -1,069,400.18 |
| Bill            | 01/31/2015 | 01-15     | Hi-Energy Gas Co        | 01-15            | 804.10 · Gas P... |          | 4,865.04  | -1,074,265.22 |
| Bill            | 01/31/2015 | 01-15     | Spirit Energy           | 01-15            | 804.17 · Gas P... |          | 4,109.32  | -1,078,374.54 |
| Bill            | 01/31/2015 | 01-15     | Jefferson Gas, LLC      | 01-15            | 804.11 · Gas P... |          | 22,151.29 | -1,100,525.83 |
| Bill            | 01/31/2015 |           | Adams Used Auto P...    |                  | -SPLIT-           |          | 50.00     | -1,100,575.83 |
| Bill            | 01/31/2015 | 01-15     | Stone Energy, LLC       | 01-15 Inv #1...  | 804.5 · Gas Pu... |          | 2,857.97  | -1,103,433.80 |
| Bill            | 01/31/2015 | 01-15     | Stone Energy, LLC       | 01-15 Inv#1328   | 804.5 · Gas Pu... |          | 4,538.63  | -1,107,972.43 |
| Bill            | 01/31/2015 | 101649    | Industrial Gas Servi... |                  | -SPLIT-           |          | 5,385.00  | -1,113,357.43 |
| Bill            | 01/31/2015 |           | Fast Change Lube &...   |                  | -SPLIT-           |          | 115.03    | -1,113,472.46 |
| Bill            | 01/31/2015 | 01-15     | Tackett & Sons Drill... | 01-15            | 804.6 · Gas Pu... |          | 3,024.68  | -1,116,497.14 |
| Bill            | 01/31/2015 | #2006...  | Kentucky Undergrou...   | #200624060       | -SPLIT-           |          | 155.20    | -1,116,652.34 |
| Bill            | 01/31/2015 | 01-15     | EQT Energy, LLC         | 01-15            | 804.20 · Gas P... |          | 96,864.86 | -1,213,517.20 |
| Bill            | 01/31/2015 | 01-15 ... | Nytis Exploration Co... | 01-15 EVAN ...   | 807 · Gas Purc... |          | 2,505.36  | -1,216,022.56 |
| Bill            | 01/31/2015 | 01-15 ... | Nytis Exploration Co... | 01-15 FT'S       | 804.12 · Gas P... |          | 2,604.40  | -1,218,626.96 |
| Bill            | 01/31/2015 | 01-15 ... | Nytis Exploration Co... | 01-15 DEMA       | 808 · Gas Purc... |          | 184.86    | -1,218,811.82 |
| Bill            | 01/31/2015 | 01-15 ... | Nytis Exploration Co... | 01-15 ORIGI...   | 804.12 · Gas P... |          | 1,087.43  | -1,219,899.25 |
| Bill            | 01/31/2015 | 01-15 ... | Nytis Exploration Co... | 01-15 SIGMA      | 804.12 · Gas P... |          | 5,282.93  | -1,225,182.18 |
| Bill            | 01/31/2015 | 01-15     | Quality Natural Gas ... | 01-15            | 804.1 · Gas Pu... |          | 57,373.21 | -1,282,555.39 |
| Bill            | 01/31/2015 | 01-15     | HTC Gas Company,...     | 01-15            | 804.13 · Gas P... |          | 588.00    | -1,283,143.39 |
| Bill            | 01/31/2015 | 01-15     | KLC Enterprises         | 01-15            | 804.3 · Gas Pu... |          | 6,605.31  | -1,289,748.70 |
| Bill            | 02/01/2015 | 25359     | m2m Data Corporati...   | 25359            | 874 · Mains & ... |          | 26.20     | -1,289,774.90 |
| Bill            | 02/01/2015 |           | Rich, Larry             | REIMBURSE...     | -SPLIT-           |          | 141.78    | -1,289,916.68 |
| Bill            | 02/01/2015 |           | MARY MUSIC              |                  | -SPLIT-           |          | 50.00     | -1,289,966.68 |
| Bill            | 02/01/2015 | 2/1/20... | Robert J Oxford exe...  |                  | -SPLIT-           |          | 1,200.00  | -1,291,166.68 |
| Bill Pmt -Check | 02/02/2015 | ACH       | Birch Communications    |                  | 131.2 · Comm ...  | 593.01   |           | -1,290,573.67 |
| Bill Pmt -Check | 02/02/2015 | 5935      | Rich, Larry             | REIMBURSE...     | 131.2 · Comm ...  | 141.78   |           | -1,290,431.89 |
| Bill Pmt -Check | 02/02/2015 | 5936      | m2m Data Corporati...   | 25359            | 131.2 · Comm ...  | 26.20    |           | -1,290,405.69 |
| Bill            | 02/02/2015 | 60100...  | Community Trust Ba...   | 60100618081...   | -SPLIT-           |          | 587.29    | -1,290,992.98 |
| Bill            | 02/02/2015 | 60100...  | Community Trust Ba...   | 60100584401...   | -SPLIT-           |          | 1,475.26  | -1,292,468.24 |
| Bill            | 02/02/2015 | 60100...  | Community Trust Ba...   | 60100584401...   | -SPLIT-           |          | 13,277.26 | -1,305,745.50 |
| Bill Pmt -Check | 02/03/2015 | 5937      | MARY MUSIC              |                  | 131.2 · Comm ...  | 50.00    |           | -1,305,695.50 |
| Bill            | 02/03/2015 |           | Appalachian Wireless    |                  | -SPLIT-           |          | 706.35    | -1,306,401.85 |
| Bill            | 02/04/2015 |           | Appalachian Wireless    |                  | -SPLIT-           |          | 7.94      | -1,306,409.79 |
| Bill Pmt -Check | 02/04/2015 | ACH       | Appalachian Wireless    | 00200611207      | 131.2 · Comm ...  | 7.94     |           | -1,306,401.85 |
| Bill Pmt -Check | 02/06/2015 | ACH       | Western Commerce...     |                  | 131.2 · Comm ...  | 1,133.31 |           | -1,305,268.54 |
| Bill Pmt -Check | 02/06/2015 | 5938      | CARQUEST OF SA...       | 203251           | 131.2 · Comm ...  | 20.53    |           | -1,305,248.01 |
| Bill Pmt -Check | 02/06/2015 | 5939      | First Bankcard          | 44182292810...   | 131.2 · Comm ...  | 76.62    |           | -1,305,171.39 |
| Bill Pmt -Check | 02/06/2015 | 5940      | HOMETOWN TRUE...        | 2431             | 131.2 · Comm ...  | 27.02    |           | -1,305,144.37 |
| Bill Pmt -Check | 02/06/2015 | 5941      | Layne's ACE HARD...     | 866000           | 131.2 · Comm ...  | 223.18   |           | -1,304,921.19 |
| Bill Pmt -Check | 02/06/2015 | 5942      | State Wide Press        |                  | 131.2 · Comm ...  | 61.48    |           | -1,304,859.71 |
| Bill Pmt -Check | 02/06/2015 | 5943      | Waste Connections       |                  | 131.2 · Comm ...  | 91.05    |           | -1,304,768.66 |
| Bill Pmt -Check | 02/06/2015 | 5944      | AT&T                    |                  | 131.2 · Comm ...  | 177.03   |           | -1,304,591.63 |
| Bill Pmt -Check | 02/06/2015 | 5945      | KEMI                    | 1975328          | 131.2 · Comm ...  | 1,055.76 |           | -1,303,535.87 |
| Bill Pmt -Check | 02/06/2015 | 5946      | Martin Co Sheriff       | Bill No. 10F ... | 131.2 · Comm ...  | 16.67    |           | -1,303,519.20 |

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Accrual Basis

**Kentucky Frontier Gas, LLC**  
**General Ledger**  
**As of December 31, 2015**

| Type            | Date       | Num      | Name                     | Memo              | Split              | Debit     | Credit   | Balance       |
|-----------------|------------|----------|--------------------------|-------------------|--------------------|-----------|----------|---------------|
| Bill Pmt -Check | 02/06/2015 | 5947     | T.A.S                    | #123465205        | 131.2 · Comm ...   | 166.40    |          | -1,303,352.80 |
| Bill Pmt -Check | 02/06/2015 | 5948     | DENNIS G. ADAMS...       |                   | 131.2 · Comm ...   | 54.38     |          | -1,303,298.42 |
| Bill Pmt -Check | 02/06/2015 | 5949     | Nytils Exploration Co... | VOID:             | 131.2 · Comm ...   | 0.00      |          | -1,303,298.42 |
| Bill Pmt -Check | 02/06/2015 | 5950     | Stone Enterprises        | #1109             | 131.2 · Comm ...   | 89.04     |          | -1,303,209.38 |
| Bill Pmt -Check | 02/06/2015 | 5951     | Nytils Exploration Co... | VOID:             | 131.2 · Comm ...   | 0.00      |          | -1,303,209.38 |
| Bill Pmt -Check | 02/06/2015 | 5952     | Interstate Natural G...  | 12-14 SUTTO...    | 131.2 · Comm ...   | 229.16    |          | -1,302,980.22 |
| Bill Pmt -Check | 02/06/2015 | 5953     | Community Trust Ba...    | 60100618081...    | 131.2 · Comm ...   | 587.29    |          | -1,302,392.93 |
| Bill Pmt -Check | 02/06/2015 | 5954     | Community Trust Ba...    | 60100584401...    | 131.2 · Comm ...   | 1,475.26  |          | -1,300,917.67 |
| Bill Pmt -Check | 02/06/2015 | 5955     | Community Trust Ba...    | 60100584401...    | 131.2 · Comm ...   | 13,277.26 |          | -1,287,640.41 |
| Bill Pmt -Check | 02/06/2015 | 5956     | James Riley Hall         |                   | 131.2 · Comm ...   | 63.60     |          | -1,287,576.81 |
| Bill            | 02/06/2015 | 60100... | Community Trust Ba...    | 60100618138...    | -SPLIT-            |           | 666.06   | -1,288,242.87 |
| Bill Pmt -Check | 02/09/2015 | 5957     | Columbia Gas of Ke...    | 01-15 MLG         | 131.2 · Comm ...   | 9,423.83  |          | -1,278,819.04 |
| Bill Pmt -Check | 02/09/2015 | 5958     | Drains Unlimited, Inc.   |                   | 131.2 · Comm ...   | 135.38    |          | -1,278,683.66 |
| Bill Pmt -Check | 02/09/2015 | 5959     | KY CRYSTAL WAT...        | 002207            | 131.2 · Comm ...   | 46.35     |          | -1,278,637.31 |
| Bill Pmt -Check | 02/09/2015 | 5960     | Miller Supply Inc        | 7024729           | 131.2 · Comm ...   | 68.16     |          | -1,278,569.15 |
| Bill Pmt -Check | 02/09/2015 | 5961     | NAPA Prestonsburg        | 1090              | 131.2 · Comm ...   | 59.90     |          | -1,278,509.25 |
| Bill Pmt -Check | 02/09/2015 | 5962     | Columbia Gas of Ke...    | VOID: 01-15 ...   | 131.2 · Comm ...   | 0.00      |          | -1,278,509.25 |
| Bill            | 02/09/2015 | 00013... | Utility Sales & Servi... | 00013359          | 377 · Meter Sets   |           | 405.18   | -1,278,914.43 |
| Bill Pmt -Check | 02/10/2015 | ACH      | Prestonsburg City's ...  | 102-21600-00      | 131.2 · Comm ...   | 39.45     |          | -1,278,874.98 |
| Bill Pmt -Check | 02/10/2015 | 5963     | Columbia Gas of Ke...    | 01-15 PG          | 131.2 · Comm ...   | 12,244.79 |          | -1,266,630.19 |
| Bill Pmt -Check | 02/10/2015 | 5964     | MSPS                     | 335050-00         | 131.2 · Comm ...   | 6,453.57  |          | -1,260,176.62 |
| Bill Pmt -Check | 02/10/2015 | 5965     | Consolidated Pipe &...   |                   | 131.2 · Comm ...   | 3,014.65  |          | -1,257,161.97 |
| Bill Pmt -Check | 02/10/2015 | 5966     | Jefferson Gas, LLC       |                   | 131.2 · Comm ...   | 3,391.30  |          | -1,253,770.67 |
| Bill Pmt -Check | 02/10/2015 | 5967     | Utility Sales & Servi... |                   | 131.2 · Comm ...   | 15,076.28 |          | -1,238,694.39 |
| Bill Pmt -Check | 02/10/2015 | 5968     | Nytils Exploration Co... |                   | 131.2 · Comm ...   | 12,969.09 |          | -1,225,725.30 |
| Bill            | 02/10/2015 |          | Summit Engineering       | MAPPING (P...     | 923.3 · Outside... |           | 65.00    | -1,225,790.30 |
| Bill Pmt -Check | 02/10/2015 | 5970     | Summit Engineering       | MAPPING (P...     | 131.2 · Comm ...   | 65.00     |          | -1,225,725.30 |
| Bill            | 02/10/2015 | 60100... | Community Trust Ba...    | 60100618146...    | -SPLIT-            |           | 1,883.00 | -1,227,608.30 |
| Bill            | 02/10/2015 |          | Birch Communications     |                   | -SPLIT-            |           | 590.66   | -1,228,198.96 |
| Bill Pmt -Check | 02/11/2015 | ACH      | Travelers                |                   | 131.2 · Comm ...   | 4,118.65  |          | -1,224,080.31 |
| Bill Pmt -Check | 02/11/2015 | 5971     | D L R                    |                   | 131.2 · Comm ...   | 5,000.00  |          | -1,219,080.31 |
| Bill Pmt -Check | 02/12/2015 | 5972     | Hi-Energy Gas Co         | 01-15             | 131.2 · Comm ...   | 4,865.04  |          | -1,214,215.27 |
| Bill Pmt -Check | 02/12/2015 | 5973     | John Gray Energy         | 01-15             | 131.2 · Comm ...   | 11,621.12 |          | -1,202,594.15 |
| Bill Pmt -Check | 02/12/2015 | 5974     | Magnum Drilling of ...   | 01-15             | 131.2 · Comm ...   | 6,163.50  |          | -1,196,430.65 |
| Bill Pmt -Check | 02/12/2015 | 5975     | Pike County Sheriff      | Bill No. 2618 ... | 131.2 · Comm ...   | 5,176.27  |          | -1,191,254.38 |
| Bill Pmt -Check | 02/12/2015 | 5976     | Speedway Superam...      | 1001229655        | 131.2 · Comm ...   | 3,596.24  |          | -1,187,658.14 |
| Bill Pmt -Check | 02/12/2015 | 5977     | Spirit Energy            | 01-15             | 131.2 · Comm ...   | 4,109.32  |          | -1,183,548.82 |
| Bill Pmt -Check | 02/12/2015 | 2447     | Industrial Gas Servi...  | 12-13             | 131.2 · Comm ...   | 8,000.00  |          | -1,175,548.82 |
| Bill            | 02/12/2015 | 80009... | Purchase Power           | 80009000012...    | -SPLIT-            |           | 201.00   | -1,175,749.82 |
| Bill            | 02/12/2015 | 7025026  | Miller Supply Inc        | 7025026           | -SPLIT-            |           | 31.17    | -1,175,780.99 |
| Bill Pmt -Check | 02/13/2015 | 5978     | Community Trust Ba...    | 60100618138...    | 131.2 · Comm ...   | 666.06    |          | -1,175,114.93 |
| Bill Pmt -Check | 02/13/2015 | 5980     | EQT Energy, LLC          |                   | 131.2 · Comm ...   | 66,066.66 |          | -1,109,048.27 |
| Bill Pmt -Check | 02/13/2015 | 5981     | John N. Hughes, PSC      |                   | 131.2 · Comm ...   | 4,818.00  |          | -1,104,230.27 |
| Bill Pmt -Check | 02/13/2015 | 5982     | Adams Used Auto P...     |                   | 131.2 · Comm ...   | 50.00     |          | -1,104,180.27 |
| Bill Pmt -Check | 02/13/2015 | 5983     | Williams Electric & ...  | 203179            | 131.2 · Comm ...   | 112.12    |          | -1,104,068.15 |
| Bill            | 02/13/2015 |          | Mike Harris              | TRAVEL EXP...     | -SPLIT-            |           | 131.96   | -1,104,200.11 |
| Bill Pmt -Check | 02/13/2015 | 5984     | Mike Harris              | TRAVEL EXP...     | 131.2 · Comm ...   | 131.96    |          | -1,104,068.15 |
| Bill            | 02/13/2015 | #1938... | RICOH USA, INC           | #19383783         | -SPLIT-            |           | 287.83   | -1,104,355.98 |
| Bill            | 02/13/2015 | #211864  | Highfield MFG Co         | #211864           | -SPLIT-            |           | 119.80   | -1,104,475.78 |

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Accrual Basis

**Kentucky Frontier Gas, LLC**  
**General Ledger**  
**As of December 31, 2015**

| Type            | Date       | Num       | Name                    | Memo              | Split              | Debit      | Credit    | Balance       |
|-----------------|------------|-----------|-------------------------|-------------------|--------------------|------------|-----------|---------------|
| Bill            | 02/15/2015 | 99 FO...  | Chris Waugh, Floyd ...  | Motor Vehicle...  | -SPLIT-            |            | 85.49     | -1,104,561.27 |
| Bill            | 02/15/2015 | 94 FO...  | Chris Waugh, Floyd ...  | Motor Veh Ta...   | -SPLIT-            |            | 94.37     | -1,104,655.64 |
| Bill            | 02/15/2015 | 05 CH...  | Chris Waugh, Floyd ...  | Motor Veh Ta...   | -SPLIT-            |            | 179.76    | -1,104,835.40 |
| Bill            | 02/15/2015 | 03 DO...  | Chris Waugh, Floyd ...  | Motor Veh Ta...   | -SPLIT-            |            | 96.65     | -1,104,932.05 |
| Bill            | 02/15/2015 | 12 TO...  | Chris Waugh, Floyd ...  | Motor Veh Ta...   | -SPLIT-            |            | 357.02    | -1,105,289.07 |
| Bill            | 02/16/2015 | Group...  | Kynect                  | Group #1704 ...   | -SPLIT-            |            | 4,492.51  | -1,109,781.58 |
| Bill            | 02/16/2015 | #107589   | Heath Consultants       | #107589           | -SPLIT-            |            | 614.59    | -1,110,396.17 |
| Bill            | 02/17/2015 | 60100...  | Community Trust Ba...   | 60100533313...    | -SPLIT-            |            | 16,221.10 | -1,126,617.27 |
| Bill            | 02/17/2015 |           | Travelers               |                   | -SPLIT-            |            | 2,440.52  | -1,129,057.79 |
| Bill            | 02/17/2015 | 60100...  | Community Trust Ba...   | 60100615073...    | -SPLIT-            |            | 531.02    | -1,129,588.81 |
| Bill            | 02/17/2015 | 28454     | Drains Unlimited, Inc.  | 28454             | -SPLIT-            |            | 83.02     | -1,129,671.83 |
| Bill Pmt -Check | 02/18/2015 | 5986      | Jefferson Gas, LLC      | 01-15             | 131.2 · Comm ...   | 22,151.29  |           | -1,107,520.54 |
| Bill Pmt -Check | 02/18/2015 | 5987      | Cumberland Valley ...   | 01-15             | 131.2 · Comm ...   | 94,685.15  |           | -1,012,835.39 |
| Bill            | 02/18/2015 |           | John W White            | REIMB FOR ...     | -SPLIT-            |            | 63.59     | -1,012,898.98 |
| Bill Pmt -Check | 02/19/2015 | 5988      | Pipeline Solutions Inc  | VOID:             | 131.2 · Comm ...   | 0.00       |           | -1,012,898.98 |
| Bill Pmt -Check | 02/19/2015 | 5989      | Pipeline Solutions Inc  |                   | 131.2 · Comm ...   | 8,400.00   |           | -1,004,498.98 |
| Bill Pmt -Check | 02/20/2015 | ACH       | Big Sandy Recc          |                   | 131.2 · Comm ...   | 311.42     |           | -1,004,187.56 |
| Bill Pmt -Check | 02/20/2015 | 5990      | EQT Energy, LLC         | 12-14             | 131.2 · Comm ...   | 100,000.00 |           | -904,187.56   |
| Bill Pmt -Check | 02/20/2015 | 5992      | Community Trust Ba...   | 60100618146...    | 131.2 · Comm ...   | 1,883.00   |           | -902,304.56   |
| Bill Pmt -Check | 02/20/2015 | 2448      | NMB Associates Inc      |                   | 131.2 · Comm ...   | 500.00     |           | -901,804.56   |
| Bill Pmt -Check | 02/20/2015 | 2449      | Oxford, Robert J.       |                   | 131.2 · Comm ...   | 5,341.85   |           | -896,462.71   |
| Bill            | 02/20/2015 |           | Dell                    | Computer for ...  | 391.1 · Office ... |            | 1,299.52  | -897,762.23   |
| Bill Pmt -Check | 02/20/2015 | ACH       | Dell                    | Computer for ...  | 131.2 · Comm ...   | 1,299.52   |           | -896,462.71   |
| Bill            | 02/20/2015 | 44182...  | First Bankcard          | 44182292810...    | -SPLIT-            |            | 1,246.90  | -897,709.61   |
| Bill            | 02/20/2015 | D-124...  | AUTO VALUE PAR...       | D-124089          | -SPLIT-            |            | 97.54     | -897,807.15   |
| Bill            | 02/21/2015 |           | MARY MUSIC              |                   | -SPLIT-            |            | 50.00     | -897,857.15   |
| Bill Pmt -Check | 02/23/2015 | 5995      | KLC Enterprises         | 11-14             | 131.2 · Comm ...   | 4,097.63   |           | -893,759.52   |
| Bill Pmt -Check | 02/23/2015 | 5996      | KLC Enterprises         | 12-14             | 131.2 · Comm ...   | 4,794.90   |           | -888,964.62   |
| Bill Pmt -Check | 02/23/2015 | 5997      | Kynect                  | Group #1704 ...   | 131.2 · Comm ...   | 4,492.51   |           | -884,472.11   |
| Bill Pmt -Check | 02/23/2015 | 5998      | Fast Change Lube &...   |                   | 131.2 · Comm ...   | 115.03     |           | -884,357.08   |
| Bill Pmt -Check | 02/23/2015 | 5999      | Purchase Power          | 80009000012...    | 131.2 · Comm ...   | 201.00     |           | -884,156.08   |
| Bill Pmt -Check | 02/23/2015 | 6000      | Slone Energy, LLC       |                   | 131.2 · Comm ...   | 7,396.60   |           | -876,759.48   |
| Bill Pmt -Check | 02/23/2015 | 6001      | Tackett & Sons Drill... | 01-15             | 131.2 · Comm ...   | 3,024.68   |           | -873,734.80   |
| Bill Pmt -Check | 02/23/2015 | 6002      | Quality Natural Gas ... | 12-14             | 131.2 · Comm ...   | 64,849.16  |           | -808,885.64   |
| Bill            | 02/23/2015 |           | Jackie Jordan           | reimb for veh ... | -SPLIT-            |            | 45.72     | -808,931.36   |
| Bill Pmt -Check | 02/23/2015 | 6003      | Jackie Jordan           | reimb for veh ... | 131.2 · Comm ...   | 45.72      |           | -808,885.64   |
| Bill Pmt -Check | 02/24/2015 | 6004      | MARY MUSIC              |                   | 131.2 · Comm ...   | 50.00      |           | -808,835.64   |
| Bill            | 02/24/2015 |           | Western Commerce...     |                   | -SPLIT-            |            | 1,079.34  | -809,914.98   |
| Bill Pmt -Check | 02/24/2015 | ACH       | Western Commerce...     |                   | 131.2 · Comm ...   | 1,079.34   |           | -808,835.64   |
| Bill            | 02/24/2015 | Inv#19... | KEMI                    | Inv#1983955       | -SPLIT-            |            | 2,714.79  | -811,550.43   |
| Bill            | 02/24/2015 | Inv#50... | RICOH USA, INC          | Inv#50347960...   | -SPLIT-            |            | 9.75      | -811,560.18   |
| Bill            | 02/24/2015 | Inv#50... | RICOH USA, INC          | Inv#50347960...   | -SPLIT-            |            | 269.59    | -811,829.77   |
| Bill            | 02/24/2015 | 50347...  | RICOH USA, INC          | 5034796095        | -SPLIT-            |            | 37.51     | -811,867.28   |
| Bill Pmt -Check | 02/25/2015 | 6005      | Pipeline Solutions Inc  | 12-14 Travel      | 131.2 · Comm ...   | 2,066.82   |           | -809,800.46   |
| Bill            | 02/25/2015 | 50348...  | RICOH USA, INC          | 5034815342        | -SPLIT-            |            | 33.14     | -809,833.60   |
| Bill            | 02/25/2015 | 25779     | B & M AUTO & TRU...     | 25779             | -SPLIT-            |            | 230.39    | -810,063.99   |
| Bill            | 02/25/2015 | 60629...  | AT&T                    |                   | -SPLIT-            |            | 79.82     | -810,143.81   |
| Bill            | 02/25/2015 | 60629...  | AT&T                    | 60629809550...    | -SPLIT-            |            | 90.30     | -810,234.11   |
| Bill Pmt -Check | 02/26/2015 | 6007      | Community Trust Ba...   | 60100533313...    | 131.2 · Comm ...   | 16,221.10  |           | -794,013.01   |

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Accrual Basis

**Kentucky Frontier Gas, LLC**  
**General Ledger**  
**As of December 31, 2015**

| Type            | Date       | Num        | Name                    | Memo              | Split              | Debit    | Credit    | Balance       |
|-----------------|------------|------------|-------------------------|-------------------|--------------------|----------|-----------|---------------|
| Bill Pmt -Check | 02/26/2015 | 6006       | Community Trust Ba...   | 60100615073...    | 131.2 · Comm ...   | 531.02   |           | -793,481.99   |
| Bill            | 02/26/2015 | 366490     | American Hose & Mi...   | #366490           | -SPLIT-            |          | 76.15     | -793,558.14   |
| Bill            | 02/27/2015 |            | State Wide Press        |                   | -SPLIT-            |          | 1,874.08  | -795,432.22   |
| Bill            | 02/27/2015 | 25787      | B & M AUTO & TRU...     | 25787             | -SPLIT-            |          | 510.17    | -795,942.39   |
| Bill            | 02/27/2015 | 12346...   | T.A.S                   | 123465419         | -SPLIT-            |          | 314.60    | -796,256.99   |
| Bill            | 02/28/2015 | 6055-...   | Waste Connections       | Inv#2935707 ...   | -SPLIT-            |          | 91.05     | -796,348.04   |
| Bill            | 02/28/2015 | 02-15      | Magnum Drilling of ...  | 02-15             | 804.9 · Gas Pu...  |          | 8,095.50  | -804,443.54   |
| Bill            | 02/28/2015 | 02-15 ...  | Slone Energy, LLC       | 02-15 INV#13...   | 804.5 · Gas Pu...  |          | 10,520.90 | -814,964.44   |
| Bill            | 02/28/2015 | 02-15 ...  | Slone Energy, LLC       | 02-15 INV#14...   | 804.5 · Gas Pu...  |          | 2,519.59  | -817,484.03   |
| Bill            | 02/28/2015 | 02-15      | Jefferson Gas, LLC      | 02-15             | 804.11 · Gas P...  |          | 24,683.75 | -842,167.78   |
| Bill            | 02/28/2015 |            | Prestonsburg City's ... |                   | -SPLIT-            |          | 36.19     | -842,203.97   |
| Bill            | 02/28/2015 | 40180...   | Action Petroleum Co.    | Accct# 40180...   | -SPLIT-            |          | 56.71     | -842,260.68   |
| Bill            | 02/28/2015 | 203251     | CARQUEST OF SA...       | 203251            | -SPLIT-            |          | 25.42     | -842,286.10   |
| Bill            | 02/28/2015 | 866000     | Layne's ACE HARD...     | 866000            | -SPLIT-            |          | 158.87    | -842,444.97   |
| Bill            | 02/28/2015 | 02-15      | Cumberland Valley ...   | 02-15             | 809 · Gas Purc...  |          | 92,709.07 | -935,154.04   |
| Bill            | 02/28/2015 |            | Speedway Superam...     |                   | -SPLIT-            |          | 4,114.91  | -939,268.95   |
| Bill            | 02/28/2015 |            | Big Sandy Recc          |                   | -SPLIT-            |          | 293.20    | -939,562.15   |
| Bill            | 02/28/2015 | 02-15 ...  | Columbia Gas of Ke...   | 02-15 PG          | 804.2 · Gas Pu...  |          | 11,518.45 | -951,080.60   |
| Bill            | 02/28/2015 | 02-15 ...  | Columbia Gas of Ke...   | 02-15 MLG         | 804.2 · Gas Pu...  |          | 8,990.45  | -960,071.05   |
| Bill            | 02/28/2015 |            | KY CRYSTAL WAT...       |                   | -SPLIT-            |          | 10.60     | -960,081.65   |
| Bill            | 02/28/2015 | 02-15      | Hi-Energy Gas Co        | 02-15             | 804.10 · Gas P...  |          | 4,539.56  | -964,621.21   |
| Bill            | 02/28/2015 | 101655     | Industrial Gas Servi... |                   | -SPLIT-            |          | 5,262.92  | -969,884.13   |
| Bill            | 02/28/2015 | DEC1...    | Slone Energy, LLC       | DEC THRU F...     | 804.5 · Gas Pu...  |          | 3,816.75  | -973,700.88   |
| Bill            | 02/28/2015 | 02-15      | John Gray Energy        | 02-15             | 804.4 · Gas Pu...  |          | 10,928.20 | -984,629.08   |
| Bill            | 02/28/2015 |            | Fast Change Lube &...   |                   | -SPLIT-            |          | 169.39    | -984,798.47   |
| Bill            | 02/28/2015 | 02-15 ...  | Nytis Exploration Co... | 02-15 EVAN ...    | 807 · Gas Purc...  |          | 2,649.90  | -987,448.37   |
| Bill            | 02/28/2015 | 02-15 ...  | Nytis Exploration Co... | 02-15 FT'S        | 804.12 · Gas P...  |          | 2,516.20  | -989,964.57   |
| Bill            | 02/28/2015 | 02-15 ...  | Nytis Exploration Co... | 02-15 DEMA        | 808 · Gas Purc...  |          | 167.59    | -990,132.16   |
| Bill            | 02/28/2015 | 02-15 ...  | Nytis Exploration Co... | 02-15 ORIGI...    | 804.12 · Gas P...  |          | 1,211.42  | -991,343.58   |
| Bill            | 02/28/2015 | 02-15 ...  | Nytis Exploration Co... | 02-15 SIGMA       | 804.12 · Gas P...  |          | 3,727.52  | -995,071.10   |
| Bill            | 02/28/2015 | 02-15      | HTC Gas Company,...     | 02-15             | 804.13 · Gas P...  |          | 480.00    | -995,551.10   |
| Bill            | 02/28/2015 | 02-15      | Tackett & Sons Drill... | 02-15             | 804.6 · Gas Pu...  |          | 3,353.56  | -998,904.66   |
| Bill            | 02/28/2015 | 02-15      | Spirit Energy           | 02-15             | 804.17 · Gas P...  |          | 2,553.08  | -1,001,457.74 |
| Bill            | 02/28/2015 | 02-15      | KLC Enterprises         | 02-15             | 804.3 · Gas Pu...  |          | 5,778.63  | -1,007,236.37 |
| Bill            | 02/28/2015 | 2213       | NMB Associates Inc      |                   | Computer Rep...    |          | 635.00    | -1,007,871.37 |
| Bill            | 02/28/2015 | 02-15      | HTC Gas Company,...     | 02-15             | 804.13 · Gas P...  |          | 588.00    | -1,008,459.37 |
| Bill            | 02/28/2015 | 02-15      | EQT Energy, LLC         | 02-15             | 804.20 · Gas P...  |          | 93,443.72 | -1,101,903.09 |
| Credit          | 02/28/2015 | bal of ... | EQT Energy, LLC         | creidt bal on ... | 804.20 · Gas P...  | 8,897.52 |           | -1,093,005.57 |
| Bill            | 02/28/2015 | 02-15 ...  | Jefferson Gas, LLC      | 02-15 Increm...   | 804.11 · Gas P...  |          | 448.03    | -1,093,453.60 |
| Bill            | 02/28/2015 | 02-15      | Quality Natural Gas ... | 02-15             | 804.1 · Gas Pu...  |          | 43,257.41 | -1,136,711.01 |
| Bill            | 02/28/2015 | 02-01,...  | Rich, Larry             | 02-01,02,03       | 923.1 · Outside... |          | 900.00    | -1,137,611.01 |
| Bill            | 03/01/2015 | INV#2...   | m2m Data Corporati...   | INV#25641         | 874 · Mains & ...  |          | 26.20     | -1,137,637.21 |
| Bill            | 03/01/2015 | 3/1/20...  | Robert J Oxford exe...  |                   | -SPLIT-            |          | 1,200.00  | -1,138,837.21 |
| Bill            | 03/02/2015 |            | JENNY WILEY FLO...      |                   | -SPLIT-            |          | 84.80     | -1,138,922.01 |
| Bill Pmt -Check | 03/02/2015 | 6010       | JENNY WILEY FLO...      | FLOWERS F...      | 131.2 · Comm ...   | 84.80    |           | -1,138,837.21 |
| Bill Pmt -Check | 03/02/2015 | 2450       | Dennis Horner           |                   | 131.2 · Comm ...   | 889.81   |           | -1,137,947.40 |
| Bill Pmt -Check | 03/02/2015 | 2451       | NMB Associates Inc      |                   | 131.2 · Comm ...   | 1,754.47 |           | -1,136,192.93 |
| Bill            | 03/02/2015 |            | Heather Cantrell        |                   | -SPLIT-            |          | 50.00     | -1,136,242.93 |
| Bill            | 03/02/2015 | 60100...   | Community Trust Ba...   | 60100618081...    | -SPLIT-            |          | 587.29    | -1,136,830.22 |

**Kentucky Frontier Gas, LLC**  
**General Ledger**  
**As of December 31, 2015**

08/01/17

Accrual Basis

| Type            | Date       | Num      | Name                     | Memo             | Split             | Debit     | Credit    | Balance       |
|-----------------|------------|----------|--------------------------|------------------|-------------------|-----------|-----------|---------------|
| Bill            | 03/02/2015 | 60100... | Community Trust Ba...    | 60100584401...   | -SPLIT-           |           | 1,475.26  | -1,138,305.48 |
| Bill            | 03/02/2015 | 60100... | Community Trust Ba...    | 60100584401...   | -SPLIT-           |           | 13,277.26 | -1,151,582.74 |
| Bill            | 03/02/2015 | 1162     | Stone Enterprises        | 1162             | 874 · Mains & ... |           | 59.36     | -1,151,642.10 |
| Bill Pmt -Check | 03/03/2015 | 6011     | First Bankcard           | 44182292810...   | 131.2 · Comm ...  | 1,246.90  |           | -1,150,395.20 |
| Bill Pmt -Check | 03/03/2015 | 6012     | KEMI                     | Inv#1983955      | 131.2 · Comm ...  | 2,714.79  |           | -1,147,680.41 |
| Bill Pmt -Check | 03/03/2015 | 6013     | RICOH USA, INC           |                  | 131.2 · Comm ...  | 279.34    |           | -1,147,401.07 |
| Bill Pmt -Check | 03/03/2015 | 6014     | Waste Connections        | Inv#2935707 ...  | 131.2 · Comm ...  | 91.05     |           | -1,147,310.02 |
| Bill Pmt -Check | 03/03/2015 | 6016     | Chris Waugh, Floyd ...   |                  | 131.2 · Comm ...  | 813.29    |           | -1,146,496.73 |
| Bill Pmt -Check | 03/03/2015 | 6017     | Heather Cantrell         |                  | 131.2 · Comm ...  | 50.00     |           | -1,146,446.73 |
| Bill Pmt -Check | 03/03/2015 | 6018     | John W White             | REIMB FOR ...    | 131.2 · Comm ...  | 63.59     |           | -1,146,383.14 |
| Bill Pmt -Check | 03/03/2015 | 6019     | m2m Data Corporati...    | INV#25641        | 131.2 · Comm ...  | 26.20     |           | -1,146,356.94 |
| Bill Pmt -Check | 03/03/2015 | 6020     | Mike Harris              | Use of Person... | 131.2 · Comm ...  | 140.02    |           | -1,146,216.92 |
| Bill Pmt -Check | 03/03/2015 | 6021     | Heath Consultants        | #107589          | 131.2 · Comm ...  | 614.59    |           | -1,145,602.33 |
| Bill Pmt -Check | 03/03/2015 | 6022     | Highfield MFG Co         | #211864          | 131.2 · Comm ...  | 119.80    |           | -1,145,482.53 |
| Bill Pmt -Check | 03/03/2015 | 6023     | Kentucky Undergrou...    | #200624060       | 131.2 · Comm ...  | 155.20    |           | -1,145,327.33 |
| Bill Pmt -Check | 03/03/2015 | 6024     | RICOH USA, INC           | #19383783        | 131.2 · Comm ...  | 287.83    |           | -1,145,039.50 |
| Bill Pmt -Check | 03/03/2015 | 6025     | RICOH USA, INC           |                  | 131.2 · Comm ...  | 70.65     |           | -1,144,968.85 |
| Bill Pmt -Check | 03/03/2015 | 6027     | Miller Supply Inc        | 7025026          | 131.2 · Comm ...  | 31.17     |           | -1,144,937.68 |
| Bill            | 03/03/2015 | 60300... | Community Trust Ba...    | 60300249233...   | -SPLIT-           |           | 610.30    | -1,145,547.98 |
| Bill Pmt -Check | 03/03/2015 | 6029     | Community Trust Ba...    | 60300249233...   | 131.2 · Comm ...  | 610.30    |           | -1,144,937.68 |
| Bill            | 03/04/2015 | #3393    | Crossrock Drilling       | #3393            | 874 · Mains & ... |           | 175.00    | -1,145,112.68 |
| Bill Pmt -Check | 03/05/2015 | ACH      | Birch Communications     |                  | 131.2 · Comm ...  | 590.66    |           | -1,144,522.02 |
| Bill Pmt -Check | 03/05/2015 | 6031     | American Hose & Mi...    | #366490          | 131.2 · Comm ...  | 76.15     |           | -1,144,445.87 |
| Bill Pmt -Check | 03/05/2015 | 6032     | CARQUEST OF SA...        | 203251           | 131.2 · Comm ...  | 25.42     |           | -1,144,420.45 |
| Bill Pmt -Check | 03/05/2015 | 6033     | Layne's ACE HARD...      | 866000           | 131.2 · Comm ...  | 158.87    |           | -1,144,261.58 |
| Bill Pmt -Check | 03/05/2015 | 6034     | State Wide Press         |                  | 131.2 · Comm ...  | 1,874.08  |           | -1,142,387.50 |
| Bill Pmt -Check | 03/05/2015 | 6035     | Action Petroleum Co.     | Accct# 40180...  | 131.2 · Comm ...  | 56.71     |           | -1,142,330.79 |
| Bill            | 03/06/2015 | 60100... | Community Trust Ba...    | 60100618138...   | -SPLIT-           |           | 666.06    | -1,142,996.85 |
| Bill            | 03/07/2015 |          | MARY MUSIC               |                  | -SPLIT-           |           | 50.00     | -1,143,046.85 |
| Bill Pmt -Check | 03/09/2015 | 6037     | AT&T                     |                  | 131.2 · Comm ...  | 170.12    |           | -1,142,876.73 |
| Bill Pmt -Check | 03/09/2015 | 6038     | AUTO VALUE PAR...        | D-124089         | 131.2 · Comm ...  | 97.54     |           | -1,142,779.19 |
| Bill Pmt -Check | 03/09/2015 | 6039     | B & M AUTO & TRU...      | VOID:            | 131.2 · Comm ...  | 0.00      |           | -1,142,779.19 |
| Bill Pmt -Check | 03/09/2015 | 6040     | Drains Unlimited, Inc.   | 28454            | 131.2 · Comm ...  | 83.02     |           | -1,142,696.17 |
| Bill Pmt -Check | 03/09/2015 | 6041     | Stone Enterprises        | 1162             | 131.2 · Comm ...  | 59.36     |           | -1,142,636.81 |
| Bill Pmt -Check | 03/09/2015 | 6042     | B & M AUTO & TRU...      | VOID:            | 131.2 · Comm ...  | 0.00      |           | -1,142,636.81 |
| Bill Pmt -Check | 03/09/2015 | 6043     | Community Trust Ba...    | 60100618081...   | 131.2 · Comm ...  | 587.29    |           | -1,142,049.52 |
| Bill Pmt -Check | 03/09/2015 | 6044     | Community Trust Ba...    | 60100584401...   | 131.2 · Comm ...  | 1,475.26  |           | -1,140,574.26 |
| Bill Pmt -Check | 03/09/2015 | 6045     | Community Trust Ba...    | 60100584401...   | 131.2 · Comm ...  | 13,277.26 |           | -1,127,297.00 |
| Bill            | 03/09/2015 |          | Kentucky Chamber ...     | Membership ...   | -SPLIT-           |           | 495.00    | -1,127,792.00 |
| Bill Pmt -Check | 03/09/2015 | 6047     | Kentucky Chamber ...     | Membership ...   | 131.2 · Comm ...  | 495.00    |           | -1,127,297.00 |
| Bill Pmt -Check | 03/09/2015 | 6042     | B & M AUTO & TRU...      |                  | 131.2 · Comm ...  | 740.56    |           | -1,126,556.44 |
| Bill Pmt -Check | 03/09/2015 | 6048     | Utility Sales & Servi... |                  | 131.2 · Comm ...  | 19,485.18 |           | -1,107,071.26 |
| Bill            | 03/09/2015 |          | Heavy's Automotive       | Truck Repair     | -SPLIT-           |           | 30.00     | -1,107,101.26 |
| Bill Pmt -Check | 03/09/2015 | 6049     | Heavy's Automotive       | Truck Repair     | 131.2 · Comm ...  | 30.00     |           | -1,107,071.26 |
| Bill Pmt -Check | 03/10/2015 | ACH      | Prestonsburg City's ...  | 102-21600-00     | 131.2 · Comm ...  | 36.19     |           | -1,107,035.07 |
| Bill Pmt -Check | 03/10/2015 | ACH      | Travelers                |                  | 131.2 · Comm ...  | 2,440.52  |           | -1,104,594.55 |
| Bill Pmt -Check | 03/10/2015 | 6050     | Columbia Gas of Ke...    | 02-15 MLG        | 131.2 · Comm ...  | 8,990.45  |           | -1,095,604.10 |
| Bill Pmt -Check | 03/10/2015 | 6051     | Columbia Gas of Ke...    | 02-15 PG         | 131.2 · Comm ...  | 7,297.09  |           | -1,088,307.01 |
| Bill Pmt -Check | 03/10/2015 | 6052     | Crossrock Drilling       | #3393            | 131.2 · Comm ...  | 175.00    |           | -1,088,132.01 |

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Accrual Basis

**Kentucky Frontier Gas, LLC**  
**General Ledger**  
**As of December 31, 2015**

| Type            | Date       | Num      | Name                     | Memo              | Split              | Debit     | Credit    | Balance       |
|-----------------|------------|----------|--------------------------|-------------------|--------------------|-----------|-----------|---------------|
| Bill Pmt -Check | 03/10/2015 | 6053     | KY CRYSTAL WAT...        |                   | 131.2 · Comm ...   | 10.60     |           | -1,088,121.41 |
| Bill Pmt -Check | 03/10/2015 | 6054     | T.A.S                    |                   | 131.2 · Comm ...   | 434.50    |           | -1,087,686.91 |
| Bill Pmt -Check | 03/10/2015 | 2452     | Robert J Oxford exe...   |                   | 131.2 · Comm ...   | 3,600.00  |           | -1,084,086.91 |
| Bill            | 03/10/2015 | 60100... | Community Trust Ba...    | 60100618146...    | -SPLIT-            |           | 1,883.00  | -1,085,969.91 |
| Bill            | 03/10/2015 |          | Birch Communications     |                   | -SPLIT-            |           | 580.78    | -1,086,550.69 |
| Bill Pmt -Check | 03/11/2015 | 6055     | Pipeline Solutions Inc   |                   | 131.2 · Comm ...   | 26,000.00 |           | -1,060,550.69 |
| Bill Pmt -Check | 03/11/2015 | 6056     | Rich, Larry              |                   | 131.2 · Comm ...   | 8,000.00  |           | -1,052,550.69 |
| Bill Pmt -Check | 03/11/2015 | 6057     | D L R                    |                   | 131.2 · Comm ...   | 3,000.00  |           | -1,049,550.69 |
| Bill Pmt -Check | 03/11/2015 | 6058     | Cumberland Valley ...    | 02-15             | 131.2 · Comm ...   | 92,709.07 |           | -956,841.62   |
| Bill Pmt -Check | 03/11/2015 | 6059     | EDWARD JONES I...        | 2014 SEP CO...    | 131.2 · Comm ...   | 33,048.41 |           | -923,793.21   |
| Bill Pmt -Check | 03/11/2015 | 6060     | Jefferson Gas, LLC       | 02-15             | 131.2 · Comm ...   | 24,683.75 |           | -899,109.46   |
| Bill Pmt -Check | 03/11/2015 | 6061     | Magnum Drilling of ...   | 02-15             | 131.2 · Comm ...   | 8,095.50  |           | -891,013.96   |
| Bill Pmt -Check | 03/11/2015 | 6062     | Slone Energy, LLC        |                   | 131.2 · Comm ...   | 13,040.49 |           | -877,973.47   |
| Bill Pmt -Check | 03/11/2015 | 6063     | Speedway Superam...      |                   | 131.2 · Comm ...   | 4,114.91  |           | -873,858.56   |
| Bill            | 03/11/2015 |          | Adams Used Auto P...     | Exp for 2012 ...  | -SPLIT-            |           | 397.50    | -874,256.06   |
| Bill Pmt -Check | 03/11/2015 | 6064     | Adams Used Auto P...     | Exp for 2012 ...  | 131.2 · Comm ...   | 397.50    |           | -873,858.56   |
| Bill            | 03/11/2015 | 2015 ... | KY STATE TREASU...       |                   | 408 · Taxes Ot...  |           | 15.00     | -873,873.56   |
| Bill Pmt -Check | 03/11/2015 | 2453     | Industrial Gas Servi...  |                   | 131.2 · Comm ...   | 16,000.00 |           | -857,873.56   |
| Bill Pmt -Check | 03/11/2015 | 2454     | KY STATE TREASU...       |                   | 131.2 · Comm ...   | 15.00     |           | -857,858.56   |
| Bill Pmt -Check | 03/11/2015 | 2455     | Industrial Gas Servi...  |                   | 131.2 · Comm ...   | 5,385.00  |           | -852,473.56   |
| Bill Pmt -Check | 03/12/2015 | 6065     | Community Trust Ba...    | 60100618138...    | 131.2 · Comm ...   | 666.06    |           | -851,807.50   |
| Bill            | 03/12/2015 | #12897   | Mann Toyota              | INV#12897         | -SPLIT-            |           | 22.56     | -851,830.06   |
| Bill            | 03/12/2015 | 80009... | Purchase Power           |                   | -SPLIT-            |           | 201.00    | -852,031.06   |
| Bill            | 03/12/2015 | 00013... | Utility Sales & Servi... |                   | -SPLIT-            |           | 6,624.61  | -858,655.67   |
| Credit          | 03/12/2015 | 00013... | Utility Sales & Servi... | 00013539          | 874 · Mains & ...  | 1,094.50  |           | -857,561.17   |
| Bill Pmt -Check | 03/13/2015 | 6067     | MARY MUSIC               |                   | 131.2 · Comm ...   | 50.00     |           | -857,511.17   |
| Bill            | 03/13/2015 | 19511... | RICOH USA, INC           | #19511140         | -SPLIT-            |           | 287.83    | -857,799.00   |
| Bill            | 03/14/2015 |          | MARY MUSIC               |                   | -SPLIT-            |           | 50.00     | -857,849.00   |
| Bill Pmt -Check | 03/16/2015 | 6068     | Hi-Energy Gas Co         | 02-15             | 131.2 · Comm ...   | 4,539.56  |           | -853,309.44   |
| Bill Pmt -Check | 03/16/2015 | 6069     | EQT Energy, LLC          | 01-15             | 131.2 · Comm ...   | 96,864.86 |           | -756,444.58   |
| Bill Pmt -Check | 03/16/2015 | 2456     | Industrial Gas Servi...  | VOID: Billed T... | 131.2 · Comm ...   | 0.00      |           | -756,444.58   |
| Bill            | 03/16/2015 |          | Appalachian Wireless     |                   | -SPLIT-            |           | 994.09    | -757,438.67   |
| Bill Pmt -Check | 03/17/2015 | 6070     | MARY MUSIC               |                   | 131.2 · Comm ...   | 50.00     |           | -757,388.67   |
| Bill            | 03/17/2015 | #1704... | Kynect                   | Group #1704 ...   | -SPLIT-            |           | 4,492.51  | -761,881.18   |
| Bill Pmt -Check | 03/17/2015 | 6071     | Kynect                   | Group #1704 ...   | 131.2 · Comm ...   | 4,492.51  |           | -757,388.67   |
| Bill            | 03/17/2015 |          | Itron                    |                   | 894 · Maint of ... |           | 2,042.92  | -759,431.59   |
| Bill Pmt -Check | 03/17/2015 | 2457     | Industrial Gas Servi...  |                   | 131.2 · Comm ...   | 5,262.92  |           | -754,168.67   |
| Bill            | 03/17/2015 | 60100... | Community Trust Ba...    | 60100615073...    | -SPLIT-            |           | 531.02    | -754,699.69   |
| Bill            | 03/17/2015 | 33657... | MSPS                     | 336571-00 (6...   | 376.0 · Itrons     |           | 3,871.55  | -758,571.24   |
| Bill            | 03/17/2015 | IN000... | Utility Sales & Servi... | IN00013575        | -SPLIT-            |           | 167.41    | -758,738.65   |
| Bill            | 03/19/2015 | 60100... | Community Trust Ba...    | 60100533313...    | -SPLIT-            |           | 16,889.17 | -775,627.82   |
| Bill Pmt -Check | 03/19/2015 | ACH      | Big Sandy Recc           |                   | 131.2 · Comm ...   | 293.20    |           | -775,334.62   |
| Bill Pmt -Check | 03/19/2015 | ACH      | Appalachian Wireless     | 00200611207       | 131.2 · Comm ...   | 1,404.17  |           | -773,930.45   |
| Bill Pmt -Check | 03/19/2015 | 6073     | Fast Change Lube &...    |                   | 131.2 · Comm ...   | 169.39    |           | -773,761.06   |
| Bill Pmt -Check | 03/19/2015 | 6075     | John Gray Energy         | 02-15             | 131.2 · Comm ...   | 10,928.20 |           | -762,832.86   |
| Bill Pmt -Check | 03/19/2015 | 6076     | Slone Energy, LLC        | DEC THRU F...     | 131.2 · Comm ...   | 3,816.75  |           | -759,016.11   |
| Bill Pmt -Check | 03/19/2015 | 6077     | Community Trust Ba...    | 60100618146...    | 131.2 · Comm ...   | 1,883.00  |           | -757,133.11   |
| Bill Pmt -Check | 03/19/2015 | 6078     | Mann Toyota              | INV#12897         | 131.2 · Comm ...   | 22.56     |           | -757,110.55   |
| Bill            | 03/19/2015 | 60300... | Community Trust Ba...    | 60300248851-3     | -SPLIT-            |           | 614.22    | -757,724.77   |

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Accrual Basis

**Kentucky Frontier Gas, LLC**  
**General Ledger**  
**As of December 31, 2015**

| Type            | Date       | Num        | Name                     | Memo             | Split              | Debit     | Credit    | Balance     |
|-----------------|------------|------------|--------------------------|------------------|--------------------|-----------|-----------|-------------|
| Bill Pmt -Check | 03/20/2015 | 2458       | Robert J Oxford exe...   |                  | 131.2 · Comm ...   | 3,600.00  |           | -754,124.77 |
| Bill Pmt -Check | 03/20/2015 | 2459       | Industrial Gas Servi...  |                  | 131.2 · Comm ...   | 18,397.30 |           | -735,727.47 |
| Bill            | 03/20/2015 | 201959     | AREA WIDE PROT...        | 201959           | 874 · Mains & ...  |           | 335.00    | -736,062.47 |
| Bill            | 03/21/2015 |            | MARY MUSIC               |                  | -SPLIT-            |           | 50.00     | -736,112.47 |
| Bill Pmt -Check | 03/23/2015 | 6079       | Rich, Larry              |                  | 131.2 · Comm ...   | 9,802.70  |           | -726,309.77 |
| Bill Pmt -Check | 03/23/2015 | 6080       | Pipeline Solutions Inc   |                  | 131.2 · Comm ...   | 31,800.00 |           | -694,509.77 |
| Bill Pmt -Check | 03/23/2015 | 6081       | Community Trust Ba...    | 60100533313...   | 131.2 · Comm ...   | 16,889.17 |           | -677,620.60 |
| Bill            | 03/23/2015 |            | Travelers                |                  | -SPLIT-            |           | 2,327.53  | -679,948.13 |
| Bill Pmt -Check | 03/23/2015 | 6082       | Community Trust Ba...    | 60100615073...   | 131.2 · Comm ...   | 531.02    |           | -679,417.11 |
| Bill Pmt -Check | 03/23/2015 | 6083       | Purchase Power           |                  | 131.2 · Comm ...   | 201.00    |           | -679,216.11 |
| Bill Pmt -Check | 03/23/2015 | 6084       | RICOH USA, INC           | #19511140        | 131.2 · Comm ...   | 287.83    |           | -678,928.28 |
| Bill            | 03/23/2015 | 19179...   | PITNEY BOWES G...        | #1917998-MR...   | -SPLIT-            |           | 146.28    | -679,074.56 |
| Bill Pmt -Check | 03/24/2015 | 6085       | Nytis Exploration Co...  |                  | 131.2 · Comm ...   | 21,937.61 |           | -657,136.95 |
| Bill Pmt -Check | 03/24/2015 | 6086       | Community Trust Ba...    | 60300248851-3    | 131.2 · Comm ...   | 614.22    |           | -656,522.73 |
| Bill            | 03/24/2015 | #468       | VanArk Inc               | #468             | -SPLIT-            |           | 40.00     | -656,562.73 |
| Bill            | 03/24/2015 | #1992...   | KEMI                     | #1992566         | -SPLIT-            |           | 1,055.76  | -657,618.49 |
| Bill            | 03/24/2015 | 00013...   | Utility Sales & Servi... | 00013609         | 376.34 · Mains...  |           | 151.13    | -657,769.62 |
| Bill            | 03/25/2015 | SEVIC...   | REYNOLDS TRUCK...        | SERVICE BE...    | 392.7 · 2015 F...  |           | 7,388.20  | -665,157.82 |
| Bill Pmt -Check | 03/25/2015 | 6087       | REYNOLDS TRUCK...        | SERVICE BE...    | 131.2 · Comm ...   | 7,388.20  |           | -657,769.62 |
| Bill Pmt -Check | 03/25/2015 | 6088       | MARY MUSIC               |                  | 131.2 · Comm ...   | 50.00     |           | -657,719.62 |
| Bill            | 03/25/2015 | Client ... | Hays, Maggard & H...     | Client Code: ... | 923.2 · Outside... |           | 783.75    | -658,503.37 |
| Bill            | 03/25/2015 | 60629...   | AT&T                     | 60629831202...   | -SPLIT-            |           | 79.82     | -658,583.19 |
| Bill            | 03/25/2015 | 60629...   | AT&T                     |                  | -SPLIT-            |           | 90.30     | -658,673.49 |
| Bill            | 03/26/2015 |            | wyoming.com              |                  | -SPLIT-            |           | 40.00     | -658,713.49 |
| Bill Pmt -Check | 03/26/2015 | ACH        | wyoming.com              |                  | 131.2 · Comm ...   | 20.00     |           | -658,693.49 |
| Bill Pmt -Check | 03/26/2015 | 6089       | Quality Natural Gas ...  | 01-15            | 131.2 · Comm ...   | 57,373.21 |           | -601,320.28 |
| Bill Pmt -Check | 03/26/2015 | 6090       | HTC Gas Company,...      |                  | 131.2 · Comm ...   | 1,068.00  |           | -600,252.28 |
| Bill Pmt -Check | 03/26/2015 | 6091       | Tackett & Sons Drill...  | 02-15            | 131.2 · Comm ...   | 3,353.56  |           | -596,898.72 |
| Bill            | 03/26/2015 | 60300...   | Community Trust Ba...    | 60300249233 ...  | -SPLIT-            |           | 610.30    | -597,509.02 |
| Bill Pmt -Check | 03/26/2015 | 6093       | Community Trust Ba...    | 60300249233 ...  | 131.2 · Comm ...   | 610.30    |           | -596,898.72 |
| Bill            | 03/26/2015 | 114802     | Action Petroleum Co.     | #114802          | -SPLIT-            |           | 116.67    | -597,015.39 |
| Bill            | 03/26/2015 | 20062...   | Kentucky Undergrou...    | 200624369        | -SPLIT-            |           | 89.60     | -597,104.99 |
| Bill            | 03/26/2015 | 203146     | AREA WIDE PROT...        | 203146           | 874 · Mains & ...  |           | 410.00    | -597,514.99 |
| Bill Pmt -Check | 03/27/2015 | 6095       | Utility Sales & Servi... | IN00013575       | 131.2 · Comm ...   | 167.41    |           | -597,347.58 |
| Bill            | 03/27/2015 | 12348...   | T.A.S                    |                  | -SPLIT-            |           | 244.45    | -597,592.03 |
| Bill            | 03/28/2015 |            | Heather Cantrell         |                  | -SPLIT-            |           | 50.00     | -597,642.03 |
| Bill Pmt -Check | 03/30/2015 | 6096       | Heather Cantrell         |                  | 131.2 · Comm ...   | 50.00     |           | -597,592.03 |
| Bill Pmt -Check | 03/30/2015 | 6097       | Spirit Energy            | 02-15            | 131.2 · Comm ...   | 2,553.08  |           | -595,038.95 |
| Bill Pmt -Check | 03/30/2015 | 6098       | KLC Enterprises          |                  | 131.2 · Comm ...   | 12,383.94 |           | -582,655.01 |
| Bill            | 03/30/2015 | 41827      | HiTech Signs & Gra...    | 41827            | -SPLIT-            |           | 318.00    | -582,973.01 |
| Bill            | 03/30/2015 | Inv#28...  | Drains Unlimited, Inc.   | Inv # 28641      | 874 · Mains & ...  |           | 10,500.00 | -593,473.01 |
| Bill            | 03/31/2015 | 44182...   | First Bankcard           | 44182292810...   | -SPLIT-            |           | 142.86    | -593,615.87 |
| Bill            | 03/31/2015 |            | DUSTIN CRUM              | grass mowing     | -SPLIT-            |           | 60.00     | -593,675.87 |
| Bill            | 03/31/2015 | 03-15      | Magnum Drilling of ...   | 03-15            | 804.9 · Gas Pu...  |           | 4,179.00  | -597,854.87 |
| Bill            | 03/31/2015 | 03-15      | Jefferson Gas, LLC       | 03-15            | 804.11 · Gas P...  |           | 15,610.05 | -613,464.92 |
| Bill            | 03/31/2015 | CUST ...   | Mann Toyota              | CUST NO. 26...   | -SPLIT-            |           | 41.51     | -613,506.43 |
| Bill            | 03/31/2015 | 33707...   | MSPS                     | 337075-00 (4...  | 376.0 · Itrons     |           | 2,581.03  | -616,087.46 |
| Bill            | 03/31/2015 | 101658     | Industrial Gas Servi...  |                  | 923 · Outside ...  |           | 4,938.30  | -621,025.76 |
| Bill            | 03/31/2015 | 03-15      | Slone Energy, LLC        | 03-15            | 804.5 · Gas Pu...  |           | 5,579.39  | -626,605.15 |



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Accrual Basis

**Kentucky Frontier Gas, LLC**  
**General Ledger**  
**As of December 31, 2015**

| Type            | Date       | Num        | Name                     | Memo             | Split              | Debit    | Credit    | Balance     |
|-----------------|------------|------------|--------------------------|------------------|--------------------|----------|-----------|-------------|
| Bill            | 03/31/2015 | 03-15      | Slone Energy, LLC        | 03-15            | 804.5 · Gas Pu...  |          | 2,152.57  | -628,757.72 |
| Bill            | 03/31/2015 |            | Sherwin-Williams         |                  | -SPLIT-            |          | 138.11    | -628,895.83 |
| Bill            | 03/31/2015 |            | Staples                  |                  | -SPLIT-            |          | 49.80     | -628,945.63 |
| Bill            | 03/31/2015 | 03353...   | Cintas                   | 0335313620       | -SPLIT-            |          | 546.50    | -629,492.13 |
| Bill            | 03/31/2015 | 866000     | Layne's ACE HARD...      | 866000           | -SPLIT-            |          | 607.06    | -630,099.19 |
| Bill            | 03/31/2015 | 6055-...   | Waste Connections        | 6055-44936       | -SPLIT-            |          | 84.35     | -630,183.54 |
| Bill            | 03/31/2015 | 002207     | KY CRYSTAL WAT...        | 002207           | -SPLIT-            |          | 45.35     | -630,228.89 |
| Bill            | 03/31/2015 | 01173...   | Prestonsburg City's ...  | 011730500002     | -SPLIT-            |          | 57.30     | -630,286.19 |
| Bill            | 03/31/2015 |            | State Wide Press         |                  | -SPLIT-            |          | 50.88     | -630,337.07 |
| Bill            | 03/31/2015 |            | Big Sandy Recc           |                  | -SPLIT-            |          | 309.40    | -630,646.47 |
| Bill            | 03/31/2015 | 03-15 ...  | Columbia Gas of Ke...    | 03-15 MLG        | 804.2 · Gas Pu...  |          | 5,548.00  | -636,194.47 |
| Bill            | 03/31/2015 | 03-15      | Hi-Energy Gas Co         | 03-15            | 804.10 · Gas P...  |          | 4,221.12  | -640,415.59 |
| Bill            | 03/31/2015 | 03-15      | Cumberland Valley ...    | 03-15            | 809 · Gas Purc...  |          | 49,849.34 | -690,264.93 |
| Bill            | 03/31/2015 | 2215       | NMB Associates Inc       |                  | Computer Rep...    |          | 942.88    | -691,207.81 |
| Bill            | 03/31/2015 | 03-15 ...  | Columbia Gas of Ke...    | 03-15 PG         | 804.2 · Gas Pu...  |          | 9,622.23  | -700,830.04 |
| Credit          | 03/31/2015 | PG ADJ     | Columbia Gas of Ke...    | PG ADJ FOR ...   | 804.2 · Gas Pu...  | 3,153.99 |           | -697,676.05 |
| Bill            | 03/31/2015 | 830        | AUTO VALUE PAR...        | 830              | -SPLIT-            |          | 15.05     | -697,691.10 |
| Bill            | 03/31/2015 |            | Fast Change Lube &...    |                  | -SPLIT-            |          | 133.89    | -697,824.99 |
| Bill            | 03/31/2015 | 03-15      | Tackett & Sons Drill...  | 03-15            | 804.6 · Gas Pu...  |          | 2,132.12  | -699,957.11 |
| Bill            | 03/31/2015 | 03-15      | John Gray Energy         | 03-15            | 804.4 · Gas Pu...  |          | 6,040.80  | -705,997.91 |
| Bill            | 03/31/2015 | 03-15      | Spirit Energy            | 03-15            | 804.17 · Gas P...  |          | 2,834.48  | -708,832.39 |
| Bill            | 03/31/2015 | 03-15      | Plateau Energy, LLC      | 03-15            | 804.21 · Gas P...  |          | 171.76    | -709,004.15 |
| Bill            | 03/31/2015 | 19572      | Moore's True Value ...   | 19572            | -SPLIT-            |          | 13.74     | -709,017.89 |
| Bill            | 03/31/2015 | 03-15 ...  | Nytis Exploration Co...  | 03-15 SIGMA      | 804.12 · Gas P...  |          | 5,588.28  | -714,606.17 |
| Bill            | 03/31/2015 | 03-15 ...  | Nytis Exploration Co...  | 03-15 Evan 104   | 807 · Gas Purc...  |          | 3,249.96  | -717,856.13 |
| Bill            | 03/31/2015 | 03-15 ...  | Nytis Exploration Co...  | 03-15 FT'S       | 804.12 · Gas P...  |          | 1,382.42  | -719,238.55 |
| Bill            | 03/31/2015 | 03-15 ...  | Nytis Exploration Co...  | 03-15 DEMA       | 808 · Gas Purc...  |          | 131.07    | -719,369.62 |
| Bill            | 03/31/2015 | 03-15 ...  | Nytis Exploration Co...  | 03-15 ORIGI...   | 804.12 · Gas P...  |          | 551.49    | -719,921.11 |
| Bill            | 03/31/2015 | 03-15      | EQT Energy, LLC          | 03-15            | 804.20 · Gas P...  |          | 54,765.52 | -774,686.63 |
| Bill            | 03/31/2015 | 03-15      | Quality Natural Gas ...  | 03-15            | 804.1 · Gas Pu...  |          | 34,205.68 | -808,892.31 |
| Credit          | 03/31/2015 | for 02-... | Quality Natural Gas ...  | for 02-15 Pro... | 804.1 · Gas Pu...  | 1,017.22 |           | -807,875.09 |
| Bill            | 03/31/2015 | 03-15      | KLC Enterprises          | 03-15            | 804.3 · Gas Pu...  |          | 3,682.61  | -811,557.70 |
| Bill            | 03/31/2015 | 03-15      | Rich, Larry              | 03-15 4 days...  | 923.1 · Outside... |          | 1,200.00  | -812,757.70 |
| Bill            | 04/01/2015 |            | Robert J Oxford exe...   |                  | -SPLIT-            |          | 1,200.00  | -813,957.70 |
| Bill            | 04/01/2015 | 25879      | m2m Data Corporati...    | #25879           | 874 · Mains & ...  |          | 26.20     | -813,983.90 |
| Bill Pmt -Check | 04/01/2015 | 6100       | DUSTIN CRUM              | grass mowing     | 131.2 · Comm ...   | 60.00    |           | -813,923.90 |
| Bill            | 04/01/2015 | 00013...   | Utility Sales & Servi... | 00013697         | -SPLIT-            |          | 6,945.19  | -820,869.09 |
| Bill            | 04/02/2015 | 60100...   | Community Trust Ba...    | 60100584401...   | -SPLIT-            |          | 1,475.26  | -822,344.35 |
| Bill            | 04/02/2015 | 60100...   | Community Trust Ba...    | 60100584401...   | -SPLIT-            |          | 13,277.26 | -835,621.61 |
| Bill Pmt -Check | 04/02/2015 | 6103       | Kentucky Undergrou...    | 200624369        | 131.2 · Comm ...   | 89.60    |           | -835,532.01 |
| Bill Pmt -Check | 04/02/2015 | 6104       | m2m Data Corporati...    | #25879           | 131.2 · Comm ...   | 26.20    |           | -835,505.81 |
| Bill Pmt -Check | 04/02/2015 | 6105       | MSPS                     | 336571-00        | 131.2 · Comm ...   | 3,871.55 |           | -831,634.26 |
| Bill Pmt -Check | 04/02/2015 | 6106       | PITNEY BOWES G...        | #1917998-MR...   | 131.2 · Comm ...   | 146.28   |           | -831,487.98 |
| Bill Pmt -Check | 04/02/2015 | 6107       | VanArk Inc               | #468             | 131.2 · Comm ...   | 40.00    |           | -831,447.98 |
| Bill Pmt -Check | 04/02/2015 | 6108       | First Bankcard           | 44182292810...   | 131.2 · Comm ...   | 142.86   |           | -831,305.12 |
| Bill Pmt -Check | 04/02/2015 | 6109       | Action Petroleum Co.     | #114802          | 131.2 · Comm ...   | 116.67   |           | -831,188.45 |
| Bill            | 04/02/2015 |            | Dustin's Lawn Care ...   | Repaired gath... | 874 · Mains & ...  |          | 985.00    | -832,173.45 |
| Bill Pmt -Check | 04/02/2015 | 6110       | Dustin's Lawn Care ...   | Repaired gath... | 131.2 · Comm ...   | 985.00   |           | -831,188.45 |
| Bill            | 04/02/2015 | 60100...   | Community Trust Ba...    | 60100618081...   | -SPLIT-            |          | 587.29    | -831,775.74 |

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Accrual Basis

**Kentucky Frontier Gas, LLC**  
**General Ledger**  
**As of December 31, 2015**

| Type            | Date       | Num       | Name                     | Memo             | Split              | Debit     | Credit   | Balance     |
|-----------------|------------|-----------|--------------------------|------------------|--------------------|-----------|----------|-------------|
| Bill            | 04/02/2015 | Inv#20... | AREA WIDE PROT...        | Inv#204342       | 874 · Mains & ...  |           | 3,005.50 | -834,781.24 |
| Bill            | 04/02/2015 | 106650    | CONLEY BROS. TI...       | 106650           | -SPLIT-            |           | 738.91   | -835,520.15 |
| Bill            | 04/02/2015 | 26032     | B & M AUTO & TRU...      | 26032            | -SPLIT-            |           | 108.12   | -835,628.27 |
| Bill            | 04/05/2015 |           | Heather Cantrell         |                  | -SPLIT-            |           | 50.00    | -835,678.27 |
| Bill            | 04/06/2015 |           | P & J TRAILER SAL...     | Equipment Tr...  | 392.11 · Trans...  |           | 3,157.00 | -838,835.27 |
| Bill Pmt -Check | 04/06/2015 | 6111      | P & J TRAILER SAL...     | Equipment Tr...  | 131.2 · Comm ...   | 3,157.00  |          | -835,678.27 |
| Bill Pmt -Check | 04/06/2015 | 6112      | Heather Cantrell         |                  | 131.2 · Comm ...   | 50.00     |          | -835,628.27 |
| Bill Pmt -Check | 04/06/2015 | 6113      | Mann Toyota              | CUST NO. 26...   | 131.2 · Comm ...   | 41.51     |          | -835,586.76 |
| Bill Pmt -Check | 04/06/2015 | 6114      | AREA WIDE PROT...        | 201959           | 131.2 · Comm ...   | 335.00    |          | -835,251.76 |
| Bill Pmt -Check | 04/06/2015 | 6115      | KEMI                     | #1992566         | 131.2 · Comm ...   | 1,055.76  |          | -834,196.00 |
| Bill Pmt -Check | 04/06/2015 | 6116      | Utility Sales & Servi... |                  | 131.2 · Comm ...   | 6,624.61  |          | -827,571.39 |
| Bill Pmt -Check | 04/06/2015 | 6117      | Utility Sales & Servi... | 00013609         | 131.2 · Comm ...   | 151.13    |          | -827,420.26 |
| Bill Pmt -Check | 04/07/2015 | ACH       | Appalachian Wireless     | 00200611207      | 131.2 · Comm ...   | 994.09    |          | -826,426.17 |
| Bill Pmt -Check | 04/07/2015 | 6118      | AT&T                     |                  | 131.2 · Comm ...   | 170.12    |          | -826,256.05 |
| Bill Pmt -Check | 04/07/2015 | 6119      | Cintas                   | 0335313620       | 131.2 · Comm ...   | 546.50    |          | -825,709.55 |
| Bill Pmt -Check | 04/07/2015 | 6120      | KY CRYSTAL WAT...        | 002207           | 131.2 · Comm ...   | 45.35     |          | -825,664.20 |
| Bill Pmt -Check | 04/07/2015 | 6121      | Layne's ACE HARD...      | 866000           | 131.2 · Comm ...   | 607.06    |          | -825,057.14 |
| Bill Pmt -Check | 04/07/2015 | 6122      | State Wide Press         |                  | 131.2 · Comm ...   | 50.88     |          | -825,006.26 |
| Bill Pmt -Check | 04/07/2015 | 6123      | Waste Connections        | 6055-44936       | 131.2 · Comm ...   | 84.35     |          | -824,921.91 |
| Bill            | 04/07/2015 | 204606    | AREA WIDE PROT...        | #204606          | 874 · Mains & ...  |           | 670.00   | -825,591.91 |
| Bill            | 04/08/2015 | 60100...  | Community Trust Ba...    | PAYOFF FO...     | -SPLIT-            |           | 9,133.89 | -834,725.80 |
| Bill            | 04/08/2015 | 60100...  | Community Trust Ba...    | PAYOFF FO...     | -SPLIT-            |           | 7,274.98 | -842,000.78 |
| Bill Pmt -Check | 04/08/2015 | 6124      | Community Trust Ba...    | PAYOFF FO...     | 131.2 · Comm ...   | 9,133.89  |          | -832,866.89 |
| Bill Pmt -Check | 04/08/2015 | 6125      | Community Trust Ba...    | PAYOFF FO...     | 131.2 · Comm ...   | 7,274.98  |          | -825,591.91 |
| Bill Pmt -Check | 04/08/2015 | 6126      | Community Trust Ba...    | 60100618081...   | 131.2 · Comm ...   | 587.29    |          | -825,004.62 |
| Bill Pmt -Check | 04/08/2015 | 6127      | Community Trust Ba...    | 60100584401...   | 131.2 · Comm ...   | 1,475.26  |          | -823,529.36 |
| Bill Pmt -Check | 04/08/2015 | 6128      | Community Trust Ba...    | 60100584401...   | 131.2 · Comm ...   | 13,277.26 |          | -810,252.10 |
| Bill            | 04/08/2015 | 10012...  | Speedway Superam...      | 1001229655       | -SPLIT-            |           | 4,103.66 | -814,355.76 |
| Bill            | 04/08/2015 | #336      | D W Gas Meter Test...    | #336             | -SPLIT-            |           | 468.00   | -814,823.76 |
| Bill Pmt -Check | 04/08/2015 | 2460      | Industrial Gas Servi...  |                  | 131.2 · Comm ...   | 8,000.00  |          | -806,823.76 |
| Bill Pmt -Check | 04/09/2015 | 6130      | Columbia Gas of Ke...    | 03-15 MLG        | 131.2 · Comm ...   | 5,548.00  |          | -801,275.76 |
| Bill Pmt -Check | 04/09/2015 | 6131      | Hi-Energy Gas Co         | 03-15            | 131.2 · Comm ...   | 4,221.12  |          | -797,054.64 |
| Bill Pmt -Check | 04/09/2015 | 6132      | Magnum Drilling of ...   | 03-15            | 131.2 · Comm ...   | 4,179.00  |          | -792,875.64 |
| Bill Pmt -Check | 04/09/2015 | ACH       | Prestonsburg City's ...  | 102-21600-00     | 131.2 · Comm ...   | 57.30     |          | -792,818.34 |
| Bill Pmt -Check | 04/09/2015 | ACH       | Travelers                |                  | 131.2 · Comm ...   | 2,327.53  |          | -790,490.81 |
| Bill Pmt -Check | 04/10/2015 | 6135      | D L R                    |                  | 131.2 · Comm ...   | 5,000.00  |          | -785,490.81 |
| Bill            | 04/10/2015 | 60300...  | Community Trust Ba...    | 60300248851 ...  | -SPLIT-            |           | 614.22   | -786,105.03 |
| Bill Pmt -Check | 04/10/2015 | 6136      | Community Trust Ba...    | 60300248851 ...  | 131.2 · Comm ...   | 614.22    |          | -785,490.81 |
| Bill Pmt -Check | 04/10/2015 | 6137      | Columbia Gas of Ke...    | 03-15 PG         | 131.2 · Comm ...   | 6,468.24  |          | -779,022.57 |
| Bill Pmt -Check | 04/10/2015 | 6138      | Hays, Maggard & H...     | VOID: Client ... | 131.2 · Comm ...   | 0.00      |          | -779,022.57 |
| Bill Pmt -Check | 04/10/2015 | 6139      | Hays, Maggard & H...     | Client Code: ... | 131.2 · Comm ...   | 783.75    |          | -778,238.82 |
| Bill            | 04/10/2015 | 60100...  | Community Trust Ba...    | 60100618146...   | -SPLIT-            |           | 1,883.00 | -780,121.82 |
| Bill            | 04/10/2015 | 19639...  | RICOH USA, INC           | 19639434         | -SPLIT-            |           | 287.83   | -780,409.65 |
| Bill            | 04/11/2015 |           | MARY MUSIC               |                  | -SPLIT-            |           | 50.00    | -780,459.65 |
| Bill            | 04/11/2015 | BILL ...  | JOHNSON COUNT...         | BILL NO. 15-...  | 408.3 · Propert... |           | 68.88    | -780,528.53 |
| Bill            | 04/11/2015 | BILL ...  | JOHNSON COUNT...         | BILL NO. 15-...  | 408.3 · Propert... |           | 1,467.05 | -781,995.58 |
| Bill            | 04/12/2015 | 80009...  | Purchase Power           | 80009000012...   | -SPLIT-            |           | 551.93   | -782,547.51 |
| Bill Pmt -Check | 04/13/2015 | 6140      | MARY MUSIC               |                  | 131.2 · Comm ...   | 50.00     |          | -782,497.51 |
| Bill Pmt -Check | 04/14/2015 | 6142      | AUTO VALUE PAR...        | 830              | 131.2 · Comm ...   | 15.05     |          | -782,482.46 |

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Accrual Basis

**Kentucky Frontier Gas, LLC**  
**General Ledger**  
**As of December 31, 2015**

| Type            | Date       | Num      | Name                     | Memo            | Split              | Debit     | Credit    | Balance     |
|-----------------|------------|----------|--------------------------|-----------------|--------------------|-----------|-----------|-------------|
| Bill Pmt -Check | 04/14/2015 | 6143     | D W Gas Meter Test...    | #336            | 131.2 · Comm ...   | 468.00    |           | -782,014.46 |
| Bill Pmt -Check | 04/14/2015 | 6144     | Fast Change Lube &...    |                 | 131.2 · Comm ...   | 133.89    |           | -781,880.57 |
| Bill Pmt -Check | 04/14/2015 | 6145     | MSPS                     | 337075-00       | 131.2 · Comm ...   | 2,581.03  |           | -779,299.54 |
| Bill Pmt -Check | 04/14/2015 | 6146     | Pipeline Solutions Inc   | 2012            | 131.2 · Comm ...   | 8,000.00  |           | -771,299.54 |
| Bill            | 04/14/2015 | 00013... | Utility Sales & Servi... | Inv #00013755   | -SPLIT-            |           | 1,211.62  | -772,511.16 |
| Bill Pmt -Check | 04/15/2015 | 6148     | Cumberland Valley ...    | 03-15           | 131.2 · Comm ...   | 49,849.34 |           | -722,661.82 |
| Bill Pmt -Check | 04/15/2015 | 6149     | Jefferson Gas, LLC       | 03-15           | 131.2 · Comm ...   | 15,610.05 |           | -707,051.77 |
| Bill Pmt -Check | 04/15/2015 | 6150     | Slone Energy, LLC        |                 | 131.2 · Comm ...   | 7,731.96  |           | -699,319.81 |
| Bill Pmt -Check | 04/15/2015 | 6151     | Speedway Superam...      | 1001229655      | 131.2 · Comm ...   | 4,103.66  |           | -695,216.15 |
| Bill Pmt -Check | 04/15/2015 | 6158     | Boca Enterprises Inc     | #1573 (ROA...   | 131.2 · Comm ...   | 16,250.00 |           | -678,966.15 |
| Bill            | 04/15/2015 |          | KY STATE TREASU...       | LLET FOR EI...  | 409.3 · Other S... |           | 175.00    | -679,141.15 |
| Bill Pmt -Check | 04/15/2015 | 6159     | KY STATE TREASU...       | LLET FOR EI...  | 131.2 · Comm ...   | 175.00    |           | -678,966.15 |
| Bill Pmt -Check | 04/15/2015 | 6160     | Tackett & Sons Drill...  | 03-15           | 131.2 · Comm ...   | 2,132.12  |           | -676,834.03 |
| Bill            | 04/16/2015 |          | MAGOFFIN CO RE...        | monetary don... | 930.2 · Miscell... |           | 100.00    | -676,934.03 |
| Bill Pmt -Check | 04/16/2015 | 6161     | MAGOFFIN CO RE...        | monetary don... | 131.2 · Comm ...   | 100.00    |           | -676,834.03 |
| Bill Pmt -Check | 04/16/2015 | 6163     | HiTech Signs & Gra...    | 41827           | 131.2 · Comm ...   | 318.00    |           | -676,516.03 |
| Bill Pmt -Check | 04/16/2015 | 6164     | Community Trust Ba...    | 60100618146...  | 131.2 · Comm ...   | 1,883.00  |           | -674,633.03 |
| Bill            | 04/16/2015 | 00200... | Appalachian Wireless     |                 | -SPLIT-            |           | 772.89    | -675,405.92 |
| Bill            | 04/16/2015 | #1158    | Kynect                   | #1158           | -SPLIT-            |           | 4,492.51  | -679,898.43 |
| Bill            | 04/17/2015 | 60100... | Community Trust Ba...    | 60100533313...  | -SPLIT-            |           | 16,889.17 | -696,787.60 |
| Bill Pmt -Check | 04/17/2015 | ACH      | Big Sandy Recc           |                 | 131.2 · Comm ...   | 309.40    |           | -696,478.20 |
| Bill            | 04/18/2015 |          | MARY MUSIC               |                 | -SPLIT-            |           | 50.00     | -696,528.20 |
| Bill            | 04/19/2015 | 18444... | Budget Conferencing      |                 | 921.6 · Confer...  |           | 258.33    | -696,786.53 |
| Bill Pmt -Check | 04/20/2015 | 6166     | MARY MUSIC               |                 | 131.2 · Comm ...   | 50.00     |           | -696,736.53 |
| Bill Pmt -Check | 04/20/2015 | 6167     | HTC Gas Company,...      | 02-15           | 131.2 · Comm ...   | 588.00    |           | -696,148.53 |
| Bill Pmt -Check | 04/20/2015 | 6168     | John Gray Energy         | 03-15           | 131.2 · Comm ...   | 6,040.80  |           | -690,107.73 |
| Bill            | 04/20/2015 |          | Travelers                |                 | -SPLIT-            |           | 2,327.53  | -692,435.26 |
| Bill            | 04/20/2015 | 20062... | Kentucky Undergrou...    | 200624742       | -SPLIT-            |           | 115.20    | -692,550.46 |
| Bill Pmt -Check | 04/21/2015 | 6171     | JOHNSON COUNT...         | BILL NO. 15-... | 131.2 · Comm ...   | 68.88     |           | -692,481.58 |
| Bill Pmt -Check | 04/21/2015 | 6172     | Purchase Power           | 80009000012...  | 131.2 · Comm ...   | 551.93    |           | -691,929.65 |
| Bill Pmt -Check | 04/21/2015 | 6173     | RICOH USA, INC           | 19639434        | 131.2 · Comm ...   | 287.83    |           | -691,641.82 |
| Bill Pmt -Check | 04/21/2015 | 6174     | JOHNSON COUNT...         | BILL NO. 15-... | 131.2 · Comm ...   | 1,467.05  |           | -690,174.77 |
| Bill            | 04/21/2015 |          | Mann Toyota              | Down paymen...  | 392.9 · 2015 T...  |           | 6,110.74  | -696,285.51 |
| Bill Pmt -Check | 04/21/2015 | 6176     | Mann Toyota              | Down paymen...  | 131.2 · Comm ...   | 6,110.74  |           | -690,174.77 |
| Bill Pmt -Check | 04/21/2015 | 6177     | Spirit Energy            | 03-15           | 131.2 · Comm ...   | 2,834.48  |           | -687,340.29 |
| Bill Pmt -Check | 04/22/2015 | 6178     | EQT Energy, LLC          | 02-15           | 131.2 · Comm ...   | 84,546.20 |           | -602,794.09 |
| Bill            | 04/23/2015 |          | Western Commerce...      |                 | -SPLIT-            |           | 1,079.34  | -603,873.43 |
| Bill Pmt -Check | 04/23/2015 | ACH      | Western Commerce...      |                 | 131.2 · Comm ...   | 1,079.34  |           | -602,794.09 |
| Bill            | 04/23/2015 |          | Mann Toyota              | Veh exp - parts | -SPLIT-            |           | 1,127.66  | -603,921.75 |
| Bill Pmt -Check | 04/23/2015 | 6180     | Mann Toyota              | Veh exp - parts | 131.2 · Comm ...   | 1,127.66  |           | -602,794.09 |
| Bill Pmt -Check | 04/23/2015 | 6181     | Kynect                   | #1158           | 131.2 · Comm ...   | 4,492.51  |           | -598,301.58 |
| Bill Pmt -Check | 04/23/2015 | 6182     | Community Trust Ba...    | 60100533313...  | 131.2 · Comm ...   | 16,889.17 |           | -581,412.41 |
| Bill            | 04/23/2015 | 60300... | Community Trust Ba...    | 60300249233 ... | -SPLIT-            |           | 610.30    | -582,022.71 |
| Bill Pmt -Check | 04/23/2015 | 6187     | Community Trust Ba...    | 60300249233 ... | 131.2 · Comm ...   | 610.30    |           | -581,412.41 |
| Bill Pmt -Check | 04/23/2015 | 6188     | Drains Unlimited, Inc.   | Inv # 28641     | 131.2 · Comm ...   | 10,500.00 |           | -570,912.41 |
| Bill Pmt -Check | 04/23/2015 | 6189     | AREA WIDE PROT...        | Inv#204342      | 131.2 · Comm ...   | 3,005.50  |           | -567,906.91 |
| Bill Pmt -Check | 04/23/2015 | 6190     | Utility Sales & Servi... |                 | 131.2 · Comm ...   | 8,156.81  |           | -559,750.10 |
| Bill            | 04/23/2015 | 212460   | Highfield MFG Co         | 212460          | -SPLIT-            |           | 293.37    | -560,043.47 |
| Bill            | 04/23/2015 | 204348   | Williams Electric & ...  | 204348          | -SPLIT-            |           | 81.89     | -560,125.36 |

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Accrual Basis

## Kentucky Frontier Gas, LLC General Ledger As of December 31, 2015

| Type            | Date       | Num       | Name                     | Memo            | Split              | Debit     | Credit    | Balance     |
|-----------------|------------|-----------|--------------------------|-----------------|--------------------|-----------|-----------|-------------|
| Bill            | 04/23/2015 | INV#9...  | DISTRIBUTION NOW         | INV#907935423   | -SPLIT-            |           | 126.95    | -560,252.31 |
| Bill            | 04/23/2015 | IN000...  | Utility Sales & Servi... | IN00013815      | 376.34 · Mains...  |           | 308.86    | -560,561.17 |
| Bill            | 04/24/2015 |           | Dustin's Lawn Care ...   | LINE REPLA...   | 380.14 · Main ...  |           | 3,975.00  | -564,536.17 |
| Credit          | 04/24/2015 | PURC...   | Dustin's Lawn Care ...   | PURCH OLD ...   | 490 · Other Inc... | 200.00    |           | -564,336.17 |
| Bill Pmt -Check | 04/24/2015 | 6192      | Dustin's Lawn Care ...   | LINE REPLA...   | 131.2 · Comm ...   | 3,775.00  |           | -560,561.17 |
| Bill            | 04/24/2015 | 2001949   | KEMI                     | 2001949         | -SPLIT-            |           | 1,054.50  | -561,615.67 |
| Bill            | 04/24/2015 | 11176...  | MATHESON TRI-G...        | 11176068        | -SPLIT-            |           | 127.20    | -561,742.87 |
| Bill            | 04/25/2015 | 60629...  | AT&T                     | 60629809550...  | -SPLIT-            |           | 93.49     | -561,836.36 |
| Bill            | 04/25/2015 | 60629...  | AT&T                     | 60629831202...  | -SPLIT-            |           | 79.90     | -561,916.26 |
| Bill            | 04/26/2015 |           | Heather Cantrell         |                 | -SPLIT-            |           | 50.00     | -561,966.26 |
| Bill Pmt -Check | 04/27/2015 | 6194      | Pipeline Solutions Inc   |                 | 131.2 · Comm ...   | 52,000.00 |           | -509,966.26 |
| Bill Pmt -Check | 04/27/2015 | 6195      | Rich, Larry              |                 | 131.2 · Comm ...   | 17,000.00 |           | -492,966.26 |
| Bill Pmt -Check | 04/27/2015 | 6196      | Heather Cantrell         |                 | 131.2 · Comm ...   | 50.00     |           | -492,916.26 |
| Bill Pmt -Check | 04/27/2015 | 2462      | Industrial Gas Servi...  |                 | 131.2 · Comm ...   | 30,500.00 |           | -462,416.26 |
| Bill Pmt -Check | 04/27/2015 | 2461      | Robert J Oxford exe...   |                 | 131.2 · Comm ...   | 1,200.00  |           | -461,216.26 |
| Bill            | 04/27/2015 | 12348...  | T.A.S                    | 12348331        | -SPLIT-            |           | 206.65    | -461,422.91 |
| Bill            | 04/27/2015 | #42125    | HiTech Signs & Gra...    | #42125          | -SPLIT-            |           | 132.50    | -461,555.41 |
| Bill Pmt -Check | 04/28/2015 | 6198      | Plateau Energy, LLC      | 03-15           | 131.2 · Comm ...   | 171.76    |           | -461,383.65 |
| Bill Pmt -Check | 04/28/2015 | 6199      | Kentucky Undergrou...    | 200624742       | 131.2 · Comm ...   | 115.20    |           | -461,268.45 |
| Bill Pmt -Check | 04/28/2015 | 6200      | T.A.S                    |                 | 131.2 · Comm ...   | 244.45    |           | -461,024.00 |
| Bill Pmt -Check | 04/29/2015 | 6202      | m2m Data Corporati...    | Invoice #26102  | 131.2 · Comm ...   | 26.20     |           | -460,997.80 |
| Bill Pmt -Check | 04/29/2015 | 6203      | Jefferson Gas, LLC       | 02-15 Increm... | 131.2 · Comm ...   | 448.03    |           | -460,549.77 |
| Bill            | 04/29/2015 | #8527     | James Riley Hall         | #8527           | 376.34 · Mains...  |           | 12.72     | -460,562.49 |
| Bill            | 04/29/2015 | 00013...  | Utility Sales & Servi... | 00013852        | 377 · Meter Sets   |           | 819.74    | -461,382.23 |
| Bill            | 04/30/2015 |           | Branham, Sallye          |                 | -SPLIT-            |           | 1,800.00  | -463,182.23 |
| Bill Pmt -Check | 04/30/2015 | ACH       | Branham, Sallye          |                 | 131.2 · Comm ...   | 1,800.00  |           | -461,382.23 |
| Bill Pmt -Check | 04/30/2015 | 6205      | CONLEY BROS. TI...       | 106650          | 131.2 · Comm ...   | 738.91    |           | -460,643.32 |
| Bill            | 04/30/2015 | 44182...  | First Bankcard           | 44182292810...  | -SPLIT-            |           | 779.17    | -461,422.49 |
| Bill            | 04/30/2015 | 04-15 ... | Columbia Gas of Ke...    | 04-15 PG        | 804.2 · Gas Pu...  |           | 5,975.18  | -467,397.67 |
| Credit          | 04/30/2015 | CR F...   | Columbia Gas of Ke...    | CR FOR 366 ...  | 804.2 · Gas Pu...  | 2,475.58  |           | -464,922.09 |
| Bill Pmt -Check | 04/30/2015 | 6206      | Columbia Gas of Ke...    | 04-15 PG        | 131.2 · Comm ...   | 3,499.60  |           | -461,422.49 |
| Bill Pmt -Check | 04/30/2015 | 6207      | First Bankcard           | 44182292810...  | 131.2 · Comm ...   | 779.17    |           | -460,643.32 |
| Bill Pmt -Check | 04/30/2015 | 6208      | Highfield MFG Co         | 212460          | 131.2 · Comm ...   | 293.37    |           | -460,349.95 |
| Bill Pmt -Check | 04/30/2015 | 6209      | AREA WIDE PROT...        |                 | 131.2 · Comm ...   | 1,080.00  |           | -459,269.95 |
| Bill            | 04/30/2015 | 04-15     | Samuel T Alcus           | 04-15           | 806 · Gas Purc...  |           | 957.90    | -460,227.85 |
| Bill            | 04/30/2015 | 04-15     | Cumberland Valley ...    | 04-15           | 809 · Gas Purc...  |           | 10,588.89 | -470,816.74 |
| Bill            | 04/30/2015 | 40180...  | Action Petroleum Co.     | 40180060        | -SPLIT-            |           | 172.04    | -470,988.78 |
| Bill            | 04/30/2015 | 866000    | Layne's ACE HARD...      | 866000          | -SPLIT-            |           | 653.38    | -471,642.16 |
| Bill            | 04/30/2015 |           | State Wide Press         |                 | -SPLIT-            |           | 165.36    | -471,807.52 |
| Bill            | 04/30/2015 | 6055-...  | Waste Connections        | 6055-44936      | -SPLIT-            |           | 84.35     | -471,891.87 |
| Bill            | 04/30/2015 |           | Big Sandy Recc           |                 | -SPLIT-            |           | 317.80    | -472,209.67 |
| Bill            | 04/30/2015 | 04-15 ... | Columbia Gas of Ke...    | 04-15 MLG       | 804.2 · Gas Pu...  |           | 1,981.82  | -474,191.49 |
| Bill            | 04/30/2015 |           | Prestonsburg City's ...  |                 | -SPLIT-            |           | 49.00     | -474,240.49 |
| Bill            | 04/30/2015 | 04-15     | Jefferson Gas, LLC       | 04-15           | 804.11 · Gas P...  |           | 794.22    | -475,034.71 |
| Bill            | 04/30/2015 | 1503570   | R L Laughlin & Co Inc    | 1503570         | 874 · Mains & ...  |           | 26.25     | -475,060.96 |
| Bill            | 04/30/2015 | 04-15     | Magnum Drilling of ...   | 04-15           | 804.9 · Gas Pu...  |           | 2,173.50  | -477,234.46 |
| Bill            | 04/30/2015 | 33707...  | MSPS                     | 337075-01 (...) | 376.0 · Itrons     |           | 1,290.47  | -478,524.93 |
| Bill            | 04/30/2015 | 04-15     | Slone Energy, LLC        | 04-15 Inv#1...  | 804.5 · Gas Pu...  |           | 4,239.43  | -482,764.36 |
| Bill            | 04/30/2015 | 04-15     | Slone Energy, LLC        | 04-15 Inv#1411  | 804.5 · Gas Pu...  |           | 3,660.77  | -486,425.13 |

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Accrual Basis

**Kentucky Frontier Gas, LLC**  
**General Ledger**  
**As of December 31, 2015**

| Type            | Date       | Num       | Name                    | Memo            | Split              | Debit     | Credit    | Balance     |
|-----------------|------------|-----------|-------------------------|-----------------|--------------------|-----------|-----------|-------------|
| Bill            | 04/30/2015 | 04-15     | Hi-Energy Gas Co        | 04-15           | 804.10 · Gas P...  |           | 1,127.36  | -487,552.49 |
| Bill            | 04/30/2015 | 451382    | Holland Supply Com...   | 451382          | -SPLIT-            |           | 200.88    | -487,753.37 |
| Bill            | 04/30/2015 | 002207    | KY CRYSTAL WAT...       | 002207          | -SPLIT-            |           | 48.33     | -487,801.70 |
| Bill            | 04/30/2015 |           | B & M AUTO & TRU...     |                 | -SPLIT-            |           | 247.69    | -488,049.39 |
| Bill            | 04/30/2015 | 101664    | Industrial Gas Servi... |                 | 923 · Outside ...  |           | 5,030.00  | -493,079.39 |
| Bill            | 04/30/2015 | #04-4...  | Fast Change Lube &...   |                 | -SPLIT-            |           | 76.62     | -493,156.01 |
| Bill            | 04/30/2015 | #02-2...  | Fast Change Lube &...   | #02-219702      | -SPLIT-            |           | 94.14     | -493,250.15 |
| Bill            | 04/30/2015 | 04-15     | John Gray Energy        | 04-15           | 804.4 · Gas Pu...  |           | 1,637.74  | -494,887.89 |
| Bill            | 04/30/2015 | 04-15     | Tackett & Sons Drill... | 04-15           | 804.6 · Gas Pu...  |           | 1,035.84  | -495,923.73 |
| Bill            | 04/30/2015 | 04-15     | Plateau Energy, LLC     | 04-15           | 804.21 · Gas P...  |           | 241.50    | -496,165.23 |
| Bill            | 04/30/2015 | 04-15 ... | Nytis Exploration Co... | 04-15 EVAN ...  | 807 · Gas Purc...  |           | 2,684.94  | -498,850.17 |
| Bill            | 04/30/2015 | 04-15     | KLC Enterprises         | 04-15           | 804.3 · Gas Pu...  |           | 2,325.01  | -501,175.18 |
| Bill            | 04/30/2015 | Cust #... | MATHESON TRI-G...       | Cust #AF149     | -SPLIT-            |           | 127.20    | -501,302.38 |
| Bill            | 04/30/2015 | 04-15     | HTC Gas Company,...     | 04-15           | 804.13 · Gas P...  |           | 426.00    | -501,728.38 |
| Bill            | 04/30/2015 | 04-15     | Rich, Larry             | 04-15 5 days... | 923.1 · Outside... |           | 1,500.00  | -503,228.38 |
| Bill            | 04/30/2015 | 04-15     | EQT Energy, LLC         | 04-15           | 804.20 · Gas P...  |           | 18,779.50 | -522,007.88 |
| Bill            | 04/30/2015 | 04-15     | Quality Natural Gas ... | 04-15           | 804.1 · Gas Pu...  |           | 19,976.50 | -541,984.38 |
| Bill            | 04/30/2015 | 04-15 ... | Nytis Exploration Co... | 04-15 FT'S      | 804.12 · Gas P...  |           | 637.23    | -542,621.61 |
| Bill            | 04/30/2015 | 04-15 ... | Nytis Exploration Co... | 04-15 DEMA      | 808 · Gas Purc...  |           | 41.32     | -542,662.93 |
| Bill            | 04/30/2015 | 04-15 ... | Nytis Exploration Co... | 04-15 ORIGI...  | 804.12 · Gas P...  |           | 265.33    | -542,928.26 |
| Bill            | 04/30/2015 | 04-15 ... | Nytis Exploration Co... | 04-15 SIGMA     | 804.12 · Gas P...  |           | 4,009.05  | -546,937.31 |
| Bill            | 04/30/2015 | 2015 ...  | D L R                   | TRANSPORT...    | 804.15 · Trans...  |           | 6,343.75  | -553,281.06 |
| Bill            | 04/30/2015 | Jan-A...  | D L R                   | TRANSPORT...    | -SPLIT-            |           | 9,503.75  | -562,784.81 |
| Bill            | 04/30/2015 | 04-15     | Spirit Energy           | 04-15           | 804.17 · Gas P...  |           | 496.32    | -563,281.13 |
| Bill            | 05/01/2015 |           | Robert J Oxford exe...  |                 | -SPLIT-            |           | 1,200.00  | -564,481.13 |
| Bill            | 05/01/2015 | #26102    | m2m Data Corporati...   | Invoice #26102  | 874 · Mains & ...  |           | 26.20     | -564,507.33 |
| Bill            | 05/01/2015 | 60100...  | Community Trust Ba...   | 60100584401...  | -SPLIT-            |           | 1,475.26  | -565,982.59 |
| Bill            | 05/01/2015 | 60100...  | Community Trust Ba...   | 60100584401...  | -SPLIT-            |           | 13,277.26 | -579,259.85 |
| Bill            | 05/01/2015 | 60100...  | Community Trust Ba...   | 60100618081...  | -SPLIT-            |           | 587.29    | -579,847.14 |
| Bill            | 05/01/2015 | 359955    | CAUDILL SEED            | Inv#359955      | -SPLIT-            |           | 50.47     | -579,897.61 |
| Bill            | 05/02/2015 |           | MARY MUSIC              |                 | -SPLIT-            |           | 50.00     | -579,947.61 |
| Bill            | 05/03/2015 |           | DUSTIN CRUM             | GRASS MO...     | -SPLIT-            |           | 60.00     | -580,007.61 |
| Bill Pmt -Check | 05/04/2015 | 6211      | MARY MUSIC              |                 | 131.2 · Comm ...   | 50.00     |           | -579,957.61 |
| Bill Pmt -Check | 05/04/2015 | ACH       | Birch Communications    |                 | 131.2 · Comm ...   | 580.78    |           | -579,376.83 |
| Bill Pmt -Check | 05/04/2015 | 6212      | D L R                   |                 | 131.2 · Comm ...   | 15,000.00 |           | -564,376.83 |
| Bill Pmt -Check | 05/05/2015 | ACH       | Appalachian Wireless    | 00200611207     | 131.2 · Comm ...   | 772.89    |           | -563,603.94 |
| Bill Pmt -Check | 05/05/2015 | 6214      | DUSTIN CRUM             | GRASS MO...     | 131.2 · Comm ...   | 60.00     |           | -563,543.94 |
| Bill Pmt -Check | 05/05/2015 | 6213      | Samuel T Alcus          | 04-15           | 131.2 · Comm ...   | 957.90    |           | -562,586.04 |
| Bill Pmt -Check | 05/05/2015 | 6215      | Action Petroleum Co.    | 40180060        | 131.2 · Comm ...   | 172.04    |           | -562,414.00 |
| Bill Pmt -Check | 05/05/2015 | 6216      | AT&T                    |                 | 131.2 · Comm ...   | 173.39    |           | -562,240.61 |
| Bill Pmt -Check | 05/05/2015 | 6217      | Columbia Gas of Ke...   | 04-15 MLG       | 131.2 · Comm ...   | 1,981.82  |           | -560,258.79 |
| Bill Pmt -Check | 05/05/2015 | 6218      | Layne's ACE HARD...     | 866000          | 131.2 · Comm ...   | 653.38    |           | -559,605.41 |
| Bill Pmt -Check | 05/05/2015 | 6219      | State Wide Press        |                 | 131.2 · Comm ...   | 165.36    |           | -559,440.05 |
| Bill Pmt -Check | 05/05/2015 | 6220      | T.A.S                   | 12348331        | 131.2 · Comm ...   | 206.65    |           | -559,233.40 |
| Bill Pmt -Check | 05/05/2015 | 6221      | Waste Connections       | 6055-44936      | 131.2 · Comm ...   | 84.35     |           | -559,149.05 |
| Bill            | 05/05/2015 |           | Amazon.com              |                 | -SPLIT-            |           | 75.37     | -559,224.42 |
| Bill Pmt -Check | 05/05/2015 | DB CD     | Amazon.com              |                 | 131.2 · Comm ...   | 75.37     |           | -559,149.05 |
| Bill Pmt -Check | 05/06/2015 | 6222      | B & M AUTO & TRU...     |                 | 131.2 · Comm ...   | 108.12    |           | -559,040.93 |
| Bill Pmt -Check | 05/06/2015 | 6223      | Williams Electric & ... | 204348          | 131.2 · Comm ...   | 81.89     |           | -558,959.04 |

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Accrual Basis

**Kentucky Frontier Gas, LLC**  
**General Ledger**  
**As of December 31, 2015**

| Type            | Date       | Num      | Name                     | Memo             | Split              | Debit     | Credit    | Balance     |
|-----------------|------------|----------|--------------------------|------------------|--------------------|-----------|-----------|-------------|
| Bill Pmt -Check | 05/06/2015 | 6224     | R L Laughlin & Co Inc    | 1503570          | 131.2 · Comm ...   | 26.25     |           | -558,932.79 |
| Bill Pmt -Check | 05/06/2015 | 6225     | MATHESON TRI-G...        | 11176068         | 131.2 · Comm ...   | 127.20    |           | -558,805.59 |
| Bill Pmt -Check | 05/06/2015 | 6226     | DISTRIBUTION NOW         | INV#907935423    | 131.2 · Comm ...   | 126.95    |           | -558,678.64 |
| Bill Pmt -Check | 05/06/2015 | 6227     | KEMI                     | 2001949          | 131.2 · Comm ...   | 1,054.50  |           | -557,624.14 |
| Bill            | 05/06/2015 |          | Childers Oil Company     | Gasoline exp     | -SPLIT-            |           | 61.38     | -557,685.52 |
| Bill Pmt -Check | 05/06/2015 | 6229     | Childers Oil Company     | Gasoline exp     | 131.2 · Comm ...   | 61.38     |           | -557,624.14 |
| Bill            | 05/06/2015 | 10012... | Speedway Superam...      | 1001229655       | -SPLIT-            |           | 3,855.90  | -561,480.04 |
| Bill Pmt -Check | 05/07/2015 | 6230     | Community Trust Ba...    | 60100584401...   | 131.2 · Comm ...   | 1,475.26  |           | -560,004.78 |
| Bill Pmt -Check | 05/07/2015 | 6231     | Community Trust Ba...    | 60100584401...   | 131.2 · Comm ...   | 13,277.26 |           | -546,727.52 |
| Bill Pmt -Check | 05/07/2015 | 6232     | Community Trust Ba...    | 60100618081...   | 131.2 · Comm ...   | 587.29    |           | -546,140.23 |
| Bill Pmt -Check | 05/07/2015 | 6234     | D L R                    |                  | 131.2 · Comm ...   | 5,000.00  |           | -541,140.23 |
| Bill            | 05/08/2015 | 60100... | Community Trust Ba...    | 60100618146...   | -SPLIT-            |           | 1,883.00  | -543,023.23 |
| Bill            | 05/10/2015 |          | DUSTIN CRUM              | for mowing       | -SPLIT-            |           | 60.00     | -543,083.23 |
| Bill            | 05/10/2015 |          | Birch Communications     |                  | -SPLIT-            |           | 575.31    | -543,658.54 |
| Bill Pmt -Check | 05/11/2015 | 6235     | DUSTIN CRUM              | for mowing       | 131.2 · Comm ...   | 60.00     |           | -543,598.54 |
| Bill Pmt -Check | 05/11/2015 | 6237     | Holland Supply Com...    | 451382           | 131.2 · Comm ...   | 200.88    |           | -543,397.66 |
| Bill Pmt -Check | 05/11/2015 | 6238     | KY CRYSTAL WAT...        | 002207           | 131.2 · Comm ...   | 48.33     |           | -543,349.33 |
| Bill Pmt -Check | 05/11/2015 | 6239     | Moore's True Value ...   | 19572            | 131.2 · Comm ...   | 13.74     |           | -543,335.59 |
| Bill Pmt -Check | 05/11/2015 | 6240     | Williams Electric & ...  | VOID:            | 131.2 · Comm ...   | 0.00      |           | -543,335.59 |
| Bill Pmt -Check | 05/12/2015 | 6241     | CAUDILL SEED             | Inv#359955       | 131.2 · Comm ...   | 50.47     |           | -543,285.12 |
| Bill Pmt -Check | 05/12/2015 | 6242     | Hi-Energy Gas Co         | 04-15            | 131.2 · Comm ...   | 1,127.36  |           | -542,157.76 |
| Bill Pmt -Check | 05/12/2015 | 6243     | Magnum Drilling of ...   | 04-15            | 131.2 · Comm ...   | 2,173.50  |           | -539,984.26 |
| Bill Pmt -Check | 05/12/2015 | 6244     | Slone Energy, LLC        |                  | 131.2 · Comm ...   | 7,900.20  |           | -532,084.06 |
| Bill            | 05/12/2015 | 60300... | Community Trust Ba...    | 60300248851      | -SPLIT-            |           | 614.22    | -532,698.28 |
| Bill Pmt -Check | 05/12/2015 | 6247     | Community Trust Ba...    | 60300248851      | 131.2 · Comm ...   | 614.22    |           | -532,084.06 |
| Bill Pmt -Check | 05/12/2015 | 6248     | B & M AUTO & TRU...      |                  | 131.2 · Comm ...   | 247.69    |           | -531,836.37 |
| Bill Pmt -Check | 05/12/2015 | 6249     | Cumberland Valley ...    | 04-15            | 131.2 · Comm ...   | 10,588.89 |           | -521,247.48 |
| Bill Pmt -Check | 05/12/2015 | 6250     | Jefferson Gas, LLC       | 04-15            | 131.2 · Comm ...   | 794.22    |           | -520,453.26 |
| Bill Pmt -Check | 05/12/2015 | 6251     | MSPS                     | 337075-01        | 131.2 · Comm ...   | 1,290.47  |           | -519,162.79 |
| Bill Pmt -Check | 05/12/2015 | 6252     | Speedway Superam...      | 1001229655       | 131.2 · Comm ...   | 3,855.90  |           | -515,306.89 |
| Bill Pmt -Check | 05/12/2015 | ACH      | Travelers                |                  | 131.2 · Comm ...   | 2,327.53  |           | -512,979.36 |
| Bill Pmt -Check | 05/12/2015 | ACH      | Prestonsburg City's ...  | 102-21600-00     | 131.2 · Comm ...   | 49.00     |           | -512,930.36 |
| Bill Pmt -Check | 05/12/2015 | 6253     | Itron                    |                  | 131.2 · Comm ...   | 2,042.92  |           | -510,887.44 |
| Bill            | 05/12/2015 | 80009... | Purchase Power           | 80009000012...   | -SPLIT-            |           | 201.00    | -511,088.44 |
| Bill            | 05/12/2015 | 00013... | Utility Sales & Servi... | 00013938         | -SPLIT-            |           | 723.08    | -511,811.52 |
| Bill            | 05/14/2015 |          | CASELLE                  | Deposit of 50... | 125 · CASELL...    |           | 11,000.00 | -522,811.52 |
| Bill            | 05/14/2015 |          | CASELLE                  | Remaining ba...  | 125 · CASELL...    |           | 10,650.00 | -533,461.52 |
| Bill Pmt -Check | 05/14/2015 | 6254     | CASELLE                  | Deposit of 50... | 131.2 · Comm ...   | 11,000.00 |           | -522,461.52 |
| Bill Pmt -Check | 05/14/2015 | 6256     | Nytis Exploration Co...  |                  | 131.2 · Comm ...   | 10,903.22 |           | -511,558.30 |
| Bill Pmt -Check | 05/15/2015 | 2463     | Industrial Gas Servi...  |                  | 131.2 · Comm ...   | 5,030.00  |           | -506,528.30 |
| Bill Pmt -Check | 05/15/2015 | 2464     | NMB Associates Inc       |                  | 131.2 · Comm ...   | 1,577.88  |           | -504,950.42 |
| Bill            | 05/15/2015 | 19771... | RICOH USA, INC           | 19771158         | -SPLIT-            |           | 287.83    | -505,238.25 |
| Bill            | 05/16/2015 |          | MARY MUSIC               |                  | -SPLIT-            |           | 50.00     | -505,288.25 |
| Bill Pmt -Check | 05/18/2015 | 6257     | MARY MUSIC               |                  | 131.2 · Comm ...   | 50.00     |           | -505,238.25 |
| Bill Pmt -Check | 05/18/2015 | 6258     | Community Trust Ba...    | 60100618146...   | 131.2 · Comm ...   | 1,883.00  |           | -503,355.25 |
| Bill            | 05/18/2015 |          | Appalachian Wireless     |                  | -SPLIT-            |           | 753.34    | -504,108.59 |
| Bill            | 05/18/2015 | #54835   | United Systems & S...    | #54835 (100 I... | 376.0 · Itrons     |           | 6,122.08  | -510,230.67 |
| Bill            | 05/18/2015 | 28505... | Consolidated Pipe &...   | 2850556-000      | 894 · Maint of ... |           | 588.78    | -510,819.45 |
| Bill Pmt -Check | 05/19/2015 | 6259     | James Riley Hall         | #8527            | 131.2 · Comm ...   | 12.72     |           | -510,806.73 |

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Accrual Basis

## Kentucky Frontier Gas, LLC General Ledger As of December 31, 2015

| Type            | Date       | Num       | Name                     | Memo             | Split              | Debit     | Credit    | Balance     |
|-----------------|------------|-----------|--------------------------|------------------|--------------------|-----------|-----------|-------------|
| Bill Pmt -Check | 05/19/2015 | 6260      | Fast Change Lube &...    |                  | 131.2 · Comm ...   | 170.76    |           | -510,635.97 |
| Bill Pmt -Check | 05/19/2015 | 6261      | HiTech Signs & Gra...    | #42125           | 131.2 · Comm ...   | 132.50    |           | -510,503.47 |
| Bill Pmt -Check | 05/19/2015 | 6262      | John Gray Energy         | 04-15            | 131.2 · Comm ...   | 1,637.74  |           | -508,865.73 |
| Bill Pmt -Check | 05/19/2015 | 6263      | EQT Energy, LLC          | 03-15            | 131.2 · Comm ...   | 54,765.52 |           | -454,100.21 |
| Bill Pmt -Check | 05/19/2015 | ACH       | Big Sandy Recc           |                  | 131.2 · Comm ...   | 317.80    |           | -453,782.41 |
| Bill            | 05/19/2015 | 18641...  | Budget Conferencing      |                  | 921.6 · Confer...  |           | 199.14    | -453,981.55 |
| Bill            | 05/20/2015 |           | Community Trust Ba...    |                  | -SPLIT-            |           | 16,889.17 | -470,870.72 |
| Bill            | 05/20/2015 |           | Travelers                |                  | -SPLIT-            |           | 2,669.11  | -473,539.83 |
| Bill            | 05/20/2015 | 60300...  | Community Trust Ba...    | 60300249233 ...  | -SPLIT-            |           | 610.30    | -474,150.13 |
| Bill            | 05/20/2015 | 00013...  | Utility Sales & Servi... | 00013994         | 376.34 · Mains...  |           | 817.98    | -474,968.11 |
| Bill            | 05/20/2015 | 00014...  | Utility Sales & Servi... | 00014006         | 377 · Meter Sets   |           | 57.94     | -475,026.05 |
| Bill            | 05/21/2015 | 20062...  | Kentucky Undergrou...    | #200625063       | -SPLIT-            |           | 148.80    | -475,174.85 |
| Bill            | 05/22/2015 | 44182...  | First Bankcard           | 44182292810...   | -SPLIT-            |           | 286.52    | -475,461.37 |
| Bill            | 05/24/2015 |           | MARY MUSIC               |                  | -SPLIT-            |           | 50.00     | -475,511.37 |
| Bill            | 05/24/2015 | #5036...  | RICOH USA, INC           | #5036165311      | -SPLIT-            |           | 96.80     | -475,608.17 |
| Bill            | 05/24/2015 |           | THE KENTUCKY C...        | DELUXE BUS...    | -SPLIT-            |           | 100.00    | -475,708.17 |
| Bill            | 05/25/2015 | 60629...  | AT&T                     | 606298-3120...   | -SPLIT-            |           | 79.87     | -475,788.04 |
| Bill            | 05/25/2015 | 60629...  | AT&T                     | 606298-0955...   | -SPLIT-            |           | 93.45     | -475,881.49 |
| Bill            | 05/26/2015 |           | Western Commerce...      |                  | -SPLIT-            |           | 1,079.34  | -476,960.83 |
| Bill Pmt -Check | 05/26/2015 | ACH       | Western Commerce...      |                  | 131.2 · Comm ...   | 1,079.34  |           | -475,881.49 |
| Bill Pmt -Check | 05/26/2015 | 6265      | MARY MUSIC               |                  | 131.2 · Comm ...   | 50.00     |           | -475,831.49 |
| Bill Pmt -Check | 05/26/2015 | 6266      | Community Trust Ba...    |                  | 131.2 · Comm ...   | 16,889.17 |           | -458,942.32 |
| Bill Pmt -Check | 05/26/2015 | 6267      | Purchase Power           | 80009000012...   | 131.2 · Comm ...   | 201.00    |           | -458,741.32 |
| Bill            | 05/26/2015 |           | Anthem Blue Cross ...    | Health Insura... | -SPLIT-            |           | 4,674.69  | -463,416.01 |
| Bill Pmt -Check | 05/26/2015 | 6268      | Anthem Blue Cross ...    | Health Insura... | 131.2 · Comm ...   | 4,674.69  |           | -458,741.32 |
| Bill Pmt -Check | 05/26/2015 | 6269      | Community Trust Ba...    | 60300249233 ...  | 131.2 · Comm ...   | 610.30    |           | -458,131.02 |
| Bill Pmt -Check | 05/26/2015 | 6270      | United Systems & S...    | #54835           | 131.2 · Comm ...   | 6,122.08  |           | -452,008.94 |
| Bill            | 05/26/2015 | 2011164   | KEMI                     | 2011164          | -SPLIT-            |           | 1,054.50  | -453,063.44 |
| Bill Pmt -Check | 05/27/2015 | 6271      | Quality Natural Gas ...  | 02-15            | 131.2 · Comm ...   | 43,257.41 |           | -409,806.03 |
| Bill Pmt -Check | 05/27/2015 | 6272      | Utility Sales & Servi... | 00013938         | 131.2 · Comm ...   | 448.32    |           | -409,357.71 |
| Bill            | 05/27/2015 | 60300...  | Community Trust Ba...    | 60300268609 ...  | -SPLIT-            |           | 364.73    | -409,722.44 |
| Bill Pmt -Check | 05/27/2015 | 6273      | Community Trust Ba...    | 60300268609 ...  | 131.2 · Comm ...   | 364.73    |           | -409,357.71 |
| Bill Pmt -Check | 05/27/2015 | 6274      | Kentucky Undergrou...    | #200625063       | 131.2 · Comm ...   | 148.80    |           | -409,208.91 |
| Bill Pmt -Check | 05/27/2015 | 6275      | RICOH USA, INC           | 19771158         | 131.2 · Comm ...   | 287.83    |           | -408,921.08 |
| Bill            | 05/27/2015 | #1234...  | T.A.S                    | #12348608        | -SPLIT-            |           | 164.10    | -409,085.18 |
| Bill Pmt -Check | 05/28/2015 | 6276      | Plateau Energy, LLC      | 04-15            | 131.2 · Comm ...   | 241.50    |           | -408,843.68 |
| Bill Pmt -Check | 05/28/2015 | 2465      | Budget Conferencing      |                  | 131.2 · Comm ...   | 457.47    |           | -408,386.21 |
| Bill            | 05/29/2015 | INV#0...  | Cintas                   | #0335595600      | -SPLIT-            |           | 332.25    | -408,718.46 |
| Bill            | 05/29/2015 |           | State Wide Press         |                  | -SPLIT-            |           | 1,123.60  | -409,842.06 |
| Bill            | 05/30/2015 |           | MARY MUSIC               |                  | -SPLIT-            |           | 50.00     | -409,892.06 |
| Bill            | 05/30/2015 | GNC: ...  | JOHNSON COUNT...         | GNC: 5650        | 408.3 · Propert... |           | 6.02      | -409,898.08 |
| Bill            | 05/30/2015 | GNC: ...  | DWAYNE PRICE             | GNC: 5505        | 408.3 · Propert... |           | 121.83    | -410,019.91 |
| Bill            | 05/31/2015 | Inv#30... | Waste Connections        | Inv#3023456      | -SPLIT-            |           | 84.35     | -410,104.26 |
| Bill            | 05/31/2015 | 101666    | Industrial Gas Servi...  |                  | 923.5 · Outside... |           | 7,931.87  | -418,036.13 |
| Bill            | 05/31/2015 | 05-15     | Slone Energy, LLC        | 05-15 INV# ...   | 804.5 · Gas Pu...  |           | 1,911.11  | -419,947.24 |
| Bill            | 05/31/2015 | 05-15     | Slone Energy, LLC        | 05-15 INV#1...   | 804.5 · Gas Pu...  |           | 407.93    | -420,355.17 |
| Bill            | 05/31/2015 | 05-15     | Magnum Drilling of ...   | 05-15            | 804.9 · Gas Pu...  |           | 1,617.00  | -421,972.17 |
| Bill            | 05/31/2015 | 05-15 ... | Columbia Gas of Ke...    | 05-15 MLG        | 804.2 · Gas Pu...  |           | 1,407.13  | -423,379.30 |
| Bill            | 05/31/2015 | 05-15 ... | Columbia Gas of Ke...    | 05-15 PG         | 804.2 · Gas Pu...  |           | 4,582.66  | -427,961.96 |

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Accrual Basis

**Kentucky Frontier Gas, LLC**  
**General Ledger**  
**As of December 31, 2015**

| Type            | Date       | Num       | Name                     | Memo              | Split             | Debit     | Credit    | Balance     |
|-----------------|------------|-----------|--------------------------|-------------------|-------------------|-----------|-----------|-------------|
| Bill            | 05/31/2015 | #26107    | B & M AUTO & TRU...      | #26107            | -SPLIT-           |           | 55.00     | -428,016.96 |
| Bill            | 05/31/2015 | 866000    | Layne's ACE HARD...      | 866000            | -SPLIT-           |           | 117.33    | -428,134.29 |
| Bill            | 05/31/2015 |           | Prestonsburg City's ...  |                   | -SPLIT-           |           | 45.67     | -428,179.96 |
| Credit          | 05/31/2015 | CR F...   | Columbia Gas of Ke...    | CR FOR OVE...     | 804.2 · Gas Pu... | 2,188.25  |           | -425,991.71 |
| Bill            | 05/31/2015 | 05-15     | Jefferson Gas, LLC       | 05-15             | 804.11 · Gas P... |           | 610.45    | -426,602.16 |
| Bill            | 05/31/2015 | 002207    | KY CRYSTAL WAT...        | 002207            | -SPLIT-           |           | 55.03     | -426,657.19 |
| Bill            | 05/31/2015 |           | Big Sandy Recc           |                   | -SPLIT-           |           | 311.03    | -426,968.22 |
| Bill            | 05/31/2015 | 05-15     | Cumberland Valley ...    | 05-15             | 809 · Gas Purc... |           | 9,398.39  | -436,366.61 |
| Bill            | 05/31/2015 | JAN-...   | Interstate Natural G...  | SUTTON BO...      | -SPLIT-           |           | 523.46    | -436,890.07 |
| Bill            | 05/31/2015 | 05-15     | Spirit Energy            | 05-15             | 804.17 · Gas P... |           | 1,511.28  | -438,401.35 |
| Bill            | 05/31/2015 | 05-15 ... | Nytis Exploration Co...  | 05-15 DEMA        | 808 · Gas Purc... |           | 21.22     | -438,422.57 |
| Bill            | 05/31/2015 | 05-15 ... | Nytis Exploration Co...  | 05-15 FT'S        | 804.12 · Gas P... |           | 220.71    | -438,643.28 |
| Bill            | 05/31/2015 | 05-15 ... | Nytis Exploration Co...  | 05-15 ORIGI...    | 804.12 · Gas P... |           | 89.13     | -438,732.41 |
| Bill            | 05/31/2015 | 05-15 ... | Nytis Exploration Co...  | 05-15 SIGMA       | 804.12 · Gas P... |           | 1,907.92  | -440,640.33 |
| Bill            | 05/31/2015 | 05-15     | John Gray Energy         | 05-15             | 804.4 · Gas Pu... |           | 222.38    | -440,862.71 |
| Bill            | 05/31/2015 | 05-15     | Plateau Energy, LLC      | 05-15             | 804.21 · Gas P... |           | 178.50    | -441,041.21 |
| Bill            | 05/31/2015 | 05-15     | Samuel T Alcus           | 05-15             | 806 · Gas Purc... |           | 930.00    | -441,971.21 |
| Bill            | 05/31/2015 | 05-15 ... | Nytis Exploration Co...  | 05-15 EVAN ...    | 807 · Gas Purc... |           | 2,956.50  | -444,927.71 |
| Bill            | 05/31/2015 | 05-15     | Quality Natural Gas ...  | 05-15             | 804.1 · Gas Pu... |           | 30,727.60 | -475,655.31 |
| Bill            | 05/31/2015 | 05-15     | EQT Energy, LLC          | 05-15             | 804.20 · Gas P... |           | 8,802.52  | -484,457.83 |
| Bill            | 05/31/2015 | 05-15     | KLC Enterprises          | 05-15             | 804.3 · Gas Pu... |           | 1,884.73  | -486,342.56 |
| Credit          | 05/31/2015 | 05-15 ... | Columbia Gas of Ke...    | CREDIT FOR...     | 804.2 · Gas Pu... | 1,687.23  |           | -484,655.33 |
| Bill            | 05/31/2015 | 05-15     | HTC Gas Company,...      | 05-15             | 804.13 · Gas P... |           | 57.00     | -484,712.33 |
| Bill            | 06/01/2015 |           | Robert J Oxford exe...   |                   | -SPLIT-           |           | 1,200.00  | -485,912.33 |
| Bill Pmt -Check | 06/01/2015 | 6278      | Utility Sales & Servi... |                   | 131.2 · Comm ...  | 875.92    |           | -485,036.41 |
| Bill Pmt -Check | 06/01/2015 | 6279      | Cintas                   | #0335595600       | 131.2 · Comm ...  | 332.25    |           | -484,704.16 |
| Bill            | 06/01/2015 |           | DUSTIN CRUM              | mowing on 05...   | -SPLIT-           |           | 60.00     | -484,764.16 |
| Bill Pmt -Check | 06/01/2015 | 6280      | DUSTIN CRUM              | mowing on 05...   | 131.2 · Comm ...  | 60.00     |           | -484,704.16 |
| Bill            | 06/01/2015 |           | m2m Data Corporati...    |                   | 874 · Mains & ... |           | 26.20     | -484,730.36 |
| Bill Pmt -Check | 06/01/2015 | 6281      | m2m Data Corporati...    |                   | 131.2 · Comm ...  | 26.20     |           | -484,704.16 |
| Bill Pmt -Check | 06/02/2015 | ACH       | Birch Communications     |                   | 131.2 · Comm ...  | 575.31    |           | -484,128.85 |
| Bill            | 06/02/2015 |           | Boca Enterprises Inc     | Melvin Bridge ... | 874 · Mains & ... |           | 23,875.00 | -508,003.85 |
| Bill Pmt -Check | 06/02/2015 | 6282      | Boca Enterprises Inc     | Melvin Bridge ... | 131.2 · Comm ...  | 23,875.00 |           | -484,128.85 |
| Bill Pmt -Check | 06/02/2015 | 6284      | KEMI                     | 2011164           | 131.2 · Comm ...  | 1,054.50  |           | -483,074.35 |
| Bill Pmt -Check | 06/02/2015 | 6285      | RICOH USA, INC           | #5036165311       | 131.2 · Comm ...  | 96.80     |           | -482,977.55 |
| Bill Pmt -Check | 06/02/2015 | 6286      | State Wide Press         |                   | 131.2 · Comm ...  | 1,123.60  |           | -481,853.95 |
| Bill Pmt -Check | 06/02/2015 | 6287      | THE KENTUCKY C...        | DELUXE BUS...     | 131.2 · Comm ...  | 100.00    |           | -481,753.95 |
| Bill Pmt -Check | 06/02/2015 | 6288      | Waste Connections        | Inv#3023456       | 131.2 · Comm ...  | 84.35     |           | -481,669.60 |
| Bill Pmt -Check | 06/02/2015 | 6289      | KLC Enterprises          | 03-15             | 131.2 · Comm ...  | 3,682.61  |           | -477,986.99 |
| Bill Pmt -Check | 06/02/2015 | 6290      | First Bankcard           | 44182292810...    | 131.2 · Comm ...  | 286.52    |           | -477,700.47 |
| Bill Pmt -Check | 06/02/2015 | 6291      | T.A.S                    | #12348608         | 131.2 · Comm ...  | 164.10    |           | -477,536.37 |
| Bill Pmt -Check | 06/02/2015 | 6292      | Nytis Exploration Co...  | 04-15 EVAN ...    | 131.2 · Comm ...  | 2,684.94  |           | -474,851.43 |
| Bill Pmt -Check | 06/02/2015 | 6293      | Quality Natural Gas ...  | 03-15             | 131.2 · Comm ...  | 33,188.46 |           | -441,662.97 |
| Bill            | 06/02/2015 | 60100...  | Community Trust Ba...    | 60100618081...    | -SPLIT-           |           | 587.29    | -442,250.26 |
| Bill            | 06/02/2015 | 60100...  | Community Trust Ba...    | 60100584401...    | -SPLIT-           |           | 1,475.26  | -443,725.52 |
| Bill            | 06/02/2015 | 60100...  | Community Trust Ba...    | 60100584401...    | -SPLIT-           |           | 13,277.26 | -457,002.78 |
| Bill            | 06/02/2015 | 00000...  | Webb Medical Grou...     | 00000005005       | -SPLIT-           |           | 100.00    | -457,102.78 |
| Bill Pmt -Check | 06/03/2015 | 2466      | Industrial Gas Servi...  |                   | 131.2 · Comm ...  | 7,931.87  |           | -449,170.91 |
| Bill            | 06/03/2015 | 10012...  | Speedway Superam...      | 1001229655        | -SPLIT-           |           | 2,959.72  | -452,130.63 |



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Accrual Basis

**Kentucky Frontier Gas, LLC**  
**General Ledger**  
**As of December 31, 2015**

| Type            | Date       | Num      | Name                     | Memo            | Split              | Debit     | Credit   | Balance     |
|-----------------|------------|----------|--------------------------|-----------------|--------------------|-----------|----------|-------------|
| Bill            | 06/03/2015 | #9583    | KY CRYSTAL WAT...        | #9583           | -SPLIT-            |           | 29.25    | -452,159.88 |
| Bill            | 06/03/2015 | 00000... | Webb Medical Grou...     | 00000006262     | -SPLIT-            |           | 100.00   | -452,259.88 |
| Bill            | 06/03/2015 | 00000... | Webb Medical Grou...     | 00000005779     | -SPLIT-            |           | 100.00   | -452,359.88 |
| Bill            | 06/03/2015 | 42408    | HiTech Signs & Gra...    | #42408          | -SPLIT-            |           | 68.37    | -452,428.25 |
| Bill            | 06/04/2015 | Inv#875  | Kentucky Meter Ser...    | Inv#875         | -SPLIT-            |           | 3,750.65 | -456,178.90 |
| Bill            | 06/04/2015 | 50015... | RICOH USA, INC           | 500154566       | -SPLIT-            |           | 77.15    | -456,256.05 |
| Bill            | 06/04/2015 | INV#1... | REYNOLDS TRUCK...        | INV#15155       | -SPLIT-            |           | 148.40   | -456,404.45 |
| Bill Pmt -Check | 06/05/2015 | ACH      | Appalachian Wireless     | 00200611207     | 131.2 · Comm ...   | 753.34    |          | -455,651.11 |
| Bill            | 06/05/2015 |          | Heather Cantrell         |                 | -SPLIT-            |           | 50.00    | -455,701.11 |
| Bill            | 06/06/2015 | GNC:...  | Les Burgett              | GNC: 5650 2...  | 408.3 · Propert... |           | 22.55    | -455,723.66 |
| Bill Pmt -Check | 06/08/2015 | 6294     | D L R                    |                 | 131.2 · Comm ...   | 5,000.00  |          | -450,723.66 |
| Bill Pmt -Check | 06/08/2015 | 6295     | Speedway Superam...      |                 | 131.2 · Comm ...   | 2,959.72  |          | -447,763.94 |
| Bill Pmt -Check | 06/08/2015 | 6296     | Heather Cantrell         |                 | 131.2 · Comm ...   | 50.00     |          | -447,713.94 |
| Bill Pmt -Check | 06/08/2015 | 6297     | MARY MUSIC               |                 | 131.2 · Comm ...   | 50.00     |          | -447,663.94 |
| Bill Pmt -Check | 06/08/2015 | 6298     | B & M AUTO & TRU...      | #26107          | 131.2 · Comm ...   | 55.00     |          | -447,608.94 |
| Bill Pmt -Check | 06/08/2015 | 6299     | Columbia Gas of Ke...    | 05-15 MLG       | 131.2 · Comm ...   | 1,407.13  |          | -446,201.81 |
| Bill Pmt -Check | 06/08/2015 | 6300     | KLC Enterprises          | 04-15           | 131.2 · Comm ...   | 2,325.01  |          | -443,876.80 |
| Bill Pmt -Check | 06/08/2015 | 6301     | KY CRYSTAL WAT...        | #9583           | 131.2 · Comm ...   | 29.25     |          | -443,847.55 |
| Bill Pmt -Check | 06/08/2015 | 6302     | Layne's ACE HARD...      | 866000          | 131.2 · Comm ...   | 117.33    |          | -443,730.22 |
| Bill Pmt -Check | 06/08/2015 | 6303     | Magnum Drilling of ...   | 05-15           | 131.2 · Comm ...   | 1,617.00  |          | -442,113.22 |
| Bill Pmt -Check | 06/08/2015 | 6304     | Stone Energy, LLC        |                 | 131.2 · Comm ...   | 2,319.04  |          | -439,794.18 |
| Bill Pmt -Check | 06/08/2015 | 6306     | Columbia Gas of Ke...    | 05-15 PG        | 131.2 · Comm ...   | 2,394.41  |          | -437,399.77 |
| Bill Pmt -Check | 06/08/2015 | 6307     | Community Trust Ba...    | 60100618081...  | 131.2 · Comm ...   | 587.29    |          | -436,812.48 |
| Bill Pmt -Check | 06/08/2015 | 6308     | Community Trust Ba...    | 60100584401...  | 131.2 · Comm ...   | 1,475.26  |          | -435,337.22 |
| Bill Pmt -Check | 06/08/2015 | 6309     | Community Trust Ba...    | 60100584401...  | 131.2 · Comm ...   | 13,277.26 |          | -422,059.96 |
| Bill            | 06/08/2015 | 00000... | Webb Medical Grou...     | 00000006261     | -SPLIT-            |           | 90.00    | -422,149.96 |
| Bill Pmt -Check | 06/09/2015 | 6310     | Jefferson Gas, LLC       | VOID:           | 131.2 · Comm ...   | 0.00      |          | -422,149.96 |
| Bill            | 06/09/2015 | 60300... | Community Trust Ba...    | 60300248851 ... | -SPLIT-            |           | 614.22   | -422,764.18 |
| Bill Pmt -Check | 06/09/2015 | 6311     | Community Trust Ba...    | 60300248851 ... | 131.2 · Comm ...   | 614.22    |          | -422,149.96 |
| Bill Pmt -Check | 06/09/2015 | 6314     | AT&T                     | 606298-0955...  | 131.2 · Comm ...   | 93.45     |          | -422,056.51 |
| Bill Pmt -Check | 06/09/2015 | 6315     | JOHNSON COUNT...         | GNC: 5650       | 131.2 · Comm ...   | 6.02      |          | -422,050.49 |
| Bill Pmt -Check | 06/09/2015 | 6316     | KY CRYSTAL WAT...        | 002207          | 131.2 · Comm ...   | 55.03     |          | -421,995.46 |
| Bill Pmt -Check | 06/09/2015 | 6317     | AT&T                     | 606298-3120...  | 131.2 · Comm ...   | 79.87     |          | -421,915.59 |
| Bill Pmt -Check | 06/09/2015 | 6318     | DWAYNE PRICE             | GNC: 5505       | 131.2 · Comm ...   | 121.83    |          | -421,793.76 |
| Bill Pmt -Check | 06/09/2015 | 6319     | Consolidated Pipe &...   | 2850556-000     | 131.2 · Comm ...   | 588.78    |          | -421,204.98 |
| Bill Pmt -Check | 06/09/2015 | 6320     | Kentucky Meter Ser...    | Inv#875         | 131.2 · Comm ...   | 3,750.65  |          | -417,454.33 |
| Bill Pmt -Check | 06/09/2015 | 6321     | MATHESON TRI-G...        | Cust #AF149     | 131.2 · Comm ...   | 127.20    |          | -417,327.13 |
| Bill            | 06/09/2015 | 107981   | CONLEY BROS. TI...       | 107981          | -SPLIT-            |           | 413.40   | -417,740.53 |
| Bill Pmt -Check | 06/10/2015 | ACH      | Prestonsburg City's ...  | 102-21600-00    | 131.2 · Comm ...   | 45.67     |          | -417,694.86 |
| Bill Pmt -Check | 06/10/2015 | 6326     | Utility Sales & Servi... | IN00013815      | 131.2 · Comm ...   | 308.86    |          | -417,386.00 |
| Bill            | 06/10/2015 |          | Birch Communications     |                 | -SPLIT-            |           | 568.32   | -417,954.32 |
| Bill            | 06/10/2015 | 60100... | Community Trust Ba...    | 60100618146...  | -SPLIT-            |           | 1,883.00 | -419,837.32 |
| Bill            | 06/10/2015 | 28508... | Consolidated Pipe &...   | 2850843-000     | 380.14 · Main ...  |           | 190.80   | -420,028.12 |
| Bill Pmt -Check | 06/11/2015 | 6327     | Jefferson Gas, LLC       | 05-15           | 131.2 · Comm ...   | 610.45    |          | -419,417.67 |
| Bill Pmt -Check | 06/11/2015 | 6328     | Tackett & Sons Drill...  | 04-15           | 131.2 · Comm ...   | 1,035.84  |          | -418,381.83 |
| Bill Pmt -Check | 06/11/2015 | 6329     | HTC Gas Company,...      | 04-15           | 131.2 · Comm ...   | 426.00    |          | -417,955.83 |
| Bill Pmt -Check | 06/11/2015 | ACH      | Travelers                |                 | 131.2 · Comm ...   | 2,669.11  |          | -415,286.72 |
| Bill Pmt -Check | 06/11/2015 | 6330     | Rich, Larry              | JULY 16 - DE... | 131.2 · Comm ...   | 4,666.33  |          | -410,620.39 |
| Bill Pmt -Check | 06/11/2015 | 6331     | Pipeline Solutions Inc   | VOID: FOR 2...  | 131.2 · Comm ...   | 0.00      |          | -410,620.39 |

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Accrual Basis

## Kentucky Frontier Gas, LLC General Ledger As of December 31, 2015

| Type            | Date       | Num       | Name                     | Memo              | Split              | Debit     | Credit    | Balance     |
|-----------------|------------|-----------|--------------------------|-------------------|--------------------|-----------|-----------|-------------|
| Bill Pmt -Check | 06/11/2015 | 6332      | Pipeline Solutions Inc   | FOR 2013          | 131.2 · Comm ...   | 8,000.00  |           | -402,620.39 |
| Bill            | 06/11/2015 | GROU...   | Anthem Blue Cross ...    | GROUP # A5...     | -SPLIT-            |           | 3,974.69  | -406,595.08 |
| Bill            | 06/12/2015 |           | Geneve Wells             | EASEMENT ...      | 880.8 · Easem...   |           | 500.00    | -407,095.08 |
| Bill Pmt -Check | 06/12/2015 | 2467      | Industrial Gas Servi...  |                   | 131.2 · Comm ...   | 8,000.00  |           | -399,095.08 |
| Bill            | 06/12/2015 |           | MARY MUSIC               | cleaning on 0...  | -SPLIT-            |           | 50.00     | -399,145.08 |
| Bill Pmt -Check | 06/12/2015 | 6333      | MARY MUSIC               | cleaning on 0...  | 131.2 · Comm ...   | 50.00     |           | -399,095.08 |
| Bill            | 06/12/2015 | NOTI...   | KY STATE TREASU...       | Public Service... | 408.4 · Annual ... |           | 2,141.04  | -401,236.12 |
| Bill            | 06/12/2015 | 8000-...  | Purchase Power           | 8000-9000-01...   | -SPLIT-            |           | 201.00    | -401,437.12 |
| Bill            | 06/12/2015 | #1990...  | RICOH USA, INC           | #19902929         | -SPLIT-            |           | 287.83    | -401,724.95 |
| Bill            | 06/15/2015 | 20062...  | Kentucky Undergrou...    | #200625379        | -SPLIT-            |           | 113.60    | -401,838.55 |
| Bill            | 06/16/2015 | 2299701   | Bocook Engineering ...   | Inv#2299701       | 923.3 · Outside... |           | 67.93     | -401,906.48 |
| Bill            | 06/16/2015 | 01 Ch...  | Chris Waugh, Floyd ...   | 01 Chev C15 ...   | -SPLIT-            |           | 68.41     | -401,974.89 |
| Bill            | 06/16/2015 | NOTI...   | KY STATE TREASU...       | PUBLIC SER...     | 408.4 · Annual ... |           | 6,300.83  | -408,275.72 |
| Bill            | 06/16/2015 | 28508...  | Consolidated Pipe &...   | 2850862-000-...   | 380.14 · Main ...  |           | 763.20    | -409,038.92 |
| Bill Pmt -Check | 06/17/2015 | 6339      | Community Trust Ba...    | 60100618146...    | 131.2 · Comm ...   | 1,883.00  |           | -407,155.92 |
| Bill Pmt -Check | 06/17/2015 | 6340      | Anthem Blue Cross ...    | GROUP # A5...     | 131.2 · Comm ...   | 3,974.69  |           | -403,181.23 |
| Bill Pmt -Check | 06/17/2015 | 6341      | EQT Energy, LLC          | 04-15             | 131.2 · Comm ...   | 18,779.50 |           | -384,401.73 |
| Bill Pmt -Check | 06/17/2015 | 6342      | KY STATE TREASU...       | Public Service... | 131.2 · Comm ...   | 2,141.04  |           | -382,260.69 |
| Bill Pmt -Check | 06/17/2015 | 6343      | Quality Natural Gas ...  | 04-15             | 131.2 · Comm ...   | 19,976.50 |           | -362,284.19 |
| Bill Pmt -Check | 06/17/2015 | 6344      | Les Burgett              | GNC: 5650 2...    | 131.2 · Comm ...   | 22.55     |           | -362,261.64 |
| Bill Pmt -Check | 06/17/2015 | 6345      | Cumberland Valley ...    | 05-15             | 131.2 · Comm ...   | 9,398.39  |           | -352,863.25 |
| Bill            | 06/17/2015 |           | Appalachian Wireless     |                   | -SPLIT-            |           | 838.88    | -353,702.13 |
| Bill Pmt -Check | 06/18/2015 | 6346      | Nyctis Exploration Co... |                   | 131.2 · Comm ...   | 4,952.93  |           | -348,749.20 |
| Bill            | 06/18/2015 | BILL ...  | CSX Transportation       | BILL NO. 829...   | 880.8 · Easem...   |           | 252.37    | -349,001.57 |
| Bill            | 06/18/2015 | 8296899   | CSX Transportation       | BILL NO. 829...   | 880.8 · Easem...   |           | 125.00    | -349,126.57 |
| Bill            | 06/18/2015 | 00240...  | J D Westcott & Son ...   | 00240175          | -SPLIT-            |           | 81.25     | -349,207.82 |
| Bill            | 06/18/2015 | 00240...  | J D Westcott & Son ...   | 00240176          | -SPLIT-            |           | 46.62     | -349,254.44 |
| Bill            | 06/18/2015 | INV#6...  | CASELLE                  | INV#66067         | 125 · CASELL...    |           | 5,000.00  | -354,254.44 |
| Bill            | 06/19/2015 | 60100...  | Community Trust Ba...    | 60100533313...    | -SPLIT-            |           | 16,889.17 | -371,143.61 |
| Bill            | 06/19/2015 |           | Travelers                |                   | -SPLIT-            |           | 2,669.11  | -373,812.72 |
| Bill Pmt -Check | 06/19/2015 | 6349      | Interstate Natural G...  | SUTTON BO...      | 131.2 · Comm ...   | 523.46    |           | -373,289.26 |
| Bill Pmt -Check | 06/19/2015 | 6350      | Spirit Energy            |                   | 131.2 · Comm ...   | 2,007.60  |           | -371,281.66 |
| Bill Pmt -Check | 06/19/2015 | ACH       | Big Sandy Recc           |                   | 131.2 · Comm ...   | 311.03    |           | -370,970.63 |
| Bill            | 06/19/2015 | LINE ...  | Dustin's Lawn Care ...   | LINE REPLA...     | 380.14 · Main ...  |           | 1,970.00  | -372,940.63 |
| Bill Pmt -Check | 06/19/2015 | 6352      | Dustin's Lawn Care ...   | LINE REPLA...     | 131.2 · Comm ...   | 1,970.00  |           | -370,970.63 |
| Bill            | 06/19/2015 | 26287     | B & M AUTO & TRU...      | 26287             | -SPLIT-            |           | 55.00     | -371,025.63 |
| Bill            | 06/20/2015 |           | MARY MUSIC               |                   | -SPLIT-            |           | 50.00     | -371,075.63 |
| Bill            | 06/20/2015 | 13894...  | CT Corporation Syst...   |                   | 880.4 · License... |           | 210.00    | -371,285.63 |
| Bill Pmt -Check | 06/22/2015 | 6354      | Bocook Engineering ...   | Inv#2299701       | 131.2 · Comm ...   | 67.93     |           | -371,217.70 |
| Bill Pmt -Check | 06/22/2015 | 6355      | Webb Medical Grou...     |                   | 131.2 · Comm ...   | 300.00    |           | -370,917.70 |
| Bill Pmt -Check | 06/22/2015 | 6356      | Webb Medical Grou...     | 00000006261       | 131.2 · Comm ...   | 90.00     |           | -370,827.70 |
| Bill Pmt -Check | 06/22/2015 | 6357      | MARY MUSIC               |                   | 131.2 · Comm ...   | 50.00     |           | -370,777.70 |
| Bill Pmt -Check | 06/22/2015 | 6364      | Geneve Wells             | EASEMENT ...      | 131.2 · Comm ...   | 500.00    |           | -370,277.70 |
| Bill Pmt -Check | 06/22/2015 | 6365      | RICOH USA, INC           | 500154566         | 131.2 · Comm ...   | 77.15     |           | -370,200.55 |
| Bill Pmt -Check | 06/22/2015 | 2468      | Robert J Oxford exe...   |                   | 131.2 · Comm ...   | 2,400.00  |           | -367,800.55 |
| Bill            | 06/22/2015 | FEE ...   | U S Postal Service       | BOX #408- F...    | -SPLIT-            |           | 356.00    | -368,156.55 |
| Bill            | 06/22/2015 | Inv#58... | Sherwin-Williams         | Inv#5815-1        | -SPLIT-            |           | 229.06    | -368,385.61 |
| Bill            | 06/22/2015 |           | U S Postal Service       | MAILED MAP...     | 905.2 · Postag...  |           | 24.50     | -368,410.11 |
| Bill            | 06/22/2015 | #29464    | Drains Unlimited, Inc.   | #29464            | 380.14 · Main ...  |           | 14,000.00 | -382,410.11 |

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Accrual Basis

**Kentucky Frontier Gas, LLC**  
**General Ledger**  
**As of December 31, 2015**

| Type            | Date       | Num       | Name                    | Memo            | Split              | Debit     | Credit   | Balance     |
|-----------------|------------|-----------|-------------------------|-----------------|--------------------|-----------|----------|-------------|
| Bill            | 06/22/2015 | 439351    | CAUDILL SEED            | 439351          | 380.14 · Main ...  |           | 393.79   | -382,803.90 |
| Bill Pmt -Check | 06/23/2015 | 6366      | KY STATE TREASU...      | PUBLIC SER...   | 131.2 · Comm ...   | 6,300.83  |          | -376,503.07 |
| Bill            | 06/23/2015 |           | Mann Toyota             | VEH EXP         | -SPLIT-            |           | 31.20    | -376,534.27 |
| Bill Pmt -Check | 06/23/2015 | 6367      | Mann Toyota             | VEH EXP         | 131.2 · Comm ...   | 31.20     |          | -376,503.07 |
| Bill            | 06/23/2015 |           | Western Commerce...     |                 | -SPLIT-            |           | 1,079.34 | -377,582.41 |
| Bill Pmt -Check | 06/23/2015 | ACH       | Western Commerce...     |                 | 131.2 · Comm ...   | 1,079.34  |          | -376,503.07 |
| Bill            | 06/23/2015 |           | Mann Toyota             | VEH EXP FO...   | -SPLIT-            |           | 41.30    | -376,544.37 |
| Bill Pmt -Check | 06/23/2015 | 6368      | Mann Toyota             | VEH EXP FO...   | 131.2 · Comm ...   | 41.30     |          | -376,503.07 |
| Bill Pmt -Check | 06/23/2015 | 6369      | U S Postal Service      | MAILED MAP...   | 131.2 · Comm ...   | 24.50     |          | -376,478.57 |
| Bill Pmt -Check | 06/23/2015 | 6371      | RICOH USA, INC          | #19902929       | 131.2 · Comm ...   | 287.83    |          | -376,190.74 |
| Bill Pmt -Check | 06/23/2015 | 6372      | U S Postal Service      | BOX #408- F...  | 131.2 · Comm ...   | 356.00    |          | -375,834.74 |
| Bill            | 06/23/2015 | 44182...  | First Bankcard          | 44182292810...  | -SPLIT-            |           | 345.52   | -376,180.26 |
| Bill            | 06/23/2015 | 19179...  | PITNEY BOWES G...       | 1917998-JN15    | -SPLIT-            |           | 146.28   | -376,326.54 |
| Bill            | 06/23/2015 | 8598      | James Riley Hall        | 8598            | 380.14 · Main ...  |           | 286.20   | -376,612.74 |
| Bill            | 06/23/2015 | #77608    | Central Business Sy...  | #77608 Annu...  | -SPLIT-            |           | 1,845.00 | -378,457.74 |
| Bill            | 06/23/2015 | Inv#59... | Sherwin-Williams        | Inv#5913-4      | -SPLIT-            |           | 110.92   | -378,568.66 |
| Bill            | 06/23/2015 | 28508...  | Consolidated Pipe &...  | 2850822-000-... | 394.2 · Tools, ... |           | 989.36   | -379,558.02 |
| Bill            | 06/23/2015 | 7026294   | Miller Supply Inc       | #7026294        | -SPLIT-            |           | 628.16   | -380,186.18 |
| Bill Pmt -Check | 06/24/2015 | 6373      | Nytis Exploration Co... |                 | 131.2 · Comm ...   | 2,238.98  |          | -377,947.20 |
| Bill            | 06/24/2015 | 2220      | NMB Associates Inc      |                 | Computer Rep...    |           | 546.66   | -378,493.86 |
| Bill            | 06/24/2015 | 2219      | NMB Associates Inc      |                 | Computer Rep...    |           | 530.92   | -379,024.78 |
| Bill            | 06/24/2015 | 8599      | James Riley Hall        | 8599            | 380.14 · Main ...  |           | 222.60   | -379,247.38 |
| Bill            | 06/24/2015 | PO 20...  | Unlimited Equipmen...   | PO 2015182 ...  | 380.14 · Main ...  |           | 159.00   | -379,406.38 |
| Bill            | 06/24/2015 | 2020419   | KEMI                    | 2020419         | -SPLIT-            |           | 1,054.50 | -380,460.88 |
| Bill Pmt -Check | 06/25/2015 | 6374      | John Gray Energy        | 05-15           | 131.2 · Comm ...   | 222.38    |          | -380,238.50 |
| Bill Pmt -Check | 06/25/2015 | 6375      | J D Westcott & Son ...  |                 | 131.2 · Comm ...   | 127.87    |          | -380,110.63 |
| Bill Pmt -Check | 06/25/2015 | 6376      | Purchase Power          | 8000-9000-01... | 131.2 · Comm ...   | 201.00    |          | -379,909.63 |
| Bill Pmt -Check | 06/25/2015 | 6377      | REYNOLDS TRUCK...       | INV#15155       | 131.2 · Comm ...   | 148.40    |          | -379,761.23 |
| Bill            | 06/25/2015 | INV#7...  | AFLAC INSURANCE         | INV#769774 ...  | 924.7 · Insuran... |           | 600.52   | -380,361.75 |
| Bill            | 06/25/2015 | 60629...  | AT&T                    | 60629809550...  | -SPLIT-            |           | 93.45    | -380,455.20 |
| Bill            | 06/25/2015 | 60629...  | AT&T                    | 60629831202...  | -SPLIT-            |           | 79.87    | -380,535.07 |
| Bill Pmt -Check | 06/26/2015 | 6378      | Community Trust Ba...   | 60100533313...  | 131.2 · Comm ...   | 16,889.17 |          | -363,645.90 |
| Bill            | 06/26/2015 | #1007     | Dustin's Lawn Care ...  | LR-BTU 6/22-... | -SPLIT-            |           | 5,035.88 | -368,681.78 |
| Bill Pmt -Check | 06/26/2015 | 6379      | Dustin's Lawn Care ...  | LR-BTU 6/22-... | 131.2 · Comm ...   | 5,035.88  |          | -363,645.90 |
| Bill            | 06/27/2015 | #1234...  | T.A.S                   | #12348828       | -SPLIT-            |           | 194.20   | -363,840.10 |
| Bill            | 06/28/2015 |           | Heather Cantrell        |                 | -SPLIT-            |           | 50.00    | -363,890.10 |
| Bill Pmt -Check | 06/29/2015 | 6380      | Heather Cantrell        |                 | 131.2 · Comm ...   | 50.00     |          | -363,840.10 |
| Bill            | 06/29/2015 | 1/15-6... | Oxford, Robert J.       |                 | -SPLIT-            |           | 1,281.17 | -365,121.27 |
| Bill Pmt -Check | 06/29/2015 | 2469      | Oxford, Robert J.       |                 | 131.2 · Comm ...   | 1,281.17  |          | -363,840.10 |
| Bill            | 06/30/2015 | 06-15     | Rich, Larry             | 06-15 5 days... | 923.1 · Outside... |           | 1,500.00 | -365,340.10 |
| Bill            | 06/30/2015 | 60300...  | Community Trust Ba...   | 60300249233 ... | -SPLIT-            |           | 610.30   | -365,950.40 |
| Bill            | 06/30/2015 | 60300...  | Community Trust Ba...   | 60300268609 ... | -SPLIT-            |           | 364.73   | -366,315.13 |
| Bill            | 06/30/2015 | 60300...  | Community Trust Ba...   | 60300248851 ... | -SPLIT-            |           | 614.22   | -366,929.35 |
| Bill Pmt -Check | 06/30/2015 | 6382      | B & M AUTO & TRU...     | 26287           | 131.2 · Comm ...   | 55.00     |          | -366,874.35 |
| Bill Pmt -Check | 06/30/2015 | 6384      | Central Business Sy...  | #77608 Annu...  | 131.2 · Comm ...   | 1,845.00  |          | -365,029.35 |
| Bill Pmt -Check | 06/30/2015 | 6385      | Community Trust Ba...   | VOID:           | 131.2 · Comm ...   | 0.00      |          | -365,029.35 |
| Bill Pmt -Check | 06/30/2015 | 6386      | James Riley Hall        |                 | 131.2 · Comm ...   | 508.80    |          | -364,520.55 |
| Bill Pmt -Check | 06/30/2015 | 6387      | PITNEY BOWES G...       | 1917998-JN15    | 131.2 · Comm ...   | 146.28    |          | -364,374.27 |
| Bill Pmt -Check | 06/30/2015 | 6388      | Community Trust Ba...   | 60300249233 ... | 131.2 · Comm ...   | 610.30    |          | -363,763.97 |

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Accrual Basis

**Kentucky Frontier Gas, LLC**  
**General Ledger**  
**As of December 31, 2015**

| Type            | Date       | Num       | Name                    | Memo            | Split              | Debit     | Credit    | Balance     |
|-----------------|------------|-----------|-------------------------|-----------------|--------------------|-----------|-----------|-------------|
| Bill Pmt -Check | 06/30/2015 | 6389      | Community Trust Ba...   | 60300268609 ... | 131.2 · Comm ...   | 364.73    |           | -363,399.24 |
| Bill            | 06/30/2015 | #3052...  | Waste Connections       | #3052107        | -SPLIT-            |           | 84.35     | -363,483.59 |
| Bill Pmt -Check | 06/30/2015 | 6391      | Waste Connections       | #3052107        | 131.2 · Comm ...   | 84.35     |           | -363,399.24 |
| Bill            | 06/30/2015 | 101669    | Industrial Gas Servi... |                 | -SPLIT-            |           | 6,030.00  | -369,429.24 |
| Bill            | 06/30/2015 | 06-15     | Magnum Drilling of ...  | 06-15           | 804.9 · Gas Pu...  |           | 714.00    | -370,143.24 |
| Bill            | 06/30/2015 | 06-15     | Cumberland Valley ...   | 06-15           | 809 · Gas Purc...  |           | 12,701.15 | -382,844.39 |
| Bill            | 06/30/2015 |           | State Wide Press        |                 | -SPLIT-            |           | 1,096.04  | -383,940.43 |
| Bill            | 06/30/2015 | 06-15 ... | Columbia Gas of Ke...   | 06-15 MLG       | 804.2 · Gas Pu...  |           | 947.96    | -384,888.39 |
| Bill            | 06/30/2015 | 06-15 ... | Columbia Gas of Ke...   | 06-15 PG        | 804.2 · Gas Pu...  |           | 3,133.95  | -388,022.34 |
| Bill            | 06/30/2015 | 61430...  | Big Sandy Recc          | 61430001        | -SPLIT-            |           | 390.72    | -388,413.06 |
| Bill            | 06/30/2015 | 002207    | KY CRYSTAL WAT...       | 002207          | -SPLIT-            |           | 17.10     | -388,430.16 |
| Bill            | 06/30/2015 |           | Prestonsburg City's ... |                 | -SPLIT-            |           | 55.64     | -388,485.80 |
| Bill            | 06/30/2015 | 866000    | Layne's ACE HARD...     | 866000          | -SPLIT-            |           | 197.33    | -388,683.13 |
| Bill            | 06/30/2015 | 2431      | HOMETOWN TRUE...        | 2431            | -SPLIT-            |           | 151.58    | -388,834.71 |
| Bill            | 06/30/2015 | 22001...  | Fast Change Lube &...   | 220012,22071... | -SPLIT-            |           | 173.23    | -389,007.94 |
| Bill            | 06/30/2015 | 4261-...  | Sherwin-Williams        | 4261-6694-8     | -SPLIT-            |           | 339.98    | -389,347.92 |
| Bill            | 06/30/2015 | 06-15     | Samuel T Alcus          | 06-15           | 806 · Gas Purc...  |           | 629.30    | -389,977.22 |
| Bill            | 06/30/2015 | 06-15     | KLC Enterprises         | 06-15           | 804.3 · Gas Pu...  |           | 1,589.01  | -391,566.23 |
| Bill            | 06/30/2015 | 20062...  | Kentucky Undergrou...   | 200625703       | -SPLIT-            |           | 94.40     | -391,660.63 |
| Bill Pmt -Check | 06/30/2015 | 6383      | CAUDILL SEED            | 439351          | 131.2 · Comm ...   | 393.79    |           | -391,266.84 |
| Bill            | 06/30/2015 | 1504531   | R L Laughlin & Co Inc   | 1504531         | 874 · Mains & ...  |           | 26.25     | -391,293.09 |
| Bill            | 06/30/2015 | Inv No... | Pinpoint Systems, Inc.  | Inv No. 6449    | -SPLIT-            |           | 1,560.00  | -392,853.09 |
| Credit          | 06/30/2015 | 06-15 ... | Columbia Gas of Ke...   | CREDIT FOR...   | 804.2 · Gas Pu...  | 974.26    |           | -391,878.83 |
| Bill            | 06/30/2015 | 06-15     | Plateau Energy, LLC     | 06-15           | 804.21 · Gas P...  |           | 42.00     | -391,920.83 |
| Bill            | 06/30/2015 | 06-15     | EQT Energy, LLC         | 06-15           | 804.20 · Gas P...  |           | 6,716.17  | -398,637.00 |
| Bill            | 06/30/2015 | 06-15     | Quality Natural Gas ... | 06-15           | 804.1 · Gas Pu...  |           | 13,656.09 | -412,293.09 |
| Bill            | 06/30/2015 | 06-15 ... | Nytis Exploration Co... | 06-15 Evan 104  | 807 · Gas Purc...  |           | 2,724.36  | -415,017.45 |
| Bill            | 06/30/2015 | 06-15 ... | Nytis Exploration Co... | 06-15 Original  | 804.12 · Gas P...  |           | 26.43     | -415,043.88 |
| Bill            | 06/30/2015 | 06-15 ... | Nytis Exploration Co... | 06-15 FTs       | 804.12 · Gas P...  |           | 394.07    | -415,437.95 |
| Bill            | 06/30/2015 | 06-15 ... | Nytis Exploration Co... | 06-15 Dema      | 808 · Gas Purc...  |           | 26.43     | -415,464.38 |
| Bill            | 06/30/2015 | 06-15 ... | Nytis Exploration Co... | 06-15 Sigma     | 804.12 · Gas P...  |           | 1,378.46  | -416,842.84 |
| Bill            | 06/30/2015 | 06-15 ... | Quality Natural Gas ... | 06-15 FSM ADJ   | 804.1 · Gas Pu...  |           | 2,769.12  | -419,611.96 |
| Bill            | 06/30/2015 | 06-15     | HTC Gas Company,...     | 06-15           | 804.13 · Gas P...  |           | 114.00    | -419,725.96 |
| Bill            | 06/30/2015 | 06-15 ... | Nytis Exploration Co... | 06-15 Sigma ... | 804.12 · Gas P...  |           | 11.00     | -419,736.96 |
| Bill            | 07/01/2015 | 26577     | m2m Data Corporati...   | #26577          | 874 · Mains & ...  |           | 26.20     | -419,763.16 |
| Bill            | 07/01/2015 |           | Robert J Oxford exe...  |                 | -SPLIT-            |           | 1,200.00  | -420,963.16 |
| Bill            | 07/01/2015 | GROU...   | Anthem Blue Cross ...   | GROUP # A5...   | -SPLIT-            |           | 4,324.69  | -425,287.85 |
| Bill            | 07/01/2015 | 50024...  | CT Corporation Syst...  |                 | 880.4 · License... |           | 284.00    | -425,571.85 |
| Bill            | 07/01/2015 | 2222      | NMB Associates Inc      |                 | -SPLIT-            |           | 5,950.00  | -431,521.85 |
| Bill            | 07/02/2015 | 60100...  | Community Trust Ba...   | 60100584401...  | -SPLIT-            |           | 1,475.26  | -432,997.11 |
| Bill Pmt -Check | 07/02/2015 | 2470      | Industrial Gas Servi... |                 | 131.2 · Comm ...   | 40,000.00 |           | -392,997.11 |
| Bill            | 07/02/2015 | LR-BTU    | Dustin's Lawn Care ...  | LR-BTU FOR ...  | 380.14 · Main ...  |           | 1,970.00  | -394,967.11 |
| Bill Pmt -Check | 07/02/2015 | 6392      | Dustin's Lawn Care ...  | LR-BTU FOR ...  | 131.2 · Comm ...   | 1,970.00  |           | -392,997.11 |
| Bill            | 07/02/2015 | 60100...  | Community Trust Ba...   | 60100584401...  | -SPLIT-            |           | 13,277.26 | -406,274.37 |
| Bill            | 07/02/2015 | 60100...  | Community Trust Ba...   | 60100618081...  | -SPLIT-            |           | 587.29    | -406,861.66 |
| Bill Pmt -Check | 07/03/2015 | ACH       | Birch Communications    |                 | 131.2 · Comm ...   | 568.32    |           | -406,293.34 |
| Bill            | 07/05/2015 |           | Heather Cantrell        |                 | -SPLIT-            |           | 50.00     | -406,343.34 |
| Bill Pmt -Check | 07/06/2015 | 6393      | Heather Cantrell        |                 | 131.2 · Comm ...   | 50.00     |           | -406,293.34 |
| Bill Pmt -Check | 07/06/2015 | 6394      | AFLAC INSURANCE         | VOID: INV#76... | 131.2 · Comm ...   | 0.00      |           | -406,293.34 |

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08/01/17

Accrual Basis

**Kentucky Frontier Gas, LLC**  
**General Ledger**  
**As of December 31, 2015**

| Type            | Date       | Num       | Name                     | Memo            | Split              | Debit     | Credit   | Balance     |
|-----------------|------------|-----------|--------------------------|-----------------|--------------------|-----------|----------|-------------|
| Bill Pmt -Check | 07/06/2015 | 6395      | Chris Waugh, Floyd ...   | 01 Chev C15 ... | 131.2 · Comm ...   | 68.41     |          | -406,224.93 |
| Bill Pmt -Check | 07/06/2015 | 6396      | Consolidated Pipe &...   | 2850862-000-... | 131.2 · Comm ...   | 763.20    |          | -405,461.73 |
| Bill Pmt -Check | 07/06/2015 | 6397      | Drains Unlimited, Inc.   | #29464          | 131.2 · Comm ...   | 14,000.00 |          | -391,461.73 |
| Bill Pmt -Check | 07/06/2015 | 6398      | First Bankcard           | 44182292810...  | 131.2 · Comm ...   | 345.52    |          | -391,116.21 |
| Bill Pmt -Check | 07/06/2015 | 6399      | Kentucky Undergrou...    | #200625379      | 131.2 · Comm ...   | 113.60    |          | -391,002.61 |
| Bill Pmt -Check | 07/06/2015 | 6400      | m2m Data Corporati...    | #26577          | 131.2 · Comm ...   | 26.20     |          | -390,976.41 |
| Bill Pmt -Check | 07/06/2015 | 6401      | Sherwin-Williams         | Inv#5815-1      | 131.2 · Comm ...   | 229.06    |          | -390,747.35 |
| Bill Pmt -Check | 07/06/2015 | 6402      | Unlimited Equipmen...    | PO 2015182 ...  | 131.2 · Comm ...   | 159.00    |          | -390,588.35 |
| Bill Pmt -Check | 07/06/2015 | 6403      | Community Trust Ba...    | 60300248851 ... | 131.2 · Comm ...   | 614.22    |          | -389,974.13 |
| Bill Pmt -Check | 07/06/2015 | 6404      | Sherwin-Williams         | Inv#5913-4      | 131.2 · Comm ...   | 110.92    |          | -389,863.21 |
| Bill Pmt -Check | 07/06/2015 | 6405      | KEMI                     | 2020419         | 131.2 · Comm ...   | 1,054.50  |          | -388,808.71 |
| Bill Pmt -Check | 07/06/2015 | 6406      | Magnum Drilling of ...   | 06-15           | 131.2 · Comm ...   | 714.00    |          | -388,094.71 |
| Bill Pmt -Check | 07/06/2015 | 6407      | Plateau Energy, LLC      | 05-15           | 131.2 · Comm ...   | 178.50    |          | -387,916.21 |
| Bill Pmt -Check | 07/06/2015 | 6408      | Consolidated Pipe &...   | 2850822-000-... | 131.2 · Comm ...   | 989.36    |          | -386,926.85 |
| Bill Pmt -Check | 07/07/2015 | ACH       | Appalachian Wireless     | 00200611207     | 131.2 · Comm ...   | 838.88    |          | -386,087.97 |
| Bill Pmt -Check | 07/07/2015 | 6416      | Anthem Blue Cross ...    | GROUP # A5...   | 131.2 · Comm ...   | 4,324.69  |          | -381,763.28 |
| Bill Pmt -Check | 07/07/2015 | 6417      | CASELLE                  | INV#66067       | 131.2 · Comm ...   | 5,000.00  |          | -376,763.28 |
| Bill Pmt -Check | 07/07/2015 | 6418      | Columbia Gas of Ke...    | 06-15 MLG       | 131.2 · Comm ...   | 947.96    |          | -375,815.32 |
| Bill Pmt -Check | 07/07/2015 | 6419      | HOMETOWN TRUE...         | 2431            | 131.2 · Comm ...   | 151.58    |          | -375,663.74 |
| Bill Pmt -Check | 07/07/2015 | 6420      | KY CRYSTAL WAT...        | 002207          | 131.2 · Comm ...   | 17.10     |          | -375,646.64 |
| Bill Pmt -Check | 07/07/2015 | 6421      | Layne's ACE HARD...      | 866000          | 131.2 · Comm ...   | 197.33    |          | -375,449.31 |
| Bill Pmt -Check | 07/07/2015 | 6422      | State Wide Press         |                 | 131.2 · Comm ...   | 1,096.04  |          | -374,353.27 |
| Bill Pmt -Check | 07/07/2015 | 6423      | Columbia Gas of Ke...    | 06-15 PG        | 131.2 · Comm ...   | 3,133.95  |          | -371,219.32 |
| Bill Pmt -Check | 07/07/2015 | 6424      | T.A.S                    | #12348828       | 131.2 · Comm ...   | 194.20    |          | -371,025.12 |
| Bill Pmt -Check | 07/07/2015 | 6425      | AT&T                     |                 | 131.2 · Comm ...   | 173.32    |          | -370,851.80 |
| Bill Pmt -Check | 07/07/2015 | 6426      | Consolidated Pipe &...   | 2850843-000     | 131.2 · Comm ...   | 190.80    |          | -370,661.00 |
| Bill Pmt -Check | 07/07/2015 | 6427      | Rich, Larry              |                 | 131.2 · Comm ...   | 10,000.00 |          | -360,661.00 |
| Bill            | 07/07/2015 | 10012...  | Speedway Superam...      | 1001229655      | -SPLIT-            |           | 3,520.00 | -364,181.00 |
| Bill            | 07/08/2015 |           | Martin Co Sheriff De...  | Processing fee  | 921.2 · Office ... |           | 40.00    | -364,221.00 |
| Bill            | 07/08/2015 |           | Magoffin County Sh...    | Processing fee  | 921.2 · Office ... |           | 50.00    | -364,271.00 |
| Bill            | 07/08/2015 |           | Laurel Count Sheriff ... | Processing fee  | 921.2 · Office ... |           | 40.00    | -364,311.00 |
| Bill Pmt -Check | 07/08/2015 | 6428      | Laurel Count Sheriff ... | Processing fee  | 131.2 · Comm ...   | 40.00     |          | -364,271.00 |
| Bill Pmt -Check | 07/08/2015 | 6429      | Magoffin County Sh...    | Processing fee  | 131.2 · Comm ...   | 50.00     |          | -364,221.00 |
| Bill Pmt -Check | 07/08/2015 | 6430      | Martin Co Sheriff De...  | Processing fee  | 131.2 · Comm ...   | 40.00     |          | -364,181.00 |
| Bill            | 07/08/2015 | #116280   | Action Petroleum Co.     | #116280         | 380.14 · Main ...  |           | 142.71   | -364,323.71 |
| Bill            | 07/08/2015 | 26372     | B & M AUTO & TRU...      | 26372           | -SPLIT-            |           | 272.68   | -364,596.39 |
| Bill Pmt -Check | 07/09/2015 | 6433      | Samuel T Alcus           | 05-15           | 131.2 · Comm ...   | 930.00    |          | -363,666.39 |
| Bill            | 07/09/2015 | 205481    | Williams Electric & ...  | 205481          | -SPLIT-            |           | 43.99    | -363,710.38 |
| Bill Pmt -Check | 07/10/2015 | ACH       | Prestonsburg City's ...  | 102-21600-00    | 131.2 · Comm ...   | 55.64     |          | -363,654.74 |
| Bill Pmt -Check | 07/10/2015 | ACH       | Travelers                |                 | 131.2 · Comm ...   | 2,669.11  |          | -360,985.63 |
| Bill Pmt -Check | 07/10/2015 | 6437      | Nytis Exploration Co...  | 05-15 EVAN ...  | 131.2 · Comm ...   | 2,956.50  |          | -358,029.13 |
| Bill Pmt -Check | 07/10/2015 | 6438      | Community Trust Ba...    | 60100618081...  | 131.2 · Comm ...   | 587.29    |          | -357,441.84 |
| Bill Pmt -Check | 07/10/2015 | 6439      | Community Trust Ba...    | 60100584401...  | 131.2 · Comm ...   | 1,475.26  |          | -355,966.58 |
| Bill Pmt -Check | 07/10/2015 | 6440      | Community Trust Ba...    | 60100584401...  | 131.2 · Comm ...   | 13,277.26 |          | -342,689.32 |
| Bill            | 07/10/2015 |           | Dustin's Lawn Care ...   | LR-BTU July ... | -SPLIT-            |           | 2,080.00 | -344,769.32 |
| Bill            | 07/10/2015 | Inv# 3... | Itron                    | Remaining ba... | 894 · Maint of ... |           | 54.51    | -344,823.83 |
| Bill Pmt -Check | 07/10/2015 | 6442      | Itron                    | Remaining ba... | 131.2 · Comm ...   | 54.51     |          | -344,769.32 |
| Bill Pmt -Check | 07/10/2015 | 6441      | Dustin's Lawn Care ...   | LR-BTU July ... | 131.2 · Comm ...   | 2,080.00  |          | -342,689.32 |
| Bill            | 07/10/2015 | 60100...  | Community Trust Ba...    | 60100618146...  | -SPLIT-            |           | 1,883.00 | -344,572.32 |

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Accrual Basis

**Kentucky Frontier Gas, LLC**  
**General Ledger**  
**As of December 31, 2015**

| Type            | Date       | Num        | Name                    | Memo            | Split               | Debit     | Credit   | Balance     |
|-----------------|------------|------------|-------------------------|-----------------|---------------------|-----------|----------|-------------|
| Bill            | 07/10/2015 |            | Birch Communications    |                 | -SPLIT-             |           | 560.01   | -345,132.33 |
| Bill            | 07/11/2015 |            | MARY MUSIC              |                 | -SPLIT-             |           | 50.00    | -345,182.33 |
| Bill            | 07/12/2015 | 80009...   | Purchase Power          | 80009000012...  | -SPLIT-             |           | 201.00   | -345,383.33 |
| Bill            | 07/13/2015 | Inv#70...  | Miller Supply Inc       | Inv#7026454     | -SPLIT-             |           | 72.19    | -345,455.52 |
| Bill Pmt -Check | 07/14/2015 | 6445       | D L R                   |                 | 131.2 · Comm ...    | 5,148.75  |          | -340,306.77 |
| Bill            | 07/14/2015 | #452224    | Holland Supply Com...   | #452224         | -SPLIT-             |           | 72.19    | -340,378.96 |
| Bill Pmt -Check | 07/15/2015 | 6446       | CSX Transportation      | BILL NO. 829... | 131.2 · Comm ...    | 252.37    |          | -340,126.59 |
| Bill Pmt -Check | 07/15/2015 | 6447       | Cumberland Valley ...   | 06-15           | 131.2 · Comm ...    | 12,701.15 |          | -327,425.44 |
| Bill Pmt -Check | 07/15/2015 | 6448       | Speedway Superam...     | 1001229655      | 131.2 · Comm ...    | 3,520.00  |          | -323,905.44 |
| Bill Pmt -Check | 07/15/2015 | 6449       | MARY MUSIC              |                 | 131.2 · Comm ...    | 50.00     |          | -323,855.44 |
| Bill Pmt -Check | 07/15/2015 | 6451       | Fast Change Lube &...   | 220012,22071... | 131.2 · Comm ...    | 173.23    |          | -323,682.21 |
| Bill Pmt -Check | 07/16/2015 | 2471       | CT Corporation Syst...  |                 | 131.2 · Comm ...    | 494.00    |          | -323,188.21 |
| Bill            | 07/16/2015 | BILL ...   | CSX Transportation      | BILL NO. 829... | 880.8 · Easem...    |           | 722.42   | -323,910.63 |
| Bill Pmt -Check | 07/17/2015 | ACH        | Big Sandy Recc          | 61430001        | 131.2 · Comm ...    | 390.72    |          | -323,519.91 |
| Bill Pmt -Check | 07/17/2015 | ACH        | AFLAC INSURANCE         | INV#769774 ...  | 131.2 · Comm ...    | 600.52    |          | -322,919.39 |
| Bill            | 07/17/2015 | 20034...   | RICOH USA, INC          | 20034691        | -SPLIT-             |           | 287.83   | -323,207.22 |
| Bill            | 07/17/2015 |            | Appalachian Wireless    |                 | -SPLIT-             |           | 718.27   | -323,925.49 |
| Bill            | 07/18/2015 |            | Heather Cantrell        |                 | -SPLIT-             |           | 50.00    | -323,975.49 |
| Bill Pmt -Check | 07/20/2015 | 6455       | Quality Natural Gas ... | 05-15           | 131.2 · Comm ...    | 30,727.60 |          | -293,247.89 |
| Bill Pmt -Check | 07/20/2015 | 6456       | Community Trust Ba...   | 60100618146...  | 131.2 · Comm ...    | 1,883.00  |          | -291,364.89 |
| Bill            | 07/20/2015 |            | Travelers               |                 | -SPLIT-             |           | 2,576.11 | -293,941.00 |
| Bill            | 07/20/2015 | #263414    | CARQUEST OF SA...       | #263414         | -SPLIT-             |           | 11.36    | -293,952.36 |
| Bill            | 07/20/2015 | #69848     | DENNIS G. ADAMS...      | #69848          | -SPLIT-             |           | 116.93   | -294,069.29 |
| Bill            | 07/20/2015 | 28511...   | Consolidated Pipe &...  | 2851105-000-... | -SPLIT-             |           | 47.70    | -294,116.99 |
| Bill            | 07/21/2015 | 60100...   | Community Trust Ba...   | 60100533313...  | 427.1 · Interest... |           | 1,993.98 | -296,110.97 |
| Bill            | 07/21/2015 |            | Community Trust Ba...   | Amendment f...  | 921.3 · Bank S...   |           | 150.00   | -296,260.97 |
| Bill Pmt -Check | 07/21/2015 | 6457       | Community Trust Ba...   | 60100533313...  | 131.2 · Comm ...    | 1,993.98  |          | -294,266.99 |
| Bill Pmt -Check | 07/21/2015 | 6458       | Community Trust Ba...   | Amendment f...  | 131.2 · Comm ...    | 150.00    |          | -294,116.99 |
| Bill Pmt -Check | 07/21/2015 | 6460       | Heather Cantrell        |                 | 131.2 · Comm ...    | 50.00     |          | -294,066.99 |
| Bill Pmt -Check | 07/21/2015 | 6461       | Miller Supply Inc       | #7026294        | 131.2 · Comm ...    | 628.16    |          | -293,438.83 |
| Bill Pmt -Check | 07/21/2015 | 6462       | Sherwin-Williams        | 4261-6694-8     | 131.2 · Comm ...    | 339.98    |          | -293,098.85 |
| Bill            | 07/21/2015 | #69863     | DENNIS G. ADAMS...      | #69863          | -SPLIT-             |           | 40.22    | -293,139.07 |
| Bill            | 07/22/2015 | Inv#70...  | Miller Supply Inc       | Inv#7026501     | 376.34 · Mains...   |           | 122.48   | -293,261.55 |
| Bill            | 07/23/2015 |            | Western Commerce...     |                 | -SPLIT-             |           | 1,079.34 | -294,340.89 |
| Bill Pmt -Check | 07/23/2015 | ACH        | Western Commerce...     |                 | 131.2 · Comm ...    | 1,079.34  |          | -293,261.55 |
| Bill            | 07/23/2015 | #205728    | Williams Electric & ... | #205728         | -SPLIT-             |           | 86.13    | -293,347.68 |
| Bill            | 07/23/2015 | 44182...   | First Bankcard          | 44182292810...  | -SPLIT-             |           | 420.17   | -293,767.85 |
| Bill            | 07/24/2015 | Inv No...  | Pinpoint Systems, Inc.  | Inv No. 7293    | -SPLIT-             |           | 1,632.80 | -295,400.65 |
| Bill            | 07/24/2015 | #2029...   | KEMI                    | #2029321        | -SPLIT-             |           | 1,054.50 | -296,455.15 |
| Bill            | 07/25/2015 | 60629...   | AT&T                    | 60629809550...  | -SPLIT-             |           | 109.89   | -296,565.04 |
| Bill            | 07/25/2015 | 60629...   | AT&T                    | 60629831202...  | -SPLIT-             |           | 79.95    | -296,644.99 |
| Bill            | 07/25/2015 | Client ... | Hays, Maggard & H...    |                 | 923.2 · Outside...  |           | 202.00   | -296,846.99 |
| Bill            | 07/25/2015 | 22468...   | Hays, Maggard & H...    |                 | 923.2 · Outside...  |           | 2,812.00 | -299,658.99 |
| Bill Pmt -Check | 07/27/2015 | 6466       | Action Petroleum Co.    | #116280         | 131.2 · Comm ...    | 142.71    |          | -299,516.28 |
| Bill Pmt -Check | 07/27/2015 | 6468       | Samuel T Alcum          | 06-15           | 131.2 · Comm ...    | 629.30    |          | -298,886.98 |
| Bill Pmt -Check | 07/27/2015 | 6469       | EQT Energy, LLC         | 05-15           | 131.2 · Comm ...    | 8,802.52  |          | -290,084.46 |
| Bill            | 07/27/2015 | #1234...   | T.A.S                   | #12349133       | -SPLIT-             |           | 164.10   | -290,248.56 |
| Bill            | 07/27/2015 | #26421     | B & M AUTO & TRU...     | #26421          | -SPLIT-             |           | 271.04   | -290,519.60 |
| Bill            | 07/28/2015 | #366       | D W Gas Meter Test...   | #366            | -SPLIT-             |           | 687.03   | -291,206.63 |

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Accrual Basis

## Kentucky Frontier Gas, LLC General Ledger As of December 31, 2015

| Type            | Date       | Num       | Name                     | Memo               | Split              | Debit    | Credit   | Balance     |
|-----------------|------------|-----------|--------------------------|--------------------|--------------------|----------|----------|-------------|
| Bill Pmt -Check | 07/29/2015 | 6485      | RICOH USA, INC           | 20034691           | 131.2 · Comm ...   | 287.83   |          | -290,918.80 |
| Bill Pmt -Check | 07/29/2015 | 6486      | B & M AUTO & TRU...      | 26372              | 131.2 · Comm ...   | 272.68   |          | -290,646.12 |
| Bill Pmt -Check | 07/29/2015 | 6487      | CARQUEST OF SA...        | #263414            | 131.2 · Comm ...   | 11.36    |          | -290,634.76 |
| Bill Pmt -Check | 07/29/2015 | 6488      | D W Gas Meter Test...    | #366               | 131.2 · Comm ...   | 687.03   |          | -289,947.73 |
| Bill Pmt -Check | 07/29/2015 | 6489      | KLC Enterprises          |                    | 131.2 · Comm ...   | 3,473.74 |          | -286,473.99 |
| Bill Pmt -Check | 07/29/2015 | 6490      | Williams Electric & ...  |                    | 131.2 · Comm ...   | 130.12   |          | -286,343.87 |
| Bill Pmt -Check | 07/29/2015 | 6491      | Purchase Power           | 80009000012...     | 131.2 · Comm ...   | 201.00   |          | -286,142.87 |
| Bill Pmt -Check | 07/29/2015 | 6492      | Holland Supply Com...    | #452224            | 131.2 · Comm ...   | 72.19    |          | -286,070.68 |
| Bill            | 07/29/2015 | 60300...  | Community Trust Ba...    | 60300249233 ...    | -SPLIT-            |          | 610.30   | -286,680.98 |
| Bill Pmt -Check | 07/29/2015 | 6494      | Community Trust Ba...    | 60300249233 ...    | 131.2 · Comm ...   | 610.30   |          | -286,070.68 |
| Bill            | 07/29/2015 | 60300...  | Community Trust Ba...    | 60300268609 ...    | -SPLIT-            |          | 364.73   | -286,435.41 |
| Bill Pmt -Check | 07/29/2015 | 6495      | Community Trust Ba...    | VOID: 603002...    | 131.2 · Comm ...   | 0.00     |          | -286,435.41 |
| Bill Pmt -Check | 07/29/2015 | 6496      | Community Trust Ba...    | 60300268609 ...    | 131.2 · Comm ...   | 364.73   |          | -286,070.68 |
| Bill Pmt -Check | 07/29/2015 | 2472      | Industrial Gas Servi...  |                    | 131.2 · Comm ...   | 6,030.00 |          | -280,040.68 |
| Bill            | 07/29/2015 | 42462     | HiTech Signs & Gra...    | 42462              | -SPLIT-            |          | 132.80   | -280,173.48 |
| Bill Pmt -Check | 07/30/2015 | 6497      | Pinpoint Systems, Inc.   | Inv No. 6449       | 131.2 · Comm ...   | 1,560.00 |          | -278,613.48 |
| Bill Pmt -Check | 07/30/2015 | 6499      | CONLEY BROS. TI...       | 107981             | 131.2 · Comm ...   | 413.40   |          | -278,200.08 |
| Bill            | 07/30/2015 | 30931     | Industrial Training S... | Inv#30931 L...     | -SPLIT-            |          | 1,250.00 | -279,450.08 |
| Bill            | 07/30/2015 | 30887     | Industrial Training S... | Inv#30887 LM...    | -SPLIT-            |          | 125.00   | -279,575.08 |
| Bill            | 07/31/2015 | 60100...  | Community Trust Ba...    | 60100584401...     | -SPLIT-            |          | 1,475.26 | -281,050.34 |
| Bill            | 07/31/2015 | #1015     | Dustin's Lawn Care ...   | BTU-Line Rep...    | -SPLIT-            |          | 2,055.00 | -283,105.34 |
| Bill Pmt -Check | 07/31/2015 | 6506      | Dustin's Lawn Care ...   | BTU-Line Rep...    | 131.2 · Comm ...   | 2,055.00 |          | -281,050.34 |
| Bill            | 07/31/2015 | Inv#30... | Waste Connections        | Inv#3086793        | -SPLIT-            |          | 85.53    | -281,135.87 |
| Bill            | 07/31/2015 | 07-15     | Samuel T Alcus           | 07-15              | 806 · Gas Purc...  |          | 691.30   | -281,827.17 |
| Bill            | 07/31/2015 | 00014...  | Utility Sales & Servi... | #00014472          | -SPLIT-            |          | 1,144.72 | -282,971.89 |
| Bill            | 07/31/2015 | 07-15 ... | Columbia Gas of Ke...    | 07-15 PG           | 804.2 · Gas Pu...  |          | 3,200.93 | -286,172.82 |
| Bill            | 07/31/2015 | 07-15     | Prestonsburg City's ...  | 07-15              | -SPLIT-            |          | 48.29    | -286,221.11 |
| Bill            | 07/31/2015 | 866000    | Layne's ACE HARD...      | 866000             | -SPLIT-            |          | 29.59    | -286,250.70 |
| Bill            | 07/31/2015 | 60100...  | Community Trust Ba...    | 60100618081...     | -SPLIT-            |          | 587.29   | -286,837.99 |
| Bill            | 07/31/2015 | 07-15     | Magnum Drilling of ...   | 07-15              | 804.9 · Gas Pu...  |          | 798.00   | -287,635.99 |
| Bill            | 07/31/2015 | 07-15     | Cumberland Valley ...    | 07-15              | 809 · Gas Purc...  |          | 8,048.55 | -295,684.54 |
| Bill            | 07/31/2015 |           | Big Sandy Recc           |                    | -SPLIT-            |          | 443.39   | -296,127.93 |
| Bill            | 07/31/2015 | 002207    | KY CRYSTAL WAT...        | 002207             | -SPLIT-            |          | 25.10    | -296,153.03 |
| Bill            | 07/31/2015 | 101679    | Industrial Gas Servi...  |                    | 923 · Outside ...  |          | 5,830.00 | -301,983.03 |
| Bill            | 07/31/2015 | 07-15 ... | Columbia Gas of Ke...    | 07-15 MLG          | 804.2 · Gas Pu...  |          | 923.60   | -302,906.63 |
| Bill            | 07/31/2015 | 07-15     | R L Laughlin & Co Inc    | 07-15              | 874 · Mains & ...  |          | 26.25    | -302,932.88 |
| Bill            | 07/31/2015 | 07-15 ... | Columbia Gas of Ke...    | 07-15 MLG T...     | 804.2 · Gas Pu...  |          | 237.48   | -303,170.36 |
| Bill            | 07/31/2015 | 6467      | Pinpoint Systems, Inc.   |                    | -SPLIT-            |          | 1,440.00 | -304,610.36 |
| Bill            | 07/31/2015 | 2227      | NMB Associates Inc       |                    | Computer Rep...    |          | 2,000.00 | -306,610.36 |
| Bill            | 07/31/2015 |           | Fast Change Lube &...    | 07/31/15           | -SPLIT-            |          | 190.90   | -306,801.26 |
| Bill            | 07/31/2015 | 07-15 ... | Nytis Exploration Co...  | 07-15 Evan 104     | 807 · Gas Purc...  |          | 3,341.94 | -310,143.20 |
| Bill            | 07/31/2015 | 07-15 ... | Nytis Exploration Co...  | 07-15 Original     | 804.12 · Gas P...  |          | 63.46    | -310,206.66 |
| Bill            | 07/31/2015 | 07-15 ... | Nytis Exploration Co...  | 07-15 FTs          | 804.12 · Gas P...  |          | 108.11   | -310,314.77 |
| Credit          | 07/31/2015 |           | Nytis Exploration Co...  | Credit for over... | 804.12 · Gas P...  | 209.17   |          | -310,105.60 |
| Bill            | 07/31/2015 | 07-15 ... | Nytis Exploration Co...  | 07-15 Dema         | 808 · Gas Purc...  |          | 21.15    | -310,126.75 |
| Bill            | 07/31/2015 | 07-15 ... | Nytis Exploration Co...  | 07-15 Sigma        | 804.12 · Gas P...  |          | 714.02   | -310,840.77 |
| Bill            | 07/31/2015 | 07-15     | Spirit Energy            | 07-15              | 804.17 · Gas P...  |          | 1,375.48 | -312,216.25 |
| Bill            | 07/31/2015 | 07-13-... | Rich, Larry              | 07-13-15           | 923.1 · Outside... |          | 300.00   | -312,516.25 |
| Bill            | 07/31/2015 | 07-15     | EQT Energy, LLC          | 07-15              | 804.20 · Gas P...  |          | 6,042.93 | -318,559.18 |

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Accrual Basis

**Kentucky Frontier Gas, LLC**  
**General Ledger**  
**As of December 31, 2015**

| Type            | Date       | Num        | Name                    | Memo            | Split             | Debit    | Credit    | Balance     |
|-----------------|------------|------------|-------------------------|-----------------|-------------------|----------|-----------|-------------|
| Bill            | 07/31/2015 | 07-15      | Quality Natural Gas ... | 07-15           | 804.1 · Gas Pu... |          | 10,396.73 | -328,955.91 |
| Bill            | 07/31/2015 | 07-15      | HTC Gas Company,...     | 07-15           | 804.13 · Gas P... |          | 867.00    | -329,822.91 |
| Bill            | 07/31/2015 | 07-15      | KLC Enterprises         | 07-15           | 804.3 · Gas Pu... |          | 1,461.01  | -331,283.92 |
| Bill            | 08/01/2015 | 26854      | m2m Data Corporati...   | #26854          | 874 · Mains & ... |          | 26.20     | -331,310.12 |
| Bill            | 08/01/2015 |            | Robert J Oxford exe...  |                 | -SPLIT-           |          | 1,200.00  | -332,510.12 |
| Bill            | 08/01/2015 | 60100...   | Community Trust Ba...   | 60100584401...  | -SPLIT-           |          | 13,277.26 | -345,787.38 |
| Bill            | 08/01/2015 |            | Heather Cantrell        |                 | -SPLIT-           |          | 50.00     | -345,837.38 |
| Credit          | 08/01/2015 | Cust ...   | Sherwin-Williams        | Cust No 4261... | -SPLIT-           | 339.98   |           | -345,497.40 |
| Bill Pmt -Check | 08/03/2015 | 6507       | Heather Cantrell        |                 | 131.2 · Comm ...  | 50.00    |           | -345,447.40 |
| Bill Pmt -Check | 08/03/2015 | ACH        | Birch Communications    |                 | 131.2 · Comm ...  | 560.01   |           | -344,887.39 |
| Bill            | 08/04/2015 | 2015 ...   | Floyd County Cham...    | 2015 Member...  | -SPLIT-           |          | 225.00    | -345,112.39 |
| Bill Pmt -Check | 08/04/2015 | 6509       | AT&T                    |                 | 131.2 · Comm ...  | 189.84   |           | -344,922.55 |
| Bill Pmt -Check | 08/04/2015 | 6510       | B & M AUTO & TRU...     | #26421          | 131.2 · Comm ...  | 271.04   |           | -344,651.51 |
| Bill Pmt -Check | 08/04/2015 | 6511       | DENNIS G. ADAMS...      |                 | 131.2 · Comm ...  | 157.15   |           | -344,494.36 |
| Bill Pmt -Check | 08/04/2015 | 6512       | First Bankcard          | 44182292810...  | 131.2 · Comm ...  | 420.17   |           | -344,074.19 |
| Bill Pmt -Check | 08/04/2015 | 6513       | Floyd County Cham...    | 2015 Member...  | 131.2 · Comm ...  | 225.00   |           | -343,849.19 |
| Bill Pmt -Check | 08/04/2015 | 6514       | Hays, Maggard & H...    |                 | 131.2 · Comm ...  | 202.00   |           | -343,647.19 |
| Bill Pmt -Check | 08/04/2015 | 6515       | HiTech Signs & Gra...   | #42408          | 131.2 · Comm ...  | 68.37    |           | -343,578.82 |
| Bill Pmt -Check | 08/04/2015 | 6516       | Kentucky Undergrou...   | 200625703       | 131.2 · Comm ...  | 94.40    |           | -343,484.42 |
| Bill Pmt -Check | 08/04/2015 | 6517       | R L Laughlin & Co Inc   | 1504531         | 131.2 · Comm ...  | 26.25    |           | -343,458.17 |
| Bill Pmt -Check | 08/04/2015 | 6518       | Waste Connections       | Inv#3086793     | 131.2 · Comm ...  | 85.53    |           | -343,372.64 |
| Bill            | 08/04/2015 | 10012...   | Speedway Superam...     | 1001229655      | -SPLIT-           |          | 3,507.52  | -346,880.16 |
| Bill Pmt -Check | 08/05/2015 | 6520       | Samuel T Alcus          | 07-15           | 131.2 · Comm ...  | 691.30   |           | -346,188.86 |
| Bill Pmt -Check | 08/05/2015 | ACH        | Appalachian Wireless    | 00200611207     | 131.2 · Comm ...  | 718.27   |           | -345,470.59 |
| Bill            | 08/05/2015 | 28512...   | Consolidated Pipe &...  | 2851201-000-... | 376.34 · Mains... |          | 607.78    | -346,078.37 |
| Bill Pmt -Check | 08/06/2015 | 6525       | KEMI                    | #2029321        | 131.2 · Comm ...  | 1,054.50 |           | -345,023.87 |
| Bill Pmt -Check | 08/06/2015 | 6527       | Columbia Gas of Ke...   | 07-15 PG        | 131.2 · Comm ...  | 539.44   |           | -344,484.43 |
| Bill Pmt -Check | 08/06/2015 | 6528       | Plateau Energy, LLC     | 06-15           | 131.2 · Comm ...  | 42.00    |           | -344,442.43 |
| Bill Pmt -Check | 08/06/2015 | 6529       | Layne's ACE HARD...     | 866000          | 131.2 · Comm ...  | 29.59    |           | -344,412.84 |
| Bill            | 08/06/2015 | INV#5...   | Pocahontas Develop...   | INV#55569       | 880.8 · Easem...  |          | 400.00    | -344,812.84 |
| Bill            | 08/06/2015 | Inv# 2...  | AREA WIDE PROT...       | Inv# 227908     | 380.14 · Main ... |          | 1,750.38  | -346,563.22 |
| Bill            | 08/06/2015 | 227907     | AREA WIDE PROT...       | Inv# 227907     | 380.14 · Main ... |          | 770.13    | -347,333.35 |
| Bill            | 08/06/2015 |            | J D Westcott & Son ...  | 4 1" galv plugs | -SPLIT-           |          | 16.36     | -347,349.71 |
| Bill Pmt -Check | 08/09/2015 | ACH        | Travelers               |                 | 131.2 · Comm ...  | 2,576.11 |           | -344,773.60 |
| Bill            | 08/10/2015 | Inv # 1... | APGA Security and I...  | Inv # 10097     | -SPLIT-           |          | 395.00    | -345,168.60 |
| Bill Pmt -Check | 08/10/2015 | 2474       | NMB Associates Inc      |                 | 131.2 · Comm ...  | 5,950.00 |           | -339,218.60 |
| Bill            | 08/10/2015 | 60100...   | Community Trust Ba...   | 60100618146...  | -SPLIT-           |          | 1,883.00  | -341,101.60 |
| Bill            | 08/10/2015 |            | Birch Communications    |                 | -SPLIT-           |          | 557.35    | -341,658.95 |
| Bill            | 08/10/2015 | Inv 885    | Kentucky Meter Ser...   | Inv 885         | -SPLIT-           |          | 1,760.00  | -343,418.95 |
| Bill Pmt -Check | 08/11/2015 | 6538       | Consolidated Pipe &...  | 2851105-000-... | 131.2 · Comm ...  | 47.70    |           | -343,371.25 |
| Bill Pmt -Check | 08/11/2015 | 6539       | KY CRYSTAL WAT...       | 002207          | 131.2 · Comm ...  | 25.10    |           | -343,346.15 |
| Bill Pmt -Check | 08/11/2015 | 6540       | Miller Supply Inc       | Inv#7026501     | 131.2 · Comm ...  | 122.48   |           | -343,223.67 |
| Bill Pmt -Check | 08/11/2015 | 6541       | Pocahontas Develop...   | INV#55569       | 131.2 · Comm ...  | 400.00   |           | -342,823.67 |
| Bill Pmt -Check | 08/11/2015 | 6542       | Miller Supply Inc       | Inv#7026454     | 131.2 · Comm ...  | 72.19    |           | -342,751.48 |
| Bill            | 08/11/2015 | Inv #0...  | Anthem Blue Cross ...   | Inv# 0201508... | -SPLIT-           |          | 4,324.69  | -347,076.17 |
| Bill Pmt -Check | 08/11/2015 | 6544       | Community Trust Ba...   | VOID:           | 131.2 · Comm ...  | 0.00     |           | -347,076.17 |
| Bill Pmt -Check | 08/11/2015 | 6545       | CSX Transportation      | BILL NO. 829... | 131.2 · Comm ...  | 125.00   |           | -346,951.17 |
| Bill Pmt -Check | 08/11/2015 | 6546       | m2m Data Corporati...   | #26854          | 131.2 · Comm ...  | 26.20    |           | -346,924.97 |
| Bill Pmt -Check | 08/11/2015 | 6547       | Magnum Drilling of ...  | 07-15           | 131.2 · Comm ...  | 798.00   |           | -346,126.97 |



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Accrual Basis

**Kentucky Frontier Gas, LLC**  
**General Ledger**  
**As of December 31, 2015**

| Type            | Date       | Num       | Name                     | Memo              | Split               | Debit     | Credit   | Balance     |
|-----------------|------------|-----------|--------------------------|-------------------|---------------------|-----------|----------|-------------|
| Bill Pmt -Check | 08/11/2015 | 6548      | Community Trust Ba...    | 60100584401...    | 131.2 · Comm ...    | 13,277.26 |          | -332,849.71 |
| Bill Pmt -Check | 08/11/2015 | 6549      | Community Trust Ba...    | 60100584401...    | 131.2 · Comm ...    | 1,475.26  |          | -331,374.45 |
| Bill Pmt -Check | 08/11/2015 | 6550      | Community Trust Ba...    | 60100618081...    | 131.2 · Comm ...    | 587.29    |          | -330,787.16 |
| Bill            | 08/11/2015 | 60300...  | Community Trust Ba...    | 60300248851...    | -SPLIT-             |           | 614.22   | -331,401.38 |
| Bill Pmt -Check | 08/11/2015 | 6551      | Pinpoint Systems, Inc.   | Inv No. 7293      | 131.2 · Comm ...    | 1,632.80  |          | -329,768.58 |
| Bill Pmt -Check | 08/11/2015 | ACH       | Prestonsburg City's ...  | 102-21600-00      | 131.2 · Comm ...    | 48.29     |          | -329,720.29 |
| Bill            | 08/11/2015 | 28512...  | Consolidated Pipe &...   | 2851201-001       | 376.34 · Mains...   |           | 286.20   | -330,006.49 |
| Bill Pmt -Check | 08/12/2015 | 6556      | APGA Security and I...   | Inv # 10097       | 131.2 · Comm ...    | 395.00    |          | -329,611.49 |
| Bill Pmt -Check | 08/12/2015 | 6559      | Columbia Gas of Ke...    | 07-15 MLG         | 131.2 · Comm ...    | 923.60    |          | -328,687.89 |
| Bill Pmt -Check | 08/12/2015 | 6560      | Community Trust Ba...    | 60300248851...    | 131.2 · Comm ...    | 614.22    |          | -328,073.67 |
| Bill Pmt -Check | 08/12/2015 | 6561      | HTC Gas Company,...      | 05-15             | 131.2 · Comm ...    | 57.00     |          | -328,016.67 |
| Bill            | 08/12/2015 | #267383   | CARQUEST OF SA...        | #267383           | -SPLIT-             |           | 50.75    | -328,067.42 |
| Bill            | 08/12/2015 | 80009...  | Purchase Power           | 80009000012...    | -SPLIT-             |           | 201.00   | -328,268.42 |
| Bill Pmt -Check | 08/13/2015 | 2475      | Industrial Gas Servi...  |                   | 131.2 · Comm ...    | 7,830.00  |          | -320,438.42 |
| Bill            | 08/13/2015 | 108900    | CONLEY BROS. TI...       | 108900            | -SPLIT-             |           | 514.12   | -320,952.54 |
| Bill            | 08/13/2015 | #228850   | AREA WIDE PROT...        | #228850           | 380.14 · Main ...   |           | 3,102.19 | -324,054.73 |
| Bill            | 08/13/2015 | #228851   | AREA WIDE PROT...        | #228851           | 380.14 · Main ...   |           | 1,306.13 | -325,360.86 |
| Bill            | 08/13/2015 |           | J D Westcott & Son ...   | 2 1" blk union... | -SPLIT-             |           | 22.78    | -325,383.64 |
| Bill            | 08/14/2015 | 20164...  | RICOH USA, INC           | 20164457          | -SPLIT-             |           | 287.83   | -325,671.47 |
| Bill            | 08/15/2015 |           | Heather Cantrell         |                   | -SPLIT-             |           | 50.00    | -325,721.47 |
| Bill            | 08/15/2015 | 96 FO...  | Chris Waugh, Floyd ...   | VIN#1FTEX1...     | -SPLIT-             |           | 62.49    | -325,783.96 |
| Bill Pmt -Check | 08/17/2015 | 6563      | Anthem Blue Cross ...    | Inv# 0201508...   | 131.2 · Comm ...    | 4,324.69  |          | -321,459.27 |
| Bill Pmt -Check | 08/17/2015 | 6564      | Cumberland Valley ...    | 07-15             | 131.2 · Comm ...    | 8,048.55  |          | -313,410.72 |
| Bill Pmt -Check | 08/17/2015 | 6565      | Speedway Superam...      | 1001229655        | 131.2 · Comm ...    | 3,507.52  |          | -309,903.20 |
| Bill Pmt -Check | 08/17/2015 | 6566      | T.A.S                    | #12349133         | 131.2 · Comm ...    | 164.10    |          | -309,739.10 |
| Bill Pmt -Check | 08/17/2015 | 6567      | Heather Cantrell         |                   | 131.2 · Comm ...    | 50.00     |          | -309,689.10 |
| Bill Pmt -Check | 08/17/2015 | 6568      | Columbia Gas of Ke...    | 07-15 MLG T...    | 131.2 · Comm ...    | 237.48    |          | -309,451.62 |
| Bill Pmt -Check | 08/17/2015 | 6569      | Community Trust Ba...    | 60100618146...    | 131.2 · Comm ...    | 1,883.00  |          | -307,568.62 |
| Bill Pmt -Check | 08/17/2015 | 6570      | HiTech Signs & Gra...    | 42462             | 131.2 · Comm ...    | 132.80    |          | -307,435.82 |
| Bill Pmt -Check | 08/17/2015 | 6571      | J D Westcott & Son ...   | 4 1" galv plugs   | 131.2 · Comm ...    | 16.36     |          | -307,419.46 |
| Bill            | 08/18/2015 | 00200...  | Appalachian Wireless     | 00200611207       | -SPLIT-             |           | 721.73   | -308,141.19 |
| Bill            | 08/18/2015 | #70037    | DENNIS G. ADAMS...       | #70037            | -SPLIT-             |           | 62.24    | -308,203.43 |
| Bill            | 08/18/2015 | Inv# 5... | United Systems & S...    | Inv# 55626 (1...  | 376.0 · Itrons      |           | 6,121.87 | -314,325.30 |
| Bill            | 08/19/2015 | 8300219   | CSX Transportation       | 8300219           | 880.8 · Easem...    |           | 722.60   | -315,047.90 |
| Bill            | 08/19/2015 |           | Salyersville Indepen...  | subscription r... | -SPLIT-             |           | 32.00    | -315,079.90 |
| Bill Pmt -Check | 08/20/2015 | ACH       | Big Sandy Recc           |                   | 131.2 · Comm ...    | 443.39    |          | -314,636.51 |
| Bill Pmt -Check | 08/20/2015 | 6575      | AREA WIDE PROT...        |                   | 131.2 · Comm ...    | 2,520.51  |          | -312,116.00 |
| Bill Pmt -Check | 08/20/2015 | 6576      | Consolidated Pipe &...   | 2851201-000-...   | 131.2 · Comm ...    | 607.78    |          | -311,508.22 |
| Bill Pmt -Check | 08/20/2015 | 6577      | Industrial Training S... |                   | 131.2 · Comm ...    | 1,375.00  |          | -310,133.22 |
| Bill Pmt -Check | 08/20/2015 | 6578      | R L Laughlin & Co Inc    | 07-15             | 131.2 · Comm ...    | 26.25     |          | -310,106.97 |
| Bill Pmt -Check | 08/20/2015 | 6579      | Utility Sales & Servi... | #00014472         | 131.2 · Comm ...    | 1,144.72  |          | -308,962.25 |
| Bill            | 08/20/2015 |           | Travelers                |                   | -SPLIT-             |           | 2,798.11 | -311,760.36 |
| Bill Pmt -Check | 08/20/2015 | 6580      | CONLEY BROS. TI...       |                   | 131.2 · Comm ...    | 514.12    |          | -311,246.24 |
| Bill            | 08/20/2015 | #3279     | EASTERN TELEPH...        | #3279             | -SPLIT-             |           | 362.37   | -311,608.61 |
| Bill            | 08/20/2015 | #370      | DW Gas Meter Testi...    | #370              | -SPLIT-             |           | 966.62   | -312,575.23 |
| Bill            | 08/20/2015 | Inv# 7... | Miller Supply Inc        | Inv# 7026732      | -SPLIT-             |           | 79.39    | -312,654.62 |
| Bill            | 08/20/2015 | #3450     | Crossrock Drilling       | #3450             | 874 · Mains & ...   |           | 35.00    | -312,689.62 |
| Bill            | 08/20/2015 | 00206...  | Williams Electric & ...  | 00206126          | -SPLIT-             |           | 104.94   | -312,794.56 |
| Bill            | 08/21/2015 | 60100...  | Community Trust Ba...    | 60100533313...    | 427.1 · Interest... |           | 2,066.72 | -314,861.28 |

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Accrual Basis

**Kentucky Frontier Gas, LLC**  
**General Ledger**  
**As of December 31, 2015**

| Type            | Date       | Num       | Name                   | Memo              | Split              | Debit     | Credit   | Balance     |
|-----------------|------------|-----------|------------------------|-------------------|--------------------|-----------|----------|-------------|
| Bill            | 08/21/2015 | Amen...   | Community Trust Ba...  | Amendment f...    | 921.3 · Bank S...  |           | 150.00   | -315,011.28 |
| Bill Pmt -Check | 08/21/2015 | 6582      | Community Trust Ba...  | 60100533313...    | 131.2 · Comm ...   | 2,066.72  |          | -312,944.56 |
| Bill Pmt -Check | 08/21/2015 | 6583      | Community Trust Ba...  | Amendment f...    | 131.2 · Comm ...   | 150.00    |          | -312,794.56 |
| Bill            | 08/21/2015 | #1018     | Dustin's Lawn Care ... | Mowing at offi... | -SPLIT-            |           | 85.00    | -312,879.56 |
| Bill Pmt -Check | 08/21/2015 | 6587      | Dustin's Lawn Care ... | #1018             | 131.2 · Comm ...   | 85.00     |          | -312,794.56 |
| Bill            | 08/21/2015 |           | Dustin's Lawn Care ... | Mowing on 08...   | -SPLIT-            |           | 85.00    | -312,879.56 |
| Bill Pmt -Check | 08/21/2015 | 6588      | Dustin's Lawn Care ... | Mowing on 08...   | 131.2 · Comm ...   | 85.00     |          | -312,794.56 |
| Bill            | 08/21/2015 | 20062...  | Kentucky Undergrou...  | 200626025         | -SPLIT-            |           | 94.40    | -312,888.96 |
| Bill            | 08/21/2015 | 44182...  | First Bankcard         | 44182292810...    | -SPLIT-            |           | 120.55   | -313,009.51 |
| Bill            | 08/22/2015 |           | MARY MUSIC             |                   | -SPLIT-            |           | 50.00    | -313,059.51 |
| Bill Pmt -Check | 08/24/2015 | 6589      | MARY MUSIC             |                   | 131.2 · Comm ...   | 50.00     |          | -313,009.51 |
| Bill            | 08/24/2015 | 2037774   | KEMI                   | 2037774           | -SPLIT-            |           | 1,054.50 | -314,064.01 |
| Bill Pmt -Check | 08/25/2015 | 6592      | CARQUEST OF SA...      | VOID: #267383     | 131.2 · Comm ...   | 0.00      |          | -314,064.01 |
| Bill Pmt -Check | 08/25/2015 | 6594      | EQT Energy, LLC        | VOID: 06-15       | 131.2 · Comm ...   | 0.00      |          | -314,064.01 |
| Bill Pmt -Check | 08/25/2015 | 6595      | Fast Change Lube &...  | VOID: 07/31/15    | 131.2 · Comm ...   | 0.00      |          | -314,064.01 |
| Bill Pmt -Check | 08/25/2015 | 6596      | RICOH USA, INC         | VOID: 201644...   | 131.2 · Comm ...   | 0.00      |          | -314,064.01 |
| Bill Pmt -Check | 08/25/2015 | 6598      | CARQUEST OF SA...      | #267383           | 131.2 · Comm ...   | 50.75     |          | -314,013.26 |
| Bill Pmt -Check | 08/25/2015 | 6599      | Chris Waugh, Floyd ... | VIN#1FTEX1...     | 131.2 · Comm ...   | 62.49     |          | -313,950.77 |
| Bill Pmt -Check | 08/25/2015 | 6600      | EQT Energy, LLC        | 06-15             | 131.2 · Comm ...   | 6,716.17  |          | -307,234.60 |
| Bill Pmt -Check | 08/25/2015 | 6601      | Fast Change Lube &...  | 07/31/15          | 131.2 · Comm ...   | 190.90    |          | -307,043.70 |
| Bill Pmt -Check | 08/25/2015 | 6602      | RICOH USA, INC         | 20164457          | 131.2 · Comm ...   | 287.83    |          | -306,755.87 |
| Bill Pmt -Check | 08/25/2015 | 2476      | NMB Associates Inc     |                   | 131.2 · Comm ...   | 3,077.58  |          | -303,678.29 |
| Bill            | 08/25/2015 |           | Western Commerce...    |                   | -SPLIT-            |           | 1,079.34 | -304,757.63 |
| Bill Pmt -Check | 08/25/2015 | ACH       | Western Commerce...    |                   | 131.2 · Comm ...   | 1,079.34  |          | -303,678.29 |
| Bill            | 08/25/2015 | Inv# 2... | Bocook Engineering ... | Inv# 2299923      | 923.3 · Outside... |           | 36.00    | -303,714.29 |
| Bill            | 08/25/2015 | 50376...  | RICOH USA, INC         | 5037603685        | -SPLIT-            |           | 12.99    | -303,727.28 |
| Bill            | 08/25/2015 | 60629...  | AT&T                   | 60629831202...    | -SPLIT-            |           | 79.92    | -303,807.20 |
| Bill            | 08/25/2015 | 60629...  | AT&T                   | 60629809550...    | -SPLIT-            |           | 103.72   | -303,910.92 |
| Bill            | 08/25/2015 | 2015-...  | Kentucky Gas Asso...   | 2015-2016 M...    | -SPLIT-            |           | 985.44   | -304,896.36 |
| Bill            | 08/25/2015 | 08-25-... | Rich, Larry            | 08-25-15          | 923.1 · Outside... |           | 300.00   | -305,196.36 |
| Bill Pmt -Check | 08/26/2015 | 6604      | Bocook Engineering ... | Inv# 2299923      | 131.2 · Comm ...   | 36.00     |          | -305,160.36 |
| Bill Pmt -Check | 08/26/2015 | 6608      | DW Gas Meter Testi...  | #370              | 131.2 · Comm ...   | 966.62    |          | -304,193.74 |
| Bill Pmt -Check | 08/26/2015 | 6605      | EASTERN TELEPH...      | #3279             | 131.2 · Comm ...   | 362.37    |          | -303,831.37 |
| Bill Pmt -Check | 08/26/2015 | 6606      | Purchase Power         | 80009000012...    | 131.2 · Comm ...   | 201.00    |          | -303,630.37 |
| Bill Pmt -Check | 08/26/2015 | 6607      | Salysville Indepen...  | scription r...    | 131.2 · Comm ...   | 32.00     |          | -303,598.37 |
| Bill            | 08/26/2015 | Inv# 0... | TT Technologies, Inc.  | #0173043          | -SPLIT-            |           | 197.28   | -303,795.65 |
| Bill Pmt -Check | 08/26/2015 | 6609      | J D Westcott & Son ... | 2 1" blk union... | 131.2 · Comm ...   | 22.78     |          | -303,772.87 |
| Bill Pmt -Check | 08/26/2015 | 6610      | TT Technologies, Inc.  | #0173043          | 131.2 · Comm ...   | 197.28    |          | -303,575.59 |
| Bill Pmt -Check | 08/27/2015 | 6611      | United Systems & S...  | Inv# 55626        | 131.2 · Comm ...   | 6,121.87  |          | -297,453.72 |
| Bill Pmt -Check | 08/27/2015 | 6612      | AREA WIDE PROT...      |                   | 131.2 · Comm ...   | 4,408.32  |          | -293,045.40 |
| Bill Pmt -Check | 08/27/2015 | 6613      | DENNIS G. ADAMS...     | #70037            | 131.2 · Comm ...   | 62.24     |          | -292,983.16 |
| Bill Pmt -Check | 08/27/2015 | 6614      | Miller Supply Inc      | Inv# 7026732      | 131.2 · Comm ...   | 79.39     |          | -292,903.77 |
| Bill            | 08/27/2015 | 116294    | Action Petroleum Co.   | 116294            | -SPLIT-            |           | 80.34    | -292,984.11 |
| Bill            | 08/27/2015 | 12349...  | T.A.S                  | 12349397          | -SPLIT-            |           | 207.35   | -293,191.46 |
| Bill Pmt -Check | 08/28/2015 | 6615      | Pinpoint Systems, Inc. |                   | 131.2 · Comm ...   | 1,440.00  |          | -291,751.46 |
| Bill            | 08/28/2015 |           | State Wide Press       |                   | -SPLIT-            |           | 778.04   | -292,529.50 |
| Bill            | 08/29/2015 |           | Heather Cantrell       |                   | -SPLIT-            |           | 50.00    | -292,579.50 |
| Bill Pmt -Check | 08/31/2015 | 6617      | Heather Cantrell       |                   | 131.2 · Comm ...   | 50.00     |          | -292,529.50 |
| Bill Pmt -Check | 08/31/2015 | 6618      | D L R                  | 2013 TRANS...     | 131.2 · Comm ...   | 10,302.50 |          | -282,227.00 |

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08/01/17

Accrual Basis

**Kentucky Frontier Gas, LLC**  
**General Ledger**  
As of December 31, 2015

| Type            | Date       | Num        | Name                    | Memo              | Split             | Debit    | Credit    | Balance     |
|-----------------|------------|------------|-------------------------|-------------------|-------------------|----------|-----------|-------------|
| Bill            | 08/31/2015 | Inv# 3...  | Waste Connections       | #3111092          | -SPLIT-           |          | 85.53     | -282,312.53 |
| Bill            | 08/31/2015 | 08-15      | Samuel T Alcus          | 08-15             | 806 · Gas Purc... |          | 595.20    | -282,907.73 |
| Bill            | 08/31/2015 | 101684     | Industrial Gas Servi... |                   | -SPLIT-           |          | 5,620.00  | -288,527.73 |
| Bill            | 08/31/2015 | 01173...   | Prestonsburg City's ... | 011730500002      | -SPLIT-           |          | 84.00     | -288,611.73 |
| Bill            | 08/31/2015 | 08-15 ...  | Columbia Gas of Ke...   | 08-15 PG          | 804.2 · Gas Pu... |          | 3,389.69  | -292,001.42 |
| Bill            | 08/31/2015 | 61430...   | Big Sandy Recc          | 61430001          | -SPLIT-           |          | 438.03    | -292,439.45 |
| Bill            | 08/31/2015 | 866000     | Layne's ACE HARD...     | 866000            | -SPLIT-           |          | 543.22    | -292,982.67 |
| Bill            | 08/31/2015 | 08-15      | Spirit Energy           | 08-15             | 804.17 · Gas P... |          | 1,582.08  | -294,564.75 |
| Bill            | 08/31/2015 | 08-15      | Cumberland Valley ...   | 08-15             | 809 · Gas Purc... |          | 8,761.18  | -303,325.93 |
| Bill            | 08/31/2015 | 002207     | KY CRYSTAL WAT...       | 002207            | -SPLIT-           |          | 66.60     | -303,392.53 |
| Bill            | 08/31/2015 | 1506106    | R L Laughlin & Co Inc   | 1506106           | 874 · Mains & ... |          | 26.25     | -303,418.78 |
| Bill            | 08/31/2015 | 08-15      | Magnum Drilling of ...  | 08-15             | 804.9 · Gas Pu... |          | 913.50    | -304,332.28 |
| Bill            | 08/31/2015 |            | Fast Change Lube &...   |                   | -SPLIT-           |          | 76.62     | -304,408.90 |
| Bill            | 08/31/2015 | 08-15 ...  | Columbia Gas of Ke...   | 08-15 MLG         | 804.2 · Gas Pu... |          | 801.82    | -305,210.72 |
| Bill            | 08/31/2015 | #6481      | Pinpoint Systems, Inc.  | #6481             | -SPLIT-           |          | 2,130.00  | -307,340.72 |
| Bill            | 08/31/2015 | 2231       | NMB Associates Inc      |                   | -SPLIT-           |          | 796.30    | -308,137.02 |
| Bill            | 08/31/2015 | 2232       | NMB Associates Inc      |                   | -SPLIT-           |          | 3,625.00  | -311,762.02 |
| Bill            | 08/31/2015 | 20062...   | Kentucky Undergrou...   | 200626359         | -SPLIT-           |          | 120.00    | -311,882.02 |
| Bill            | 08/31/2015 | Jun, Ju... | Slone Energy, LLC       | Jun, Jul, & Au... | 804.5 · Gas Pu... |          | 1,226.86  | -313,108.88 |
| Bill            | 08/31/2015 | Jun, J...  | Slone Energy, LLC       | Jun, Jul, & Au... | 804.5 · Gas Pu... |          | 120.86    | -313,229.74 |
| Bill            | 08/31/2015 | 06-15,...  | Interstate Natural G... | 06-15, 07-15, ... | 804.14 · Gas P... |          | 35.00     | -313,264.74 |
| Bill            | 08/31/2015 | 08-15      | HTC Gas Company,...     | 08-15             | 804.13 · Gas P... |          | 789.00    | -314,053.74 |
| Bill            | 08/31/2015 | 08-15      | EQT Energy, LLC         | 08-15             | 804.20 · Gas P... |          | 6,907.57  | -320,961.31 |
| Bill            | 08/31/2015 | 08-15      | Quality Natural Gas ... | 08-15             | 804.1 · Gas Pu... |          | 11,035.10 | -331,996.41 |
| Bill            | 08/31/2015 | 08-15 ...  | Nytis Exploration Co... | 08-15 Evan 104    | 807 · Gas Purc... |          | 3,052.86  | -335,049.27 |
| Bill            | 08/31/2015 | 08-15 ...  | Nytis Exploration Co... | 08-15 FT'S        | 804.12 · Gas P... |          | 127.23    | -335,176.50 |
| Bill            | 08/31/2015 | 08-15 ...  | Nytis Exploration Co... | 08-15 DEMA        | 808 · Gas Purc... |          | 14.68     | -335,191.18 |
| Bill            | 08/31/2015 | 08-15 ...  | Nytis Exploration Co... | 08-15 ORIGI...    | 804.12 · Gas P... |          | 70.95     | -335,262.13 |
| Bill            | 08/31/2015 | 08-15 ...  | Nytis Exploration Co... | 08-15 SIGMA       | 804.12 · Gas P... |          | 835.52    | -336,097.65 |
| Bill            | 08/31/2015 | 08-15      | KLC Enterprises         | 08-15             | 804.3 · Gas Pu... |          | 1,356.69  | -337,454.34 |
| Bill            | 09/01/2015 |            | Robert J Oxford exe...  |                   | -SPLIT-           |          | 1,200.00  | -338,654.34 |
| Bill            | 09/01/2015 |            | m2m Data Corporati...   |                   | 874 · Mains & ... |          | 26.20     | -338,680.54 |
| Bill Pmt -Check | 09/01/2015 | 6621       | Crossrock Drilling      | #3450             | 131.2 · Comm ...  | 35.00    |           | -338,645.54 |
| Bill Pmt -Check | 09/01/2015 | 6622       | RICOH USA, INC          | 5037603685        | 131.2 · Comm ...  | 12.99    |           | -338,632.55 |
| Bill            | 09/01/2015 | Group...   | Anthem Blue Cross ...   | Group # A507...   | -SPLIT-           |          | 3,868.18  | -342,500.73 |
| Bill            | 09/02/2015 | 60100...   | Community Trust Ba...   | 60100584401...    | -SPLIT-           |          | 1,475.26  | -343,975.99 |
| Bill            | 09/02/2015 | 60100...   | Community Trust Ba...   | 60100584401...    | -SPLIT-           |          | 13,277.26 | -357,253.25 |
| Bill Pmt -Check | 09/02/2015 | ACH        | Birch Communications    |                   | 131.2 · Comm ...  | 557.35   |           | -356,695.90 |
| Bill Pmt -Check | 09/02/2015 | 6624       | Waste Connections       | #3111092          | 131.2 · Comm ...  | 85.53    |           | -356,610.37 |
| Bill            | 09/02/2015 |            | Chris & Michelle Wa...  | Leasehold Im...   | 398 · Leasehol... |          | 994.66    | -357,605.03 |
| Bill Pmt -Check | 09/02/2015 | 6625       | Chris & Michelle Wa...  | Leasehold Im...   | 131.2 · Comm ...  | 994.66   |           | -356,610.37 |
| Bill            | 09/02/2015 | 60300...   | Community Trust Ba...   | 60300249233 ...   | -SPLIT-           |          | 610.30    | -357,220.67 |
| Bill            | 09/02/2015 | 60100...   | Community Trust Ba...   | 60100618081...    | -SPLIT-           |          | 587.29    | -357,807.96 |
| Bill            | 09/03/2015 | #1021      | Dustin's Lawn Care ...  | #1021             | -SPLIT-           |          | 535.00    | -358,342.96 |
| Credit          | 09/03/2015 |            | Quality Natural Gas ... | FSM Meter         | 804.1 · Gas Pu... | 3,426.88 |           | -354,916.08 |
| Bill            | 09/03/2015 | #234057    | AREA WIDE PROT...       | #234057           | 874 · Mains & ... |          | 2,243.75  | -357,159.83 |
| Bill            | 09/03/2015 | 234057     | AREA WIDE PROT...       | 234057            | -SPLIT-           |          | 2,243.75  | -359,403.58 |
| Bill Pmt -Check | 09/04/2015 | 2477       | Robert J Oxford exe...  |                   | 131.2 · Comm ...  | 2,400.00 |           | -357,003.58 |
| Bill            | 09/04/2015 | 10012...   | Speedway Superam...     | 1001229655        | -SPLIT-           |          | 3,448.09  | -360,451.67 |

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Accrual Basis

## Kentucky Frontier Gas, LLC General Ledger As of December 31, 2015

| Type            | Date       | Num       | Name                    | Memo               | Split              | Debit     | Credit    | Balance     |
|-----------------|------------|-----------|-------------------------|--------------------|--------------------|-----------|-----------|-------------|
| Bill            | 09/04/2015 | #6984...  | ASHLAND OFFICE ...      | #698463-0          | -SPLIT-            |           | 125.00    | -360,576.67 |
| Bill            | 09/05/2015 |           | MARY MUSIC              |                    | -SPLIT-            |           | 50.00     | -360,626.67 |
| Bill            | 09/06/2015 | 60300...  | Community Trust Ba...   | 60300268609 ...    | -SPLIT-            |           | 364.73    | -360,991.40 |
| Bill Pmt -Check | 09/08/2015 | ACH       | Appalachian Wireless    | 00200611207        | 131.2 · Comm ...   | 721.73    |           | -360,269.67 |
| Bill Pmt -Check | 09/09/2015 | 6630      | AT&T                    |                    | 131.2 · Comm ...   | 183.64    |           | -360,086.03 |
| Bill Pmt -Check | 09/09/2015 | 6631      | Columbia Gas of Ke...   | 08-15 PG           | 131.2 · Comm ...   | 3,389.69  |           | -356,696.34 |
| Bill Pmt -Check | 09/09/2015 | 6632      | First Bankcard          | 44182292810...     | 131.2 · Comm ...   | 120.55    |           | -356,575.79 |
| Bill Pmt -Check | 09/09/2015 | 6633      | KEMI                    | 2037774            | 131.2 · Comm ...   | 1,054.50  |           | -355,521.29 |
| Bill Pmt -Check | 09/09/2015 | 6634      | Kentucky Undergrou...   | 200626025          | 131.2 · Comm ...   | 94.40     |           | -355,426.89 |
| Bill Pmt -Check | 09/09/2015 | 6635      | Layne's ACE HARD...     | 866000             | 131.2 · Comm ...   | 543.22    |           | -354,883.67 |
| Bill Pmt -Check | 09/09/2015 | 6636      | Samuel T Alcus          | 08-15              | 131.2 · Comm ...   | 595.20    |           | -354,288.47 |
| Bill Pmt -Check | 09/09/2015 | 6637      | MARY MUSIC              |                    | 131.2 · Comm ...   | 50.00     |           | -354,238.47 |
| Bill Pmt -Check | 09/09/2015 | 6638      | Community Trust Ba...   | 60300249233 ...    | 131.2 · Comm ...   | 610.30    |           | -353,628.17 |
| Bill Pmt -Check | 09/09/2015 | 6639      | Community Trust Ba...   | 60300268609 ...    | 131.2 · Comm ...   | 364.73    |           | -353,263.44 |
| Bill Pmt -Check | 09/09/2015 | 6629      | Dustin's Lawn Care ...  | #1021              | 131.2 · Comm ...   | 535.00    |           | -352,728.44 |
| Bill Pmt -Check | 09/09/2015 | 6640      | Quality Natural Gas ... | 06-15              | 131.2 · Comm ...   | 10,229.21 |           | -342,499.23 |
| Bill            | 09/09/2015 | 30081     | Drains Unlimited, Inc.  | Inv#30081 ...      | 376.34 · Mains...  |           | 10,500.00 | -352,999.23 |
| Bill Pmt -Check | 09/10/2015 | 6645      | KY CRYSTAL WAT...       | 002207             | 131.2 · Comm ...   | 66.60     |           | -352,932.63 |
| Bill Pmt -Check | 09/10/2015 | 6646      | State Wide Press        |                    | 131.2 · Comm ...   | 778.04    |           | -352,154.59 |
| Bill Pmt -Check | 09/10/2015 | 6647      | Community Trust Ba...   | 60100618081...     | 131.2 · Comm ...   | 587.29    |           | -351,567.30 |
| Bill Pmt -Check | 09/10/2015 | 6648      | Community Trust Ba...   | 60100584401...     | 131.2 · Comm ...   | 1,475.26  |           | -350,092.04 |
| Bill Pmt -Check | 09/10/2015 | 6649      | Consolidated Pipe &...  | 2851201-001        | 131.2 · Comm ...   | 286.20    |           | -349,805.84 |
| Bill            | 09/10/2015 | 60300...  | Community Trust Ba...   | 60300248851 ...    | -SPLIT-            |           | 614.22    | -350,420.06 |
| Bill Pmt -Check | 09/10/2015 | 2478      | Industrial Gas Servi... |                    | 131.2 · Comm ...   | 5,620.00  |           | -344,800.06 |
| Bill Pmt -Check | 09/10/2015 | ACH       | Prestonsburg City's ... | 102-21600-00       | 131.2 · Comm ...   | 84.00     |           | -344,716.06 |
| Bill            | 09/10/2015 |           | Amazon.com              |                    | -SPLIT-            |           | 44.50     | -344,760.56 |
| Bill            | 09/10/2015 |           | Amazon.com              |                    | -SPLIT-            |           | 8.99      | -344,769.55 |
| Bill Pmt -Check | 09/10/2015 | DB CD     | Amazon.com              |                    | 131.2 · Comm ...   | 44.50     |           | -344,725.05 |
| Bill Pmt -Check | 09/10/2015 | DB CD     | Amazon.com              |                    | 131.2 · Comm ...   | 8.99      |           | -344,716.06 |
| Bill            | 09/10/2015 | 60100...  | Community Trust Ba...   | 60100618146...     | -SPLIT-            |           | 1,883.00  | -346,599.06 |
| Bill            | 09/10/2015 | #1022     | Dustin's Lawn Care ...  | #1022              | -SPLIT-            |           | 875.00    | -347,474.06 |
| Credit          | 09/10/2015 | tr rental | Dustin's Lawn Care ...  | tr rental from ... | 490 · Other Inc... | 75.00     |           | -347,399.06 |
| Bill            | 09/10/2015 |           | Birch Communications    |                    | -SPLIT-            |           | 473.70    | -347,872.76 |
| Bill Pmt -Check | 09/11/2015 | 6650      | Quality Natural Gas ... | 06-15 FSM ADJ      | 131.2 · Comm ...   | 2,769.12  |           | -345,103.64 |
| Bill Pmt -Check | 09/11/2015 | ACH       | Travelers               |                    | 131.2 · Comm ...   | 2,798.11  |           | -342,305.53 |
| Bill            | 09/11/2015 | #2029...  | RICOH USA, INC          | #20295131          | -SPLIT-            |           | 287.83    | -342,593.36 |
| Bill Pmt -Check | 09/14/2015 | 6651      | D L R                   | Transportatio...   | 131.2 · Comm ...   | 3,000.00  |           | -339,593.36 |
| Bill Pmt -Check | 09/14/2015 | 6653      | Community Trust Ba...   | 60100584401...     | 131.2 · Comm ...   | 13,277.26 |           | -326,316.10 |
| Bill Pmt -Check | 09/15/2015 | 6656      | CSX Transportation      | BILL NO. 829...    | 131.2 · Comm ...   | 722.42    |           | -325,593.68 |
| Bill Pmt -Check | 09/15/2015 | 6657      | Dustin's Lawn Care ...  | #1022              | 131.2 · Comm ...   | 800.00    |           | -324,793.68 |
| Bill Pmt -Check | 09/15/2015 | 6658      | Magnum Drilling of ...  | 08-15              | 131.2 · Comm ...   | 913.50    |           | -323,880.18 |
| Bill Pmt -Check | 09/15/2015 | 6659      | Williams Electric & ... | 00206126           | 131.2 · Comm ...   | 104.94    |           | -323,775.24 |
| Bill            | 09/15/2015 | 5TFP...   | Chris Waugh, Floyd ...  | 5TFPX4EN7C...      | -SPLIT-            |           | 284.38    | -324,059.62 |
| Bill Pmt -Check | 09/16/2015 | 6661      | Action Petroleum Co.    | 116294             | 131.2 · Comm ...   | 80.34     |           | -323,979.28 |
| Bill Pmt -Check | 09/16/2015 | 6662      | Community Trust Ba...   | 60300248851 ...    | 131.2 · Comm ...   | 614.22    |           | -323,365.06 |
| Bill Pmt -Check | 09/16/2015 | 6663      | Fast Change Lube &...   |                    | 131.2 · Comm ...   | 76.62     |           | -323,288.44 |
| Bill Pmt -Check | 09/16/2015 | 6664      | m2m Data Corporati...   |                    | 131.2 · Comm ...   | 26.20     |           | -323,262.24 |
| Bill            | 09/16/2015 | 0554927   | FLOYD COUNTY TI...      | 0554927            | -SPLIT-            |           | 47.20     | -323,309.44 |
| Bill Pmt -Check | 09/16/2015 | 6666      | FLOYD COUNTY TI...      | 0554927            | 131.2 · Comm ...   | 47.20     |           | -323,262.24 |

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Accrual Basis

## Kentucky Frontier Gas, LLC General Ledger As of December 31, 2015

| Type            | Date       | Num       | Name                    | Memo             | Split              | Debit     | Credit    | Balance     |
|-----------------|------------|-----------|-------------------------|------------------|--------------------|-----------|-----------|-------------|
| Bill            | 09/16/2015 | 7/1-8/... | Oxford, Robert J.       |                  | -SPLIT-            |           | 732.87    | -323,995.11 |
| Bill            | 09/16/2015 | #153263   | Eagle Research Co...    | Inv#153263       | 874 · Mains & ...  |           | 65.60     | -324,060.71 |
| Bill            | 09/16/2015 |           | Appalachian Wireless    |                  | -SPLIT-            |           | 710.49    | -324,771.20 |
| Bill Pmt -Check | 09/18/2015 | ACH       | Big Sandy Recc          | 61430001         | 131.2 · Comm ...   | 438.03    |           | -324,333.17 |
| Bill            | 09/18/2015 | 60100...  | Community Trust Ba...   | 60100533313...   | -SPLIT-            |           | 16,889.17 | -341,222.34 |
| Bill            | 09/18/2015 | Inv# 7... | Miller Supply Inc       | Inv# 7026962 ... | -SPLIT-            |           | 545.20    | -341,767.54 |
| Bill            | 09/20/2015 |           | MARY MUSIC              |                  | -SPLIT-            |           | 50.00     | -341,817.54 |
| Bill            | 09/21/2015 |           | Travelers               |                  | -SPLIT-            |           | 2,798.11  | -344,615.65 |
| Bill Pmt -Check | 09/21/2015 | 6667      | CSX Transportation      | 8300219          | 131.2 · Comm ...   | 722.60    |           | -343,893.05 |
| Bill Pmt -Check | 09/21/2015 | 6668      | R L Laughlin & Co Inc   | 1506106          | 131.2 · Comm ...   | 26.25     |           | -343,866.80 |
| Bill Pmt -Check | 09/21/2015 | 6669      | T.A.S                   | 12349397         | 131.2 · Comm ...   | 207.35    |           | -343,659.45 |
| Bill Pmt -Check | 09/21/2015 | 6670      | MARY MUSIC              |                  | 131.2 · Comm ...   | 50.00     |           | -343,609.45 |
| Bill Pmt -Check | 09/21/2015 | 6671      | Community Trust Ba...   | 60100618146...   | 131.2 · Comm ...   | 1,883.00  |           | -341,726.45 |
| Bill Pmt -Check | 09/21/2015 | 6672      | RICOH USA, INC          | #20295131        | 131.2 · Comm ...   | 287.83    |           | -341,438.62 |
| Bill Pmt -Check | 09/22/2015 | 6682      | Columbia Gas of Ke...   | 08-15 MLG        | 131.2 · Comm ...   | 801.82    |           | -340,636.80 |
| Bill Pmt -Check | 09/22/2015 | 6683      | Cumberland Valley ...   | 08-15            | 131.2 · Comm ...   | 8,761.18  |           | -331,875.62 |
| Bill            | 09/22/2015 | 44182...  | First Bankcard          | 4418 2292 81...  | -SPLIT-            |           | 1,154.22  | -333,029.84 |
| Bill Pmt -Check | 09/23/2015 | 6685      | EQT Energy, LLC         | 07-15            | 131.2 · Comm ...   | 6,042.93  |           | -326,986.91 |
| Bill            | 09/23/2015 |           | Western Commerce...     |                  | -SPLIT-            |           | 1,079.34  | -328,066.25 |
| Bill Pmt -Check | 09/23/2015 | ACH       | Western Commerce...     |                  | 131.2 · Comm ...   | 1,079.34  |           | -326,986.91 |
| Bill Pmt -Check | 09/23/2015 | 6686      | Anthem Blue Cross ...   | Group # A507...  | 131.2 · Comm ...   | 3,868.18  |           | -323,118.73 |
| Bill Pmt -Check | 09/23/2015 | 6687      | Spirit Energy           |                  | 131.2 · Comm ...   | 2,957.56  |           | -320,161.17 |
| Bill Pmt -Check | 09/23/2015 | 6689      | AREA WIDE PROT...       | #234057          | 131.2 · Comm ...   | 2,243.75  |           | -317,917.42 |
| Bill Pmt -Check | 09/23/2015 | 6690      | Eagle Research Co...    | Inv#153263       | 131.2 · Comm ...   | 65.60     |           | -317,851.82 |
| Bill Pmt -Check | 09/23/2015 | 6691      | Hays, Maggard & H...    |                  | 131.2 · Comm ...   | 2,812.00  |           | -315,039.82 |
| Bill Pmt -Check | 09/23/2015 | 6692      | Speedway Superam...     | 1001229655       | 131.2 · Comm ...   | 3,448.09  |           | -311,591.73 |
| Bill Pmt -Check | 09/23/2015 | 6693      | Kentucky Gas Asso...    | 2015-2016 M...   | 131.2 · Comm ...   | 985.44    |           | -310,606.29 |
| Bill Pmt -Check | 09/23/2015 | 6694      | ASHLAND OFFICE ...      |                  | 131.2 · Comm ...   | 125.00    |           | -310,481.29 |
| Bill            | 09/23/2015 | #1027     | Dustin's Lawn Care ...  | #1027            | -SPLIT-            |           | 170.00    | -310,651.29 |
| Bill            | 09/23/2015 | 19179...  | PITNEY BOWES G...       | 1917998-SP15     | -SPLIT-            |           | 146.28    | -310,797.57 |
| Bill Pmt -Check | 09/24/2015 | 6695      | Dustin's Lawn Care ...  | #1027            | 131.2 · Comm ...   | 170.00    |           | -310,627.57 |
| Bill Pmt -Check | 09/24/2015 | 2479      | Oxford, Robert J.       |                  | 131.2 · Comm ...   | 732.87    |           | -309,894.70 |
| Bill            | 09/24/2015 | 2046698   | KEMI                    | #2046698         | -SPLIT-            |           | 1,054.48  | -310,949.18 |
| Bill Pmt -Check | 09/25/2015 | 6696      | Pinpoint Systems, Inc.  | #6481            | 131.2 · Comm ...   | 2,130.00  |           | -308,819.18 |
| Bill            | 09/25/2015 | Inv# 4... | B & B Meter Service     | Inv# 4392        | 376 · Meters - ... |           | 5,339.00  | -314,158.18 |
| Bill            | 09/25/2015 | 60629...  | AT&T                    | 60629809550...   | -SPLIT-            |           | 103.72    | -314,261.90 |
| Bill            | 09/25/2015 | 60629...  | AT&T                    | 60629831202...   | -SPLIT-            |           | 79.92     | -314,341.82 |
| Bill            | 09/26/2015 |           | Heather Cantrell        |                  | -SPLIT-            |           | 50.00     | -314,391.82 |
| Bill            | 09/27/2015 | 12349...  | T.A.S                   | 12349650         | -SPLIT-            |           | 194.20    | -314,586.02 |
| Bill Pmt -Check | 09/28/2015 | 6697      | Heather Cantrell        |                  | 131.2 · Comm ...   | 50.00     |           | -314,536.02 |
| Bill            | 09/29/2015 | #3456     | Crossrock Drilling      | #3456            | 874 · Mains & ...  |           | 210.00    | -314,746.02 |
| Bill Pmt -Check | 09/30/2015 | 6699      | Community Trust Ba...   | 60100533313...   | 131.2 · Comm ...   | 16,889.17 |           | -297,856.85 |
| Bill            | 09/30/2015 | 09-15     | Prestonsburg City's ... | 09-15            | -SPLIT-            |           | 147.62    | -298,004.47 |
| Bill            | 09/30/2015 | 101685    | Industrial Gas Servi... |                  | -SPLIT-            |           | 7,662.82  | -305,667.29 |
| Bill            | 09/30/2015 | #3139...  | Waste Connections       | #3139644         | -SPLIT-            |           | 85.53     | -305,752.82 |
| Bill            | 09/30/2015 | 09-15     | Cumberland Valley ...   | 09-15            | 809 · Gas Purc...  |           | 11,253.47 | -317,006.29 |
| Bill            | 09/30/2015 | 09-15     | Magnum Drilling of ...  | 09-15            | 804.9 · Gas Pu...  |           | 1,239.00  | -318,245.29 |
| Bill            | 09/30/2015 |           | Big Sandy Recc          |                  | -SPLIT-            |           | 387.63    | -318,632.92 |
| Bill            | 09/30/2015 | Inv# 6... | Pinpoint Systems, Inc.  | Inv# 6517        | -SPLIT-            |           | 2,585.00  | -321,217.92 |

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Accrual Basis

**Kentucky Frontier Gas, LLC**  
**General Ledger**  
**As of December 31, 2015**

| Type            | Date       | Num       | Name                     | Memo            | Split              | Debit     | Credit    | Balance     |
|-----------------|------------|-----------|--------------------------|-----------------|--------------------|-----------|-----------|-------------|
| Bill            | 09/30/2015 | 866000    | Layne's ACE HARD...      | 866000          | -SPLIT-            |           | 373.02    | -321,590.94 |
| Bill            | 09/30/2015 | 09-15 ... | Columbia Gas of Ke...    | 09-15 MLG       | 804.2 · Gas Pu...  |           | 753.16    | -322,344.10 |
| Bill            | 09/30/2015 | 09-15 ... | Columbia Gas of Ke...    | 09-15 PG        | 804.2 · Gas Pu...  |           | 2,178.30  | -324,522.40 |
| Credit          | 09/30/2015 | CR F...   | Columbia Gas of Ke...    | CR FOR OVE...   | 804.2 · Gas Pu...  | 2,399.12  |           | -322,123.28 |
| Bill            | 09/30/2015 | 002207    | KY CRYSTAL WAT...        | 002207          | -SPLIT-            |           | 37.68     | -322,160.96 |
| Bill            | 09/30/2015 | Inv#15... | Eagle Research Co...     | Inv#153553      | 37601 · Meas ...   |           | 280.90    | -322,441.86 |
| Bill            | 09/30/2015 | Inv#15... | Eagle Research Co...     | Inv#153552      | 37601 · Meas ...   |           | 4,611.00  | -327,052.86 |
| Bill            | 09/30/2015 | 09-15     | Samuel T Alcus           | 09-15           | 806 · Gas Purc...  |           | 830.80    | -327,883.66 |
| Bill            | 09/30/2015 | 08-15 ... | John Gray Energy         | 08-15 & 09-15   | 804.4 · Gas Pu...  |           | 205.44    | -328,089.10 |
| Bill            | 09/30/2015 | Inv#15... | R L Laughlin & Co Inc    | Inv#1506635     | 874 · Mains & ...  |           | 26.25     | -328,115.35 |
| Bill            | 09/30/2015 | 20062...  | Kentucky Undergrou...    | #200626680      | -SPLIT-            |           | 124.80    | -328,240.15 |
| Bill            | 09/30/2015 | 2234      | NMB Associates Inc       |                 | Computer Rep...    |           | 2,100.00  | -330,340.15 |
| Bill            | 09/30/2015 | 09-15 ... | Nytils Exploration Co... | 09-15 EVAN ...  | 807 · Gas Purc...  |           | 2,628.00  | -332,968.15 |
| Bill            | 09/30/2015 | 09-15 ... | Nytils Exploration Co... | 09-15 FT's      | 804.12 · Gas P...  |           | 228.99    | -333,197.14 |
| Bill            | 09/30/2015 | 09-15 ... | Nytils Exploration Co... | 09-15 DEMA      | 808 · Gas Purc...  |           | 13.47     | -333,210.61 |
| Bill            | 09/30/2015 | 09-15 ... | Nytils Exploration Co... | 09-15 ORIGI...  | 804.12 · Gas P...  |           | 101.03    | -333,311.64 |
| Bill            | 09/30/2015 | 09-15 ... | Nytils Exploration Co... | 09-15 Sigma     | 804.12 · Gas P...  |           | 1,090.19  | -334,401.83 |
| Bill            | 09/30/2015 | 09-15     | Spirit Energy            | 09-15           | 804.17 · Gas P...  |           | 86.24     | -334,488.07 |
| Bill            | 09/30/2015 | 09-15     | EQT Energy, LLC          | 09-15           | 804.20 · Gas P...  |           | 6,674.03  | -341,162.10 |
| Bill            | 09/30/2015 | 09-15     | Quality Natural Gas ...  | 09-15           | 804.1 · Gas Pu...  |           | 10,409.03 | -351,571.13 |
| Bill            | 09/30/2015 | 09-15     | KLC Enterprises          | 09-15           | 804.3 · Gas Pu...  |           | 1,505.45  | -353,076.58 |
| Bill            | 09/30/2015 | 09-15     | HTC Gas Company,...      | 09-15           | 804.13 · Gas P...  |           | 639.00    | -353,715.58 |
| Bill            | 10/01/2015 |           | Robert J Oxford exe...   |                 | -SPLIT-            |           | 1,200.00  | -354,915.58 |
| Bill            | 10/01/2015 | 27352     | m2m Data Corporati...    | #27352          | 874 · Mains & ...  |           | 26.20     | -354,941.78 |
| Bill            | 10/01/2015 | Inv#02... | Anthem Blue Cross ...    | Inv#02015103... | -SPLIT-            |           | 4,125.03  | -359,066.81 |
| Bill            | 10/01/2015 |           | PINEDALE NATUR...        | Reimburseme...  | 921.4 · Compu...   |           | 1,622.88  | -360,689.69 |
| Bill            | 10/02/2015 | 60100...  | Community Trust Ba...    | 60100584401...  | -SPLIT-            |           | 1,475.26  | -362,164.95 |
| Bill            | 10/02/2015 | 60100...  | Community Trust Ba...    | 60100584401...  | -SPLIT-            |           | 13,277.26 | -375,442.21 |
| Bill Pmt -Check | 10/02/2015 | 6702      | Quality Natural Gas ...  | 07-15           | 131.2 · Comm ...   | 10,396.73 |           | -365,045.48 |
| Bill Pmt -Check | 10/02/2015 | 6703      | AREA WIDE PROT...        | 234057          | 131.2 · Comm ...   | 2,243.75  |           | -362,801.73 |
| Bill Pmt -Check | 10/02/2015 | 6704      | HTC Gas Company,...      | 06-15           | 131.2 · Comm ...   | 114.00    |           | -362,687.73 |
| Bill Pmt -Check | 10/02/2015 | 6706      | Slone Energy, LLC        |                 | 131.2 · Comm ...   | 1,347.72  |           | -361,340.01 |
| Bill            | 10/02/2015 | 60300...  | Community Trust Ba...    | 60300249233 ... | -SPLIT-            |           | 610.30    | -361,950.31 |
| Bill            | 10/02/2015 | 60100...  | Community Trust Ba...    | 60100618081...  | -SPLIT-            |           | 587.29    | -362,537.60 |
| Bill            | 10/04/2015 |           | MARY MUSIC               |                 | -SPLIT-            |           | 50.00     | -362,587.60 |
| Bill Pmt -Check | 10/05/2015 | ACH       | Birch Communications     |                 | 131.2 · Comm ...   | 473.70    |           | -362,113.90 |
| Bill Pmt -Check | 10/05/2015 | 6708      | AT&T                     |                 | 131.2 · Comm ...   | 183.64    |           | -361,930.26 |
| Bill Pmt -Check | 10/05/2015 | 6709      | Crossrock Drilling       | #3456           | 131.2 · Comm ...   | 210.00    |           | -361,720.26 |
| Bill            | 10/05/2015 | #2299...  | Bocook Engineering ...   | #2299200 dat... | 923.3 · Outside... |           | 10.00     | -361,730.26 |
| Bill Pmt -Check | 10/05/2015 | 6710      | Bocook Engineering ...   | #2299200 dat... | 131.2 · Comm ...   | 10.00     |           | -361,720.26 |
| Bill Pmt -Check | 10/05/2015 | 6711      | Waste Connections        | #3139644        | 131.2 · Comm ...   | 85.53     |           | -361,634.73 |
| Bill Pmt -Check | 10/06/2015 | ACH       | Appalachian Wireless     | 00200611207     | 131.2 · Comm ...   | 710.49    |           | -360,924.24 |
| Bill            | 10/06/2015 | 60300...  | Community Trust Ba...    | 60300268609 ... | -SPLIT-            |           | 364.73    | -361,288.97 |
| Bill Pmt -Check | 10/06/2015 | 6713      | Community Trust Ba...    | 60300249233 ... | 131.2 · Comm ...   | 610.30    |           | -360,678.67 |
| Bill Pmt -Check | 10/06/2015 | 6714      | Community Trust Ba...    | 60300268609 ... | 131.2 · Comm ...   | 364.73    |           | -360,313.94 |
| Bill Pmt -Check | 10/06/2015 | 6715      | PITNEY BOWES G...        | 1917998-SP15    | 131.2 · Comm ...   | 146.28    |           | -360,167.66 |
| Bill Pmt -Check | 10/06/2015 | 2480      | Industrial Gas Servi...  |                 | 131.2 · Comm ...   | 7,662.82  |           | -352,504.84 |
| Bill            | 10/06/2015 | 10012...  | Speedway Superam...      | 1001229655      | -SPLIT-            |           | 2,522.71  | -355,027.55 |
| Bill            | 10/06/2015 | Inv#00... | Utility Sales & Servi... | Inv#00015013    | 376.34 · Mains...  |           | 958.49    | -355,986.04 |

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Accrual Basis

## Kentucky Frontier Gas, LLC General Ledger As of December 31, 2015

| Type            | Date       | Num       | Name                     | Memo              | Split             | Debit     | Credit   | Balance     |
|-----------------|------------|-----------|--------------------------|-------------------|-------------------|-----------|----------|-------------|
| Bill Pmt -Check | 10/07/2015 | 6717      | D L R                    | Transportatio...  | 131.2 · Comm ...  | 10,000.00 |          | -345,986.04 |
| Bill            | 10/07/2015 | IN000...  | Utility Sales & Servi... | IN00015026        | 377 · Meter Sets  |           | 2,486.89 | -348,472.93 |
| Bill            | 10/07/2015 | 153644    | Eagle Research Co...     | 153644            | 37601 · Meas ...  |           | 1,088.49 | -349,561.42 |
| Bill Pmt -Check | 10/08/2015 | 6719      | First Bankcard           | 4418 2292 81...   | 131.2 · Comm ...  | 1,154.22  |          | -348,407.20 |
| Bill Pmt -Check | 10/08/2015 | 6720      | HTC Gas Company,...      | 07-15             | 131.2 · Comm ...  | 867.00    |          | -347,540.20 |
| Bill Pmt -Check | 10/08/2015 | 6721      | KEMI                     | #2046698          | 131.2 · Comm ...  | 1,054.48  |          | -346,485.72 |
| Bill Pmt -Check | 10/08/2015 | 6722      | Layne's ACE HARD...      | 866000            | 131.2 · Comm ...  | 373.02    |          | -346,112.70 |
| Bill Pmt -Check | 10/08/2015 | 6723      | MARY MUSIC               |                   | 131.2 · Comm ...  | 50.00     |          | -346,062.70 |
| Bill Pmt -Check | 10/08/2015 |           | Columbia Gas of Ke...    | QuickBooks g...   | 131.2 · Comm ...  | 0.00      |          | -346,062.70 |
| Bill Pmt -Check | 10/08/2015 | 6724      | Nytis Exploration Co...  |                   | 131.2 · Comm ...  | 4,140.57  |          | -341,922.13 |
| Bill Pmt -Check | 10/08/2015 | 6725      | KY CRYSTAL WAT...        | 002207            | 131.2 · Comm ...  | 37.68     |          | -341,884.45 |
| Bill            | 10/08/2015 | #2015...  | DNI Corp Inc             |                   | -SPLIT-           |           | 3,300.00 | -345,184.45 |
| Bill            | 10/09/2015 | 60300...  | Community Trust Ba...    | 60300248851 ...   | -SPLIT-           |           | 614.22   | -345,798.67 |
| Bill Pmt -Check | 10/09/2015 | 6728      | Drains Unlimited, Inc.   | Inv#30081 ...     | 131.2 · Comm ...  | 5,500.00  |          | -340,298.67 |
| Bill Pmt -Check | 10/09/2015 | 6729      | Community Trust Ba...    | 60100584401...    | 131.2 · Comm ...  | 1,475.26  |          | -338,823.41 |
| Bill Pmt -Check | 10/09/2015 | 6730      | Community Trust Ba...    | 60100584401...    | 131.2 · Comm ...  | 13,277.26 |          | -325,546.15 |
| Bill Pmt -Check | 10/09/2015 | 6731      | Community Trust Ba...    | 60100618081...    | 131.2 · Comm ...  | 587.29    |          | -324,958.86 |
| Bill Pmt -Check | 10/09/2015 | 6732      | DNI Corp Inc             |                   | 131.2 · Comm ...  | 3,300.00  |          | -321,658.86 |
| Bill Pmt -Check | 10/09/2015 | 6733      | m2m Data Corporati...    | #27352            | 131.2 · Comm ...  | 26.20     |          | -321,632.66 |
| Bill Pmt -Check | 10/09/2015 | 6734      | Pinpoint Systems, Inc.   | Inv# 6517         | 131.2 · Comm ...  | 2,585.00  |          | -319,047.66 |
| Bill            | 10/09/2015 |           | Dustin's Lawn Care ...   | contracting se... | -SPLIT-           |           | 4,840.00 | -323,887.66 |
| Bill Pmt -Check | 10/09/2015 | 6735      | Dustin's Lawn Care ...   | contracting se... | 131.2 · Comm ...  | 4,840.00  |          | -319,047.66 |
| Bill            | 10/09/2015 | Inv#24... | MAY TOWING LLC           | Picked up pip...  | -SPLIT-           |           | 800.00   | -319,847.66 |
| Bill            | 10/09/2015 | 60100...  | Community Trust Ba...    | 60100618146...    | -SPLIT-           |           | 1,883.00 | -321,730.66 |
| Bill            | 10/10/2015 |           | Birch Communications     |                   | -SPLIT-           |           | 498.06   | -322,228.72 |
| Bill            | 10/11/2015 |           | Heather Cantrell         |                   | -SPLIT-           |           | 50.00    | -322,278.72 |
| Bill Pmt -Check | 10/12/2015 | 6737      | Heather Cantrell         |                   | 131.2 · Comm ...  | 50.00     |          | -322,228.72 |
| Bill            | 10/12/2015 | 80009...  | Purchase Power           | 80009000012...    | -SPLIT-           |           | 201.00   | -322,429.72 |
| Bill Pmt -Check | 10/13/2015 | ACH       | Travelers                |                   | 131.2 · Comm ...  | 2,798.11  |          | -319,631.61 |
| Bill Pmt -Check | 10/13/2015 | 6738      | Chris Waugh, Floyd ...   | 5TFPX4EN7C...     | 131.2 · Comm ...  | 284.38    |          | -319,347.23 |
| Bill Pmt -Check | 10/13/2015 | 6741      | D L R                    | Transportatio...  | 131.2 · Comm ...  | 3,000.00  |          | -316,347.23 |
| Bill            | 10/13/2015 | #9525     | Unlimited Equipmen...    | #9525             | 874 · Mains & ... |           | 220.28   | -316,567.51 |
| Bill Pmt -Check | 10/14/2015 | ACH       | Prestonsburg City's ...  | 102-21600-00      | 131.2 · Comm ...  | 147.62    |          | -316,419.89 |
| Bill            | 10/14/2015 | IN002...  | J D Westcott & Son ...   | IN00242304        | -SPLIT-           |           | 52.82    | -316,472.71 |
| Bill            | 10/14/2015 | 28516...  | Consolidated Pipe &...   | 2851608-000       | 376.34 · Mains... |           | 371.00   | -316,843.71 |
| Bill Pmt -Check | 10/15/2015 | 6742      | Columbia Gas of Ke...    | 09-15 MLG         | 131.2 · Comm ...  | 753.16    |          | -316,090.55 |
| Bill Pmt -Check | 10/15/2015 | 6743      | Interstate Natural G...  | 06-15, 07-15, ... | 131.2 · Comm ...  | 35.00     |          | -316,055.55 |
| Bill Pmt -Check | 10/15/2015 | 6744      | Magnum Drilling of ...   | 09-15             | 131.2 · Comm ...  | 1,239.00  |          | -314,816.55 |
| Bill Pmt -Check | 10/15/2015 | 6745      | Miller Supply Inc        | Inv# 7026962 ...  | 131.2 · Comm ...  | 545.20    |          | -314,271.35 |
| Bill Pmt -Check | 10/15/2015 | 6746      | Samuel T Alcus           | 09-15             | 131.2 · Comm ...  | 830.80    |          | -313,440.55 |
| Bill Pmt -Check | 10/15/2015 | 6747      | MAY TOWING LLC           | Picked up pip...  | 131.2 · Comm ...  | 800.00    |          | -312,640.55 |
| Bill Pmt -Check | 10/15/2015 | 6748      | Community Trust Ba...    | 60300248851 ...   | 131.2 · Comm ...  | 614.22    |          | -312,026.33 |
| Bill Pmt -Check | 10/15/2015 | 6749      | Kentucky Undergrou...    | 200626359         | 131.2 · Comm ...  | 120.00    |          | -311,906.33 |
| Bill Pmt -Check | 10/15/2015 | 6750      | T.A.S                    | 12349650          | 131.2 · Comm ...  | 194.20    |          | -311,712.13 |
| Bill            | 10/15/2015 | Inv#34... | EASTERN TELEPH...        | Inv#3484          | -SPLIT-           |           | 700.00   | -312,412.13 |
| Bill            | 10/15/2015 | Inv#45... | Holland Supply Com...    | Inv#453392        | 381.01 · Meters   |           | 1,767.11 | -314,179.24 |
| Bill            | 10/15/2015 | 20428...  | RICOH USA, INC           | # 20428274        | -SPLIT-           |           | 287.83   | -314,467.07 |
| Bill Pmt -Check | 10/16/2015 | 6751      | Anthem Blue Cross ...    | Inv#02015103...   | 131.2 · Comm ...  | 4,125.03  |          | -310,342.04 |
| Bill Pmt -Check | 10/16/2015 | 6752      | B & B Meter Service      | Inv# 4392         | 131.2 · Comm ...  | 5,339.00  |          | -305,003.04 |

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Accrual Basis

**Kentucky Frontier Gas, LLC**  
**General Ledger**  
**As of December 31, 2015**

| Type            | Date       | Num       | Name                     | Memo              | Split               | Debit     | Credit    | Balance     |
|-----------------|------------|-----------|--------------------------|-------------------|---------------------|-----------|-----------|-------------|
| Bill Pmt -Check | 10/16/2015 | 6753      | Community Trust Ba...    | 60100618146...    | 131.2 · Comm ...    | 1,883.00  |           | -303,120.04 |
| Bill            | 10/16/2015 |           | MARY MUSIC               |                   | -SPLIT-             |           | 50.00     | -303,170.04 |
| Bill Pmt -Check | 10/16/2015 | 6756      | MARY MUSIC               |                   | 131.2 · Comm ...    | 50.00     |           | -303,120.04 |
| Bill Pmt -Check | 10/16/2015 | 6755      | MARY MUSIC               | VOID:             | 131.2 · Comm ...    | 0.00      |           | -303,120.04 |
| Bill            | 10/16/2015 | IN000...  | Utility Sales & Servi... | IN00015117        | 376.34 · Mains...   |           | 388.89    | -303,508.93 |
| Bill            | 10/16/2015 | IN000...  | Utility Sales & Servi... | IN00015125        | -SPLIT-             |           | 6,335.00  | -309,843.93 |
| Bill            | 10/16/2015 | Inv# 8... | James Riley Hall         | Inv# 8733         | 376.34 · Mains...   |           | 95.40     | -309,939.33 |
| Bill            | 10/18/2015 | 00200...  | Appalachian Wireless     | 00200611207       | -SPLIT-             |           | 704.56    | -310,643.89 |
| Bill            | 10/19/2015 | 09-15 ... | KY DEPT OF REVE...       | EPAY FOR 0...     | 242 · Utility Ta... |           | 1,319.50  | -311,963.39 |
| Bill            | 10/19/2015 | 09-15 ... | KY DEPT OF REVE...       | 09-15 SALES ...   | 241 · Sales Ta...   |           | 741.71    | -312,705.10 |
| Bill Pmt -Check | 10/19/2015 | EPAY      | KY DEPT OF REVE...       | 09-15 UTILIT...   | 131.2 · Comm ...    | 1,319.50  |           | -311,385.60 |
| Bill Pmt -Check | 10/19/2015 | EPAY      | KY DEPT OF REVE...       | 09-15 SALES ...   | 131.2 · Comm ...    | 741.71    |           | -310,643.89 |
| Bill            | 10/19/2015 |           | AFLAC INSURANCE          |                   | 924.7 · Insuran...  |           | 510.04    | -311,153.93 |
| Bill Pmt -Check | 10/19/2015 | ACH       | AFLAC INSURANCE          |                   | 131.2 · Comm ...    | 510.04    |           | -310,643.89 |
| Bill            | 10/19/2015 | 60100...  | Community Trust Ba...    | 60100533313...    | -SPLIT-             |           | 16,889.17 | -327,533.06 |
| Bill Pmt -Check | 10/20/2015 | ACH       | Big Sandy Recc           |                   | 131.2 · Comm ...    | 387.63    |           | -327,145.43 |
| Bill            | 10/20/2015 |           | Mats Equipment Co ...    |                   | -SPLIT-             |           | 94.90     | -327,240.33 |
| Bill Pmt -Check | 10/20/2015 | DB CD     | Mats Equipment Co ...    |                   | 131.2 · Comm ...    | 94.90     |           | -327,145.43 |
| Bill            | 10/20/2015 |           | Travelers                |                   | -SPLIT-             |           | 2,798.11  | -329,943.54 |
| Bill            | 10/20/2015 | Inv# 6... | CASELLE                  | Inv# 68609        | 125 · CASELL...     |           | 6,000.00  | -335,943.54 |
| Bill            | 10/20/2015 | Inv# 5... | THE WELLS GROU...        | Inv# 561036       | 376.34 · Mains...   |           | 323.30    | -336,266.84 |
| Bill Pmt -Check | 10/21/2015 | 6759      | John Gray Energy         | 08-15 & 09-15     | 131.2 · Comm ...    | 205.44    |           | -336,061.40 |
| Bill Pmt -Check | 10/21/2015 | 6760      | HTC Gas Company,...      | 08-15             | 131.2 · Comm ...    | 789.00    |           | -335,272.40 |
| Bill Pmt -Check | 10/21/2015 | 6761      | Cumberland Valley ...    | 09-15             | 131.2 · Comm ...    | 11,253.47 |           | -324,018.93 |
| Bill Pmt -Check | 10/21/2015 | 6762      | Speedway Superam...      | 1001229655        | 131.2 · Comm ...    | 2,522.71  |           | -321,496.22 |
| Bill Pmt -Check | 10/21/2015 | 6764      | EASTERN TELEPH...        | Inv#3484          | 131.2 · Comm ...    | 700.00    |           | -320,796.22 |
| Bill Pmt -Check | 10/22/2015 | 6768      | Unlimited Equipmen...    | #9525             | 131.2 · Comm ...    | 220.28    |           | -320,575.94 |
| Bill Pmt -Check | 10/22/2015 | 6770      | R L Laughlin & Co Inc    | Inv#1506635       | 131.2 · Comm ...    | 26.25     |           | -320,549.69 |
| Bill            | 10/22/2015 |           | Adams & Adams            | Civil Action N... | 923.4 · Outside...  |           | 210.00    | -320,759.69 |
| Bill            | 10/23/2015 |           | Western Commerce...      |                   | -SPLIT-             |           | 1,079.34  | -321,839.03 |
| Bill Pmt -Check | 10/23/2015 | ACH       | Western Commerce...      |                   | 131.2 · Comm ...    | 1,079.34  |           | -320,759.69 |
| Bill            | 10/23/2015 | 60300...  | Community Trust Ba...    | 60300249233 ...   | -SPLIT-             |           | 610.30    | -321,369.99 |
| Bill            | 10/23/2015 | 60300...  | Community Trust Ba...    | 60300268609 ...   | -SPLIT-             |           | 364.73    | -321,734.72 |
| Bill Pmt -Check | 10/23/2015 | 6771      | Nytis Exploration Co...  |                   | 131.2 · Comm ...    | 4,448.69  |           | -317,286.03 |
| Bill Pmt -Check | 10/23/2015 | 6772      | Eagle Research Co...     | Inv#153553        | 131.2 · Comm ...    | 280.90    |           | -317,005.13 |
| Bill            | 10/23/2015 | # 3532    | EASTERN TELEPH...        | # 3532            | -SPLIT-             |           | 122.50    | -317,127.63 |
| Bill            | 10/23/2015 | # 3525    | EASTERN TELEPH...        | # 3525            | -SPLIT-             |           | 167.37    | -317,295.00 |
| Bill            | 10/23/2015 | #56290    | United Systems & S...    | #56290 (100 l...  | 376.0 · Itrons      |           | 6,121.50  | -323,416.50 |
| Bill            | 10/23/2015 | 44182...  | First Bankcard           | 44182292810...    | -SPLIT-             |           | 608.80    | -324,025.30 |
| Bill            | 10/23/2015 | Inv# 3... | CAUDILL SEED             | Inv# 371754       | 376.34 · Mains...   |           | 61.07     | -324,086.37 |
| Bill            | 10/25/2015 |           | Heather Cantrell         |                   | -SPLIT-             |           | 50.00     | -324,136.37 |
| Bill            | 10/25/2015 | 60629...  | AT&T                     | 606298-3120 ...   | -SPLIT-             |           | 79.87     | -324,216.24 |
| Bill            | 10/25/2015 | 60629...  | AT&T                     | 606298-0955...    | -SPLIT-             |           | 107.31    | -324,323.55 |
| Bill Pmt -Check | 10/26/2015 | 6774      | Heather Cantrell         |                   | 131.2 · Comm ...    | 50.00     |           | -324,273.55 |
| Bill Pmt -Check | 10/26/2015 | 6775      | Purchase Power           | 80009000012...    | 131.2 · Comm ...    | 201.00    |           | -324,072.55 |
| Bill            | 10/26/2015 | 109610    | CONLEY BROS. TI...       | 109610            | -SPLIT-             |           | 733.52    | -324,806.07 |
| Bill            | 10/26/2015 | # 4483    | EASTERN TELEPH...        | # 4483            | -SPLIT-             |           | 47.50     | -324,853.57 |
| Bill            | 10/26/2015 | #114979   | Action Petroleum Co.     | #114979           | -SPLIT-             |           | 84.80     | -324,938.37 |
| Bill            | 10/26/2015 | 109610    | CONLEY BROS. TI...       | 109610            | -SPLIT-             |           | 37.95     | -324,976.32 |



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Accrual Basis

## Kentucky Frontier Gas, LLC General Ledger As of December 31, 2015

| Type            | Date       | Num        | Name                    | Memo            | Split              | Debit     | Credit    | Balance     |
|-----------------|------------|------------|-------------------------|-----------------|--------------------|-----------|-----------|-------------|
| Bill            | 10/27/2015 | for 1/2... | Rich, Larry             | 1/2 day         | 923.1 · Outside... |           | 150.00    | -325,126.32 |
| Bill            | 10/27/2015 | A50712     | Anthem Blue Cross ...   | A50712          | -SPLIT-            |           | 3,808.66  | -328,934.98 |
| Bill            | 10/27/2015 | 12356...   | T.A.S                   | 123560163       | -SPLIT-            |           | 206.40    | -329,141.38 |
| Bill Pmt -Check | 10/28/2015 | 6776       | Community Trust Ba...   | 60100533313...  | 131.2 · Comm ...   | 16,889.17 |           | -312,252.21 |
| Bill Pmt -Check | 10/28/2015 | 6777       | CONLEY BROS. TI...      | 109610          | 131.2 · Comm ...   | 733.52    |           | -311,518.69 |
| Bill Pmt -Check | 10/28/2015 | 6778       | EQT Energy, LLC         | 08-15           | 131.2 · Comm ...   | 6,907.57  |           | -304,611.12 |
| Bill Pmt -Check | 10/28/2015 | 6779       | RICOH USA, INC          | # 20428274      | 131.2 · Comm ...   | 287.83    |           | -304,323.29 |
| Bill Pmt -Check | 10/28/2015 | 6780       | Eagle Research Co...    | Inv#153552      | 131.2 · Comm ...   | 4,611.00  |           | -299,712.29 |
| Bill            | 10/28/2015 |            | Rich, Larry             |                 | 923.1 · Outside... |           | 300.00    | -300,012.29 |
| Bill Pmt -Check | 10/29/2015 | 6781       | Rich, Larry             | 04-14 Mgmt fee  | 131.2 · Comm ...   | 1,000.00  |           | -299,012.29 |
| Bill            | 10/30/2015 |            | MARY MUSIC              |                 | -SPLIT-            |           | 50.00     | -299,062.29 |
| Bill            | 10/30/2015 | #7027...   | Miller Supply Inc       | #7027280        | 380.01 · Servic... |           | 342.38    | -299,404.67 |
| Bill            | 10/30/2015 | Inv# S...  | CAUDILL SEED            | Inv# SC1283     | 874 · Mains & ...  |           | 2.00      | -299,406.67 |
| Bill            | 10/30/2015 | 3579       | EASTERN TELEPH...       | 3579            | -SPLIT-            |           | 405.00    | -299,811.67 |
| Bill            | 10/30/2015 | 3578       | EASTERN TELEPH...       | 3578            | -SPLIT-            |           | 90.00     | -299,901.67 |
| Bill            | 10/30/2015 | 3576       | EASTERN TELEPH...       | 3576            | -SPLIT-            |           | 90.00     | -299,991.67 |
| Bill            | 10/31/2015 | Inv# 3...  | Waste Connections       | Inv# 3176187    | -SPLIT-            |           | 85.53     | -300,077.20 |
| Bill            | 10/31/2015 | 10-15      | Jefferson Gas, LLC      | 10-15           | 804.11 · Gas P...  |           | 6,058.42  | -306,135.62 |
| Bill            | 10/31/2015 | 866000     | Layne's ACE HARD...     | 866000          | -SPLIT-            |           | 139.94    | -306,275.56 |
| Bill            | 10/31/2015 | 0117-...   | Prestonsburg City's ... | 0117-30500-0... | -SPLIT-            |           | 178.23    | -306,453.79 |
| Bill            | 10/31/2015 |            | Industrial Gas Servi... |                 | 923 · Outside ...  |           | 6,800.00  | -313,253.79 |
| Bill            | 10/31/2015 | 10-15      | Cumberland Valley ...   | 10-15           | 809 · Gas Purc...  |           | 19,405.56 | -332,659.35 |
| Bill            | 10/31/2015 | 10-15...   | Columbia Gas of Ke...   | 10-15MLG        | 804.2 · Gas Pu...  |           | 1,111.20  | -333,770.55 |
| Bill            | 10/31/2015 |            | Big Sandy Recc          |                 | -SPLIT-            |           | 337.25    | -334,107.80 |
| Bill            | 10/31/2015 | 002207     | KY CRYSTAL WAT...       | 002207          | -SPLIT-            |           | 31.85     | -334,139.65 |
| Bill            | 10/31/2015 | 10-15 ...  | Columbia Gas of Ke...   | 10-15 PG        | 804.2 · Gas Pu...  |           | 3,280.82  | -337,420.47 |
| Bill            | 10/31/2015 | 10-15      | Magnum Drilling of ...  | 10-15           | 804.9 · Gas Pu...  |           | 2,814.00  | -340,234.47 |
| Bill            | 10/31/2015 | Inv# 6...  | DNI Corp Inc            | Inv# 62783      | -SPLIT-            |           | 924.66    | -341,159.13 |
| Bill            | 10/31/2015 | 10-15      | Samuel T Alcus          | 10-15           | 806 · Gas Purc...  |           | 1,190.40  | -342,349.53 |
| Bill            | 10/31/2015 | INV#1...   | Slone Energy, LLC       | INV#1334 FO...  | 804.5 · Gas Pu...  |           | 1,273.97  | -343,623.50 |
| Bill            | 10/31/2015 | INV#1...   | Slone Energy, LLC       | INV#1414 FO...  | 804.5 · Gas Pu...  |           | 2,058.38  | -345,681.88 |
| Bill            | 10/31/2015 | Inv# 1...  | R L Laughlin & Co Inc   | Inv# 1506960    | 874 · Mains & ...  |           | 26.25     | -345,708.13 |
| Bill            | 10/31/2015 | 10-15 ...  | Nytis Exploration Co... | 10-15 FT's      | 804.12 · Gas P...  |           | 501.49    | -346,209.62 |
| Bill            | 10/31/2015 | 10-15 ...  | Nytis Exploration Co... | 10-15 ORIGI...  | 804.12 · Gas P...  |           | 357.31    | -346,566.93 |
| Bill            | 10/31/2015 | 10-15 ...  | Nytis Exploration Co... | 10-15 DEMA      | 808 · Gas Purc...  |           | 10.47     | -346,577.40 |
| Bill            | 10/31/2015 | 10-15 ...  | Nytis Exploration Co... | 10-15 SIGMA     | 804.12 · Gas P...  |           | 2,897.04  | -349,474.44 |
| Bill            | 10/31/2015 | 10-15 ...  | Nytis Exploration Co... | 10-15 EVAN ...  | 807 · Gas Purc...  |           | 3,455.82  | -352,930.26 |
| Bill            | 10/31/2015 | #2006...   | Kentucky Undergrou...   | #200627004      | -SPLIT-            |           | 110.40    | -353,040.66 |
| Bill            | 10/31/2015 | 10-15      | EQT Energy, LLC         | 10-15           | 804.20 · Gas P...  |           | 16,217.01 | -369,257.67 |
| Bill            | 10/31/2015 | 10-15 ...  | Quality Natural Gas ... | 10-15 FSM       | 804.1 · Gas Pu...  |           | 10,878.71 | -380,136.38 |
| Bill            | 10/31/2015 | 10-15      | HTC Gas Company,...     | 10-15           | 804.13 · Gas P...  |           | 384.00    | -380,520.38 |
| Bill            | 10/31/2015 | 10-15      | KLC Enterprises         | 10-15           | 804.3 · Gas Pu...  |           | 1,729.28  | -382,249.66 |
| Bill            | 11/01/2015 | 27531      | m2m Data Corporati...   | 27531           | 874 · Mains & ...  |           | 26.20     | -382,275.86 |
| Bill            | 11/01/2015 | # 3527     | EASTERN TELEPH...       | # 3527          | -SPLIT-            |           | 107.50    | -382,383.36 |
| Bill            | 11/01/2015 |            | Robert J Oxford exe...  |                 | -SPLIT-            |           | 1,200.00  | -383,583.36 |
| Bill            | 11/01/2015 | #4765      | EASTERN TELEPH...       | #4765           | -SPLIT-            |           | 190.00    | -383,773.36 |
| Bill            | 11/01/2015 | #2256      | Slone Energy, LLC       | #2256 Mapping   | 923.3 · Outside... |           | 2,070.00  | -385,843.36 |
| Bill            | 11/01/2015 | Bill No... | John P. Hunt, Sheriff   | Bill No. 2648   | -SPLIT-            |           | 1,535.80  | -387,379.16 |
| Bill Pmt -Check | 11/02/2015 | ACH        | Birch Communications    |                 | 131.2 · Comm ...   | 498.06    |           | -386,881.10 |

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Accrual Basis

## Kentucky Frontier Gas, LLC General Ledger As of December 31, 2015

| Type            | Date       | Num       | Name                     | Memo               | Split              | Debit     | Credit    | Balance     |
|-----------------|------------|-----------|--------------------------|--------------------|--------------------|-----------|-----------|-------------|
| Bill Pmt -Check | 11/02/2015 | 6783      | MARY MUSIC               |                    | 131.2 · Comm ...   | 50.00     |           | -386,831.10 |
| Bill Pmt -Check | 11/02/2015 | 6785      | Community Trust Ba...    | 60300249233 ...    | 131.2 · Comm ...   | 610.30    |           | -386,220.80 |
| Bill Pmt -Check | 11/02/2015 | 6786      | Community Trust Ba...    | 60300268609 ...    | 131.2 · Comm ...   | 364.73    |           | -385,856.07 |
| Bill            | 11/02/2015 | 60100...  | Community Trust Ba...    | 60100618081...     | -SPLIT-            |           | 587.29    | -386,443.36 |
| Bill            | 11/02/2015 | 60100...  | Community Trust Ba...    | 60100584401...     | -SPLIT-            |           | 1,475.26  | -387,918.62 |
| Bill            | 11/02/2015 | 60100...  | Community Trust Ba...    | 60100584401...     | -SPLIT-            |           | 13,277.26 | -401,195.88 |
| Bill            | 11/02/2015 | 2238      | NMB Associates Inc       |                    | -SPLIT-            |           | 5,275.00  | -406,470.88 |
| Bill            | 11/02/2015 | 2237      | NMB Associates Inc       |                    | 921.1 · Office ... |           | 548.87    | -407,019.75 |
| Bill            | 11/02/2015 | Proj #... | Summit Engineering       | Proj# 3838.00...   | 923.3 · Outside... |           | 70,610.90 | -477,630.65 |
| Bill Pmt -Check | 11/04/2015 | 6788      | Kentucky Undergrou...    | #200626680         | 131.2 · Comm ...   | 124.80    |           | -477,505.85 |
| Bill Pmt -Check | 11/04/2015 | 6789      | KLC Enterprises          | 07-15              | 131.2 · Comm ...   | 1,461.01  |           | -476,044.84 |
| Bill Pmt -Check | 11/04/2015 | 6790      | m2m Data Corporati...    | 27531              | 131.2 · Comm ...   | 26.20     |           | -476,018.64 |
| Bill Pmt -Check | 11/04/2015 | 6791      | Utility Sales & Servi... | Inv#00015013       | 131.2 · Comm ...   | 958.49    |           | -475,060.15 |
| Bill Pmt -Check | 11/04/2015 | 6792      | Waste Connections        | Inv# 3176187       | 131.2 · Comm ...   | 85.53     |           | -474,974.62 |
| Bill Pmt -Check | 11/04/2015 | 6793      | EASTERN TELEPH...        |                    | 131.2 · Comm ...   | 444.87    |           | -474,529.75 |
| Bill Pmt -Check | 11/04/2015 | 6794      | CAUDILL SEED             | Inv# 371754        | 131.2 · Comm ...   | 61.07     |           | -474,468.68 |
| Bill            | 11/04/2015 | 10012...  | Speedway Superam...      | 1001229655         | -SPLIT-            |           | 2,776.73  | -477,245.41 |
| Bill            | 11/04/2015 | IN000...  | Utility Sales & Servi... | IN00015312         | 154 · Inventory    |           | 5,052.20  | -482,297.61 |
| Bill Pmt -Check | 11/05/2015 | 6796      | Nytlis Exploration Co... | 06-15 Sigma ...    | 131.2 · Comm ...   | 11.00     |           | -482,286.61 |
| Bill Pmt -Check | 11/05/2015 | 6797      | J D Westcott & Son ...   | IN00242304         | 131.2 · Comm ...   | 52.82     |           | -482,233.79 |
| Bill            | 11/05/2015 |           | Chris Waugh, Floyd ...   | registration re... | -SPLIT-            |           | 304.04    | -482,537.83 |
| Bill Pmt -Check | 11/05/2015 | 6784      | Chris Waugh, Floyd ...   | registration re... | 131.2 · Comm ...   | 304.04    |           | -482,233.79 |
| Bill            | 11/05/2015 | 453708    | Holland Supply Com...    | 453708             | -SPLIT-            |           | 253.56    | -482,487.35 |
| Bill Pmt -Check | 11/06/2015 | ACH       | Appalachian Wireless     | 00200611207        | 131.2 · Comm ...   | 704.56    |           | -481,782.79 |
| Bill Pmt -Check | 11/06/2015 | 6798      | Adams & Adams            | Civil Action N...  | 131.2 · Comm ...   | 210.00    |           | -481,572.79 |
| Bill Pmt -Check | 11/06/2015 | 6800      | Layne's ACE HARD...      | 866000             | 131.2 · Comm ...   | 139.94    |           | -481,432.85 |
| Bill Pmt -Check | 11/06/2015 | 6801      | Spirit Energy            | 09-15              | 131.2 · Comm ...   | 86.24     |           | -481,346.61 |
| Bill Pmt -Check | 11/06/2015 | 6802      | THE WELLS GROU...        | Inv#561036         | 131.2 · Comm ...   | 323.30    |           | -481,023.31 |
| Bill Pmt -Check | 11/06/2015 | 6803      | Quality Natural Gas ...  | 08-15              | 131.2 · Comm ...   | 11,035.10 |           | -469,988.21 |
| Bill            | 11/08/2015 |           | Heather Cantrell         |                    | -SPLIT-            |           | 50.00     | -470,038.21 |
| Bill Pmt -Check | 11/09/2015 | 6804      | Heather Cantrell         |                    | 131.2 · Comm ...   | 50.00     |           | -469,988.21 |
| Bill Pmt -Check | 11/09/2015 | 6805      | CAUDILL SEED             | Inv# SC1283        | 131.2 · Comm ...   | 2.00      |           | -469,986.21 |
| Bill            | 11/09/2015 | Inv# 2... | RICOH USA, INC           | Inv#20428274       | -SPLIT-            |           | 287.83    | -470,274.04 |
| Bill Pmt -Check | 11/09/2015 | 6806      | Action Petroleum Co.     | #114979            | 131.2 · Comm ...   | 84.80     |           | -470,189.24 |
| Bill Pmt -Check | 11/09/2015 | 6807      | KY CRYSTAL WAT...        | 002207             | 131.2 · Comm ...   | 31.85     |           | -470,157.39 |
| Bill Pmt -Check | 11/09/2015 | 6808      | RICOH USA, INC           | Inv#20428274       | 131.2 · Comm ...   | 287.83    |           | -469,869.56 |
| Bill Pmt -Check | 11/09/2015 | ACH       | Travelers                |                    | 131.2 · Comm ...   | 2,798.11  |           | -467,071.45 |
| Bill Pmt -Check | 11/10/2015 | ACH       | Prestonsburg City's ...  | 102-21600-00       | 131.2 · Comm ...   | 178.23    |           | -466,893.22 |
| Bill Pmt -Check | 11/10/2015 | 6810      | DNI Corp Inc             | Inv# 62783         | 131.2 · Comm ...   | 924.66    |           | -465,968.56 |
| Bill Pmt -Check | 11/10/2015 | 6811      | EASTERN TELEPH...        | #4765              | 131.2 · Comm ...   | 190.00    |           | -465,778.56 |
| Bill            | 11/10/2015 | 60300...  | Community Trust Ba...    | 60300248851...     | -SPLIT-            |           | 614.22    | -466,392.78 |
| Bill Pmt -Check | 11/10/2015 | 6813      | D L R                    | Transportatio...   | 131.2 · Comm ...   | 5,000.00  |           | -461,392.78 |
| Bill            | 11/10/2015 |           | Birch Communications     |                    | -SPLIT-            |           | 494.40    | -461,887.18 |
| Bill            | 11/10/2015 | 60100...  | Community Trust Ba...    | 60100618146...     | -SPLIT-            |           | 1,883.00  | -463,770.18 |
| Bill            | 11/10/2015 | 7027331   | Miller Supply Inc        | 7027331            | -SPLIT-            |           | 38.32     | -463,808.50 |
| Bill Pmt -Check | 11/11/2015 | 6815      | AT&T                     |                    | 131.2 · Comm ...   | 187.18    |           | -463,621.32 |
| Bill Pmt -Check | 11/11/2015 | 6816      | Columbia Gas of Ke...    | 10-15MLG           | 131.2 · Comm ...   | 1,111.20  |           | -462,510.12 |
| Bill Pmt -Check | 11/11/2015 | 6817      | First Bankcard           | 44182292810...     | 131.2 · Comm ...   | 608.80    |           | -461,901.32 |
| Bill Pmt -Check | 11/11/2015 | 6818      | James Riley Hall         | Inv# 8733          | 131.2 · Comm ...   | 95.40     |           | -461,805.92 |

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Accrual Basis

## Kentucky Frontier Gas, LLC General Ledger As of December 31, 2015

| Type            | Date       | Num       | Name                     | Memo              | Split               | Debit     | Credit    | Balance     |
|-----------------|------------|-----------|--------------------------|-------------------|---------------------|-----------|-----------|-------------|
| Bill Pmt -Check | 11/11/2015 | 6819      | THE WELLS GROU...        | Inv# 561036       | 131.2 · Comm ...    | 323.30    |           | -461,482.62 |
| Bill Pmt -Check | 11/12/2015 | 6822      | CONLEY BROS. TI...       | 109610            | 131.2 · Comm ...    | 37.95     |           | -461,444.67 |
| Bill Pmt -Check | 11/12/2015 | 6823      | Community Trust Ba...    | 60100618081...    | 131.2 · Comm ...    | 587.29    |           | -460,857.38 |
| Bill Pmt -Check | 11/12/2015 | 6824      | EASTERN TELEPH...        |                   | 131.2 · Comm ...    | 585.00    |           | -460,272.38 |
| Bill Pmt -Check | 11/12/2015 | 6825      | Community Trust Ba...    | 60100584401...    | 131.2 · Comm ...    | 1,475.26  |           | -458,797.12 |
| Bill Pmt -Check | 11/12/2015 | 6826      | Community Trust Ba...    | 60100584401...    | 131.2 · Comm ...    | 13,277.26 |           | -445,519.86 |
| Bill            | 11/12/2015 | 80009...  | Purchase Power           | 80009000012...    | -SPLIT-             |           | 201.00    | -445,720.86 |
| Bill            | 11/13/2015 | 7027385   | Miller Supply Inc        | 7027385           | -SPLIT-             |           | 44.62     | -445,765.48 |
| Bill            | 11/13/2015 | 20549...  | RICOH USA, INC           | 20549820          | -SPLIT-             |           | 298.47    | -446,063.95 |
| Bill            | 11/14/2015 |           | MARY MUSIC               |                   | -SPLIT-             |           | 50.00     | -446,113.95 |
| Bill Pmt -Check | 11/16/2015 | 6827      | CASELLE                  | Inv# 68609        | 131.2 · Comm ...    | 6,000.00  |           | -440,113.95 |
| Bill Pmt -Check | 11/16/2015 | 6828      | Columbia Gas of Ke...    | VOID: 10-15 ...   | 131.2 · Comm ...    | 0.00      |           | -440,113.95 |
| Bill Pmt -Check | 11/16/2015 | 6829      | Magnum Drilling of ...   | 10-15             | 131.2 · Comm ...    | 2,814.00  |           | -437,299.95 |
| Bill Pmt -Check | 11/16/2015 | 6830      | Columbia Gas of Ke...    | 10-15 PG          | 131.2 · Comm ...    | 3,060.00  |           | -434,239.95 |
| Bill Pmt -Check | 11/16/2015 | 6831      | Anthem Blue Cross ...    | A50712            | 131.2 · Comm ...    | 3,808.66  |           | -430,431.29 |
| Bill Pmt -Check | 11/16/2015 | 6832      | Community Trust Ba...    | 60300248851...    | 131.2 · Comm ...    | 614.22    |           | -429,817.07 |
| Bill Pmt -Check | 11/16/2015 | 6833      | Samuel T Alcus           | 10-15             | 131.2 · Comm ...    | 1,190.40  |           | -428,626.67 |
| Bill Pmt -Check | 11/16/2015 | 6834      | Stone Energy, LLC        | #2256 Mapping     | 131.2 · Comm ...    | 2,070.00  |           | -426,556.67 |
| Bill Pmt -Check | 11/16/2015 | 6835      | T.A.S                    | 123560163         | 131.2 · Comm ...    | 206.40    |           | -426,350.27 |
| Bill Pmt -Check | 11/16/2015 | 6836      | MARY MUSIC               |                   | 131.2 · Comm ...    | 50.00     |           | -426,300.27 |
| Bill Pmt -Check | 11/17/2015 | 6837      | Cumberland Valley ...    | 10-15             | 131.2 · Comm ...    | 19,405.56 |           | -406,894.71 |
| Bill Pmt -Check | 11/17/2015 | 6838      | Jefferson Gas, LLC       | 10-15             | 131.2 · Comm ...    | 6,058.42  |           | -400,836.29 |
| Bill Pmt -Check | 11/17/2015 | 6839      | Community Trust Ba...    | 60100618146...    | 131.2 · Comm ...    | 1,883.00  |           | -398,953.29 |
| Bill Pmt -Check | 11/17/2015 | 6840      | R L Laughlin & Co Inc    | Inv# 1506960      | 131.2 · Comm ...    | 26.25     |           | -398,927.04 |
| Bill Pmt -Check | 11/17/2015 | 6841      | KLC Enterprises          | 08-15             | 131.2 · Comm ...    | 1,356.69  |           | -397,570.35 |
| Bill Pmt -Check | 11/17/2015 | 6843      | Nytis Exploration Co...  |                   | 131.2 · Comm ...    | 1,469.11  |           | -393,469.11 |
| Bill Pmt -Check | 11/17/2015 | 6844      | Kentucky Meter Ser...    | Inv 885           | 131.2 · Comm ...    | 1,760.00  |           | -391,709.11 |
| Bill            | 11/17/2015 | #1036     | Dustin's Lawn Care ...   | #1036             | 874 · Mains & ...   |           | 900.00    | -392,609.11 |
| Bill            | 11/17/2015 | 00200...  | Appalachian Wireless     | 00200611207       | -SPLIT-             |           | 714.14    | -393,323.25 |
| Bill            | 11/18/2015 | 60300...  | Community Trust Ba...    | 60300249233...    | -SPLIT-             |           | 610.30    | -393,933.55 |
| Bill            | 11/18/2015 | 60300...  | Community Trust Ba...    | 60300268609...    | -SPLIT-             |           | 364.73    | -394,298.28 |
| Bill Pmt -Check | 11/18/2015 | 6845      | Dustin's Lawn Care ...   | #1036             | 131.2 · Comm ...    | 900.00    |           | -393,398.28 |
| Bill            | 11/18/2015 |           | Northwestern Mutual      |                   | 924.3 · Life Ins... |           | 519.49    | -393,917.77 |
| Bill Pmt -Check | 11/19/2015 | ACH       | Big Sandy Recc           |                   | 131.2 · Comm ...    | 337.25    |           | -393,580.52 |
| Bill            | 11/19/2015 |           | Travelers                |                   | -SPLIT-             |           | 2,798.11  | -396,378.63 |
| Bill            | 11/19/2015 | jan-no... | Dennis Horner            |                   | -SPLIT-             |           | 628.32    | -397,006.95 |
| Bill            | 11/19/2015 | Inv#20... | KEMI                     | Inv#2061996 ...   | -SPLIT-             |           | 3,207.13  | -400,214.08 |
| Bill            | 11/20/2015 | 60100...  | Community Trust Ba...    | 60100533313...    | -SPLIT-             |           | 16,889.17 | -417,103.25 |
| Bill Pmt -Check | 11/20/2015 | 6848      | EQT Energy, LLC          | 09-15             | 131.2 · Comm ...    | 6,674.03  |           | -410,429.22 |
| Bill Pmt -Check | 11/20/2015 | 6850      | Eagle Research Co...     | 153644            | 131.2 · Comm ...    | 1,088.49  |           | -409,340.73 |
| Bill Pmt -Check | 11/20/2015 | 6851      | Holland Supply Com...    | Inv#453392        | 131.2 · Comm ...    | 1,767.11  |           | -407,573.62 |
| Bill Pmt -Check | 11/20/2015 | 6852      | United Systems & S...    | #56290            | 131.2 · Comm ...    | 6,121.50  |           | -401,452.12 |
| Bill Pmt -Check | 11/20/2015 | 6853      | Miller Supply Inc        | #7027280          | 131.2 · Comm ...    | 342.38    |           | -401,109.74 |
| Bill Pmt -Check | 11/20/2015 | 2481      | Industrial Gas Servi...  | Billed Time fo... | 131.2 · Comm ...    | 8,942.12  |           | -392,167.62 |
| Bill            | 11/22/2015 |           | MARY MUSIC               |                   | -SPLIT-             |           | 50.00     | -392,217.62 |
| Bill Pmt -Check | 11/23/2015 | 6854      | MARY MUSIC               |                   | 131.2 · Comm ...    | 50.00     |           | -392,167.62 |
| Bill Pmt -Check | 11/23/2015 | 6855      | RICOH USA, INC           | 20549820          | 131.2 · Comm ...    | 298.47    |           | -391,869.15 |
| Bill            | 11/23/2015 | Inv#63... | DNI Corp Inc             | Inv#63166         | -SPLIT-             |           | 600.35    | -392,469.50 |
| Bill            | 11/23/2015 | 00015...  | Utility Sales & Servi... | 00015458          | 376.34 · Mains...   |           | 336.54    | -392,806.04 |

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Accrual Basis

## Kentucky Frontier Gas, LLC General Ledger As of December 31, 2015

| Type            | Date       | Num       | Name                     | Memo            | Split              | Debit     | Credit    | Balance     |
|-----------------|------------|-----------|--------------------------|-----------------|--------------------|-----------|-----------|-------------|
| Bill            | 11/23/2015 | 44182...  | First Bankcard           | 44182292810...  | -SPLIT-            |           | 482.07    | -393,288.11 |
| Bill Pmt -Check | 11/24/2015 | 6856      | DNI Corp Inc             | Inv#63166       | 131.2 · Comm ...   | 600.35    |           | -392,687.76 |
| Bill            | 11/24/2015 | 7027428   | Miller Supply Inc        | 7027428         | -SPLIT-            |           | 206.80    | -392,894.56 |
| Bill Pmt -Check | 11/25/2015 | 6865      | Quality Natural Gas ...  | 09-15           | 131.2 · Comm ...   | 10,409.03 |           | -382,485.53 |
| Bill            | 11/25/2015 | Inv#02... | Anthem BCBS KY G...      | Group#A5071...  | -SPLIT-            |           | 3,808.66  | -386,294.19 |
| Bill            | 11/25/2015 | 60629...  | AT&T                     | 60629831202...  | -SPLIT-            |           | 86.71     | -386,380.90 |
| Bill            | 11/25/2015 | 60629...  | AT&T                     | 60629809550...  | -SPLIT-            |           | 107.33    | -386,488.23 |
| Bill            | 11/29/2015 |           | Heather Cantrell         |                 | -SPLIT-            |           | 50.00     | -386,538.23 |
| Bill Pmt -Check | 11/30/2015 | 6867      | Community Trust Ba...    | 60100533313...  | 131.2 · Comm ...   | 16,889.17 |           | -369,649.06 |
| Bill            | 11/30/2015 |           | Waste Connections        |                 | -SPLIT-            |           | 85.53     | -369,734.59 |
| Bill            | 11/30/2015 |           | Prestonsburg City's ...  |                 | -SPLIT-            |           | 43.94     | -369,778.53 |
| Bill            | 11/30/2015 | 63453     | DNI Corp Inc             | 63453           | -SPLIT-            |           | 923.57    | -370,702.10 |
| Bill            | 11/30/2015 | 866000    | Layne's ACE HARD...      | 866000          | -SPLIT-            |           | 42.17     | -370,744.27 |
| Bill            | 11/30/2015 | Inv002... | J D Westcott & Son ...   | Inv#00242694... | -SPLIT-            |           | 87.12     | -370,831.39 |
| Bill            | 11/30/2015 | 11-15     | Cumberland Valley ...    | 11-15           | 809 · Gas Purc...  |           | 31,653.37 | -402,484.76 |
| Bill            | 11/30/2015 | 101698    | Industrial Gas Servi...  |                 | 923 · Outside ...  |           | 4,685.00  | -407,169.76 |
| Bill            | 11/30/2015 | 11-15     | Jefferson Gas, LLC       | 11-15           | 804.11 · Gas P...  |           | 23,709.31 | -430,879.07 |
| Bill            | 11/30/2015 | 11-15     | Magnum Drilling of ...   | 11-15           | 804.9 · Gas Pu...  |           | 4,221.00  | -435,100.07 |
| Bill            | 11/30/2015 | CUST ...  | CARQUEST OF SA...        | INV#200802      | -SPLIT-            |           | 24.02     | -435,124.09 |
| Bill            | 11/30/2015 |           | Big Sandy Recc           |                 | -SPLIT-            |           | 288.46    | -435,412.55 |
| Bill            | 11/30/2015 | 11-15 ... | Columbia Gas of Ke...    | 11-15 PG        | 804.2 · Gas Pu...  |           | 4,734.30  | -440,146.85 |
| Credit          | 11/30/2015 | 11-15 ... | Columbia Gas of Ke...    | 11-15 PG OV...  | 804.2 · Gas Pu...  | 2,268.89  |           | -437,877.96 |
| Bill            | 11/30/2015 | INV# 1    | GENESIS BILLING ...      | INV# 1 COLL...  | 921.2 · Office ... |           | 241.50    | -438,119.46 |
| Bill            | 11/30/2015 | 002207    | KY CRYSTAL WAT...        | 002207          | -SPLIT-            |           | 45.35     | -438,164.81 |
| Bill            | 11/30/2015 | 11-15 ... | Columbia Gas of Ke...    | 11-15 MLG       | 804.2 · Gas Pu...  |           | 2,043.56  | -440,208.37 |
| Bill            | 11/30/2015 | 11-15     | John Gray Energy         | 11-15           | 804.4 · Gas Pu...  |           | 2,152.28  | -442,360.65 |
| Bill            | 11/30/2015 |           | Fast Change Lube &...    |                 | -SPLIT-            |           | 490.77    | -442,851.42 |
| Bill            | 11/30/2015 | 20062...  | Kentucky Undergrou...    | 200627326       | -SPLIT-            |           | 80.00     | -442,931.42 |
| Bill            | 11/30/2015 | 11-15     | Samuel T Alcus           | 11-15           | 806 · Gas Purc...  |           | 1,388.80  | -444,320.22 |
| Bill            | 11/30/2015 | 11-15 ... | R L Laughlin & Co Inc    | 11-15 #15074... | 874 · Mains & ...  |           | 26.25     | -444,346.47 |
| Bill            | 11/30/2015 | 11-15 ... | Nytils Exploration Co... | 11-15 Evan 104  | 807 · Gas Purc...  |           | 2,890.80  | -447,237.27 |
| Bill            | 11/30/2015 | 11-15     | EQT Energy, LLC          | 11-15           | 804.20 · Gas P...  |           | 22,238.09 | -469,475.36 |
| Bill            | 11/30/2015 | 11-15 ... | Quality Natural Gas ...  | 11-15 FSM       | 804.1 · Gas Pu...  |           | 12,008.30 | -481,483.66 |
| Bill            | 12/01/2015 |           | Robert J Oxford exe...   |                 | -SPLIT-            |           | 1,200.00  | -482,683.66 |
| Bill Pmt -Check | 12/01/2015 | 6868      | Speedway Superam...      | 1001229655      | 131.2 · Comm ...   | 2,776.73  |           | -479,906.93 |
| Bill Pmt -Check | 12/01/2015 | 6869      | Heather Cantrell         |                 | 131.2 · Comm ...   | 50.00     |           | -479,856.93 |
| Bill Pmt -Check | 12/01/2015 | 6870      | Purchase Power           | 80009000012...  | 131.2 · Comm ...   | 201.00    |           | -479,655.93 |
| Bill Pmt -Check | 12/01/2015 | 6871      | Kentucky Undergrou...    | #200627004      | 131.2 · Comm ...   | 110.40    |           | -479,545.53 |
| Bill Pmt -Check | 12/01/2015 | 6873      | Miller Supply Inc        |                 | 131.2 · Comm ...   | 82.94     |           | -479,462.59 |
| Bill Pmt -Check | 12/01/2015 | 6874      | Holland Supply Com...    | 453708          | 131.2 · Comm ...   | 253.56    |           | -479,209.03 |
| Bill Pmt -Check | 12/01/2015 | 6875      | Community Trust Ba...    | 60300249233...  | 131.2 · Comm ...   | 610.30    |           | -478,598.73 |
| Bill Pmt -Check | 12/01/2015 | 6876      | Consolidated Pipe &...   | 2851608-000     | 131.2 · Comm ...   | 371.00    |           | -478,227.73 |
| Bill            | 12/01/2015 | #5277     | EASTERN TELEPH...        | #5277           | -SPLIT-            |           | 190.00    | -478,417.73 |
| Bill Pmt -Check | 12/01/2015 | 6877      | EASTERN TELEPH...        | #5277           | 131.2 · Comm ...   | 190.00    |           | -478,227.73 |
| Bill            | 12/01/2015 |           | Floyd County Rescu...    | Donation        | -SPLIT-            |           | 100.00    | -478,327.73 |
| Bill Pmt -Check | 12/01/2015 | 6878      | Floyd County Rescu...    | Donation        | 131.2 · Comm ...   | 100.00    |           | -478,227.73 |
| Bill            | 12/01/2015 | Inv# 0... | Heavy's Auto Center      | Inv# 0417       | -SPLIT-            |           | 75.00     | -478,302.73 |
| Bill Pmt -Check | 12/01/2015 | 6879      | Heavy's Auto Center      | Inv# 0417       | 131.2 · Comm ...   | 75.00     |           | -478,227.73 |
| Bill            | 12/01/2015 | Inv#27... | m2m Data Corporati...    | Inv#27768       | 874 · Mains & ...  |           | 26.20     | -478,253.93 |

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Accrual Basis

**Kentucky Frontier Gas, LLC**  
**General Ledger**  
**As of December 31, 2015**

| Type            | Date       | Num       | Name                     | Memo               | Split              | Debit     | Credit    | Balance     |
|-----------------|------------|-----------|--------------------------|--------------------|--------------------|-----------|-----------|-------------|
| Bill            | 12/01/2015 | CUST...   | CASELLE                  | INV# 69806 ...     | -SPLIT-            |           | 649.00    | -478,902.93 |
| Bill            | 12/01/2015 | 2241      | NMB Associates Inc       |                    | 921.4 · Compu...   |           | 550.00    | -479,452.93 |
| Bill            | 12/02/2015 | 60100...  | Community Trust Ba...    | 60100584401...     | -SPLIT-            |           | 1,475.26  | -480,928.19 |
| Bill            | 12/02/2015 | 60100...  | Community Trust Ba...    | 60100584401...     | -SPLIT-            |           | 13,277.26 | -494,205.45 |
| Bill Pmt -Check | 12/02/2015 | 6881      | Waste Connections        |                    | 131.2 · Comm ...   | 85.53     |           | -494,119.92 |
| Bill            | 12/02/2015 | 60100...  | Community Trust Ba...    | 60100618081...     | -SPLIT-            |           | 587.29    | -494,707.21 |
| Bill            | 12/02/2015 | 00015...  | Utility Sales & Servi... | 00015509           | 377 · Meter Sets   |           | 411.72    | -495,118.93 |
| Bill            | 12/02/2015 | Inv# 4... | Holland Supply Com...    | Inv# 454020        | 381.09 · Meters    |           | 1,875.56  | -496,994.49 |
| Bill Pmt -Check | 12/03/2015 | ACH       | Birch Communications     |                    | 131.2 · Comm ...   | 494.40    |           | -496,500.09 |
| Bill Pmt -Check | 12/03/2015 | 6882      | DNI Corp Inc             | 63453              | 131.2 · Comm ...   | 923.57    |           | -495,576.52 |
| Bill Pmt -Check | 12/03/2015 | 6883      | Community Trust Ba...    | 60300268609...     | 131.2 · Comm ...   | 364.73    |           | -495,211.79 |
| Bill Pmt -Check | 12/03/2015 | 6884      | Layne's ACE HARD...      | 866000             | 131.2 · Comm ...   | 42.17     |           | -495,169.62 |
| Bill Pmt -Check | 12/03/2015 | 6885      | J D Westcott & Son ...   | Inv#00242694...    | 131.2 · Comm ...   | 87.12     |           | -495,082.50 |
| Bill Pmt -Check | 12/03/2015 | 6887      | KLC Enterprises          | 09-15              | 131.2 · Comm ...   | 1,505.45  |           | -493,577.05 |
| Bill Pmt -Check | 12/03/2015 | 6888      | Slone Energy, LLC        |                    | 131.2 · Comm ...   | 3,332.35  |           | -490,244.70 |
| Bill            | 12/03/2015 | 00015...  | Utility Sales & Servi... | 00015516           | 376.34 · Mains...  |           | 206.78    | -490,451.48 |
| Bill Pmt -Check | 12/04/2015 | 6890      | Utility Sales & Servi... | IN00015026         | 131.2 · Comm ...   | 2,486.89  |           | -487,964.59 |
| Bill            | 12/04/2015 | INV# ...  | DISTRIBUTION NOW         | INV# 908914...     | -SPLIT-            |           | 95.21     | -488,059.80 |
| Bill Pmt -Check | 12/04/2015 | 6891      | Rich, Larry              |                    | 131.2 · Comm ...   | 4,000.00  |           | -484,059.80 |
| Bill            | 12/04/2015 | 26814     | B & M AUTO & TRU...      | 26814              | -SPLIT-            |           | 20.00     | -484,079.80 |
| Bill            | 12/04/2015 | 28520...  | Consolidated Pipe &...   | Inv# 2852024-...   | 376.34 · Mains...  |           | 790.66    | -484,870.46 |
| Bill            | 12/04/2015 | #6011...  | Office Depot             | #6011169008...     | 921.2 · Office ... |           | 253.14    | -485,123.60 |
| Bill            | 12/05/2015 |           | MARY MUSIC               |                    | -SPLIT-            |           | 50.00     | -485,173.60 |
| Bill            | 12/06/2015 | 10012...  | Speedway Superam...      | 1001229655         | -SPLIT-            |           | 2,752.05  | -487,925.65 |
| Bill Pmt -Check | 12/07/2015 | ACH       | Appalachian Wireless     | 00200611207        | 131.2 · Comm ...   | 714.14    |           | -487,211.51 |
| Bill Pmt -Check | 12/07/2015 | 6892      | CARQUEST OF SA...        | INV#200802         | 131.2 · Comm ...   | 24.02     |           | -487,187.49 |
| Bill Pmt -Check | 12/07/2015 | 6893      | m2m Data Corporati...    | Inv#27768          | 131.2 · Comm ...   | 26.20     |           | -487,161.29 |
| Bill Pmt -Check | 12/07/2015 | 6894      | First Bankcard           | 44182292810...     | 131.2 · Comm ...   | 482.07    |           | -486,679.22 |
| Bill Pmt -Check | 12/07/2015 | 6895      | Drains Unlimited, Inc.   | Inv#30081 ...      | 131.2 · Comm ...   | 2,500.00  |           | -484,179.22 |
| Bill Pmt -Check | 12/07/2015 | 6896      | AT&T                     |                    | 131.2 · Comm ...   | 194.04    |           | -483,985.18 |
| Bill Pmt -Check | 12/07/2015 | 6897      | D L R                    | Transportatio...   | 131.2 · Comm ...   | 2,000.00  |           | -481,985.18 |
| Bill            | 12/07/2015 |           | Dustin's Lawn Care ...   | Installing new ... | -SPLIT-            |           | 2,335.00  | -484,320.18 |
| Bill Pmt -Check | 12/07/2015 | 6899      | Dustin's Lawn Care ...   | Installing new ... | 131.2 · Comm ...   | 2,335.00  |           | -481,985.18 |
| Bill Pmt -Check | 12/08/2015 | 6901      | GENESIS BILLING ...      | INV# 1 COLL...     | 131.2 · Comm ...   | 241.50    |           | -481,743.68 |
| Bill Pmt -Check | 12/08/2015 | 6902      | KY CRYSTAL WAT...        | 002207             | 131.2 · Comm ...   | 45.35     |           | -481,698.33 |
| Bill Pmt -Check | 12/09/2015 | ACH       | Northwestern Mutual      |                    | 131.2 · Comm ...   | 519.49    |           | -481,178.84 |
| Bill Pmt -Check | 12/09/2015 | 6904      | MARY MUSIC               |                    | 131.2 · Comm ...   | 50.00     |           | -481,128.84 |
| Bill Pmt -Check | 12/10/2015 | 6905      | Summit Engineering       | Proj# 3838.00...   | 131.2 · Comm ...   | 70,610.90 |           | -410,517.94 |
| Bill Pmt -Check | 12/10/2015 | ACH       | Prestonsburg City's ...  | 102-21600-00       | 131.2 · Comm ...   | 43.94     |           | -410,474.00 |
| Bill Pmt -Check | 12/10/2015 | ACH       | Travelers                |                    | 131.2 · Comm ...   | 2,798.11  |           | -407,675.89 |
| Bill Pmt -Check | 12/10/2015 | 6906      | Community Trust Ba...    | 60100584401...     | 131.2 · Comm ...   | 1,475.26  |           | -406,200.63 |
| Bill Pmt -Check | 12/10/2015 | 6907      | Community Trust Ba...    | 60100618081...     | 131.2 · Comm ...   | 587.29    |           | -405,613.34 |
| Bill Pmt -Check | 12/10/2015 | 6908      | Community Trust Ba...    | 60100584401...     | 131.2 · Comm ...   | 13,277.26 |           | -392,336.08 |
| Bill            | 12/10/2015 | #2009...  | Birch Communications     |                    | -SPLIT-            |           | 511.98    | -392,848.06 |
| Bill            | 12/10/2015 | 60100...  | Community Trust Ba...    | 60100618146...     | -SPLIT-            |           | 1,883.00  | -394,731.06 |
| Bill            | 12/10/2015 | Inv# 6... | CASELLE                  | Inv# 69868 C...    | -SPLIT-            |           | 1,858.87  | -396,589.93 |
| Bill Pmt -Check | 12/11/2015 | 6910      | KEMI                     | Inv#2061996 ...    | 131.2 · Comm ...   | 3,207.13  |           | -393,382.80 |
| Bill Pmt -Check | 12/11/2015 | 6911      | Columbia Gas of Ke...    | 11-15 PG           | 131.2 · Comm ...   | 2,465.41  |           | -390,917.39 |
| Bill Pmt -Check | 12/11/2015 | 6913      | HTC Gas Company,...      | 09-15              | 131.2 · Comm ...   | 639.00    |           | -390,278.39 |

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Accrual Basis

## Kentucky Frontier Gas, LLC General Ledger As of December 31, 2015

| Type            | Date       | Num       | Name                     | Memo             | Split              | Debit     | Credit    | Balance     |
|-----------------|------------|-----------|--------------------------|------------------|--------------------|-----------|-----------|-------------|
| Bill Pmt -Check | 12/11/2015 | 6915      | Magnum Drilling of ...   | 11-15            | 131.2 · Comm ...   | 4,221.00  |           | -386,057.39 |
| Bill Pmt -Check | 12/11/2015 | 6916      | Miller Supply Inc        | 7027428          | 131.2 · Comm ...   | 206.80    |           | -385,850.59 |
| Bill Pmt -Check | 12/11/2015 | 6917      | Utility Sales & Servi... | IN00015117       | 131.2 · Comm ...   | 388.89    |           | -385,461.70 |
| Bill Pmt -Check | 12/11/2015 | 6918      | Utility Sales & Servi... | 00015458         | 131.2 · Comm ...   | 336.54    |           | -385,125.16 |
| Bill            | 12/11/2015 | Inv# 3... | Drains Unlimited, Inc.   | Inv# 30629       | 887 · Maintena...  |           | 21,000.00 | -406,125.16 |
| Bill            | 12/11/2015 | 20683...  | RICOH USA, INC           | 20683292         | -SPLIT-            |           | 298.47    | -406,423.63 |
| Bill            | 12/11/2015 | 548       | VanArk Inc               | #548             | -SPLIT-            |           | 185.00    | -406,608.63 |
| Bill            | 12/11/2015 |           | LOAN PROCESSIN...        | ADDITIONAL ...   | SBA Originatio...  |           | 156.00    | -406,764.63 |
| Bill            | 12/13/2015 |           | Heather Cantrell         |                  | -SPLIT-            |           | 50.00     | -406,814.63 |
| Bill            | 12/13/2015 | 80009...  | PITNEY BOWES G...        | 80009000012...   | -SPLIT-            |           | 201.00    | -407,015.63 |
| Bill Pmt -Check | 12/15/2015 | 6920      | D L R                    | Transportatio... | 131.2 · Comm ...   | 3,000.00  |           | -404,015.63 |
| Bill Pmt -Check | 12/15/2015 | 6921      | CASELLE                  | Remaining ba...  | 131.2 · Comm ...   | 10,650.00 |           | -393,365.63 |
| Bill Pmt -Check | 12/15/2015 | 6922      | Columbia Gas of Ke...    | 11-15 MLG        | 131.2 · Comm ...   | 2,043.56  |           | -391,322.07 |
| Bill Pmt -Check | 12/15/2015 | 6923      | Drains Unlimited, Inc.   | Inv#30081 ...    | 131.2 · Comm ...   | 2,500.00  |           | -388,822.07 |
| Bill Pmt -Check | 12/15/2015 | 6924      | Nytis Exploration Co...  |                  | 131.2 · Comm ...   | 4,061.68  |           | -384,760.39 |
| Bill Pmt -Check | 12/15/2015 | 6925      | PINEDALE NATUR...        | Reimburseme...   | 131.2 · Comm ...   | 1,622.88  |           | -383,137.51 |
| Bill Pmt -Check | 12/15/2015 | 6926      | Anthem BCBS KY G...      | Group#A5071...   | 131.2 · Comm ...   | 3,808.66  |           | -379,328.85 |
| Bill Pmt -Check | 12/15/2015 | 6927      | CASELLE                  | INV# 69806 ...   | 131.2 · Comm ...   | 649.00    |           | -378,679.85 |
| Bill Pmt -Check | 12/15/2015 | 6928      | John P. Hunt, Sheriff    | Bill No. 2648    | 131.2 · Comm ...   | 1,535.80  |           | -377,144.05 |
| Bill Pmt -Check | 12/15/2015 | 6929      | Heather Cantrell         |                  | 131.2 · Comm ...   | 50.00     |           | -377,094.05 |
| Bill Pmt -Check | 12/15/2015 | 6930      | DISTRIBUTION NOW         | INV# 908914...   | 131.2 · Comm ...   | 95.21     |           | -376,998.84 |
| Bill Pmt -Check | 12/15/2015 | 6931      | Speedway Superam...      | 1001229655       | 131.2 · Comm ...   | 2,752.05  |           | -374,246.79 |
| Bill Pmt -Check | 12/15/2015 | 2482      | Industrial Gas Servi...  |                  | 131.2 · Comm ...   | 4,685.00  |           | -369,561.79 |
| Bill            | 12/15/2015 | 64208...  | VERIZON WIRELESS         | 642083311-0...   | 921.8 · Teleph...  |           | 300.84    | -369,862.63 |
| Bill            | 12/16/2015 | Inv# 6... | DNI Corp Inc             | Inv# 63795       | -SPLIT-            |           | 639.09    | -370,501.72 |
| Bill Pmt -Check | 12/16/2015 | 6932      | DNI Corp Inc             | Inv# 63795       | 131.2 · Comm ...   | 639.09    |           | -369,862.63 |
| Bill            | 12/16/2015 | 60300...  | Community Trust Ba...    | 60300248851 ...  | -SPLIT-            |           | 614.22    | -370,476.85 |
| Bill Pmt -Check | 12/16/2015 | 6933      | Community Trust Ba...    | 60300248851 ...  | 131.2 · Comm ...   | 614.22    |           | -369,862.63 |
| Bill Pmt -Check | 12/16/2015 | 6934      | B & M AUTO & TRU...      | 26814            | 131.2 · Comm ...   | 20.00     |           | -369,842.63 |
| Bill Pmt -Check | 12/16/2015 | 6935      | Community Trust Ba...    | 60100618146...   | 131.2 · Comm ...   | 1,883.00  |           | -367,959.63 |
| Bill Pmt -Check | 12/17/2015 | 6937      | Jefferson Gas, LLC       | 11-15            | 131.2 · Comm ...   | 23,709.31 |           | -344,250.32 |
| Bill Pmt -Check | 12/17/2015 | 6938      | John Gray Energy         | 11-15            | 131.2 · Comm ...   | 2,152.28  |           | -342,098.04 |
| Bill Pmt -Check | 12/17/2015 | 6939      | Fast Change Lube &...    |                  | 131.2 · Comm ...   | 490.77    |           | -341,607.27 |
| Bill Pmt -Check | 12/17/2015 | 6940      | Utility Sales & Servi... |                  | 131.2 · Comm ...   | 6,953.50  |           | -334,653.77 |
| Bill            | 12/17/2015 |           | Elite Insurance Age...   | Down Payme...    | -SPLIT-            |           | 4,325.08  | -338,978.85 |
| Bill Pmt -Check | 12/17/2015 | 6942      | Elite Insurance Age...   | Down Payme...    | 131.2 · Comm ...   | 4,325.08  |           | -334,653.77 |
| Bill            | 12/17/2015 |           | Appalachian Wireless     |                  | -SPLIT-            |           | 843.81    | -335,497.58 |
| Bill            | 12/18/2015 |           | MARY MUSIC               |                  | -SPLIT-            |           | 50.00     | -335,547.58 |
| Bill Pmt -Check | 12/18/2015 | 6943      | MARY MUSIC               |                  | 131.2 · Comm ...   | 50.00     |           | -335,497.58 |
| Bill Pmt -Check | 12/18/2015 | ACH       | Big Sandy Recc           |                  | 131.2 · Comm ...   | 288.46    |           | -335,209.12 |
| Bill            | 12/18/2015 |           | John N. Hughes, PSC      |                  | -SPLIT-            |           | 18,552.60 | -353,761.72 |
| Bill            | 12/18/2015 | 60100...  | Community Trust Ba...    | 60100533313...   | -SPLIT-            |           | 16,889.17 | -370,650.89 |
| Bill            | 12/18/2015 | 114847    | Heath Consultants        | #114847          | -SPLIT-            |           | 215.45    | -370,866.34 |
| Bill            | 12/18/2015 | 28521...  | Consolidated Pipe &...   | 2852121-000-...  | 376.34 · Mains...  |           | 95.61     | -370,961.95 |
| Bill            | 12/21/2015 | 61060...  | KY STATE TREASU...       | PUBLIC SER...    | 408.5 · Public ... |           | 13,360.09 | -384,322.04 |
| Bill Pmt -Check | 12/22/2015 | 6944      | Cumberland Valley ...    | 11-15            | 131.2 · Comm ...   | 31,653.37 |           | -352,668.67 |
| Bill Pmt -Check | 12/22/2015 | 6945      | EQT Energy, LLC          | 10-15            | 131.2 · Comm ...   | 16,217.01 |           | -336,451.66 |
| Bill            | 12/22/2015 | 2.27.0... | DAVEY PERKINS            | 2.27.0910.01     | -SPLIT-            |           | 102.65    | -336,554.31 |
| Bill            | 12/22/2015 |           | Extreme Excavation ...   | Moving main l... | 874 · Mains & ...  |           | 492.50    | -337,046.81 |

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Accrual Basis

**Kentucky Frontier Gas, LLC**  
**General Ledger**  
**As of December 31, 2015**

| Type            | Date       | Num       | Name                     | Memo              | Split              | Debit     | Credit    | Balance     |
|-----------------|------------|-----------|--------------------------|-------------------|--------------------|-----------|-----------|-------------|
| Bill            | 12/22/2015 | 44263     | HiTech Signs & Gra...    | 44263             | -SPLIT-            |           | 212.00    | -337,258.81 |
| Bill            | 12/23/2015 | #1917...  | PITNEY BOWES G...        | #1917998-DC...    | -SPLIT-            |           | 146.28    | -337,405.09 |
| Bill            | 12/23/2015 | 44182...  | First Bankcard           | 44182292810...    | -SPLIT-            |           | 820.77    | -338,225.86 |
| Credit          | 12/23/2015 |           | First Bankcard           |                   | 921.2 · Office ... | 104.94    |           | -338,120.92 |
| Bill            | 12/25/2015 | 60629...  | AT&T                     | 60629809550...    | -SPLIT-            |           | 107.33    | -338,228.25 |
| Bill            | 12/25/2015 | 60629...  | AT&T                     | 60629831202...    | -SPLIT-            |           | 86.71     | -338,314.96 |
| Bill            | 12/26/2015 |           | Heather Cantrell         |                   | -SPLIT-            |           | 50.00     | -338,364.96 |
| Bill            | 12/28/2015 | #3011     | Dot Weld, Inc.           | Inv# 3011         | -SPLIT-            |           | 358.75    | -338,723.71 |
| Bill            | 12/28/2015 | Sept-...  | Oxford, Robert J.        |                   | -SPLIT-            |           | 2,431.76  | -341,155.47 |
| Bill            | 12/28/2015 | IN000...  | Utility Sales & Servi... | IN00015686        | 376 · Meters - ... |           | 7,966.27  | -349,121.74 |
| Bill            | 12/28/2015 | 26877     | B & M AUTO & TRU...      | 26877             | -SPLIT-            |           | 20.00     | -349,141.74 |
| Bill Pmt -Check | 12/29/2015 | 6946      | Community Trust Ba...    | 60100533313...    | 131.2 · Comm ...   | 16,889.17 |           | -332,252.57 |
| Bill Pmt -Check | 12/29/2015 | 6947      | Heather Cantrell         |                   | 131.2 · Comm ...   | 50.00     |           | -332,202.57 |
| Bill Pmt -Check | 12/29/2015 | 6948      | Heath Consultants        | #114847           | 131.2 · Comm ...   | 215.45    |           | -331,987.12 |
| Bill Pmt -Check | 12/29/2015 | 6949      | PITNEY BOWES G...        | 80009000012...    | 131.2 · Comm ...   | 201.00    |           | -331,786.12 |
| Bill Pmt -Check | 12/29/2015 | 6950      | RICOH USA, INC           | 20683292          | 131.2 · Comm ...   | 298.47    |           | -331,487.65 |
| Bill Pmt -Check | 12/29/2015 | 6951      | VanArk Inc               | #548              | 131.2 · Comm ...   | 185.00    |           | -331,302.65 |
| Bill Pmt -Check | 12/29/2015 | 6952      | Kentucky Undergrou...    | 200627326         | 131.2 · Comm ...   | 80.00     |           | -331,222.65 |
| Bill            | 12/29/2015 | 60300...  | Community Trust Ba...    | 60300249233 ...   | -SPLIT-            |           | 610.30    | -331,832.95 |
| Bill            | 12/29/2015 | 60300...  | Community Trust Ba...    | 60300268609 ...   | -SPLIT-            |           | 364.73    | -332,197.68 |
| Bill Pmt -Check | 12/29/2015 | 6953      | Community Trust Ba...    | 60300249233 ...   | 131.2 · Comm ...   | 610.30    |           | -331,587.38 |
| Bill Pmt -Check | 12/29/2015 | 6954      | Community Trust Ba...    | 60300268609 ...   | 131.2 · Comm ...   | 364.73    |           | -331,222.65 |
| Bill Pmt -Check | 12/29/2015 | 6955      | PITNEY BOWES G...        | #1917998-DC...    | 131.2 · Comm ...   | 146.28    |           | -331,076.37 |
| Bill Pmt -Check | 12/29/2015 | 6956      | Holland Supply Com...    | Inv# 454020       | 131.2 · Comm ...   | 1,875.56  |           | -329,200.81 |
| Bill Pmt -Check | 12/29/2015 | 6958      | m2m Data Corporati...    | VOID: #27916      | 131.2 · Comm ...   | 0.00      |           | -329,200.81 |
| Bill Pmt -Check | 12/29/2015 | 6959      | Quality Natural Gas ...  | VOID: 10-15       | 131.2 · Comm ...   | 0.00      |           | -329,200.81 |
| Bill            | 12/29/2015 | # 31621   | Industrial Training S... | # 31621           | -SPLIT-            |           | 125.00    | -329,325.81 |
| Bill            | 12/29/2015 | #7027...  | Miller Supply Inc        | #7027603          | 380.09 · Servic... |           | 596.26    | -329,922.07 |
| Bill            | 12/29/2015 | IN000...  | Utility Sales & Servi... | IN00015697        | 376.34 · Mains...  |           | 68.43     | -329,990.50 |
| Bill            | 12/29/2015 | IN000...  | Utility Sales & Servi... | IN00015687        | 377 · Meter Sets   |           | 779.81    | -330,770.31 |
| Bill            | 12/30/2015 | #56865    | United Systems & S...    | #56865 (80 l...   | 376.0 · Itrons     |           | 4,886.60  | -335,656.91 |
| Bill            | 12/31/2015 | #6103     | EASTERN TELEPH...        | #6103 DATA ...    | -SPLIT-            |           | 20.00     | -335,676.91 |
| Bill            | 12/31/2015 | #3226...  | Waste Connections        | #3226343          | -SPLIT-            |           | 85.53     | -335,762.44 |
| Bill            | 12/31/2015 | 12-15     | Magnum Drilling of ...   | 12-15             | 804.9 · Gas Pu...  |           | 4,200.00  | -339,962.44 |
| Bill            | 12/31/2015 | 12-15     | Jefferson Gas, LLC       | 12-15             | 804.11 · Gas P...  |           | 36,801.84 | -376,764.28 |
| Bill            | 12/31/2015 | 866000    | Layne's ACE HARD...      | 866000            | -SPLIT-            |           | 610.64    | -377,374.92 |
| Bill            | 12/31/2015 |           | Prestonsburg City's ...  |                   | -SPLIT-            |           | 28.63     | -377,403.55 |
| Bill            | 12/31/2015 |           | Big Sandy Recc           |                   | -SPLIT-            |           | 302.28    | -377,705.83 |
| Bill            | 12/31/2015 | 12-15 ... | Columbia Gas of Ke...    | 12-15 MLG         | 804.2 · Gas Pu...  |           | 2,037.78  | -379,743.61 |
| Bill            | 12/31/2015 | #1046     | Extreme Excavation ...   | Repair to mai...  | 874 · Mains & ...  |           | 985.00    | -380,728.61 |
| Bill            | 12/31/2015 | #26877    | B & M AUTO & TRU...      |                   | -SPLIT-            |           | 20.00     | -380,748.61 |
| Bill            | 12/31/2015 | 12-15     | Cumberland Valley ...    | 12-15             | 809 · Gas Purc...  |           | 37,972.80 | -418,721.41 |
| Bill            | 12/31/2015 | 002207    | KY CRYSTAL WAT...        | 002207            | -SPLIT-            |           | 46.35     | -418,767.76 |
| Bill            | 12/31/2015 | #1235...  | T.A.S                    | #123568611,1...   | -SPLIT-            |           | 437.40    | -419,205.16 |
| Bill            | 12/31/2015 | Bob O...  | Industrial Gas Servi...  | 2015 Billed ti... | 923.3 · Outside... |           | 30,825.00 | -450,030.16 |
| Bill            | 12/31/2015 | 101700    | Industrial Gas Servi...  |                   | -SPLIT-            |           | 8,125.00  | -458,155.16 |
| Bill            | 12/31/2015 | 12-15 ... | Columbia Gas of Ke...    | 12-15 PG          | 804.2 · Gas Pu...  |           | 4,540.53  | -462,695.69 |
| Credit          | 12/31/2015 | CR O...   | Columbia Gas of Ke...    | overbilled 622... | 804.2 · Gas Pu...  | 2,205.06  |           | -460,490.63 |
| Bill            | 12/31/2015 |           | Fast Change Lube &...    |                   | -SPLIT-            |           | 211.16    | -460,701.79 |

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Accrual Basis

## Kentucky Frontier Gas, LLC General Ledger As of December 31, 2015

| Type   | Date       | Num        | Name                     | Memo              | Split              | Debit | Credit    | Balance     |
|--------|------------|------------|--------------------------|-------------------|--------------------|-------|-----------|-------------|
| Bill   | 12/31/2015 | IN000...   | Utility Sales & Servi... | IN00015750        | 377 · Meter Sets   |       | 582.65    | -461,284.44 |
| Bill   | 12/31/2015 | 20062...   | Kentucky Undergrou...    | 200627649         | -SPLIT-            |       | 73.60     | -461,358.04 |
| Bill   | 12/31/2015 | Inv# 6...  | Pinpoint Systems, Inc.   | Inv# 6586 Inv ... | -SPLIT-            |       | 2,770.00  | -464,128.04 |
| Bill   | 12/31/2015 | Inv# 6...  | Pinpoint Systems, Inc.   | Inv# 6615 dat...  | -SPLIT-            |       | 1,850.00  | -465,978.04 |
| Bill   | 12/31/2015 | Inv# 6...  | Pinpoint Systems, Inc.   | Inv# 6664 dat...  | -SPLIT-            |       | 610.00    | -466,588.04 |
| Bill   | 12/31/2015 | 12-15      | John Gray Energy         | 12-15             | 804.4 · Gas Pu...  |       | 1,195.84  | -467,783.88 |
| Bill   | 12/31/2015 | 12-15      | Samuel T Alcus           | 12-15             | 806 · Gas Purc...  |       | 83.70     | -467,867.58 |
| Bill   | 12/31/2015 | Inv# 2...  | Kentucky Undergrou...    | Inv# 200627733    | -SPLIT-            |       | 88.00     | -467,955.58 |
| Bill   | 12/31/2015 | 2015 ...   | Pipeline Solutions Inc   | 2015 Professi...  | 923.3 · Outside... |       | 66,075.00 | -534,030.58 |
| Bill   | 12/31/2015 | 02-15 ...  | Pipeline Solutions Inc   | 02-15 Tavel E...  | -SPLIT-            |       | 229.75    | -534,260.33 |
| Bill   | 12/31/2015 | 12-15 ...  | Jefferson Gas, LLC       | 12-15 Public ...  | 804.11 · Gas P...  |       | 26,356.57 | -560,616.90 |
| Bill   | 12/31/2015 | Reimb...   | Gas Natural Inc          | Reimb for ove...  | 804.11 · Gas P...  |       | 16,958.93 | -577,575.83 |
| Bill   | 12/31/2015 | PUBLI...   | KY STATE TREASU...       | PUBLIC SER...     | 408.5 · Public ... |       | 6,863.19  | -584,439.02 |
| Bill   | 12/31/2015 | Inv# 2...  | Slone Energy, LLC        | Inv# 2261 12...   | 923.3 · Outside... |       | 1,800.00  | -586,239.02 |
| Bill   | 12/31/2015 | Inv# 2...  | Slone Energy, LLC        | Inv# 2260 11...   | 923.3 · Outside... |       | 2,430.00  | -588,669.02 |
| Bill   | 12/31/2015 | 03/15-...  | Slone Energy, LLC        | 03/15-12/15 C...  | 804.5 · Gas Pu...  |       | 2,066.24  | -590,735.26 |
| Bill   | 12/31/2015 | Nov&...    | Slone Energy, LLC        | 11/15 & 12/15...  | 804.5 · Gas Pu...  |       | 218.41    | -590,953.67 |
| Bill   | 12/31/2015 | Nov&...    | Slone Energy, LLC        | 11/15 & 12/15...  | 804.5 · Gas Pu...  |       | 1,055.99  | -592,009.66 |
| Bill   | 12/31/2015 | 16004...   | R L Laughlin & Co Inc    | 1600470-IN        | 874 · Mains & ...  |       | 26.25     | -592,035.91 |
| Bill   | 12/31/2015 | 11-15 ...  | Nytis Exploration Co...  | 11-15 FT's        | 804.12 · Gas P...  |       | 762.35    | -592,798.26 |
| Bill   | 12/31/2015 | 11-15 ...  | Nytis Exploration Co...  | 11-15 DEMA        | 808 · Gas Purc...  |       | 36.34     | -592,834.60 |
| Bill   | 12/31/2015 | 11-15 ...  | Nytis Exploration Co...  | 11-15 ORIGI...    | 804.12 · Gas P...  |       | 493.25    | -593,327.85 |
| Bill   | 12/31/2015 | 11-15 ...  | Nytis Exploration Co...  | 11-15 SIGMA       | 804.12 · Gas P...  |       | 1,574.28  | -594,902.13 |
| Bill   | 12/31/2015 | 12-15 ...  | Nytis Exploration Co...  | 12-15 EVAN ...    | 807 · Gas Purc...  |       | 2,584.20  | -597,486.33 |
| Bill   | 12/31/2015 | 12-15 ...  | Nytis Exploration Co...  | 12-15 FT's        | 804.12 · Gas P...  |       | 1,130.26  | -598,616.59 |
| Bill   | 12/31/2015 | 12-15 ...  | Nytis Exploration Co...  | 12-15 ORIGI...    | 804.12 · Gas P...  |       | 559.64    | -599,176.23 |
| Bill   | 12/31/2015 | 12-15 ...  | Nytis Exploration Co...  | 12-15 DEMA        | 808 · Gas Purc...  |       | 67.06     | -599,243.29 |
| Bill   | 12/31/2015 | 12-15 ...  | Nytis Exploration Co...  | 12-15 SIGMA       | 804.12 · Gas P...  |       | 794.90    | -600,038.19 |
| Bill   | 12/31/2015 | 11-15      | KLC Enterprises          | 11-15             | 804.3 · Gas Pu...  |       | 2,604.15  | -602,642.34 |
| Bill   | 12/31/2015 | May-D...   | D L R                    | May - Dec 15 ...  | 804.15 · Trans...  |       | 6,733.75  | -609,376.09 |
| Bill   | 12/31/2015 | 12-15      | EQT Energy, LLC          | 12-15             | 804.20 · Gas P...  |       | 28,074.14 | -637,450.23 |
| Bill   | 12/31/2015 | 2015 ...   | Floyd County Sheriff     | 2015 Franchis...  | -SPLIT-            |       | 25,986.27 | -663,436.50 |
| Bill   | 12/31/2015 | 11-15 ...  | Quality Natural Gas ...  | 11-15 FT'S        | 804.1 · Gas Pu...  |       | 9,821.59  | -673,258.09 |
| Bill   | 12/31/2015 | 11-15      | HTC Gas Company,...      | 11-15             | 804.13 · Gas P...  |       | 171.00    | -673,429.09 |
| Bill   | 12/31/2015 | 12-15      | HTC Gas Company,...      | 12-15             | 804.13 · Gas P...  |       | 144.00    | -673,573.09 |
| Bill   | 12/31/2015 | 12-15      | Quality Natural Gas ...  | 12-15             | 804.1 · Gas Pu...  |       | 30,742.55 | -704,315.64 |
| Bill   | 12/31/2015 | 10-15 ...  | Quality Natural Gas ...  | 10-15 FTS         | 804.1 · Gas Pu...  |       | 6,977.43  | -711,293.07 |
| Credit | 12/31/2015 | 11-15 ...  | Quality Natural Gas ...  | 11-15 CR ON ...   | 804.1 · Gas Pu...  | 89.99 |           | -711,203.08 |
| Bill   | 12/31/2015 | 12-15      | KLC Enterprises          | 12-15             | 804.3 · Gas Pu...  |       | 3,926.09  | -715,129.17 |
| Bill   | 12/31/2015 | 09,10,...  | Interstate Natural G...  | 09,10,11, & 1...  | 804.14 · Gas P...  |       | 226.00    | -715,355.17 |
| Bill   | 12/31/2015 | BILL ...   | Floyd County Sheriff     | BILL NO. 15-...   | 408.3 · Propert... |       | 12,671.98 | -728,027.15 |
| Bill   | 12/31/2015 | 2015 ...   | City of Prestonsburg     | 2015 PROPE...     | 408.3 · Propert... |       | 174.53    | -728,201.68 |
| Bill   | 12/31/2015 | 2015 ...   | EDWARD JONES I...        | 2015 SEP CO...    | 926 · Employe...   |       | 38,346.90 | -766,548.58 |
| Bill   | 12/31/2015 | BILL 7F    | Knott County Sheriff     | BILL 7F PRO...    | 408.3 · Propert... |       | 88.87     | -766,637.45 |
| Bill   | 12/31/2015 | Bill No... | City of Salyersville     | Bill No. F-12-... | 408.3 · Propert... |       | 3,818.59  | -770,456.04 |
| Bill   | 12/31/2015 | Bill No... | Magoffin County Sh...    | Bill No. 9775 ... | 408.3 · Propert... |       | 11,085.46 | -781,541.50 |
| Bill   | 12/31/2015 | BILL ...   | Martin Co Sheriff        | BILL NO. 3F ...   | 408.3 · Propert... |       | 12.65     | -781,554.15 |
| Bill   | 12/31/2015 | BILL ...   | LAWRENCE CO SH...        | BILL NO. 16-...   | 408.3 · Propert... |       | 35.06     | -781,589.21 |
| Bill   | 12/31/2015 | BILL ...   | DWAYNE PRICE             | BILL NO. 16-...   | 408.3 · Propert... |       | 86.41     | -781,675.62 |



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Accrual Basis

**Kentucky Frontier Gas, LLC**  
**General Ledger**  
**As of December 31, 2015**

| Type                                     | Date       | Num      | Name                  | Memo               | Split              | Debit        | Credit       | Balance     |
|--|------------|----------|-----------------------|--------------------|--------------------|--------------|--------------|-------------|
| Bill                                     | 12/31/2015 | 2015 ... | Knott County Sheriff  | 2015 8 F 2...      | 408.3 · Propert... |              | 93.60        | -781,769.22 |
| Bill                                     | 12/31/2015 | BILL ... | Danny Webb, Sheriff   | BILL NO 2015...    | 408.3 · Propert... |              | 76.39        | -781,845.61 |
| General Journal                          | 12/31/2015 | AJE#1... | ARG                   | To remove ne...    | 488.3 · Reimbu...  |              | 800.00       | -782,645.61 |
| General Journal                          | 12/31/2015 | ADJ3/... | D L R                 | To reconcile ...   | 804 · Natural G... | 1,524.50     |              | -781,121.11 |
| General Journal                          | 12/31/2015 | ADJ4/... | D L R                 | To adjust inter... | -SPLIT-            | 57,396.75    |              | -723,724.36 |
| Total 232 · Accounts Payable             |            |          |                       |                    |                    | 3,789,680.36 | 3,097,272.17 | -723,724.36 |
| <b>234 · CC- Accounts Payable</b>        |            |          |                       |                    |                    |              |              | 0.00        |
| Total 234 · CC- Accounts Payable         |            |          |                       |                    |                    |              |              | 0.00        |
| <b>Employee Collection of A/R</b>        |            |          |                       |                    |                    |              |              | 0.00        |
| Total Employee Collection of A/R         |            |          |                       |                    |                    |              |              | 0.00        |
| <b>211 · Direct Deposit Liabilities</b>  |            |          |                       |                    |                    |              |              | 0.00        |
| Transfer                                 | 01/08/2015 |          |                       | VOID: Deposit      | 131.2 · Comm ...   | 0.00         |              | 0.00        |
| Total 211 · Direct Deposit Liabilities   |            |          |                       |                    |                    | 0.00         | 0.00         | 0.00        |
| <b>230 · CC-N/P DEMA</b>                 |            |          |                       |                    |                    |              |              | -5,885.42   |
| Total 230 · CC-N/P DEMA                  |            |          |                       |                    |                    |              |              | -5,885.42   |
| <b>231 · Notes Payable</b>               |            |          |                       |                    |                    |              |              | -50,000.00  |
| <b>231.1 · N/P - B Branham</b>           |            |          |                       |                    |                    |              |              | 0.00        |
| Total 231.1 · N/P - B Branham            |            |          |                       |                    |                    |              |              | 0.00        |
| <b>231.2 · N/P L Rich</b>                |            |          |                       |                    |                    |              |              | 0.00        |
| Total 231.2 · N/P L Rich                 |            |          |                       |                    |                    |              |              | 0.00        |
| <b>231.3 · N/P R Oxford</b>              |            |          |                       |                    |                    |              |              | 0.00        |
| Total 231.3 · N/P R Oxford               |            |          |                       |                    |                    |              |              | 0.00        |
| <b>231.4 · N/P S Shute</b>               |            |          |                       |                    |                    |              |              | 0.00        |
| Total 231.4 · N/P S Shute                |            |          |                       |                    |                    |              |              | 0.00        |
| <b>231.5 · N/P- CTB (Line of Credit)</b> |            |          |                       |                    |                    |              |              | -50,000.00  |
| Check                                    | 02/13/2015 | 5979     | Community Trust Ba... | LINE OF CRE...     | 131.2 · Comm ...   | 50,000.00    |              | 0.00        |
| Transfer                                 | 12/11/2015 |          |                       | Deposit            | 131.2 · Comm ...   |              | 40,000.00    | -40,000.00  |
| Total 231.5 · N/P- CTB (Line of Credit)  |            |          |                       |                    |                    | 50,000.00    | 40,000.00    | -40,000.00  |
| <b>231 · Notes Payable - Other</b>       |            |          |                       |                    |                    |              |              | 0.00        |
| Total 231 · Notes Payable - Other        |            |          |                       |                    |                    |              |              | 0.00        |
| Total 231 · Notes Payable                |            |          |                       |                    |                    | 50,000.00    | 40,000.00    | -40,000.00  |
| <b>233 · Notes Payable - Assoc Co's</b>  |            |          |                       |                    |                    |              |              | -49,276.05  |
| <b>233.1 · N/P IGS</b>                   |            |          |                       |                    |                    |              |              | -27,602.80  |
| Total 233.1 · N/P IGS                    |            |          |                       |                    |                    |              |              | -27,602.80  |
| <b>233.2 · N/P DLR</b>                   |            |          |                       |                    |                    |              |              | -21,673.25  |

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Accrual Basis

## Kentucky Frontier Gas, LLC General Ledger As of December 31, 2015

| Type  | Date       | Num      | Name               | Memo               | Split             | Debit  | Credit     | Balance     |
|---|------------|----------|--------------------|--------------------|-------------------|--------|------------|-------------|
| General Journal                                 | 12/31/2015 | ADJ4/... | D L R              | To adjust inter... | 232 · Accounts... |        | 57,396.75  | -79,070.00  |
| General Journal                                 | 12/31/2015 | ADJ4/... | D L R              | To adjust inter... | 232 · Accounts... |        | 27,195.49  | -106,265.49 |
| Total 233.2 · N/P DLR                           |            |          |                    |                    |                   | 0.00   | 84,592.24  | -106,265.49 |
| <b>233.3 · N/P BTU</b>                          |            |          |                    |                    |                   |        |            | 0.00        |
| Total 233.3 · N/P BTU                           |            |          |                    |                    |                   |        |            | 0.00        |
| <b>233.6 · N/P-Cow Creek</b>                    |            |          |                    |                    |                   |        |            | 0.00        |
| Total 233.6 · N/P-Cow Creek                     |            |          |                    |                    |                   |        |            | 0.00        |
| <b>233.8 · CC- N/P Dema</b>                     |            |          |                    |                    |                   |        |            | 0.00        |
| Total 233.8 · CC- N/P Dema                      |            |          |                    |                    |                   |        |            | 0.00        |
| <b>233.9 · CC- N/P Auxier</b>                   |            |          |                    |                    |                   |        |            | 0.00        |
| General Journal                                 | 12/31/2015 | ADJ2/... |                    | To reconcile t...  | 405.1 · Manag...  |        | 252,347.90 | -252,347.90 |
| Total 233.9 · CC- N/P Auxier                    |            |          |                    |                    |                   | 0.00   | 252,347.90 | -252,347.90 |
| <b>233 · Notes Payable - Assoc Co's - Other</b> |            |          |                    |                    |                   |        |            | 0.00        |
| Total 233 · Notes Payable - Assoc Co's - Other  |            |          |                    |                    |                   |        |            | 0.00        |
| Total 233 · Notes Payable - Assoc Co's          |            |          |                    |                    |                   | 0.00   | 336,940.14 | -386,216.19 |
| <b>235 · Customer Deposits/Retainers</b>        |            |          |                    |                    |                   |        |            | -125,635.11 |
| <b>235.1 · CC- Cust Deposits</b>                |            |          |                    |                    |                   |        |            | -20,450.00  |
| Check   | 06/22/2015 | 6358     | HOPE IN THE CRO... | DEP                | 131.2 · Comm ...  | 100.00 |            | -20,350.00  |
| Check   | 06/22/2015 | 6360     | SALLY JONES        | DEP                | 131.2 · Comm ...  | 100.00 |            | -20,250.00  |
| Check   | 08/11/2015 | 6552     | JASON MILLER       | DEP                | 131.2 · Comm ...  | 100.00 |            | -20,150.00  |
| Check   | 08/11/2015 | 6553     | RICK HOWARD        | DEP                | 131.2 · Comm ...  | 100.00 |            | -20,050.00  |
| Total 235.1 · CC- Cust Deposits                 |            |          |                    |                    |                   | 400.00 | 0.00       | -20,050.00  |
| <b>235.13 · PGUP- Cust Deposits</b>             |            |          |                    |                    |                   |        |            | 0.00        |
| General Journal                                 | 12/31/2015 | ADJ5/... |                    | To adjust publ...  | 391.13 · PGUP...  |        | 99,625.00  | -99,625.00  |
| Total 235.13 · PGUP- Cust Deposits              |            |          |                    |                    |                   | 0.00   | 99,625.00  | -99,625.00  |
| <b>235.131 · PGUP- Cust Credits</b>             |            |          |                    |                    |                   |        |            | 0.00        |
| General Journal                                 | 12/31/2015 | ADJ5/... |                    | To adjust publ...  | 391.13 · PGUP...  |        | 48,854.62  | -48,854.62  |
| Total 235.131 · PGUP- Cust Credits              |            |          |                    |                    |                   | 0.00   | 48,854.62  | -48,854.62  |
| <b>237 · Accrued Interest Deposits</b>          |            |          |                    |                    |                   |        |            | -13,988.11  |
| <b>237.1 · CC- Accr Int on Deposits</b>         |            |          |                    |                    |                   |        |            | -2,765.92   |
| Check   | 06/22/2015 | 6358     | HOPE IN THE CRO... | DEP INT            | 131.2 · Comm ...  | 9.62   |            | -2,756.30   |
| Check   | 06/22/2015 | 6360     | SALLY JONES        | DEP INT            | 131.2 · Comm ...  | 9.62   |            | -2,746.68   |
| Check   | 07/06/2015 | 6411     | PIONEER RESTAU...  | DEP INT            | 131.2 · Comm ...  | 0.00   |            | -2,746.68   |
| Check   | 07/06/2015 | 6412     | PIONEER RESTAU...  | DEP INT            | 131.2 · Comm ...  | 0.40   |            | -2,746.28   |
| Check   | 08/11/2015 | 6552     | JASON MILLER       | DEP INT            | 131.2 · Comm ...  | 6.00   |            | -2,740.28   |
| Check   | 08/11/2015 | 6553     | RICK HOWARD        | DEP INT            | 131.2 · Comm ...  | 9.62   |            | -2,730.66   |

**Kentucky Frontier Gas, LLC**  
**General Ledger**  
**As of December 31, 2015**

08/01/17

Accrual Basis

| Type   | Date       | Num  | Name                    | Memo             | Split            | Debit | Credit | Balance    |
|--|------------|------|-------------------------|------------------|------------------|-------|--------|------------|
| Check  | 12/29/2015 | 6957 | DAN MEADE               | DEP INT          | 131.2 · Comm ... | 0.40  |        | -2,730.26  |
| Total 237.1 · CC- Accr Int on Deposits         |            |      |                         |                  |                  | 35.66 | 0.00   | -2,730.26  |
| <b>237 · Accrued Interest Deposits - Other</b> |            |      |                         |                  |                  |       |        | -11,222.19 |
| Check  | 01/08/2015 | 5863 | Bob or Mary Wright      | Dep Int          | 131.2 · Comm ... | 16.12 |        | -11,206.07 |
| Check  | 01/19/2015 | 5893 | Jenna Patton            | Dep int          | 131.2 · Comm ... | 32.36 |        | -11,173.71 |
| Check  | 01/19/2015 | 5894 | Adam Hicks              | Dep int          | 131.2 · Comm ... | 0.60  |        | -11,173.11 |
| Check  | 01/21/2015 | 5910 | Jerry Mullins           | DEP INT          | 131.2 · Comm ... | 0.01  |        | -11,173.10 |
| Check  | 01/21/2015 | 5911 | GRANT MCNALLY           | DEP INT          | 131.2 · Comm ... | 0.03  |        | -11,173.07 |
| Check  | 02/20/2015 | 5991 | DARRELL & DELIN...      | DEP INT          | 131.2 · Comm ... | 0.21  |        | -11,172.86 |
| Check  | 03/03/2015 | 6026 | Francis A. Fraser       | Dep ref #5412... | 131.2 · Comm ... | 0.14  |        | -11,172.72 |
| Check  | 03/09/2015 | 6046 | Ouida Stumbo            | Dep Int ref      | 131.2 · Comm ... | 38.20 |        | -11,134.52 |
| Check  | 04/02/2015 | 6101 | Tabetha Witt Woods      | Dep Int          | 131.2 · Comm ... | 19.23 |        | -11,115.29 |
| Check  | 04/02/2015 | 6102 | Genna Stumbo            | Dep int          | 131.2 · Comm ... | 24.29 |        | -11,091.00 |
| Check  | 04/08/2015 | 6129 | CYNTHIA HOWARD          | DEP INT REF      | 131.2 · Comm ... | 76.41 |        | -11,014.59 |
| Check  | 04/09/2015 | 6134 | JENNIFER HUBBARD        | DEP INT          | 131.2 · Comm ... | 0.14  |        | -11,014.45 |
| Check  | 04/15/2015 | 6154 | Stephanie Martin        | Dep Int Ref      | 131.2 · Comm ... | 25.30 |        | -10,989.15 |
| Check  | 04/21/2015 | 6169 | Shannon Blanton         | Dep int          | 131.2 · Comm ... | 0.14  |        | -10,989.01 |
| Check  | 04/21/2015 | 6170 | Charles Crider          | Dep int          | 131.2 · Comm ... | 0.04  |        | -10,988.97 |
| Check  | 04/23/2015 | 6185 | CLASSIC DONUTS          | DEP INT          | 131.2 · Comm ... | 9.62  |        | -10,979.35 |
| Check  | 04/23/2015 | 6186 | DOLORES J SMITH         | DEP INT          | 131.2 · Comm ... | 33.45 |        | -10,945.90 |
| Check  | 04/28/2015 | 6201 | LORETTA HOWELL          | DEP INT          | 131.2 · Comm ... | 14.44 |        | -10,931.46 |
| Check  | 04/29/2015 | 6204 | AMANDA & DENCE...       | DEP INT          | 131.2 · Comm ... | 0.21  |        | -10,931.25 |
| Check  | 05/12/2015 | 6245 | Bapuji Narra            | Dep Int          | 131.2 · Comm ... | 0.00  |        | -10,931.25 |
| Check  | 05/12/2015 | 6246 | Bapuji Narra            | Dep Int          | 131.2 · Comm ... | 0.15  |        | -10,931.10 |
| Check  | 06/02/2015 | 6283 | BETH MOORE              | DEP INT          | 131.2 · Comm ... | 14.44 |        | -10,916.66 |
| Check  | 06/09/2015 | 6312 | James Perry             | DEP INT          | 131.2 · Comm ... | 0.14  |        | -10,916.52 |
| Check  | 06/10/2015 | 6322 | PAUL TUCKER             | DEP INT REF      | 131.2 · Comm ... | 0.18  |        | -10,916.34 |
| Check  | 06/10/2015 | 6323 | RANDY LOGAN             | DEP INT          | 131.2 · Comm ... | 16.26 |        | -10,900.08 |
| Check  | 06/10/2015 | 6324 | STEFAN & SAMAN...       | DEP INT          | 131.2 · Comm ... | 0.14  |        | -10,899.94 |
| Check  | 06/10/2015 | 6325 | WANDA LANEY             | DEP INT          | 131.2 · Comm ... | 0.35  |        | -10,899.59 |
| Check  | 06/19/2015 | 6347 | Casey & Stacey Wri...   | Dep Int          | 131.2 · Comm ... | 0.18  |        | -10,899.41 |
| Check  | 06/19/2015 | 6351 | CHRIS & BENNIE B...     | DEP INT          | 131.2 · Comm ... | 0.14  |        | -10,899.27 |
| Check  | 06/22/2015 | 6359 | JORDAN MOORE            | DEP INT          | 131.2 · Comm ... | 16.26 |        | -10,883.01 |
| Check  | 06/22/2015 | 6361 | LEAH TURNER             | DEP INT          | 131.2 · Comm ... | 0.14  |        | -10,882.87 |
| Check  | 06/22/2015 | 6362 | DAVID JONES             | DEP INT          | 131.2 · Comm ... | 19.23 |        | -10,863.64 |
| Check  | 06/22/2015 | 6363 | DOUGLAS NEWSO...        | DEP INT          | 131.2 · Comm ... | 33.43 |        | -10,830.21 |
| Check  | 06/23/2015 | 6370 | LARRY D ARNETT          | DEP INT          | 131.2 · Comm ... | 0.14  |        | -10,830.07 |
| Check  | 07/06/2015 | 6409 | Triangle Anesthesia ... | Dep Int          | 131.2 · Comm ... | 0.20  |        | -10,829.87 |
| Check  | 07/06/2015 | 6410 | ROGER COLLINS           | DEP INT          | 131.2 · Comm ... | 12.78 |        | -10,817.09 |
| Check  | 07/08/2015 | 6432 | MICHAEL JASON C...      | DEP INT          | 131.2 · Comm ... | 0.20  |        | -10,816.89 |
| Check  | 07/21/2015 | 6459 | EARLIS COOK             | DEP INT          | 131.2 · Comm ... | 0.35  |        | -10,816.54 |
| Check  | 07/27/2015 | 6470 | TROY CONLEY             | DEP INT          | 131.2 · Comm ... | 18.58 |        | -10,797.96 |
| Check  | 07/28/2015 | 6472 | WILLIAM SKEENS          | DEP INT          | 131.2 · Comm ... | 0.00  |        | -10,797.96 |
| Check  | 07/28/2015 | 6473 | WILLIAM AND KIM...      | DEP INT          | 131.2 · Comm ... | 24.72 |        | -10,773.24 |
| Check  | 07/28/2015 | 6474 | VIRGIE DOBBS            | DEP INT          | 131.2 · Comm ... | 21.63 |        | -10,751.61 |
| Check  | 07/28/2015 | 6475 | JACK YORK               | DEP INT          | 131.2 · Comm ... | 0.14  |        | -10,751.47 |
| Check  | 07/29/2015 | 6477 | COLE TRUCK PARTS        | DEP INT          | 131.2 · Comm ... | 48.11 |        | -10,703.36 |

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Accrual Basis

**Kentucky Frontier Gas, LLC**  
**General Ledger**  
**As of December 31, 2015**

| Type   | Date       | Num       | Name                | Memo              | Split              | Debit    | Credit | Balance           |
|--|------------|-----------|---------------------|-------------------|--------------------|----------|--------|-------------------|
| Check  | 07/29/2015 | 6478      | JOHN HOFFMAN JR     | DEP INT           | 131.2 · Comm ...   | 0.35     |        | -10,703.01        |
| Check  | 07/29/2015 | 6479      | GREG AND KAYLA ...  | DEP INT           | 131.2 · Comm ...   | 24.72    |        | -10,678.29        |
| Check  | 07/29/2015 | 6482      | JAMES & SHAWNA...   | DEP INT           | 131.2 · Comm ...   | 12.00    |        | -10,666.29        |
| Check  | 07/29/2015 | 6483      | LEEDA MUSIC         | DEP INT           | 131.2 · Comm ...   | 38.49    |        | -10,627.80        |
| Check  | 07/29/2015 | 6484      | CUSTOM MEATS L...   | DEP INT           | 131.2 · Comm ...   | 12.00    |        | -10,615.80        |
| Check  | 07/30/2015 | 6500      | ROBIN BURCHETT      | DEP INT           | 131.2 · Comm ...   | 0.14     |        | -10,615.66        |
| Check  | 07/30/2015 | 6502      | KATHY L SPENCER     | DEP INT           | 131.2 · Comm ...   | 11.40    |        | -10,604.26        |
| Check  | 07/30/2015 | 6503      | JUSTIN T WALKER     | DEP INT           | 131.2 · Comm ...   | 0.21     |        | -10,604.05        |
| Check  | 07/30/2015 | 6504      | MEGAN L HATFIELD    | DEP INT           | 131.2 · Comm ...   | 1.64     |        | -10,602.41        |
| Check  | 08/04/2015 | 6508      | TYREL GAROUTTE      | DEP INT REF       | 131.2 · Comm ...   | 0.14     |        | -10,602.27        |
| Check  | 08/06/2015 | 6526      | NINA VICTORIN       | DEP INT REF       | 131.2 · Comm ...   | 0.14     |        | -10,602.13        |
| Check  | 08/10/2015 | 6533      | JESSICA AND JUS...  | DEP INT           | 131.2 · Comm ...   | 0.35     |        | -10,601.78        |
| Check  | 08/10/2015 | 6534      | RANDY BLACKBURN     | DEP INT           | 131.2 · Comm ...   | 0.14     |        | -10,601.64        |
| Check  | 08/10/2015 | 6535      | KENNETH MULLINS     | DEP INT           | 131.2 · Comm ...   | 0.14     |        | -10,601.50        |
| Check  | 08/10/2015 | 6536      | TAMMY BAILEY        | DEP INT           | 131.2 · Comm ...   | 0.14     |        | -10,601.36        |
| Check  | 08/10/2015 | 6537      | DONNIE PATRICK      | DEP INT           | 131.2 · Comm ...   | 9.62     |        | -10,591.74        |
| Check  | 08/12/2015 | 6557      | JOSEPH SHANNON      | DEP INT REF       | 131.2 · Comm ...   | 0.07     |        | -10,591.67        |
| Check  | 08/17/2015 | 6572      | BUNNY L MOORE       | DEP INT           | 131.2 · Comm ...   | 24.29    |        | -10,567.38        |
| Check  | 08/17/2015 | 6573      | SASHA GIBSON        | DEP INT REF       | 131.2 · Comm ...   | 0.43     |        | -10,566.95        |
| Check  | 08/17/2015 | 6574      | RICKY JASON BLA...  | DEP INT REF       | 131.2 · Comm ...   | 0.14     |        | -10,566.81        |
| Check  | 08/21/2015 | 6584      | Kelly Isaac         | Dep Int           | 131.2 · Comm ...   | 0.18     |        | -10,566.63        |
| Check  | 08/21/2015 | 6585      | Sheila Patton       | Dep Int           | 131.2 · Comm ...   | 0.14     |        | -10,566.49        |
| Check  | 08/21/2015 | 6586      | Brandon Patton      | Dep Int           | 131.2 · Comm ...   | 6.83     |        | -10,559.66        |
| Check  | 08/24/2015 | 6590      | CHRISTINA BRATT...  | DEP INT           | 131.2 · Comm ...   | 0.14     |        | -10,559.52        |
| Check  | 08/24/2015 | 6591      | GORDAN LONG #3      | DEP INT           | 131.2 · Comm ...   | 0.14     |        | -10,559.38        |
| Check  | 09/21/2015 | 6674      | CARRIE & ANDRE...   | DEP INT REF       | 131.2 · Comm ...   | 3.41     |        | -10,555.97        |
| Check  | 09/21/2015 | 6675      | PATRICIA HAGANS     | DEP INT           | 131.2 · Comm ...   | 16.26    |        | -10,539.71        |
| Check  | 09/21/2015 | 6678      | SHELIA MARTIN       | DEP INT           | 131.2 · Comm ...   | 0.18     |        | -10,539.53        |
| Check  | 09/21/2015 | 6679      | DAVID DUNN          | DEP INT           | 131.2 · Comm ...   | 33.43    |        | -10,506.10        |
| Check  | 09/21/2015 | 6680      | STEPHANIE YOUN...   | DEP INT           | 131.2 · Comm ...   | 0.45     |        | -10,505.65        |
| Check  | 09/21/2015 | 6681      | PENNI MARTIN        | DEP INT           | 131.2 · Comm ...   | 16.26    |        | -10,489.39        |
| Check  | 10/02/2015 | 6707      | HOPE DAMRON         | DEP INT           | 131.2 · Comm ...   | 16.26    |        | -10,473.13        |
| Check  | 10/05/2015 | 6712      | APRIL LOVINS        | DEP INT           | 131.2 · Comm ...   | 0.14     |        | -10,472.99        |
| Check  | 10/21/2015 | 6765      | Martin Fuller       | Dep Int           | 131.2 · Comm ...   | 0.14     |        | -10,472.85        |
| Check  | 10/21/2015 | 6766      | Howard Jerry Dudley | Dep Int           | 131.2 · Comm ...   | 0.14     |        | -10,472.71        |
| Check  | 10/21/2015 | 6767      | Jessica Hesler      | Dep Int           | 131.2 · Comm ...   | 0.35     |        | -10,472.36        |
| Check  | 11/12/2015 | 6820      | LISA WHITWORTH      | DEP INT           | 131.2 · Comm ...   | 0.02     |        | -10,472.34        |
| Check  | 11/19/2015 | 6847      | FRANK KOHLER        | DEP INT           | 131.2 · Comm ...   | 16.20    |        | -10,456.14        |
| Check  | 11/25/2015 | 6861      | VIRGINIA MUNCY      | DEP INT           | 131.2 · Comm ...   | 0.00     |        | -10,456.14        |
| Check  | 11/25/2015 | 6866      | VIRGINIA MUNCY      | DEP INT           | 131.2 · Comm ...   | 0.01     |        | -10,456.13        |
| Bill   | 12/22/2015 | 2.27.0... | DAVEY PERKINS       | DEP INT REF       | 232 · Accounts...  | 0.15     |        | -10,455.98        |
| General Journal                                  | 12/31/2015 | ADJ # 1   |                     | To rec dep int... | 981 · Interest ... |          | 108.68 | -10,564.66        |
| General Journal                                  | 12/31/2015 | ADJ # 4   |                     | To rec bad de...  | 904 · Uncollect... | 8,680.33 |        | -1,884.33         |
| Total 237 · Accrued Interest Deposits - Other    |            |           |                     |                   |                    | 9,446.54 | 108.68 | -1,884.33         |
| Total 237 · Accrued Interest Deposits            |            |           |                     |                   |                    | 9,482.20 | 108.68 | -4,614.59         |
| <b>235 · Customer Deposits/Retainers - Other</b> |            |           |                     |                   |                    |          |        | <b>-91,197.00</b> |

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**Kentucky Frontier Gas, LLC**  
**General Ledger**  
**As of December 31, 2015**

08/01/17

Accrual Basis

| Type     | Date       | Num  | Name               | Memo             | Split            | Debit  | Credit | Balance    |
|----------|------------|------|--------------------|------------------|------------------|--------|--------|------------|
| Deposit  | 01/02/2015 |      |                    | Deposit          | 131.2 · Comm ... |        | 230.00 | -91,427.00 |
| Deposit  | 01/07/2015 |      |                    | Deposit          | 131.2 · Comm ... |        | 345.00 | -91,772.00 |
| Check    | 01/08/2015 | 5863 | Bob or Mary Wright | Dep              | 131.2 · Comm ... | 100.00 |        | -91,672.00 |
| Transfer | 01/09/2015 |      |                    | Deposit          | 131.2 · Comm ... |        | 150.00 | -91,822.00 |
| Transfer | 01/09/2015 |      |                    | Deposit          | 131.2 · Comm ... |        | 150.00 | -91,972.00 |
| Deposit  | 01/09/2015 |      |                    | Deposit          | 131.2 · Comm ... |        | 115.00 | -92,087.00 |
| Deposit  | 01/16/2015 |      |                    | Deposit          | 131.2 · Comm ... |        | 230.00 | -92,317.00 |
| Check    | 01/19/2015 | 5893 | Jenna Patton       | Dep              | 131.2 · Comm ... | 200.00 |        | -92,117.00 |
| Check    | 01/19/2015 | 5894 | Adam Hicks         | Dep              | 131.2 · Comm ... | 200.00 |        | -91,917.00 |
| Check    | 01/21/2015 | 5910 | Jerry Mullins      | DEP              | 131.2 · Comm ... | 115.00 |        | -91,802.00 |
| Check    | 01/21/2015 | 5911 | GRANT MCNALLY      | DEP              | 131.2 · Comm ... | 115.00 |        | -91,687.00 |
| Deposit  | 01/23/2015 |      |                    | Deposit          | 131.2 · Comm ... |        | 460.00 | -92,147.00 |
| Deposit  | 01/30/2015 |      |                    | Deposit          | 131.2 · Comm ... |        | 230.00 | -92,377.00 |
| Deposit  | 02/05/2015 |      |                    | Deposit          | 131.2 · Comm ... |        | 460.00 | -92,837.00 |
| Transfer | 02/05/2015 |      |                    | Deposit          | 131.2 · Comm ... |        | 230.00 | -93,067.00 |
| Deposit  | 02/06/2015 |      |                    | Deposit          | 131.2 · Comm ... |        | 115.00 | -93,182.00 |
| Deposit  | 02/12/2015 |      |                    | Deposit          | 131.2 · Comm ... |        | 115.00 | -93,297.00 |
| Check    | 02/20/2015 | 5991 | DARRELL & DELIN... | DEP              | 131.2 · Comm ... | 115.00 |        | -93,182.00 |
| Deposit  | 02/26/2015 |      |                    | Deposit          | 131.2 · Comm ... |        | 380.00 | -93,562.00 |
| Deposit  | 02/26/2015 |      |                    | Deposit          | 131.2 · Comm ... |        | 345.00 | -93,907.00 |
| Deposit  | 02/27/2015 |      |                    | Deposit          | 131.2 · Comm ... |        | 345.00 | -94,252.00 |
| Check    | 03/03/2015 | 6026 | Francis A. Fraser  | Dep ref #5412... | 131.2 · Comm ... | 115.00 |        | -94,137.00 |
| Deposit  | 03/05/2015 |      |                    | Deposit          | 131.2 · Comm ... |        | 230.00 | -94,367.00 |
| Check    | 03/09/2015 | 6046 | Ouida Stumbo       | Dep ref          | 131.2 · Comm ... | 200.00 |        | -94,167.00 |
| Deposit  | 03/12/2015 |      |                    | Deposit          | 131.2 · Comm ... |        | 115.00 | -94,282.00 |
| Transfer | 03/25/2015 |      |                    | Deposit          | 131.2 · Comm ... |        | 150.00 | -94,432.00 |
| Check    | 04/02/2015 | 6101 | Tabetha Witt Woods | Dep              | 131.2 · Comm ... | 200.00 |        | -94,232.00 |
| Check    | 04/02/2015 | 6102 | Genna Stumbo       | Dep              | 131.2 · Comm ... | 150.00 |        | -94,082.00 |
| Check    | 04/08/2015 | 6129 | CYNTHIA HOWARD     | DEP REF          | 131.2 · Comm ... | 400.00 |        | -93,682.00 |
| Check    | 04/09/2015 | 6134 | JENNIFER HUBBARD   | DEP              | 131.2 · Comm ... | 115.00 |        | -93,567.00 |
| Transfer | 04/09/2015 |      |                    | Deposit          | 131.2 · Comm ... |        | 150.00 | -93,717.00 |
| Deposit  | 04/14/2015 |      |                    | Deposit          | 131.2 · Comm ... |        | 265.00 | -93,982.00 |
| Check    | 04/15/2015 | 6155 | Keyara Moye        | Dep              | 131.2 · Comm ... | 115.00 |        | -93,867.00 |
| Check    | 04/15/2015 | 6153 | Leslie Burke       | Dep Ref          | 131.2 · Comm ... | 0.00   |        | -93,867.00 |
| Check    | 04/15/2015 | 6154 | Stephanie Martin   | Dep Ref          | 131.2 · Comm ... | 100.00 |        | -93,767.00 |
| Check    | 04/15/2015 | 6157 | Lurlie Burke       | Dep Ref          | 131.2 · Comm ... | 0.00   |        | -93,767.00 |
| Deposit  | 04/16/2015 |      |                    | Deposit          | 131.2 · Comm ... |        | 115.00 | -93,882.00 |
| Check    | 04/21/2015 | 6169 | Shannon Blanton    | Dep ref          | 131.2 · Comm ... | 115.00 |        | -93,767.00 |
| Check    | 04/21/2015 | 6170 | Charles Crider     | Dep              | 131.2 · Comm ... | 115.00 |        | -93,652.00 |
| Deposit  | 04/22/2015 |      |                    | Deposit          | 131.2 · Comm ... |        | 115.00 | -93,767.00 |
| Deposit  | 04/23/2015 |      |                    | Deposit          | 131.2 · Comm ... |        | 280.50 | -94,047.50 |
| Check    | 04/23/2015 | 6183 | Leslie Lawson      | DEP              | 131.2 · Comm ... | 100.00 |        | -93,947.50 |
| Check    | 04/23/2015 | 6185 | CLASSIC DONUTS     | DEP              | 131.2 · Comm ... | 100.00 |        | -93,847.50 |
| Check    | 04/23/2015 | 6186 | DOLORES J SMITH    | DEP              | 131.2 · Comm ... | 175.00 |        | -93,672.50 |
| Check    | 04/27/2015 | 6197 | BRIDGET MEEK       | DEP REF          | 131.2 · Comm ... | 115.00 |        | -93,557.50 |
| Check    | 04/28/2015 | 6201 | LORETTA HOWELL     | DEP              | 131.2 · Comm ... | 150.00 |        | -93,407.50 |
| Check    | 04/29/2015 | 6204 | AMANDA & DENCE...  | DEP              | 131.2 · Comm ... | 115.00 |        | -93,292.50 |
| Deposit  | 05/05/2015 |      |                    | Deposit          | 131.2 · Comm ... |        | 230.00 | -93,522.50 |
| Check    | 05/07/2015 | 6233 | Dewayne Perkins    | Dep ref          | 131.2 · Comm ... | 115.00 |        | -93,407.50 |

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## Kentucky Frontier Gas, LLC General Ledger As of December 31, 2015

08/01/17

Accrual Basis

| Type    | Date       | Num  | Name                    | Memo    | Split            | Debit  | Credit | Balance    |
|---------|------------|------|-------------------------|---------|------------------|--------|--------|------------|
| Check   | 05/12/2015 | 6245 | Bapuji Narra            | Dep     | 131.2 · Comm ... | 0.00   |        | -93,407.50 |
| Check   | 05/12/2015 | 6246 | Bapuji Narra            | Dep     | 131.2 · Comm ... | 50.00  |        | -93,357.50 |
| Deposit | 05/14/2015 |      |                         | Deposit | 131.2 · Comm ... |        | 230.00 | -93,587.50 |
| Deposit | 05/14/2015 |      |                         | Deposit | 131.2 · Comm ... |        | 115.00 | -93,702.50 |
| Deposit | 05/20/2015 |      |                         | Deposit | 131.2 · Comm ... |        | 115.00 | -93,817.50 |
| Deposit | 05/21/2015 |      |                         | Deposit | 131.2 · Comm ... |        | 115.00 | -93,932.50 |
| Deposit | 05/21/2015 |      |                         | Deposit | 131.2 · Comm ... |        | 115.00 | -94,047.50 |
| Deposit | 05/28/2015 |      |                         | Deposit | 131.2 · Comm ... |        | 115.00 | -94,162.50 |
| Check   | 06/02/2015 | 6283 | BETH MOORE              | DEP     | 131.2 · Comm ... | 150.00 |        | -94,012.50 |
| Deposit | 06/03/2015 |      |                         | Deposit | 131.2 · Comm ... |        | 115.00 | -94,127.50 |
| Deposit | 06/05/2015 |      |                         | Deposit | 131.2 · Comm ... |        | 460.00 | -94,587.50 |
| Deposit | 06/09/2015 |      |                         | Deposit | 131.2 · Comm ... |        | 230.00 | -94,817.50 |
| Check   | 06/09/2015 | 6312 | James Perry             | DEP     | 131.2 · Comm ... | 115.00 |        | -94,702.50 |
| Check   | 06/10/2015 | 6322 | PAUL TUCKER             | DEP REF | 131.2 · Comm ... | 150.00 |        | -94,552.50 |
| Check   | 06/10/2015 | 6323 | RANDY LOGAN             | DEP     | 131.2 · Comm ... | 100.00 |        | -94,452.50 |
| Check   | 06/10/2015 | 6324 | STEFAN & SAMAN...       | DEP     | 131.2 · Comm ... | 115.00 |        | -94,337.50 |
| Check   | 06/10/2015 | 6325 | WANDA LANEY             | DEP     | 131.2 · Comm ... | 115.00 |        | -94,222.50 |
| Check   | 06/19/2015 | 6347 | Casey & Stacey Wri...   | Dep     | 131.2 · Comm ... | 150.00 |        | -94,072.50 |
| Deposit | 06/19/2015 |      |                         | Deposit | 131.2 · Comm ... |        | 115.00 | -94,187.50 |
| Check   | 06/19/2015 | 6351 | CHRIS & BENNIE B...     | DEP     | 131.2 · Comm ... | 115.00 |        | -94,072.50 |
| Check   | 06/22/2015 | 6359 | JORDAN MOORE            | DEP     | 131.2 · Comm ... | 100.00 |        | -93,972.50 |
| Check   | 06/22/2015 | 6361 | LEAH TURNER             | DEP     | 131.2 · Comm ... | 115.00 |        | -93,857.50 |
| Check   | 06/22/2015 | 6362 | DAVID JONES             | DEP     | 131.2 · Comm ... | 200.00 |        | -93,657.50 |
| Check   | 06/22/2015 | 6363 | DOUGLAS NEWSO...        | DEP     | 131.2 · Comm ... | 175.00 |        | -93,482.50 |
| Check   | 06/23/2015 | 6370 | LARRY D ARNETT          | DEP     | 131.2 · Comm ... | 115.00 |        | -93,367.50 |
| Deposit | 06/24/2015 |      |                         | Deposit | 131.2 · Comm ... |        | 205.00 | -93,572.50 |
| Check   | 07/06/2015 | 6409 | Triangle Anesthesia ... | Dep     | 131.2 · Comm ... | 66.51  |        | -93,505.99 |
| Check   | 07/06/2015 | 6410 | ROGER COLLINS           | DEP     | 131.2 · Comm ... | 55.00  |        | -93,450.99 |
| Check   | 07/06/2015 | 6411 | PIONEER RESTAU...       | DEP     | 131.2 · Comm ... | 0.00   |        | -93,450.99 |
| Check   | 07/06/2015 | 6412 | PIONEER RESTAU...       | DEP     | 131.2 · Comm ... | 100.00 |        | -93,350.99 |
| Check   | 07/08/2015 | 6432 | MICHAEL JASON C...      | DEP REF | 131.2 · Comm ... | 66.51  |        | -93,284.48 |
| Deposit | 07/14/2015 |      |                         | Deposit | 131.2 · Comm ... |        | 460.00 | -93,744.48 |
| Check   | 07/15/2015 | 6450 | KELLY MCELHOSE          | Dep     | 131.2 · Comm ... | 115.00 |        | -93,629.48 |
| Check   | 07/21/2015 | 6459 | EARLIS COOK             | DEP     | 131.2 · Comm ... | 115.00 |        | -93,514.48 |
| Check   | 07/27/2015 | 6470 | TROY CONLEY             | DEP     | 131.2 · Comm ... | 200.00 |        | -93,314.48 |
| Check   | 07/28/2015 | 6472 | WILLIAM SKEENS          | DEP     | 131.2 · Comm ... | 0.00   |        | -93,314.48 |
| Check   | 07/28/2015 | 6473 | WILLIAM AND KIM...      | DEP     | 131.2 · Comm ... | 200.00 |        | -93,114.48 |
| Check   | 07/28/2015 | 6474 | VIRGIE DOBBS            | DEP     | 131.2 · Comm ... | 175.00 |        | -92,939.48 |
| Check   | 07/28/2015 | 6475 | JACK YORK               | DEP     | 131.2 · Comm ... | 115.00 |        | -92,824.48 |
| Deposit | 07/29/2015 |      |                         | Deposit | 131.2 · Comm ... |        | 115.00 | -92,939.48 |
| Check   | 07/29/2015 | 6477 | COLE TRUCK PARTS        | DEP     | 131.2 · Comm ... | 250.00 |        | -92,689.48 |
| Check   | 07/29/2015 | 6478 | JOHN HOFFMAN JR         | DEP     | 131.2 · Comm ... | 115.00 |        | -92,574.48 |
| Check   | 07/29/2015 | 6479 | GREG AND KAYLA ...      | DEP     | 131.2 · Comm ... | 200.00 |        | -92,374.48 |
| Check   | 07/29/2015 | 6482 | JAMES & SHAWNA...       | DEP     | 131.2 · Comm ... | 200.00 |        | -92,174.48 |
| Check   | 07/29/2015 | 6483 | LEEDA MUSIC             | DEP     | 131.2 · Comm ... | 200.00 |        | -91,974.48 |
| Check   | 07/29/2015 | 6484 | CUSTOM MEATS I...       | DEP     | 131.2 · Comm ... | 200.00 |        | -91,774.48 |
| Check   | 07/30/2015 | 6500 | ROBIN BURCHETT          | DEP     | 131.2 · Comm ... | 115.00 |        | -91,659.48 |
| Check   | 07/30/2015 | 6502 | KATHY L SPENCER         | DEP     | 131.2 · Comm ... | 50.00  |        | -91,609.48 |
| Check   | 07/30/2015 | 6503 | JUSTIN T WALKER         | DEP     | 131.2 · Comm ... | 115.00 |        | -91,494.48 |

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Accrual Basis

**Kentucky Frontier Gas, LLC**  
**General Ledger**  
**As of December 31, 2015**

| Type     | Date       | Num  | Name               | Memo           | Split            | Debit  | Credit | Balance    |
|----------|------------|------|--------------------|----------------|------------------|--------|--------|------------|
| Check    | 07/30/2015 | 6504 | MEGAN L HATFIELD   | DEP            | 131.2 · Comm ... | 50.00  |        | -91,444.48 |
| Deposit  | 07/31/2015 |      |                    | Deposit        | 131.2 · Comm ... |        | 115.00 | -91,559.48 |
| Check    | 08/04/2015 | 6508 | TYREL GAROUTTE     | DEP REF        | 131.2 · Comm ... | 115.00 |        | -91,444.48 |
| Deposit  | 08/04/2015 |      |                    | Deposit        | 131.2 · Comm ... |        | 230.00 | -91,674.48 |
| Check    | 08/06/2015 | 6524 | BRENDA COX         | DEP REF        | 131.2 · Comm ... | 100.00 |        | -91,574.48 |
| Check    | 08/06/2015 | 6526 | NINA VICTORIN      | DEP REF        | 131.2 · Comm ... | 115.00 |        | -91,459.48 |
| Check    | 08/10/2015 | 6532 | CHRISTOPHER EL...  | DEP            | 131.2 · Comm ... | 115.00 |        | -91,344.48 |
| Check    | 08/10/2015 | 6533 | JESSICA AND JUS... | DEP            | 131.2 · Comm ... | 115.00 |        | -91,229.48 |
| Check    | 08/10/2015 | 6534 | RANDY BLACKBURN    | DEP            | 131.2 · Comm ... | 115.00 |        | -91,114.48 |
| Check    | 08/10/2015 | 6535 | KENNETH MULLINS    | DEP            | 131.2 · Comm ... | 115.00 |        | -90,999.48 |
| Check    | 08/10/2015 | 6536 | TAMMY BAILEY       | DEP            | 131.2 · Comm ... | 115.00 |        | -90,884.48 |
| Check    | 08/10/2015 | 6537 | DONNIE PATRICK     | DEP            | 131.2 · Comm ... | 100.00 |        | -90,784.48 |
| Check    | 08/12/2015 | 6557 | JOSEPH SHANNON     | DEP REF        | 131.2 · Comm ... | 100.00 |        | -90,684.48 |
| Check    | 08/17/2015 | 6572 | BUNNY L MOORE      | DEP REF        | 131.2 · Comm ... | 150.00 |        | -90,534.48 |
| Check    | 08/17/2015 | 6573 | SASHA GIBSON       | DEP REF        | 131.2 · Comm ... | 150.00 |        | -90,384.48 |
| Check    | 08/17/2015 | 6574 | RICKY JASON BLA... | DEP REF        | 131.2 · Comm ... | 115.00 |        | -90,269.48 |
| Deposit  | 08/18/2015 |      |                    | Deposit        | 131.2 · Comm ... |        | 115.00 | -90,384.48 |
| Deposit  | 08/19/2015 |      |                    | Deposit        | 131.2 · Comm ... |        | 115.00 | -90,499.48 |
| Deposit  | 08/21/2015 |      |                    | Deposit.       | 131.2 · Comm ... |        | 230.00 | -90,729.48 |
| Check    | 08/21/2015 | 6584 | Kelly Isaac        | Dep            | 131.2 · Comm ... | 150.00 |        | -90,579.48 |
| Check    | 08/21/2015 | 6585 | Sheila Patton      | Dep            | 131.2 · Comm ... | 115.00 |        | -90,464.48 |
| Check    | 08/21/2015 | 6586 | Brandon Patton     | Dep            | 131.2 · Comm ... | 200.00 |        | -90,264.48 |
| Deposit  | 08/21/2015 |      |                    | Deposit        | 131.2 · Comm ... |        | 345.00 | -90,609.48 |
| Check    | 08/24/2015 | 6590 | CHRISTINA BRATT... | DEP            | 131.2 · Comm ... | 115.00 |        | -90,494.48 |
| Check    | 08/24/2015 | 6591 | GORDAN LONG #3     | DEP            | 131.2 · Comm ... | 115.00 |        | -90,379.48 |
| Deposit  | 08/28/2015 |      |                    | Deposit        | 131.2 · Comm ... |        | 115.00 | -90,494.48 |
| Deposit  | 09/02/2015 |      |                    | Deposit        | 131.2 · Comm ... |        | 345.00 | -90,839.48 |
| Check    | 09/04/2015 | 6627 | Peggy Ousley       | Ref of Deposit | 131.2 · Comm ... | 150.00 |        | -90,689.48 |
| Deposit  | 09/08/2015 |      |                    | Deposit        | 131.2 · Comm ... |        | 115.00 | -90,804.48 |
| Check    | 09/10/2015 | 6641 | JASON MAY          | DEP REF        | 131.2 · Comm ... | 115.00 |        | -90,689.48 |
| Check    | 09/10/2015 | 6642 | MIRANDA JOHNSON    | DEP            | 131.2 · Comm ... | 150.00 |        | -90,539.48 |
| Check    | 09/10/2015 | 6643 | THOMAS RAY OW...   | DEP            | 131.2 · Comm ... | 115.00 |        | -90,424.48 |
| Check    | 09/10/2015 | 6644 | CHRISTOPHER L B... | DEP            | 131.2 · Comm ... | 115.00 |        | -90,309.48 |
| Transfer | 09/11/2015 |      |                    | Deposit        | 131.2 · Comm ... |        | 115.00 | -90,424.48 |
| Deposit  | 09/14/2015 |      |                    | Deposit        | 131.2 · Comm ... |        | 115.00 | -90,539.48 |
| Deposit  | 09/15/2015 |      |                    | Deposit        | 131.2 · Comm ... |        | 115.00 | -90,654.48 |
| Deposit  | 09/15/2015 |      |                    | Deposit        | 131.2 · Comm ... |        | 230.00 | -90,884.48 |
| Deposit  | 09/17/2015 |      |                    | Deposit        | 131.2 · Comm ... |        | 115.00 | -90,999.48 |
| Deposit  | 09/18/2015 |      |                    | Deposit        | 131.2 · Comm ... |        | 115.00 | -91,114.48 |
| Check    | 09/21/2015 | 6673 | PHYLLIS HOWARD     | DEP REF        | 131.2 · Comm ... | 115.00 |        | -90,999.48 |
| Check    | 09/21/2015 | 6674 | CARRIE & ANDRE...  | DEP REF        | 131.2 · Comm ... | 100.00 |        | -90,899.48 |
| Check    | 09/21/2015 | 6675 | PATRICIA HAGANS    | DEP            | 131.2 · Comm ... | 100.00 |        | -90,799.48 |
| Check    | 09/21/2015 | 6676 | JAMIE JOHNSON      | DEP            | 131.2 · Comm ... | 150.00 |        | -90,649.48 |
| Check    | 09/21/2015 | 6677 | ASHLEY MOORE       | DEP            | 131.2 · Comm ... | 115.00 |        | -90,534.48 |
| Check    | 09/21/2015 | 6678 | SHELIA MARTIN      | DEP            | 131.2 · Comm ... | 150.00 |        | -90,384.48 |
| Check    | 09/21/2015 | 6679 | DAVID DUNN         | DEP            | 131.2 · Comm ... | 175.00 |        | -90,209.48 |
| Check    | 09/21/2015 | 6680 | STEPHANIE YOUN...  | DEP            | 131.2 · Comm ... | 115.00 |        | -90,094.48 |
| Check    | 09/21/2015 | 6681 | PENNI MARTIN       | DEP            | 131.2 · Comm ... | 100.00 |        | -89,994.48 |
| Deposit  | 09/23/2015 |      |                    | Deposit        | 131.2 · Comm ... |        | 460.00 | -90,454.48 |

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Accrual Basis

**Kentucky Frontier Gas, LLC**  
**General Ledger**  
**As of December 31, 2015**

| Type    | Date       | Num   | Name                | Memo              | Split            | Debit  | Credit | Balance    |
|---------|------------|-------|---------------------|-------------------|------------------|--------|--------|------------|
| Check   | 09/23/2015 | 6688  | ROBERT GRIFFITH     | DEP               | 131.2 · Comm ... | 115.00 |        | -90,339.48 |
| Deposit | 09/24/2015 |       |                     | Deposit           | 131.2 · Comm ... |        | 230.00 | -90,569.48 |
| Deposit | 09/25/2015 |       |                     | Deposit           | 131.2 · Comm ... |        | 115.00 | -90,684.48 |
| Deposit | 09/28/2015 |       |                     | Deposit           | 131.2 · Comm ... |        | 230.00 | -90,914.48 |
| Deposit | 09/30/2015 |       |                     | Deposit           | 131.2 · Comm ... |        | 380.00 | -91,294.48 |
| Deposit | 09/30/2015 |       |                     | Deposit           | 131.2 · Comm ... |        | 115.00 | -91,409.48 |
| Deposit | 10/01/2015 |       |                     | Deposit           | 131.2 · Comm ... |        | 265.00 | -91,674.48 |
| Deposit | 10/02/2015 |       |                     | Deposit           | 131.2 · Comm ... |        | 495.00 | -92,169.48 |
| Check   | 10/02/2015 | 6707  | HOPE DAMRON         | DEP               | 131.2 · Comm ... | 100.00 |        | -92,069.48 |
| Check   | 10/05/2015 | 6712  | APRIL LOVINS        | DEP               | 131.2 · Comm ... | 115.00 |        | -91,954.48 |
| Deposit | 10/06/2015 |       |                     | Deposit           | 131.2 · Comm ... |        | 805.00 | -92,759.48 |
| Check   | 10/07/2015 | 6718  | AUXIER ROAD GAS     | REPAY FOR ...     | 131.2 · Comm ... | 115.00 |        | -92,644.48 |
| Deposit | 10/08/2015 |       |                     | Deposit           | 131.2 · Comm ... |        | 460.00 | -93,104.48 |
| Deposit | 10/09/2015 |       |                     | Deposit           | 131.2 · Comm ... |        | 230.00 | -93,334.48 |
| Check   | 10/12/2015 | 6736  | Bruce Cooley        | Dep Ref           | 131.2 · Comm ... | 115.00 |        | -93,219.48 |
| Deposit | 10/13/2015 |       |                     | Deposit           | 131.2 · Comm ... |        | 575.00 | -93,794.48 |
| Check   | 10/13/2015 | 6739  | Ona Cobern          | Dep               | 131.2 · Comm ... | 115.00 |        | -93,679.48 |
| Deposit | 10/16/2015 |       |                     | Deposit           | 131.2 · Comm ... |        | 115.00 | -93,794.48 |
| Deposit | 10/19/2015 |       |                     | Deposit           | 131.2 · Comm ... |        | 690.00 | -94,484.48 |
| Deposit | 10/19/2015 |       |                     | Deposit           | 131.2 · Comm ... |        | 495.00 | -94,979.48 |
| Check   | 10/20/2015 | 6758  | CHRISTOPHER EL...   | DEP               | 131.2 · Comm ... | 0.00   |        | -94,979.48 |
| Check   | 10/21/2015 | 6765  | Martin Fuller       | Dep               | 131.2 · Comm ... | 115.00 |        | -94,864.48 |
| Check   | 10/21/2015 | 6766  | Howard Jerry Dudley | Dep               | 131.2 · Comm ... | 115.00 |        | -94,749.48 |
| Check   | 10/21/2015 | 6767  | Jessica Hesler      | Dep               | 131.2 · Comm ... | 115.00 |        | -94,634.48 |
| Deposit | 10/21/2015 |       |                     | Deposit           | 131.2 · Comm ... |        | 690.00 | -95,324.48 |
| Deposit | 10/21/2015 |       |                     | Deposit           | 131.2 · Comm ... |        | 330.00 | -95,654.48 |
| Check   | 10/22/2015 | 6769  | Marvin Fletcher     | Ref for deposit   | 131.2 · Comm ... | 150.00 |        | -95,504.48 |
| Deposit | 10/22/2015 |       |                     | Deposit           | 131.2 · Comm ... |        | 380.00 | -95,884.48 |
| Deposit | 10/23/2015 |       |                     | Deposit           | 131.2 · Comm ... |        | 345.00 | -96,229.48 |
| Check   | 11/03/2015 | 6787  | Curtis Music        | Dep               | 131.2 · Comm ... | 115.00 |        | -96,114.48 |
| Deposit | 11/04/2015 | CC/PY |                     | Deposit           | 131.2 · Comm ... |        | 230.00 | -96,344.48 |
| Deposit | 11/04/2015 |       |                     | Deposit           | 131.2 · Comm ... |        | 658.08 | -97,002.56 |
| Deposit | 11/04/2015 |       |                     | Deposit           | 131.2 · Comm ... |        | 345.00 | -97,347.56 |
| Deposit | 11/05/2015 |       |                     | Deposit           | 131.2 · Comm ... |        | 230.00 | -97,577.56 |
| Deposit | 11/05/2015 | CC/PY |                     | Deposit           | 131.2 · Comm ... |        | 230.00 | -97,807.56 |
| Check   | 11/06/2015 | 6799  | STACY MEADE         | DEP               | 131.2 · Comm ... | 115.00 |        | -97,692.56 |
| Check   | 11/10/2015 | 6814  | KIMBERLY HJORT      | DEP REFUND        | 131.2 · Comm ... | 115.00 |        | -97,577.56 |
| Deposit | 11/10/2015 | CC/PY |                     | Deposit           | 131.2 · Comm ... |        | 345.00 | -97,922.56 |
| Deposit | 11/11/2015 |       |                     | Deposit           | 131.2 · Comm ... |        | 460.00 | -98,382.56 |
| Deposit | 11/12/2015 | CC/PY |                     | Deposit           | 131.2 · Comm ... |        | 345.00 | -98,727.56 |
| Check   | 11/12/2015 | 6820  | LISA WHITWORTH      | DEP               | 131.2 · Comm ... | 115.00 |        | -98,612.56 |
| Deposit | 11/12/2015 | CC/PY |                     | Deposit           | 131.2 · Comm ... |        | 115.00 | -98,727.56 |
| Deposit | 11/12/2015 | CC/PY |                     | Deposit           | 131.2 · Comm ... |        | 165.00 | -98,892.56 |
| Deposit | 11/13/2015 | CC/PY |                     | Deposit           | 131.2 · Comm ... |        | 115.00 | -99,007.56 |
| Deposit | 11/18/2015 |       |                     | new service in... | 131.2 · Comm ... |        | 150.00 | -99,157.56 |
| Deposit | 11/18/2015 | CC/PY |                     | Deposit           | 131.2 · Comm ... |        | 230.00 | -99,387.56 |
| Deposit | 11/19/2015 | CC/PY |                     | Deposit           | 131.2 · Comm ... |        | 230.00 | -99,617.56 |
| Check   | 11/19/2015 | 6847  | FRANK KOHLER        | DEP               | 131.2 · Comm ... | 100.00 |        | -99,517.56 |
| Deposit | 11/25/2015 | CC/PY |                     | Deposit           | 131.2 · Comm ... |        | 115.00 | -99,632.56 |



**Kentucky Frontier Gas, LLC**  
**General Ledger**  
**As of December 31, 2015**

| Type  | Date       | Num       | Name                   | Memo           | Split             | Debit     | Credit     | Balance     |
|---|------------|-----------|------------------------|----------------|-------------------|-----------|------------|-------------|
| Check   | 11/25/2015 | 6859      | CALLIE TACKETT         | DEP            | 131.2 · Comm ...  | 0.00      |            | -99,632.56  |
| Check   | 11/25/2015 | 6860      | OLIVIA SALISBURY       | DEP            | 131.2 · Comm ...  | 0.00      |            | -99,632.56  |
| Check   | 11/25/2015 | 6861      | VIRGINIA MUNCY         | DEP            | 131.2 · Comm ...  | 0.00      |            | -99,632.56  |
| Check   | 11/25/2015 | 6863      | OLIVIA SALISBURY       | DEP            | 131.2 · Comm ...  | 115.00    |            | -99,517.56  |
| Check   | 11/25/2015 | 6864      | CALLIE TACKETT         | DEP            | 131.2 · Comm ...  | 115.00    |            | -99,402.56  |
| Check   | 11/25/2015 | 6866      | VIRGINIA MUNCY         | DEP            | 131.2 · Comm ...  | 115.00    |            | -99,287.56  |
| Check   | 12/01/2015 | 6880      | JUSTIN JOHNSON         | DEP            | 131.2 · Comm ...  | 115.00    |            | -99,172.56  |
| Deposit   | 12/01/2015 |           |                        | Deposit        | 131.2 · Comm ...  |           | 150.00     | -99,322.56  |
| Deposit   | 12/04/2015 | CC/PY     |                        | Deposit        | 131.2 · Comm ...  |           | 115.00     | -99,437.56  |
| Deposit   | 12/08/2015 | CC/PY     |                        | Deposit        | 131.2 · Comm ...  |           | 115.00     | -99,552.56  |
| Deposit   | 12/09/2015 | CC/PY     |                        | Deposit        | 131.2 · Comm ...  |           | 115.00     | -99,667.56  |
| Check   | 12/16/2015 | 6936      | SHELIA THOMPSON        | DEP REF        | 131.2 · Comm ...  | 115.00    |            | -99,552.56  |
| Deposit   | 12/21/2015 | CC/PY     |                        | Deposit        | 131.2 · Comm ...  |           | 115.00     | -99,667.56  |
| Bill  | 12/22/2015 | 2.27.0... | DAVEY PERKINS          | DEP OF 115...  | 232 · Accounts... | 102.38    |            | -99,565.18  |
| Check   | 12/29/2015 | 6957      | DAN MEADE              | DEP            | 131.2 · Comm ...  | 100.00    |            | -99,465.18  |
| Deposit   | 12/30/2015 |           |                        | Deposit        | 131.2 · Comm ...  |           | 150.00     | -99,615.18  |
| Deposit   | 12/30/2015 | CC/PY     |                        | Deposit        | 131.2 · Comm ...  |           | 115.00     | -99,730.18  |
| Total 235 · Customer Deposits/Retainers - Other |            |           |                        |                |                   | 14,295.40 | 22,828.58  | -99,730.18  |
| Total 235 · Customer Deposits/Retainers         |            |           |                        |                |                   | 24,177.60 | 171,416.88 | -272,874.39 |
| <b>236 · Payroll Liabilities</b>                |            |           |                        |                |                   |           |            | 0.00        |
| Total 236 · Payroll Liabilities                 |            |           |                        |                |                   |           |            | 0.00        |
| <b>239 · Accrued Other State Income Tax</b>     |            |           |                        |                |                   |           |            | -175.00     |
| Total 239 · Accrued Other State Income Tax      |            |           |                        |                |                   |           |            | -175.00     |
| <b>240 · Accrued Salaries</b>                   |            |           |                        |                |                   |           |            | 0.00        |
| Total 240 · Accrued Salaries                    |            |           |                        |                |                   |           |            | 0.00        |
| <b>241 · Sales Tax Payable</b>                  |            |           |                        |                |                   |           |            | -3,794.05   |
| <b>241.1 · CC- Sales Tax Payable</b>            |            |           |                        |                |                   |           |            | 0.00        |
| Total 241.1 · CC- Sales Tax Payable             |            |           |                        |                |                   |           |            | 0.00        |
| <b>241 · Sales Tax Payable - Other</b>          |            |           |                        |                |                   |           |            | -3,794.05   |
| Check   | 01/16/2015 | EPAY      | DEPT OF REV            | SALES TAX F... | 131.2 · Comm ...  | 3,927.70  |            | 133.65      |
| General Journal                                 | 01/31/2015 | 1         | KY DEPT OF REVE...     | TO REC SAL...  | 142 · Custome...  |           | 5,301.72   | -5,168.07   |
| General Journal                                 | 01/31/2015 | 2         | KY DEPT OF REVE...     | TO REC 01-1... | 489 · Sales Ta... | 50.00     |            | -5,118.07   |
| Check   | 02/19/2015 | EPAY      | KY DEPT OF REVE...     | SALES TAX F... | 131.2 · Comm ...  | 5,251.72  |            | 133.65      |
| General Journal                                 | 02/28/2015 | 1         | KY DEPT OF REVE...     | TO REC SAL...  | 142 · Custome...  |           | 6,039.78   | -5,906.13   |
| General Journal                                 | 02/28/2015 | 2         | KY DEPT OF REVE...     | TO REC 02-1... | 489 · Sales Ta... | 50.00     |            | -5,856.13   |
| Check   | 03/19/2015 | EPAY      | KY DEPT OF REVE...     | SALES TAX 0... | 131.2 · Comm ...  | 5,989.78  |            | 133.65      |
| General Journal                                 | 03/31/2015 | 1         | Kentucky Dept of Re... | TO REC SAL...  | 142 · Custome...  |           | 3,503.22   | -3,369.57   |
| General Journal                                 | 03/31/2015 | 2         | Kentucky Dept of Re... |                | 489 · Sales Ta... | 50.00     |            | -3,319.57   |
| Check   | 04/16/2015 | EPAY      | DEPT OF REV            | SALES TAX F... | 131.2 · Comm ...  | 3,453.22  |            | 133.65      |
| General Journal                                 | 04/30/2015 | 1         | Kentucky Dept of Re... |                | 142 · Custome...  |           | 1,767.72   | -1,634.07   |
| General Journal                                 | 04/30/2015 | 2         | Kentucky Dept of Re... | TO REC CO...   | 489 · Sales Ta... | 29.02     |            | -1,605.05   |
| Check   | 05/18/2015 | EPAY      | DEPT OF REV            | SALES TAX F... | 131.2 · Comm ...  | 1,738.70  |            | 133.65      |
| General Journal                                 | 05/31/2015 | 1         | KY DEPT OF REVE...     | TO REC 05-1... | 142 · Custome...  |           | 1,024.14   | -890.49     |

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Accrual Basis

**Kentucky Frontier Gas, LLC**  
**General Ledger**  
**As of December 31, 2015**

| Type                                     | Date       | Num       | Name                   | Memo              | Split             | Debit     | Credit    | Balance    |
|--|------------|-----------|------------------------|-------------------|-------------------|-----------|-----------|------------|
| General Journal                          | 05/31/2015 | 2         | KY DEPT OF REVE...     | TO REC 05-1...    | 489 · Sales Ta... | 17.86     |           | -872.63    |
| Check                                    | 06/19/2015 | EPAY      | KY DEPT OF REVE...     | SALES TAX F...    | 131.2 · Comm ...  | 1,006.28  |           | 133.65     |
| General Journal                          | 06/30/2015 | 1         | DEPT OF REV            | TO REC SAL...     | 142 · Custome...  |           | 918.18    | -784.53    |
| General Journal                          | 06/30/2015 | 2         | DEPT OF REV            | TO REC 06-1...    | 489 · Sales Ta... | 16.07     |           | -768.46    |
| Check                                    | 07/20/2015 | EPAY      | KY DEPT OF REVE...     | SALES TAX F...    | 131.2 · Comm ...  | 902.11    |           | 133.65     |
| General Journal                          | 07/31/2015 | 1         | DEPT OF REV            | TO REC SAL...     | 142 · Custome...  |           | 777.54    | -643.89    |
| General Journal                          | 07/31/2015 | 2         | DEPT OF REV            | TO REC CO...      | 489 · Sales Ta... | 13.61     |           | -630.28    |
| Check                                    | 08/18/2015 | EPAY      | KY DEPT OF REVE...     | SALES TAX F...    | 131.2 · Comm ...  | 763.93    |           | 133.65     |
| General Journal                          | 08/31/2015 | 1         | Kentucky Dept of Re... | To rec sales f... | 142 · Custome...  |           | 706.44    | -572.79    |
| General Journal                          | 08/31/2015 | 2         | KY DEPT OF REVE...     | To rec comm ...   | 489 · Sales Ta... | 12.36     |           | -560.43    |
| Check                                    | 09/21/2015 | EPAY      | KY DEPT OF REVE...     | SALES TAX F...    | 131.2 · Comm ...  | 694.08    |           | 133.65     |
| General Journal                          | 09/30/2015 | 1         | Kentucky Dept of Re... | To rec sales f... | 142 · Custome...  |           | 754.92    | -621.27    |
| General Journal                          | 09/30/2015 | 2         | Kentucky Dept of Re... | To rec comm...    | 489 · Sales Ta... | 13.21     |           | -608.06    |
| Bill                                     | 10/19/2015 | 09-15 ... | KY DEPT OF REVE...     | 09-15 SALES ...   | 232 · Accounts... | 741.71    |           | 133.65     |
| General Journal                          | 10/31/2015 | 12        | Kentucky Dept of Re... | To rec sales f... | 142 · Custome...  |           | 937.26    | -803.61    |
| General Journal                          | 10/31/2015 | 13        | DEPT OF REV            | To rec comm ...   | 489 · Sales Ta... | 16.40     |           | -787.21    |
| Check                                    | 11/19/2015 | EPAY      | DEPT OF REV            | SALES TAX F...    | 131.2 · Comm ...  | 920.86    |           | 133.65     |
| General Journal                          | 11/30/2015 | 1         | DEPT OF REV            | To rec sales f... | 142 · Custome...  |           | 1,663.47  | -1,529.82  |
| General Journal                          | 11/30/2015 | 2         | DEPT OF REV            | TO REC 11-1...    | 489 · Sales Ta... | 27.42     |           | -1,502.40  |
| Check                                    | 12/21/2015 | EPAY      | KY DEPT OF REVE...     | SALES TAX F...    | 131.2 · Comm ...  | 1,636.05  |           | 133.65     |
| General Journal                          | 12/31/2015 | 1         | DEPT OF REV            | TO REC SAL...     | 142 · Custome...  |           | 2,224.98  | -2,091.33  |
| General Journal                          | 12/31/2015 | 2         | DEPT OF REV            | TO REC CO...      | 489 · Sales Ta... | 35.87     |           | -2,055.46  |
| General Journal                          | 12/31/2015 | ADJ#12    | DEPT OF REV            | TO ADJ TO A...    | 142 · Custome...  |           | 133.65    | -2,189.11  |
| Total 241 · Sales Tax Payable - Other    |            |           |                        |                   |                   | 27,357.96 | 25,753.02 | -2,189.11  |
| Total 241 · Sales Tax Payable            |            |           |                        |                   |                   | 27,357.96 | 25,753.02 | -2,189.11  |
| <b>242 · Utility Tax Payable</b>         |            |           |                        |                   |                   |           |           | -8,119.16  |
| <b>242.1 · CC- Utility Tax Payable</b>   |            |           |                        |                   |                   |           |           | 0.00       |
| Check                                    | 12/21/2015 | EPAY      | KY DEPT OF REVE...     | UTILITY TAX ...   | 131.2 · Comm ...  | 2,013.92  |           | 2,013.92   |
| Total 242.1 · CC- Utility Tax Payable    |            |           |                        |                   |                   | 2,013.92  | 0.00      | 2,013.92   |
| <b>242 · Utility Tax Payable - Other</b> |            |           |                        |                   |                   |           |           | -8,119.16  |
| Check                                    | 01/19/2015 | EPAY      | KY DEPT OF REVE...     | EPAY              | 131.2 · Comm ...  | 9,489.65  |           | 1,370.49   |
| General Journal                          | 01/31/2015 | 1         | All Customers          | TO REC SAL...     | 142 · Custome...  |           | 10,830.73 | -9,460.24  |
| Check                                    | 02/24/2015 | EPAY      | KY DEPT OF REVE...     | EPAY FOR U...     | 131.2 · Comm ...  | 10,000.00 |           | 539.76     |
| Check                                    | 02/24/2015 | EPAY      | KY DEPT OF REVE...     | BAL ON UTLI...    | 131.2 · Comm ...  | 830.73    |           | 1,370.49   |
| General Journal                          | 02/28/2015 | 1         | All Customers          | TO REC SAL...     | 142 · Custome...  |           | 12,155.98 | -10,785.49 |
| Check                                    | 03/20/2015 | EPAY      | KY DEPT OF REVE...     | UTILITY TAX ...   | 131.2 · Comm ...  | 12,152.22 |           | 1,366.73   |
| General Journal                          | 03/31/2015 | 1         | All Customers          | TO REC SAL...     | 142 · Custome...  |           | 7,453.25  | -6,086.52  |
| Check                                    | 04/20/2015 | EPAY      | KY DEPT OF REVE...     | UTILITY TAX ...   | 131.2 · Comm ...  | 7,453.25  |           | 1,366.73   |
| General Journal                          | 04/30/2015 | 1         | All Customers          | TO REC SAL...     | 142 · Custome...  |           | 3,359.30  | -1,992.57  |
| Check                                    | 05/19/2015 | EPAY      | KY DEPT OF REVE...     | UTILITY TAX ...   | 131.2 · Comm ...  | 3,359.30  |           | 1,366.73   |
| General Journal                          | 05/31/2015 | 1         | All Customers          | TO REC 05-1...    | 142 · Custome...  |           | 1,942.54  | -575.81    |
| Check                                    | 06/19/2015 | EPAY      | KY DEPT OF REVE...     | UTILITY TAX ...   | 131.2 · Comm ...  | 1,942.54  |           | 1,366.73   |
| General Journal                          | 06/30/2015 | 1         | All Customers          | TO REC SAL...     | 142 · Custome...  |           | 1,382.01  | -15.28     |
| Check                                    | 07/20/2015 | EPAY      | KY DEPT OF REVE...     | UTILITY TAX ...   | 131.2 · Comm ...  | 1,382.01  |           | 1,366.73   |
| General Journal                          | 07/31/2015 | 1         | All Customers          | TO REC SAL...     | 142 · Custome...  |           | 1,219.08  | 147.65     |

**Kentucky Frontier Gas, LLC**  
**General Ledger**  
**As of December 31, 2015**

| Type                                     | Date       | Num       | Name                  | Memo               | Split             | Debit     | Credit    | Balance       |
|--|------------|-----------|-----------------------|--------------------|-------------------|-----------|-----------|---------------|
| Check                                    | 08/18/2015 | EPAY      | KY DEPT OF REVE...    | UTILITY TAX ...    | 131.2 · Comm ...  | 1,219.08  |           | 1,366.73      |
| General Journal                          | 08/31/2015 | 1         | All Customers         | To rec sales f...  | 142 · Custome...  |           | 1,167.43  | 199.30        |
| Check                                    | 09/21/2015 | EPAY      | KY DEPT OF REVE...    | UTILITY TAX ...    | 131.2 · Comm ...  | 1,167.43  |           | 1,366.73      |
| General Journal                          | 09/30/2015 | 1         | All Customers         | To rec sales f...  | 142 · Custome...  |           | 1,319.50  | 47.23         |
| Bill                                     | 10/19/2015 | 09-15 ... | KY DEPT OF REVE...    | EPAY FOR 0...      | 232 · Accounts... | 1,319.50  |           | 1,366.73      |
| General Journal                          | 10/31/2015 | 12        | All Customers         | To rec sales f...  | 142 · Custome...  |           | 1,705.91  | -339.18       |
| Check                                    | 11/19/2015 | EPAY      | DEPT OF REV           | UTILITY TAX ...    | 131.2 · Comm ...  | 1,705.91  |           | 1,366.73      |
| General Journal                          | 11/30/2015 | 1         | All Customers         | To rec sales f...  | 142 · Custome...  |           | 2,013.92  | -647.19       |
| General Journal                          | 12/31/2015 | 1         | All Customers         | TO REC SAL...      | 142 · Custome...  |           | 4,551.09  | -5,198.28     |
| Total 242 · Utility Tax Payable - Other  |            |           |                       |                    |                   | 52,021.62 | 49,100.74 | -5,198.28     |
| Total 242 · Utility Tax Payable          |            |           |                       |                    |                   | 54,035.54 | 49,100.74 | -3,184.36     |
| <b>250 · N/P- Cow Creek</b>              |            |           |                       |                    |                   |           |           | 0.00          |
| Total 250 · N/P- Cow Creek               |            |           |                       |                    |                   |           |           | 0.00          |
| <b>251 · CC- A/P</b>                     |            |           |                       |                    |                   |           |           | -27,195.49    |
| General Journal                          | 12/31/2015 | ADJ4/...  | COW CREEK GAS         | To adjust inter... | 232 · Accounts... | 27,195.49 |           | 0.00          |
| Total 251 · CC- A/P                      |            |           |                       |                    |                   | 27,195.49 | 0.00      | 0.00          |
| <b>252 · CC- N/P Auxier</b>              |            |           |                       |                    |                   |           |           | 0.00          |
| Total 252 · CC- N/P Auxier               |            |           |                       |                    |                   |           |           | 0.00          |
| <b>253 · CC- Customer Dep</b>            |            |           |                       |                    |                   |           |           | 0.00          |
| Total 253 · CC- Customer Dep             |            |           |                       |                    |                   |           |           | 0.00          |
| <b>254 · CC- Accr Int on Deposit</b>     |            |           |                       |                    |                   |           |           | 0.00          |
| Total 254 · CC- Accr Int on Deposit      |            |           |                       |                    |                   |           |           | 0.00          |
| <b>255 · CC- Sales Tax Payable</b>       |            |           |                       |                    |                   |           |           | 0.00          |
| Total 255 · CC- Sales Tax Payable        |            |           |                       |                    |                   |           |           | 0.00          |
| <b>256 · CC - Utility Tax Payable</b>    |            |           |                       |                    |                   |           |           | 0.00          |
| Total 256 · CC - Utility Tax Payable     |            |           |                       |                    |                   |           |           | 0.00          |
| <b>224 · Long Term Liability</b>         |            |           |                       |                    |                   |           |           | -2,332,248.56 |
| <b>224.1 · Community Trust Bank Loan</b> |            |           |                       |                    |                   |           |           | -735,846.76   |
| Bill                                     | 01/16/2015 | 60100...  | Community Trust Ba... | 60100533313...     | 232 · Accounts... | 13,878.90 |           | -721,967.86   |
| Bill                                     | 02/17/2015 | 60100...  | Community Trust Ba... | 60100533313...     | 232 · Accounts... | 14,075.74 |           | -707,892.12   |
| Bill                                     | 03/19/2015 | 60100...  | Community Trust Ba... | 60100533313...     | 232 · Accounts... | 14,708.76 |           | -693,183.36   |
| Bill                                     | 04/17/2015 | 60100...  | Community Trust Ba... | 60100533313...     | 232 · Accounts... | 14,690.49 |           | -678,492.87   |
| Bill                                     | 05/20/2015 | 60100...  | Community Trust Ba... | 60100533313...     | 232 · Accounts... | 14,806.98 |           | -663,685.89   |
| Bill                                     | 06/19/2015 | 60100...  | Community Trust Ba... | 60100533313...     | 232 · Accounts... | 14,779.94 |           | -648,905.95   |
| Bill                                     | 09/18/2015 | 60100...  | Community Trust Ba... | 60100533313...     | 232 · Accounts... | 14,822.45 |           | -634,083.50   |
| Bill                                     | 10/19/2015 | 60100...  | Community Trust Ba... | 60100533313...     | 232 · Accounts... | 14,934.80 |           | -619,148.70   |
| Bill                                     | 11/20/2015 | 60100...  | Community Trust Ba... | 60100533313...     | 232 · Accounts... | 14,918.76 |           | -604,229.94   |
| Bill                                     | 12/18/2015 | 60100...  | Community Trust Ba... | 60100533313...     | 232 · Accounts... | 15,026.82 |           | -589,203.12   |

**Kentucky Frontier Gas, LLC**  
**General Ledger**  
**As of December 31, 2015**

| Type  | Date       | Num      | Name                  | Memo            | Split             | Debit      | Credit       | Balance       |
|---|------------|----------|-----------------------|-----------------|-------------------|------------|--------------|---------------|
| Total 224.1 · Community Trust Bank Loan       |            |          |                       |                 |                   | 146,643.64 | 0.00         | -589,203.12   |
| <b>224.10 · 2015 F350 Loan CTBI</b>           |            |          |                       |                 |                   |            |              | 0.00          |
| General Journal                               | 02/02/2015 | 4        |                       | TO REC PUR...   | 392.7 · 2015 F... |            | 33,950.61    | -33,950.61    |
| Bill  | 03/19/2015 | 60300... | Community Trust Ba... | 60300248851-3   | 232 · Accounts... | 528.38     |              | -33,422.23    |
| Bill  | 04/10/2015 | 60300... | Community Trust Ba... | 60300248851 ... | 232 · Accounts... | 529.70     |              | -32,892.53    |
| Bill  | 05/12/2015 | 60300... | Community Trust Ba... | 60300248851     | 232 · Accounts... | 531.02     |              | -32,361.51    |
| Bill  | 06/09/2015 | 60300... | Community Trust Ba... | 60300248851 ... | 232 · Accounts... | 532.34     |              | -31,829.17    |
| Bill  | 06/30/2015 | 60300... | Community Trust Ba... | 60300248851 ... | 232 · Accounts... | 533.67     |              | -31,295.50    |
| Bill  | 08/11/2015 | 60300... | Community Trust Ba... | 60300248851...  | 232 · Accounts... | 535.00     |              | -30,760.50    |
| Bill  | 09/10/2015 | 60300... | Community Trust Ba... | 60300248851 ... | 232 · Accounts... | 536.33     |              | -30,224.17    |
| Bill  | 10/09/2015 | 60300... | Community Trust Ba... | 60300248851 ... | 232 · Accounts... | 537.67     |              | -29,686.50    |
| Bill  | 11/10/2015 | 60300... | Community Trust Ba... | 60300248851...  | 232 · Accounts... | 539.01     |              | -29,147.49    |
| Bill  | 12/16/2015 | 60300... | Community Trust Ba... | 60300248851 ... | 232 · Accounts... | 540.35     |              | -28,607.14    |
| Total 224.10 · 2015 F350 Loan CTBI            |            |          |                       |                 |                   | 5,343.47   | 33,950.61    | -28,607.14    |
| <b>224.11 · CTB-2015 TACOMA</b>               |            |          |                       |                 |                   |            |              | 0.00          |
| General Journal                               | 04/30/2015 | 4        |                       | TO REC PUR...   | 392.9 · 2015 T... |            | 20,000.00    | -20,000.00    |
| Bill  | 05/27/2015 | 60300... | Community Trust Ba... | 60300268609 ... | 232 · Accounts... | 314.20     |              | -19,685.80    |
| Bill  | 06/30/2015 | 60300... | Community Trust Ba... | 60300268609 ... | 232 · Accounts... | 314.53     |              | -19,371.27    |
| Bill  | 07/29/2015 | 60300... | Community Trust Ba... | 60300268609 ... | 232 · Accounts... | 315.32     |              | -19,055.95    |
| Bill  | 09/06/2015 | 60300... | Community Trust Ba... | 60300268609 ... | 232 · Accounts... | 316.10     |              | -18,739.85    |
| Bill  | 10/06/2015 | 60300... | Community Trust Ba... | 60300268609 ... | 232 · Accounts... | 316.89     |              | -18,422.96    |
| Bill  | 10/23/2015 | 60300... | Community Trust Ba... | 60300268609 ... | 232 · Accounts... | 317.68     |              | -18,105.28    |
| Bill  | 11/18/2015 | 60300... | Community Trust Ba... | 60300268609...  | 232 · Accounts... | 318.47     |              | -17,786.81    |
| Bill  | 12/29/2015 | 60300... | Community Trust Ba... | 60300268609 ... | 232 · Accounts... | 319.27     |              | -17,467.54    |
| Total 224.11 · CTB-2015 TACOMA                |            |          |                       |                 |                   | 2,532.46   | 20,000.00    | -17,467.54    |
| <b>224.12 · CTB Loan - SBA #3</b>             |            |          |                       |                 |                   |            |              | 0.00          |
| Transfer                                      | 12/11/2015 |          |                       | Deposit         | 131.2 · Comm ...  |            | 1,500,000.00 | -1,500,000.00 |
| Total 224.12 · CTB Loan - SBA #3              |            |          |                       |                 |                   | 0.00       | 1,500,000.00 | -1,500,000.00 |
| <b>224.13 · CTB LOAN-2016 TACOMA SR 4X4</b>   |            |          |                       |                 |                   |            |              | 0.00          |
| Total 224.13 · CTB LOAN-2016 TACOMA SR 4X4    |            |          |                       |                 |                   |            |              | 0.00          |
| <b>224.15 · 2017 Toyota Tacoma 4x4 Access</b> |            |          |                       |                 |                   |            |              | 0.00          |
| Total 224.15 · 2017 Toyota Tacoma 4x4 Access  |            |          |                       |                 |                   |            |              | 0.00          |
| <b>224.2 · USDA Loan #1</b>                   |            |          |                       |                 |                   |            |              | -1,219,747.65 |
| Bill  | 01/02/2015 | 60100... | Community Trust Ba... | 60100584401...  | 232 · Accounts... | 6,978.80   |              | -1,212,768.85 |
| Bill  | 02/02/2015 | 60100... | Community Trust Ba... | 60100584401...  | 232 · Accounts... | 7,012.45   |              | -1,205,756.40 |
| Bill  | 03/02/2015 | 60100... | Community Trust Ba... | 60100584401...  | 232 · Accounts... | 7,655.07   |              | -1,198,101.33 |
| Bill  | 04/02/2015 | 60100... | Community Trust Ba... | 60100584401...  | 232 · Accounts... | 7,090.90   |              | -1,191,010.43 |
| Bill  | 05/01/2015 | 60100... | Community Trust Ba... | 60100584401...  | 232 · Accounts... | 7,326.94   |              | -1,183,683.49 |
| Bill  | 06/02/2015 | 60100... | Community Trust Ba... | 60100584401...  | 232 · Accounts... | 7,168.89   |              | -1,176,514.60 |
| Bill  | 07/02/2015 | 60100... | Community Trust Ba... | 60100584401...  | 232 · Accounts... | 7,398.27   |              | -1,169,116.33 |
| Bill  | 08/01/2015 | 60100... | Community Trust Ba... | 60100584401...  | 232 · Accounts... | 7,236.82   |              | -1,161,879.51 |

## Kentucky Frontier Gas, LLC General Ledger As of December 31, 2015

| Type   | Date       | Num      | Name                  | Memo           | Split               | Debit     | Credit | Balance       |
|--|------------|----------|-----------------------|----------------|---------------------|-----------|--------|---------------|
| Bill   | 09/02/2015 | 60100... | Community Trust Ba... | 60100584401... | 232 · Accounts...   | 7,275.42  |        | -1,154,604.09 |
| Bill   | 10/02/2015 | 60100... | Community Trust Ba... | 60100584401... | 232 · Accounts...   | 7,503.03  |        | -1,147,101.06 |
| Bill   | 11/02/2015 | 60100... | Community Trust Ba... | 60100584401... | 232 · Accounts...   | 7,350.57  |        | -1,139,750.49 |
| Bill   | 12/02/2015 | 60100... | Community Trust Ba... | 60100584401... | 232 · Accounts...   | 7,578.51  |        | -1,132,171.98 |
| Total 224.2 · USDA Loan #1                     |            |          |                       |                |                     | 87,575.67 | 0.00   | -1,132,171.98 |
| <b>224.3 · USDA Loan #2</b>                    |            |          |                       |                |                     |           |        | -135,576.81   |
| Bill   | 01/02/2015 | 60100... | Community Trust Ba... | 60100584401... | 232 · Accounts...   | 775.43    |        | -134,801.38   |
| Bill   | 02/02/2015 | 60100... | Community Trust Ba... | 60100584401... | 232 · Accounts...   | 779.17    |        | -134,022.21   |
| Bill   | 03/02/2015 | 60100... | Community Trust Ba... | 60100584401... | 232 · Accounts...   | 850.58    |        | -133,171.63   |
| Bill   | 04/02/2015 | 60100... | Community Trust Ba... | 60100584401... | 232 · Accounts...   | 787.88    |        | -132,383.75   |
| Bill   | 05/01/2015 | 60100... | Community Trust Ba... | 60100584401... | 232 · Accounts...   | 814.12    |        | -131,569.63   |
| Bill   | 06/02/2015 | 60100... | Community Trust Ba... | 60100584401... | 232 · Accounts...   | 796.55    |        | -130,773.08   |
| Bill   | 07/02/2015 | 60100... | Community Trust Ba... | 60100584401... | 232 · Accounts...   | 822.04    |        | -129,951.04   |
| Bill   | 07/31/2015 | 60100... | Community Trust Ba... | 60100584401... | 232 · Accounts...   | 804.10    |        | -129,146.94   |
| Bill   | 09/02/2015 | 60100... | Community Trust Ba... | 60100584401... | 232 · Accounts...   | 808.39    |        | -128,338.55   |
| Bill   | 10/02/2015 | 60100... | Community Trust Ba... | 60100584401... | 232 · Accounts...   | 834.09    |        | -127,504.46   |
| Bill   | 11/02/2015 | 60100... | Community Trust Ba... | 60100584401... | 232 · Accounts...   | 816.74    |        | -126,687.72   |
| Bill   | 12/02/2015 | 60100... | Community Trust Ba... | 60100584401... | 232 · Accounts...   | 842.07    |        | -125,845.65   |
| General Journal                                | 12/31/2015 | ADJ#11   |                       | ADJUST TO ...  | 427.3 · Interest... | 49.48     |        | -125,796.17   |
| Total 224.3 · USDA Loan #2                     |            |          |                       |                |                     | 9,780.64  | 0.00   | -125,796.17   |
| <b>224.4 · Community Trust Bank(Excavator)</b> |            |          |                       |                |                     |           |        | 0.00          |
| Total 224.4 · Community Trust Bank(Excavator)  |            |          |                       |                |                     |           |        | 0.00          |
| <b>224.5 · Tacoma Access Loan - CTBI</b>       |            |          |                       |                |                     |           |        | -11,388.74    |
| Bill   | 01/02/2015 | 60100... | Community Trust Ba... | 60100618081... | 232 · Accounts...   | 553.13    |        | -10,835.61    |
| Bill   | 02/02/2015 | 60100... | Community Trust Ba... | 60100618081... | 232 · Accounts...   | 554.69    |        | -10,280.92    |
| Bill   | 03/02/2015 | 60100... | Community Trust Ba... | 60100618081... | 232 · Accounts...   | 559.52    |        | -9,721.40     |
| Bill   | 04/02/2015 | 60100... | Community Trust Ba... | 60100618081... | 232 · Accounts...   | 558.15    |        | -9,163.25     |
| Bill   | 05/01/2015 | 60100... | Community Trust Ba... | 60100618081... | 232 · Accounts...   | 560.78    |        | -8,602.47     |
| Bill   | 06/02/2015 | 60100... | Community Trust Ba... | 60100618081... | 232 · Accounts...   | 561.69    |        | -8,040.78     |
| Bill   | 07/02/2015 | 60100... | Community Trust Ba... | 60100618081... | 232 · Accounts...   | 564.00    |        | -7,476.78     |
| Bill   | 07/31/2015 | 60100... | Community Trust Ba... | 60100618081... | 232 · Accounts...   | 564.76    |        | -6,912.02     |
| Bill   | 09/02/2015 | 60100... | Community Trust Ba... | 60100618081... | 232 · Accounts...   | 566.51    |        | -6,345.51     |
| Bill   | 10/02/2015 | 60100... | Community Trust Ba... | 60100618081... | 232 · Accounts...   | 568.89    |        | -5,776.62     |
| Bill   | 11/02/2015 | 60100... | Community Trust Ba... | 60100618081... | 232 · Accounts...   | 569.88    |        | -5,206.74     |
| Bill   | 12/02/2015 | 60100... | Community Trust Ba... | 60100618081... | 232 · Accounts...   | 572.11    |        | -4,634.63     |
| Total 224.5 · Tacoma Access Loan - CTBI        |            |          |                       |                |                     | 6,754.11  | 0.00   | -4,634.63     |
| <b>224.6 · Tacoma Loan CTBI</b>                |            |          |                       |                |                     |           |        | -8,787.94     |
| Bill   | 01/16/2015 | 60100... | Community Trust Ba... | 60100615073... | 232 · Accounts...   | 504.48    |        | -8,283.46     |
| Bill   | 02/17/2015 | 60100... | Community Trust Ba... | 60100615073... | 232 · Accounts...   | 506.16    |        | -7,777.30     |
| Bill   | 03/17/2015 | 60100... | Community Trust Ba... | 60100615073... | 232 · Accounts...   | 509.90    |        | -7,267.40     |
| Bill   | 04/08/2015 | 60100... | Community Trust Ba... | PAYOFF FO...   | 232 · Accounts...   | 7,267.40  |        | 0.00          |

**Kentucky Frontier Gas, LLC**  
**General Ledger**  
**As of December 31, 2015**

| Type   | Date       | Num      | Name                  | Memo            | Split             | Debit      | Credit       | Balance       |
|--|------------|----------|-----------------------|-----------------|-------------------|------------|--------------|---------------|
| Total 224.6 · Tacoma Loan CTBI               |            |          |                       |                 |                   | 8,787.94   | 0.00         | 0.00          |
| <b>224.7 · Tundra Loan CTBI</b>              |            |          |                       |                 |                   |            |              | -11,022.30    |
| Bill   | 01/06/2015 | 60100... | Community Trust Ba... | 60100618138...  | 232 · Accounts... | 632.91     |              | -10,389.39    |
| Bill   | 02/06/2015 | 60100... | Community Trust Ba... | 60100618138...  | 232 · Accounts... | 634.99     |              | -9,754.40     |
| Bill   | 03/06/2015 | 60100... | Community Trust Ba... | 60100618138...  | 232 · Accounts... | 639.75     |              | -9,114.65     |
| Bill   | 04/08/2015 | 60100... | Community Trust Ba... | PAYOFF FO...    | 232 · Accounts... | 9,114.65   |              | 0.00          |
| Total 224.7 · Tundra Loan CTBI               |            |          |                       |                 |                   | 11,022.30  | 0.00         | 0.00          |
| <b>224.8 · CTB Loan - SBA #2</b>             |            |          |                       |                 |                   |            |              | -209,878.36   |
| Bill   | 01/09/2015 | 60100... | Community Trust Ba... | 60100618146...  | 232 · Accounts... | 980.05     |              | -208,898.31   |
| Bill   | 02/10/2015 | 60100... | Community Trust Ba... | 60100618146...  | 232 · Accounts... | 984.26     |              | -207,914.05   |
| Bill   | 03/10/2015 | 60100... | Community Trust Ba... | 60100618146...  | 232 · Accounts... | 1,074.17   |              | -206,839.88   |
| Bill   | 04/10/2015 | 60100... | Community Trust Ba... | 60100618146...  | 232 · Accounts... | 992.59     |              | -205,847.29   |
| Bill   | 05/08/2015 | 60100... | Community Trust Ba... | 60100618146...  | 232 · Accounts... | 1,025.86   |              | -204,821.43   |
| Bill   | 06/10/2015 | 60100... | Community Trust Ba... | 60100618146...  | 232 · Accounts... | 1,001.41   |              | -203,820.02   |
| Bill   | 07/10/2015 | 60100... | Community Trust Ba... | 60100618146...  | 232 · Accounts... | 1,034.17   |              | -202,785.85   |
| Bill   | 08/10/2015 | 60100... | Community Trust Ba... | 60100618146...  | 232 · Accounts... | 1,009.89   |              | -201,775.96   |
| Bill   | 09/10/2015 | 60100... | Community Trust Ba... | 60100618146...  | 232 · Accounts... | 1,014.67   |              | -200,761.29   |
| Bill   | 10/09/2015 | 60100... | Community Trust Ba... | 60100618146...  | 232 · Accounts... | 1,046.35   |              | -199,714.94   |
| Bill   | 11/10/2015 | 60100... | Community Trust Ba... | 60100618146...  | 232 · Accounts... | 1,023.41   |              | -198,691.53   |
| Bill   | 12/10/2015 | 60100... | Community Trust Ba... | 60100618146...  | 232 · Accounts... | 1,055.54   |              | -197,635.99   |
| Total 224.8 · CTB Loan - SBA #2              |            |          |                       |                 |                   | 12,242.37  | 0.00         | -197,635.99   |
| <b>224.9 · 2015 Chev Silverado Loan CTBI</b> |            |          |                       |                 |                   |            |              | 0.00          |
| General Journal                              | 01/31/2015 | 3        |                       | TO REC PUR...   | 392.6 · 2015 C... |            | 33,695.08    | -33,695.08    |
| Bill   | 03/03/2015 | 60300... | Community Trust Ba... | 60300249233...  | 232 · Accounts... | 525.65     |              | -33,169.43    |
| Bill   | 03/26/2015 | 60300... | Community Trust Ba... | 60300249233 ... | 232 · Accounts... | 526.96     |              | -32,642.47    |
| Bill   | 04/23/2015 | 60300... | Community Trust Ba... | 60300249233 ... | 232 · Accounts... | 528.27     |              | -32,114.20    |
| Bill   | 05/20/2015 | 60300... | Community Trust Ba... | 60300249233 ... | 232 · Accounts... | 529.59     |              | -31,584.61    |
| Bill   | 06/30/2015 | 60300... | Community Trust Ba... | 60300249233 ... | 232 · Accounts... | 530.91     |              | -31,053.70    |
| Bill   | 07/29/2015 | 60300... | Community Trust Ba... | 60300249233 ... | 232 · Accounts... | 532.23     |              | -30,521.47    |
| Bill   | 09/02/2015 | 60300... | Community Trust Ba... | 60300249233 ... | 232 · Accounts... | 533.58     |              | -29,987.89    |
| Bill   | 10/02/2015 | 60300... | Community Trust Ba... | 60300249233 ... | 232 · Accounts... | 534.89     |              | -29,453.00    |
| Bill   | 10/23/2015 | 60300... | Community Trust Ba... | 60300249233 ... | 232 · Accounts... | 536.22     |              | -28,916.78    |
| Bill   | 11/18/2015 | 60300... | Community Trust Ba... | 60300249233...  | 232 · Accounts... | 537.56     |              | -28,379.22    |
| Bill   | 12/29/2015 | 60300... | Community Trust Ba... | 60300249233 ... | 232 · Accounts... | 538.90     |              | -27,840.32    |
| Total 224.9 · 2015 Chev Silverado Loan CTBI  |            |          |                       |                 |                   | 5,854.76   | 33,695.08    | -27,840.32    |
| <b>224 · Long Term Liability - Other</b>     |            |          |                       |                 |                   |            |              | 0.00          |
| Total 224 · Long Term Liability - Other      |            |          |                       |                 |                   |            |              | 0.00          |
| Total 224 · Long Term Liability              |            |          |                       |                 |                   | 296,537.36 | 1,587,645.69 | -3,623,356.89 |
| <b>200 · Opening Bal Equity</b>              |            |          |                       |                 |                   |            |              | 0.00          |
| Total 200 · Opening Bal Equity               |            |          |                       |                 |                   |            |              | 0.00          |
| <b>211.1 · Partner One Equity - RJO</b>      |            |          |                       |                 |                   |            |              | -366,250.00   |

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Accrual Basis

**Kentucky Frontier Gas, LLC**  
**General Ledger**  
 As of December 31, 2015

| Type   | Date       | Num | Name | Memo    | Split            | Debit | Credit     | Balance     |
|--|------------|-----|------|---------|------------------|-------|------------|-------------|
| <b>208.1 · Partner One Investments</b>           |            |     |      |         |                  |       |            | -355,750.00 |
| Transfer   | 12/15/2015 |     |      | Deposit | 131.7 · CTB S... |       | 10,000.00  | -365,750.00 |
| Total 208.1 · Partner One Investments            |            |     |      |         |                  | 0.00  | 10,000.00  | -365,750.00 |
| <b>214.1 · Partner One Draws</b>                 |            |     |      |         |                  |       |            | 0.00        |
| Total 214.1 · Partner One Draws                  |            |     |      |         |                  |       |            | 0.00        |
| <b>216.1 · Partner One Earnings</b>              |            |     |      |         |                  |       |            | 0.00        |
| Total 216.1 · Partner One Earnings               |            |     |      |         |                  |       |            | 0.00        |
| <b>211.1 · Partner One Equity - RJO - Other</b>  |            |     |      |         |                  |       |            | -10,500.00  |
| Total 211.1 · Partner One Equity - RJO - Other   |            |     |      |         |                  |       |            | -10,500.00  |
| Total 211.1 · Partner One Equity - RJO           |            |     |      |         |                  | 0.00  | 10,000.00  | -376,250.00 |
| <b>211.2 · Partner Two Equity - SS</b>           |            |     |      |         |                  |       |            | -750,000.00 |
| <b>208.2 · Partner Two Investments</b>           |            |     |      |         |                  |       |            | -736,000.00 |
| Transfer   | 12/09/2015 |     |      | Deposit | 131.7 · CTB S... |       | 220,000.00 | -956,000.00 |
| Total 208.2 · Partner Two Investments            |            |     |      |         |                  | 0.00  | 220,000.00 | -956,000.00 |
| <b>214.2 · Partner Two Draws</b>                 |            |     |      |         |                  |       |            | 0.00        |
| Total 214.2 · Partner Two Draws                  |            |     |      |         |                  |       |            | 0.00        |
| <b>216.2 · Partner Two Earnings</b>              |            |     |      |         |                  |       |            | 0.00        |
| Total 216.2 · Partner Two Earnings               |            |     |      |         |                  |       |            | 0.00        |
| <b>211.2 · Partner Two Equity - SS - Other</b>   |            |     |      |         |                  |       |            | -14,000.00  |
| Total 211.2 · Partner Two Equity - SS - Other    |            |     |      |         |                  |       |            | -14,000.00  |
| Total 211.2 · Partner Two Equity - SS            |            |     |      |         |                  | 0.00  | 220,000.00 | -970,000.00 |
| <b>211.3 · Partner Three Equity - LR</b>         |            |     |      |         |                  |       |            | -247,500.15 |
| <b>208.3 · Partner Three Investments</b>         |            |     |      |         |                  |       |            | -240,500.15 |
| Transfer   | 12/04/2015 |     |      | Deposit | 131.2 · Comm ... |       | 14,000.00  | -254,500.15 |
| Total 208.3 · Partner Three Investments          |            |     |      |         |                  | 0.00  | 14,000.00  | -254,500.15 |
| <b>214.3 · Partner Three Draws</b>               |            |     |      |         |                  |       |            | 0.00        |
| Total 214.3 · Partner Three Draws                |            |     |      |         |                  |       |            | 0.00        |
| <b>216.3 · Partner Three Earnings</b>            |            |     |      |         |                  |       |            | 0.00        |
| Total 216.3 · Partner Three Earnings             |            |     |      |         |                  |       |            | 0.00        |
| <b>211.3 · Partner Three Equity - LR - Other</b> |            |     |      |         |                  |       |            | -7,000.00   |
| Total 211.3 · Partner Three Equity - LR - Other  |            |     |      |         |                  |       |            | -7,000.00   |
| Total 211.3 · Partner Three Equity - LR          |            |     |      |         |                  | 0.00  | 14,000.00  | -261,500.15 |
| <b>211.4 · Partner Four Equity - IGS</b>         |            |     |      |         |                  |       |            | -118,750.00 |
| <b>208.4 · Partner Four Investments</b>          |            |     |      |         |                  |       |            | -115,250.00 |

**Kentucky Frontier Gas, LLC**  
**General Ledger**  
**As of December 31, 2015**

| Type   | Date       | Num | Name          | Memo          | Split              | Debit      | Credit    | Balance     |
|--|------------|-----|---------------|---------------|--------------------|------------|-----------|-------------|
| Total 208.4 · Partner Four Investments           |            |     |               |               |                    |            |           | -115,250.00 |
| <b>214.4 · Partner Four Draws</b>                |            |     |               |               |                    |            |           | 0.00        |
| Total 214.4 · Partner Four Draws                 |            |     |               |               |                    |            |           | 0.00        |
| <b>216.4 · Partner Four Earnings</b>             |            |     |               |               |                    |            |           | 0.00        |
| Total 216.4 · Partner Four Earnings              |            |     |               |               |                    |            |           | 0.00        |
| <b>211.4 · Partner Four Equity - IGS - Other</b> |            |     |               |               |                    |            |           | -3,500.00   |
| Total 211.4 · Partner Four Equity - IGS - Other  |            |     |               |               |                    |            |           | -3,500.00   |
| Total 211.4 · Partner Four Equity - IGS          |            |     |               |               |                    |            |           | -118,750.00 |
| <b>216 · Retained Earnings</b>                   |            |     |               |               |                    |            |           | 574,573.25  |
| Total 216 · Retained Earnings                    |            |     |               |               |                    |            |           | 574,573.25  |
| <b>405 · Management Fee Income</b>               |            |     |               |               |                    |            |           | 0.00        |
| <b>405.1 · Management Fee Income - Auxier</b>    |            |     |               |               |                    |            |           | 0.00        |
| Deposit  | 01/08/2015 |     |               | Deposit       | 131.2 · Comm ...   |            | 18,000.00 | -18,000.00  |
| Deposit  | 01/09/2015 |     |               | Deposit       | 131.2 · Comm ...   |            | 58,000.00 | -76,000.00  |
| Deposit  | 01/12/2015 |     |               | Deposit       | 131.2 · Comm ...   |            | 25,000.00 | -101,000.00 |
| Deposit  | 01/15/2015 |     |               | Deposit       | 131.2 · Comm ...   |            | 45,000.00 | -146,000.00 |
| Deposit  | 01/21/2015 |     |               | Deposit       | 131.2 · Comm ...   |            | 7,500.00  | -153,500.00 |
| Deposit  | 01/23/2015 |     |               | Deposit       | 131.2 · Comm ...   |            | 5,000.00  | -158,500.00 |
| General Journal                                  | 01/31/2015 | 5   |               | TO TAKE OF... | -SPLIT-            | 107,191.32 |           | -51,308.68  |
| Deposit  | 02/06/2015 |     |               | Deposit       | 131.2 · Comm ...   |            | 70,000.00 | -121,308.68 |
| Deposit  | 02/10/2015 |     |               | Deposit       | 131.2 · Comm ...   |            | 35,000.00 | -156,308.68 |
| Deposit  | 02/11/2015 |     |               | Deposit       | 131.2 · Comm ...   |            | 15,000.00 | -171,308.68 |
| Deposit  | 02/18/2015 |     |               | Deposit       | 131.2 · Comm ...   |            | 50,000.00 | -221,308.68 |
| Deposit  | 02/23/2015 |     |               | Deposit       | 131.2 · Comm ...   |            | 20,000.00 | -241,308.68 |
| Deposit  | 02/24/2015 |     |               | Deposit       | 131.2 · Comm ...   |            | 9,000.00  | -250,308.68 |
| General Journal                                  | 02/28/2015 | 6   |               | TO TAKE OF... | -SPLIT-            | 105,478.33 |           | -144,830.35 |
| Deposit  | 03/10/2015 |     |               | Deposit       | 131.2 · Comm ...   |            | 50,000.00 | -194,830.35 |
| Deposit  | 03/12/2015 |     |               | Deposit       | 131.2 · Comm ...   |            | 75,000.00 | -269,830.35 |
| Deposit  | 03/17/2015 |     |               | Deposit       | 131.2 · Comm ...   |            | 77,000.00 | -346,830.35 |
| Deposit  | 03/26/2015 |     |               | Deposit       | 131.2 · Comm ...   |            | 8,000.00  | -354,830.35 |
| General Journal                                  | 03/31/2015 | 5   |               | TO TAKE OF... | -SPLIT-            | 62,611.20  |           | -292,219.15 |
| General Journal                                  | 03/31/2015 | 10  |               |               | 921.2 · Office ... |            | 13.56     | -292,232.71 |
| Deposit  | 04/08/2015 |     |               | Deposit       | 131.2 · Comm ...   |            | 70,000.00 | -362,232.71 |
| Deposit  | 04/14/2015 |     |               | Deposit       | 131.2 · Comm ...   |            | 68,000.00 | -430,232.71 |
| Deposit  | 04/22/2015 |     |               | Deposit       | 131.2 · Comm ...   |            | 19,000.00 | -449,232.71 |
| General Journal                                  | 04/30/2015 | 5   |               | TO TAKE OF... | -SPLIT-            | 26,096.86  |           | -423,135.85 |
| General Journal                                  | 04/30/2015 | 8   |               |               | 800.22 · Gas P...  |            | 23,459.30 | -446,595.15 |
| General Journal                                  | 04/30/2015 | 8   |               | TO REMOVE ... | 874 · Mains & ...  |            | 9.83      | -446,604.98 |
| Deposit  | 05/14/2015 |     |               | Deposit       | 131.2 · Comm ...   |            | 50,000.00 | -496,604.98 |
| Deposit  | 05/27/2015 |     |               | Deposit       | 131.2 · Comm ...   |            | 40,000.00 | -536,604.98 |
| General Journal                                  | 05/31/2015 | 9   |               | TO REMOVE ... | -SPLIT-            | 22,366.16  |           | -514,238.82 |
| General Journal                                  | 05/31/2015 | 5   | All Customers | TO TAKE OF... | 142 · Custome...   |            | 12,937.27 | -527,176.09 |
| General Journal                                  | 05/31/2015 | 6   | All Customers | TO TAKE OF... | 142 · Custome...   |            | 14,708.62 | -541,884.71 |
| Deposit  | 06/10/2015 |     |               | Deposit       | 131.2 · Comm ...   |            | 40,000.00 | -581,884.71 |



## Kentucky Frontier Gas, LLC General Ledger As of December 31, 2015

| Type  | Date       | Num      | Name            | Memo               | Split              | Debit      | Credit       | Balance     |
|---|------------|----------|-----------------|--------------------|--------------------|------------|--------------|-------------|
| Deposit                                       | 06/17/2015 |          |                 | Deposit            | 131.2 · Comm ...   |            | 25,000.00    | -606,884.71 |
| General Journal                               | 06/30/2015 | 3        |                 | TO TAKE OF...      | -SPLIT-            | 29,256.27  |              | -577,628.44 |
| Deposit                                       | 07/21/2015 |          |                 | Deposit            | 131.2 · Comm ...   |            | 50,000.00    | -627,628.44 |
| General Journal                               | 07/31/2015 | 8        |                 | TO TAKE OF...      | -SPLIT-            | 22,555.02  |              | -605,073.42 |
| General Journal                               | 07/31/2015 | 6        | All Customers   | TO TAKE OF...      | 142 · Custome...   |            | 1,124.69     | -606,198.11 |
| General Journal                               | 07/31/2015 | 7        | All Customers   | TO TAKE OF...      | 142 · Custome...   |            | 3,482.86     | -609,680.97 |
| Deposit                                       | 08/07/2015 |          |                 | Deposit            | 131.2 · Comm ...   |            | 10,000.00    | -619,680.97 |
| Deposit                                       | 08/12/2015 |          |                 | Deposit            | 131.2 · Comm ...   |            | 25,000.00    | -644,680.97 |
| Deposit                                       | 08/19/2015 |          |                 | Deposit            | 131.2 · Comm ...   |            | 20,000.00    | -664,680.97 |
| General Journal                               | 08/31/2015 | 3        |                 | TO TAKE OF...      | -SPLIT-            | 23,711.82  |              | -640,969.15 |
| Deposit                                       | 09/09/2015 |          |                 | Deposit            | 131.2 · Comm ...   |            | 18,000.00    | -658,969.15 |
| Deposit                                       | 09/15/2015 |          |                 | Deposit            | 131.2 · Comm ...   |            | 10,000.00    | -668,969.15 |
| General Journal                               | 09/30/2015 | 8        |                 | installed 2" 27... | 154 · Inventory    | 1,624.40   |              | -667,344.75 |
| General Journal                               | 09/30/2015 | 4        |                 | TO TAKE OF...      | -SPLIT-            | 24,934.85  |              | -642,409.90 |
| General Journal                               | 09/30/2015 | 5        |                 | TO TAKE OF...      | 893 · Maint of ... |            | 640.68       | -643,050.58 |
| Deposit                                       | 10/06/2015 |          |                 | Deposit            | 131.2 · Comm ...   |            | 4,000.00     | -647,050.58 |
| Deposit                                       | 10/09/2015 |          |                 | Deposit            | 131.2 · Comm ...   |            | 18,000.00    | -665,050.58 |
| Deposit                                       | 10/14/2015 |          |                 | Deposit            | 131.2 · Comm ...   |            | 11,000.00    | -676,050.58 |
| Deposit                                       | 10/16/2015 |          |                 | Deposit            | 131.2 · Comm ...   |            | 12,000.00    | -688,050.58 |
| General Journal                               | 10/31/2015 | 5        |                 | TO TAKE OF...      | -SPLIT-            | 30,253.77  |              | -657,796.81 |
| General Journal                               | 10/31/2015 | 6        |                 | TO TAKE OF...      | -SPLIT-            | 3,466.29   |              | -654,330.52 |
| Deposit                                       | 11/10/2015 |          |                 | Deposit            | 131.2 · Comm ...   |            | 4,000.00     | -658,330.52 |
| Deposit                                       | 11/16/2015 |          |                 | Deposit            | 131.2 · Comm ...   |            | 20,000.00    | -678,330.52 |
| Deposit                                       | 11/17/2015 |          |                 | Deposit            | 131.2 · Comm ...   |            | 17,000.00    | -695,330.52 |
| Deposit                                       | 11/23/2015 |          |                 | Deposit            | 131.2 · Comm ...   |            | 4,000.00     | -699,330.52 |
| General Journal                               | 11/30/2015 | 6        |                 | TO TAKE OF...      | -SPLIT-            | 40,725.09  |              | -658,605.43 |
| General Journal                               | 11/30/2015 | 3        |                 | TO TAKE OF...      | -SPLIT-            | 4,315.45   |              | -654,289.98 |
| Deposit                                       | 12/10/2015 |          |                 | Deposit            | 131.2 · Comm ...   |            | 28,000.00    | -682,289.98 |
| Deposit                                       | 12/15/2015 |          |                 | Deposit            | 131.2 · Comm ...   |            | 23,000.00    | -705,289.98 |
| Deposit                                       | 12/22/2015 |          |                 | Deposit            | 131.2 · Comm ...   |            | 8,000.00     | -713,289.98 |
| General Journal                               | 12/31/2015 | 3        |                 | TO TAKE OF...      | 408.5 · Public ... | 59,892.77  |              | -653,397.21 |
| General Journal                               | 12/31/2015 | 4        |                 | TO TAKE OF...      | 921.4 · Compu...   | 470.70     |              | -652,926.51 |
| General Journal                               | 12/31/2015 | ADJ #7   | All Customers   | Auxier's portio... | 142 · Custome...   |            | 1,740.82     | -654,667.33 |
| General Journal                               | 12/31/2015 | ADJ #8   | All Customers   | Auxier's portio... | 142 · Custome...   |            | 5,038.93     | -659,706.26 |
| General Journal                               | 12/31/2015 | ADJ #9   | All Customers   | Auxier's portio... | 142 · Custome...   |            | 13,009.33    | -672,715.59 |
| General Journal                               | 12/31/2015 | 4        |                 | TO TAKE OF...      | -SPLIT-            | 28,838.39  |              | -643,877.20 |
| General Journal                               | 12/31/2015 | ADJ2/... |                 | To reconcile t...  | -SPLIT-            | 251,877.20 |              | -392,000.00 |
| Total 405.1 · Management Fee Income - Auxier  |            |          |                 |                    |                    | 845,665.89 | 1,237,665.89 | -392,000.00 |
| <b>405.2 · Management Fee Income - Cow Cr</b> |            |          |                 |                    |                    |            |              | 0.00        |
| Total 405.2 · Management Fee Income - Cow Cr  |            |          |                 |                    |                    |            |              | 0.00        |
| <b>405.3 · Management Fee Income- DLR</b>     |            |          |                 |                    |                    |            |              | 0.00        |
| General Journal                               | 12/31/2015 | EST O... | DLR Enterprises | 2015 mgmt fee      | 148 · Due from...  |            | 25,000.00    | -25,000.00  |
| General Journal                               | 12/31/2015 | ADJ1/... |                 | To reverse DL...   | 148 · Due from...  | 25,000.00  |              | 0.00        |
| Total 405.3 · Management Fee Income- DLR      |            |          |                 |                    |                    | 25,000.00  | 25,000.00    | 0.00        |
| <b>405 · Management Fee Income - Other</b>    |            |          |                 |                    |                    |            |              | 0.00        |

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Accrual Basis

**Kentucky Frontier Gas, LLC**  
**General Ledger**  
**As of December 31, 2015**

| Type   | Date       | Num      | Name          | Memo              | Split              | Debit      | Credit       | Balance       |
|--|------------|----------|---------------|-------------------|--------------------|------------|--------------|---------------|
| Total 405 · Management Fee Income - Other      |            |          |               |                   |                    |            |              | 0.00          |
| Total 405 · Management Fee Income              |            |          |               |                   |                    | 870,665.89 | 1,262,665.89 | -392,000.00   |
| <b>406 · Pipeline Maintenance Fee-Fontai</b>   |            |          |               |                   |                    |            |              | 0.00          |
| Total 406 · Pipeline Maintenance Fee-Fontai    |            |          |               |                   |                    |            |              | 0.00          |
| <b>418.1 · Equity in earnings of subsid co</b> |            |          |               |                   |                    |            |              | 0.00          |
| Total 418.1 · Equity in earnings of subsid co  |            |          |               |                   |                    |            |              | 0.00          |
| <b>419 · Interest Income</b>                   |            |          |               |                   |                    |            |              | 0.00          |
| Deposit  | 03/31/2015 |          |               | Interest on sa... | 131.7 · CTB S...   |            | 2.84         | -2.84         |
| Deposit  | 06/30/2015 |          |               | Deposit IN...     | 131.7 · CTB S...   |            | 64.48        | -67.32        |
| Deposit  | 09/30/2015 |          |               | INT ON SAVI...    | 131.7 · CTB S...   |            | 75.30        | -142.62       |
| Deposit  | 12/31/2015 |          |               | INT ON SAVI...    | 131.7 · CTB S...   |            | 43.01        | -185.63       |
| Total 419 · Interest Income.                   |            |          |               |                   |                    | 0.00       | 185.63       | -185.63       |
| <b>419.1 · Allow Funds Used for Construct</b>  |            |          |               |                   |                    |            |              | 0.00          |
| Total 419.1 · Allow Funds Used for Construct   |            |          |               |                   |                    |            |              | 0.00          |
| <b>419.2 · Dividend Income from Cow Creek</b>  |            |          |               |                   |                    |            |              | 0.00          |
| Total 419.2 · Dividend Income from Cow Creek   |            |          |               |                   |                    |            |              | 0.00          |
| <b>419.3 · LT Cap Loss in Invest in Cow Cr</b> |            |          |               |                   |                    |            |              | 0.00          |
| Total 419.3 · LT Cap Loss in Invest in Cow Cr  |            |          |               |                   |                    |            |              | 0.00          |
| <b>420 · Gain on Asset Sale/Disposition</b>    |            |          |               |                   |                    |            |              | 0.00          |
| General Journal                                | 12/31/2015 | ADJ7/... |               | To adjust for ... | 115.0 · Consol ... |            | 2,454.00     | -2,454.00     |
| Total 420 · Gain on Asset Sale/Disposition     |            |          |               |                   |                    | 0.00       | 2,454.00     | -2,454.00     |
| <b>421 · Misc Nonoperating Income</b>          |            |          |               |                   |                    |            |              | 0.00          |
| Total 421 · Misc Nonoperating Income           |            |          |               |                   |                    |            |              | 0.00          |
| <b>480 · Residential Sales</b>                 |            |          |               |                   |                    |            |              | 0.00          |
| General Journal                                | 01/31/2015 | 1        | All Customers | TO REC SAL...     | 142 · Custome...   |            | 393,200.19   | -393,200.19   |
| General Journal                                | 02/28/2015 | 1        | All Customers | TO REC SAL...     | 142 · Custome...   |            | 451,684.87   | -844,885.06   |
| General Journal                                | 03/31/2015 | 1        | All Customers | TO REC SAL...     | 142 · Custome...   |            | 257,468.29   | -1,102,353.35 |
| General Journal                                | 04/30/2015 | 1        | All Customers |                   | 142 · Custome...   |            | 100,097.58   | -1,202,450.93 |
| General Journal                                | 05/31/2015 | 1        | All Customers | TO REC 05-1...    | 142 · Custome...   |            | 39,101.81    | -1,241,552.74 |
| General Journal                                | 06/30/2015 | 1        | All Customers | TO REC SAL...     | 142 · Custome...   |            | 19,420.84    | -1,260,973.58 |
| General Journal                                | 07/31/2015 | 1        | All Customers | TO REC SAL...     | 142 · Custome...   |            | 16,543.74    | -1,277,517.32 |
| General Journal                                | 08/31/2015 | 1        | All Customers | To rec sales f... | 142 · Custome...   |            | 15,104.51    | -1,292,621.83 |
| General Journal                                | 09/30/2015 | 1        | All Customers | To rec sales f... | 142 · Custome...   |            | 19,254.11    | -1,311,875.94 |
| General Journal                                | 10/31/2015 | 12       | All Customers | To rec sales f... | 142 · Custome...   |            | 55,479.26    | -1,367,355.20 |
| General Journal                                | 11/30/2015 | 1        | All Customers | To rec sales f... | 142 · Custome...   |            | 118,168.09   | -1,485,523.29 |
| General Journal                                | 12/31/2015 | 1        | All Customers | TO REC SAL...     | 142 · Custome...   |            | 156,055.36   | -1,641,578.65 |
| General Journal                                | 12/31/2015 | ADJ # 5  | All Customers | To rec 12-15 ...  | 142 · Custome...   |            | 38,854.28    | -1,680,432.93 |

**Kentucky Frontier Gas, LLC**  
**General Ledger**  
**As of December 31, 2015**

| Type   | Date       | Num | Name          | Memo              | Split            | Debit | Credit       | Balance       |
|--|------------|-----|---------------|-------------------|------------------|-------|--------------|---------------|
| Total 480 · Residential Sales                    |            |     |               |                   |                  | 0.00  | 1,680,432.93 | -1,680,432.93 |
| <b>481 · Commercial &amp; Industrial Sales</b>   |            |     |               |                   |                  |       |              | 0.00          |
| General Journal                                  | 01/31/2015 | 1   | All Customers | TO REC SAL...     | 142 · Custome... |       | 88,534.53    | -88,534.53    |
| General Journal                                  | 02/28/2015 | 1   | All Customers | TO REC SAL...     | 142 · Custome... |       | 102,509.23   | -191,043.76   |
| General Journal                                  | 03/31/2015 | 1   | All Customers | TO REC SAL...     | 142 · Custome... |       | 58,601.21    | -249,644.97   |
| General Journal                                  | 04/30/2015 | 1   | All Customers |                   | 142 · Custome... |       | 30,071.58    | -279,716.55   |
| General Journal                                  | 05/31/2015 | 1   | All Customers | TO REC 05-1...    | 142 · Custome... |       | 16,052.02    | -295,768.57   |
| General Journal                                  | 06/30/2015 | 1   | All Customers | TO REC SAL...     | 142 · Custome... |       | 14,285.09    | -310,053.66   |
| General Journal                                  | 07/31/2015 | 1   | All Customers | TO REC SAL...     | 142 · Custome... |       | 11,750.48    | -321,804.14   |
| General Journal                                  | 08/31/2015 | 1   | All Customers | To rec sales f... | 142 · Custome... |       | 10,481.54    | -332,285.68   |
| General Journal                                  | 09/30/2015 | 1   | All Customers | To rec sales f... | 142 · Custome... |       | 11,357.76    | -343,643.44   |
| General Journal                                  | 10/31/2015 | 12  | All Customers | To rec sales f... | 142 · Custome... |       | 13,723.19    | -357,366.63   |
| General Journal                                  | 11/30/2015 | 1   | All Customers | To rec sales f... | 142 · Custome... |       | 25,478.01    | -382,844.64   |
| General Journal                                  | 12/31/2015 | 1   | All Customers | TO REC SAL...     | 142 · Custome... |       | 35,774.03    | -418,618.67   |
| Total 481 · Commercial & Industrial Sales        |            |     |               |                   |                  | 0.00  | 418,618.67   | -418,618.67   |
| <b>482 · Commercial Tax Exempt</b>               |            |     |               |                   |                  |       |              | 0.00          |
| General Journal                                  | 01/31/2015 | 1   | All Customers | TO REC SAL...     | 142 · Custome... |       | 63,149.22    | -63,149.22    |
| General Journal                                  | 02/28/2015 | 1   | All Customers | TO REC SAL...     | 142 · Custome... |       | 76,491.51    | -139,640.73   |
| General Journal                                  | 03/31/2015 | 1   | All Customers | TO REC SAL...     | 142 · Custome... |       | 41,223.71    | -180,864.44   |
| General Journal                                  | 04/30/2015 | 1   | All Customers |                   | 142 · Custome... |       | 15,260.46    | -196,124.90   |
| General Journal                                  | 05/31/2015 | 1   | All Customers | TO REC 05-1...    | 142 · Custome... |       | 5,506.35     | -201,631.25   |
| General Journal                                  | 06/30/2015 | 1   | All Customers | TO REC SAL...     | 142 · Custome... |       | 2,318.76     | -203,950.01   |
| General Journal                                  | 07/31/2015 | 1   | All Customers | TO REC SAL...     | 142 · Custome... |       | 1,610.55     | -205,560.56   |
| General Journal                                  | 08/31/2015 | 1   | All Customers | To rec sales f... | 142 · Custome... |       | 1,633.41     | -207,193.97   |
| General Journal                                  | 09/30/2015 | 1   | All Customers | To rec sales f... | 142 · Custome... |       | 2,343.70     | -209,537.67   |
| General Journal                                  | 10/31/2015 | 12  | All Customers | To rec sales f... | 142 · Custome... |       | 8,008.11     | -217,545.78   |
| General Journal                                  | 11/30/2015 | 1   | All Customers | To rec sales f... | 142 · Custome... |       | 21,070.75    | -238,616.53   |
| General Journal                                  | 12/31/2015 | 1   | All Customers | TO REC SAL...     | 142 · Custome... |       | 28,118.63    | -266,735.16   |
| Total 482 · Commercial Tax Exempt                |            |     |               |                   |                  | 0.00  | 266,735.16   | -266,735.16   |
| <b>483 · Tracker Adj to Sales</b>                |            |     |               |                   |                  |       |              | 0.00          |
| Total 483 · Tracker Adj to Sales                 |            |     |               |                   |                  |       |              | 0.00          |
| <b>484 · Adj to Sales</b>                        |            |     |               |                   |                  |       |              | 0.00          |
| Total 484 · Adj to Sales                         |            |     |               |                   |                  |       |              | 0.00          |
| <b>487 · Penalties &amp; Forfeited Discounts</b> |            |     |               |                   |                  |       |              | 0.00          |
| General Journal                                  | 01/31/2015 | 1   | All Customers | TO REC SAL...     | 142 · Custome... |       | 7,505.31     | -7,505.31     |
| General Journal                                  | 02/28/2015 | 1   | All Customers | TO REC SAL...     | 142 · Custome... | 0.00  |              | -7,505.31     |
| General Journal                                  | 03/31/2015 | 1   | All Customers | TO REC SAL...     | 142 · Custome... |       | 11,540.93    | -19,046.24    |
| General Journal                                  | 04/30/2015 | 1   | All Customers |                   | 142 · Custome... |       | 6,238.46     | -25,284.70    |
| General Journal                                  | 05/31/2015 | 1   | All Customers | TO REC 05-1...    | 142 · Custome... |       | 2,256.23     | -27,540.93    |
| General Journal                                  | 06/30/2015 | 1   | All Customers | TO REC SAL...     | 142 · Custome... |       | 1,630.32     | -29,171.25    |
| General Journal                                  | 07/31/2015 | 1   | All Customers | TO REC SAL...     | 142 · Custome... |       | 1,508.92     | -30,680.17    |
| General Journal                                  | 08/31/2015 | 1   | All Customers | To rec sales f... | 142 · Custome... |       | 1,119.14     | -31,799.31    |
| General Journal                                  | 09/30/2015 | 1   | All Customers | To rec sales f... | 142 · Custome... |       | 546.23       | -32,345.54    |

**Kentucky Frontier Gas, LLC**  
**General Ledger**  
**As of December 31, 2015**

| Type  | Date       | Num     | Name                 | Memo              | Split            | Debit | Credit    | Balance    |
|---|------------|---------|----------------------|-------------------|------------------|-------|-----------|------------|
| General Journal                             | 10/31/2015 | 12      | All Customers        | To rec sales f... | 142 · Custome... | 0.00  |           | -32,345.54 |
| General Journal                             | 11/30/2015 | 1       | All Customers        | To rec sales f... | 142 · Custome... | 0.00  |           | -32,345.54 |
| General Journal                             | 12/31/2015 | ADJ # 2 | All Customers        | To rec penalti... | 142 · Custome... |       | 13,227.31 | -45,572.85 |
| General Journal                             | 12/31/2015 | ADJ#14  | All Customers        | TO MAKE CO...     | 142 · Custome... |       | 384.88    | -45,957.73 |
| Total 487 · Penalties & Forfeited Discounts |            |         |                      |                   |                  | 0.00  | 45,957.73 | -45,957.73 |
| <b>488 · Miscellaneous Service Revenues</b> |            |         |                      |                   |                  |       |           | 0.00       |
| <b>488.1 · Engineering</b>                  |            |         |                      |                   |                  |       |           | 0.00       |
| Total 488.1 · Engineering                   |            |         |                      |                   |                  |       |           | 0.00       |
| <b>488.10 · Field Collection Fee</b>        |            |         |                      |                   |                  |       |           | 0.00       |
| General Journal                             | 03/31/2015 | 1       | All Customers        | TO REC SAL...     | 142 · Custome... |       | 50.00     | -50.00     |
| General Journal                             | 04/30/2015 | 1       | All Customers        |                   | 142 · Custome... |       | 200.00    | -250.00    |
| General Journal                             | 05/31/2015 | 1       | All Customers        | TO REC 05-1...    | 142 · Custome... |       | 400.00    | -650.00    |
| General Journal                             | 07/31/2015 | 1       | All Customers        | TO REC SAL...     | 142 · Custome... |       | 100.00    | -750.00    |
| General Journal                             | 08/31/2015 | 1       | All Customers        | To rec sales f... | 142 · Custome... |       | 50.00     | -800.00    |
| General Journal                             | 09/30/2015 | 1       | All Customers        | To rec sales f... | 142 · Custome... |       | 50.00     | -850.00    |
| Total 488.10 · Field Collection Fee         |            |         |                      |                   |                  | 0.00  | 850.00    | -850.00    |
| <b>488.11 · Reconnection Fee</b>            |            |         |                      |                   |                  |       |           | 0.00       |
| General Journal                             | 01/31/2015 | 1       | All Customers        | TO REC SAL...     | 142 · Custome... |       | 1,440.00  | -1,440.00  |
| General Journal                             | 02/28/2015 | 1       | All Customers        | TO REC SAL...     | 142 · Custome... |       | 180.00    | -1,620.00  |
| General Journal                             | 03/31/2015 | 1       | All Customers        | TO REC SAL...     | 142 · Custome... |       | 680.00    | -2,300.00  |
| General Journal                             | 04/30/2015 | 1       | All Customers        |                   | 142 · Custome... |       | 440.00    | -2,740.00  |
| General Journal                             | 05/31/2015 | 1       | All Customers        | TO REC 05-1...    | 142 · Custome... |       | 630.00    | -3,370.00  |
| General Journal                             | 06/30/2015 | 1       | All Customers        | TO REC SAL...     | 142 · Custome... |       | 190.00    | -3,560.00  |
| General Journal                             | 07/31/2015 | 1       | All Customers        | TO REC SAL...     | 142 · Custome... |       | 430.00    | -3,990.00  |
| General Journal                             | 08/31/2015 | 1       | All Customers        | To rec sales f... | 142 · Custome... |       | 340.00    | -4,330.00  |
| General Journal                             | 09/30/2015 | 1       | All Customers        | To rec sales f... | 142 · Custome... |       | 1,110.00  | -5,440.00  |
| Total 488.11 · Reconnection Fee             |            |         |                      |                   |                  | 0.00  | 5,440.00  | -5,440.00  |
| <b>488.12 · Transfer Fee</b>                |            |         |                      |                   |                  |       |           | 0.00       |
| Total 488.12 · Transfer Fee                 |            |         |                      |                   |                  |       |           | 0.00       |
| <b>488.13 · Reread Meter Fee</b>            |            |         |                      |                   |                  |       |           | 0.00       |
| Total 488.13 · Reread Meter Fee             |            |         |                      |                   |                  |       |           | 0.00       |
| <b>488.2 · Management</b>                   |            |         |                      |                   |                  |       |           | 0.00       |
| Total 488.2 · Management                    |            |         |                      |                   |                  |       |           | 0.00       |
| <b>488.3 · Reimbursed Expenses - Income</b> |            |         |                      |                   |                  |       |           | 0.00       |
| Deposit                                     | 01/16/2015 |         | Commonwealth of K... | reimb from st...  | 131.2 · Comm ... |       | 21,000.00 | -21,000.00 |
| Deposit                                     | 04/13/2015 |         |                      | reimburseme...    | 131.2 · Comm ... |       | 16,250.00 | -37,250.00 |
| Deposit                                     | 04/13/2015 |         |                      | reimburseme...    | 131.2 · Comm ... |       | 39,200.00 | -76,450.00 |
| Deposit                                     | 04/22/2015 |         |                      | reimburseme...    | 131.2 · Comm ... |       | 985.00    | -77,435.00 |
| Deposit                                     | 05/12/2015 |         |                      | billed for dam... | 131.2 · Comm ... |       | 2,691.47  | -80,126.47 |
| Deposit                                     | 05/13/2015 |         |                      | REIMB FOR ...     | 131.2 · Comm ... |       | 2,500.00  | -82,626.47 |

## Kentucky Frontier Gas, LLC General Ledger As of December 31, 2015

| Type  | Date       | Num      | Name          | Memo              | Split              | Debit             | Credit            | Balance          |
|---|------------|----------|---------------|-------------------|--------------------|-------------------|-------------------|------------------|
| Deposit   | 05/19/2015 |          |               | reimb from de...  | 131.2 · Comm ...   |                   | 23,875.00         | -106,501.47      |
| Deposit   | 09/30/2015 |          |               | NEW SERVI...      | 131.2 · Comm ...   |                   | 880.00            | -107,381.47      |
| Deposit   | 10/01/2015 |          |               | NEW SERVI...      | 131.2 · Comm ...   |                   | 800.00            | -108,181.47      |
| Deposit   | 10/02/2015 |          |               | EKU-New Ser...    | 131.2 · Comm ...   |                   | 800.00            | -108,981.47      |
| Deposit   | 10/22/2015 |          |               | new service f...  | 131.2 · Comm ...   |                   | 800.00            | -109,781.47      |
| Deposit   | 11/18/2015 |          |               | new service in... | 131.2 · Comm ...   |                   | 800.00            | -110,581.47      |
| Deposit   | 11/20/2015 | CC/PY    |               | NEW SERVI...      | 131.2 · Comm ...   |                   | 200.00            | -110,781.47      |
| Deposit   | 12/01/2015 |          |               | NEW SERVI...      | 131.2 · Comm ...   |                   | 800.00            | -111,581.47      |
| Deposit   | 12/04/2015 |          |               | NEW CONST...      | 131.2 · Comm ...   |                   | 200.00            | -111,781.47      |
| Deposit   | 12/08/2015 |          |               | Reimb from D...   | 131.2 · Comm ...   |                   | 70,610.90         | -182,392.37      |
| Deposit   | 12/16/2015 |          |               | Reimb from J...   | 131.2 · Comm ...   |                   | 50.00             | -182,442.37      |
| Deposit   | 12/18/2015 |          |               | NEW SERVI...      | 131.2 · Comm ...   |                   | 800.00            | -183,242.37      |
| Deposit   | 12/30/2015 |          |               | NEW SERVI...      | 131.2 · Comm ...   |                   | 800.00            | -184,042.37      |
| General Journal                                   | 12/31/2015 | AJE#1... |               | RECLASS PE...     | 37602 · MAINS...   | 39,750.00         |                   | -144,292.37      |
| General Journal                                   | 12/31/2015 | AJE#2... |               | RECLASS/ P...     | 376.90 · MAIN...   | 39,200.00         |                   | -105,092.37      |
| General Journal                                   | 12/31/2015 | AJE#3... |               | RECLASS/PE...     | 376.23 · MAIN...   | 23,875.00         |                   | -81,217.37       |
| General Journal                                   | 12/31/2015 | AJE#4... |               | RECLASS/PE...     | 376.10 · MAIN...   | 70,610.90         |                   | -10,606.47       |
| General Journal                                   | 12/31/2015 | AJE#5... |               | RECLASS/PE...     | -SPLIT-            | 3,726.47          |                   | -6,880.00        |
| General Journal                                   | 12/31/2015 | AJE#6... |               | RECLASS/PE...     | 380.01 · Servic... | 1,600.00          |                   | -5,280.00        |
| General Journal                                   | 12/31/2015 | AJE#7... |               | RECLASS/PE...     | 380.22 · Servic... | 200.00            |                   | -5,080.00        |
| General Journal                                   | 12/31/2015 | AJE#8... |               | RECLASS/PE...     | 380.09 · Servic... | 3,280.00          |                   | -1,800.00        |
| General Journal                                   | 12/31/2015 | AJE#9... |               | RECLASS/PE...     | 380.11 · Servic... | 800.00            |                   | -1,000.00        |
| General Journal                                   | 12/31/2015 | AJE#1... |               | RECLASS/PE...     | 11201 · Services   | 200.00            |                   | -800.00          |
| General Journal                                   | 12/31/2015 | AJE#1... |               | To remove ne...   | 232 · Accounts...  | 800.00            |                   | 0.00             |
| <b>Total 488.3 · Reimbursed Expenses - Income</b> |            |          |               |                   |                    | <b>184,042.37</b> | <b>184,042.37</b> | <b>0.00</b>      |
| <b>488.4 · Service Charges</b>                    |            |          |               |                   |                    |                   |                   | <b>0.00</b>      |
| General Journal                                   | 12/31/2015 | ADJ # 3  | All Customers | To rec service... | 142 · Custome...   |                   | 9,145.81          | -9,145.81        |
| General Journal                                   | 12/31/2015 | ADJ#6    | All Customers | TO REC 12-1...    | 142 · Custome...   |                   | 733.00            | -9,878.81        |
| <b>Total 488.4 · Service Charges</b>              |            |          |               |                   |                    | <b>0.00</b>       | <b>9,878.81</b>   | <b>-9,878.81</b> |
| <b>488.6 · Relocate Meter Chg</b>                 |            |          |               |                   |                    |                   |                   | <b>0.00</b>      |
| <b>Total 488.6 · Relocate Meter Chg</b>           |            |          |               |                   |                    |                   |                   | <b>0.00</b>      |
| <b>488.7 · NSF</b>                                |            |          |               |                   |                    |                   |                   | <b>0.00</b>      |
| General Journal                                   | 01/31/2015 | 1        | All Customers | TO REC SAL...     | 142 · Custome...   |                   | 198.00            | -198.00          |
| General Journal                                   | 02/28/2015 | 1        | All Customers | TO REC SAL...     | 142 · Custome...   |                   | 165.00            | -363.00          |
| General Journal                                   | 03/31/2015 | 1        | All Customers | TO REC SAL...     | 142 · Custome...   |                   | 99.00             | -462.00          |
| General Journal                                   | 05/31/2015 | 1        | All Customers | TO REC 05-1...    | 142 · Custome...   |                   | 66.00             | -528.00          |
| General Journal                                   | 06/30/2015 | 1        | All Customers | TO REC SAL...     | 142 · Custome...   |                   | 33.00             | -561.00          |
| General Journal                                   | 09/30/2015 | 1        | All Customers | To rec sales f... | 142 · Custome...   |                   | 33.00             | -594.00          |
| General Journal                                   | 10/31/2015 | 12       | All Customers | To rec sales f... | 142 · Custome...   |                   | 33.00             | -627.00          |
| General Journal                                   | 12/31/2015 | ADJ # 3  | All Customers | To rec service... | 142 · Custome...   |                   | 165.00            | -792.00          |
| <b>Total 488.7 · NSF</b>                          |            |          |               |                   |                    | <b>0.00</b>       | <b>792.00</b>     | <b>-792.00</b>   |
| <b>488.8 · Connection Fee</b>                     |            |          |               |                   |                    |                   |                   | <b>0.00</b>      |
| General Journal                                   | 01/31/2015 | 1        | All Customers | TO REC SAL...     | 142 · Custome...   |                   | 1,850.00          | -1,850.00        |

**Kentucky Frontier Gas, LLC**  
**General Ledger**  
**As of December 31, 2015**

| Type  | Date       | Num       | Name                   | Memo               | Split             | Debit      | Credit     | Balance    |
|---|------------|-----------|------------------------|--------------------|-------------------|------------|------------|------------|
| General Journal                                     | 02/28/2015 | 1         | All Customers          | TO REC SAL...      | 142 · Custome...  |            | 400.00     | -2,250.00  |
| General Journal                                     | 03/31/2015 | 1         | All Customers          | TO REC SAL...      | 142 · Custome...  |            | 100.00     | -2,350.00  |
| General Journal                                     | 04/30/2015 | 1         | All Customers          |                    | 142 · Custome...  |            | 200.00     | -2,550.00  |
| General Journal                                     | 05/31/2015 | 1         | All Customers          | TO REC 05-1...     | 142 · Custome...  |            | 200.00     | -2,750.00  |
| General Journal                                     | 06/30/2015 | 1         | All Customers          | TO REC SAL...      | 142 · Custome...  |            | 50.00      | -2,800.00  |
| General Journal                                     | 07/31/2015 | 1         | All Customers          | TO REC SAL...      | 142 · Custome...  |            | 50.00      | -2,850.00  |
| General Journal                                     | 08/31/2015 | 1         | All Customers          | To rec sales f...  | 142 · Custome...  |            | 100.00     | -2,950.00  |
| General Journal                                     | 09/30/2015 | 1         | All Customers          | To rec sales f...  | 142 · Custome...  |            | 800.00     | -3,750.00  |
| Total 488.8 · Connection Fee                        |            |           |                        |                    |                   | 0.00       | 3,750.00   | -3,750.00  |
| <b>488.9 · Service Call Fee</b>                     |            |           |                        |                    |                   |            |            | 0.00       |
| Total 488.9 · Service Call Fee                      |            |           |                        |                    |                   |            |            | 0.00       |
| <b>488 · Miscellaneous Service Revenues - Other</b> |            |           |                        |                    |                   |            |            | 0.00       |
| Total 488 · Miscellaneous Service Revenues - Other  |            |           |                        |                    |                   |            |            | 0.00       |
| Total 488 · Miscellaneous Service Revenues          |            |           |                        |                    |                   | 184,042.37 | 204,753.18 | -20,710.81 |
| <b>488.5 · BTU Contract</b>                         |            |           |                        |                    |                   |            |            | 0.00       |
| Total 488.5 · BTU Contract                          |            |           |                        |                    |                   |            |            | 0.00       |
| <b>489 · Sales Tax Commission</b>                   |            |           |                        |                    |                   |            |            | 0.00       |
| General Journal                                     | 01/31/2015 | 2         | KY DEPT OF REVE...     | TO REC 01-1...     | 241 · Sales Ta... |            | 50.00      | -50.00     |
| General Journal                                     | 02/28/2015 | 2         | KY DEPT OF REVE...     | TO REC 02-1...     | 241 · Sales Ta... |            | 50.00      | -100.00    |
| General Journal                                     | 03/31/2015 | 2         | Kentucky Dept of Re... |                    | 241 · Sales Ta... |            | 50.00      | -150.00    |
| General Journal                                     | 04/30/2015 | 2         | Kentucky Dept of Re... | TO REC CO...       | 241 · Sales Ta... |            | 29.02      | -179.02    |
| General Journal                                     | 05/31/2015 | 2         | KY DEPT OF REVE...     | TO REC 05-1...     | 241 · Sales Ta... |            | 17.86      | -196.88    |
| General Journal                                     | 06/30/2015 | 2         | DEPT OF REV            | TO REC 06-1...     | 241 · Sales Ta... |            | 16.07      | -212.95    |
| General Journal                                     | 07/31/2015 | 2         | DEPT OF REV            | TO REC CO...       | 241 · Sales Ta... |            | 13.61      | -226.56    |
| General Journal                                     | 08/31/2015 | 2         | KY DEPT OF REVE...     | To rec comm ...    | 241 · Sales Ta... |            | 12.36      | -238.92    |
| General Journal                                     | 09/30/2015 | 2         | Kentucky Dept of Re... | To rec comm...     | 241 · Sales Ta... |            | 13.21      | -252.13    |
| General Journal                                     | 10/31/2015 | 13        | DEPT OF REV            | To rec comm ...    | 241 · Sales Ta... |            | 16.40      | -268.53    |
| General Journal                                     | 11/30/2015 | 2         | DEPT OF REV            | TO REC 11-1...     | 241 · Sales Ta... |            | 27.42      | -295.95    |
| General Journal                                     | 12/31/2015 | 2         | DEPT OF REV            | TO REC CO...       | 241 · Sales Ta... |            | 35.87      | -331.82    |
| Total 489 · Sales Tax Commission                    |            |           |                        |                    |                   | 0.00       | 331.82     | -331.82    |
| <b>490 · Other Income</b>                           |            |           |                        |                    |                   |            |            | 0.00       |
| General Journal                                     | 01/01/2015 | 4         |                        | TO REC CTB ...     | 131.7 · CTB S...  |            | 1,508.42   | -1,508.42  |
| Deposit   | 01/09/2015 |           |                        | payment 23 of...   | 131.2 · Comm ...  |            | 1,000.00   | -2,508.42  |
| Deposit   | 01/09/2015 |           | GARY HOLBROOK          | 2ND PAYME...       | 131.2 · Comm ...  |            | 300.00     | -2,808.42  |
| Deposit   | 02/20/2015 |           |                        | payment 24 of...   | 131.2 · Comm ...  |            | 1,000.00   | -3,808.42  |
| Deposit   | 03/09/2015 |           |                        | final payment ...  | 131.2 · Comm ...  |            | 1,000.00   | -4,808.42  |
| Deposit   | 03/30/2015 |           |                        | Dan Wade pu...     | 131.2 · Comm ...  |            | 150.00     | -4,958.42  |
| Credit  | 04/24/2015 | PURC...   | Dustin's Lawn Care ... | PURCH OLD ...      | 232 · Accounts... |            | 200.00     | -5,158.42  |
| Deposit   | 06/12/2015 |           |                        | from Dustin C...   | 131.2 · Comm ...  |            | 150.00     | -5,308.42  |
| Credit  | 09/10/2015 | tr rental | Dustin's Lawn Care ... | tr rental from ... | 232 · Accounts... |            | 75.00      | -5,383.42  |
| Deposit   | 11/24/2015 |           |                        | REIMB FRO...       | 131.2 · Comm ...  |            | 562.85     | -5,946.27  |

**Kentucky Frontier Gas, LLC**  
**General Ledger**  
**As of December 31, 2015**

| Type  | Date       | Num        | Name                    | Memo              | Split             | Debit     | Credit     | Balance     |
|---|------------|------------|-------------------------|-------------------|-------------------|-----------|------------|-------------|
| General Journal                                 | 12/31/2015 | AJE#2...   |                         | RECLASS/ P...     | 376.90 · MAIN...  |           | 9,614.00   | -15,560.27  |
| Total 490 · Other Income                        |            |            |                         |                   |                   | 0.00      | 15,560.27  | -15,560.27  |
| <b>491 · Customer Charge</b>                    |            |            |                         |                   |                   |           |            | 0.00        |
| General Journal                                 | 01/31/2015 | 1          | All Customers           | TO REC SAL...     | 142 · Custome...  |           | 31,640.00  | -31,640.00  |
| General Journal                                 | 02/28/2015 | 1          | All Customers           | TO REC SAL...     | 142 · Custome...  |           | 32,295.97  | -63,935.97  |
| General Journal                                 | 03/31/2015 | 1          | All Customers           | TO REC SAL...     | 142 · Custome...  |           | 32,230.00  | -96,165.97  |
| General Journal                                 | 04/30/2015 | 1          | All Customers           |                   | 142 · Custome...  |           | 31,710.00  | -127,875.97 |
| General Journal                                 | 05/31/2015 | 1          | All Customers           | TO REC 05-1...    | 142 · Custome...  |           | 31,630.00  | -159,505.97 |
| General Journal                                 | 06/30/2015 | 1          | All Customers           | TO REC SAL...     | 142 · Custome...  |           | 30,400.00  | -189,905.97 |
| General Journal                                 | 07/31/2015 | 1          | All Customers           | TO REC SAL...     | 142 · Custome...  |           | 30,074.75  | -219,980.72 |
| General Journal                                 | 08/31/2015 | 1          | All Customers           | To rec sales f... | 142 · Custome...  |           | 29,957.77  | -249,938.49 |
| General Journal                                 | 09/30/2015 | 1          | All Customers           | To rec sales f... | 142 · Custome...  |           | 29,960.00  | -279,898.49 |
| General Journal                                 | 10/31/2015 | 12         | All Customers           | To rec sales f... | 142 · Custome...  |           | 30,470.00  | -310,368.49 |
| General Journal                                 | 11/30/2015 | 1          | All Customers           | To rec sales f... | 142 · Custome...  |           | 30,999.68  | -341,368.17 |
| General Journal                                 | 12/31/2015 | 1          | All Customers           | TO REC SAL...     | 142 · Custome...  |           | 31,130.00  | -372,498.17 |
| General Journal                                 | 12/31/2015 | ADJ # 5    | All Customers           | To rec 12-15 ...  | 142 · Custome...  |           | 5,150.60   | -377,648.77 |
| Total 491 · Customer Charge                     |            |            |                         |                   |                   | 0.00      | 377,648.77 | -377,648.77 |
| <b>494 · AMR Charge</b>                         |            |            |                         |                   |                   |           |            | 0.00        |
| Total 494 · AMR Charge                          |            |            |                         |                   |                   |           |            | 0.00        |
| <b>495 · Pipeline Replacement Chg</b>           |            |            |                         |                   |                   |           |            | 0.00        |
| Total 495 · Pipeline Replacement Chg            |            |            |                         |                   |                   |           |            | 0.00        |
| <b>50000 · Cost of Goods Sold</b>               |            |            |                         |                   |                   |           |            | 0.00        |
| Total 50000 · Cost of Goods Sold                |            |            |                         |                   |                   |           |            | 0.00        |
| <b>800 · Gas Supply Expenses</b>                |            |            |                         |                   |                   |           |            | 0.00        |
| <b>804 · Natural Gas Purchases &amp; Transp</b> |            |            |                         |                   |                   |           |            | 0.00        |
| <b>800.20 · Gas Purch - Chattaco, Inc.</b>      |            |            |                         |                   |                   |           |            | 0.00        |
| Total 800.20 · Gas Purch - Chattaco, Inc.       |            |            |                         |                   |                   |           |            | 0.00        |
| <b>800.22 · Gas Purch - Cumberland for CC</b>   |            |            |                         |                   |                   |           |            | 0.00        |
| General Journal                                 | 04/30/2015 | 8          |                         |                   | 405.1 · Manag...  | 23,459.30 |            | 23,459.30   |
| Total 800.22 · Gas Purch - Cumberland for CC    |            |            |                         |                   |                   | 23,459.30 | 0.00       | 23,459.30   |
| <b>804.1 · Gas Purch - Quality</b>              |            |            |                         |                   |                   |           |            | 0.00        |
| Bill  | 01/31/2015 | 01-15      | Quality Natural Gas ... | 01-15             | 232 · Accounts... | 57,373.21 |            | 57,373.21   |
| Bill  | 02/28/2015 | 02-15      | Quality Natural Gas ... | 02-15             | 232 · Accounts... | 43,257.41 |            | 100,630.62  |
| Bill  | 03/31/2015 | 03-15      | Quality Natural Gas ... | 03-15             | 232 · Accounts... | 34,205.68 |            | 134,836.30  |
| Credit  | 03/31/2015 | for 02-... | Quality Natural Gas ... | for 02-15 Pro...  | 232 · Accounts... |           | 1,017.22   | 133,819.08  |
| Bill  | 04/30/2015 | 04-15      | Quality Natural Gas ... | 04-15             | 232 · Accounts... | 19,976.50 |            | 153,795.58  |
| Bill  | 05/31/2015 | 05-15      | Quality Natural Gas ... | with ppa of 16... | 232 · Accounts... | 30,727.60 |            | 184,523.18  |
| Bill  | 06/30/2015 | 06-15      | Quality Natural Gas ... | 06-15             | 232 · Accounts... | 13,656.09 |            | 198,179.27  |
| Bill  | 06/30/2015 | 06-15 ...  | Quality Natural Gas ... | 06-15 FSM ADJ     | 232 · Accounts... | 2,769.12  |            | 200,948.39  |
| Bill  | 07/31/2015 | 07-15      | Quality Natural Gas ... | 07-15             | 232 · Accounts... | 10,396.73 |            | 211,345.12  |

**Kentucky Frontier Gas, LLC**  
**General Ledger**  
**As of December 31, 2015**

| Type  | Date       | Num       | Name                    | Memo             | Split             | Debit      | Credit   | Balance    |
|---|------------|-----------|-------------------------|------------------|-------------------|------------|----------|------------|
| Bill  | 08/31/2015 | 08-15     | Quality Natural Gas ... | 08-15            | 232 · Accounts... | 11,035.10  |          | 222,380.22 |
| Credit  | 09/03/2015 |           | Quality Natural Gas ... | FSM Meter        | 232 · Accounts... |            | 3,426.88 | 218,953.34 |
| Bill  | 09/30/2015 | 09-15     | Quality Natural Gas ... | 09-15            | 232 · Accounts... | 10,409.03  |          | 229,362.37 |
| Bill  | 10/31/2015 | 10-15 ... | Quality Natural Gas ... | 10-15 FSM        | 232 · Accounts... | 10,878.71  |          | 240,241.08 |
| Bill  | 11/30/2015 | 11-15 ... | Quality Natural Gas ... | 11-15 FSM        | 232 · Accounts... | 12,008.30  |          | 252,249.38 |
| Bill  | 12/31/2015 | 11-15 ... | Quality Natural Gas ... | 11-15 FT'S       | 232 · Accounts... | 9,821.59   |          | 262,070.97 |
| Bill  | 12/31/2015 | 12-15     | Quality Natural Gas ... | 12-15            | 232 · Accounts... | 30,742.55  |          | 292,813.52 |
| Bill  | 12/31/2015 | 10-15 ... | Quality Natural Gas ... | 10-15 FTS        | 232 · Accounts... | 6,977.43   |          | 299,790.95 |
| Credit  | 12/31/2015 | 11-15 ... | Quality Natural Gas ... | 11-15 CR ON ...  | 232 · Accounts... |            | 89.99    | 299,700.96 |
| Total 804.1 · Gas Purch - Quality             |            |           |                         |                  |                   | 304,235.05 | 4,534.09 | 299,700.96 |
| <b>804.10 · Gas Purch-Hi Energy Gas</b>       |            |           |                         |                  |                   |            |          | 0.00       |
| Bill  | 01/31/2015 | 01-15     | Hi-Energy Gas Co        | 01-15            | 232 · Accounts... | 4,865.04   |          | 4,865.04   |
| Bill  | 02/28/2015 | 02-15     | Hi-Energy Gas Co        | 02-15            | 232 · Accounts... | 4,539.56   |          | 9,404.60   |
| Bill  | 03/31/2015 | 03-15     | Hi-Energy Gas Co        | 03-15            | 232 · Accounts... | 4,221.12   |          | 13,625.72  |
| Bill  | 04/30/2015 | 04-15     | Hi-Energy Gas Co        | 04-15            | 232 · Accounts... | 1,127.36   |          | 14,753.08  |
| Total 804.10 · Gas Purch-Hi Energy Gas        |            |           |                         |                  |                   | 14,753.08  | 0.00     | 14,753.08  |
| <b>804.11 · Gas Purch - Jefferson Gas</b>     |            |           |                         |                  |                   |            |          | 0.00       |
| Bill  | 01/31/2015 | 01-15     | Jefferson Gas, LLC      | 01-15            | 232 · Accounts... | 22,151.29  |          | 22,151.29  |
| Bill  | 02/28/2015 | 02-15     | Jefferson Gas, LLC      | 02-15            | 232 · Accounts... | 24,683.75  |          | 46,835.04  |
| Bill  | 02/28/2015 | 02-15 ... | Jefferson Gas, LLC      | 02-15 Increm...  | 232 · Accounts... | 448.03     |          | 47,283.07  |
| Bill  | 03/31/2015 | 03-15     | Jefferson Gas, LLC      | 03-15            | 232 · Accounts... | 15,610.05  |          | 62,893.12  |
| Bill  | 04/30/2015 | 04-15     | Jefferson Gas, LLC      | 04-15            | 232 · Accounts... | 794.22     |          | 63,687.34  |
| Bill  | 05/31/2015 | 05-15     | Jefferson Gas, LLC      | 05-15            | 232 · Accounts... | 610.45     |          | 64,297.79  |
| Bill  | 10/31/2015 | 10-15     | Jefferson Gas, LLC      | 10-15            | 232 · Accounts... | 6,058.42   |          | 70,356.21  |
| Bill  | 11/30/2015 | 11-15     | Jefferson Gas, LLC      | 11-15            | 232 · Accounts... | 23,709.31  |          | 94,065.52  |
| Bill  | 12/31/2015 | 12-15     | Jefferson Gas, LLC      | 12-15            | 232 · Accounts... | 36,801.84  |          | 130,867.36 |
| Bill  | 12/31/2015 | 12-15 ... | Jefferson Gas, LLC      | 12-15 Public ... | 232 · Accounts... | 26,356.57  |          | 157,223.93 |
| Bill  | 12/31/2015 | Reimb...  | Gas Natural Inc         | Reimb for ove... | 232 · Accounts... | 16,958.93  |          | 174,182.86 |
| Total 804.11 · Gas Purch - Jefferson Gas      |            |           |                         |                  |                   | 174,182.86 | 0.00     | 174,182.86 |
| <b>804.12 · Gas Purch - Nytis Exploration</b> |            |           |                         |                  |                   |            |          | 0.00       |
| Bill  | 01/31/2015 | 01-15 ... | Nytis Exploration Co... | 01-15 FT'S       | 232 · Accounts... | 2,604.40   |          | 2,604.40   |
| Bill  | 01/31/2015 | 01-15 ... | Nytis Exploration Co... | 01-15 ORIGI...   | 232 · Accounts... | 1,087.43   |          | 3,691.83   |
| Bill  | 01/31/2015 | 01-15 ... | Nytis Exploration Co... | 01-15 SIGMA      | 232 · Accounts... | 5,282.93   |          | 8,974.76   |
| Bill  | 02/28/2015 | 02-15 ... | Nytis Exploration Co... | 02-15 FT'S       | 232 · Accounts... | 2,516.20   |          | 11,490.96  |
| Bill  | 02/28/2015 | 02-15 ... | Nytis Exploration Co... | 02-15 ORIGI...   | 232 · Accounts... | 1,211.42   |          | 12,702.38  |
| Bill  | 02/28/2015 | 02-15 ... | Nytis Exploration Co... | 02-15 SIGMA      | 232 · Accounts... | 3,727.52   |          | 16,429.90  |
| Bill  | 03/31/2015 | 03-15 ... | Nytis Exploration Co... | 03-15 SIGMA      | 232 · Accounts... | 5,588.28   |          | 22,018.18  |
| Bill  | 03/31/2015 | 03-15 ... | Nytis Exploration Co... | 03-15 FT'S       | 232 · Accounts... | 1,382.42   |          | 23,400.60  |
| Bill  | 03/31/2015 | 03-15 ... | Nytis Exploration Co... | 03-15 ORIGI...   | 232 · Accounts... | 551.49     |          | 23,952.09  |
| Bill  | 04/30/2015 | 04-15 ... | Nytis Exploration Co... | 04-15 FT'S       | 232 · Accounts... | 637.23     |          | 24,589.32  |
| Bill  | 04/30/2015 | 04-15 ... | Nytis Exploration Co... | 04-15 ORIGI...   | 232 · Accounts... | 265.33     |          | 24,854.65  |
| Bill  | 04/30/2015 | 04-15 ... | Nytis Exploration Co... | 04-15 SIGMA      | 232 · Accounts... | 4,009.05   |          | 28,863.70  |
| Bill  | 05/31/2015 | 05-15 ... | Nytis Exploration Co... | 05-15 FT'S       | 232 · Accounts... | 220.71     |          | 29,084.41  |
| Bill  | 05/31/2015 | 05-15 ... | Nytis Exploration Co... | 05-15 ORIGI...   | 232 · Accounts... | 89.13      |          | 29,173.54  |



**Kentucky Frontier Gas, LLC**  
**General Ledger**  
**As of December 31, 2015**

| Type   | Date       | Num       | Name                    | Memo               | Split             | Debit     | Credit | Balance   |
|--|------------|-----------|-------------------------|--------------------|-------------------|-----------|--------|-----------|
| Bill   | 05/31/2015 | 05-15 ... | Nytis Exploration Co... | 05-15 SIGMA        | 232 · Accounts... | 1,907.92  |        | 31,081.46 |
| Bill   | 06/30/2015 | 06-15 ... | Nytis Exploration Co... | 06-15 Original     | 232 · Accounts... | 26.43     |        | 31,107.89 |
| Bill   | 06/30/2015 | 06-15 ... | Nytis Exploration Co... | 06-15 FTs          | 232 · Accounts... | 394.07    |        | 31,501.96 |
| Bill   | 06/30/2015 | 06-15 ... | Nytis Exploration Co... | 06-15 Sigma        | 232 · Accounts... | 1,378.46  |        | 32,880.42 |
| Bill   | 06/30/2015 | 06-15 ... | Nytis Exploration Co... | 06-15 Sigma ...    | 232 · Accounts... | 11.00     |        | 32,891.42 |
| Bill   | 07/31/2015 | 07-15 ... | Nytis Exploration Co... | 07-15 Original     | 232 · Accounts... | 63.46     |        | 32,954.88 |
| Bill   | 07/31/2015 | 07-15 ... | Nytis Exploration Co... | 07-15 FTs          | 232 · Accounts... | 108.11    |        | 33,062.99 |
| Credit   | 07/31/2015 |           | Nytis Exploration Co... | Credit for over... | 232 · Accounts... |           | 209.17 | 32,853.82 |
| Bill   | 07/31/2015 | 07-15 ... | Nytis Exploration Co... | 07-15 Sigma        | 232 · Accounts... | 714.02    |        | 33,567.84 |
| Bill   | 08/31/2015 | 08-15 ... | Nytis Exploration Co... | 08-15 FT'S         | 232 · Accounts... | 127.23    |        | 33,695.07 |
| Bill   | 08/31/2015 | 08-15 ... | Nytis Exploration Co... | 08-15 ORIGI...     | 232 · Accounts... | 70.95     |        | 33,766.02 |
| Bill   | 08/31/2015 | 08-15 ... | Nytis Exploration Co... | 08-15 SIGMA        | 232 · Accounts... | 835.52    |        | 34,601.54 |
| Bill   | 09/30/2015 | 09-15 ... | Nytis Exploration Co... | 09-15 FT's         | 232 · Accounts... | 228.99    |        | 34,830.53 |
| Bill   | 09/30/2015 | 09-15 ... | Nytis Exploration Co... | 09-15 ORIGI...     | 232 · Accounts... | 101.03    |        | 34,931.56 |
| Bill   | 09/30/2015 | 09-15 ... | Nytis Exploration Co... | 09-15 Sigma        | 232 · Accounts... | 1,090.19  |        | 36,021.75 |
| Bill   | 10/31/2015 | 10-15 ... | Nytis Exploration Co... | 10-15 FT's         | 232 · Accounts... | 501.49    |        | 36,523.24 |
| Bill   | 10/31/2015 | 10-15 ... | Nytis Exploration Co... | 10-15 ORIGI...     | 232 · Accounts... | 357.31    |        | 36,880.55 |
| Bill   | 10/31/2015 | 10-15 ... | Nytis Exploration Co... | 10-15 SIGMA        | 232 · Accounts... | 2,897.04  |        | 39,777.59 |
| Bill   | 12/31/2015 | 11-15 ... | Nytis Exploration Co... | 11-15 FT's         | 232 · Accounts... | 762.35    |        | 40,539.94 |
| Bill   | 12/31/2015 | 11-15 ... | Nytis Exploration Co... | 11-15 ORIGI...     | 232 · Accounts... | 493.25    |        | 41,033.19 |
| Bill   | 12/31/2015 | 11-15 ... | Nytis Exploration Co... | 11-15 SIGMA        | 232 · Accounts... | 1,574.28  |        | 42,607.47 |
| Bill   | 12/31/2015 | 12-15 ... | Nytis Exploration Co... | 12-15 FT's         | 232 · Accounts... | 1,130.26  |        | 43,737.73 |
| Bill   | 12/31/2015 | 12-15 ... | Nytis Exploration Co... | 12-15 ORIGI...     | 232 · Accounts... | 559.64    |        | 44,297.37 |
| Bill   | 12/31/2015 | 12-15 ... | Nytis Exploration Co... | 12-15 SIGMA        | 232 · Accounts... | 794.90    |        | 45,092.27 |
| Total 804.12 · Gas Purch - Nytis Exploration   |            |           |                         |                    |                   | 45,301.44 | 209.17 | 45,092.27 |
| <b>804.13 · Gas Purch - HTC Gas Company</b>    |            |           |                         |                    |                   |           |        | 0.00      |
| Bill   | 01/31/2015 | 01-15     | HTC Gas Company,...     | 01-15              | 232 · Accounts... | 588.00    |        | 588.00    |
| Bill   | 02/28/2015 | 02-15     | HTC Gas Company,...     | 02-15              | 232 · Accounts... | 480.00    |        | 1,068.00  |
| Bill   | 02/28/2015 | 02-15     | HTC Gas Company,...     | 02-15              | 232 · Accounts... | 588.00    |        | 1,656.00  |
| Bill   | 04/30/2015 | 04-15     | HTC Gas Company,...     | 04-15              | 232 · Accounts... | 426.00    |        | 2,082.00  |
| Bill   | 05/31/2015 | 05-15     | HTC Gas Company,...     | 05-15              | 232 · Accounts... | 57.00     |        | 2,139.00  |
| Bill   | 06/30/2015 | 06-15     | HTC Gas Company,...     | 06-15              | 232 · Accounts... | 114.00    |        | 2,253.00  |
| Bill   | 07/31/2015 | 07-15     | HTC Gas Company,...     | 07-15              | 232 · Accounts... | 867.00    |        | 3,120.00  |
| Bill   | 08/31/2015 | 08-15     | HTC Gas Company,...     | 08-15              | 232 · Accounts... | 789.00    |        | 3,909.00  |
| Bill   | 09/30/2015 | 09-15     | HTC Gas Company,...     | 09-15              | 232 · Accounts... | 639.00    |        | 4,548.00  |
| Bill   | 10/31/2015 | 10-15     | HTC Gas Company,...     | 10-15              | 232 · Accounts... | 384.00    |        | 4,932.00  |
| Bill   | 12/31/2015 | 11-15     | HTC Gas Company,...     | 11-15              | 232 · Accounts... | 171.00    |        | 5,103.00  |
| Bill   | 12/31/2015 | 12-15     | HTC Gas Company,...     | 12-15              | 232 · Accounts... | 144.00    |        | 5,247.00  |
| Total 804.13 · Gas Purch - HTC Gas Company     |            |           |                         |                    |                   | 5,247.00  | 0.00   | 5,247.00  |
| <b>804.14 · Gas Purch - Interstate Natural</b> |            |           |                         |                    |                   |           |        | 0.00      |
| Bill   | 05/31/2015 | JAN-...   | Interstate Natural G... | JAN                | 232 · Accounts... | 188.48    |        | 188.48    |
| Bill   | 05/31/2015 | JAN-...   | Interstate Natural G... | FEB                | 232 · Accounts... | 180.94    |        | 369.42    |
| Bill   | 05/31/2015 | JAN-...   | Interstate Natural G... | MAR                | 232 · Accounts... | 94.92     |        | 464.34    |
| Bill   | 05/31/2015 | JAN-...   | Interstate Natural G... | APR                | 232 · Accounts... | 45.54     |        | 509.88    |
| Bill   | 05/31/2015 | JAN-...   | Interstate Natural G... | MAY                | 232 · Accounts... | 13.58     |        | 523.46    |

## Kentucky Frontier Gas, LLC General Ledger As of December 31, 2015

| Type  | Date       | Num       | Name                    | Memo              | Split             | Debit     | Credit   | Balance   |
|---|------------|-----------|-------------------------|-------------------|-------------------|-----------|----------|-----------|
| Bill  | 08/31/2015 | 06-15,... | Interstate Natural G... | 06-15, 07-15, ... | 232 · Accounts... | 35.00     |          | 558.46    |
| Bill  | 12/31/2015 | 09,10,... | Interstate Natural G... | 09,10,11, & 1...  | 232 · Accounts... | 226.00    |          | 784.46    |
| Total 804.14 · Gas Purch - Interstate Natural |            |           |                         |                   |                   | 784.46    | 0.00     | 784.46    |
| <b>804.15 · Transportation Expense-DLR</b>    |            |           |                         |                   |                   |           |          | 0.00      |
| Bill  | 04/30/2015 | 2015 ...  | D L R                   | TRANSPORT...      | 232 · Accounts... | 6,343.75  |          | 6,343.75  |
| Bill  | 04/30/2015 | Jan-A...  | D L R                   | JAN-15 194...     | 232 · Accounts... | 2,428.75  |          | 8,772.50  |
| Bill  | 04/30/2015 | Jan-A...  | D L R                   | FEB-15 155...     | 232 · Accounts... | 1,946.25  |          | 10,718.75 |
| Bill  | 04/30/2015 | Jan-A...  | D L R                   | MAR-15 226...     | 232 · Accounts... | 2,825.00  |          | 13,543.75 |
| Bill  | 04/30/2015 | Jan-A...  | D L R                   | APR-15 184...     | 232 · Accounts... | 2,303.75  |          | 15,847.50 |
| Bill  | 12/31/2015 | May-D...  | D L R                   | May - Dec 15 ...  | 232 · Accounts... | 6,733.75  |          | 22,581.25 |
| Total 804.15 · Transportation Expense-DLR     |            |           |                         |                   |                   | 22,581.25 | 0.00     | 22,581.25 |
| <b>804.16 · Southern Energy, LLC</b>          |            |           |                         |                   |                   |           |          | 0.00      |
| Total 804.16 · Southern Energy, LLC           |            |           |                         |                   |                   |           |          | 0.00      |
| <b>804.17 · Gas Purch - Spirit Energy</b>     |            |           |                         |                   |                   |           |          | 0.00      |
| Bill  | 01/31/2015 | 01-15     | Spirit Energy           | 01-15             | 232 · Accounts... | 4,109.32  |          | 4,109.32  |
| Bill  | 02/28/2015 | 02-15     | Spirit Energy           | 02-15             | 232 · Accounts... | 2,553.08  |          | 6,662.40  |
| Bill  | 03/31/2015 | 03-15     | Spirit Energy           | 03-15             | 232 · Accounts... | 2,834.48  |          | 9,496.88  |
| Bill  | 04/30/2015 | 04-15     | Spirit Energy           | 04-15             | 232 · Accounts... | 496.32    |          | 9,993.20  |
| Bill  | 05/31/2015 | 05-15     | Spirit Energy           | 05-15             | 232 · Accounts... | 1,511.28  |          | 11,504.48 |
| Bill  | 07/31/2015 | 07-15     | Spirit Energy           | 07-15             | 232 · Accounts... | 1,375.48  |          | 12,879.96 |
| Bill  | 08/31/2015 | 08-15     | Spirit Energy           | 08-15             | 232 · Accounts... | 1,582.08  |          | 14,462.04 |
| Bill  | 09/30/2015 | 09-15     | Spirit Energy           | 09-15             | 232 · Accounts... | 86.24     |          | 14,548.28 |
| Total 804.17 · Gas Purch - Spirit Energy      |            |           |                         |                   |                   | 14,548.28 | 0.00     | 14,548.28 |
| <b>804.2 · Gas Purch - Columbia</b>           |            |           |                         |                   |                   |           |          | 0.00      |
| Credit  | 01/01/2015 | OVER...   | Columbia Gas of Ke...   | OVERBILLIN...     | 232 · Accounts... |           | 4,221.36 | -4,221.36 |
| Bill  | 01/31/2015 | 01-15 ... | Columbia Gas of Ke...   | 01-15 PG          | 232 · Accounts... | 13,757.55 |          | 9,536.19  |
| Bill  | 01/31/2015 | 01-15 ... | Columbia Gas of Ke...   | 01-15 MLG         | 232 · Accounts... | 9,423.83  |          | 18,960.02 |
| Bill  | 02/28/2015 | 02-15 ... | Columbia Gas of Ke...   | 02-15 PG          | 232 · Accounts... | 11,518.45 |          | 30,478.47 |
| Bill  | 02/28/2015 | 02-15 ... | Columbia Gas of Ke...   | 02-15 MLG         | 232 · Accounts... | 8,990.45  |          | 39,468.92 |
| Bill  | 03/31/2015 | 03-15 ... | Columbia Gas of Ke...   | 03-15 MLG         | 232 · Accounts... | 5,548.00  |          | 45,016.92 |
| Bill  | 03/31/2015 | 03-15 ... | Columbia Gas of Ke...   | 03-15 PG          | 232 · Accounts... | 9,622.23  |          | 54,639.15 |
| Credit  | 03/31/2015 | PG ADJ    | Columbia Gas of Ke...   | PG ADJ FOR ...    | 232 · Accounts... |           | 3,153.99 | 51,485.16 |
| Bill  | 04/30/2015 | 04-15 ... | Columbia Gas of Ke...   | 04-15 PG          | 232 · Accounts... | 5,975.18  |          | 57,460.34 |
| Credit  | 04/30/2015 | CR F...   | Columbia Gas of Ke...   | CR FOR 366 ...    | 232 · Accounts... |           | 2,475.58 | 54,984.76 |
| Bill  | 04/30/2015 | 04-15 ... | Columbia Gas of Ke...   | 04-15 MLG         | 232 · Accounts... | 1,981.82  |          | 56,966.58 |
| Bill  | 05/31/2015 | 05-15 ... | Columbia Gas of Ke...   | 05-15 MLG         | 232 · Accounts... | 1,407.13  |          | 58,373.71 |
| Bill  | 05/31/2015 | 05-15 ... | Columbia Gas of Ke...   | 05-15 PG          | 232 · Accounts... | 4,582.66  |          | 62,956.37 |
| Credit  | 05/31/2015 | CR F...   | Columbia Gas of Ke...   | CR FOR OVE...     | 232 · Accounts... |           | 2,188.25 | 60,768.12 |
| Credit  | 05/31/2015 | 05-15 ... | Columbia Gas of Ke...   | CREDIT FOR...     | 232 · Accounts... |           | 1,687.23 | 59,080.89 |
| Bill  | 06/30/2015 | 06-15 ... | Columbia Gas of Ke...   | 06-15 MLG         | 232 · Accounts... | 947.96    |          | 60,028.85 |
| Bill  | 06/30/2015 | 06-15 ... | Columbia Gas of Ke...   | 06-15 PG          | 232 · Accounts... | 3,133.95  |          | 63,162.80 |
| Credit  | 06/30/2015 | 06-15 ... | Columbia Gas of Ke...   | CREDIT FOR...     | 232 · Accounts... |           | 974.26   | 62,188.54 |
| Bill  | 07/31/2015 | 07-15 ... | Columbia Gas of Ke...   | 07-15 PG          | 232 · Accounts... | 3,200.93  |          | 65,389.47 |

**Kentucky Frontier Gas, LLC**  
**General Ledger**  
**As of December 31, 2015**

| Type                                       | Date       | Num        | Name                  | Memo              | Split             | Debit      | Credit    | Balance    |
|--|------------|------------|-----------------------|-------------------|-------------------|------------|-----------|------------|
| Bill                                       | 07/31/2015 | 07-15 ...  | Columbia Gas of Ke... | 07-15 MLG         | 232 · Accounts... | 923.60     |           | 66,313.07  |
| Bill                                       | 07/31/2015 | 07-15 ...  | Columbia Gas of Ke... | 07-15 MLG T...    | 232 · Accounts... | 237.48     |           | 66,550.55  |
| Bill                                       | 08/31/2015 | 08-15 ...  | Columbia Gas of Ke... | 08-15 PG          | 232 · Accounts... | 3,389.69   |           | 69,940.24  |
| Bill                                       | 08/31/2015 | 08-15 ...  | Columbia Gas of Ke... | 08-15 MLG         | 232 · Accounts... | 801.82     |           | 70,742.06  |
| Bill                                       | 09/30/2015 | 09-15 ...  | Columbia Gas of Ke... | 09-15 MLG         | 232 · Accounts... | 753.16     |           | 71,495.22  |
| Bill                                       | 09/30/2015 | 09-15 ...  | Columbia Gas of Ke... | 09-15 PG          | 232 · Accounts... | 2,178.30   |           | 73,673.52  |
| Credit                                     | 09/30/2015 | CR F...    | Columbia Gas of Ke... | CR FOR OVE...     | 232 · Accounts... |            | 2,399.12  | 71,274.40  |
| Bill                                       | 10/31/2015 | 10-15...   | Columbia Gas of Ke... | 10-15MLG          | 232 · Accounts... | 1,111.20   |           | 72,385.60  |
| Bill                                       | 10/31/2015 | 10-15 ...  | Columbia Gas of Ke... | 10-15 PG          | 232 · Accounts... | 3,280.82   |           | 75,666.42  |
| Bill                                       | 11/30/2015 | 11-15 ...  | Columbia Gas of Ke... | 11-15 PG          | 232 · Accounts... | 4,734.30   |           | 80,400.72  |
| Credit                                     | 11/30/2015 | 11-15 ...  | Columbia Gas of Ke... | 11-15 PG OV...    | 232 · Accounts... |            | 2,268.89  | 78,131.83  |
| Bill                                       | 11/30/2015 | 11-15 ...  | Columbia Gas of Ke... | 11-15 MLG         | 232 · Accounts... | 2,043.56   |           | 80,175.39  |
| Bill                                       | 12/31/2015 | 12-15 ...  | Columbia Gas of Ke... | 12-15 MLG         | 232 · Accounts... | 2,037.78   |           | 82,213.17  |
| Bill                                       | 12/31/2015 | 12-15 ...  | Columbia Gas of Ke... | 12-15 PG          | 232 · Accounts... | 4,540.53   |           | 86,753.70  |
| Credit                                     | 12/31/2015 | CR O...    | Columbia Gas of Ke... | overbilled 622... | 232 · Accounts... |            | 2,205.06  | 84,548.64  |
| Total 804.2 · Gas Purch - Columbia         |            |            |                       |                   |                   | 106,122.38 | 21,573.74 | 84,548.64  |
| <b>804.20 · Gas Purch- EQT Energy, LLC</b> |            |            |                       |                   |                   |            |           | 0.00       |
| Bill                                       | 01/31/2015 | 01-15      | EQT Energy, LLC       | 01-15             | 232 · Accounts... | 96,864.86  |           | 96,864.86  |
| Bill                                       | 02/28/2015 | 02-15      | EQT Energy, LLC       | 02-15             | 232 · Accounts... | 93,443.72  |           | 190,308.58 |
| Credit                                     | 02/28/2015 | bal of ... | EQT Energy, LLC       | creidt bal on ... | 232 · Accounts... |            | 8,897.52  | 181,411.06 |
| Bill                                       | 03/31/2015 | 03-15      | EQT Energy, LLC       | 03-15             | 232 · Accounts... | 54,765.52  |           | 236,176.58 |
| Bill                                       | 04/30/2015 | 04-15      | EQT Energy, LLC       | 04-15             | 232 · Accounts... | 18,779.50  |           | 254,956.08 |
| Bill                                       | 05/31/2015 | 05-15      | EQT Energy, LLC       | 05-15             | 232 · Accounts... | 8,802.52   |           | 263,758.60 |
| Bill                                       | 06/30/2015 | 06-15      | EQT Energy, LLC       | 06-15             | 232 · Accounts... | 6,716.17   |           | 270,474.77 |
| Bill                                       | 07/31/2015 | 07-15      | EQT Energy, LLC       | 07-15             | 232 · Accounts... | 6,042.93   |           | 276,517.70 |
| Bill                                       | 08/31/2015 | 08-15      | EQT Energy, LLC       | 08-15             | 232 · Accounts... | 6,907.57   |           | 283,425.27 |
| Bill                                       | 09/30/2015 | 09-15      | EQT Energy, LLC       | 09-15             | 232 · Accounts... | 6,674.03   |           | 290,099.30 |
| Bill                                       | 10/31/2015 | 10-15      | EQT Energy, LLC       | 10-15             | 232 · Accounts... | 16,217.01  |           | 306,316.31 |
| Bill                                       | 11/30/2015 | 11-15      | EQT Energy, LLC       | 11-15             | 232 · Accounts... | 22,238.09  |           | 328,554.40 |
| Bill                                       | 12/31/2015 | 12-15      | EQT Energy, LLC       | 12-15             | 232 · Accounts... | 28,074.14  |           | 356,628.54 |
| Total 804.20 · Gas Purch- EQT Energy, LLC  |            |            |                       |                   |                   | 365,526.06 | 8,897.52  | 356,628.54 |
| <b>804.21 · Gas Purch - Plateau Energy</b> |            |            |                       |                   |                   |            |           | 0.00       |
| Bill                                       | 03/31/2015 | 03-15      | Plateau Energy, LLC   | 03-15             | 232 · Accounts... | 171.76     |           | 171.76     |
| Bill                                       | 04/30/2015 | 04-15      | Plateau Energy, LLC   | 04-15             | 232 · Accounts... | 241.50     |           | 413.26     |
| Bill                                       | 05/31/2015 | 05-15      | Plateau Energy, LLC   | 05-15             | 232 · Accounts... | 178.50     |           | 591.76     |
| Bill                                       | 06/30/2015 | 06-15      | Plateau Energy, LLC   | 06-15             | 232 · Accounts... | 42.00      |           | 633.76     |
| Total 804.21 · Gas Purch - Plateau Energy  |            |            |                       |                   |                   | 633.76     | 0.00      | 633.76     |
| <b>804.25 · Transportation Exp - DLR</b>   |            |            |                       |                   |                   |            |           | 0.00       |
| Total 804.25 · Transportation Exp - DLR    |            |            |                       |                   |                   |            |           | 0.00       |
| <b>804.3 · Gas Purch - KLC</b>             |            |            |                       |                   |                   |            |           | 0.00       |
| Bill                                       | 01/31/2015 | 01-15      | KLC Enterprises       | 01-15             | 232 · Accounts... | 6,605.31   |           | 6,605.31   |
| Bill                                       | 02/28/2015 | 02-15      | KLC Enterprises       | 02-15             | 232 · Accounts... | 5,778.63   |           | 12,383.94  |
| Bill                                       | 03/31/2015 | 03-15      | KLC Enterprises       | 03-15             | 232 · Accounts... | 3,682.61   |           | 16,066.55  |

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Accrual Basis

## Kentucky Frontier Gas, LLC General Ledger As of December 31, 2015

| Type  | Date       | Num        | Name                    | Memo              | Split             | Debit     | Credit | Balance   |
|---|------------|------------|-------------------------|-------------------|-------------------|-----------|--------|-----------|
| Bill  | 04/30/2015 | 04-15      | KLC Enterprises         | 04-15             | 232 · Accounts... | 2,325.01  |        | 18,391.56 |
| Bill  | 05/31/2015 | 05-15      | KLC Enterprises         | 05-15             | 232 · Accounts... | 1,884.73  |        | 20,276.29 |
| Bill  | 06/30/2015 | 06-15      | KLC Enterprises         | 06-15             | 232 · Accounts... | 1,589.01  |        | 21,865.30 |
| Bill  | 07/31/2015 | 07-15      | KLC Enterprises         | 07-15             | 232 · Accounts... | 1,461.01  |        | 23,326.31 |
| Bill  | 08/31/2015 | 08-15      | KLC Enterprises         | 08-15             | 232 · Accounts... | 1,356.69  |        | 24,683.00 |
| Bill  | 09/30/2015 | 09-15      | KLC Enterprises         | 09-15             | 232 · Accounts... | 1,505.45  |        | 26,188.45 |
| Bill  | 10/31/2015 | 10-15      | KLC Enterprises         | 10-15             | 232 · Accounts... | 1,729.28  |        | 27,917.73 |
| Bill  | 12/31/2015 | 11-15      | KLC Enterprises         | 11-15             | 232 · Accounts... | 2,604.15  |        | 30,521.88 |
| Bill  | 12/31/2015 | 12-15      | KLC Enterprises         | 12-15             | 232 · Accounts... | 3,926.09  |        | 34,447.97 |
| Total 804.3 · Gas Purch - KLC                 |            |            |                         |                   |                   | 34,447.97 | 0.00   | 34,447.97 |
| <b>804.4 · Gas Purch -John Gray Energy</b>    |            |            |                         |                   |                   |           |        | 0.00      |
| Bill  | 01/31/2015 | 01-15      | John Gray Energy        | 01-15             | 232 · Accounts... | 11,621.12 |        | 11,621.12 |
| Bill  | 02/28/2015 | 02-15      | John Gray Energy        | 02-15             | 232 · Accounts... | 10,928.20 |        | 22,549.32 |
| Bill  | 03/31/2015 | 03-15      | John Gray Energy        | 03-15             | 232 · Accounts... | 6,040.80  |        | 28,590.12 |
| Bill  | 04/30/2015 | 04-15      | John Gray Energy        | 04-15             | 232 · Accounts... | 1,637.74  |        | 30,227.86 |
| Bill  | 05/31/2015 | 05-15      | John Gray Energy        | 05-15             | 232 · Accounts... | 222.38    |        | 30,450.24 |
| Bill  | 09/30/2015 | 08-15 ...  | John Gray Energy        | 08-15 & 09-15     | 232 · Accounts... | 205.44    |        | 30,655.68 |
| Bill  | 11/30/2015 | 11-15      | John Gray Energy        | 11-15             | 232 · Accounts... | 2,152.28  |        | 32,807.96 |
| Bill  | 12/31/2015 | 12-15      | John Gray Energy        | 12-15             | 232 · Accounts... | 1,195.84  |        | 34,003.80 |
| Total 804.4 · Gas Purch -John Gray Energy     |            |            |                         |                   |                   | 34,003.80 | 0.00   | 34,003.80 |
| <b>804.5 · Gas Purch - Slone Energy</b>       |            |            |                         |                   |                   |           |        | 0.00      |
| Bill  | 01/31/2015 | 01-15      | Slone Energy, LLC       | 01-15 Inv #1...   | 232 · Accounts... | 2,857.97  |        | 2,857.97  |
| Bill  | 01/31/2015 | 01-15      | Slone Energy, LLC       | 01-15 Inv#1328    | 232 · Accounts... | 4,538.63  |        | 7,396.60  |
| Bill  | 02/28/2015 | 02-15 ...  | Slone Energy, LLC       | 02-15 INV#13...   | 232 · Accounts... | 10,520.90 |        | 17,917.50 |
| Bill  | 02/28/2015 | 02-15 ...  | Slone Energy, LLC       | 02-15 INV#14...   | 232 · Accounts... | 2,519.59  |        | 20,437.09 |
| Bill  | 02/28/2015 | DEC1...    | Slone Energy, LLC       | DEC THRU F...     | 232 · Accounts... | 3,816.75  |        | 24,253.84 |
| Bill  | 03/31/2015 | 03-15      | Slone Energy, LLC       | 03-15             | 232 · Accounts... | 5,579.39  |        | 29,833.23 |
| Bill  | 03/31/2015 | 03-15      | Slone Energy, LLC       | 03-15             | 232 · Accounts... | 2,152.57  |        | 31,985.80 |
| Bill  | 04/30/2015 | 04-15      | Slone Energy, LLC       | 04-15 Inv#1...    | 232 · Accounts... | 4,239.43  |        | 36,225.23 |
| Bill  | 04/30/2015 | 04-15      | Slone Energy, LLC       | 04-15 Inv#1411    | 232 · Accounts... | 3,660.77  |        | 39,886.00 |
| Bill  | 05/31/2015 | 05-15      | Slone Energy, LLC       | 05-15 INV# ...    | 232 · Accounts... | 1,911.11  |        | 41,797.11 |
| Bill  | 05/31/2015 | 05-15      | Slone Energy, LLC       | 05-15 INV#1...    | 232 · Accounts... | 407.93    |        | 42,205.04 |
| Bill  | 08/31/2015 | Jun, Ju... | Slone Energy, LLC       | Jun, Jul, & Au... | 232 · Accounts... | 1,226.86  |        | 43,431.90 |
| Bill  | 08/31/2015 | Jun, J...  | Slone Energy, LLC       | Jun, Jul, & Au... | 232 · Accounts... | 120.86    |        | 43,552.76 |
| Bill  | 10/31/2015 | INV#1...   | Slone Energy, LLC       | INV#1334 FO...    | 232 · Accounts... | 1,273.97  |        | 44,826.73 |
| Bill  | 10/31/2015 | INV#1...   | Slone Energy, LLC       | INV#1414 FO...    | 232 · Accounts... | 2,058.38  |        | 46,885.11 |
| Bill  | 12/31/2015 | 03/15-...  | Slone Energy, LLC       | 03/15-12/15 C...  | 232 · Accounts... | 2,066.24  |        | 48,951.35 |
| Bill  | 12/31/2015 | Nov&...    | Slone Energy, LLC       | 11/15 & 12/15...  | 232 · Accounts... | 218.41    |        | 49,169.76 |
| Bill  | 12/31/2015 | Nov&...    | Slone Energy, LLC       | 11/15 & 12/15...  | 232 · Accounts... | 1,055.99  |        | 50,225.75 |
| Total 804.5 · Gas Purch - Slone Energy        |            |            |                         |                   |                   | 50,225.75 | 0.00   | 50,225.75 |
| <b>804.6 · Gas Purch - Tackett &amp; Sons</b> |            |            |                         |                   |                   |           |        | 0.00      |
| Bill  | 01/31/2015 | 01-15      | Tackett & Sons Drill... | 01-15             | 232 · Accounts... | 3,024.68  |        | 3,024.68  |
| Bill  | 02/28/2015 | 02-15      | Tackett & Sons Drill... | 02-15             | 232 · Accounts... | 3,353.56  |        | 6,378.24  |
| Bill  | 03/31/2015 | 03-15      | Tackett & Sons Drill... | 03-15             | 232 · Accounts... | 2,132.12  |        | 8,510.36  |

**Kentucky Frontier Gas, LLC**  
**General Ledger**  
**As of December 31, 2015**

| Type  | Date       | Num      | Name                    | Memo              | Split              | Debit        | Credit    | Balance      |
|---|------------|----------|-------------------------|-------------------|--------------------|--------------|-----------|--------------|
| Bill  | 04/30/2015 | 04-15    | Tackett & Sons Drill... | 04-15             | 232 · Accounts...  | 1,035.84     |           | 9,546.20     |
| Total 804.6 · Gas Purch - Tackett & Sons                |            |          |                         |                   |                    | 9,546.20     | 0.00      | 9,546.20     |
| <b>804.7 · Gas Purch - David Walker</b>                 |            |          |                         |                   |                    |              |           | 0.00         |
| Total 804.7 · Gas Purch - David Walker                  |            |          |                         |                   |                    |              |           | 0.00         |
| <b>804.8 · Gas Purch - Ky Reserves</b>                  |            |          |                         |                   |                    |              |           | 0.00         |
| Total 804.8 · Gas Purch - Ky Reserves                   |            |          |                         |                   |                    |              |           | 0.00         |
| <b>804.9 · Gas Purch - Magnum Drilling</b>              |            |          |                         |                   |                    |              |           | 0.00         |
| Bill  | 01/31/2015 | 01-15    | Magnum Drilling of ...  | 01-15             | 232 · Accounts...  | 6,163.50     |           | 6,163.50     |
| Bill  | 02/28/2015 | 02-15    | Magnum Drilling of ...  | 02-15             | 232 · Accounts...  | 8,095.50     |           | 14,259.00    |
| Bill  | 03/31/2015 | 03-15    | Magnum Drilling of ...  | 03-15             | 232 · Accounts...  | 4,179.00     |           | 18,438.00    |
| Bill  | 04/30/2015 | 04-15    | Magnum Drilling of ...  | 04-15             | 232 · Accounts...  | 2,173.50     |           | 20,611.50    |
| Bill  | 05/31/2015 | 05-15    | Magnum Drilling of ...  | 05-15             | 232 · Accounts...  | 1,617.00     |           | 22,228.50    |
| Bill  | 06/30/2015 | 06-15    | Magnum Drilling of ...  | 06-15             | 232 · Accounts...  | 714.00       |           | 22,942.50    |
| Bill  | 07/31/2015 | 07-15    | Magnum Drilling of ...  | 07-15             | 232 · Accounts...  | 798.00       |           | 23,740.50    |
| Bill  | 08/31/2015 | 08-15    | Magnum Drilling of ...  | 08-15             | 232 · Accounts...  | 913.50       |           | 24,654.00    |
| Bill  | 09/30/2015 | 09-15    | Magnum Drilling of ...  | 09-15             | 232 · Accounts...  | 1,239.00     |           | 25,893.00    |
| Bill  | 10/31/2015 | 10-15    | Magnum Drilling of ...  | 10-15             | 232 · Accounts...  | 2,814.00     |           | 28,707.00    |
| Bill  | 11/30/2015 | 11-15    | Magnum Drilling of ...  | 11-15             | 232 · Accounts...  | 4,221.00     |           | 32,928.00    |
| Bill  | 12/31/2015 | 12-15    | Magnum Drilling of ...  | 12-15             | 232 · Accounts...  | 4,200.00     |           | 37,128.00    |
| Total 804.9 · Gas Purch - Magnum Drilling               |            |          |                         |                   |                    | 37,128.00    | 0.00      | 37,128.00    |
| <b>804 · Natural Gas Purchases &amp; Transp - Other</b> |            |          |                         |                   |                    |              |           | 0.00         |
| General Journal   | 12/31/2015 | ADJ2/... |                         | To reconcile t... | 405.1 · Manag...   | 470.70       |           | 470.70       |
| General Journal   | 12/31/2015 | ADJ3/... | D L R                   | To reconcile ...  | 232 · Accounts...  |              | 1,524.50  | -1,053.80    |
| General Journal   | 12/31/2015 | ADJ5/... |                         | To adjust publ... | 391.13 · PGUP...   |              | 0.38      | -1,054.18    |
| General Journal   | 12/31/2015 | ADJ6/... |                         | To expense u...   | 191.13 · PGUP...   | 39,841.00    |           | 38,786.82    |
| General Journal   | 12/31/2015 | ADJ7/... |                         | To adjust for ... | 115.0 · Consol ... |              | 241.00    | 38,545.82    |
| Total 804 · Natural Gas Purchases & Transp - Other      |            |          |                         |                   |                    | 40,311.70    | 1,765.88  | 38,545.82    |
| Total 804 · Natural Gas Purchases & Transp              |            |          |                         |                   |                    | 1,283,038.34 | 36,980.40 | 1,246,057.94 |
| <b>805 · Other Gas Purchases</b>                        |            |          |                         |                   |                    |              |           | 0.00         |
| Total 805 · Other Gas Purchases                         |            |          |                         |                   |                    |              |           | 0.00         |
| <b>800 · Gas Supply Expenses - Other</b>                |            |          |                         |                   |                    |              |           | 0.00         |
| Total 800 · Gas Supply Expenses - Other                 |            |          |                         |                   |                    |              |           | 0.00         |
| Total 800 · Gas Supply Expenses                         |            |          |                         |                   |                    | 1,283,038.34 | 36,980.40 | 1,246,057.94 |
| <b>408 · Taxes Other Than Income Taxes</b>              |            |          |                         |                   |                    |              |           | 0.00         |
| <b>408.1 · Payroll Taxes Expenses</b>                   |            |          |                         |                   |                    |              |           | 0.00         |
| Total 408.1 · Payroll Taxes Expenses                    |            |          |                         |                   |                    |              |           | 0.00         |
| <b>408.2 · Sales Tax</b>                                |            |          |                         |                   |                    |              |           | 0.00         |
| 408.21 · Penalty  |            |          |                         |                   |                    |              |           | 0.00         |

**Kentucky Frontier Gas, LLC**  
**General Ledger**  
**As of December 31, 2015**

| Type   | Date       | Num        | Name                  | Memo              | Split             | Debit     | Credit    | Balance   |
|--|------------|------------|-----------------------|-------------------|-------------------|-----------|-----------|-----------|
| Total 408.21 · Penalty                       |            |            |                       |                   |                   |           |           | 0.00      |
| <b>408.22 · Interest</b>                     |            |            |                       |                   |                   |           |           | 0.00      |
| Total 408.22 · Interest                      |            |            |                       |                   |                   |           |           | 0.00      |
| <b>408.2 · Sales Tax - Other</b>             |            |            |                       |                   |                   |           |           | 0.00      |
| Total 408.2 · Sales Tax - Other              |            |            |                       |                   |                   |           |           | 0.00      |
| Total 408.2 · Sales Tax                      |            |            |                       |                   |                   |           |           | 0.00      |
| <b>408.3 · Property Tax</b>                  |            |            |                       |                   |                   |           |           | 0.00      |
| Bill   | 04/11/2015 | BILL ...   | JOHNSON COUNT...      | BILL NO. 15-...   | 232 · Accounts... | 68.88     |           | 68.88     |
| Bill   | 04/11/2015 | BILL ...   | JOHNSON COUNT...      | BILL NO. 15-...   | 232 · Accounts... | 1,467.05  |           | 1,535.93  |
| General Journal                              | 04/30/2015 | 5          |                       | TO TAKE OF...     | 405.1 · Manag...  |           | 1,467.05  | 68.88     |
| Bill   | 05/30/2015 | GNC: ...   | JOHNSON COUNT...      | GNC: 5650         | 232 · Accounts... | 6.02      |           | 74.90     |
| Bill   | 05/30/2015 | GNC: ...   | DWAYNE PRICE          | GNC: 5505         | 232 · Accounts... | 121.83    |           | 196.73    |
| General Journal                              | 05/31/2015 | 9          |                       | TO REMOVE ...     | 405.1 · Manag...  |           | 121.83    | 74.90     |
| Bill   | 06/06/2015 | GNC:...    | Les Burgett           | GNC: 5650 2...    | 232 · Accounts... | 22.55     |           | 97.45     |
| Bill   | 11/01/2015 | Bill No... | John P. Hunt, Sheriff | Bill No. 2648     | 232 · Accounts... | 184.30    |           | 281.75    |
| Bill   | 11/01/2015 | Bill No... | John P. Hunt, Sheriff | Bill No. 2648     | 232 · Accounts... | 1,351.50  |           | 1,633.25  |
| General Journal                              | 11/30/2015 | 6          |                       | TO TAKE OF...     | 405.1 · Manag...  |           | 184.30    | 1,448.95  |
| Bill   | 12/31/2015 | 2015 ...   | Floyd County Sheriff  | 2015 Franchis...  | 232 · Accounts... | 25,986.27 |           | 27,435.22 |
| Bill   | 12/31/2015 | 2015 ...   | Floyd County Sheriff  | 2015 Franchis...  | 232 · Accounts... |           |           | 27,435.22 |
| Bill   | 12/31/2015 | 2015 ...   | Floyd County Sheriff  | 2015 Franchis...  | 232 · Accounts... |           |           | 27,435.22 |
| General Journal                              | 12/31/2015 | 4          |                       | TO TAKE OF...     | 405.1 · Manag...  |           | 25,986.27 | 1,448.95  |
| Bill   | 12/31/2015 | BILL ...   | Floyd County Sheriff  | BILL NO. 15-...   | 232 · Accounts... | 12,671.98 |           | 14,120.93 |
| Bill   | 12/31/2015 | 2015 ...   | City of Prestonsburg  | 2015 PROPE...     | 232 · Accounts... | 174.53    |           | 14,295.46 |
| Bill   | 12/31/2015 | BILL 7F    | Knott County Sheriff  | BILL 7F PRO...    | 232 · Accounts... | 88.87     |           | 14,384.33 |
| Bill   | 12/31/2015 | Bill No... | City of Salyersville  | Bill No. F-12-... | 232 · Accounts... | 3,818.59  |           | 18,202.92 |
| Bill   | 12/31/2015 | Bill No... | Magoffin County Sh... | Bill No. 9775 ... | 232 · Accounts... | 11,085.46 |           | 29,288.38 |
| Bill   | 12/31/2015 | BILL ...   | Martin Co Sheriff     | BILL NO. 3F ...   | 232 · Accounts... | 12.65     |           | 29,301.03 |
| Bill   | 12/31/2015 | BILL ...   | LAWRENCE CO SH...     | BILL NO. 16-...   | 232 · Accounts... | 35.06     |           | 29,336.09 |
| Bill   | 12/31/2015 | BILL ...   | DWAYNE PRICE          | BILL NO. 16-...   | 232 · Accounts... | 86.41     |           | 29,422.50 |
| Bill   | 12/31/2015 | 2015 ...   | Knott County Sheriff  | 2015 8 F 2...     | 232 · Accounts... | 93.60     |           | 29,516.10 |
| Bill   | 12/31/2015 | BILL ...   | Danny Webb, Sheriff   | BILL NO 2015...   | 232 · Accounts... | 76.39     |           | 29,592.49 |
| Total 408.3 · Property Tax                   |            |            |                       |                   |                   | 57,351.94 | 27,759.45 | 29,592.49 |
| <b>408.4 · Annual PSC Assessment</b>         |            |            |                       |                   |                   |           |           | 0.00      |
| Bill   | 06/12/2015 | NOTI...    | KY STATE TREASU...    | Public Service... | 232 · Accounts... | 2,141.04  |           | 2,141.04  |
| Bill   | 06/16/2015 | NOTI...    | KY STATE TREASU...    | PUBLIC SER...     | 232 · Accounts... | 6,300.83  |           | 8,441.87  |
| General Journal                              | 06/30/2015 | 3          |                       | TO TAKE OF...     | 405.1 · Manag...  |           | 2,141.04  | 6,300.83  |
| Total 408.4 · Annual PSC Assessment          |            |            |                       |                   |                   | 8,441.87  | 2,141.04  | 6,300.83  |
| <b>408.5 · Public Service Company Assess</b> |            |            |                       |                   |                   |           |           | 0.00      |
| Bill   | 12/21/2015 | 61060...   | KY STATE TREASU...    | FOR AUXIER...     | 232 · Accounts... | 13,360.09 |           | 13,360.09 |
| General Journal                              | 12/31/2015 | 3          |                       | TO TAKE OF...     | -SPLIT-           |           | 13,360.09 | 0.00      |
| Bill   | 12/31/2015 | PUBLI...   | KY STATE TREASU...    | PUBLIC SER...     | 232 · Accounts... | 6,863.19  |           | 6,863.19  |

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Accrual Basis

**Kentucky Frontier Gas, LLC**  
**General Ledger**  
As of December 31, 2015

| Type   | Date       | Num      | Name                  | Memo           | Split             | Debit     | Credit    | Balance   |
|--|------------|----------|-----------------------|----------------|-------------------|-----------|-----------|-----------|
| Total 408.5 · Public Service Company Assess        |            |          |                       |                |                   | 20,223.28 | 13,360.09 | 6,863.19  |
| <b>408.6 · Business License Tax-Jackson</b>        |            |          |                       |                |                   |           |           | 0.00      |
| Total 408.6 · Business License Tax-Jackson         |            |          |                       |                |                   |           |           | 0.00      |
| <b>408 · Taxes Other Than Income Taxes - Other</b> |            |          |                       |                |                   |           |           | 0.00      |
| Bill   | 03/11/2015 | 2015 ... | KY STATE TREASU...    |                | 232 · Accounts... | 15.00     |           | 15.00     |
| Check  | 10/06/2015 | DB CD    | SOS REGISTRATIO...    |                | 131.2 · Comm ...  | 10.00     |           | 25.00     |
| Total 408 · Taxes Other Than Income Taxes - Other  |            |          |                       |                |                   | 25.00     | 0.00      | 25.00     |
| Total 408 · Taxes Other Than Income Taxes          |            |          |                       |                |                   | 86,042.09 | 43,260.58 | 42,781.51 |
| <b>409 · Income Taxes</b>                          |            |          |                       |                |                   |           |           | 0.00      |
| <b>409.3 · Other State Income Taxes</b>            |            |          |                       |                |                   |           |           | 0.00      |
| Bill   | 04/15/2015 |          | KY STATE TREASU...    | LLET           | 232 · Accounts... | 175.00    |           | 175.00    |
| Total 409.3 · Other State Income Taxes             |            |          |                       |                |                   | 175.00    | 0.00      | 175.00    |
| <b>409.4 · KY NONRESIDENT INCOME TAX WH</b>        |            |          |                       |                |                   |           |           | 0.00      |
| Total 409.4 · KY NONRESIDENT INCOME TAX WH         |            |          |                       |                |                   |           |           | 0.00      |
| <b>409 · Income Taxes - Other</b>                  |            |          |                       |                |                   |           |           | 0.00      |
| Total 409 · Income Taxes - Other                   |            |          |                       |                |                   |           |           | 0.00      |
| Total 409 · Income Taxes                           |            |          |                       |                |                   | 175.00    | 0.00      | 175.00    |
| <b>426 · Interest Exp - CTB (Line of Cr)</b>       |            |          |                       |                |                   |           |           | 0.00      |
| Check  | 02/13/2015 | 5979     | Community Trust Ba... | LINE OF CRE... | 131.2 · Comm ...  | 766.67    |           | 766.67    |
| Total 426 · Interest Exp - CTB (Line of Cr)        |            |          |                       |                |                   | 766.67    | 0.00      | 766.67    |
| <b>427 · Interest on Long-Term Debt</b>            |            |          |                       |                |                   |           |           | 0.00      |
| <b>427.1 · Interest on SBA Loan</b>                |            |          |                       |                |                   |           |           | 0.00      |
| Bill   | 01/16/2015 | 60100... | Community Trust Ba... | 60100533313... | 232 · Accounts... | 2,342.20  |           | 2,342.20  |
| Bill   | 02/17/2015 | 60100... | Community Trust Ba... | 60100533313... | 232 · Accounts... | 2,145.36  |           | 4,487.56  |
| Bill   | 03/19/2015 | 60100... | Community Trust Ba... | 60100533313... | 232 · Accounts... | 2,180.41  |           | 6,667.97  |
| Bill   | 04/17/2015 | 60100... | Community Trust Ba... | 60100533313... | 232 · Accounts... | 2,198.68  |           | 8,866.65  |
| Bill   | 05/20/2015 | 60100... | Community Trust Ba... | 60100533313... | 232 · Accounts... | 2,082.19  |           | 10,948.84 |
| Bill   | 06/19/2015 | 60100... | Community Trust Ba... | 60100533313... | 232 · Accounts... | 2,109.23  |           | 13,058.07 |
| Bill   | 07/21/2015 | 60100... | Community Trust Ba... | 60100533313... | 232 · Accounts... | 1,993.98  |           | 15,052.05 |
| Bill   | 08/21/2015 | 60100... | Community Trust Ba... | 60100533313... | 232 · Accounts... | 2,066.72  |           | 17,118.77 |
| Bill   | 09/18/2015 | 60100... | Community Trust Ba... | 60100533313... | 232 · Accounts... | 2,066.72  |           | 19,185.49 |
| Bill   | 10/19/2015 | 60100... | Community Trust Ba... | 60100533313... | 232 · Accounts... | 1,954.37  |           | 21,139.86 |
| Bill   | 11/20/2015 | 60100... | Community Trust Ba... | 60100533313... | 232 · Accounts... | 1,970.41  |           | 23,110.27 |
| Bill   | 12/18/2015 | 60100... | Community Trust Ba... | 60100533313... | 232 · Accounts... | 1,862.35  |           | 24,972.62 |
| Total 427.1 · Interest on SBA Loan                 |            |          |                       |                |                   | 24,972.62 | 0.00      | 24,972.62 |
| <b>427.10 · Interest on 2015 F350 Loan</b>         |            |          |                       |                |                   |           |           | 0.00      |
| Bill   | 03/19/2015 | 60300... | Community Trust Ba... | 60300248851-3  | 232 · Accounts... | 85.84     |           | 85.84     |

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Accrual Basis

**Kentucky Frontier Gas, LLC**  
**General Ledger**  
**As of December 31, 2015**

| Type   | Date       | Num      | Name                  | Memo            | Split             | Debit         | Credit      | Balance       |
|--|------------|----------|-----------------------|-----------------|-------------------|---------------|-------------|---------------|
| Bill   | 04/10/2015 | 60300... | Community Trust Ba... | 60300248851 ... | 232 · Accounts... | 84.52         |             | 170.36        |
| Bill   | 05/12/2015 | 60300... | Community Trust Ba... | 60300248851     | 232 · Accounts... | 83.20         |             | 253.56        |
| Bill   | 06/09/2015 | 60300... | Community Trust Ba... | 60300248851 ... | 232 · Accounts... | 81.88         |             | 335.44        |
| Bill   | 06/30/2015 | 60300... | Community Trust Ba... | 60300248851 ... | 232 · Accounts... | 80.55         |             | 415.99        |
| Bill   | 08/11/2015 | 60300... | Community Trust Ba... | 60300248851...  | 232 · Accounts... | 79.22         |             | 495.21        |
| Bill   | 09/10/2015 | 60300... | Community Trust Ba... | 60300248851 ... | 232 · Accounts... | 77.89         |             | 573.10        |
| Bill   | 10/09/2015 | 60300... | Community Trust Ba... | 60300248851 ... | 232 · Accounts... | 76.55         |             | 649.65        |
| Bill   | 11/10/2015 | 60300... | Community Trust Ba... | 60300248851...  | 232 · Accounts... | 75.21         |             | 724.86        |
| Bill   | 12/16/2015 | 60300... | Community Trust Ba... | 60300248851 ... | 232 · Accounts... | 73.87         |             | 798.73        |
| <b>Total 427.10 · Interest on 2015 F350 Loan</b> |            |          |                       |                 |                   | <b>798.73</b> | <b>0.00</b> | <b>798.73</b> |
| <b>427.11 · Int Exp- CTB 2015 Tacoma</b>         |            |          |                       |                 |                   |               |             | <b>0.00</b>   |
| Bill   | 05/27/2015 | 60300... | Community Trust Ba... | 60300268609 ... | 232 · Accounts... | 50.53         |             | 50.53         |
| Bill   | 06/30/2015 | 60300... | Community Trust Ba... | 60300268609 ... | 232 · Accounts... | 50.20         |             | 100.73        |
| Bill   | 07/29/2015 | 60300... | Community Trust Ba... | 60300268609 ... | 232 · Accounts... | 49.41         |             | 150.14        |
| Bill   | 09/06/2015 | 60300... | Community Trust Ba... | 60300268609 ... | 232 · Accounts... | 48.63         |             | 198.77        |
| Bill   | 10/06/2015 | 60300... | Community Trust Ba... | 60300268609 ... | 232 · Accounts... | 47.84         |             | 246.61        |
| Bill   | 10/23/2015 | 60300... | Community Trust Ba... | 60300268609 ... | 232 · Accounts... | 47.05         |             | 293.66        |
| Bill   | 11/18/2015 | 60300... | Community Trust Ba... | 60300268609...  | 232 · Accounts... | 46.26         |             | 339.92        |
| Bill   | 12/29/2015 | 60300... | Community Trust Ba... | 60300268609 ... | 232 · Accounts... | 45.46         |             | 385.38        |
| <b>Total 427.11 · Int Exp- CTB 2015 Tacoma</b>   |            |          |                       |                 |                   | <b>385.38</b> | <b>0.00</b> | <b>385.38</b> |
| <b>427.12 · Int Exp- CTB SBA #3</b>              |            |          |                       |                 |                   |               |             | <b>0.00</b>   |
| <b>Total 427.12 · Int Exp- CTB SBA #3</b>        |            |          |                       |                 |                   |               |             | <b>0.00</b>   |
| <b>427.13 · Int Exp-2016 Tacoma Access</b>       |            |          |                       |                 |                   |               |             | <b>0.00</b>   |
| <b>Total 427.13 · Int Exp-2016 Tacoma Access</b> |            |          |                       |                 |                   |               |             | <b>0.00</b>   |
| <b>427.15 · Int Exp-CTB ( 2017 Tacoma)</b>       |            |          |                       |                 |                   |               |             | <b>0.00</b>   |
| <b>Total 427.15 · Int Exp-CTB ( 2017 Tacoma)</b> |            |          |                       |                 |                   |               |             | <b>0.00</b>   |
| <b>427.2 · Interest on USDA Loan #1</b>          |            |          |                       |                 |                   |               |             | <b>0.00</b>   |
| Bill   | 01/02/2015 | 60100... | Community Trust Ba... | 60100584401...  | 232 · Accounts... | 6,298.46      |             | 6,298.46      |
| General Journal                                  | 01/31/2015 | 5        |                       | TO TAKE OF...   | 405.1 · Manag...  |               | 6,298.46    | 0.00          |
| Bill   | 02/02/2015 | 60100... | Community Trust Ba... | 60100584401...  | 232 · Accounts... | 6,264.81      |             | 6,264.81      |
| General Journal                                  | 02/28/2015 | 6        |                       | TO TAKE OF...   | 405.1 · Manag...  |               | 6,264.81    | 0.00          |
| Bill   | 03/02/2015 | 60100... | Community Trust Ba... | 60100584401...  | 232 · Accounts... | 5,622.19      |             | 5,622.19      |
| General Journal                                  | 03/31/2015 | 5        |                       | TO TAKE OF...   | 405.1 · Manag...  |               | 5,622.19    | 0.00          |
| Bill   | 04/02/2015 | 60100... | Community Trust Ba... | 60100584401...  | 232 · Accounts... | 6,186.36      |             | 6,186.36      |
| General Journal                                  | 04/30/2015 | 5        |                       | TO TAKE OF...   | 405.1 · Manag...  |               | 6,186.36    | 0.00          |
| Bill   | 05/01/2015 | 60100... | Community Trust Ba... | 60100584401...  | 232 · Accounts... | 5,950.32      |             | 5,950.32      |
| General Journal                                  | 05/31/2015 | 9        |                       | TO REMOVE ...   | 405.1 · Manag...  |               | 5,950.32    | 0.00          |
| Bill   | 06/02/2015 | 60100... | Community Trust Ba... | 60100584401...  | 232 · Accounts... | 6,108.37      |             | 6,108.37      |
| General Journal                                  | 06/30/2015 | 3        |                       | TO TAKE OF...   | 405.1 · Manag...  |               | 6,108.37    | 0.00          |
| Bill   | 07/02/2015 | 60100... | Community Trust Ba... | 60100584401...  | 232 · Accounts... | 5,878.99      |             | 5,878.99      |
| General Journal                                  | 07/31/2015 | 8        |                       | TO TAKE OF...   | 405.1 · Manag...  |               | 5,878.99    | 0.00          |
| Bill   | 08/01/2015 | 60100... | Community Trust Ba... | 60100584401...  | 232 · Accounts... | 6,040.44      |             | 6,040.44      |
| General Journal                                  | 08/31/2015 | 3        |                       | TO TAKE OF...   | 405.1 · Manag...  |               | 6,040.44    | 0.00          |



**Kentucky Frontier Gas, LLC**  
**General Ledger**  
**As of December 31, 2015**

| Type  | Date       | Num      | Name                  | Memo           | Split              | Debit            | Credit           | Balance         |
|---|------------|----------|-----------------------|----------------|--------------------|------------------|------------------|-----------------|
| Bill  | 09/02/2015 | 60100... | Community Trust Ba... | 60100584401... | 232 · Accounts...  | 6,001.84         |                  | 6,001.84        |
| General Journal                                     | 09/30/2015 | 4        |                       | TO TAKE OF...  | 405.1 · Manag...   |                  | 6,001.84         | 0.00            |
| Bill  | 10/02/2015 | 60100... | Community Trust Ba... | 60100584401... | 232 · Accounts...  | 5,774.23         |                  | 5,774.23        |
| General Journal                                     | 10/31/2015 | 5        |                       | TO TAKE OF...  | 405.1 · Manag...   |                  | 5,774.23         | 0.00            |
| Bill  | 11/02/2015 | 60100... | Community Trust Ba... | 60100584401... | 232 · Accounts...  | 5,926.69         |                  | 5,926.69        |
| General Journal                                     | 11/30/2015 | 6        |                       | TO TAKE OF...  | 405.1 · Manag...   |                  | 5,926.69         | 0.00            |
| Bill  | 12/02/2015 | 60100... | Community Trust Ba... | 60100584401... | 232 · Accounts...  | 5,698.75         |                  | 5,698.75        |
| General Journal                                     | 12/31/2015 | 3        |                       | TO TAKE OF...  | 408.5 · Public ... |                  | 5,698.75         | 0.00            |
| <b>Total 427.2 · Interest on USDA Loan #1</b>       |            |          |                       |                |                    | <b>71,751.45</b> | <b>71,751.45</b> | <b>0.00</b>     |
| <b>427.3 · Interest on USDA Loan #2</b>             |            |          |                       |                |                    |                  |                  | <b>0.00</b>     |
| Bill  | 01/02/2015 | 60100... | Community Trust Ba... | 60100584401... | 232 · Accounts...  | 699.83           |                  | 699.83          |
| Bill  | 02/02/2015 | 60100... | Community Trust Ba... | 60100584401... | 232 · Accounts...  | 696.09           |                  | 1,395.92        |
| Bill  | 03/02/2015 | 60100... | Community Trust Ba... | 60100584401... | 232 · Accounts...  | 624.68           |                  | 2,020.60        |
| Bill  | 04/02/2015 | 60100... | Community Trust Ba... | 60100584401... | 232 · Accounts...  | 687.38           |                  | 2,707.98        |
| Bill  | 05/01/2015 | 60100... | Community Trust Ba... | 60100584401... | 232 · Accounts...  | 661.14           |                  | 3,369.12        |
| Bill  | 06/02/2015 | 60100... | Community Trust Ba... | 60100584401... | 232 · Accounts...  | 678.71           |                  | 4,047.83        |
| Bill  | 07/02/2015 | 60100... | Community Trust Ba... | 60100584401... | 232 · Accounts...  | 653.22           |                  | 4,701.05        |
| Bill  | 07/31/2015 | 60100... | Community Trust Ba... | 60100584401... | 232 · Accounts...  | 671.16           |                  | 5,372.21        |
| Bill  | 09/02/2015 | 60100... | Community Trust Ba... | 60100584401... | 232 · Accounts...  | 666.87           |                  | 6,039.08        |
| Bill  | 10/02/2015 | 60100... | Community Trust Ba... | 60100584401... | 232 · Accounts...  | 641.17           |                  | 6,680.25        |
| Bill  | 11/02/2015 | 60100... | Community Trust Ba... | 60100584401... | 232 · Accounts...  | 658.52           |                  | 7,338.77        |
| Bill  | 12/02/2015 | 60100... | Community Trust Ba... | 60100584401... | 232 · Accounts...  | 633.19           |                  | 7,971.96        |
| General Journal                                     | 12/31/2015 | ADJ#11   |                       | ADJUST TO ...  | 224.3 · USDA ...   |                  | 49.48            | 7,922.48        |
| <b>Total 427.3 · Interest on USDA Loan #2</b>       |            |          |                       |                |                    | <b>7,971.96</b>  | <b>49.48</b>     | <b>7,922.48</b> |
| <b>427.4 · Interest on Excavator Loan</b>           |            |          |                       |                |                    |                  |                  | <b>0.00</b>     |
| <b>Total 427.4 · Interest on Excavator Loan</b>     |            |          |                       |                |                    |                  |                  | <b>0.00</b>     |
| <b>427.5 · Interest on Tacoma Access Loan</b>       |            |          |                       |                |                    |                  |                  | <b>0.00</b>     |
| Bill  | 01/02/2015 | 60100... | Community Trust Ba... | 60100618081... | 232 · Accounts...  | 34.16            |                  | 34.16           |
| Bill  | 02/02/2015 | 60100... | Community Trust Ba... | 60100618081... | 232 · Accounts...  | 32.60            |                  | 66.76           |
| Bill  | 03/02/2015 | 60100... | Community Trust Ba... | 60100618081... | 232 · Accounts...  | 27.77            |                  | 94.53           |
| Bill  | 04/02/2015 | 60100... | Community Trust Ba... | 60100618081... | 232 · Accounts...  | 29.14            |                  | 123.67          |
| Bill  | 05/01/2015 | 60100... | Community Trust Ba... | 60100618081... | 232 · Accounts...  | 26.51            |                  | 150.18          |
| Bill  | 06/02/2015 | 60100... | Community Trust Ba... | 60100618081... | 232 · Accounts...  | 25.60            |                  | 175.78          |
| Bill  | 07/02/2015 | 60100... | Community Trust Ba... | 60100618081... | 232 · Accounts...  | 23.29            |                  | 199.07          |
| Bill  | 07/31/2015 | 60100... | Community Trust Ba... | 60100618081... | 232 · Accounts...  | 22.53            |                  | 221.60          |
| Bill  | 09/02/2015 | 60100... | Community Trust Ba... | 60100618081... | 232 · Accounts...  | 20.78            |                  | 242.38          |
| Bill  | 10/02/2015 | 60100... | Community Trust Ba... | 60100618081... | 232 · Accounts...  | 18.40            |                  | 260.78          |
| Bill  | 11/02/2015 | 60100... | Community Trust Ba... | 60100618081... | 232 · Accounts...  | 17.41            |                  | 278.19          |
| Bill  | 12/02/2015 | 60100... | Community Trust Ba... | 60100618081... | 232 · Accounts...  | 15.18            |                  | 293.37          |
| <b>Total 427.5 · Interest on Tacoma Access Loan</b> |            |          |                       |                |                    | <b>293.37</b>    | <b>0.00</b>      | <b>293.37</b>   |
| <b>427.6 · Interest on Tacoma Reg Loan</b>          |            |          |                       |                |                    |                  |                  | <b>0.00</b>     |
| Bill  | 01/16/2015 | 60100... | Community Trust Ba... | 60100615073... | 232 · Accounts...  | 26.54            |                  | 26.54           |
| Bill  | 02/17/2015 | 60100... | Community Trust Ba... | 60100615073... | 232 · Accounts...  | 24.86            |                  | 51.40           |

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08/01/17

Accrual Basis

**Kentucky Frontier Gas, LLC**  
**General Ledger**  
**As of December 31, 2015**

| Type  | Date       | Num      | Name                  | Memo            | Split             | Debit      | Credit    | Balance   |
|---|------------|----------|-----------------------|-----------------|-------------------|------------|-----------|-----------|
| Bill  | 03/17/2015 | 60100... | Community Trust Ba... | 60100615073...  | 232 · Accounts... | 21.12      |           | 72.52     |
| Bill  | 04/08/2015 | 60100... | Community Trust Ba... | PAYOFF FO...    | 232 · Accounts... | 7.58       |           | 80.10     |
| Total 427.6 · Interest on Tacoma Reg Loan       |            |          |                       |                 |                   | 80.10      | 0.00      | 80.10     |
| <b>427.7 · Interest on Tundra Loan</b>          |            |          |                       |                 |                   |            |           | 0.00      |
| Bill  | 01/06/2015 | 60100... | Community Trust Ba... | 60100618138...  | 232 · Accounts... | 33.15      |           | 33.15     |
| Bill  | 02/06/2015 | 60100... | Community Trust Ba... | 60100618138...  | 232 · Accounts... | 31.07      |           | 64.22     |
| Bill  | 03/06/2015 | 60100... | Community Trust Ba... | 60100618138...  | 232 · Accounts... | 26.31      |           | 90.53     |
| Bill  | 04/08/2015 | 60100... | Community Trust Ba... | PAYOFF FO...    | 232 · Accounts... | 19.24      |           | 109.77    |
| Total 427.7 · Interest on Tundra Loan           |            |          |                       |                 |                   | 109.77     | 0.00      | 109.77    |
| <b>427.8 · Interest on SBA Loan #2</b>          |            |          |                       |                 |                   |            |           | 0.00      |
| Bill  | 01/09/2015 | 60100... | Community Trust Ba... | 60100618146...  | 232 · Accounts... | 902.95     |           | 902.95    |
| Bill  | 02/10/2015 | 60100... | Community Trust Ba... | 60100618146...  | 232 · Accounts... | 898.74     |           | 1,801.69  |
| Bill  | 03/10/2015 | 60100... | Community Trust Ba... | 60100618146...  | 232 · Accounts... | 808.83     |           | 2,610.52  |
| Bill  | 04/10/2015 | 60100... | Community Trust Ba... | 60100618146...  | 232 · Accounts... | 890.41     |           | 3,500.93  |
| Bill  | 05/08/2015 | 60100... | Community Trust Ba... | 60100618146...  | 232 · Accounts... | 857.14     |           | 4,358.07  |
| Bill  | 06/10/2015 | 60100... | Community Trust Ba... | 60100618146...  | 232 · Accounts... | 881.59     |           | 5,239.66  |
| Bill  | 07/10/2015 | 60100... | Community Trust Ba... | 60100618146...  | 232 · Accounts... | 848.83     |           | 6,088.49  |
| Bill  | 08/10/2015 | 60100... | Community Trust Ba... | 60100618146...  | 232 · Accounts... | 873.11     |           | 6,961.60  |
| Bill  | 09/10/2015 | 60100... | Community Trust Ba... | 60100618146...  | 232 · Accounts... | 868.33     |           | 7,829.93  |
| Bill  | 10/09/2015 | 60100... | Community Trust Ba... | 60100618146...  | 232 · Accounts... | 836.65     |           | 8,666.58  |
| Bill  | 11/10/2015 | 60100... | Community Trust Ba... | 60100618146...  | 232 · Accounts... | 859.59     |           | 9,526.17  |
| Bill  | 12/10/2015 | 60100... | Community Trust Ba... | 60100618146...  | 232 · Accounts... | 827.46     |           | 10,353.63 |
| Total 427.8 · Interest on SBA Loan #2           |            |          |                       |                 |                   | 10,353.63  | 0.00      | 10,353.63 |
| <b>427.9 · Interest on Silverado Loan</b>       |            |          |                       |                 |                   |            |           | 0.00      |
| Bill  | 03/03/2015 | 60300... | Community Trust Ba... | 60300249233...  | 232 · Accounts... | 84.65      |           | 84.65     |
| Bill  | 03/26/2015 | 60300... | Community Trust Ba... | 60300249233 ... | 232 · Accounts... | 83.34      |           | 167.99    |
| Bill  | 04/23/2015 | 60300... | Community Trust Ba... | 60300249233 ... | 232 · Accounts... | 82.03      |           | 250.02    |
| Bill  | 05/20/2015 | 60300... | Community Trust Ba... | 60300249233 ... | 232 · Accounts... | 80.71      |           | 330.73    |
| Bill  | 06/30/2015 | 60300... | Community Trust Ba... | 60300249233 ... | 232 · Accounts... | 79.39      |           | 410.12    |
| Bill  | 07/29/2015 | 60300... | Community Trust Ba... | 60300249233 ... | 232 · Accounts... | 78.07      |           | 488.19    |
| Bill  | 09/02/2015 | 60300... | Community Trust Ba... | 60300249233 ... | 232 · Accounts... | 76.72      |           | 564.91    |
| Bill  | 10/02/2015 | 60300... | Community Trust Ba... | 60300249233 ... | 232 · Accounts... | 75.41      |           | 640.32    |
| Bill  | 10/23/2015 | 60300... | Community Trust Ba... | 60300249233 ... | 232 · Accounts... | 74.08      |           | 714.40    |
| Bill  | 11/18/2015 | 60300... | Community Trust Ba... | 60300249233...  | 232 · Accounts... | 72.74      |           | 787.14    |
| Bill  | 12/29/2015 | 60300... | Community Trust Ba... | 60300249233 ... | 232 · Accounts... | 71.40      |           | 858.54    |
| Total 427.9 · Interest on Silverado Loan        |            |          |                       |                 |                   | 858.54     | 0.00      | 858.54    |
| <b>427 · Interest on Long-Term Debt - Other</b> |            |          |                       |                 |                   |            |           | 0.00      |
| Total 427 · Interest on Long-Term Debt - Other  |            |          |                       |                 |                   |            |           | 0.00      |
| Total 427 · Interest on Long-Term Debt          |            |          |                       |                 |                   | 117,575.55 | 71,800.93 | 45,774.62 |
| <b>431 · Other Interest Expense</b>             |            |          |                       |                 |                   |            |           | 0.00      |

## Kentucky Frontier Gas, LLC General Ledger As of December 31, 2015

| Type                                  | Date       | Num   | Name                   | Memo              | Split             | Debit | Credit | Balance  |
|---------------------------------------|------------|-------|------------------------|-------------------|-------------------|-------|--------|----------|
| Total 431 · Other Interest Expense    |            |       |                        |                   |                   |       |        | 0.00     |
| <b>436 · Interest Exp on Deposits</b> |            |       |                        |                   |                   |       |        | 0.00     |
| Total 436 · Interest Exp on Deposits  |            |       |                        |                   |                   |       |        | 0.00     |
| <b>768 · Contract Labor</b>           |            |       |                        |                   |                   |       |        | 0.00     |
| Bill                                  | 03/31/2015 |       | DUSTIN CRUM            | grass mowing      | 232 · Accounts... | 7.20  |        | 7.20     |
| Bill                                  | 03/31/2015 |       | DUSTIN CRUM            | grass mowing      | 232 · Accounts... | 52.80 |        | 60.00    |
| General Journal                       | 03/31/2015 | 5     |                        | TO TAKE OF...     | 405.1 · Manag...  |       | 7.20   | 52.80    |
| Check                                 | 04/09/2015 | 6133  | DUSTIN CRUM            | GRASS MO...       | 131.2 · Comm ...  | 60.00 |        | 112.80   |
| Check                                 | 04/17/2015 | 6165  | DUSTIN CRUM            | LAWN MOWI...      | 131.2 · Comm ...  | 7.20  |        | 120.00   |
| Check                                 | 04/17/2015 | 6165  | DUSTIN CRUM            | LAWN MOWI...      | 131.2 · Comm ...  | 52.80 |        | 172.80   |
| Check                                 | 04/24/2015 | 6191  | DUSTIN CRUM            | grass mowing      | 131.2 · Comm ...  | 7.20  |        | 180.00   |
| Check                                 | 04/24/2015 | 6191  | DUSTIN CRUM            | grass mowing      | 131.2 · Comm ...  | 52.80 |        | 232.80   |
| General Journal                       | 04/30/2015 | 5     |                        | TO TAKE OF...     | 405.1 · Manag...  |       | 14.40  | 218.40   |
| Bill                                  | 05/03/2015 |       | DUSTIN CRUM            | GRASS MO...       | 232 · Accounts... | 7.20  |        | 225.60   |
| Bill                                  | 05/03/2015 |       | DUSTIN CRUM            | GRASS MO...       | 232 · Accounts... | 52.80 |        | 278.40   |
| Bill                                  | 05/10/2015 |       | DUSTIN CRUM            | for mowing        | 232 · Accounts... | 7.20  |        | 285.60   |
| Bill                                  | 05/10/2015 |       | DUSTIN CRUM            | for mowing        | 232 · Accounts... | 52.80 |        | 338.40   |
| Check                                 | 05/19/2015 | 6264  | DUSTIN CRUM            | mowing on 5-...   | 131.2 · Comm ...  | 7.20  |        | 345.60   |
| Check                                 | 05/19/2015 | 6264  | DUSTIN CRUM            | mowing on 5-...   | 131.2 · Comm ...  | 52.80 |        | 398.40   |
| General Journal                       | 05/31/2015 | 9     |                        | TO REMOVE ...     | 405.1 · Manag...  |       | 21.60  | 376.80   |
| Bill                                  | 06/01/2015 |       | DUSTIN CRUM            | mowing on 05...   | 232 · Accounts... | 7.20  |        | 384.00   |
| Bill                                  | 06/01/2015 |       | DUSTIN CRUM            | mowing on 05...   | 232 · Accounts... | 52.80 |        | 436.80   |
| Check                                 | 06/19/2015 | 6353  | Dustin's Lawn Care ... | MOWING ON...      | 131.2 · Comm ...  | 7.20  |        | 444.00   |
| Check                                 | 06/19/2015 | 6353  | Dustin's Lawn Care ... | MOWING ON...      | 131.2 · Comm ...  | 52.80 |        | 496.80   |
| Bill                                  | 06/26/2015 | #1007 | Dustin's Lawn Care ... | LR-BTU 6/22-...   | 232 · Accounts... | 7.20  |        | 504.00   |
| Bill                                  | 06/26/2015 | #1007 | Dustin's Lawn Care ... | LR-BTU 6/22-...   | 232 · Accounts... | 52.80 |        | 556.80   |
| General Journal                       | 06/30/2015 | 3     |                        | TO TAKE OF...     | 405.1 · Manag...  |       | 21.60  | 535.20   |
| Bill                                  | 07/10/2015 |       | Dustin's Lawn Care ... | mowing grass...   | 232 · Accounts... | 60.00 |        | 595.20   |
| Bill                                  | 07/10/2015 |       | Dustin's Lawn Care ... | mowing grass...   | 232 · Accounts... | 50.00 |        | 645.20   |
| Check                                 | 07/13/2015 | 6443  | Dustin's Lawn Care ... |                   | 131.2 · Comm ...  | 7.20  |        | 652.40   |
| Check                                 | 07/13/2015 | 6443  | Dustin's Lawn Care ... |                   | 131.2 · Comm ...  | 52.80 |        | 705.20   |
| Check                                 | 07/21/2015 | 6463  | Dustin's Lawn Care ... | grass mowing...   | 131.2 · Comm ...  | 85.00 |        | 790.20   |
| Bill                                  | 07/31/2015 | #1015 | Dustin's Lawn Care ... | Grass at office   | 232 · Accounts... | 7.20  |        | 797.40   |
| Bill                                  | 07/31/2015 | #1015 | Dustin's Lawn Care ... | Grass at office   | 232 · Accounts... | 52.80 |        | 850.20   |
| Bill                                  | 07/31/2015 | #1015 | Dustin's Lawn Care ... | Grass at TH       | 232 · Accounts... | 25.00 |        | 875.20   |
| General Journal                       | 07/31/2015 | 8     |                        | TO TAKE OF...     | 405.1 · Manag...  |       | 14.40  | 860.80   |
| Check                                 | 08/07/2015 | 6531  | Dustin's Lawn Care ... | office            | 131.2 · Comm ...  | 7.20  |        | 868.00   |
| Check                                 | 08/07/2015 | 6531  | Dustin's Lawn Care ... | office            | 131.2 · Comm ...  | 52.80 |        | 920.80   |
| Check                                 | 08/07/2015 | 6531  | Dustin's Lawn Care ... | th                | 131.2 · Comm ...  | 25.00 |        | 945.80   |
| Bill                                  | 08/21/2015 | #1018 | Dustin's Lawn Care ... | mowing at offi... | 232 · Accounts... | 7.20  |        | 953.00   |
| Bill                                  | 08/21/2015 | #1018 | Dustin's Lawn Care ... | mowing at offi... | 232 · Accounts... | 52.80 |        | 1,005.80 |
| Bill                                  | 08/21/2015 | #1018 | Dustin's Lawn Care ... | mowing at TH      | 232 · Accounts... | 25.00 |        | 1,030.80 |
| Bill                                  | 08/21/2015 |       | Dustin's Lawn Care ... | Mowing on 08...   | 232 · Accounts... | 77.80 |        | 1,108.60 |
| Bill                                  | 08/21/2015 |       | Dustin's Lawn Care ... | Mowing on 08...   | 232 · Accounts... | 7.20  |        | 1,115.80 |
| Check                                 | 08/28/2015 | 6616  | Dustin's Lawn Care ... | Grass at office   | 131.2 · Comm ...  | 7.20  |        | 1,123.00 |
| Check                                 | 08/28/2015 | 6616  | Dustin's Lawn Care ... | Grass at office   | 131.2 · Comm ...  | 52.80 |        | 1,175.80 |
| Check                                 | 08/28/2015 | 6616  | Dustin's Lawn Care ... | Grass at th       | 131.2 · Comm ...  | 25.00 |        | 1,200.80 |

**Kentucky Frontier Gas, LLC**  
**General Ledger**  
**As of December 31, 2015**

| Type                                   | Date       | Num   | Name                   | Memo              | Split             | Debit           | Credit          | Balance         |
|--|------------|-------|------------------------|-------------------|-------------------|-----------------|-----------------|-----------------|
| General Journal                        | 08/31/2015 | 3     |                        | TO TAKE OF...     | 405.1 · Manag...  |                 | 28.80           | 1,172.00        |
| Bill                                   | 09/03/2015 | #1021 | Dustin's Lawn Care ... | grass mowing...   | 232 · Accounts... | 7.20            |                 | 1,179.20        |
| Bill                                   | 09/03/2015 | #1021 | Dustin's Lawn Care ... | grass mowing...   | 232 · Accounts... | 52.80           |                 | 1,232.00        |
| Bill                                   | 09/03/2015 | #1021 | Dustin's Lawn Care ... | grass mowing...   | 232 · Accounts... | 25.00           |                 | 1,257.00        |
| Bill                                   | 09/10/2015 | #1022 | Dustin's Lawn Care ... | landscaping       | 232 · Accounts... | 60.00           |                 | 1,317.00        |
| Bill                                   | 09/10/2015 | #1022 | Dustin's Lawn Care ... | landscaping       | 232 · Accounts... | 440.00          |                 | 1,757.00        |
| Bill                                   | 09/10/2015 | #1022 | Dustin's Lawn Care ... | mowing off        | 232 · Accounts... | 7.20            |                 | 1,764.20        |
| Bill                                   | 09/10/2015 | #1022 | Dustin's Lawn Care ... | mowing off        | 232 · Accounts... | 52.80           |                 | 1,817.00        |
| Bill                                   | 09/10/2015 | #1022 | Dustin's Lawn Care ... | TH                | 232 · Accounts... | 25.00           |                 | 1,842.00        |
| Bill                                   | 09/23/2015 | #1027 | Dustin's Lawn Care ... | mowing office...  | 232 · Accounts... | 14.40           |                 | 1,856.40        |
| Bill                                   | 09/23/2015 | #1027 | Dustin's Lawn Care ... | mowing office...  | 232 · Accounts... | 105.60          |                 | 1,962.00        |
| Bill                                   | 09/23/2015 | #1027 | Dustin's Lawn Care ... | mowing th for ... | 232 · Accounts... | 50.00           |                 | 2,012.00        |
| Check                                  | 09/30/2015 | 6701  | Dustin's Lawn Care ... | mowing grass...   | 131.2 · Comm ...  | 7.20            |                 | 2,019.20        |
| Check                                  | 09/30/2015 | 6701  | Dustin's Lawn Care ... | mowing grass...   | 131.2 · Comm ...  | 52.80           |                 | 2,072.00        |
| General Journal                        | 09/30/2015 | 4     |                        | TO TAKE OF...     | 405.1 · Manag...  |                 | 96.00           | 1,976.00        |
| Check                                  | 10/02/2015 | 6705  | Dustin's Lawn Care ... | Hauling off eq... | 131.2 · Comm ...  | 6.00            |                 | 1,982.00        |
| Check                                  | 10/02/2015 | 6705  | Dustin's Lawn Care ... | Hauling off eq... | 131.2 · Comm ...  | 44.00           |                 | 2,026.00        |
| Bill                                   | 10/09/2015 |       | Dustin's Lawn Care ... | mowing grass...   | 232 · Accounts... | 25.00           |                 | 2,051.00        |
| Bill                                   | 10/09/2015 |       | Dustin's Lawn Care ... | mowing grass...   | 232 · Accounts... | 60.00           |                 | 2,111.00        |
| Check                                  | 10/26/2015 | 6773  | Dustin's Lawn Care ... | off               | 131.2 · Comm ...  | 7.20            |                 | 2,118.20        |
| Check                                  | 10/26/2015 | 6773  | Dustin's Lawn Care ... | off               | 131.2 · Comm ...  | 52.80           |                 | 2,171.00        |
| Check                                  | 10/26/2015 | 6773  | Dustin's Lawn Care ... | th                | 131.2 · Comm ...  | 25.00           |                 | 2,196.00        |
| General Journal                        | 10/31/2015 | 5     |                        | TO TAKE OF...     | 405.1 · Manag...  |                 | 13.20           | 2,182.80        |
| <b>Total 768 · Contract Labor</b>      |            |       |                        |                   |                   | <b>2,400.00</b> | <b>217.20</b>   | <b>2,182.80</b> |
| <b>806 · Gas Purch-Aei Kaars</b>       |            |       |                        |                   |                   |                 |                 | <b>0.00</b>     |
| Bill                                   | 04/30/2015 | 04-15 | Samuel T Alcus         | 04-15             | 232 · Accounts... | 957.90          |                 | 957.90          |
| General Journal                        | 04/30/2015 | 5     |                        | TO TAKE OF...     | 405.1 · Manag...  |                 | 957.90          | 0.00            |
| Bill                                   | 05/31/2015 | 05-15 | Samuel T Alcus         | 05-15             | 232 · Accounts... | 930.00          |                 | 930.00          |
| General Journal                        | 05/31/2015 | 9     |                        | TO REMOVE ...     | 405.1 · Manag...  |                 | 930.00          | 0.00            |
| Bill                                   | 06/30/2015 | 06-15 | Samuel T Alcus         | 06-15             | 232 · Accounts... | 629.30          |                 | 629.30          |
| General Journal                        | 06/30/2015 | 3     |                        | TO TAKE OF...     | 405.1 · Manag...  |                 | 629.30          | 0.00            |
| Bill                                   | 07/31/2015 | 07-15 | Samuel T Alcus         | 07-15             | 232 · Accounts... | 691.30          |                 | 691.30          |
| General Journal                        | 07/31/2015 | 8     |                        | TO TAKE OF...     | 405.1 · Manag...  |                 | 691.30          | 0.00            |
| Bill                                   | 08/31/2015 | 08-15 | Samuel T Alcus         | 08-15             | 232 · Accounts... | 595.20          |                 | 595.20          |
| General Journal                        | 08/31/2015 | 3     |                        | TO TAKE OF...     | 405.1 · Manag...  |                 | 595.20          | 0.00            |
| Bill                                   | 09/30/2015 | 09-15 | Samuel T Alcus         | 09-15             | 232 · Accounts... | 830.80          |                 | 830.80          |
| General Journal                        | 09/30/2015 | 4     |                        | TO TAKE OF...     | 405.1 · Manag...  |                 | 830.80          | 0.00            |
| Bill                                   | 10/31/2015 | 10-15 | Samuel T Alcus         | 10-15             | 232 · Accounts... | 1,190.40        |                 | 1,190.40        |
| General Journal                        | 10/31/2015 | 5     |                        | TO TAKE OF...     | 405.1 · Manag...  |                 | 1,190.40        | 0.00            |
| Bill                                   | 11/30/2015 | 11-15 | Samuel T Alcus         | 11-15             | 232 · Accounts... | 1,388.80        |                 | 1,388.80        |
| General Journal                        | 11/30/2015 | 3     |                        | TO TAKE OF...     | 405.1 · Manag...  |                 | 1,388.80        | 0.00            |
| Bill                                   | 12/31/2015 | 12-15 | Samuel T Alcus         | 12-15             | 232 · Accounts... | 83.70           |                 | 83.70           |
| General Journal                        | 12/31/2015 | 4     |                        | TO TAKE OF...     | 405.1 · Manag...  |                 | 83.70           | 0.00            |
| <b>Total 806 · Gas Purch-Aei Kaars</b> |            |       |                        |                   |                   | <b>7,297.40</b> | <b>7,297.40</b> | <b>0.00</b>     |
| <b>807 · Gas Purch-Nytis(Evan 104)</b> |            |       |                        |                   |                   |                 |                 | <b>0.00</b>     |

**Kentucky Frontier Gas, LLC**  
**General Ledger**  
**As of December 31, 2015**

08/01/17

Accrual Basis

| Type                                  | Date       | Num       | Name                    | Memo           | Split             | Debit     | Credit    | Balance  |
|---------------------------------------|------------|-----------|-------------------------|----------------|-------------------|-----------|-----------|----------|
| Bill                                  | 01/31/2015 | 01-15 ... | Nytis Exploration Co... | 01-15 EVAN ... | 232 · Accounts... | 2,505.36  |           | 2,505.36 |
| General Journal                       | 01/31/2015 | 5         |                         | TO TAKE OF...  | 405.1 · Manag...  |           | 2,505.36  | 0.00     |
| Bill                                  | 02/28/2015 | 02-15 ... | Nytis Exploration Co... | 02-15 EVAN ... | 232 · Accounts... | 2,649.90  |           | 2,649.90 |
| General Journal                       | 02/28/2015 | 6         |                         | TO TAKE OF...  | 405.1 · Manag...  |           | 2,649.90  | 0.00     |
| Bill                                  | 03/31/2015 | 03-15 ... | Nytis Exploration Co... | 03-15 Evan 104 | 232 · Accounts... | 3,249.96  |           | 3,249.96 |
| General Journal                       | 03/31/2015 | 5         |                         | TO TAKE OF...  | 405.1 · Manag...  |           | 3,249.96  | 0.00     |
| Bill                                  | 04/30/2015 | 04-15 ... | Nytis Exploration Co... | 04-15 EVAN ... | 232 · Accounts... | 2,684.94  |           | 2,684.94 |
| General Journal                       | 04/30/2015 | 5         |                         | TO TAKE OF...  | 405.1 · Manag...  |           | 2,684.94  | 0.00     |
| Bill                                  | 05/31/2015 | 05-15 ... | Nytis Exploration Co... | 05-15 EVAN ... | 232 · Accounts... | 2,956.50  |           | 2,956.50 |
| General Journal                       | 05/31/2015 | 9         |                         | TO REMOVE ...  | 405.1 · Manag...  |           | 2,956.50  | 0.00     |
| Bill                                  | 06/30/2015 | 06-15 ... | Nytis Exploration Co... | 06-15 Evan 104 | 232 · Accounts... | 2,724.36  |           | 2,724.36 |
| General Journal                       | 06/30/2015 | 3         |                         | TO TAKE OF...  | 405.1 · Manag...  |           | 2,724.36  | 0.00     |
| Bill                                  | 07/31/2015 | 07-15 ... | Nytis Exploration Co... | 07-15 Evan 104 | 232 · Accounts... | 3,341.94  |           | 3,341.94 |
| General Journal                       | 07/31/2015 | 8         |                         | TO TAKE OF...  | 405.1 · Manag...  |           | 3,341.94  | 0.00     |
| Bill                                  | 08/31/2015 | 08-15 ... | Nytis Exploration Co... | 08-15 Evan 104 | 232 · Accounts... | 3,052.86  |           | 3,052.86 |
| General Journal                       | 08/31/2015 | 3         |                         | TO TAKE OF...  | 405.1 · Manag...  |           | 3,052.86  | 0.00     |
| Bill                                  | 09/30/2015 | 09-15 ... | Nytis Exploration Co... | 09-15 EVAN ... | 232 · Accounts... | 2,628.00  |           | 2,628.00 |
| General Journal                       | 09/30/2015 | 4         |                         | TO TAKE OF...  | 405.1 · Manag...  |           | 2,628.00  | 0.00     |
| Bill                                  | 10/31/2015 | 10-15 ... | Nytis Exploration Co... | 10-15 EVAN ... | 232 · Accounts... | 3,455.82  |           | 3,455.82 |
| General Journal                       | 10/31/2015 | 6         |                         | TO TAKE OF...  | 405.1 · Manag...  |           | 3,455.82  | 0.00     |
| Bill                                  | 11/30/2015 | 11-15 ... | Nytis Exploration Co... | 11-15 Evan 104 | 232 · Accounts... | 2,890.80  |           | 2,890.80 |
| General Journal                       | 11/30/2015 | 3         |                         | TO TAKE OF...  | 405.1 · Manag...  |           | 2,890.80  | 0.00     |
| Bill                                  | 12/31/2015 | 12-15 ... | Nytis Exploration Co... | 12-15 EVAN ... | 232 · Accounts... | 2,584.20  |           | 2,584.20 |
| General Journal                       | 12/31/2015 | 4         |                         | TO TAKE OF...  | 405.1 · Manag...  |           | 2,584.20  | 0.00     |
| Total 807 · Gas Purch-Nytis(Evan 104) |            |           |                         |                |                   | 34,724.64 | 34,724.64 | 0.00     |
| <b>808 · Gas Purch-Nytis (Dema)</b>   |            |           |                         |                |                   |           |           | 0.00     |
| Bill                                  | 01/31/2015 | 01-15 ... | Nytis Exploration Co... | 01-15 DEMA     | 232 · Accounts... | 184.86    |           | 184.86   |
| General Journal                       | 01/31/2015 | 5         |                         | TO TAKE OF...  | 405.1 · Manag...  |           | 184.86    | 0.00     |
| Bill                                  | 02/28/2015 | 02-15 ... | Nytis Exploration Co... | 02-15 DEMA     | 232 · Accounts... | 167.59    |           | 167.59   |
| General Journal                       | 02/28/2015 | 6         |                         | TO TAKE OF...  | 405.1 · Manag...  |           | 167.59    | 0.00     |
| Bill                                  | 03/31/2015 | 03-15 ... | Nytis Exploration Co... | 03-15 DEMA     | 232 · Accounts... | 131.07    |           | 131.07   |
| General Journal                       | 03/31/2015 | 5         |                         | TO TAKE OF...  | 405.1 · Manag...  |           | 131.07    | 0.00     |
| Bill                                  | 04/30/2015 | 04-15 ... | Nytis Exploration Co... | 04-15 DEMA     | 232 · Accounts... | 41.32     |           | 41.32    |
| General Journal                       | 04/30/2015 | 5         |                         | TO TAKE OF...  | 405.1 · Manag...  |           | 41.32     | 0.00     |
| Bill                                  | 05/31/2015 | 05-15 ... | Nytis Exploration Co... | 05-15 DEMA     | 232 · Accounts... | 21.22     |           | 21.22    |
| General Journal                       | 05/31/2015 | 9         |                         | TO REMOVE ...  | 405.1 · Manag...  |           | 21.22     | 0.00     |
| Bill                                  | 06/30/2015 | 06-15 ... | Nytis Exploration Co... | 06-15 Dema     | 232 · Accounts... | 26.43     |           | 26.43    |
| General Journal                       | 06/30/2015 | 3         |                         | TO TAKE OF...  | 405.1 · Manag...  |           | 26.43     | 0.00     |
| Bill                                  | 07/31/2015 | 07-15 ... | Nytis Exploration Co... | 07-15 Dema     | 232 · Accounts... | 21.15     |           | 21.15    |
| General Journal                       | 07/31/2015 | 8         |                         | TO TAKE OF...  | 405.1 · Manag...  |           | 21.15     | 0.00     |
| Bill                                  | 08/31/2015 | 08-15 ... | Nytis Exploration Co... | 08-15 DEMA     | 232 · Accounts... | 14.68     |           | 14.68    |
| General Journal                       | 08/31/2015 | 3         |                         | TO TAKE OF...  | 405.1 · Manag...  |           | 14.68     | 0.00     |
| Bill                                  | 09/30/2015 | 09-15 ... | Nytis Exploration Co... | 09-15 DEMA     | 232 · Accounts... | 13.47     |           | 13.47    |
| General Journal                       | 09/30/2015 | 4         |                         | TO TAKE OF...  | 405.1 · Manag...  |           | 13.47     | 0.00     |
| Bill                                  | 10/31/2015 | 10-15 ... | Nytis Exploration Co... | 10-15 DEMA     | 232 · Accounts... | 10.47     |           | 10.47    |
| General Journal                       | 10/31/2015 | 6         |                         | TO TAKE OF...  | 405.1 · Manag...  |           | 10.47     | 0.00     |
| Bill                                  | 12/31/2015 | 11-15 ... | Nytis Exploration Co... | 11-15 DEMA     | 232 · Accounts... | 36.34     |           | 36.34    |

**Kentucky Frontier Gas, LLC**  
**General Ledger**  
**As of December 31, 2015**

| Type  | Date       | Num       | Name                    | Memo          | Split              | Debit      | Credit     | Balance   |
|---|------------|-----------|-------------------------|---------------|--------------------|------------|------------|-----------|
| Bill  | 12/31/2015 | 12-15 ... | Nytis Exploration Co... | 12-15 DEMA    | 232 · Accounts...  | 67.06      |            | 103.40    |
| General Journal                                 | 12/31/2015 | 4         |                         | TO TAKE OF... | 405.1 · Manag...   |            | 103.40     | 0.00      |
| Total 808 · Gas Purch-Nytis (Dema)              |            |           |                         |               |                    | 735.66     | 735.66     | 0.00      |
| <b>809 · Gas Purch-Cumberland Valley</b>        |            |           |                         |               |                    |            |            |           |
| Bill  | 01/31/2015 | 01-15     | Cumberland Valley ...   | 01-15         | 232 · Accounts...  | 94,685.15  |            | 94,685.15 |
| General Journal                                 | 01/31/2015 | 5         |                         | TO TAKE OF... | 405.1 · Manag...   |            | 94,685.15  | 0.00      |
| Bill  | 02/28/2015 | 02-15     | Cumberland Valley ...   | 02-15         | 232 · Accounts...  | 92,709.07  |            | 92,709.07 |
| General Journal                                 | 02/28/2015 | 6         |                         | TO TAKE OF... | 405.1 · Manag...   |            | 92,709.07  | 0.00      |
| Bill  | 03/31/2015 | 03-15     | Cumberland Valley ...   | 03-15         | 232 · Accounts...  | 49,849.34  |            | 49,849.34 |
| General Journal                                 | 03/31/2015 | 5         |                         | TO TAKE OF... | 405.1 · Manag...   |            | 49,849.34  | 0.00      |
| Bill  | 04/30/2015 | 04-15     | Cumberland Valley ...   | 04-15         | 232 · Accounts...  | 10,588.89  |            | 10,588.89 |
| General Journal                                 | 04/30/2015 | 5         |                         | TO TAKE OF... | 405.1 · Manag...   |            | 10,588.89  | 0.00      |
| Bill  | 05/31/2015 | 05-15     | Cumberland Valley ...   | 05-15         | 232 · Accounts...  | 9,398.39   |            | 9,398.39  |
| General Journal                                 | 05/31/2015 | 9         |                         | TO REMOVE ... | 405.1 · Manag...   |            | 9,398.39   | 0.00      |
| Bill  | 06/30/2015 | 06-15     | Cumberland Valley ...   | 06-15         | 232 · Accounts...  | 12,701.15  |            | 12,701.15 |
| General Journal                                 | 06/30/2015 | 3         |                         | TO TAKE OF... | 405.1 · Manag...   |            | 12,701.15  | 0.00      |
| Bill  | 07/31/2015 | 07-15     | Cumberland Valley ...   | 07-15         | 232 · Accounts...  | 8,048.55   |            | 8,048.55  |
| General Journal                                 | 07/31/2015 | 8         |                         | TO TAKE OF... | 405.1 · Manag...   |            | 8,048.55   | 0.00      |
| Bill  | 08/31/2015 | 08-15     | Cumberland Valley ...   | 08-15         | 232 · Accounts...  | 8,761.18   |            | 8,761.18  |
| General Journal                                 | 08/31/2015 | 3         |                         | TO TAKE OF... | 405.1 · Manag...   |            | 8,761.18   | 0.00      |
| Bill  | 09/30/2015 | 09-15     | Cumberland Valley ...   | 09-15         | 232 · Accounts...  | 11,253.47  |            | 11,253.47 |
| General Journal                                 | 09/30/2015 | 4         |                         | TO TAKE OF... | 405.1 · Manag...   |            | 11,253.47  | 0.00      |
| Bill  | 10/31/2015 | 10-15     | Cumberland Valley ...   | 10-15         | 232 · Accounts...  | 19,405.56  |            | 19,405.56 |
| General Journal                                 | 10/31/2015 | 5         |                         | TO TAKE OF... | 405.1 · Manag...   |            | 19,405.56  | 0.00      |
| Bill  | 11/30/2015 | 11-15     | Cumberland Valley ...   | 11-15         | 232 · Accounts...  | 31,653.37  |            | 31,653.37 |
| General Journal                                 | 11/30/2015 | 6         |                         | TO TAKE OF... | 405.1 · Manag...   |            | 31,653.37  | 0.00      |
| Bill  | 12/31/2015 | 12-15     | Cumberland Valley ...   | 12-15         | 232 · Accounts...  | 37,972.80  |            | 37,972.80 |
| General Journal                                 | 12/31/2015 | 3         |                         | TO TAKE OF... | 408.5 · Public ... |            | 37,972.80  | 0.00      |
| Total 809 · Gas Purch-Cumberland Valley         |            |           |                         |               |                    | 387,026.92 | 387,026.92 | 0.00      |
| <b>810 · Gas Purch- Chesapeake Energy</b>       |            |           |                         |               |                    |            |            |           |
| Total 810 · Gas Purch- Chesapeake Energy        |            |           |                         |               |                    |            |            | 0.00      |
| <b>849 · TRANSMISSION EXPENSES</b>              |            |           |                         |               |                    |            |            |           |
| <b>849.1 · OPERATION</b>                        |            |           |                         |               |                    |            |            |           |
| <b>850 · Oper Supervision &amp; Engineering</b> |            |           |                         |               |                    |            |            |           |
| Total 850 · Oper Supervision & Engineering      |            |           |                         |               |                    |            |            | 0.00      |
| <b>851 · System Control &amp; Load Dispatch</b> |            |           |                         |               |                    |            |            |           |
| Total 851 · System Control & Load Dispatch      |            |           |                         |               |                    |            |            | 0.00      |
| <b>852 · Communication System Expenses</b>      |            |           |                         |               |                    |            |            |           |
| Total 852 · Communication System Expenses       |            |           |                         |               |                    |            |            | 0.00      |
| <b>853 · Compressor Station Labor &amp; Exp</b> |            |           |                         |               |                    |            |            |           |
| Total 853 · Compressor Station Labor & Exp      |            |           |                         |               |                    |            |            | 0.00      |

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08/01/17

Accrual Basis

**Kentucky Frontier Gas, LLC**  
**General Ledger**  
 As of December 31, 2015

| Type   | Date | Num | Name | Memo | Split | Debit | Credit | Balance |
|--|------|-----|------|------|-------|-------|--------|---------|
| <b>854 · Gas for Compressor Station Fuel</b>       |      |     |      |      |       |       |        | 0.00    |
| Total 854 · Gas for Compressor Station Fuel        |      |     |      |      |       |       |        | 0.00    |
| <b>855 · Other Fuel &amp; Power for Compress</b>   |      |     |      |      |       |       |        | 0.00    |
| Total 855 · Other Fuel & Power for Compress        |      |     |      |      |       |       |        | 0.00    |
| <b>856 · Mains Expense</b>                         |      |     |      |      |       |       |        | 0.00    |
| Total 856 · Mains Expense                          |      |     |      |      |       |       |        | 0.00    |
| <b>857 · Measuring &amp; Regulation Station</b>    |      |     |      |      |       |       |        | 0.00    |
| Total 857 · Measuring & Regulation Station         |      |     |      |      |       |       |        | 0.00    |
| <b>858 · Transmission &amp; Compres of Gas</b>     |      |     |      |      |       |       |        | 0.00    |
| Total 858 · Transmission & Compres of Gas          |      |     |      |      |       |       |        | 0.00    |
| <b>859 · Other Expenses</b>                        |      |     |      |      |       |       |        | 0.00    |
| Total 859 · Other Expenses                         |      |     |      |      |       |       |        | 0.00    |
| <b>860 · Rents</b>                                 |      |     |      |      |       |       |        | 0.00    |
| Total 860 · Rents                                  |      |     |      |      |       |       |        | 0.00    |
| <b>849.1 · OPERATION - Other</b>                   |      |     |      |      |       |       |        | 0.00    |
| Total 849.1 · OPERATION - Other                    |      |     |      |      |       |       |        | 0.00    |
| Total 849.1 · OPERATION                            |      |     |      |      |       |       |        | 0.00    |
| <b>861 · MAINTENANCE</b>                           |      |     |      |      |       |       |        | 0.00    |
| <b>861.1 · Maint Supervision &amp; Engineering</b> |      |     |      |      |       |       |        | 0.00    |
| Total 861.1 · Maint Supervision & Engineering      |      |     |      |      |       |       |        | 0.00    |
| <b>862 · Maint of Structres &amp; Improvemen</b>   |      |     |      |      |       |       |        | 0.00    |
| Total 862 · Maint of Structres & Improvemen        |      |     |      |      |       |       |        | 0.00    |
| <b>863 · Maintenance of Mains</b>                  |      |     |      |      |       |       |        | 0.00    |
| Total 863 · Maintenance of Mains                   |      |     |      |      |       |       |        | 0.00    |
| <b>864 · Maint of Compressor Station Equ</b>       |      |     |      |      |       |       |        | 0.00    |
| Total 864 · Maint of Compressor Station Equ        |      |     |      |      |       |       |        | 0.00    |
| <b>865 · Maint of Meas &amp; Reg Station Equ</b>   |      |     |      |      |       |       |        | 0.00    |
| Total 865 · Maint of Meas & Reg Station Equ        |      |     |      |      |       |       |        | 0.00    |
| <b>866 · Maint of Communication Equip</b>          |      |     |      |      |       |       |        | 0.00    |
| Total 866 · Maint of Communication Equip           |      |     |      |      |       |       |        | 0.00    |
| <b>867 · Maint of Other Equipment</b>              |      |     |      |      |       |       |        | 0.00    |
| Total 867 · Maint of Other Equipment               |      |     |      |      |       |       |        | 0.00    |
| <b>869 · Oper Supervision &amp; Engineering</b>    |      |     |      |      |       |       |        | 0.00    |
| Total 869 · Oper Supervision & Engineering         |      |     |      |      |       |       |        | 0.00    |

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Accrual Basis

**Kentucky Frontier Gas, LLC**  
**General Ledger**  
 As of December 31, 2015

| Type   | Date       | Num      | Name                    | Memo              | Split             | Debit  | Credit | Balance  |
|--|------------|----------|-------------------------|-------------------|-------------------|--------|--------|----------|
| <b>861 · MAINTENANCE - Other</b>                 |            |          |                         |                   |                   |        |        | 0.00     |
| Total 861 · MAINTENANCE - Other                  |            |          |                         |                   |                   |        |        | 0.00     |
| Total 861 · MAINTENANCE                          |            |          |                         |                   |                   |        |        | 0.00     |
| <b>849 · TRANSMISSION EXPENSES - Other</b>       |            |          |                         |                   |                   |        |        | 0.00     |
| Total 849 · TRANSMISSION EXPENSES - Other        |            |          |                         |                   |                   |        |        | 0.00     |
| Total 849 · TRANSMISSION EXPENSES                |            |          |                         |                   |                   |        |        | 0.00     |
| <b>870 · DISTRIBUTION EXPENSES</b>               |            |          |                         |                   |                   |        |        | 0.00     |
| <b>871 · DISTRIBUTION OPERATION</b>              |            |          |                         |                   |                   |        |        | 0.00     |
| Transportation                                   |            |          |                         |                   |                   |        |        | 0.00     |
| Total Transportation                             |            |          |                         |                   |                   |        |        | 0.00     |
| <b>871.1 · Distribution Load Dispatching</b>     |            |          |                         |                   |                   |        |        | 0.00     |
| Total 871.1 · Distribution Load Dispatching      |            |          |                         |                   |                   |        |        | 0.00     |
| <b>872 · Comp Station Labor &amp; Exp</b>        |            |          |                         |                   |                   |        |        | 0.00     |
| Total 872 · Comp Station Labor & Exp             |            |          |                         |                   |                   |        |        | 0.00     |
| <b>873 · Compressor Station Fuel &amp; Power</b> |            |          |                         |                   |                   |        |        | 0.00     |
| Total 873 · Compressor Station Fuel & Power      |            |          |                         |                   |                   |        |        | 0.00     |
| <b>874 · Mains &amp; Services Expenses</b>       |            |          |                         |                   |                   |        |        | 0.00     |
| Bill   | 01/01/2015 | 25101    | m2m Data Corporati...   | 25101             | 232 · Accounts... | 26.20  |        | 26.20    |
| Check  | 01/05/2015 | DB CD    | Lowe's                  |                   | 131.2 · Comm ...  |        |        | 26.20    |
| Check  | 01/05/2015 | DB CD    | Lowe's                  |                   | 131.2 · Comm ...  |        |        | 26.20    |
| Check  | 01/05/2015 | DB CD    | Lowe's                  |                   | 131.2 · Comm ...  |        |        | 26.20    |
| Check  | 01/05/2015 | DB CD    | Lowe's                  |                   | 131.2 · Comm ...  |        |        | 26.20    |
| Check  | 01/05/2015 | DB CD    | Lowe's                  |                   | 131.2 · Comm ...  |        |        | 26.20    |
| Check  | 01/05/2015 | DB CD    | Lowe's                  |                   | 131.2 · Comm ...  |        |        | 26.20    |
| Bill   | 01/05/2015 | #190380  | AREA WIDE PROT...       | #190380           | 232 · Accounts... | 335.00 |        | 361.20   |
| Check  | 01/09/2015 | DB CD    | Amazon.com              |                   | 131.2 · Comm ...  | 320.01 |        | 681.21   |
| Check  | 01/09/2015 | DB CD    | Amazon.com              |                   | 131.2 · Comm ...  |        |        | 681.21   |
| Deposit  | 01/09/2015 |          |                         | REF CR FRO...     | 131.2 · Comm ...  |        | 132.05 | 549.16   |
| Deposit  | 01/09/2015 |          |                         | REF FROM A...     | 131.2 · Comm ...  |        | 132.05 | 417.11   |
| Deposit  | 01/09/2015 |          |                         | REF FROM A...     | 131.2 · Comm ...  |        | 132.05 | 285.06   |
| Bill   | 01/15/2015 | 203179   | Williams Electric & ... | 203179            | 232 · Accounts... | 13.45  |        | 298.51   |
| Bill   | 01/15/2015 | 203179   | Williams Electric & ... | 203179            | 232 · Accounts... | 98.67  |        | 397.18   |
| Bill   | 01/21/2015 | #8215    | Unlimited Equipmen...   | #8215 Forklift... | 232 · Accounts... | 36.27  |        | 433.45   |
| Bill   | 01/21/2015 | #8215    | Unlimited Equipmen...   | #8215 Forklift... | 232 · Accounts... | 266.01 |        | 699.46   |
| Check  | 01/23/2015 | DB CD    | HiTech Signs & Gra...   |                   | 131.2 · Comm ...  | 57.87  |        | 757.33   |
| Check  | 01/23/2015 | DB CD    | HiTech Signs & Gra...   |                   | 131.2 · Comm ...  | 424.36 |        | 1,181.69 |
| Bill   | 01/26/2015 | 7024729  | Miller Supply Inc       | 7024729           | 232 · Accounts... | 68.16  |        | 1,249.85 |
| Bill   | 01/30/2015 | 255585   | MAGNUM OPUS             | 255585 INST...    | 232 · Accounts... | 15.00  |        | 1,264.85 |
| Bill   | 01/30/2015 | 255585   | MAGNUM OPUS             | 255585 INST...    | 232 · Accounts... | 110.00 |        | 1,374.85 |
| Bill   | 01/30/2015 |          | DENNIS G. ADAMS...      |                   | 232 · Accounts... | 6.53   |        | 1,381.38 |
| Bill   | 01/30/2015 |          | DENNIS G. ADAMS...      |                   | 232 · Accounts... | 47.85  |        | 1,429.23 |
| Bill   | 01/30/2015 | 28501... | Consolidated Pipe &...  | 2850177-020-...   | 232 · Accounts... | 22.37  |        | 1,451.60 |



## Kentucky Frontier Gas, LLC General Ledger As of December 31, 2015

| Type            | Date       | Num       | Name                     | Memo              | Split             | Debit     | Credit   | Balance   |
|-----------------|------------|-----------|--------------------------|-------------------|-------------------|-----------|----------|-----------|
| Bill            | 01/31/2015 | 866000    | Layne's ACE HARD...      | 866000            | 232 · Accounts... | 26.78     |          | 1,478.38  |
| Bill            | 01/31/2015 | 866000    | Layne's ACE HARD...      | 866000            | 232 · Accounts... | 196.40    |          | 1,674.78  |
| Bill            | 01/31/2015 | 2431      | HOMETOWN TRUE...         | 2431              | 232 · Accounts... | 3.24      |          | 1,678.02  |
| Bill            | 01/31/2015 | 2431      | HOMETOWN TRUE...         | 2431              | 232 · Accounts... | 23.78     |          | 1,701.80  |
| Bill            | 01/31/2015 |           | Drains Unlimited, Inc.   |                   | 232 · Accounts... | 16.25     |          | 1,718.05  |
| Bill            | 01/31/2015 |           | Drains Unlimited, Inc.   |                   | 232 · Accounts... | 119.13    |          | 1,837.18  |
| Bill            | 01/31/2015 | #2006...  | Kentucky Undergrou...    | #200624060        | 232 · Accounts... | 18.62     |          | 1,855.80  |
| Bill            | 01/31/2015 | #2006...  | Kentucky Undergrou...    | #200624060        | 232 · Accounts... | 136.58    |          | 1,992.38  |
| General Journal | 01/31/2015 | 5         |                          | TO TAKE OF...     | 405.1 · Manag...  |           | 194.01   | 1,798.37  |
| Bill            | 02/01/2015 | 25359     | m2m Data Corporati...    | 25359             | 232 · Accounts... | 26.20     |          | 1,824.57  |
| Check           | 02/02/2015 | DB CD     | ITUNES.COM               | FOR GPS           | 131.2 · Comm ...  | 1.27      |          | 1,825.84  |
| Check           | 02/02/2015 | DB CD     | ITUNES.COM               | FOR GPS           | 131.2 · Comm ...  | 9.32      |          | 1,835.16  |
| Bill            | 02/12/2015 | 7025026   | Miller Supply Inc        | 7025026           | 232 · Accounts... | 3.74      |          | 1,838.90  |
| Bill            | 02/12/2015 | 7025026   | Miller Supply Inc        | 7025026           | 232 · Accounts... | 27.43     |          | 1,866.33  |
| Bill            | 02/13/2015 | #211864   | Highfield MFG Co         | #211864           | 232 · Accounts... | 14.38     |          | 1,880.71  |
| Bill            | 02/13/2015 | #211864   | Highfield MFG Co         | #211864           | 232 · Accounts... | 105.42    |          | 1,986.13  |
| Bill            | 02/28/2015 | 866000    | Layne's ACE HARD...      | 866000            | 232 · Accounts... | 19.06     |          | 2,005.19  |
| Bill            | 02/28/2015 | 866000    | Layne's ACE HARD...      | 866000            | 232 · Accounts... | 139.81    |          | 2,145.00  |
| General Journal | 02/28/2015 | 6         |                          | TO TAKE OF...     | 405.1 · Manag...  |           | 38.45    | 2,106.55  |
| Bill            | 03/01/2015 | INV#2...  | m2m Data Corporati...    | INV#25641         | 232 · Accounts... | 26.20     |          | 2,132.75  |
| Bill            | 03/02/2015 | 1162      | Stone Enterprises        | 1162              | 232 · Accounts... | 59.36     |          | 2,192.11  |
| Check           | 03/04/2015 | DB CD     | M S Jacobs and Ass...    | BATTERY FO...     | 131.2 · Comm ...  | 13.83     |          | 2,205.94  |
| Check           | 03/04/2015 | DB CD     | M S Jacobs and Ass...    | BATTERY FO...     | 131.2 · Comm ...  | 101.38    |          | 2,307.32  |
| Bill            | 03/04/2015 | #3393     | Crossrock Drilling       | #3393             | 232 · Accounts... | 175.00    |          | 2,482.32  |
| Bill            | 03/12/2015 | 00013...  | Utility Sales & Servi... |                   | 232 · Accounts... | 1,988.41  |          | 4,470.73  |
| Credit          | 03/12/2015 | 00013...  | Utility Sales & Servi... | 00013539          | 232 · Accounts... |           | 1,094.50 | 3,376.23  |
| Bill            | 03/17/2015 | IN000...  | Utility Sales & Servi... | IN00013575        | 232 · Accounts... | 20.09     |          | 3,396.32  |
| Bill            | 03/17/2015 | IN000...  | Utility Sales & Servi... | IN00013575        | 232 · Accounts... | 147.32    |          | 3,543.64  |
| Bill            | 03/20/2015 | 201959    | AREA WIDE PROT...        | 201959            | 232 · Accounts... | 335.00    |          | 3,878.64  |
| Bill            | 03/26/2015 | 20062...  | Kentucky Undergrou...    | 200624369         | 232 · Accounts... | 10.75     |          | 3,889.39  |
| Bill            | 03/26/2015 | 20062...  | Kentucky Undergrou...    | 200624369         | 232 · Accounts... | 78.85     |          | 3,968.24  |
| Bill            | 03/26/2015 | 203146    | AREA WIDE PROT...        | 203146            | 232 · Accounts... | 410.00    |          | 4,378.24  |
| Bill            | 03/30/2015 | 41827     | HiTech Signs & Gra...    | 41827             | 232 · Accounts... | 38.16     |          | 4,416.40  |
| Bill            | 03/30/2015 | 41827     | HiTech Signs & Gra...    | 41827             | 232 · Accounts... | 279.84    |          | 4,696.24  |
| Bill            | 03/30/2015 | Inv#28... | Drains Unlimited, Inc.   | reimb by Pike ... | 232 · Accounts... | 10,500.00 |          | 15,196.24 |
| Bill            | 03/31/2015 | 866000    | Layne's ACE HARD...      | 866000            | 232 · Accounts... | 72.85     |          | 15,269.09 |
| Bill            | 03/31/2015 | 866000    | Layne's ACE HARD...      | 866000            | 232 · Accounts... | 534.21    |          | 15,803.30 |
| Bill            | 03/31/2015 | 19572     | Moore's True Value ...   | 19572             | 232 · Accounts... | 1.65      |          | 15,804.95 |
| Bill            | 03/31/2015 | 19572     | Moore's True Value ...   | 19572             | 232 · Accounts... | 12.09     |          | 15,817.04 |
| General Journal | 03/31/2015 | 5         |                          | TO TAKE OF...     | 405.1 · Manag...  |           | 157.33   | 15,659.71 |
| Bill            | 04/01/2015 | 25879     | m2m Data Corporati...    | #25879            | 232 · Accounts... | 26.20     |          | 15,685.91 |
| Bill            | 04/02/2015 |           | Dustin's Lawn Care ...   | Repaired gath...  | 232 · Accounts... | 985.00    |          | 16,670.91 |
| Bill            | 04/02/2015 | Inv#20... | AREA WIDE PROT...        | reimb by Pike ... | 232 · Accounts... | 3,005.50  |          | 19,676.41 |
| Bill            | 04/07/2015 | 204606    | AREA WIDE PROT...        | #204606           | 232 · Accounts... | 670.00    |          | 20,346.41 |
| Bill            | 04/14/2015 | 00013...  | Utility Sales & Servi... | Inv #00013755     | 232 · Accounts... | 29.82     |          | 20,376.23 |
| Bill            | 04/20/2015 | 20062...  | Kentucky Undergrou...    | 200624742         | 232 · Accounts... | 13.82     |          | 20,390.05 |
| Bill            | 04/20/2015 | 20062...  | Kentucky Undergrou...    | 200624742         | 232 · Accounts... | 101.38    |          | 20,491.43 |
| Bill            | 04/23/2015 | 212460    | Highfield MFG Co         | 212460            | 232 · Accounts... | 35.20     |          | 20,526.63 |
| Bill            | 04/23/2015 | 212460    | Highfield MFG Co         | 212460            | 232 · Accounts... | 258.17    |          | 20,784.80 |

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Accrual Basis

**Kentucky Frontier Gas, LLC**  
**General Ledger**  
**As of December 31, 2015**

| Type            | Date       | Num       | Name                    | Memo           | Split             | Debit  | Credit   | Balance   |
|-----------------|------------|-----------|-------------------------|----------------|-------------------|--------|----------|-----------|
| Bill            | 04/23/2015 | 204348    | Williams Electric & ... | 204348         | 232 · Accounts... | 9.83   |          | 20,794.63 |
| Bill            | 04/23/2015 | 204348    | Williams Electric & ... | 204348         | 232 · Accounts... | 72.06  |          | 20,866.69 |
| Bill            | 04/23/2015 | INV#9...  | DISTRIBUTION NOW        | INV#907935423  | 232 · Accounts... | 15.23  |          | 20,881.92 |
| Bill            | 04/23/2015 | INV#9...  | DISTRIBUTION NOW        | INV#907935423  | 232 · Accounts... | 111.72 |          | 20,993.64 |
| Check           | 04/24/2015 | DB CD     | American Fire and S...  |                | 131.2 · Comm ...  | 22.40  |          | 21,016.04 |
| Check           | 04/24/2015 | DB CD     | American Fire and S...  |                | 131.2 · Comm ...  | 164.28 |          | 21,180.32 |
| Bill            | 04/24/2015 | 11176...  | MATHESON TRI-G...       | 11176068       | 232 · Accounts... | 15.26  |          | 21,195.58 |
| Bill            | 04/24/2015 | 11176...  | MATHESON TRI-G...       | 11176068       | 232 · Accounts... | 111.94 |          | 21,307.52 |
| Bill            | 04/24/2015 | 11176...  | MATHESON TRI-G...       | 11176068       | 232 · Accounts... |        |          | 21,307.52 |
| Bill            | 04/24/2015 | 11176...  | MATHESON TRI-G...       | 11176068       | 232 · Accounts... |        |          | 21,307.52 |
| Bill            | 04/24/2015 | 11176...  | MATHESON TRI-G...       | 11176068       | 232 · Accounts... |        |          | 21,307.52 |
| Bill            | 04/24/2015 | 11176...  | MATHESON TRI-G...       | 11176068       | 232 · Accounts... |        |          | 21,307.52 |
| Bill            | 04/24/2015 | 11176...  | MATHESON TRI-G...       | 11176068       | 232 · Accounts... |        |          | 21,307.52 |
| Bill            | 04/24/2015 | 11176...  | MATHESON TRI-G...       | 11176068       | 232 · Accounts... |        |          | 21,307.52 |
| Bill            | 04/27/2015 | #42125    | HiTech Signs & Gra...   | #42125         | 232 · Accounts... | 15.90  |          | 21,323.42 |
| Bill            | 04/27/2015 | #42125    | HiTech Signs & Gra...   | #42125         | 232 · Accounts... | 116.60 |          | 21,440.02 |
| Check           | 04/30/2015 | DB CD     | J D Westcott & Son ...  |                | 131.2 · Comm ...  | 1.68   |          | 21,441.70 |
| Check           | 04/30/2015 | DB CD     | J D Westcott & Son ...  |                | 131.2 · Comm ...  | 12.29  |          | 21,453.99 |
| Check           | 04/30/2015 | DB CD     | Lowe's                  |                | 131.2 · Comm ...  |        |          | 21,453.99 |
| Check           | 04/30/2015 | DB CD     | Lowe's                  |                | 131.2 · Comm ...  |        |          | 21,453.99 |
| Check           | 04/30/2015 | DB CD     | Lowe's                  |                | 131.2 · Comm ...  |        |          | 21,453.99 |
| Check           | 04/30/2015 | DB CD     | Lowe's                  |                | 131.2 · Comm ...  |        |          | 21,453.99 |
| Check           | 04/30/2015 | DB CD     | Lowe's                  |                | 131.2 · Comm ...  |        |          | 21,453.99 |
| Check           | 04/30/2015 | DB CD     | Lowe's                  |                | 131.2 · Comm ...  |        |          | 21,453.99 |
| Check           | 04/30/2015 | DB CD     | Lowe's                  |                | 131.2 · Comm ...  |        |          | 21,453.99 |
| Check           | 04/30/2015 | DB CD     | Lowe's                  |                | 131.2 · Comm ...  |        |          | 21,453.99 |
| Check           | 04/30/2015 | DB CD     | Lowe's                  |                | 131.2 · Comm ...  |        |          | 21,453.99 |
| Check           | 04/30/2015 | DB CD     | Lowe's                  |                | 131.2 · Comm ...  |        |          | 21,453.99 |
| Check           | 04/30/2015 | DB CD     | Lowe's                  |                | 131.2 · Comm ...  |        |          | 21,453.99 |
| Check           | 04/30/2015 | DB CD     | Lowe's                  |                | 131.2 · Comm ...  |        |          | 21,453.99 |
| Bill            | 04/30/2015 | 866000    | Layne's ACE HARD...     | 866000         | 232 · Accounts... | 78.41  |          | 21,532.40 |
| Bill            | 04/30/2015 | 866000    | Layne's ACE HARD...     | 866000         | 232 · Accounts... | 574.97 |          | 22,107.37 |
| Bill            | 04/30/2015 | 1503570   | R L Laughlin & Co Inc   | 1503570        | 232 · Accounts... | 26.25  |          | 22,133.62 |
| Bill            | 04/30/2015 | 451382    | Holland Supply Com...   | 451382         | 232 · Accounts... | 24.11  |          | 22,157.73 |
| Bill            | 04/30/2015 | 451382    | Holland Supply Com...   | 451382         | 232 · Accounts... | 176.77 |          | 22,334.50 |
| Bill            | 04/30/2015 | Cust #... | MATHESON TRI-G...       | Cust #AF149    | 232 · Accounts... | 15.26  |          | 22,349.76 |
| Bill            | 04/30/2015 | Cust #... | MATHESON TRI-G...       | Cust #AF149    | 232 · Accounts... | 111.94 |          | 22,461.70 |
| Bill            | 04/30/2015 | Cust #... | MATHESON TRI-G...       | Cust #AF149    | 232 · Accounts... |        |          | 22,461.70 |
| Bill            | 04/30/2015 | Cust #... | MATHESON TRI-G...       | Cust #AF149    | 232 · Accounts... |        |          | 22,461.70 |
| Bill            | 04/30/2015 | Cust #... | MATHESON TRI-G...       | Cust #AF149    | 232 · Accounts... |        |          | 22,461.70 |
| Bill            | 04/30/2015 | Cust #... | MATHESON TRI-G...       | Cust #AF149    | 232 · Accounts... |        |          | 22,461.70 |
| Bill            | 04/30/2015 | Cust #... | MATHESON TRI-G...       | Cust #AF149    | 232 · Accounts... |        |          | 22,461.70 |
| Bill            | 04/30/2015 | Cust #... | MATHESON TRI-G...       | Cust #AF149    | 232 · Accounts... |        |          | 22,461.70 |
| General Journal | 04/30/2015 | 5         |                         | TO TAKE OF...  | 405.1 · Manag...  |        | 1,268.18 | 21,193.52 |
| General Journal | 04/30/2015 | 8         |                         | TO REMOVE ...  | 405.1 · Manag...  | 9.83   |          | 21,203.35 |
| Bill            | 05/01/2015 | #26102    | m2m Data Corporati...   | Invoice #26102 | 232 · Accounts... | 26.20  |          | 21,229.55 |
| Bill            | 05/01/2015 | 359955    | CAUDILL SEED            | Inv#359955     | 232 · Accounts... | 6.06   |          | 21,235.61 |
| Bill            | 05/01/2015 | 359955    | CAUDILL SEED            | Inv#359955     | 232 · Accounts... | 44.41  |          | 21,280.02 |
| Bill            | 05/21/2015 | 20062...  | Kentucky Undergrou...   | #200625063     | 232 · Accounts... | 17.86  |          | 21,297.88 |

## Kentucky Frontier Gas, LLC General Ledger As of December 31, 2015

| Type            | Date       | Num       | Name                    | Memo              | Split             | Debit     | Credit | Balance   |
|-----------------|------------|-----------|-------------------------|-------------------|-------------------|-----------|--------|-----------|
| Bill            | 05/21/2015 | 20062...  | Kentucky Undergrou...   | #200625063        | 232 · Accounts... | 130.94    |        | 21,428.82 |
| Bill            | 05/22/2015 | 44182...  | First Bankcard          | 44182292810...    | 232 · Accounts... | 2.16      |        | 21,430.98 |
| Bill            | 05/22/2015 | 44182...  | First Bankcard          | 44182292810...    | 232 · Accounts... | 15.82     |        | 21,446.80 |
| Bill            | 05/31/2015 | 866000    | Layne's ACE HARD...     | 866000            | 232 · Accounts... | 14.08     |        | 21,460.88 |
| Bill            | 05/31/2015 | 866000    | Layne's ACE HARD...     | 866000            | 232 · Accounts... | 103.25    |        | 21,564.13 |
| General Journal | 05/31/2015 | 9         |                         | TO REMOVE ...     | 405.1 · Manag...  |           | 40.16  | 21,523.97 |
| Bill            | 06/01/2015 |           | m2m Data Corporati...   |                   | 232 · Accounts... | 26.20     |        | 21,550.17 |
| Bill            | 06/02/2015 |           | Boca Enterprises Inc    | Melvin Bridge ... | 232 · Accounts... | 23,875.00 |        | 45,425.17 |
| Bill            | 06/03/2015 | 42408     | HiTech Signs & Gra...   | #42408            | 232 · Accounts... | 8.20      |        | 45,433.37 |
| Bill            | 06/03/2015 | 42408     | HiTech Signs & Gra...   | #42408            | 232 · Accounts... | 60.17     |        | 45,493.54 |
| Bill            | 06/15/2015 | 20062...  | Kentucky Undergrou...   | #200625379        | 232 · Accounts... | 13.63     |        | 45,507.17 |
| Bill            | 06/15/2015 | 20062...  | Kentucky Undergrou...   | #200625379        | 232 · Accounts... | 99.97     |        | 45,607.14 |
| Bill            | 06/18/2015 | 00240...  | J D Westcott & Son ...  | 00240175          | 232 · Accounts... | 9.75      |        | 45,616.89 |
| Bill            | 06/18/2015 | 00240...  | J D Westcott & Son ...  | 00240175          | 232 · Accounts... | 71.50     |        | 45,688.39 |
| Bill            | 06/18/2015 | 00240...  | J D Westcott & Son ...  | 00240176          | 232 · Accounts... | 5.59      |        | 45,693.98 |
| Bill            | 06/18/2015 | 00240...  | J D Westcott & Son ...  | 00240176          | 232 · Accounts... | 41.03     |        | 45,735.01 |
| Bill            | 06/22/2015 | Inv#58... | Sherwin-Williams        | Inv#5815-1        | 232 · Accounts... | 27.49     |        | 45,762.50 |
| Bill            | 06/22/2015 | Inv#58... | Sherwin-Williams        | Inv#5815-1        | 232 · Accounts... | 201.57    |        | 45,964.07 |
| Bill            | 06/23/2015 | Inv#59... | Sherwin-Williams        | Inv#5913-4        | 232 · Accounts... | 13.31     |        | 45,977.38 |
| Bill            | 06/23/2015 | Inv#59... | Sherwin-Williams        | Inv#5913-4        | 232 · Accounts... | 97.61     |        | 46,074.99 |
| Bill            | 06/23/2015 | 7026294   | Miller Supply Inc       | #7026294          | 232 · Accounts... | 552.78    |        | 46,627.77 |
| Bill            | 06/23/2015 | 7026294   | Miller Supply Inc       | #7026294          | 232 · Accounts... | 75.38     |        | 46,703.15 |
| Bill            | 06/30/2015 | 866000    | Layne's ACE HARD...     | 866000            | 232 · Accounts... | 23.68     |        | 46,726.83 |
| Bill            | 06/30/2015 | 866000    | Layne's ACE HARD...     | 866000            | 232 · Accounts... | 173.65    |        | 46,900.48 |
| Bill            | 06/30/2015 | 2431      | HOMETOWN TRUE...        | 2431              | 232 · Accounts... | 18.19     |        | 46,918.67 |
| Bill            | 06/30/2015 | 2431      | HOMETOWN TRUE...        | 2431              | 232 · Accounts... | 133.39    |        | 47,052.06 |
| Bill            | 06/30/2015 | 4261-...  | Sherwin-Williams        | 4261-6694-8       | 232 · Accounts... | 40.80     |        | 47,092.86 |
| Bill            | 06/30/2015 | 4261-...  | Sherwin-Williams        | 4261-6694-8       | 232 · Accounts... | 299.18    |        | 47,392.04 |
| Bill            | 06/30/2015 | 20062...  | Kentucky Undergrou...   | 200625703         | 232 · Accounts... | 11.33     |        | 47,403.37 |
| Bill            | 06/30/2015 | 20062...  | Kentucky Undergrou...   | 200625703         | 232 · Accounts... | 83.07     |        | 47,486.44 |
| Bill            | 06/30/2015 | 1504531   | R L Laughlin & Co Inc   | 1504531           | 232 · Accounts... | 26.25     |        | 47,512.69 |
| General Journal | 06/30/2015 | 3         |                         | TO TAKE OF...     | 405.1 · Manag...  |           | 273.60 | 47,239.09 |
| Bill            | 07/01/2015 | 26577     | m2m Data Corporati...   | #26577            | 232 · Accounts... | 26.20     |        | 47,265.29 |
| Bill            | 07/09/2015 | 205481    | Williams Electric & ... | 205481            | 232 · Accounts... | 5.28      |        | 47,270.57 |
| Bill            | 07/09/2015 | 205481    | Williams Electric & ... | 205481            | 232 · Accounts... | 38.71     |        | 47,309.28 |
| Bill            | 07/10/2015 |           | Dustin's Lawn Care ...  | Leak repair at... | 232 · Accounts... | 985.00    |        | 48,294.28 |
| Bill            | 07/13/2015 | Inv#70... | Miller Supply Inc       | Inv#7026454       | 232 · Accounts... | 8.66      |        | 48,302.94 |
| Bill            | 07/13/2015 | Inv#70... | Miller Supply Inc       | Inv#7026454       | 232 · Accounts... | 63.53     |        | 48,366.47 |
| Bill            | 07/14/2015 | #452224   | Holland Supply Com...   | #452224           | 232 · Accounts... | 8.66      |        | 48,375.13 |
| Bill            | 07/14/2015 | #452224   | Holland Supply Com...   | #452224           | 232 · Accounts... | 63.53     |        | 48,438.66 |
| Check           | 07/22/2015 | 6464      | WAYNE SUPPLY CO         |                   | 131.2 · Comm ...  |           |        | 48,438.66 |
| Check           | 07/22/2015 | 6464      | WAYNE SUPPLY CO         |                   | 131.2 · Comm ...  |           |        | 48,438.66 |
| Check           | 07/22/2015 | 6464      | WAYNE SUPPLY CO         |                   | 131.2 · Comm ...  |           |        | 48,438.66 |
| Check           | 07/22/2015 | 6464      | WAYNE SUPPLY CO         |                   | 131.2 · Comm ...  |           |        | 48,438.66 |
| Check           | 07/22/2015 | 6464      | WAYNE SUPPLY CO         |                   | 131.2 · Comm ...  |           |        | 48,438.66 |
| Bill            | 07/23/2015 | #205728   | Williams Electric & ... | #205728           | 232 · Accounts... | 10.34     |        | 48,449.00 |
| Bill            | 07/23/2015 | #205728   | Williams Electric & ... | #205728           | 232 · Accounts... | 75.79     |        | 48,524.79 |
| Bill            | 07/29/2015 | 42462     | HiTech Signs & Gra...   | 42462             | 232 · Accounts... | 15.94     |        | 48,540.73 |
| Bill            | 07/29/2015 | 42462     | HiTech Signs & Gra...   | 42462             | 232 · Accounts... | 116.86    |        | 48,657.59 |

## Kentucky Frontier Gas, LLC General Ledger As of December 31, 2015

| Type            | Date       | Num       | Name                     | Memo               | Split             | Debit    | Credit | Balance   |
|-----------------|------------|-----------|--------------------------|--------------------|-------------------|----------|--------|-----------|
| Bill            | 07/31/2015 | 00014...  | Utility Sales & Servi... | #00014472          | 232 · Accounts... | 70.50    |        | 48,728.09 |
| Bill            | 07/31/2015 | 00014...  | Utility Sales & Servi... | #00014472          | 232 · Accounts... | 517.00   |        | 49,245.09 |
| Bill            | 07/31/2015 | 866000    | Layne's ACE HARD...      | 866000             | 232 · Accounts... | 3.55     |        | 49,248.64 |
| Bill            | 07/31/2015 | 866000    | Layne's ACE HARD...      | 866000             | 232 · Accounts... | 26.04    |        | 49,274.68 |
| Bill            | 07/31/2015 | 07-15     | R L Laughlin & Co Inc    | 07-15              | 232 · Accounts... | 26.25    |        | 49,300.93 |
| General Journal | 07/31/2015 | 8         |                          | TO TAKE OF...      | 405.1 · Manag...  |          | 149.18 | 49,151.75 |
| Bill            | 08/01/2015 | 26854     | m2m Data Corporati...    | #26854             | 232 · Accounts... | 26.20    |        | 49,177.95 |
| Credit          | 08/01/2015 | Cust ...  | Sherwin-Williams         | Cust No 4261...    | 232 · Accounts... |          | 40.80  | 49,137.15 |
| Credit          | 08/01/2015 | Cust ...  | Sherwin-Williams         | Cust No 4261...    | 232 · Accounts... |          | 299.18 | 48,837.97 |
| Bill            | 08/06/2015 |           | J D Westcott & Son ...   | 4 1" galv plugs    | 232 · Accounts... | 1.96     |        | 48,839.93 |
| Bill            | 08/06/2015 |           | J D Westcott & Son ...   | 4 1" galv plugs    | 232 · Accounts... | 14.40    |        | 48,854.33 |
| Bill            | 08/13/2015 |           | J D Westcott & Son ...   | 2 1" blk union...  | 232 · Accounts... | 22.78    |        | 48,877.11 |
| Bill            | 08/13/2015 |           | J D Westcott & Son ...   | 2 1" blk union...  | 232 · Accounts... |          |        | 48,877.11 |
| Check           | 08/20/2015 | DB CD     | Lowe's                   | Warehouse re...    | 131.2 · Comm ...  |          |        | 48,877.11 |
| Check           | 08/20/2015 | DB CD     | Lowe's                   | Warehouse re...    | 131.2 · Comm ...  |          |        | 48,877.11 |
| Check           | 08/20/2015 | DB CD     | Lowe's                   | Warehouse re...    | 131.2 · Comm ...  |          |        | 48,877.11 |
| Check           | 08/20/2015 | DB CD     | Lowe's                   | Warehouse re...    | 131.2 · Comm ...  |          |        | 48,877.11 |
| Check           | 08/20/2015 | DB CD     | Lowe's                   | Warehouse re...    | 131.2 · Comm ...  |          |        | 48,877.11 |
| Check           | 08/20/2015 | DB CD     | Lowe's                   | Warehouse re...    | 131.2 · Comm ...  |          |        | 48,877.11 |
| Check           | 08/20/2015 | DB CD     | Lowe's                   | Warehouse re...    | 131.2 · Comm ...  |          |        | 48,877.11 |
| Bill            | 08/20/2015 | Inv# 7... | Miller Supply Inc        | Inv# 7026732       | 232 · Accounts... | 9.53     |        | 48,886.64 |
| Bill            | 08/20/2015 | Inv# 7... | Miller Supply Inc        | Inv# 7026732       | 232 · Accounts... | 69.86    |        | 48,956.50 |
| Bill            | 08/20/2015 | #3450     | Crossrock Drilling       | #3450              | 232 · Accounts... | 35.00    |        | 48,991.50 |
| Bill            | 08/20/2015 | 00206...  | Williams Electric & ...  | 00206126           | 232 · Accounts... | 12.59    |        | 49,004.09 |
| Bill            | 08/20/2015 | 00206...  | Williams Electric & ...  | 00206126           | 232 · Accounts... | 92.35    |        | 49,096.44 |
| Bill            | 08/21/2015 | 20062...  | Kentucky Undergrou...    | 200626025          | 232 · Accounts... | 11.33    |        | 49,107.77 |
| Bill            | 08/21/2015 | 20062...  | Kentucky Undergrou...    | 200626025          | 232 · Accounts... | 83.07    |        | 49,190.84 |
| Bill            | 08/26/2015 | Inv# 0... | TT Technologies, Inc.    | #0173043           | 232 · Accounts... | 23.67    |        | 49,214.51 |
| Bill            | 08/26/2015 | Inv# 0... | TT Technologies, Inc.    | #0173043           | 232 · Accounts... | 173.61   |        | 49,388.12 |
| Bill            | 08/31/2015 | 866000    | Layne's ACE HARD...      | 866000             | 232 · Accounts... | 65.19    |        | 49,453.31 |
| Bill            | 08/31/2015 | 866000    | Layne's ACE HARD...      | 866000             | 232 · Accounts... | 478.03   |        | 49,931.34 |
| Bill            | 08/31/2015 | 1506106   | R L Laughlin & Co Inc    | 1506106            | 232 · Accounts... | 26.25    |        | 49,957.59 |
| Bill            | 08/31/2015 | 20062...  | Kentucky Undergrou...    | 200626359          | 232 · Accounts... | 14.40    |        | 49,971.99 |
| Bill            | 08/31/2015 | 20062...  | Kentucky Undergrou...    | 200626359          | 232 · Accounts... | 105.60   |        | 50,077.59 |
| General Journal | 08/31/2015 | 3         |                          | TO TAKE OF...      | 405.1 · Manag...  |          | 124.12 | 49,953.47 |
| Bill            | 09/01/2015 |           | m2m Data Corporati...    |                    | 232 · Accounts... | 26.20    |        | 49,979.67 |
| Bill            | 09/03/2015 | #1021     | Dustin's Lawn Care ...   | locating 2" lin... | 232 · Accounts... | 450.00   |        | 50,429.67 |
| Bill            | 09/03/2015 | #234057   | AREA WIDE PROT...        | Melvin Job-Re...   | 232 · Accounts... | 2,243.75 |        | 52,673.42 |
| Bill            | 09/16/2015 | #153263   | Eagle Research Co...     | Inv#153263         | 232 · Accounts... | 65.60    |        | 52,739.02 |
| Bill            | 09/18/2015 | Inv# 7... | Miller Supply Inc        | Inv# 7026962 ...   | 232 · Accounts... | 65.42    |        | 52,804.44 |
| Bill            | 09/18/2015 | Inv# 7... | Miller Supply Inc        | Inv# 7026962 ...   | 232 · Accounts... | 479.78   |        | 53,284.22 |
| Bill            | 09/29/2015 | #3456     | Crossrock Drilling       | #3456              | 232 · Accounts... | 210.00   |        | 53,494.22 |
| Bill            | 09/30/2015 | 866000    | Layne's ACE HARD...      | 866000             | 232 · Accounts... | 44.76    |        | 53,538.98 |
| Bill            | 09/30/2015 | 866000    | Layne's ACE HARD...      | 866000             | 232 · Accounts... | 328.26   |        | 53,867.24 |
| Bill            | 09/30/2015 | Inv#15... | R L Laughlin & Co Inc    | Inv#1506635        | 232 · Accounts... | 26.25    |        | 53,893.49 |
| Bill            | 09/30/2015 | 20062...  | Kentucky Undergrou...    | #200626680         | 232 · Accounts... | 14.98    |        | 53,908.47 |
| Bill            | 09/30/2015 | 20062...  | Kentucky Undergrou...    | #200626680         | 232 · Accounts... | 109.82   |        | 54,018.29 |
| General Journal | 09/30/2015 | 4         |                          | TO TAKE OF...      | 405.1 · Manag...  |          | 217.01 | 53,801.28 |
| Bill            | 10/01/2015 | 27352     | m2m Data Corporati...    | #27352             | 232 · Accounts... | 26.20    |        | 53,827.48 |

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Accrual Basis

**Kentucky Frontier Gas, LLC**  
**General Ledger**  
**As of December 31, 2015**

| Type            | Date       | Num       | Name                   | Memo               | Split             | Debit    | Credit | Balance   |
|-----------------|------------|-----------|------------------------|--------------------|-------------------|----------|--------|-----------|
| Check           | 10/08/2015 | 6726      | Ed Varney              | Abandonment...     | 131.2 · Comm ...  | 1,800.00 |        | 55,627.48 |
| Bill            | 10/09/2015 |           | Dustin's Lawn Care ... | locating gas li... | 232 · Accounts... | 1,970.00 |        | 57,597.48 |
| Bill            | 10/09/2015 |           | Dustin's Lawn Care ... | installing 2 n...  | 232 · Accounts... | 900.00   |        | 58,497.48 |
| Bill            | 10/09/2015 |           | Dustin's Lawn Care ... | installing 2 n...  | 232 · Accounts... | 900.00   |        | 59,397.48 |
| Bill            | 10/09/2015 |           | Dustin's Lawn Care ... | installed valve... | 232 · Accounts... | 985.00   |        | 60,382.48 |
| Bill            | 10/09/2015 | Inv#24... | MAY TOWING LLC         | Picked up pip...   | 232 · Accounts... | 704.00   |        | 61,086.48 |
| Bill            | 10/09/2015 | Inv#24... | MAY TOWING LLC         | Picked up pip...   | 232 · Accounts... | 96.00    |        | 61,182.48 |
| Bill            | 10/13/2015 | #9525     | Unlimited Equipmen...  | #9525              | 232 · Accounts... | 220.28   |        | 61,402.76 |
| Bill            | 10/14/2015 | IN002...  | J D Westcott & Son ... | IN00242304         | 232 · Accounts... | 6.34     |        | 61,409.10 |
| Bill            | 10/14/2015 | IN002...  | J D Westcott & Son ... | IN00242304         | 232 · Accounts... | 46.48    |        | 61,455.58 |
| Check           | 10/16/2015 | 6754      | Dustin's Lawn Care ... | Inv#1031           | 131.2 · Comm ...  | 1,885.00 |        | 63,340.58 |
| Check           | 10/16/2015 | 6754      | Dustin's Lawn Care ... | installed new ...  | 131.2 · Comm ...  | 450.00   |        | 63,790.58 |
| Check           | 10/16/2015 | 6754      | Dustin's Lawn Care ... | installed new ...  | 131.2 · Comm ...  | 450.00   |        | 64,240.58 |
| Check           | 10/16/2015 | 6754      | Dustin's Lawn Care ... | installed new ...  | 131.2 · Comm ...  | 450.00   |        | 64,690.58 |
| Deposit         | 10/19/2015 |           |                        | Deposit            | 131.2 · Comm ...  |          | 800.00 | 63,890.58 |
| Check           | 10/22/2015 | 6769      | Marvin Fletcher        | Ref for new s...   | 131.2 · Comm ...  | 800.00   |        | 64,690.58 |
| Deposit         | 10/22/2015 |           |                        | reimb from A...    | 131.2 · Comm ...  |          | 450.00 | 64,240.58 |
| Check           | 10/23/2015 | ACH       | Eagle Research Co...   | Inv#153797         | 131.2 · Comm ...  | 30.34    |        | 64,270.92 |
| Check           | 10/23/2015 | ACH       | Eagle Research Co...   | Inv#153797         | 131.2 · Comm ...  | 30.34    |        | 64,301.26 |
| Bill            | 10/30/2015 | Inv# S... | CAUDILL SEED           | Inv# SC1283        | 232 · Accounts... | 2.00     |        | 64,303.26 |
| Bill            | 10/31/2015 | 866000    | Layne's ACE HARD...    | 866000             | 232 · Accounts... | 16.79    |        | 64,320.05 |
| Bill            | 10/31/2015 | 866000    | Layne's ACE HARD...    | 866000             | 232 · Accounts... | 123.15   |        | 64,443.20 |
| Bill            | 10/31/2015 | Inv# 1... | R L Laughlin & Co Inc  | Inv# 1506960       | 232 · Accounts... | 26.25    |        | 64,469.45 |
| Bill            | 10/31/2015 | #2006...  | Kentucky Undergrou...  | #200627004         | 232 · Accounts... | 13.25    |        | 64,482.70 |
| Bill            | 10/31/2015 | #2006...  | Kentucky Undergrou...  | #200627004         | 232 · Accounts... | 97.15    |        | 64,579.85 |
| General Journal | 10/31/2015 | 5         |                        | TO TAKE OF...      | 405.1 · Manag...  |          | 188.97 | 64,390.88 |
| Bill            | 11/01/2015 | 27531     | m2m Data Corporati...  | 27531              | 232 · Accounts... | 26.20    |        | 64,417.08 |
| Bill            | 11/10/2015 | 7027331   | Miller Supply Inc      | 7027331            | 232 · Accounts... | 4.60     |        | 64,421.68 |
| Bill            | 11/10/2015 | 7027331   | Miller Supply Inc      | 7027331            | 232 · Accounts... | 33.72    |        | 64,455.40 |
| Bill            | 11/13/2015 | 7027385   | Miller Supply Inc      | 7027385            | 232 · Accounts... | 5.35     |        | 64,460.75 |
| Bill            | 11/13/2015 | 7027385   | Miller Supply Inc      | 7027385            | 232 · Accounts... | 39.27    |        | 64,500.02 |
| Bill            | 11/17/2015 | #1036     | Dustin's Lawn Care ... | installed new ...  | 232 · Accounts... | 900.00   |        | 65,400.02 |
| Check           | 11/19/2015 | 6846      | MICHAEL HOWARD         | Settlement for...  | 131.2 · Comm ...  | 400.00   |        | 65,800.02 |
| Bill            | 11/23/2015 | 44182...  | First Bankcard         | 44182292810...     | 232 · Accounts... | 25.56    |        | 65,825.58 |
| Bill            | 11/23/2015 | 44182...  | First Bankcard         | 44182292810...     | 232 · Accounts... | 187.43   |        | 66,013.01 |
| Bill            | 11/24/2015 | 7027428   | Miller Supply Inc      | 7027428            | 232 · Accounts... | 206.80   |        | 66,219.81 |
| Bill            | 11/24/2015 | 7027428   | Miller Supply Inc      | 7027428            | 232 · Accounts... |          |        | 66,219.81 |
| Bill            | 11/30/2015 | 866000    | Layne's ACE HARD...    | 866000             | 232 · Accounts... | 5.06     |        | 66,224.87 |
| Bill            | 11/30/2015 | 866000    | Layne's ACE HARD...    | 866000             | 232 · Accounts... | 37.11    |        | 66,261.98 |
| Bill            | 11/30/2015 | Inv002... | J D Westcott & Son ... | Inv#00242694...    | 232 · Accounts... | 10.45    |        | 66,272.43 |
| Bill            | 11/30/2015 | Inv002... | J D Westcott & Son ... | Inv#00242694...    | 232 · Accounts... | 76.67    |        | 66,349.10 |
| General Journal | 11/30/2015 | 6         |                        | TO TAKE OF...      | 405.1 · Manag...  |          | 51.02  | 66,298.08 |
| Bill            | 11/30/2015 | 20062...  | Kentucky Undergrou...  | 200627326          | 232 · Accounts... | 9.60     |        | 66,307.68 |
| Bill            | 11/30/2015 | 20062...  | Kentucky Undergrou...  | 200627326          | 232 · Accounts... | 70.40    |        | 66,378.08 |
| Bill            | 11/30/2015 | 11-15 ... | R L Laughlin & Co Inc  | 11-15 #15074...    | 232 · Accounts... | 26.25    |        | 66,404.33 |
| General Journal | 11/30/2015 | 3         |                        | TO TAKE OF...      | 405.1 · Manag...  |          | 35.85  | 66,368.48 |
| Check           | 12/01/2015 | DB CD     | Eagle Research Co...   | SATELL FEE         | 131.2 · Comm ...  | 31.43    |        | 66,399.91 |
| Check           | 12/01/2015 | DB CD     | Eagle Research Co...   | SATELL FEE         | 131.2 · Comm ...  | 31.43    |        | 66,431.34 |
| Bill            | 12/01/2015 | Inv#27... | m2m Data Corporati...  | Inv#27768          | 232 · Accounts... | 26.20    |        | 66,457.54 |

**Kentucky Frontier Gas, LLC**  
**General Ledger**  
**As of December 31, 2015**

| Type   | Date       | Num       | Name                   | Memo             | Split              | Debit     | Credit     | Balance    |
|--|------------|-----------|------------------------|------------------|--------------------|-----------|------------|------------|
| Check  | 12/04/2015 | DB CD     | Lowe's                 |                  | 131.2 · Comm ...   | 16.06     |            | 66,473.60  |
| Check  | 12/04/2015 | DB CD     | Lowe's                 |                  | 131.2 · Comm ...   | 117.79    |            | 66,591.39  |
| Bill   | 12/04/2015 | INV# ...  | DISTRIBUTION NOW       | INV# 908914...   | 232 · Accounts...  | 11.43     |            | 66,602.82  |
| Bill   | 12/04/2015 | INV# ...  | DISTRIBUTION NOW       | INV# 908914...   | 232 · Accounts...  | 83.78     |            | 66,686.60  |
| Bill   | 12/07/2015 |           | Dustin's Lawn Care ... | New Service i... | 232 · Accounts...  | 985.00    |            | 67,671.60  |
| Bill   | 12/07/2015 |           | Dustin's Lawn Care ... | New Service i... | 232 · Accounts...  | 450.00    |            | 68,121.60  |
| Bill   | 12/07/2015 |           | Dustin's Lawn Care ... | New Service ...  | 232 · Accounts...  | 450.00    |            | 68,571.60  |
| Bill   | 12/07/2015 |           | Dustin's Lawn Care ... | New Service i... | 232 · Accounts...  | 450.00    |            | 69,021.60  |
| Check  | 12/18/2015 | ACH       | Eagle Research Co...   |                  | 131.2 · Comm ...   | 31.43     |            | 69,053.03  |
| Check  | 12/18/2015 | ACH       | Eagle Research Co...   |                  | 131.2 · Comm ...   | 31.43     |            | 69,084.46  |
| Bill   | 12/22/2015 |           | Extreme Excavation ... | Moving main l... | 232 · Accounts...  | 492.50    |            | 69,576.96  |
| Bill   | 12/22/2015 | 44263     | HiTech Signs & Gra...  | 44263            | 232 · Accounts...  | 19.08     |            | 69,596.04  |
| Bill   | 12/22/2015 | 44263     | HiTech Signs & Gra...  | 44263            | 232 · Accounts...  | 192.92    |            | 69,788.96  |
| Bill   | 12/28/2015 | #3011     | Dot Weld, Inc.         | Inv# 3011        | 232 · Accounts...  | 43.05     |            | 69,832.01  |
| Bill   | 12/28/2015 | #3011     | Dot Weld, Inc.         | Inv# 3011        | 232 · Accounts...  | 315.70    |            | 70,147.71  |
| Bill   | 12/31/2015 | 866000    | Layne's ACE HARD...    | 866000           | 232 · Accounts...  | 73.28     |            | 70,220.99  |
| Bill   | 12/31/2015 | 866000    | Layne's ACE HARD...    | 866000           | 232 · Accounts...  | 537.36    |            | 70,758.35  |
| Bill   | 12/31/2015 | #1046     | Extreme Excavation ... | Repair to mai... | 232 · Accounts...  | 985.00    |            | 71,743.35  |
| Bill   | 12/31/2015 | 20062...  | Kentucky Undergrou...  | 200627649        | 232 · Accounts...  | 8.83      |            | 71,752.18  |
| Bill   | 12/31/2015 | 20062...  | Kentucky Undergrou...  | 200627649        | 232 · Accounts...  | 64.77     |            | 71,816.95  |
| General Journal                                  | 12/31/2015 | 3         |                        | TO TAKE OF...    | 408.5 · Public ... |           | 215.51     | 71,601.44  |
| Bill   | 12/31/2015 | Inv# 2... | Kentucky Undergrou...  | Inv# 200627733   | 232 · Accounts...  | 7.92      |            | 71,609.36  |
| Bill   | 12/31/2015 | Inv# 2... | Kentucky Undergrou...  | Inv# 200627733   | 232 · Accounts...  | 80.08     |            | 71,689.44  |
| Bill   | 12/31/2015 | 16004...  | R L Laughlin & Co Inc  | 1600470-IN       | 232 · Accounts...  | 26.25     |            | 71,715.69  |
| General Journal                                  | 12/31/2015 | 4         |                        | TO TAKE OF...    | 405.1 · Manag...   |           | 53.25      | 71,662.44  |
| General Journal                                  | 12/31/2015 | AJE#5...  |                        | RECLASS/PE...    | 488.3 · Reimbu...  |           | 3,676.47   | 67,985.97  |
| General Journal                                  | 12/31/2015 | AJE#8...  |                        | RECLASS/PE...    | 380.09 · Servic... |           | 3,280.00   | 64,705.97  |
| General Journal                                  | 12/31/2015 | AJE#1...  |                        | RECLASS PE...    | 37602 · MAINS...   |           | 39,750.00  | 24,955.97  |
| General Journal                                  | 12/31/2015 | AJE#2...  |                        | RECLASS/ P...    | 376.90 · MAIN...   |           | 29,586.00  | -4,630.03  |
| General Journal                                  | 12/31/2015 | AJE#3...  |                        | RECLASS/PE...    | 376.23 · MAIN...   |           | 23,875.00  | -28,505.03 |
| General Journal                                  | 12/31/2015 | AJE#6...  |                        | RECLASS/PE...    | 380.01 · Servic... |           | 1,600.00   | -30,105.03 |
| General Journal                                  | 12/31/2015 | AJE#7...  |                        | RECLASS/PE...    | 380.22 · Servic... |           | 200.00     | -30,305.03 |
| General Journal                                  | 12/31/2015 | AJE#9...  |                        | RECLASS/PE...    | 380.11 · Servic... |           | 800.00     | -31,105.03 |
| General Journal                                  | 12/31/2015 | AJE#1...  |                        | RECLASS/PE...    | 11201 · Services   |           | 200.00     | -31,305.03 |
| General Journal                                  | 12/31/2015 | AJE#1...  | AUXIER ROAD GAS        | To remove se...  | 143 · Other Ac...  |           | 800.00     | -32,105.03 |
| Total 874 · Mains & Services Expenses            |            |           |                        |                  |                    | 77,749.71 | 109,854.74 | -32,105.03 |
| <b>875 · Meas &amp; Reg Station Exp - Gen</b>    |            |           |                        |                  |                    |           |            | 0.00       |
| Total 875 · Meas & Reg Station Exp - Gen         |            |           |                        |                  |                    |           |            | 0.00       |
| <b>876 · Meas &amp; Reg Station Exp - Indus</b>  |            |           |                        |                  |                    |           |            | 0.00       |
| Total 876 · Meas & Reg Station Exp - Indus       |            |           |                        |                  |                    |           |            | 0.00       |
| <b>877 · Meas &amp; Reg Station Exp - City G</b> |            |           |                        |                  |                    |           |            | 0.00       |
| Total 877 · Meas & Reg Station Exp - City G      |            |           |                        |                  |                    |           |            | 0.00       |
| <b>878 · Meter &amp; House Regulator Exp</b>     |            |           |                        |                  |                    |           |            | 0.00       |
| <b>878.2 · Uniforms</b>                          |            |           |                        |                  |                    |           |            | 0.00       |
| Check  | 01/05/2015 | DB CD     | U S SAFETY & SUP...    | GLOVES           | 131.2 · Comm ...   | 13.51     |            | 13.51      |



## Kentucky Frontier Gas, LLC General Ledger As of December 31, 2015

| Type   | Date       | Num      | Name                   | Memo          | Split             | Debit           | Credit        | Balance         |
|--|------------|----------|------------------------|---------------|-------------------|-----------------|---------------|-----------------|
| Check  | 01/05/2015 | DB CD    | U S SAFETY & SUP...    | GLOVES        | 131.2 · Comm ...  | 99.06           |               | 112.57          |
| Check  | 01/15/2015 | DB CD    | Color Copy Express     |               | 131.2 · Comm ...  | 24.68           |               | 137.25          |
| Check  | 01/15/2015 | DB CD    | Color Copy Express     |               | 131.2 · Comm ...  | 180.97          |               | 318.22          |
| Check  | 01/21/2015 | DB CD    | PK SAFETY SUPPLY       |               | 131.2 · Comm ...  | 9.36            |               | 327.58          |
| Check  | 01/21/2015 | DB CD    | PK SAFETY SUPPLY       |               | 131.2 · Comm ...  | 68.67           |               | 396.25          |
| General Journal  | 01/31/2015 | 5        |                        | TO TAKE OF... | 405.1 · Manag...  |                 | 47.55         | 348.70          |
| Check  | 03/16/2015 | DB CD    | PK SAFETY SUPPLY       |               | 131.2 · Comm ...  | 42.72           |               | 391.42          |
| Check  | 03/16/2015 | DB CD    | PK SAFETY SUPPLY       |               | 131.2 · Comm ...  | 313.32          |               | 704.74          |
| Check  | 03/17/2015 | DB CD    | American Fire and S... |               | 131.2 · Comm ...  | 129.52          |               | 834.26          |
| Check  | 03/17/2015 | DB CD    | American Fire and S... |               | 131.2 · Comm ...  | 949.80          |               | 1,784.06        |
| General Journal  | 03/31/2015 | 5        |                        | TO TAKE OF... | 405.1 · Manag...  |                 | 172.24        | 1,611.82        |
| <b>Total 878.2 · Uniforms</b>                              |            |          |                        |               |                   | <b>1,831.61</b> | <b>219.79</b> | <b>1,611.82</b> |
| <b>878 · Meter &amp; House Regulator Exp - Other</b>       |            |          |                        |               |                   |                 |               | 0.00            |
| <b>Total 878 · Meter &amp; House Regulator Exp - Other</b> |            |          |                        |               |                   |                 |               | 0.00            |
| <b>Total 878 · Meter &amp; House Regulator Exp</b>         |            |          |                        |               |                   | <b>1,831.61</b> | <b>219.79</b> | <b>1,611.82</b> |
| <b>879 · Customer Installations Exp</b>                    |            |          |                        |               |                   |                 |               | 0.00            |
| <b>Total 879 · Customer Installations Exp</b>              |            |          |                        |               |                   |                 |               | 0.00            |
| <b>880 · Other Expenses</b>                                |            |          |                        |               |                   |                 |               | 0.00            |
| <b>880.1 · DOT Physicals</b>                               |            |          |                        |               |                   |                 |               | 0.00            |
| Bill   | 06/02/2015 | 00000... | Webb Medical Grou...   | 0000005005    | 232 · Accounts... | 12.00           |               | 12.00           |
| Bill   | 06/02/2015 | 00000... | Webb Medical Grou...   | 0000005005    | 232 · Accounts... | 88.00           |               | 100.00          |
| Bill   | 06/02/2015 | 00000... | Webb Medical Grou...   | 0000005005    | 232 · Accounts... |                 |               | 100.00          |
| Bill   | 06/02/2015 | 00000... | Webb Medical Grou...   | 0000005005    | 232 · Accounts... |                 |               | 100.00          |
| Bill   | 06/02/2015 | 00000... | Webb Medical Grou...   | 0000005005    | 232 · Accounts... |                 |               | 100.00          |
| Bill   | 06/02/2015 | 00000... | Webb Medical Grou...   | 0000005005    | 232 · Accounts... |                 |               | 100.00          |
| Bill   | 06/02/2015 | 00000... | Webb Medical Grou...   | 0000005005    | 232 · Accounts... |                 |               | 100.00          |
| Bill   | 06/02/2015 | 00000... | Webb Medical Grou...   | 0000005005    | 232 · Accounts... |                 |               | 100.00          |
| Bill   | 06/02/2015 | 00000... | Webb Medical Grou...   | 0000005005    | 232 · Accounts... |                 |               | 100.00          |
| Bill   | 06/02/2015 | 00000... | Webb Medical Grou...   | 0000005005    | 232 · Accounts... |                 |               | 100.00          |
| Bill   | 06/03/2015 | 00000... | Webb Medical Grou...   | 0000006262    | 232 · Accounts... | 12.00           |               | 112.00          |
| Bill   | 06/03/2015 | 00000... | Webb Medical Grou...   | 0000006262    | 232 · Accounts... | 88.00           |               | 200.00          |
| Bill   | 06/03/2015 | 00000... | Webb Medical Grou...   | 0000006262    | 232 · Accounts... |                 |               | 200.00          |
| Bill   | 06/03/2015 | 00000... | Webb Medical Grou...   | 0000006262    | 232 · Accounts... |                 |               | 200.00          |
| Bill   | 06/03/2015 | 00000... | Webb Medical Grou...   | 0000006262    | 232 · Accounts... |                 |               | 200.00          |
| Bill   | 06/03/2015 | 00000... | Webb Medical Grou...   | 0000006262    | 232 · Accounts... |                 |               | 200.00          |
| Bill   | 06/03/2015 | 00000... | Webb Medical Grou...   | 0000006262    | 232 · Accounts... |                 |               | 200.00          |
| Bill   | 06/03/2015 | 00000... | Webb Medical Grou...   | 0000006262    | 232 · Accounts... |                 |               | 200.00          |
| Bill   | 06/03/2015 | 00000... | Webb Medical Grou...   | 0000006262    | 232 · Accounts... |                 |               | 200.00          |
| Bill   | 06/03/2015 | 00000... | Webb Medical Grou...   | 0000006262    | 232 · Accounts... |                 |               | 200.00          |
| Bill   | 06/03/2015 | 00000... | Webb Medical Grou...   | 0000005779    | 232 · Accounts... | 12.00           |               | 212.00          |
| Bill   | 06/03/2015 | 00000... | Webb Medical Grou...   | 0000005779    | 232 · Accounts... | 88.00           |               | 300.00          |
| Bill   | 06/03/2015 | 00000... | Webb Medical Grou...   | 0000005779    | 232 · Accounts... |                 |               | 300.00          |
| Bill   | 06/03/2015 | 00000... | Webb Medical Grou...   | 0000005779    | 232 · Accounts... |                 |               | 300.00          |
| Bill   | 06/03/2015 | 00000... | Webb Medical Grou...   | 0000005779    | 232 · Accounts... |                 |               | 300.00          |
| Bill   | 06/03/2015 | 00000... | Webb Medical Grou...   | 0000005779    | 232 · Accounts... |                 |               | 300.00          |
| Bill   | 06/03/2015 | 00000... | Webb Medical Grou...   | 0000005779    | 232 · Accounts... |                 |               | 300.00          |
| Bill   | 06/03/2015 | 00000... | Webb Medical Grou...   | 0000005779    | 232 · Accounts... |                 |               | 300.00          |
| Bill   | 06/03/2015 | 00000... | Webb Medical Grou...   | 0000005779    | 232 · Accounts... |                 |               | 300.00          |
| Bill   | 06/08/2015 | 00000... | Webb Medical Grou...   | 0000006261    | 232 · Accounts... | 10.80           |               | 310.80          |
| Bill   | 06/08/2015 | 00000... | Webb Medical Grou...   | 0000006261    | 232 · Accounts... | 79.20           |               | 390.00          |

## Kentucky Frontier Gas, LLC General Ledger As of December 31, 2015

| Type                                    | Date       | Num        | Name                   | Memo              | Split              | Debit  | Credit | Balance  |
|---|------------|------------|------------------------|-------------------|--------------------|--------|--------|----------|
| Bill                                    | 06/08/2015 | 00000...   | Webb Medical Grou...   | 00000006261       | 232 · Accounts...  |        |        | 390.00   |
| Bill                                    | 06/08/2015 | 00000...   | Webb Medical Grou...   | 00000006261       | 232 · Accounts...  |        |        | 390.00   |
| Bill                                    | 06/08/2015 | 00000...   | Webb Medical Grou...   | 00000006261       | 232 · Accounts...  |        |        | 390.00   |
| Bill                                    | 06/08/2015 | 00000...   | Webb Medical Grou...   | 00000006261       | 232 · Accounts...  |        |        | 390.00   |
| Bill                                    | 06/08/2015 | 00000...   | Webb Medical Grou...   | 00000006261       | 232 · Accounts...  |        |        | 390.00   |
| Bill                                    | 06/08/2015 | 00000...   | Webb Medical Grou...   | 00000006261       | 232 · Accounts...  |        |        | 390.00   |
| General Journal                         | 06/30/2015 | 3          |                        | TO TAKE OF...     | 405.1 · Manag...   |        | 46.80  | 343.20   |
| Check                                   | 12/28/2015 | DB CD      | Breathitt County Fa... | for Public Em...  | 131.2 · Comm ...   | 50.00  |        | 393.20   |
| Total 880.1 · DOT Physicals             |            |            |                        |                   |                    | 440.00 | 46.80  | 393.20   |
| <b>880.10 · DIMP Program</b>            |            |            |                        |                   |                    |        |        | 0.00     |
| Bill                                    | 08/10/2015 | Inv # 1... | APGA Security and I... | Inv # 10097       | 232 · Accounts...  | 47.40  |        | 47.40    |
| Bill                                    | 08/10/2015 | Inv # 1... | APGA Security and I... | Inv # 10097       | 232 · Accounts...  | 347.60 |        | 395.00   |
| Bill                                    | 08/10/2015 | Inv # 1... | APGA Security and I... | Inv # 10097       | 232 · Accounts...  |        |        | 395.00   |
| Bill                                    | 08/10/2015 | Inv # 1... | APGA Security and I... | Inv # 10097       | 232 · Accounts...  |        |        | 395.00   |
| Bill                                    | 08/10/2015 | Inv # 1... | APGA Security and I... | Inv # 10097       | 232 · Accounts...  |        |        | 395.00   |
| Bill                                    | 08/10/2015 | Inv # 1... | APGA Security and I... | Inv # 10097       | 232 · Accounts...  |        |        | 395.00   |
| Bill                                    | 08/10/2015 | Inv # 1... | APGA Security and I... | Inv # 10097       | 232 · Accounts...  |        |        | 395.00   |
| Bill                                    | 08/10/2015 | Inv # 1... | APGA Security and I... | Inv # 10097       | 232 · Accounts...  |        |        | 395.00   |
| General Journal                         | 08/31/2015 | 3          |                        | TO TAKE OF...     | 405.1 · Manag...   |        | 47.40  | 347.60   |
| Total 880.10 · DIMP Program             |            |            |                        |                   |                    | 395.00 | 47.40  | 347.60   |
| <b>880.2 · Travel for Tech Training</b> |            |            |                        |                   |                    |        |        | 0.00     |
| Bill                                    | 02/13/2015 |            | Mike Harris            | TRAVEL EXP...     | 232 · Accounts...  | 15.84  |        | 15.84    |
| Bill                                    | 02/13/2015 |            | Mike Harris            | TRAVEL EXP...     | 232 · Accounts...  | 116.12 |        | 131.96   |
| Bill                                    | 02/20/2015 | 44182...   | First Bankcard         | 44182292810...    | 232 · Accounts...  | 26.13  |        | 158.09   |
| Bill                                    | 02/20/2015 | 44182...   | First Bankcard         | 44182292810...    | 232 · Accounts...  | 191.63 |        | 349.72   |
| General Journal                         | 02/28/2015 | 6          |                        | TO TAKE OF...     | 405.1 · Manag...   |        | 41.97  | 307.75   |
| Check                                   | 03/27/2015 | 6094       | Mike Harris            | Meal Reimb f...   | 131.2 · Comm ...   | 13.65  |        | 321.40   |
| Check                                   | 03/27/2015 | 6094       | Mike Harris            | Meal Reimb f...   | 131.2 · Comm ...   | 100.06 |        | 421.46   |
| General Journal                         | 03/31/2015 | 5          |                        | TO TAKE OF...     | 405.1 · Manag...   |        | 13.65  | 407.81   |
| Bill                                    | 04/30/2015 | 44182...   | First Bankcard         | 44182292810...    | 232 · Accounts...  | 78.25  |        | 486.06   |
| Bill                                    | 04/30/2015 | 44182...   | First Bankcard         | 44182292810...    | 232 · Accounts...  | 573.83 |        | 1,059.89 |
| General Journal                         | 04/30/2015 | 5          |                        | TO TAKE OF...     | 405.1 · Manag...   |        | 78.25  | 981.64   |
| Bill                                    | 07/23/2015 | 44182...   | First Bankcard         | 44182292810...    | 232 · Accounts...  | 13.10  |        | 994.74   |
| Bill                                    | 07/23/2015 | 44182...   | First Bankcard         | 44182292810...    | 232 · Accounts...  | 96.04  |        | 1,090.78 |
| General Journal                         | 07/31/2015 | 8          |                        | TO TAKE OF...     | 405.1 · Manag...   |        | 13.10  | 1,077.68 |
| Check                                   | 10/19/2015 | 6757       | John W White           | Expense reim...   | 131.2 · Comm ...   | 16.42  |        | 1,094.10 |
| Check                                   | 10/19/2015 | 6757       | John W White           | Expense reim...   | 131.2 · Comm ...   | 120.42 |        | 1,214.52 |
| Bill                                    | 10/23/2015 | 44182...   | First Bankcard         | 44182292810...    | 232 · Accounts...  | 66.87  |        | 1,281.39 |
| General Journal                         | 10/31/2015 | 5          |                        | TO TAKE OF...     | 405.1 · Manag...   |        | 83.29  | 1,198.10 |
| Check                                   | 11/25/2015 | 6858       | Mike Harris            | Reimb for trav... | 131.2 · Comm ...   | 5.04   |        | 1,203.14 |
| Check                                   | 11/25/2015 | 6858       | Mike Harris            | Reimb for trav... | 131.2 · Comm ...   | 37.00  |        | 1,240.14 |
| General Journal                         | 11/30/2015 | 6          |                        | TO TAKE OF...     | 405.1 · Manag...   |        | 5.04   | 1,235.10 |
| Check                                   | 12/04/2015 | 6889       | Heather Cantrell       | PUBLIC AWA...     | 131.2 · Comm ...   | 5.14   |        | 1,240.24 |
| Check                                   | 12/04/2015 | 6889       | Heather Cantrell       | PUBLIC AWA...     | 131.2 · Comm ...   | 37.66  |        | 1,277.90 |
| General Journal                         | 12/31/2015 | 3          |                        | TO TAKE OF...     | 408.5 · Public ... |        | 5.14   | 1,272.76 |



**Kentucky Frontier Gas, LLC**  
**General Ledger**  
**As of December 31, 2015**

| Type                                   | Date       | Num       | Name                   | Memo             | Split              | Debit    | Credit | Balance  |
|--|------------|-----------|------------------------|------------------|--------------------|----------|--------|----------|
| Total 880.2 · Travel for Tech Training |            |           |                        |                  |                    | 1,513.20 | 240.44 | 1,272.76 |
| <b>880.3 · Drug Testing</b>            |            |           |                        |                  |                    |          |        | 0.00     |
| Bill                                   | 03/24/2015 | #468      | VanArk Inc             | #468             | 232 · Accounts...  | 4.80     |        | 4.80     |
| Bill                                   | 03/24/2015 | #468      | VanArk Inc             | #468             | 232 · Accounts...  | 35.20    |        | 40.00    |
| Bill                                   | 03/24/2015 | #468      | VanArk Inc             | #468             | 232 · Accounts...  |          |        | 40.00    |
| Bill                                   | 03/24/2015 | #468      | VanArk Inc             | #468             | 232 · Accounts...  |          |        | 40.00    |
| Bill                                   | 03/24/2015 | #468      | VanArk Inc             | #468             | 232 · Accounts...  |          |        | 40.00    |
| Bill                                   | 03/24/2015 | #468      | VanArk Inc             | #468             | 232 · Accounts...  |          |        | 40.00    |
| Bill                                   | 03/24/2015 | #468      | VanArk Inc             | #468             | 232 · Accounts...  |          |        | 40.00    |
| Bill                                   | 03/24/2015 | #468      | VanArk Inc             | #468             | 232 · Accounts...  |          |        | 40.00    |
| General Journal                        | 03/31/2015 | 5         |                        | TO TAKE OF...    | 405.1 · Manag...   |          | 4.80   | 35.20    |
| Bill                                   | 12/11/2015 | 548       | VanArk Inc             | #548             | 232 · Accounts...  | 22.20    |        | 57.40    |
| Bill                                   | 12/11/2015 | 548       | VanArk Inc             | #548             | 232 · Accounts...  | 162.80   |        | 220.20   |
| Bill                                   | 12/11/2015 | 548       | VanArk Inc             | #548             | 232 · Accounts...  |          |        | 220.20   |
| Bill                                   | 12/11/2015 | 548       | VanArk Inc             | #548             | 232 · Accounts...  |          |        | 220.20   |
| Bill                                   | 12/11/2015 | 548       | VanArk Inc             | #548             | 232 · Accounts...  |          |        | 220.20   |
| Bill                                   | 12/11/2015 | 548       | VanArk Inc             | #548             | 232 · Accounts...  |          |        | 220.20   |
| Bill                                   | 12/11/2015 | 548       | VanArk Inc             | #548             | 232 · Accounts...  |          |        | 220.20   |
| Bill                                   | 12/11/2015 | 548       | VanArk Inc             | #548             | 232 · Accounts...  |          |        | 220.20   |
| General Journal                        | 12/31/2015 | 3         |                        | TO TAKE OF...    | 408.5 · Public ... |          | 22.20  | 198.00   |
| Total 880.3 · Drug Testing             |            |           |                        |                  |                    | 225.00   | 27.00  | 198.00   |
| <b>880.4 · Licenses &amp; Permits</b>  |            |           |                        |                  |                    |          |        | 0.00     |
| Bill                                   | 01/15/2015 | Veh ta... | Chris Waugh, Floyd ... | Motor Veh Ta...  | 232 · Accounts...  | 11.44    |        | 11.44    |
| Bill                                   | 01/15/2015 | Veh ta... | Chris Waugh, Floyd ... | Motor Veh Ta...  | 232 · Accounts...  | 83.86    |        | 95.30    |
| General Journal                        | 01/31/2015 | 5         |                        | TO TAKE OF...    | 405.1 · Manag...   |          | 11.44  | 83.86    |
| Bill                                   | 02/15/2015 | 99 FO...  | Chris Waugh, Floyd ... | Motor Vehicle... | 232 · Accounts...  | 10.26    |        | 94.12    |
| Bill                                   | 02/15/2015 | 99 FO...  | Chris Waugh, Floyd ... | Motor Vehicle... | 232 · Accounts...  | 75.23    |        | 169.35   |
| Bill                                   | 02/15/2015 | 94 FO...  | Chris Waugh, Floyd ... | Motor Veh Ta...  | 232 · Accounts...  | 11.32    |        | 180.67   |
| Bill                                   | 02/15/2015 | 94 FO...  | Chris Waugh, Floyd ... | Motor Veh Ta...  | 232 · Accounts...  | 83.05    |        | 263.72   |
| Bill                                   | 02/15/2015 | 05 CH...  | Chris Waugh, Floyd ... | Motor Veh Ta...  | 232 · Accounts...  | 21.57    |        | 285.29   |
| Bill                                   | 02/15/2015 | 05 CH...  | Chris Waugh, Floyd ... | Motor Veh Ta...  | 232 · Accounts...  | 158.19   |        | 443.48   |
| Bill                                   | 02/15/2015 | 03 DO...  | Chris Waugh, Floyd ... | Motor Veh Ta...  | 232 · Accounts...  | 12.00    |        | 455.48   |
| Bill                                   | 02/15/2015 | 03 DO...  | Chris Waugh, Floyd ... | Motor Veh Ta...  | 232 · Accounts...  | 84.65    |        | 540.13   |
| Bill                                   | 02/15/2015 | 12 TO...  | Chris Waugh, Floyd ... | Motor Veh Ta...  | 232 · Accounts...  | 42.84    |        | 582.97   |
| Bill                                   | 02/15/2015 | 12 TO...  | Chris Waugh, Floyd ... | Motor Veh Ta...  | 232 · Accounts...  | 314.18   |        | 897.15   |
| General Journal                        | 02/28/2015 | 6         |                        | TO TAKE OF...    | 405.1 · Manag...   |          | 97.99  | 799.16   |
| Check                                  | 03/30/2015 | DB CD     | WORLD WIDE EQU...      | DOT INSPEC...    | 131.2 · Comm ...   | 11.54    |        | 810.70   |
| Check                                  | 03/30/2015 | DB CD     | WORLD WIDE EQU...      | DOT INSPEC...    | 131.2 · Comm ...   | 84.66    |        | 895.36   |
| Check                                  | 03/30/2015 | DB CD     | WORLD WIDE EQU...      | DOT INSPEC...    | 131.2 · Comm ...   |          |        | 895.36   |
| Check                                  | 03/30/2015 | DB CD     | WORLD WIDE EQU...      | DOT INSPEC...    | 131.2 · Comm ...   |          |        | 895.36   |
| Check                                  | 03/30/2015 | DB CD     | WORLD WIDE EQU...      | DOT INSPEC...    | 131.2 · Comm ...   |          |        | 895.36   |
| Check                                  | 03/30/2015 | DB CD     | WORLD WIDE EQU...      | DOT INSPEC...    | 131.2 · Comm ...   |          |        | 895.36   |
| Check                                  | 03/30/2015 | DB CD     | WORLD WIDE EQU...      | DOT INSPEC...    | 131.2 · Comm ...   |          |        | 895.36   |
| Check                                  | 03/30/2015 | DB CD     | WORLD WIDE EQU...      | DOT INSPEC...    | 131.2 · Comm ...   |          |        | 895.36   |
| Check                                  | 03/30/2015 | DB CD     | WORLD WIDE EQU...      | DOT INSPEC...    | 131.2 · Comm ...   |          |        | 895.36   |
| General Journal                        | 03/31/2015 | 5         |                        | TO TAKE OF...    | 405.1 · Manag...   |          | 11.54  | 883.82   |
| Check                                  | 04/15/2015 | 6147      | Chris Waugh, Floyd ... | VOID: Tag for... | 131.2 · Comm ...   | 0.00     |        | 883.82   |

**Kentucky Frontier Gas, LLC**  
**General Ledger**  
**As of December 31, 2015**

| Type  | Date       | Num      | Name                   | Memo               | Split             | Debit           | Credit        | Balance         |
|---|------------|----------|------------------------|--------------------|-------------------|-----------------|---------------|-----------------|
| Check                                       | 04/15/2015 | 6147     | Chris Waugh, Floyd ... | VOID: Tag for...   | 131.2 · Comm ...  | 0.00            |               | 883.82          |
| Check                                       | 04/15/2015 | 6156     | Chris Waugh, Floyd ... | Tag for trailer    | 131.2 · Comm ...  | 4.32            |               | 888.14          |
| Check                                       | 04/15/2015 | 6156     | Chris Waugh, Floyd ... | Tag for trailer    | 131.2 · Comm ...  | 31.68           |               | 919.82          |
| General Journal                             | 04/30/2015 | 5        |                        | TO TAKE OF...      | 405.1 · Manag...  |                 | 4.32          | 915.50          |
| Bill  | 06/16/2015 | 01 Ch... | Chris Waugh, Floyd ... | 01 Chev C15 ...    | 232 · Accounts... | 8.21            |               | 923.71          |
| Bill  | 06/16/2015 | 01 Ch... | Chris Waugh, Floyd ... | 01 Chev C15 ...    | 232 · Accounts... | 60.20           |               | 983.91          |
| Bill  | 06/20/2015 | 13894... | CT Corporation Syst... | Excess Servic...   | 232 · Accounts... | 210.00          |               | 1,193.91        |
| General Journal                             | 06/30/2015 | 3        |                        | TO TAKE OF...      | 405.1 · Manag...  |                 | 8.21          | 1,185.70        |
| Bill  | 07/01/2015 | 50024... | CT Corporation Syst... | Foreign Repre...   | 232 · Accounts... | 284.00          |               | 1,469.70        |
| Check                                       | 07/10/2015 | 6434     | Chris Waugh, Floyd ... | registration up... | 131.2 · Comm ...  | 32.22           |               | 1,501.92        |
| Check                                       | 07/10/2015 | 6434     | Chris Waugh, Floyd ... | registration up... | 131.2 · Comm ...  | 236.28          |               | 1,738.20        |
| Check                                       | 07/10/2015 | 6435     | Chris Waugh, Floyd ... | f350 registration  | 131.2 · Comm ...  | 25.14           |               | 1,763.34        |
| Check                                       | 07/10/2015 | 6435     | Chris Waugh, Floyd ... | f350 registration  | 131.2 · Comm ...  | 184.36          |               | 1,947.70        |
| General Journal                             | 07/31/2015 | 8        |                        | TO TAKE OF...      | 405.1 · Manag...  |                 | 57.36         | 1,890.34        |
| Bill  | 08/15/2015 | 96 FO... | Chris Waugh, Floyd ... | VIN#1FTEX1...      | 232 · Accounts... | 7.50            |               | 1,897.84        |
| Bill  | 08/15/2015 | 96 FO... | Chris Waugh, Floyd ... | VIN#1FTEX1...      | 232 · Accounts... | 54.99           |               | 1,952.83        |
| General Journal                             | 08/31/2015 | 3        |                        | TO TAKE OF...      | 405.1 · Manag...  |                 | 7.50          | 1,945.33        |
| Bill  | 09/15/2015 | 5TFP...  | Chris Waugh, Floyd ... | 5TFPX4EN7C...      | 232 · Accounts... | 284.38          |               | 2,229.71        |
| Bill  | 09/15/2015 | 5TFP...  | Chris Waugh, Floyd ... | 5TFPX4EN7C...      | 232 · Accounts... |                 |               | 2,229.71        |
| Check                                       | 11/04/2015 | DB CD    | TRANS DRV LIC          | To check vali...   | 131.2 · Comm ...  | 1.32            |               | 2,231.03        |
| Check                                       | 11/04/2015 | DB CD    | TRANS DRV LIC          | To check vali...   | 131.2 · Comm ...  | 9.68            |               | 2,240.71        |
| Check                                       | 11/04/2015 | DB CD    | TRANS DRV LIC          | To check vali...   | 131.2 · Comm ...  |                 |               | 2,240.71        |
| Check                                       | 11/04/2015 | DB CD    | TRANS DRV LIC          | To check vali...   | 131.2 · Comm ...  |                 |               | 2,240.71        |
| Check                                       | 11/04/2015 | DB CD    | TRANS DRV LIC          | To check vali...   | 131.2 · Comm ...  |                 |               | 2,240.71        |
| Check                                       | 11/04/2015 | DB CD    | TRANS DRV LIC          | To check vali...   | 131.2 · Comm ...  |                 |               | 2,240.71        |
| Check                                       | 11/04/2015 | DB CD    | TRANS DRV LIC          | To check vali...   | 131.2 · Comm ...  |                 |               | 2,240.71        |
| Check                                       | 11/04/2015 | DB CD    | TRANS DRV LIC          | To check vali...   | 131.2 · Comm ...  |                 |               | 2,240.71        |
| Bill  | 11/05/2015 |          | Chris Waugh, Floyd ... | registration re... | 232 · Accounts... | 36.48           |               | 2,277.19        |
| Bill  | 11/05/2015 |          | Chris Waugh, Floyd ... | registration re... | 232 · Accounts... | 267.56          |               | 2,544.75        |
| General Journal                             | 11/30/2015 | 6        |                        | TO TAKE OF...      | 405.1 · Manag...  |                 | 37.80         | 2,506.95        |
| <b>Total 880.4 · Licenses &amp; Permits</b> |            |          |                        |                    |                   | <b>2,743.11</b> | <b>236.16</b> | <b>2,506.95</b> |
| <b>880.5 · Travel for Members</b>           |            |          |                        |                    |                   |                 |               | <b>0.00</b>     |
| <b>Airline</b>                              |            |          |                        |                    |                   |                 |               | <b>0.00</b>     |
| Total Airline                               |            |          |                        |                    |                   |                 |               | 0.00            |
| <b>Cell Phone</b>                           |            |          |                        |                    |                   |                 |               | <b>0.00</b>     |
| Total Cell Phone                            |            |          |                        |                    |                   |                 |               | 0.00            |
| <b>Emp share of FICA</b>                    |            |          |                        |                    |                   |                 |               | <b>0.00</b>     |
| Total Emp share of FICA                     |            |          |                        |                    |                   |                 |               | 0.00            |
| <b>Insurance</b>                            |            |          |                        |                    |                   |                 |               | <b>0.00</b>     |
| Total Insurance                             |            |          |                        |                    |                   |                 |               | 0.00            |
| <b>Internet</b>                             |            |          |                        |                    |                   |                 |               | <b>0.00</b>     |
| Total Internet                              |            |          |                        |                    |                   |                 |               | 0.00            |
| <b>Lodging</b>                              |            |          |                        |                    |                   |                 |               | <b>0.00</b>     |

**Kentucky Frontier Gas, LLC**  
**General Ledger**  
 As of December 31, 2015

| Type                                      | Date       | Num       | Name                   | Memo              | Split             | Debit    | Credit | Balance  |
|---|------------|-----------|------------------------|-------------------|-------------------|----------|--------|----------|
| Total Lodging                             |            |           |                        |                   |                   |          |        | 0.00     |
| <b>Meals</b>                              |            |           |                        |                   |                   |          |        | 0.00     |
| Total Meals                               |            |           |                        |                   |                   |          |        | 0.00     |
| <b>Mileage</b>                            |            |           |                        |                   |                   |          |        | 0.00     |
| Total Mileage                             |            |           |                        |                   |                   |          |        | 0.00     |
| <b>Parking/Gas</b>                        |            |           |                        |                   |                   |          |        | 0.00     |
| Total Parking/Gas                         |            |           |                        |                   |                   |          |        | 0.00     |
| <b>Postage</b>                            |            |           |                        |                   |                   |          |        | 0.00     |
| Total Postage                             |            |           |                        |                   |                   |          |        | 0.00     |
| <b>Rental Car</b>                         |            |           |                        |                   |                   |          |        | 0.00     |
| Total Rental Car                          |            |           |                        |                   |                   |          |        | 0.00     |
| <b>Supplies</b>                           |            |           |                        |                   |                   |          |        | 0.00     |
| Total Supplies                            |            |           |                        |                   |                   |          |        | 0.00     |
| <b>880.5 - Travel for Members - Other</b> |            |           |                        |                   |                   |          |        | 0.00     |
| Bill                                      | 01/01/2015 | 1/1/20... | Robert J Oxford exe... |                   | 232 - Accounts... |          |        | 0.00     |
| Bill                                      | 01/01/2015 | 1/1/20... | Robert J Oxford exe... |                   | 232 - Accounts... |          |        | 0.00     |
| Bill                                      | 01/01/2015 | 1/1/20... | Robert J Oxford exe... |                   | 232 - Accounts... |          |        | 0.00     |
| Bill                                      | 01/01/2015 | 1/1/20... | Robert J Oxford exe... |                   | 232 - Accounts... |          |        | 0.00     |
| Bill                                      | 01/01/2015 | 1/1/20... | Robert J Oxford exe... |                   | 232 - Accounts... |          |        | 0.00     |
| Bill                                      | 01/01/2015 | 1/1/20... | Robert J Oxford exe... |                   | 232 - Accounts... |          |        | 0.00     |
| Bill                                      | 01/01/2015 | 1/1/20... | Robert J Oxford exe... |                   | 232 - Accounts... |          |        | 0.00     |
| Bill                                      | 01/01/2015 | 1/1/20... | Robert J Oxford exe... |                   | 232 - Accounts... |          |        | 0.00     |
| Bill                                      | 01/01/2015 | 1/1/20... | Robert J Oxford exe... |                   | 232 - Accounts... |          |        | 0.00     |
| Bill                                      | 01/11/2015 | 1/14-1... | Oxford, Robert J.      | 5/14 Air Fare     | 232 - Accounts... | 1,645.69 |        | 1,645.69 |
| Bill                                      | 01/11/2015 | 1/14-1... | Oxford, Robert J.      | 5/14 Meals        | 232 - Accounts... | 66.77    |        | 1,712.46 |
| Bill                                      | 01/11/2015 | 1/14-1... | Oxford, Robert J.      | 5/14 Meals        | 232 - Accounts... | 17.82    |        | 1,730.28 |
| Bill                                      | 01/11/2015 | 1/14-1... | Oxford, Robert J.      | 8/14 Air Fare     | 232 - Accounts... | 579.20   |        | 2,309.48 |
| Bill                                      | 01/11/2015 | 1/14-1... | Oxford, Robert J.      | 9/14 Air Fare     | 232 - Accounts... | 678.49   |        | 2,987.97 |
| Bill                                      | 01/11/2015 | 1/14-1... | Oxford, Robert J.      | 12/14 Air Fare... | 232 - Accounts... | 1,190.28 |        | 4,178.25 |
| Bill                                      | 01/11/2015 | 1/14-1... | Oxford, Robert J.      |                   | 232 - Accounts... |          |        | 4,178.25 |
| Bill                                      | 01/11/2015 | 1/14-1... | Oxford, Robert J.      |                   | 232 - Accounts... |          |        | 4,178.25 |
| Check                                     | 01/21/2015 | DB CD     | AMERICAN AIRLINE       | Steve Shute       | 131.2 - Comm ...  | 86.60    |        | 4,264.85 |
| Check                                     | 01/21/2015 | DB CD     | AMERICAN AIRLINE       | Steve Shute       | 131.2 - Comm ...  | 635.10   |        | 4,899.95 |
| General Journal                           | 01/31/2015 | 5         |                        | TO TAKE OF...     | 405.1 - Manag...  |          | 86.60  | 4,813.35 |
| Bill                                      | 02/01/2015 | 2/1/20... | Robert J Oxford exe... |                   | 232 - Accounts... |          |        | 4,813.35 |
| Bill                                      | 02/01/2015 | 2/1/20... | Robert J Oxford exe... |                   | 232 - Accounts... |          |        | 4,813.35 |
| Bill                                      | 02/01/2015 | 2/1/20... | Robert J Oxford exe... |                   | 232 - Accounts... |          |        | 4,813.35 |
| Bill                                      | 02/01/2015 | 2/1/20... | Robert J Oxford exe... |                   | 232 - Accounts... |          |        | 4,813.35 |
| Bill                                      | 02/01/2015 | 2/1/20... | Robert J Oxford exe... |                   | 232 - Accounts... |          |        | 4,813.35 |
| Bill                                      | 02/01/2015 | 2/1/20... | Robert J Oxford exe... |                   | 232 - Accounts... |          |        | 4,813.35 |
| Bill                                      | 02/01/2015 | 2/1/20... | Robert J Oxford exe... |                   | 232 - Accounts... |          |        | 4,813.35 |
| Bill                                      | 02/01/2015 | 2/1/20... | Robert J Oxford exe... |                   | 232 - Accounts... |          |        | 4,813.35 |
| Check                                     | 02/05/2015 | DB CD     | AMERICAN AIRLINE       |                   | 131.2 - Comm ...  | 6.90     |        | 4,820.25 |
| Check                                     | 02/05/2015 | DB CD     | AMERICAN AIRLINE       |                   | 131.2 - Comm ...  | 50.60    |        | 4,870.85 |

## Kentucky Frontier Gas, LLC General Ledger As of December 31, 2015

| Type            | Date       | Num       | Name                   | Memo           | Split             | Debit  | Credit | Balance  |
|-----------------|------------|-----------|------------------------|----------------|-------------------|--------|--------|----------|
| Check           | 02/05/2015 | DB CD     | AMERICAN AIRLINE       |                | 131.2 · Comm ...  | 3.00   |        | 4,873.85 |
| Check           | 02/05/2015 | DB CD     | AMERICAN AIRLINE       |                | 131.2 · Comm ...  | 22.00  |        | 4,895.85 |
| Bill            | 02/20/2015 | 44182...  | First Bankcard         | 44182292810... | 232 · Accounts... | 16.25  |        | 4,912.10 |
| Bill            | 02/20/2015 | 44182...  | First Bankcard         | 44182292810... | 232 · Accounts... | 119.18 |        | 5,031.28 |
| Check           | 02/27/2015 | DB CD     | LIZZIE BS CAFE         |                | 131.2 · Comm ...  | 2.58   |        | 5,033.86 |
| Check           | 02/27/2015 | DB CD     | LIZZIE BS CAFE         |                | 131.2 · Comm ...  | 18.92  |        | 5,052.78 |
| Check           | 02/27/2015 | DB CD     | Pig In A Poke          |                | 131.2 · Comm ...  | 3.12   |        | 5,055.90 |
| Check           | 02/27/2015 | DB CD     | Pig In A Poke          |                | 131.2 · Comm ...  | 22.88  |        | 5,078.78 |
| Check           | 02/27/2015 | DB CD     | Quality Inn            |                | 131.2 · Comm ...  | 9.26   |        | 5,088.04 |
| Check           | 02/27/2015 | DB CD     | Quality Inn            |                | 131.2 · Comm ...  | 67.91  |        | 5,155.95 |
| Check           | 02/27/2015 | DB CD     | Burger King            |                | 131.2 · Comm ...  | 1.89   |        | 5,157.84 |
| Check           | 02/27/2015 | DB CD     | Burger King            |                | 131.2 · Comm ...  | 13.86  |        | 5,171.70 |
| Check           | 02/27/2015 | DB CD     | AMERICAN AIRLINE       |                | 131.2 · Comm ...  | 3.00   |        | 5,174.70 |
| Check           | 02/27/2015 | DB CD     | AMERICAN AIRLINE       |                | 131.2 · Comm ...  | 22.00  |        | 5,196.70 |
| General Journal | 02/28/2015 | 6         |                        | TO TAKE OF...  | 405.1 · Manag...  |        | 46.00  | 5,150.70 |
| Bill            | 03/01/2015 | 3/1/20... | Robert J Oxford exe... |                | 232 · Accounts... |        |        | 5,150.70 |
| Bill            | 03/01/2015 | 3/1/20... | Robert J Oxford exe... |                | 232 · Accounts... |        |        | 5,150.70 |
| Bill            | 03/01/2015 | 3/1/20... | Robert J Oxford exe... |                | 232 · Accounts... |        |        | 5,150.70 |
| Bill            | 03/01/2015 | 3/1/20... | Robert J Oxford exe... |                | 232 · Accounts... |        |        | 5,150.70 |
| Bill            | 03/01/2015 | 3/1/20... | Robert J Oxford exe... |                | 232 · Accounts... |        |        | 5,150.70 |
| Bill            | 03/01/2015 | 3/1/20... | Robert J Oxford exe... |                | 232 · Accounts... |        |        | 5,150.70 |
| Bill            | 03/01/2015 | 3/1/20... | Robert J Oxford exe... |                | 232 · Accounts... |        |        | 5,150.70 |
| Check           | 03/02/2015 | DB CD     | Grand Junction CO      |                | 131.2 · Comm ...  | 5.16   |        | 5,155.86 |
| Check           | 03/02/2015 | DB CD     | Grand Junction CO      |                | 131.2 · Comm ...  | 37.84  |        | 5,193.70 |
| Check           | 03/02/2015 | DB CD     | Comfort Inn Suites     |                | 131.2 · Comm ...  | 13.93  |        | 5,207.63 |
| Check           | 03/02/2015 | DB CD     | Comfort Inn Suites     |                | 131.2 · Comm ...  | 102.14 |        | 5,309.77 |
| Check           | 03/02/2015 | DB CD     | Stanton Food Court     |                | 131.2 · Comm ...  | 1.35   |        | 5,311.12 |
| Check           | 03/02/2015 | DB CD     | Stanton Food Court     |                | 131.2 · Comm ...  | 9.88   |        | 5,321.00 |
| Check           | 03/02/2015 | DB CD     | ALAMO RENT A CAR       |                | 131.2 · Comm ...  | 22.17  |        | 5,343.17 |
| Check           | 03/02/2015 | DB CD     | ALAMO RENT A CAR       |                | 131.2 · Comm ...  | 162.60 |        | 5,505.77 |
| Check           | 03/02/2015 | DB CD     | EL NOPAL FERN V...     |                | 131.2 · Comm ...  | 1.92   |        | 5,507.69 |
| Check           | 03/02/2015 | DB CD     | EL NOPAL FERN V...     |                | 131.2 · Comm ...  | 14.08  |        | 5,521.77 |
| Check           | 03/03/2015 | DB CD     | MCGUIRES BRICK...      |                | 131.2 · Comm ...  | 6.67   |        | 5,528.44 |
| Check           | 03/03/2015 | DB CD     | MCGUIRES BRICK...      |                | 131.2 · Comm ...  | 48.83  |        | 5,577.27 |
| Bill            | 03/31/2015 | 44182...  | First Bankcard         | 44182292810... | 232 · Accounts... | 13.41  |        | 5,590.68 |
| Bill            | 03/31/2015 | 44182...  | First Bankcard         | 44182292810... | 232 · Accounts... | 98.38  |        | 5,689.06 |
| General Journal | 03/31/2015 | 5         |                        | TO TAKE OF...  | 405.1 · Manag...  |        | 64.61  | 5,624.45 |
| Bill            | 04/01/2015 |           | Robert J Oxford exe... |                | 232 · Accounts... | 154.00 |        | 5,778.45 |
| Bill            | 04/01/2015 |           | Robert J Oxford exe... |                | 232 · Accounts... | 56.00  |        | 5,834.45 |
| Bill            | 04/01/2015 |           | Robert J Oxford exe... |                | 232 · Accounts... | 91.00  |        | 5,925.45 |
| Bill            | 04/01/2015 |           | Robert J Oxford exe... |                | 232 · Accounts... | 98.00  |        | 6,023.45 |
| Bill            | 04/01/2015 |           | Robert J Oxford exe... |                | 232 · Accounts... | 84.00  |        | 6,107.45 |
| Bill            | 04/01/2015 |           | Robert J Oxford exe... |                | 232 · Accounts... | 14.00  |        | 6,121.45 |
| Bill            | 04/01/2015 |           | Robert J Oxford exe... |                | 232 · Accounts... | 126.00 |        | 6,247.45 |
| Bill            | 04/01/2015 |           | Robert J Oxford exe... |                | 232 · Accounts... | 77.00  |        | 6,324.45 |
| Check           | 04/21/2015 | DB CD     | PRICELINE HOTELS       |                | 131.2 · Comm ...  | 9.59   |        | 6,334.04 |
| Check           | 04/21/2015 | DB CD     | PRICELINE HOTELS       |                | 131.2 · Comm ...  | 70.35  |        | 6,404.39 |
| Check           | 04/21/2015 | DB CD     | PARKING OEPERA...      |                | 131.2 · Comm ...  | 0.72   |        | 6,405.11 |

1:48 PM

08/01/17

Accrual Basis

## Kentucky Frontier Gas, LLC General Ledger As of December 31, 2015

| Type            | Date       | Num       | Name                   | Memo            | Split             | Debit  | Credit | Balance  |
|-----------------|------------|-----------|------------------------|-----------------|-------------------|--------|--------|----------|
| Check           | 04/21/2015 | DB CD     | PARKING OEPERA...      |                 | 131.2 · Comm ...  | 5.28   |        | 6,410.39 |
| Bill            | 04/30/2015 | 44182...  | First Bankcard         | 44182292810...  | 232 · Accounts... | 9.00   |        | 6,419.39 |
| Bill            | 04/30/2015 | 44182...  | First Bankcard         | 44182292810...  | 232 · Accounts... | 66.03  |        | 6,485.42 |
| General Journal | 04/30/2015 | 5         |                        | TO TAKE OF...   | 405.1 · Manag...  |        | 103.31 | 6,382.11 |
| Bill            | 05/01/2015 |           | Robert J Oxford exe... |                 | 232 · Accounts... | 154.00 |        | 6,536.11 |
| Bill            | 05/01/2015 |           | Robert J Oxford exe... |                 | 232 · Accounts... | 56.00  |        | 6,592.11 |
| Bill            | 05/01/2015 |           | Robert J Oxford exe... |                 | 232 · Accounts... | 91.00  |        | 6,683.11 |
| Bill            | 05/01/2015 |           | Robert J Oxford exe... |                 | 232 · Accounts... | 98.00  |        | 6,781.11 |
| Bill            | 05/01/2015 |           | Robert J Oxford exe... |                 | 232 · Accounts... | 84.00  |        | 6,865.11 |
| Bill            | 05/01/2015 |           | Robert J Oxford exe... |                 | 232 · Accounts... | 14.00  |        | 6,879.11 |
| Bill            | 05/01/2015 |           | Robert J Oxford exe... |                 | 232 · Accounts... | 126.00 |        | 7,005.11 |
| Bill            | 05/01/2015 |           | Robert J Oxford exe... |                 | 232 · Accounts... | 77.00  |        | 7,082.11 |
| Bill            | 05/22/2015 | 44182...  | First Bankcard         | 44182292810...  | 232 · Accounts... | 30.37  |        | 7,112.48 |
| Bill            | 05/22/2015 | 44182...  | First Bankcard         | 44182292810...  | 232 · Accounts... | 222.72 |        | 7,335.20 |
| General Journal | 05/31/2015 | 9         |                        | TO REMOVE ...   | 405.1 · Manag...  |        | 114.37 | 7,220.83 |
| Bill            | 06/01/2015 |           | Robert J Oxford exe... |                 | 232 · Accounts... | 154.00 |        | 7,374.83 |
| Bill            | 06/01/2015 |           | Robert J Oxford exe... |                 | 232 · Accounts... | 56.00  |        | 7,430.83 |
| Bill            | 06/01/2015 |           | Robert J Oxford exe... |                 | 232 · Accounts... | 91.00  |        | 7,521.83 |
| Bill            | 06/01/2015 |           | Robert J Oxford exe... |                 | 232 · Accounts... | 98.00  |        | 7,619.83 |
| Bill            | 06/01/2015 |           | Robert J Oxford exe... |                 | 232 · Accounts... | 84.00  |        | 7,703.83 |
| Bill            | 06/01/2015 |           | Robert J Oxford exe... |                 | 232 · Accounts... | 14.00  |        | 7,717.83 |
| Bill            | 06/01/2015 |           | Robert J Oxford exe... |                 | 232 · Accounts... | 126.00 |        | 7,843.83 |
| Bill            | 06/01/2015 |           | Robert J Oxford exe... |                 | 232 · Accounts... | 77.00  |        | 7,920.83 |
| Check           | 06/08/2015 | DB CD     | Steak Escape           |                 | 131.2 · Comm ...  | 0.84   |        | 7,921.67 |
| Check           | 06/08/2015 | DB CD     | Steak Escape           |                 | 131.2 · Comm ...  | 6.18   |        | 7,927.85 |
| Check           | 06/08/2015 | DB CD     | Dairy Queen            |                 | 131.2 · Comm ...  | 0.43   |        | 7,928.28 |
| Check           | 06/08/2015 | DB CD     | Dairy Queen            |                 | 131.2 · Comm ...  | 3.16   |        | 7,931.44 |
| Check           | 06/08/2015 | DB CD     | Food City              |                 | 131.2 · Comm ...  | 0.30   |        | 7,931.74 |
| Check           | 06/08/2015 | DB CD     | Food City              |                 | 131.2 · Comm ...  | 2.24   |        | 7,933.98 |
| Check           | 06/10/2015 | DB CD     | Billy Rays Restaurant  |                 | 131.2 · Comm ...  | 2.78   |        | 7,936.76 |
| Check           | 06/10/2015 | DB CD     | Billy Rays Restaurant  |                 | 131.2 · Comm ...  | 20.42  |        | 7,957.18 |
| Check           | 06/11/2015 | DB CD     | LIZZIE BS CAFE         |                 | 131.2 · Comm ...  | 3.41   |        | 7,960.59 |
| Check           | 06/11/2015 | DB CD     | LIZZIE BS CAFE         |                 | 131.2 · Comm ...  | 25.04  |        | 7,985.63 |
| Check           | 06/12/2015 | DB CD     | Gas N Go               |                 | 131.2 · Comm ...  | 3.25   |        | 7,988.88 |
| Check           | 06/12/2015 | DB CD     | Gas N Go               |                 | 131.2 · Comm ...  | 23.83  |        | 8,012.71 |
| Check           | 06/12/2015 | DB CD     | KFC                    |                 | 131.2 · Comm ...  | 1.39   |        | 8,014.10 |
| Check           | 06/12/2015 | DB CD     | KFC                    |                 | 131.2 · Comm ...  | 10.17  |        | 8,024.27 |
| Check           | 06/12/2015 | DB CD     | CONSOLIDATED F...      |                 | 131.2 · Comm ...  | 0.53   |        | 8,024.80 |
| Check           | 06/12/2015 | DB CD     | CONSOLIDATED F...      |                 | 131.2 · Comm ...  | 3.92   |        | 8,028.72 |
| Check           | 06/12/2015 | DB CD     | DIA PARKING            |                 | 131.2 · Comm ...  | 3.84   |        | 8,032.56 |
| Check           | 06/12/2015 | DB CD     | DIA PARKING            |                 | 131.2 · Comm ...  | 28.16  |        | 8,060.72 |
| Check           | 06/15/2015 | DB CD     | Shell Oil              |                 | 131.2 · Comm ...  | 2.68   |        | 8,063.40 |
| Check           | 06/15/2015 | DB CD     | Shell Oil              |                 | 131.2 · Comm ...  | 19.62  |        | 8,083.02 |
| Bill            | 06/23/2015 | 44182...  | First Bankcard         | 44182292810...  | 232 · Accounts... | 32.19  |        | 8,115.21 |
| Bill            | 06/23/2015 | 44182...  | First Bankcard         | 44182292810...  | 232 · Accounts... | 236.03 |        | 8,351.24 |
| Bill            | 06/29/2015 | 1/15-6... | Oxford, Robert J.      | 20/4 Air Travel | 232 · Accounts... | 228.22 |        | 8,579.46 |
| Bill            | 06/29/2015 | 1/15-6... | Oxford, Robert J.      | 20/4 Car Rental | 232 · Accounts... | 178.53 |        | 8,757.99 |
| Bill            | 06/29/2015 | 1/15-6... | Oxford, Robert J.      | 6/8 Air Travel  | 232 · Accounts... | 674.42 |        | 9,432.41 |
| Bill            | 06/29/2015 | 1/15-6... | Oxford, Robert J.      | 6/8 Car Rental  | 232 · Accounts... | 200.00 |        | 9,632.41 |

**Kentucky Frontier Gas, LLC**  
**General Ledger**  
**As of December 31, 2015**

| Type            | Date       | Num       | Name                   | Memo             | Split             | Debit  | Credit | Balance   |
|-----------------|------------|-----------|------------------------|------------------|-------------------|--------|--------|-----------|
| Bill            | 06/29/2015 | 1/15-6... | Oxford, Robert J.      |                  | 232 · Accounts... |        |        | 9,632.41  |
| Bill            | 06/29/2015 | 1/15-6... | Oxford, Robert J.      |                  | 232 · Accounts... |        |        | 9,632.41  |
| Bill            | 06/29/2015 | 1/15-6... | Oxford, Robert J.      |                  | 232 · Accounts... |        |        | 9,632.41  |
| Bill            | 06/29/2015 | 1/15-6... | Oxford, Robert J.      |                  | 232 · Accounts... |        |        | 9,632.41  |
| General Journal | 06/30/2015 | 3         |                        | TO TAKE OF...    | 405.1 · Manag...  |        | 135.64 | 9,496.77  |
| Bill            | 07/01/2015 |           | Robert J Oxford exe... |                  | 232 · Accounts... | 154.00 |        | 9,650.77  |
| Bill            | 07/01/2015 |           | Robert J Oxford exe... |                  | 232 · Accounts... | 56.00  |        | 9,706.77  |
| Bill            | 07/01/2015 |           | Robert J Oxford exe... |                  | 232 · Accounts... | 91.00  |        | 9,797.77  |
| Bill            | 07/01/2015 |           | Robert J Oxford exe... |                  | 232 · Accounts... | 98.00  |        | 9,895.77  |
| Bill            | 07/01/2015 |           | Robert J Oxford exe... |                  | 232 · Accounts... | 84.00  |        | 9,979.77  |
| Bill            | 07/01/2015 |           | Robert J Oxford exe... |                  | 232 · Accounts... | 14.00  |        | 9,993.77  |
| Bill            | 07/01/2015 |           | Robert J Oxford exe... |                  | 232 · Accounts... | 126.00 |        | 10,119.77 |
| Bill            | 07/01/2015 |           | Robert J Oxford exe... |                  | 232 · Accounts... | 77.00  |        | 10,196.77 |
| Bill            | 07/23/2015 | 44182...  | First Bankcard         | 44182292810...   | 232 · Accounts... | 32.28  |        | 10,229.05 |
| Bill            | 07/23/2015 | 44182...  | First Bankcard         | 44182292810...   | 232 · Accounts... | 236.70 |        | 10,465.75 |
| General Journal | 07/31/2015 | 8         |                        | TO TAKE OF...    | 405.1 · Manag...  |        | 116.28 | 10,349.47 |
| Bill            | 08/01/2015 |           | Robert J Oxford exe... |                  | 232 · Accounts... | 154.00 |        | 10,503.47 |
| Bill            | 08/01/2015 |           | Robert J Oxford exe... |                  | 232 · Accounts... | 56.00  |        | 10,559.47 |
| Bill            | 08/01/2015 |           | Robert J Oxford exe... |                  | 232 · Accounts... | 91.00  |        | 10,650.47 |
| Bill            | 08/01/2015 |           | Robert J Oxford exe... |                  | 232 · Accounts... | 98.00  |        | 10,748.47 |
| Bill            | 08/01/2015 |           | Robert J Oxford exe... |                  | 232 · Accounts... | 84.00  |        | 10,832.47 |
| Bill            | 08/01/2015 |           | Robert J Oxford exe... |                  | 232 · Accounts... | 14.00  |        | 10,846.47 |
| Bill            | 08/01/2015 |           | Robert J Oxford exe... |                  | 232 · Accounts... | 126.00 |        | 10,972.47 |
| Bill            | 08/01/2015 |           | Robert J Oxford exe... |                  | 232 · Accounts... | 77.00  |        | 11,049.47 |
| Check           | 08/21/2015 | DB CD     | ROMA CUCINA            | Retirement-J ... | 131.2 · Comm ...  | 51.82  |        | 11,101.29 |
| General Journal | 08/31/2015 | 3         |                        | TO TAKE OF...    | 405.1 · Manag...  |        | 84.00  | 11,017.29 |
| Bill            | 09/01/2015 |           | Robert J Oxford exe... |                  | 232 · Accounts... | 154.00 |        | 11,171.29 |
| Bill            | 09/01/2015 |           | Robert J Oxford exe... |                  | 232 · Accounts... | 56.00  |        | 11,227.29 |
| Bill            | 09/01/2015 |           | Robert J Oxford exe... |                  | 232 · Accounts... | 91.00  |        | 11,318.29 |
| Bill            | 09/01/2015 |           | Robert J Oxford exe... |                  | 232 · Accounts... | 98.00  |        | 11,416.29 |
| Bill            | 09/01/2015 |           | Robert J Oxford exe... |                  | 232 · Accounts... | 84.00  |        | 11,500.29 |
| Bill            | 09/01/2015 |           | Robert J Oxford exe... |                  | 232 · Accounts... | 14.00  |        | 11,514.29 |
| Bill            | 09/01/2015 |           | Robert J Oxford exe... |                  | 232 · Accounts... | 126.00 |        | 11,640.29 |
| Bill            | 09/01/2015 |           | Robert J Oxford exe... |                  | 232 · Accounts... | 77.00  |        | 11,717.29 |
| Bill            | 09/16/2015 | 7/1-8/... | Oxford, Robert J.      | Air Fare         | 232 · Accounts... | 436.70 |        | 12,153.99 |
| Bill            | 09/16/2015 | 7/1-8/... | Oxford, Robert J.      | Car Rental       | 232 · Accounts... | 124.75 |        | 12,278.74 |
| Bill            | 09/16/2015 | 7/1-8/... | Oxford, Robert J.      | Parking          | 232 · Accounts... | 65.00  |        | 12,343.74 |
| Bill            | 09/16/2015 | 7/1-8/... | Oxford, Robert J.      | Gas              | 232 · Accounts... | 52.15  |        | 12,395.89 |
| Bill            | 09/16/2015 | 7/1-8/... | Oxford, Robert J.      | Meals            | 232 · Accounts... | 54.27  |        | 12,450.16 |
| Bill            | 09/16/2015 | 7/1-8/... | Oxford, Robert J.      |                  | 232 · Accounts... |        |        | 12,450.16 |
| Bill            | 09/16/2015 | 7/1-8/... | Oxford, Robert J.      |                  | 232 · Accounts... |        |        | 12,450.16 |
| Bill            | 09/22/2015 | 44182...  | First Bankcard         | 4418 2292 81...  | 232 · Accounts... | 32.03  |        | 12,482.19 |
| Bill            | 09/22/2015 | 44182...  | First Bankcard         | 4418 2292 81...  | 232 · Accounts... | 234.90 |        | 12,717.09 |
| General Journal | 09/30/2015 | 4         |                        | TO TAKE OF...    | 405.1 · Manag...  |        | 116.03 | 12,601.06 |
| Bill            | 10/01/2015 |           | Robert J Oxford exe... |                  | 232 · Accounts... | 154.00 |        | 12,755.06 |
| Bill            | 10/01/2015 |           | Robert J Oxford exe... |                  | 232 · Accounts... | 56.00  |        | 12,811.06 |
| Bill            | 10/01/2015 |           | Robert J Oxford exe... |                  | 232 · Accounts... | 91.00  |        | 12,902.06 |
| Bill            | 10/01/2015 |           | Robert J Oxford exe... |                  | 232 · Accounts... | 98.00  |        | 13,000.06 |

**Kentucky Frontier Gas, LLC**  
**General Ledger**  
**As of December 31, 2015**

| Type            | Date       | Num      | Name                   | Memo           | Split             | Debit  | Credit | Balance   |
|-----------------|------------|----------|------------------------|----------------|-------------------|--------|--------|-----------|
| Bill            | 10/01/2015 |          | Robert J Oxford exe... |                | 232 · Accounts... | 84.00  |        | 13,084.06 |
| Bill            | 10/01/2015 |          | Robert J Oxford exe... |                | 232 · Accounts... | 14.00  |        | 13,098.06 |
| Bill            | 10/01/2015 |          | Robert J Oxford exe... |                | 232 · Accounts... | 126.00 |        | 13,224.06 |
| Bill            | 10/01/2015 |          | Robert J Oxford exe... |                | 232 · Accounts... | 77.00  |        | 13,301.06 |
| General Journal | 10/31/2015 | 5        |                        | TO TAKE OF...  | 405.1 · Manag...  |        | 84.00  | 13,217.06 |
| Bill            | 11/01/2015 |          | Robert J Oxford exe... |                | 232 · Accounts... | 154.00 |        | 13,371.06 |
| Bill            | 11/01/2015 |          | Robert J Oxford exe... |                | 232 · Accounts... | 56.00  |        | 13,427.06 |
| Bill            | 11/01/2015 |          | Robert J Oxford exe... |                | 232 · Accounts... | 91.00  |        | 13,518.06 |
| Bill            | 11/01/2015 |          | Robert J Oxford exe... |                | 232 · Accounts... | 98.00  |        | 13,616.06 |
| Bill            | 11/01/2015 |          | Robert J Oxford exe... |                | 232 · Accounts... | 84.00  |        | 13,700.06 |
| Bill            | 11/01/2015 |          | Robert J Oxford exe... |                | 232 · Accounts... | 14.00  |        | 13,714.06 |
| Bill            | 11/01/2015 |          | Robert J Oxford exe... |                | 232 · Accounts... | 126.00 |        | 13,840.06 |
| Bill            | 11/01/2015 |          | Robert J Oxford exe... |                | 232 · Accounts... | 77.00  |        | 13,917.06 |
| Check           | 11/19/2015 | DB CD    | Food City              |                | 131.2 · Comm ...  | 0.95   |        | 13,918.01 |
| Check           | 11/19/2015 | DB CD    | Food City              |                | 131.2 · Comm ...  | 6.97   |        | 13,924.98 |
| Check           | 11/19/2015 | DB CD    | Hardee                 |                | 131.2 · Comm ...  | 0.73   |        | 13,925.71 |
| Check           | 11/19/2015 | DB CD    | Hardee                 |                | 131.2 · Comm ...  | 5.33   |        | 13,931.04 |
| Check           | 11/19/2015 | DB CD    | SUBWAY                 |                | 131.2 · Comm ...  | 0.78   |        | 13,931.82 |
| Check           | 11/19/2015 | DB CD    | SUBWAY                 |                | 131.2 · Comm ...  | 5.76   |        | 13,937.58 |
| Check           | 11/19/2015 | DB CD    | Food City              |                | 131.2 · Comm ...  | 0.34   |        | 13,937.92 |
| Check           | 11/19/2015 | DB CD    | Food City              |                | 131.2 · Comm ...  | 2.50   |        | 13,940.42 |
| Check           | 11/19/2015 | DB CD    | Food City              |                | 131.2 · Comm ...  | 0.96   |        | 13,941.38 |
| Check           | 11/19/2015 | DB CD    | Food City              |                | 131.2 · Comm ...  | 7.07   |        | 13,948.45 |
| Check           | 11/21/2015 | DB CD    | Gas N Go               |                | 131.2 · Comm ...  | 2.16   |        | 13,950.61 |
| Check           | 11/21/2015 | DB CD    | Gas N Go               |                | 131.2 · Comm ...  | 15.84  |        | 13,966.45 |
| Check           | 11/22/2015 | DB CD    | Food City              |                | 131.2 · Comm ...  | 0.74   |        | 13,967.19 |
| Check           | 11/22/2015 | DB CD    | Food City              |                | 131.2 · Comm ...  | 5.46   |        | 13,972.65 |
| Check           | 11/22/2015 | DB CD    | PILOT                  |                | 131.2 · Comm ...  | 1.15   |        | 13,973.80 |
| Check           | 11/22/2015 | DB CD    | PILOT                  |                | 131.2 · Comm ...  | 8.41   |        | 13,982.21 |
| Bill            | 11/23/2015 | 44182... | First Bankcard         | 44182292810... | 232 · Accounts... | 25.02  |        | 14,007.23 |
| Bill            | 11/23/2015 | 44182... | First Bankcard         | 44182292810... | 232 · Accounts... | 183.52 |        | 14,190.75 |
| General Journal | 11/30/2015 | 6        |                        | TO TAKE OF...  | 405.1 · Manag...  |        | 116.83 | 14,073.92 |
| Bill            | 12/01/2015 |          | Robert J Oxford exe... |                | 232 · Accounts... | 154.00 |        | 14,227.92 |
| Bill            | 12/01/2015 |          | Robert J Oxford exe... |                | 232 · Accounts... | 56.00  |        | 14,283.92 |
| Bill            | 12/01/2015 |          | Robert J Oxford exe... |                | 232 · Accounts... | 91.00  |        | 14,374.92 |
| Bill            | 12/01/2015 |          | Robert J Oxford exe... |                | 232 · Accounts... | 98.00  |        | 14,472.92 |
| Bill            | 12/01/2015 |          | Robert J Oxford exe... |                | 232 · Accounts... | 84.00  |        | 14,556.92 |
| Bill            | 12/01/2015 |          | Robert J Oxford exe... |                | 232 · Accounts... | 14.00  |        | 14,570.92 |
| Bill            | 12/01/2015 |          | Robert J Oxford exe... |                | 232 · Accounts... | 126.00 |        | 14,696.92 |
| Bill            | 12/01/2015 |          | Robert J Oxford exe... |                | 232 · Accounts... | 77.00  |        | 14,773.92 |
| Check           | 12/01/2015 | DB CD    | YELLOW CAB             |                | 131.2 · Comm ...  | 2.81   |        | 14,776.73 |
| Check           | 12/01/2015 | DB CD    | YELLOW CAB             |                | 131.2 · Comm ...  | 20.64  |        | 14,797.37 |
| Check           | 12/01/2015 | DB CD    | Food City              |                | 131.2 · Comm ...  | 0.35   |        | 14,797.72 |
| Check           | 12/01/2015 | DB CD    | Food City              |                | 131.2 · Comm ...  | 2.54   |        | 14,800.26 |
| Check           | 12/02/2015 | DB CD    | McDonalds              |                | 131.2 · Comm ...  | 0.38   |        | 14,800.64 |
| Check           | 12/02/2015 | DB CD    | McDonalds              |                | 131.2 · Comm ...  | 2.79   |        | 14,803.43 |
| Check           | 12/02/2015 | DB CD    | WOODY CREEK CAF        |                | 131.2 · Comm ...  | 1.04   |        | 14,804.47 |
| Check           | 12/02/2015 | DB CD    | WOODY CREEK CAF        |                | 131.2 · Comm ...  | 7.60   |        | 14,812.07 |
| Check           | 12/03/2015 | DB CD    | Food City              |                | 131.2 · Comm ...  | 0.78   |        | 14,812.85 |

## Kentucky Frontier Gas, LLC General Ledger As of December 31, 2015

| Type                                     | Date       | Num       | Name                     | Memo             | Split              | Debit     | Credit   | Balance   |
|--|------------|-----------|--------------------------|------------------|--------------------|-----------|----------|-----------|
| Check                                    | 12/03/2015 | DB CD     | Food City                |                  | 131.2 · Comm ...   | 5.76      |          | 14,818.61 |
| Check                                    | 12/03/2015 | DB CD     | Food City                |                  | 131.2 · Comm ...   | 0.72      |          | 14,819.33 |
| Check                                    | 12/03/2015 | DB CD     | Food City                |                  | 131.2 · Comm ...   | 5.26      |          | 14,824.59 |
| Check                                    | 12/05/2015 | DB CD     | PILOT                    |                  | 131.2 · Comm ...   | 0.89      |          | 14,825.48 |
| Check                                    | 12/05/2015 | DB CD     | PILOT                    |                  | 131.2 · Comm ...   | 6.49      |          | 14,831.97 |
| Check                                    | 12/06/2015 | DB CD     | McDonalds                |                  | 131.2 · Comm ...   | 0.60      |          | 14,832.57 |
| Check                                    | 12/06/2015 | DB CD     | McDonalds                |                  | 131.2 · Comm ...   | 4.38      |          | 14,836.95 |
| Check                                    | 12/06/2015 | DB CD     | Hardee                   |                  | 131.2 · Comm ...   | 0.73      |          | 14,837.68 |
| Check                                    | 12/06/2015 | DB CD     | Hardee                   |                  | 131.2 · Comm ...   | 5.33      |          | 14,843.01 |
| Check                                    | 12/07/2015 | DB CD     | DIA PARKING              |                  | 131.2 · Comm ...   | 6.24      |          | 14,849.25 |
| Check                                    | 12/07/2015 | DB CD     | DIA PARKING              |                  | 131.2 · Comm ...   | 45.76     |          | 14,895.01 |
| Check                                    | 12/07/2015 | DB CD     | Enterprise Rent-A-Car    |                  | 131.2 · Comm ...   | 22.55     |          | 14,917.56 |
| Check                                    | 12/07/2015 | DB CD     | Enterprise Rent-A-Car    |                  | 131.2 · Comm ...   | 165.33    |          | 15,082.89 |
| Bill                                     | 12/23/2015 | 44182...  | First Bankcard           | 44182292810...   | 232 · Accounts...  | 3.61      |          | 15,086.50 |
| Bill                                     | 12/23/2015 | 44182...  | First Bankcard           | 44182292810...   | 232 · Accounts...  | 26.46     |          | 15,112.96 |
| Bill                                     | 12/28/2015 | Sept-...  | Oxford, Robert J.        | Nov and Dec. ... | 232 · Accounts...  | 2,431.76  |          | 17,544.72 |
| Bill                                     | 12/28/2015 | Sept-...  | Oxford, Robert J.        |                  | 232 · Accounts...  |           |          | 17,544.72 |
| Bill                                     | 12/28/2015 | Sept-...  | Oxford, Robert J.        |                  | 232 · Accounts...  |           |          | 17,544.72 |
| Bill                                     | 12/28/2015 | Sept-...  | Oxford, Robert J.        |                  | 232 · Accounts...  |           |          | 17,544.72 |
| Bill                                     | 12/28/2015 | Sept-...  | Oxford, Robert J.        |                  | 232 · Accounts...  |           |          | 17,544.72 |
| Bill                                     | 12/28/2015 | Sept-...  | Oxford, Robert J.        |                  | 232 · Accounts...  |           |          | 17,544.72 |
| Bill                                     | 12/28/2015 | Sept-...  | Oxford, Robert J.        |                  | 232 · Accounts...  |           |          | 17,544.72 |
| Bill                                     | 12/28/2015 | Sept-...  | Oxford, Robert J.        |                  | 232 · Accounts...  |           |          | 17,544.72 |
| General Journal                          | 12/31/2015 | 3         |                          | TO TAKE OF...    | 408.5 · Public ... |           | 124.70   | 17,420.02 |
| Bill                                     | 12/31/2015 | 02-15 ... | Pipeline Solutions Inc   | 02-15 Tavel E... | 232 · Accounts...  | 27.57     |          | 17,447.59 |
| Bill                                     | 12/31/2015 | 02-15 ... | Pipeline Solutions Inc   | 02-15 Tavel E... | 232 · Accounts...  | 202.18    |          | 17,649.77 |
| General Journal                          | 12/31/2015 | 4         |                          | TO TAKE OF...    | 405.1 · Manag...   |           | 27.57    | 17,622.20 |
| Total 880.5 · Travel for Members - Other |            |           |                          |                  |                    | 18,842.14 | 1,219.94 | 17,622.20 |
| Total 880.5 · Travel for Members         |            |           |                          |                  |                    | 18,842.14 | 1,219.94 | 17,622.20 |
| <b>880.6 · Training</b>                  |            |           |                          |                  |                    |           |          | 0.00      |
| Check                                    | 02/02/2015 | DB CD     | Kentucky Gas Asso...     |                  | 131.2 · Comm ...   | 63.00     |          | 63.00     |
| Check                                    | 02/02/2015 | DB CD     | Kentucky Gas Asso...     |                  | 131.2 · Comm ...   | 462.00    |          | 525.00    |
| Check                                    | 02/06/2015 | DB CD     | KY GAS ASSOCIAT...       |                  | 131.2 · Comm ...   | 27.00     |          | 552.00    |
| Check                                    | 02/06/2015 | DB CD     | KY GAS ASSOCIAT...       |                  | 131.2 · Comm ...   | 198.00    |          | 750.00    |
| Deposit                                  | 02/07/2015 |           |                          | Deposit          | 131.2 · Comm ...   |           | 27.00    | 723.00    |
| Deposit                                  | 02/07/2015 |           |                          | Deposit          | 131.2 · Comm ...   |           | 198.00   | 525.00    |
| General Journal                          | 02/28/2015 | 6         |                          | TO TAKE OF...    | 405.1 · Manag...   |           | 63.00    | 462.00    |
| Check                                    | 03/11/2015 | DB CD     | Kentucky Gas Asso...     |                  | 131.2 · Comm ...   | 36.00     |          | 498.00    |
| Check                                    | 03/11/2015 | DB CD     | Kentucky Gas Asso...     |                  | 131.2 · Comm ...   | 264.00    |          | 762.00    |
| General Journal                          | 03/31/2015 | 5         |                          | TO TAKE OF...    | 405.1 · Manag...   |           | 36.00    | 726.00    |
| Check                                    | 06/17/2015 | DB CD     | Kentucky Gas Asso...     |                  | 131.2 · Comm ...   | 12.00     |          | 738.00    |
| Check                                    | 06/17/2015 | DB CD     | Kentucky Gas Asso...     |                  | 131.2 · Comm ...   | 88.00     |          | 826.00    |
| General Journal                          | 06/30/2015 | 3         |                          | TO TAKE OF...    | 405.1 · Manag...   |           | 12.00    | 814.00    |
| Bill                                     | 07/30/2015 | 30931     | Industrial Training S... | Inv#30931 L...   | 232 · Accounts...  | 150.00    |          | 964.00    |
| Bill                                     | 07/30/2015 | 30931     | Industrial Training S... | Inv#30931 L...   | 232 · Accounts...  | 1,100.00  |          | 2,064.00  |
| Bill                                     | 07/30/2015 | 30887     | Industrial Training S... | Inv#30887 LM...  | 232 · Accounts...  | 15.00     |          | 2,079.00  |



**Kentucky Frontier Gas, LLC**  
**General Ledger**  
**As of December 31, 2015**

| Type   | Date       | Num      | Name                     | Memo              | Split              | Debit      | Credit     | Balance   |
|--|------------|----------|--------------------------|-------------------|--------------------|------------|------------|-----------|
| Bill   | 07/30/2015 | 30887    | Industrial Training S... | Inv#30887 LM...   | 232 · Accounts...  | 110.00     |            | 2,189.00  |
| General Journal                                  | 07/31/2015 | 8        |                          | TO TAKE OF...     | 405.1 · Manag...   |            | 165.00     | 2,024.00  |
| Check  | 08/06/2015 | DB CD    | 360 Training             |                   | 131.2 · Comm ...   | 6.37       |            | 2,030.37  |
| Check  | 08/06/2015 | DB CD    | 360 Training             |                   | 131.2 · Comm ...   | 46.73      |            | 2,077.10  |
| Check  | 08/21/2015 | DB CD    | MGH INC.                 | Safety Trainin... | 131.2 · Comm ...   | 90.00      |            | 2,167.10  |
| Check  | 08/21/2015 | DB CD    | MGH INC.                 | Safety Trainin... | 131.2 · Comm ...   | 660.00     |            | 2,827.10  |
| General Journal                                  | 08/31/2015 | 3        |                          | TO TAKE OF...     | 405.1 · Manag...   |            | 96.37      | 2,730.73  |
| Bill   | 09/22/2015 | 44182... | First Bankcard           | 4418 2292 81...   | 232 · Accounts...  | 90.00      |            | 2,820.73  |
| Bill   | 09/22/2015 | 44182... | First Bankcard           | 4418 2292 81...   | 232 · Accounts...  | 660.00     |            | 3,480.73  |
| General Journal                                  | 09/30/2015 | 4        |                          | TO TAKE OF...     | 405.1 · Manag...   |            | 90.00      | 3,390.73  |
| Bill   | 10/23/2015 | 44182... | First Bankcard           | 44182292810...    | 232 · Accounts...  | 490.38     |            | 3,881.11  |
| Bill   | 12/29/2015 | # 31621  | Industrial Training S... | # 31621           | 232 · Accounts...  | 15.00      |            | 3,896.11  |
| Bill   | 12/29/2015 | # 31621  | Industrial Training S... | # 31621           | 232 · Accounts...  | 110.00     |            | 4,006.11  |
| General Journal                                  | 12/31/2015 | 3        |                          | TO TAKE OF...     | 408.5 · Public ... |            | 15.00      | 3,991.11  |
| Total 880.6 · Training                           |            |          |                          |                   |                    | 4,693.48   | 702.37     | 3,991.11  |
| <b>880.7 · Research &amp; Development Costs</b>  |            |          |                          |                   |                    |            |            | 0.00      |
| Total 880.7 · Research & Development Costs       |            |          |                          |                   |                    |            |            | 0.00      |
| <b>880.8 · Easements</b>                         |            |          |                          |                   |                    |            |            | 0.00      |
| Bill   | 06/12/2015 |          | Geneve Wells             | EASEMENT ...      | 232 · Accounts...  | 500.00     |            | 500.00    |
| Bill   | 06/18/2015 | BILL ... | CSX Transportation       | BILL NO. 829...   | 232 · Accounts...  | 252.37     |            | 752.37    |
| Bill   | 06/18/2015 | 8296899  | CSX Transportation       | BILL NO. 829...   | 232 · Accounts...  | 125.00     |            | 877.37    |
| General Journal                                  | 06/30/2015 | 3        |                          | TO TAKE OF...     | 405.1 · Manag...   |            | 500.00     | 377.37    |
| Bill   | 07/16/2015 | BILL ... | CSX Transportation       | BILL NO. 829...   | 232 · Accounts...  | 722.42     |            | 1,099.79  |
| General Journal                                  | 07/31/2015 | 8        |                          | TO TAKE OF...     | 405.1 · Manag...   |            | 722.42     | 377.37    |
| Bill   | 08/06/2015 | INV#5... | Pocahontas Develop...    | INV#55569         | 232 · Accounts...  | 400.00     |            | 777.37    |
| Bill   | 08/19/2015 | 8300219  | CSX Transportation       | 8300219           | 232 · Accounts...  | 722.60     |            | 1,499.97  |
| General Journal                                  | 08/31/2015 | 3        |                          | TO TAKE OF...     | 405.1 · Manag...   |            | 1,122.60   | 377.37    |
| Total 880.8 · Easements                          |            |          |                          |                   |                    | 2,722.39   | 2,345.02   | 377.37    |
| <b>880.9 · Fees for Truck Loan</b>               |            |          |                          |                   |                    |            |            | 0.00      |
| Total 880.9 · Fees for Truck Loan                |            |          |                          |                   |                    |            |            | 0.00      |
| <b>880 · Other Expenses - Other</b>              |            |          |                          |                   |                    |            |            | 0.00      |
| Total 880 · Other Expenses - Other               |            |          |                          |                   |                    |            |            | 0.00      |
| Total 880 · Other Expenses                       |            |          |                          |                   |                    | 31,574.32  | 4,865.13   | 26,709.19 |
| <b>881 · Rents</b>                               |            |          |                          |                   |                    |            |            | 0.00      |
| Total 881 · Rents                                |            |          |                          |                   |                    |            |            | 0.00      |
| <b>871 · DISTRIBUTION OPERATION - Other</b>      |            |          |                          |                   |                    |            |            | 0.00      |
| Total 871 · DISTRIBUTION OPERATION - Other       |            |          |                          |                   |                    |            |            | 0.00      |
| Total 871 · DISTRIBUTION OPERATION               |            |          |                          |                   |                    | 111,155.64 | 114,939.66 | -3,784.02 |
| <b>884 · DISTRIBUTION MAINTENANCE</b>            |            |          |                          |                   |                    |            |            | 0.00      |
| <b>885 · Maint Supervision &amp; Engineering</b> |            |          |                          |                   |                    |            |            | 0.00      |

**Kentucky Frontier Gas, LLC**  
**General Ledger**  
 As of December 31, 2015

| Type   | Date       | Num       | Name                   | Memo             | Split             | Debit     | Credit | Balance   |
|--|------------|-----------|------------------------|------------------|-------------------|-----------|--------|-----------|
| Total 885 · Maint Supervision & Engineering      |            |           |                        |                  |                   |           |        |           |
|  |            |           |                        |                  |                   |           |        | 0.00      |
| <b>886 · Maint of Structures &amp; Improv</b>    |            |           |                        |                  |                   |           |        |           |
| Total 886 · Maint of Structures & Improv         |            |           |                        |                  |                   |           |        |           |
|  |            |           |                        |                  |                   |           |        | 0.00      |
| <b>887 · Maintenance of Mains</b>                |            |           |                        |                  |                   |           |        |           |
| Bill   | 12/11/2015 | Inv# 3... | Drains Unlimited, Inc. | replaced main... | 232 · Accounts... | 21,000.00 |        | 21,000.00 |
| Total 887 · Maintenance of Mains                 |            |           |                        |                  |                   |           |        |           |
|  |            |           |                        |                  |                   | 21,000.00 | 0.00   | 21,000.00 |
| <b>888 · Maint of Comp Station Equip</b>         |            |           |                        |                  |                   |           |        |           |
| Check  | 09/21/2015 | DB CD     | CBC                    |                  | 131.2 · Comm ...  | 3.61      |        | 3.61      |
| Check  | 09/21/2015 | DB CD     | CBC                    |                  | 131.2 · Comm ...  | 26.49     |        | 30.10     |
| General Journal                                  | 09/30/2015 | 4         |                        | TO TAKE OF...    | 405.1 · Manag...  |           | 3.61   | 26.49     |
| Total 888 · Maint of Comp Station Equip          |            |           |                        |                  |                   |           |        |           |
|  |            |           |                        |                  |                   | 30.10     | 3.61   | 26.49     |
| <b>889 · Maint of Meas &amp; Reg Sta Equ - G</b> |            |           |                        |                  |                   |           |        |           |
| Total 889 · Maint of Meas & Reg Sta Equ - G      |            |           |                        |                  |                   |           |        |           |
|  |            |           |                        |                  |                   |           |        | 0.00      |
| <b>890 · Maint of Meas &amp; Reg Sta Equ - I</b> |            |           |                        |                  |                   |           |        |           |
| Total 890 · Maint of Meas & Reg Sta Equ - I      |            |           |                        |                  |                   |           |        |           |
|  |            |           |                        |                  |                   |           |        | 0.00      |
| <b>891 · Maint of Meas &amp; Reg Sta Equ - C</b> |            |           |                        |                  |                   |           |        |           |
| Total 891 · Maint of Meas & Reg Sta Equ - C      |            |           |                        |                  |                   |           |        |           |
|  |            |           |                        |                  |                   |           |        | 0.00      |
| <b>892 · Maintenance of Services</b>             |            |           |                        |                  |                   |           |        |           |
| Total 892 · Maintenance of Services              |            |           |                        |                  |                   |           |        |           |
|  |            |           |                        |                  |                   |           |        | 0.00      |
| <b>893 · Maint of Meters &amp; House Reg</b>     |            |           |                        |                  |                   |           |        |           |
| Bill   | 01/08/2015 | #316      | D W Gas Meter Test...  | #316             | 232 · Accounts... | 57.00     |        | 57.00     |
| Bill   | 01/15/2015 | #319      | D W Gas Meter Test...  | #319             | 232 · Accounts... | 459.31    |        | 516.31    |
| Bill   | 03/31/2015 |           | Sherwin-Williams       |                  | 232 · Accounts... | 138.11    |        | 654.42    |
| Bill   | 03/31/2015 |           | Sherwin-Williams       |                  | 232 · Accounts... |           |        | 654.42    |
| Bill   | 04/08/2015 | #336      | D W Gas Meter Test...  | #336             | 232 · Accounts... | 56.16     |        | 710.58    |
| Bill   | 04/08/2015 | #336      | D W Gas Meter Test...  | #336             | 232 · Accounts... | 411.84    |        | 1,122.42  |
| General Journal                                  | 04/30/2015 | 5         |                        | TO TAKE OF...    | 405.1 · Manag...  |           | 56.16  | 1,066.26  |
| Bill   | 06/04/2015 | Inv#875   | Kentucky Meter Ser...  | Inv#875          | 232 · Accounts... | 450.08    |        | 1,516.34  |
| Bill   | 06/04/2015 | Inv#875   | Kentucky Meter Ser...  | Inv#875          | 232 · Accounts... | 3,300.57  |        | 4,816.91  |
| General Journal                                  | 06/30/2015 | 3         |                        | TO TAKE OF...    | 405.1 · Manag...  |           | 450.08 | 4,366.83  |
| Bill   | 07/28/2015 | #366      | D W Gas Meter Test...  | #366             | 232 · Accounts... | 82.44     |        | 4,449.27  |
| Bill   | 07/28/2015 | #366      | D W Gas Meter Test...  | #366             | 232 · Accounts... | 604.59    |        | 5,053.86  |
| General Journal                                  | 07/31/2015 | 8         |                        | TO TAKE OF...    | 405.1 · Manag...  |           | 82.44  | 4,971.42  |
| Bill   | 08/10/2015 | Inv 885   | Kentucky Meter Ser...  | Inv 885          | 232 · Accounts... | 211.20    |        | 5,182.62  |
| Bill   | 08/10/2015 | Inv 885   | Kentucky Meter Ser...  | Inv 885          | 232 · Accounts... | 1,548.80  |        | 6,731.42  |
| Bill   | 08/20/2015 | #370      | DW Gas Meter Testi...  | #370             | 232 · Accounts... | 115.99    |        | 6,847.41  |
| Bill   | 08/20/2015 | #370      | DW Gas Meter Testi...  | #370             | 232 · Accounts... | 850.63    |        | 7,698.04  |
| General Journal                                  | 08/31/2015 | 3         |                        | TO TAKE OF...    | 405.1 · Manag...  |           | 327.19 | 7,370.85  |
| General Journal                                  | 09/30/2015 | 4         |                        | TO TAKE OF...    | 405.1 · Manag...  |           | 640.68 | 6,730.17  |
| General Journal                                  | 09/30/2015 | 5         |                        | TO TAKE OF...    | 405.1 · Manag...  | 640.68    |        | 7,370.85  |

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08/01/17

Accrual Basis

**Kentucky Frontier Gas, LLC**  
**General Ledger**  
**As of December 31, 2015**

| Type  | Date       | Num       | Name                    | Memo            | Split              | Debit      | Credit     | Balance   |
|---|------------|-----------|-------------------------|-----------------|--------------------|------------|------------|-----------|
| Total 893 · Maint of Meters & House Reg       |            |           |                         |                 |                    | 8,927.40   | 1,556.55   | 7,370.85  |
| <b>894 · Maint of Other Equipment</b>         |            |           |                         |                 |                    |            |            | 0.00      |
| Check   | 01/02/2015 | DB CD     | Applied Central Equi... |                 | 131.2 · Comm ...   | 15.15      |            | 15.15     |
| Check   | 01/02/2015 | DB CD     | Applied Central Equi... |                 | 131.2 · Comm ...   | 111.07     |            | 126.22    |
| Bill  | 01/05/2015 | 28419...  | Consolidated Pipe &...  | 2841920-000-... | 232 · Accounts...  | 410.43     |            | 536.65    |
| Bill  | 01/05/2015 | 28419...  | Consolidated Pipe &...  | 2841920-000-... | 232 · Accounts...  | 55.97      |            | 592.62    |
| Check   | 01/15/2015 | DB CD     | Heath Consultants       |                 | 131.2 · Comm ...   | 39.55      |            | 632.17    |
| Check   | 01/15/2015 | DB CD     | Heath Consultants       |                 | 131.2 · Comm ...   | 290.03     |            | 922.20    |
| Check   | 01/15/2015 | DB CD     | Heath Consultants       |                 | 131.2 · Comm ...   | 18.71      |            | 940.91    |
| Check   | 01/15/2015 | DB CD     | Heath Consultants       |                 | 131.2 · Comm ...   | 137.17     |            | 1,078.08  |
| Check   | 01/23/2015 | DB CD     | Milton Roy LLC          |                 | 131.2 · Comm ...   | 54.90      |            | 1,132.98  |
| Check   | 01/23/2015 | DB CD     | Milton Roy LLC          |                 | 131.2 · Comm ...   | 402.56     |            | 1,535.54  |
| General Journal                               | 01/31/2015 | 5         |                         | TO TAKE OF...   | 405.1 · Manag...   |            | 184.28     | 1,351.26  |
| Check   | 03/05/2015 | DB CD     | Milton Roy LLC          |                 | 131.2 · Comm ...   | 43.45      |            | 1,394.71  |
| Check   | 03/05/2015 | DB CD     | Milton Roy LLC          |                 | 131.2 · Comm ...   | 318.67     |            | 1,713.38  |
| Bill  | 03/17/2015 |           | Itron                   |                 | 232 · Accounts...  | 2,042.92   |            | 3,756.30  |
| Bill  | 03/31/2015 | 03353...  | Cintas                  | 0335313620      | 232 · Accounts...  | 65.58      |            | 3,821.88  |
| Bill  | 03/31/2015 | 03353...  | Cintas                  | 0335313620      | 232 · Accounts...  | 480.92     |            | 4,302.80  |
| General Journal                               | 03/31/2015 | 5         |                         | TO TAKE OF...   | 405.1 · Manag...   |            | 109.03     | 4,193.77  |
| Check   | 04/13/2015 | DB CD     | Heath Consultants       |                 | 131.2 · Comm ...   | 15.00      |            | 4,208.77  |
| Check   | 04/13/2015 | DB CD     | Heath Consultants       |                 | 131.2 · Comm ...   | 110.00     |            | 4,318.77  |
| General Journal                               | 04/30/2015 | 5         |                         | TO TAKE OF...   | 405.1 · Manag...   |            | 15.00      | 4,303.77  |
| Bill  | 05/18/2015 | 28505...  | Consolidated Pipe &...  | 2850556-000     | 232 · Accounts...  | 588.78     |            | 4,892.55  |
| Bill  | 05/29/2015 | INV#0...  | Cintas                  | #0335595600     | 232 · Accounts...  | 39.87      |            | 4,932.42  |
| Bill  | 05/29/2015 | INV#0...  | Cintas                  | #0335595600     | 232 · Accounts...  | 292.38     |            | 5,224.80  |
| General Journal                               | 05/31/2015 | 9         |                         | TO REMOVE ...   | 405.1 · Manag...   |            | 39.87      | 5,184.93  |
| Bill  | 07/10/2015 | Inv# 3... | Itron                   | Remaining ba... | 232 · Accounts...  | 54.51      |            | 5,239.44  |
| Check   | 08/31/2015 | DB CD     | Milton Roy LLC          |                 | 131.2 · Comm ...   | 43.48      |            | 5,282.92  |
| Check   | 08/31/2015 | DB CD     | Milton Roy LLC          |                 | 131.2 · Comm ...   | 318.88     |            | 5,601.80  |
| General Journal                               | 08/31/2015 | 3         |                         | TO TAKE OF...   | 405.1 · Manag...   |            | 43.48      | 5,558.32  |
| Check   | 11/03/2015 | DB CD     | Milton Roy LLC          |                 | 131.2 · Comm ...   | 28.09      |            | 5,586.41  |
| Check   | 11/03/2015 | DB CD     | Milton Roy LLC          |                 | 131.2 · Comm ...   | 206.01     |            | 5,792.42  |
| General Journal                               | 11/30/2015 | 6         |                         | TO TAKE OF...   | 405.1 · Manag...   |            | 28.09      | 5,764.33  |
| Bill  | 12/18/2015 | 114847    | Heath Consultants       | #114847         | 232 · Accounts...  | 25.85      |            | 5,790.18  |
| Bill  | 12/18/2015 | 114847    | Heath Consultants       | #114847         | 232 · Accounts...  | 189.60     |            | 5,979.78  |
| General Journal                               | 12/31/2015 | 3         |                         | TO TAKE OF...   | 408.5 · Public ... |            | 25.85      | 5,953.93  |
| Total 894 · Maint of Other Equipment          |            |           |                         |                 |                    | 6,399.53   | 445.60     | 5,953.93  |
| <b>884 · DISTRIBUTION MAINTENANCE - Other</b> |            |           |                         |                 |                    |            |            | 0.00      |
| Total 884 · DISTRIBUTION MAINTENANCE - Other  |            |           |                         |                 |                    |            |            | 0.00      |
| Total 884 · DISTRIBUTION MAINTENANCE          |            |           |                         |                 |                    | 36,357.03  | 2,005.76   | 34,351.27 |
| <b>870 · DISTRIBUTION EXPENSES - Other</b>    |            |           |                         |                 |                    |            |            | 0.00      |
| Total 870 · DISTRIBUTION EXPENSES - Other     |            |           |                         |                 |                    |            |            | 0.00      |
| Total 870 · DISTRIBUTION EXPENSES             |            |           |                         |                 |                    | 147,512.67 | 116,945.42 | 30,567.25 |

**Kentucky Frontier Gas, LLC**  
**General Ledger**  
**As of December 31, 2015**

| Type   | Date       | Num      | Name               | Memo             | Split             | Debit     | Credit | Balance   |
|--|------------|----------|--------------------|------------------|-------------------|-----------|--------|-----------|
| <b>900 · CUSTOMER ACCOUNTS EXPENSES</b>        |            |          |                    |                  |                   |           |        | 0.00      |
| <b>900.1 · CUSTOMER ACCT OPERATION</b>         |            |          |                    |                  |                   |           |        | 0.00      |
| <b>901 · Supervision</b>                       |            |          |                    |                  |                   |           |        | 0.00      |
| Total 901 · Supervision                        |            |          |                    |                  |                   |           |        | 0.00      |
| <b>902 · Meter Reading Exp</b>                 |            |          |                    |                  |                   |           |        | 0.00      |
| Total 902 · Meter Reading Exp                  |            |          |                    |                  |                   |           |        | 0.00      |
| <b>903 · Customer Records &amp; Collec Exp</b> |            |          |                    |                  |                   |           |        | 0.00      |
| Total 903 · Customer Records & Collec Exp      |            |          |                    |                  |                   |           |        | 0.00      |
| <b>904 · Uncollectible Accounts</b>            |            |          |                    |                  |                   |           |        | 0.00      |
| General Journal                                | 12/31/2015 | ADJ # 4  |                    | To rec bad de... | -SPLIT-           | 24,618.01 |        | 24,618.01 |
| Total 904 · Uncollectible Accounts             |            |          |                    |                  |                   | 24,618.01 | 0.00   | 24,618.01 |
| <b>905 · Misc Customer Accounts Exp</b>        |            |          |                    |                  |                   |           |        | 0.00      |
| <b>905.1 · Travel for Customer Accounts</b>    |            |          |                    |                  |                   |           |        | 0.00      |
| Total 905.1 · Travel for Customer Accounts     |            |          |                    |                  |                   |           |        | 0.00      |
| <b>905.2 · Postage and Delivery</b>            |            |          |                    |                  |                   |           |        | 0.00      |
| Check  | 01/02/2015 | 5833     | U S Postal Service |                  | 131.2 · Comm ...  | 224.48    |        | 224.48    |
| Check  | 01/02/2015 | 5833     | U S Postal Service |                  | 131.2 · Comm ...  | 857.44    |        | 1,081.92  |
| Check  | 01/05/2015 | DB CD    | UPS*INTERNET SH... |                  | 131.2 · Comm ...  | 2.16      |        | 1,084.08  |
| Check  | 01/05/2015 | DB CD    | UPS*INTERNET SH... |                  | 131.2 · Comm ...  | 15.84     |        | 1,099.92  |
| Check  | 01/05/2015 | DB CD    | UPS                |                  | 131.2 · Comm ...  | 2.17      |        | 1,102.09  |
| Check  | 01/05/2015 | DB CD    | UPS                |                  | 131.2 · Comm ...  | 15.89     |        | 1,117.98  |
| Bill   | 01/14/2015 |          | U S Postal Service |                  | 232 · Accounts... | 710.24    |        | 1,828.22  |
| Check  | 01/20/2015 | 5905     | U S Postal Service | POSTAGE F...     | 131.2 · Comm ...  | 270.02    |        | 2,098.24  |
| Bill   | 01/23/2015 | 19179... | PITNEY BOWES G...  |                  | 232 · Accounts... | 17.55     |        | 2,115.79  |
| Bill   | 01/23/2015 | 19179... | PITNEY BOWES G...  |                  | 232 · Accounts... | 128.73    |        | 2,244.52  |
| Check  | 01/27/2015 | DB CD    | UPS*INTERNET SH... |                  | 131.2 · Comm ...  | 2.12      |        | 2,246.64  |
| Check  | 01/27/2015 | DB CD    | UPS*INTERNET SH... |                  | 131.2 · Comm ...  | 15.56     |        | 2,262.20  |
| Check  | 01/27/2015 | DB CD    | UPS*INTERNET SH... |                  | 131.2 · Comm ...  | 3.10      |        | 2,265.30  |
| Check  | 01/27/2015 | DB CD    | UPS*INTERNET SH... |                  | 131.2 · Comm ...  | 22.77     |        | 2,288.07  |
| General Journal                                | 01/31/2015 | 5        |                    | TO TAKE OF...    | 405.1 · Manag...  |           | 251.58 | 2,036.49  |
| Check  | 02/02/2015 | 5933     | U S Postal Service |                  | 131.2 · Comm ...  | 225.86    |        | 2,262.35  |
| Check  | 02/02/2015 | 5933     | U S Postal Service |                  | 131.2 · Comm ...  | 857.44    |        | 3,119.79  |
| Bill   | 02/12/2015 | 80009... | Purchase Power     | 80009000012...   | 232 · Accounts... | 24.12     |        | 3,143.91  |
| Bill   | 02/12/2015 | 80009... | Purchase Power     | 80009000012...   | 232 · Accounts... | 176.88    |        | 3,320.79  |
| Check  | 02/13/2015 | 5985     | U S Postal Service |                  | 131.2 · Comm ...  | 705.64    |        | 4,026.43  |
| Check  | 02/27/2015 | 6008     | U S Postal Service |                  | 131.2 · Comm ...  | 226.32    |        | 4,252.75  |
| Check  | 02/27/2015 | 6008     | U S Postal Service |                  | 131.2 · Comm ...  | 851.92    |        | 5,104.67  |
| General Journal                                | 02/28/2015 | 6        |                    | TO TAKE OF...    | 405.1 · Manag...  |           | 476.30 | 4,628.37  |
| Bill   | 03/12/2015 | 80009... | Purchase Power     |                  | 232 · Accounts... | 24.12     |        | 4,652.49  |
| Bill   | 03/12/2015 | 80009... | Purchase Power     |                  | 232 · Accounts... | 176.88    |        | 4,829.37  |
| Check  | 03/13/2015 | 6066     | U S Postal Service |                  | 131.2 · Comm ...  | 707.48    |        | 5,536.85  |
| Bill   | 03/23/2015 | 19179... | PITNEY BOWES G...  | #1917998-MR...   | 232 · Accounts... | 17.55     |        | 5,554.40  |
| Bill   | 03/23/2015 | 19179... | PITNEY BOWES G...  | #1917998-MR...   | 232 · Accounts... | 128.73    |        | 5,683.13  |
| Check  | 03/31/2015 | 6099     | U S Postal Service |                  | 131.2 · Comm ...  | 224.48    |        | 5,907.61  |

**Kentucky Frontier Gas, LLC**  
**General Ledger**  
**As of December 31, 2015**

| Type            | Date       | Num      | Name               | Memo               | Split             | Debit  | Credit | Balance   |
|-----------------|------------|----------|--------------------|--------------------|-------------------|--------|--------|-----------|
| Check           | 03/31/2015 | 6099     | U S Postal Service |                    | 131.2 · Comm ...  | 852.38 |        | 6,759.99  |
| General Journal | 03/31/2015 | 5        |                    | TO TAKE OF...      | 405.1 · Manag...  |        | 266.15 | 6,493.84  |
| Bill            | 04/12/2015 | 80009... | Purchase Power     | 80009000012...     | 232 · Accounts... | 66.23  |        | 6,560.07  |
| Bill            | 04/12/2015 | 80009... | Purchase Power     | 80009000012...     | 232 · Accounts... | 485.70 |        | 7,045.77  |
| Check           | 04/14/2015 | 6141     | U S Postal Service | 2ND BILLING        | 131.2 · Comm ...  | 696.90 |        | 7,742.67  |
| Check           | 04/21/2015 | DB CD    | UPS*INTERNET SH... |                    | 131.2 · Comm ...  | 2.28   |        | 7,744.95  |
| Check           | 04/21/2015 | DB CD    | UPS*INTERNET SH... |                    | 131.2 · Comm ...  | 16.69  |        | 7,761.64  |
| General Journal | 04/30/2015 | 5        |                    | TO TAKE OF...      | 405.1 · Manag...  |        | 68.51  | 7,693.13  |
| Check           | 05/01/2015 | 6210     | U S Postal Service |                    | 131.2 · Comm ...  | 221.72 |        | 7,914.85  |
| Check           | 05/01/2015 | 6210     | U S Postal Service |                    | 131.2 · Comm ...  | 834.44 |        | 8,749.29  |
| Check           | 05/05/2015 | DB CD    | UPS*INTERNET SH... |                    | 131.2 · Comm ...  | 2.28   |        | 8,751.57  |
| Check           | 05/05/2015 | DB CD    | UPS*INTERNET SH... |                    | 131.2 · Comm ...  | 16.71  |        | 8,768.28  |
| Bill            | 05/12/2015 | 80009... | Purchase Power     | 80009000012...     | 232 · Accounts... | 24.12  |        | 8,792.40  |
| Bill            | 05/12/2015 | 80009... | Purchase Power     | 80009000012...     | 232 · Accounts... | 176.88 |        | 8,969.28  |
| Check           | 05/14/2015 | 6255     | U S Postal Service | 2nd billing        | 131.2 · Comm ...  | 684.02 |        | 9,653.30  |
| Check           | 05/18/2015 | DB CD    | USPS               |                    | 131.2 · Comm ...  | 0.69   |        | 9,653.99  |
| Check           | 05/18/2015 | DB CD    | USPS               |                    | 131.2 · Comm ...  | 5.06   |        | 9,659.05  |
| General Journal | 05/31/2015 | 9        |                    | TO REMOVE ...      | 405.1 · Manag...  |        | 248.81 | 9,410.24  |
| Check           | 06/01/2015 | 6277     | U S Postal Service |                    | 131.2 · Comm ...  | 220.80 |        | 9,631.04  |
| Check           | 06/01/2015 | 6277     | U S Postal Service |                    | 131.2 · Comm ...  | 823.40 |        | 10,454.44 |
| Bill            | 06/12/2015 | 8000-... | Purchase Power     | 8000-9000-01...    | 232 · Accounts... | 24.12  |        | 10,478.56 |
| Bill            | 06/12/2015 | 8000-... | Purchase Power     | 8000-9000-01...    | 232 · Accounts... | 176.88 |        | 10,655.44 |
| Check           | 06/15/2015 | 6336     | U S Postal Service | additional pos...  | 131.2 · Comm ...  | 16.09  |        | 10,671.53 |
| Check           | 06/15/2015 | 6335     | U S Postal Service | 2nd billing        | 131.2 · Comm ...  | 672.98 |        | 11,344.51 |
| Bill            | 06/22/2015 | FEE ...  | U S Postal Service | BOX #408- F...     | 232 · Accounts... | 42.72  |        | 11,387.23 |
| Bill            | 06/22/2015 | FEE ...  | U S Postal Service | BOX #408- F...     | 232 · Accounts... | 313.28 |        | 11,700.51 |
| Bill            | 06/22/2015 |          | U S Postal Service | MAILED MAP...      | 232 · Accounts... | 24.50  |        | 11,725.01 |
| Bill            | 06/23/2015 | 19179... | PITNEY BOWES G...  | 1917998-JN15       | 232 · Accounts... | 17.55  |        | 11,742.56 |
| Bill            | 06/23/2015 | 19179... | PITNEY BOWES G...  | 1917998-JN15       | 232 · Accounts... | 128.73 |        | 11,871.29 |
| Check           | 06/26/2015 | DB CD    | USPS               |                    | 131.2 · Comm ...  | 0.69   |        | 11,871.98 |
| Check           | 06/26/2015 | DB CD    | USPS               |                    | 131.2 · Comm ...  | 5.06   |        | 11,877.04 |
| Check           | 06/30/2015 | 6381     | U S Postal Service | postage for 1s...  | 131.2 · Comm ...  | 219.96 |        | 12,097.00 |
| Check           | 06/30/2015 | 6381     | U S Postal Service | postage for 1s...  | 131.2 · Comm ...  | 812.16 |        | 12,909.16 |
| Check           | 06/30/2015 | 6390     | U S Postal Service | correction of p... | 131.2 · Comm ...  | 2.20   |        | 12,911.36 |
| General Journal | 06/30/2015 | 3        |                    | TO TAKE OF...      | 405.1 · Manag...  |        | 525.84 | 12,385.52 |
| Check           | 07/03/2015 | DB CD    | USPS GLENWOO...    |                    | 131.2 · Comm ...  | 3.93   |        | 12,389.45 |
| Check           | 07/03/2015 | DB CD    | USPS GLENWOO...    |                    | 131.2 · Comm ...  | 28.85  |        | 12,418.30 |
| Check           | 07/09/2015 | 6431     | U S Postal Service | mailing of pap...  | 131.2 · Comm ...  | 55.15  |        | 12,473.45 |
| Bill            | 07/12/2015 | 80009... | Purchase Power     | 80009000012...     | 232 · Accounts... | 24.12  |        | 12,497.57 |
| Bill            | 07/12/2015 | 80009... | Purchase Power     | 80009000012...     | 232 · Accounts... | 176.88 |        | 12,674.45 |
| Check           | 07/15/2015 | DB CD    | GLENWOOD SPRI...   |                    | 131.2 · Comm ...  | 2.74   |        | 12,677.19 |
| Check           | 07/15/2015 | 6444     | U S Postal Service | 2nd billing        | 131.2 · Comm ...  | 671.18 |        | 13,348.37 |
| Check           | 07/31/2015 | 6505     | USPS               | Postage for 1...   | 131.2 · Comm ...  | 218.07 |        | 13,566.44 |
| Check           | 07/31/2015 | 6505     | USPS               | Postage for 1...   | 131.2 · Comm ...  | 804.94 |        | 14,371.38 |
| General Journal | 07/31/2015 | 8        |                    | TO TAKE OF...      | 405.1 · Manag...  |        | 246.12 | 14,125.26 |
| Bill            | 08/12/2015 | 80009... | Purchase Power     | 80009000012...     | 232 · Accounts... | 24.12  |        | 14,149.38 |
| Bill            | 08/12/2015 | 80009... | Purchase Power     | 80009000012...     | 232 · Accounts... | 176.88 |        | 14,326.26 |
| Check           | 08/13/2015 | 6562     | U S Postal Service | 2nd billing        | 131.2 · Comm ...  | 603.82 |        | 14,930.08 |
| Check           | 08/14/2015 | DB CD    | UPS*INTERNET SH... |                    | 131.2 · Comm ...  | 3.00   |        | 14,933.08 |

**Kentucky Frontier Gas, LLC**  
**General Ledger**  
**As of December 31, 2015**

08/01/17

Accrual Basis

| Type            | Date       | Num       | Name               | Memo              | Split             | Debit    | Credit | Balance   |
|-----------------|------------|-----------|--------------------|-------------------|-------------------|----------|--------|-----------|
| Check           | 08/14/2015 | DB CD     | UPS*INTERNET SH... |                   | 131.2 · Comm ...  | 21.99    |        | 14,955.07 |
| Check           | 08/14/2015 | DB CD     | UPS*INTERNET SH... |                   | 131.2 · Comm ...  | 2.10     |        | 14,957.17 |
| Check           | 08/14/2015 | DB CD     | UPS*INTERNET SH... |                   | 131.2 · Comm ...  | 15.37    |        | 14,972.54 |
| Check           | 08/21/2015 | 6581      | U S Postal Service |                   | 131.2 · Comm ...  | 0.71     |        | 14,973.25 |
| Check           | 08/21/2015 | 6581      | U S Postal Service |                   | 131.2 · Comm ...  | 5.24     |        | 14,978.49 |
| Check           | 08/25/2015 | DB CD     | U S Postal Service | package to J ...  | 131.2 · Comm ...  | 7.24     |        | 14,985.73 |
| Check           | 08/26/2015 | DB CD     | U S Postal Service |                   | 131.2 · Comm ...  | 0.69     |        | 14,986.42 |
| Check           | 08/26/2015 | DB CD     | U S Postal Service |                   | 131.2 · Comm ...  | 5.06     |        | 14,991.48 |
| Check           | 08/31/2015 | 6619      | U S Postal Service | 1st billing       | 131.2 · Comm ...  | 215.73   |        | 15,207.21 |
| Check           | 08/31/2015 | 6619      | U S Postal Service | 1st billing       | 131.2 · Comm ...  | 798.80   |        | 16,006.01 |
| General Journal | 08/31/2015 | 3         |                    | TO TAKE OF...     | 405.1 · Manag...  |          | 253.59 | 15,752.42 |
| Check           | 09/15/2015 | 6655      | U S Postal Service |                   | 131.2 · Comm ...  | 602.88   |        | 16,355.30 |
| Bill            | 09/23/2015 | 19179...  | PITNEY BOWES G...  | 1917998-SP15      | 232 · Accounts... | 17.55    |        | 16,372.85 |
| Bill            | 09/23/2015 | 19179...  | PITNEY BOWES G...  | 1917998-SP15      | 232 · Accounts... | 128.73   |        | 16,501.58 |
| Check           | 09/28/2015 | DB CD     | U S Postal Service |                   | 131.2 · Comm ...  | 0.71     |        | 16,502.29 |
| Check           | 09/28/2015 | DB CD     | U S Postal Service |                   | 131.2 · Comm ...  | 5.24     |        | 16,507.53 |
| Check           | 09/30/2015 | DB CD     | USPS               | Shipping part...  | 131.2 · Comm ...  | 1.22     |        | 16,508.75 |
| Check           | 09/30/2015 | DB CD     | USPS               | Shipping part ... | 131.2 · Comm ...  | 8.93     |        | 16,517.68 |
| Check           | 09/30/2015 | DB CD     | UPS*INTERNET SH... |                   | 131.2 · Comm ...  | 2.42     |        | 16,520.10 |
| Check           | 09/30/2015 | DB CD     | UPS*INTERNET SH... |                   | 131.2 · Comm ...  | 17.74    |        | 16,537.84 |
| Check           | 09/30/2015 | DB CD     | UPS*INTERNET SH... |                   | 131.2 · Comm ...  | 3.19     |        | 16,541.03 |
| Check           | 09/30/2015 | DB CD     | UPS*INTERNET SH... |                   | 131.2 · Comm ...  | 23.42    |        | 16,564.45 |
| Check           | 09/30/2015 | 6698      | U S Postal Service |                   | 131.2 · Comm ...  | 218.08   |        | 16,782.53 |
| Check           | 09/30/2015 | 6698      | U S Postal Service |                   | 131.2 · Comm ...  | 801.17   |        | 17,583.70 |
| General Journal | 09/30/2015 | 4         |                    | TO TAKE OF...     | 405.1 · Manag...  |          | 243.17 | 17,340.53 |
| Bill            | 10/08/2015 | #2015...  | DNI Corp Inc       |                   | 232 · Accounts... | 396.00   |        | 17,736.53 |
| Bill            | 10/08/2015 | #2015...  | DNI Corp Inc       |                   | 232 · Accounts... | 2,904.00 |        | 20,640.53 |
| Check           | 10/11/2015 | DB CD     | UPS                |                   | 131.2 · Comm ...  | 0.71     |        | 20,641.24 |
| Check           | 10/11/2015 | DB CD     | UPS                |                   | 131.2 · Comm ...  | 5.21     |        | 20,646.45 |
| Bill            | 10/12/2015 | 80009...  | Purchase Power     | 80009000012...    | 232 · Accounts... | 24.12    |        | 20,670.57 |
| Bill            | 10/12/2015 | 80009...  | Purchase Power     | 80009000012...    | 232 · Accounts... | 176.88   |        | 20,847.45 |
| Check           | 10/15/2015 | 6740      | U S Postal Service | 2ND BILLING       | 131.2 · Comm ...  | 599.12   |        | 21,446.57 |
| Check           | 10/21/2015 | DB CD     | U S Postal Service | Delivery to Su... | 131.2 · Comm ...  | 24.00    |        | 21,470.57 |
| Check           | 10/27/2015 | DB CD     | USPS               | Employee pac...   | 131.2 · Comm ...  | 5.95     |        | 21,476.52 |
| Bill            | 10/31/2015 | Inv# 6... | DNI Corp Inc       | Inv# 62783        | 232 · Accounts... | 167.32   |        | 21,643.84 |
| Bill            | 10/31/2015 | Inv# 6... | DNI Corp Inc       | Inv# 62783        | 232 · Accounts... | 757.34   |        | 22,401.18 |
| General Journal | 10/31/2015 | 5         |                    | TO TAKE OF...     | 405.1 · Manag...  |          | 588.15 | 21,813.03 |
| Check           | 11/06/2015 | DB CD     | Federal Express    |                   | 131.2 · Comm ...  | 41.74    |        | 21,854.77 |
| Bill            | 11/12/2015 | 80009...  | Purchase Power     | 80009000012...    | 232 · Accounts... | 24.12    |        | 21,878.89 |
| Bill            | 11/12/2015 | 80009...  | Purchase Power     | 80009000012...    | 232 · Accounts... | 176.88   |        | 22,055.77 |
| Bill            | 11/23/2015 | Inv#63... | DNI Corp Inc       | Inv#63166         | 232 · Accounts... | 600.35   |        | 22,656.12 |
| Bill            | 11/23/2015 | Inv#63... | DNI Corp Inc       | Inv#63166         | 232 · Accounts... |          |        | 22,656.12 |
| Bill            | 11/30/2015 | 63453     | DNI Corp Inc       | 63453             | 232 · Accounts... | 190.67   |        | 22,846.79 |
| Bill            | 11/30/2015 | 63453     | DNI Corp Inc       | 63453             | 232 · Accounts... | 732.90   |        | 23,579.69 |
| General Journal | 11/30/2015 | 6         |                    | TO TAKE OF...     | 405.1 · Manag...  |          | 214.79 | 23,364.90 |
| Check           | 12/01/2015 | DB CD     | UPS*INTERNET SH... |                   | 131.2 · Comm ...  | 2.96     |        | 23,367.86 |
| Check           | 12/01/2015 | DB CD     | UPS*INTERNET SH... |                   | 131.2 · Comm ...  | 21.70    |        | 23,389.56 |
| Check           | 12/09/2015 | DB CD     | UPS*INTERNET SH... |                   | 131.2 · Comm ...  | 7.26     |        | 23,396.82 |
| Check           | 12/09/2015 | DB CD     | UPS*INTERNET SH... |                   | 131.2 · Comm ...  | 53.24    |        | 23,450.06 |

**Kentucky Frontier Gas, LLC**  
**General Ledger**  
**As of December 31, 2015**

| Type  | Date       | Num       | Name              | Memo              | Split              | Debit     | Credit   | Balance   |
|---|------------|-----------|-------------------|-------------------|--------------------|-----------|----------|-----------|
| Bill  | 12/13/2015 | 80009...  | PITNEY BOWES G... | 80009000012...    | 232 · Accounts...  | 24.12     |          | 23,474.18 |
| Bill  | 12/13/2015 | 80009...  | PITNEY BOWES G... | 80009000012...    | 232 · Accounts...  | 176.88    |          | 23,651.06 |
| Bill  | 12/16/2015 | Inv# 6... | DNI Corp Inc      | Inv# 63795        | 232 · Accounts...  | 639.09    |          | 24,290.15 |
| Bill  | 12/16/2015 | Inv# 6... | DNI Corp Inc      | Inv# 63795        | 232 · Accounts...  |           |          | 24,290.15 |
| Bill  | 12/23/2015 | #1917...  | PITNEY BOWES G... | #1917998-DC...    | 232 · Accounts...  | 17.55     |          | 24,307.70 |
| Bill  | 12/23/2015 | #1917...  | PITNEY BOWES G... | #1917998-DC...    | 232 · Accounts...  | 128.73    |          | 24,436.43 |
| General Journal                                 | 12/31/2015 | 3         |                   | TO TAKE OF...     | 408.5 · Public ... |           | 51.89    | 24,384.54 |
| Total 905.2 · Postage and Delivery              |            |           |                   |                   |                    | 27,819.44 | 3,434.90 | 24,384.54 |
| <b>905.3 · Printing and Reproduction</b>        |            |           |                   |                   |                    |           |          | 0.00      |
| Total 905.3 · Printing and Reproduction         |            |           |                   |                   |                    |           |          | 0.00      |
| <b>905 · Misc Customer Accounts Exp - Other</b> |            |           |                   |                   |                    |           |          | 0.00      |
| Check   | 08/11/2015 | 6543      | Larry Jarrell     | For serving su... | 131.2 · Comm ...   | 50.00     |          | 50.00     |
| Total 905 · Misc Customer Accounts Exp - Other  |            |           |                   |                   |                    | 50.00     | 0.00     | 50.00     |
| Total 905 · Misc Customer Accounts Exp          |            |           |                   |                   |                    | 27,869.44 | 3,434.90 | 24,434.54 |
| <b>900.1 · CUSTOMER ACCT OPERATION - Other</b>  |            |           |                   |                   |                    |           |          | 0.00      |
| Total 900.1 · CUSTOMER ACCT OPERATION - Other   |            |           |                   |                   |                    |           |          | 0.00      |
| Total 900.1 · CUSTOMER ACCT OPERATION           |            |           |                   |                   |                    | 52,487.45 | 3,434.90 | 49,052.55 |
| <b>900 · CUSTOMER ACCOUNTS EXPENSES - Other</b> |            |           |                   |                   |                    |           |          | 0.00      |
| Total 900 · CUSTOMER ACCOUNTS EXPENSES - Other  |            |           |                   |                   |                    |           |          | 0.00      |
| Total 900 · CUSTOMER ACCOUNTS EXPENSES          |            |           |                   |                   |                    | 52,487.45 | 3,434.90 | 49,052.55 |
| <b>906 · CUSTOMER SERVICE &amp; INFORMATION</b> |            |           |                   |                   |                    |           |          | 0.00      |
| <b>906.1 · C S &amp; I OPERATION</b>            |            |           |                   |                   |                    |           |          | 0.00      |
| <b>907 · Supervision</b>                        |            |           |                   |                   |                    |           |          | 0.00      |
| Total 907 · Supervision                         |            |           |                   |                   |                    |           |          | 0.00      |
| <b>908 · Customer Assistance Exp</b>            |            |           |                   |                   |                    |           |          | 0.00      |
| Total 908 · Customer Assistance Exp             |            |           |                   |                   |                    |           |          | 0.00      |
| <b>909 · Inform &amp; Instruc Advert Exp</b>    |            |           |                   |                   |                    |           |          | 0.00      |
| <b>909.1 · Web Support</b>                      |            |           |                   |                   |                    |           |          | 0.00      |
| Check   | 01/26/2015 | DB CD     | wyoming.com       |                   | 131.2 · Comm ...   | 2.40      |          | 2.40      |
| Check   | 01/26/2015 | DB CD     | wyoming.com       |                   | 131.2 · Comm ...   | 17.60     |          | 20.00     |
| Check   | 01/28/2015 | DB CD     | wyoming.com       |                   | 131.2 · Comm ...   | 9.00      |          | 29.00     |
| Check   | 01/28/2015 | DB CD     | wyoming.com       |                   | 131.2 · Comm ...   | 66.00     |          | 95.00     |
| General Journal                                 | 01/31/2015 | 5         |                   | TO TAKE OF...     | 405.1 · Manag...   |           | 11.40    | 83.60     |
| Check   | 02/27/2015 | ACH       | wyoming.com       |                   | 131.2 · Comm ...   | 7.20      |          | 90.80     |
| Check   | 02/27/2015 | ACH       | wyoming.com       |                   | 131.2 · Comm ...   | 52.80     |          | 143.60    |
| General Journal                                 | 02/28/2015 | 6         |                   | TO TAKE OF...     | 405.1 · Manag...   |           | 7.20     | 136.40    |
| Bill  | 03/26/2015 |           | wyoming.com       |                   | 232 · Accounts...  | 40.00     |          | 176.40    |
| Bill  | 03/26/2015 |           | wyoming.com       |                   | 232 · Accounts...  |           |          | 176.40    |
| Check   | 04/27/2015 | ACH       | wyoming.com       |                   | 131.2 · Comm ...   | 2.40      |          | 178.80    |

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08/01/17

Accrual Basis

**Kentucky Frontier Gas, LLC**  
**General Ledger**  
**As of December 31, 2015**

| Type  | Date       | Num   | Name        | Memo          | Split              | Debit  | Credit | Balance |
|---|------------|-------|-------------|---------------|--------------------|--------|--------|---------|
| Check   | 04/27/2015 | ACH   | wyoming.com |               | 131.2 · Comm ...   | 17.60  |        | 196.40  |
| General Journal   | 04/30/2015 | 5     |             | TO TAKE OF... | 405.1 · Manag...   |        | 2.40   | 194.00  |
| Check   | 05/23/2015 | ACH   | wyoming.com |               | 131.2 · Comm ...   | 2.40   |        | 196.40  |
| Check   | 05/23/2015 | ACH   | wyoming.com |               | 131.2 · Comm ...   | 17.60  |        | 214.00  |
| General Journal   | 05/31/2015 | 9     |             | TO REMOVE ... | 405.1 · Manag...   |        | 2.40   | 211.60  |
| Check   | 06/26/2015 | ACH   | wyoming.com |               | 131.2 · Comm ...   | 2.40   |        | 214.00  |
| Check   | 06/26/2015 | ACH   | wyoming.com |               | 131.2 · Comm ...   | 17.60  |        | 231.60  |
| General Journal   | 06/30/2015 | 3     |             | TO TAKE OF... | 405.1 · Manag...   |        | 2.40   | 229.20  |
| Check   | 07/25/2015 | ACH   | wyoming.com |               | 131.2 · Comm ...   | 2.40   |        | 231.60  |
| Check   | 07/25/2015 | ACH   | wyoming.com |               | 131.2 · Comm ...   | 17.60  |        | 249.20  |
| General Journal   | 07/31/2015 | 8     |             | TO TAKE OF... | 405.1 · Manag...   |        | 2.40   | 246.80  |
| Check   | 08/25/2015 | ACH   | wyoming.com |               | 131.2 · Comm ...   | 2.40   |        | 249.20  |
| Check   | 08/25/2015 | ACH   | wyoming.com |               | 131.2 · Comm ...   | 17.60  |        | 266.80  |
| General Journal   | 08/31/2015 | 3     |             | TO TAKE OF... | 405.1 · Manag...   |        | 2.40   | 264.40  |
| Check   | 09/26/2015 | ACH   | wyoming.com |               | 131.2 · Comm ...   | 2.40   |        | 266.80  |
| Check   | 09/26/2015 | ACH   | wyoming.com |               | 131.2 · Comm ...   | 17.60  |        | 284.40  |
| General Journal   | 09/30/2015 | 4     |             | TO TAKE OF... | 405.1 · Manag...   |        | 2.40   | 282.00  |
| Check   | 10/24/2015 | ACH   | wyoming.com |               | 131.2 · Comm ...   | 2.40   |        | 284.40  |
| Check   | 10/24/2015 | ACH   | wyoming.com |               | 131.2 · Comm ...   | 17.60  |        | 302.00  |
| General Journal   | 10/31/2015 | 5     |             | TO TAKE OF... | 405.1 · Manag...   |        | 2.40   | 299.60  |
| Check   | 11/27/2015 | DB CD | wyoming.com |               | 131.2 · Comm ...   | 29.40  |        | 329.00  |
| Check   | 11/27/2015 | DB CD | wyoming.com |               | 131.2 · Comm ...   | 215.60 |        | 544.60  |
| General Journal   | 11/30/2015 | 6     |             | TO TAKE OF... | 405.1 · Manag...   |        | 29.40  | 515.20  |
| Check   | 12/29/2015 | DB CD | wyoming.com |               | 131.2 · Comm ...   | 2.40   |        | 517.60  |
| Check   | 12/29/2015 | DB CD | wyoming.com |               | 131.2 · Comm ...   | 17.60  |        | 535.20  |
| General Journal   | 12/31/2015 | 3     |             | TO TAKE OF... | 408.5 · Public ... |        | 2.40   | 532.80  |
| Total 909.1 · Web Support                               |            |       |             |               |                    | 600.00 | 67.20  | 532.80  |
| <b>909.2 · Public Awareness Exp</b>                     |            |       |             |               |                    |        |        | 0.00    |
| Total 909.2 · Public Awareness Exp                      |            |       |             |               |                    |        |        | 0.00    |
| <b>909 · Inform &amp; Instruc Advert Exp - Other</b>    |            |       |             |               |                    |        |        | 0.00    |
| Total 909 · Inform & Instruc Advert Exp - Other         |            |       |             |               |                    |        |        | 0.00    |
| Total 909 · Inform & Instruc Advert Exp                 |            |       |             |               |                    | 600.00 | 67.20  | 532.80  |
| <b>910 · Misc Cust Serv &amp; Infor Exp</b>             |            |       |             |               |                    |        |        | 0.00    |
| Total 910 · Misc Cust Serv & Infor Exp                  |            |       |             |               |                    |        |        | 0.00    |
| <b>906.1 · C S &amp; I OPERATION - Other</b>            |            |       |             |               |                    |        |        | 0.00    |
| Total 906.1 · C S & I OPERATION - Other                 |            |       |             |               |                    |        |        | 0.00    |
| Total 906.1 · C S & I OPERATION                         |            |       |             |               |                    | 600.00 | 67.20  | 532.80  |
| <b>906 · CUSTOMER SERVICE &amp; INFORMATION - Other</b> |            |       |             |               |                    |        |        | 0.00    |
| Total 906 · CUSTOMER SERVICE & INFORMATION - Other      |            |       |             |               |                    |        |        | 0.00    |
| Total 906 · CUSTOMER SERVICE & INFORMATION              |            |       |             |               |                    | 600.00 | 67.20  | 532.80  |
| <b>910.5 · SALES EXPENSE</b>                            |            |       |             |               |                    |        |        | 0.00    |



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Accrual Basis

**Kentucky Frontier Gas, LLC**  
**General Ledger**  
As of December 31, 2015

| Type   | Date       | Num | Name | Memo | Split            | Debit  | Credit | Balance  |
|--|------------|-----|------|------|------------------|--------|--------|----------|
| <b>910.6 · SALES OPERATION</b>                   |            |     |      |      |                  |        |        | 0.00     |
| 911 · Supervision                                |            |     |      |      |                  |        |        | 0.00     |
| Total 911 · Supervision                          |            |     |      |      |                  |        |        | 0.00     |
| <b>912 · Demonstrating &amp; Selling Expense</b> |            |     |      |      |                  |        |        | 0.00     |
| Total 912 · Demonstrating & Selling Expense      |            |     |      |      |                  |        |        | 0.00     |
| <b>913 · Advertising Expenses</b>                |            |     |      |      |                  |        |        | 0.00     |
| Total 913 · Advertising Expenses                 |            |     |      |      |                  |        |        | 0.00     |
| <b>916 · Miscellaneous Sales Exp</b>             |            |     |      |      |                  |        |        | 0.00     |
| Total 916 · Miscellaneous Sales Exp              |            |     |      |      |                  |        |        | 0.00     |
| <b>910.6 · SALES OPERATION - Other</b>           |            |     |      |      |                  |        |        | 0.00     |
| Total 910.6 · SALES OPERATION - Other            |            |     |      |      |                  |        |        | 0.00     |
| Total 910.6 · SALES OPERATION                    |            |     |      |      |                  |        |        | 0.00     |
| <b>910.5 · SALES EXPENSE - Other</b>             |            |     |      |      |                  |        |        | 0.00     |
| Total 910.5 · SALES EXPENSE - Other              |            |     |      |      |                  |        |        | 0.00     |
| Total 910.5 · SALES EXPENSE                      |            |     |      |      |                  |        |        | 0.00     |
| <b>918 · ADMINISTRATIVE &amp; GENERAL EXP</b>    |            |     |      |      |                  |        |        | 0.00     |
| <b>919 · ADMIN &amp; GEN OPERATION</b>           |            |     |      |      |                  |        |        | 0.00     |
| <b>920 · Admin &amp; General Salaries</b>        |            |     |      |      |                  |        |        | 0.00     |
| <b>920.1 · Gen Admin Salaries - Leave, etc</b>   |            |     |      |      |                  |        |        | 0.00     |
| Total 920.1 · Gen Admin Salaries - Leave, etc    |            |     |      |      |                  |        |        | 0.00     |
| <b>920.2 · Payroll Administration Expenses</b>   |            |     |      |      |                  |        |        | 0.00     |
| Check  | 01/02/2015 | ACH | ADP  |      | 131.3 · Comm ... | 143.88 |        | 143.88   |
| Check  | 01/16/2015 | ACH | ADP  |      | 131.3 · Comm ... | 143.88 |        | 287.76   |
| Check  | 01/23/2015 | ACH | ADP  |      | 131.3 · Comm ... | 60.50  |        | 348.26   |
| Check  | 01/27/2015 | ACH | ADP  |      | 131.3 · Comm ... | 139.50 |        | 487.76   |
| Check  | 01/30/2015 | ACH | ADP  |      | 131.3 · Comm ... | 143.88 |        | 631.64   |
| Check  | 02/13/2015 | ACH | ADP  |      | 131.3 · Comm ... | 143.88 |        | 775.52   |
| Check  | 02/27/2015 | ACH | ADP  |      | 131.3 · Comm ... | 143.88 |        | 919.40   |
| Check  | 02/27/2015 | ACH | ADP  |      | 131.3 · Comm ... | 60.50  |        | 979.90   |
| Check  | 03/13/2015 | ACH | ADP  |      | 131.3 · Comm ... | 143.88 |        | 1,123.78 |
| Check  | 03/27/2015 | ACH | ADP  |      | 131.3 · Comm ... | 143.88 |        | 1,267.66 |
| Check  | 03/27/2015 | ACH | ADP  |      | 131.3 · Comm ... | 59.00  |        | 1,326.66 |
| Check  | 04/10/2015 | ACH | ADP  |      | 131.3 · Comm ... | 150.34 |        | 1,477.00 |
| Check  | 04/24/2015 | ACH | ADP  |      | 131.3 · Comm ... | 59.00  |        | 1,536.00 |
| Check  | 04/24/2015 | ACH | ADP  |      | 131.3 · Comm ... | 150.34 |        | 1,686.34 |
| Check  | 05/08/2015 | ACH | ADP  |      | 131.3 · Comm ... | 150.34 |        | 1,836.68 |
| Check  | 05/22/2015 | ACH | ADP  |      | 131.3 · Comm ... | 150.34 |        | 1,987.02 |
| Check  | 05/29/2015 | ACH | ADP  |      | 131.3 · Comm ... | 59.00  |        | 2,046.02 |
| Check  | 06/05/2015 | ACH | ADP  |      | 131.3 · Comm ... | 150.34 |        | 2,196.36 |
| Check  | 06/19/2015 | ACH | ADP  |      | 131.3 · Comm ... | 150.34 |        | 2,346.70 |
| Check  | 06/26/2015 | ACH | ADP  |      | 131.3 · Comm ... | 59.00  |        | 2,405.70 |

## Kentucky Frontier Gas, LLC General Ledger As of December 31, 2015

| Type  | Date       | Num       | Name           | Memo            | Split             | Debit    | Credit | Balance  |
|---|------------|-----------|----------------|-----------------|-------------------|----------|--------|----------|
| Check   | 07/03/2015 | ACH       | ADP            |                 | 131.3 · Comm ...  | 150.34   |        | 2,556.04 |
| Check   | 07/17/2015 | ACH       | ADP            |                 | 131.3 · Comm ...  | 150.34   |        | 2,706.38 |
| Check   | 07/24/2015 | ACH       | ADP            |                 | 131.3 · Comm ...  | 59.00    |        | 2,765.38 |
| Check   | 07/31/2015 | ACH       | ADP            |                 | 131.3 · Comm ...  | 150.34   |        | 2,915.72 |
| Check   | 08/14/2015 | ACH       | ADP            |                 | 131.3 · Comm ...  | 150.34   |        | 3,066.06 |
| Check   | 08/28/2015 | ACH       | ADP            |                 | 131.3 · Comm ...  | 150.34   |        | 3,216.40 |
| Check   | 08/28/2015 | ACH       | ADP            |                 | 131.3 · Comm ...  | 59.00    |        | 3,275.40 |
| Check   | 09/11/2015 | ACH       | ADP            |                 | 131.3 · Comm ...  | 150.34   |        | 3,425.74 |
| Check   | 09/25/2015 | ACH       | ADP            |                 | 131.3 · Comm ...  | 147.99   |        | 3,573.73 |
| Check   | 09/25/2015 | ACH       | ADP            |                 | 131.3 · Comm ...  | 59.00    |        | 3,632.73 |
| Check   | 10/09/2015 | ACH       | ADP            |                 | 131.3 · Comm ...  | 147.99   |        | 3,780.72 |
| Check   | 10/23/2015 | ACH       | ADP            |                 | 131.3 · Comm ...  | 147.99   |        | 3,928.71 |
| Check   | 10/23/2015 | ACH       | ADP            |                 | 131.3 · Comm ...  | 59.00    |        | 3,987.71 |
| Check   | 11/06/2015 | AW        | ADP            |                 | 131.3 · Comm ...  | 147.99   |        | 4,135.70 |
| Check   | 11/20/2015 | AW        | ADP            |                 | 131.3 · Comm ...  | 145.64   |        | 4,281.34 |
| Check   | 11/27/2015 | AW        | ADP            |                 | 131.3 · Comm ...  | 59.00    |        | 4,340.34 |
| Check   | 12/04/2015 | AW        | ADP            |                 | 131.3 · Comm ...  | 147.99   |        | 4,488.33 |
| Check   | 12/18/2015 | AW        | ADP            |                 | 131.3 · Comm ...  | 147.99   |        | 4,636.32 |
| Check   | 12/28/2015 | AW        | ADP            |                 | 131.3 · Comm ...  | 60.50    |        | 4,696.82 |
| Total 920.2 · Payroll Administration Expenses     |            |           |                |                 |                   | 4,696.82 | 0.00   | 4,696.82 |
| <b>920 · Admin &amp; General Salaries - Other</b> |            |           |                |                 |                   |          |        | 0.00     |
| Total 920 · Admin & General Salaries - Other      |            |           |                |                 |                   |          |        | 0.00     |
| Total 920 · Admin & General Salaries              |            |           |                |                 |                   | 4,696.82 | 0.00   | 4,696.82 |
| <b>921 · Office Supplies and Expenses</b>         |            |           |                |                 |                   |          |        | 0.00     |
| <b>921.1 · Office Equipment</b>                   |            |           |                |                 |                   |          |        | 0.00     |
| Bill  | 01/15/2015 | 19260...  | RICOH USA, INC |                 | 232 · Accounts... | 34.54    |        | 34.54    |
| Bill  | 01/15/2015 | 19260...  | RICOH USA, INC |                 | 232 · Accounts... | 253.29   |        | 287.83   |
| General Journal                                   | 01/31/2015 | 5         |                | TO TAKE OF...   | 405.1 · Manag...  |          | 34.54  | 253.29   |
| Bill  | 02/01/2015 |           | Rich, Larry    | REIMBURSE...    | 232 · Accounts... | 17.01    |        | 270.30   |
| Bill  | 02/01/2015 |           | Rich, Larry    | REIMBURSE...    | 232 · Accounts... | 124.77   |        | 395.07   |
| Bill  | 02/13/2015 | #1938...  | RICOH USA, INC | #19383783       | 232 · Accounts... | 34.54    |        | 429.61   |
| Bill  | 02/13/2015 | #1938...  | RICOH USA, INC | #19383783       | 232 · Accounts... | 253.29   |        | 682.90   |
| Bill  | 02/24/2015 | Inv#50... | RICOH USA, INC | Inv#50347960... | 232 · Accounts... | 1.17     |        | 684.07   |
| Bill  | 02/24/2015 | Inv#50... | RICOH USA, INC | Inv#50347960... | 232 · Accounts... | 8.58     |        | 692.65   |
| Bill  | 02/24/2015 | Inv#50... | RICOH USA, INC | Inv#50347960... | 232 · Accounts... | 32.35    |        | 725.00   |
| Bill  | 02/24/2015 | Inv#50... | RICOH USA, INC | Inv#50347960... | 232 · Accounts... | 237.24   |        | 962.24   |
| Bill  | 02/24/2015 | 50347...  | RICOH USA, INC | 5034796095      | 232 · Accounts... | 4.50     |        | 966.74   |
| Bill  | 02/24/2015 | 50347...  | RICOH USA, INC | 5034796095      | 232 · Accounts... | 33.01    |        | 999.75   |
| Bill  | 02/25/2015 | 50348...  | RICOH USA, INC | 5034815342      | 232 · Accounts... | 3.98     |        | 1,003.73 |
| Bill  | 02/25/2015 | 50348...  | RICOH USA, INC | 5034815342      | 232 · Accounts... | 29.16    |        | 1,032.89 |
| General Journal                                   | 02/28/2015 | 6         |                | TO TAKE OF...   | 405.1 · Manag...  |          | 93.55  | 939.34   |
| Bill  | 03/13/2015 | 19511...  | RICOH USA, INC | #19511140       | 232 · Accounts... | 34.54    |        | 973.88   |
| Bill  | 03/13/2015 | 19511...  | RICOH USA, INC | #19511140       | 232 · Accounts... | 253.29   |        | 1,227.17 |
| General Journal                                   | 03/31/2015 | 5         |                | TO TAKE OF...   | 405.1 · Manag...  |          | 34.54  | 1,192.63 |
| Bill  | 04/10/2015 | 19639...  | RICOH USA, INC | 19639434        | 232 · Accounts... | 34.54    |        | 1,227.17 |

## Kentucky Frontier Gas, LLC General Ledger As of December 31, 2015

| Type                                    | Date       | Num       | Name                   | Memo            | Split              | Debit    | Credit   | Balance  |
|---|------------|-----------|------------------------|-----------------|--------------------|----------|----------|----------|
| Bill                                    | 04/10/2015 | 19639...  | RICOH USA, INC         | 19639434        | 232 · Accounts...  | 253.29   |          | 1,480.46 |
| General Journal                         | 04/30/2015 | 5         |                        | TO TAKE OF...   | 405.1 · Manag...   |          | 34.54    | 1,445.92 |
| Bill                                    | 05/15/2015 | 19771...  | RICOH USA, INC         | 19771158        | 232 · Accounts...  | 34.54    |          | 1,480.46 |
| Bill                                    | 05/15/2015 | 19771...  | RICOH USA, INC         | 19771158        | 232 · Accounts...  | 253.29   |          | 1,733.75 |
| Bill                                    | 05/24/2015 | #5036...  | RICOH USA, INC         | #5036165311     | 232 · Accounts...  | 11.62    |          | 1,745.37 |
| Bill                                    | 05/24/2015 | #5036...  | RICOH USA, INC         | #5036165311     | 232 · Accounts...  | 85.18    |          | 1,830.55 |
| General Journal                         | 05/31/2015 | 9         |                        | TO REMOVE ...   | 405.1 · Manag...   |          | 46.16    | 1,784.39 |
| Bill                                    | 06/04/2015 | 50015...  | RICOH USA, INC         | 500154566       | 232 · Accounts...  | 9.26     |          | 1,793.65 |
| Bill                                    | 06/04/2015 | 50015...  | RICOH USA, INC         | 500154566       | 232 · Accounts...  | 67.89    |          | 1,861.54 |
| Bill                                    | 06/12/2015 | #1990...  | RICOH USA, INC         | #19902929       | 232 · Accounts...  | 34.54    |          | 1,896.08 |
| Bill                                    | 06/12/2015 | #1990...  | RICOH USA, INC         | #19902929       | 232 · Accounts...  | 253.29   |          | 2,149.37 |
| Bill                                    | 06/23/2015 | #77608    | Central Business Sy... | #77608 Annu...  | 232 · Accounts...  | 221.40   |          | 2,370.77 |
| Bill                                    | 06/23/2015 | #77608    | Central Business Sy... | #77608 Annu...  | 232 · Accounts...  | 1,623.60 |          | 3,994.37 |
| General Journal                         | 06/30/2015 | 3         |                        | TO TAKE OF...   | 405.1 · Manag...   |          | 265.20   | 3,729.17 |
| Bill                                    | 07/17/2015 | 20034...  | RICOH USA, INC         | 20034691        | 232 · Accounts...  | 34.54    |          | 3,763.71 |
| Bill                                    | 07/17/2015 | 20034...  | RICOH USA, INC         | 20034691        | 232 · Accounts...  | 253.29   |          | 4,017.00 |
| General Journal                         | 07/31/2015 | 8         |                        | TO TAKE OF...   | 405.1 · Manag...   |          | 34.54    | 3,982.46 |
| Bill                                    | 08/14/2015 | 20164...  | RICOH USA, INC         | 20164457        | 232 · Accounts...  | 34.54    |          | 4,017.00 |
| Bill                                    | 08/14/2015 | 20164...  | RICOH USA, INC         | 20164457        | 232 · Accounts...  | 253.29   |          | 4,270.29 |
| Bill                                    | 08/25/2015 | 50376...  | RICOH USA, INC         | 5037603685      | 232 · Accounts...  | 1.56     |          | 4,271.85 |
| Bill                                    | 08/25/2015 | 50376...  | RICOH USA, INC         | 5037603685      | 232 · Accounts...  | 11.43    |          | 4,283.28 |
| General Journal                         | 08/31/2015 | 3         |                        | TO TAKE OF...   | 405.1 · Manag...   |          | 36.10    | 4,247.18 |
| Bill                                    | 09/11/2015 | #2029...  | RICOH USA, INC         | #20295131       | 232 · Accounts...  | 34.54    |          | 4,281.72 |
| Bill                                    | 09/11/2015 | #2029...  | RICOH USA, INC         | #20295131       | 232 · Accounts...  | 253.29   |          | 4,535.01 |
| General Journal                         | 09/30/2015 | 4         |                        | TO TAKE OF...   | 405.1 · Manag...   |          | 34.54    | 4,500.47 |
| Bill                                    | 10/15/2015 | 20428...  | RICOH USA, INC         | # 20428274      | 232 · Accounts...  | 34.54    |          | 4,535.01 |
| Bill                                    | 10/15/2015 | 20428...  | RICOH USA, INC         | # 20428274      | 232 · Accounts...  | 253.29   |          | 4,788.30 |
| General Journal                         | 10/31/2015 | 5         |                        | TO TAKE OF...   | 405.1 · Manag...   |          | 34.54    | 4,753.76 |
| Bill                                    | 11/02/2015 | 2237      | NMB Associates Inc     | Cash drawer ... | 232 · Accounts...  | 548.87   |          | 5,302.63 |
| Bill                                    | 11/09/2015 | Inv# 2... | RICOH USA, INC         | Inv#20428274    | 232 · Accounts...  | 28.54    |          | 5,331.17 |
| Bill                                    | 11/09/2015 | Inv# 2... | RICOH USA, INC         | Inv#20428274    | 232 · Accounts...  | 259.29   |          | 5,590.46 |
| Bill                                    | 11/13/2015 | 20549...  | RICOH USA, INC         | 20549820        | 232 · Accounts...  | 35.82    |          | 5,626.28 |
| Bill                                    | 11/13/2015 | 20549...  | RICOH USA, INC         | 20549820        | 232 · Accounts...  | 262.65   |          | 5,888.93 |
| General Journal                         | 11/30/2015 | 6         |                        | TO TAKE OF...   | 405.1 · Manag...   |          | 64.36    | 5,824.57 |
| Bill                                    | 12/11/2015 | 20683...  | RICOH USA, INC         | 20683292        | 232 · Accounts...  | 35.82    |          | 5,860.39 |
| Bill                                    | 12/11/2015 | 20683...  | RICOH USA, INC         | 20683292        | 232 · Accounts...  | 262.65   |          | 6,123.04 |
| Deposit                                 | 12/21/2015 |           |                        | reimb           | 131.2 · Comm ...   |          | 287.83   | 5,835.21 |
| General Journal                         | 12/31/2015 | 3         |                        | TO TAKE OF...   | 408.5 · Public ... |          | 35.82    | 5,799.39 |
| General Journal                         | 12/31/2015 | ADJ#15    |                        | TO RECLASS...   | 391.1 · Office ... |          | 548.87   | 5,250.52 |
| Total 921.1 · Office Equipment          |            |           |                        |                 |                    | 6,835.65 | 1,585.13 | 5,250.52 |
| <b>921.10 · Meals and Entertainment</b> |            |           |                        |                 |                    |          |          | 0.00     |
| Total 921.10 · Meals and Entertainment  |            |           |                        |                 |                    |          |          | 0.00     |
| <b>921.11 · Travel</b>                  |            |           |                        |                 |                    |          |          | 0.00     |
| Bill                                    | 01/07/2015 | 01/05/... | MICHELLE WADE          | TRAVEL ( GA...  | 232 · Accounts...  | 81.53    |          | 81.53    |
| Check                                   | 11/06/2015 | ACH       | Xpress Bill Pay        | reimburseme...  | 131.2 · Comm ...   | 939.83   |          | 1,021.36 |
| Bill                                    | 12/10/2015 | Inv# 6... | CASELLE                | Inv# 69868 C... | 232 · Accounts...  | 223.06   |          | 1,244.42 |

## Kentucky Frontier Gas, LLC General Ledger As of December 31, 2015

| Type   | Date       | Num       | Name                 | Memo               | Split              | Debit    | Credit | Balance  |
|--|------------|-----------|----------------------|--------------------|--------------------|----------|--------|----------|
| Bill   | 12/10/2015 | Inv# 6... | CASELLE              | Inv# 69868 C...    | 232 · Accounts...  | 1,635.81 |        | 2,880.23 |
| General Journal                              | 12/31/2015 | 3         |                      | TO TAKE OF...      | 408.5 · Public ... |          | 223.06 | 2,657.17 |
| Total 921.11 · Travel                        |            |           |                      |                    |                    | 2,880.23 | 223.06 | 2,657.17 |
| <b>921.12 · Credit Cd Charges</b>            |            |           |                      |                    |                    |          |        | 0.00     |
| Check  | 11/03/2015 | ACH       | Payment Tech Fee     |                    | 131.2 · Comm ...   | 4.20     |        | 4.20     |
| Check  | 11/03/2015 | ACH       | Payment Tech Fee     |                    | 131.2 · Comm ...   | 30.80    |        | 35.00    |
| Bill   | 11/19/2015 | jan-no... | Dennis Horner        | Cell Phone ch...   | 232 · Accounts...  | 506.00   |        | 541.00   |
| Bill   | 11/19/2015 | jan-no... | Dennis Horner        | GCA Data req...    | 232 · Accounts...  | 84.34    |        | 625.34   |
| Bill   | 11/19/2015 | jan-no... | Dennis Horner        | Harry Thomps...    | 232 · Accounts...  | 19.99    |        | 645.33   |
| Bill   | 11/19/2015 | jan-no... | Dennis Horner        | Flash Drive fo...  | 232 · Accounts...  | 6.26     |        | 651.59   |
| Bill   | 11/19/2015 | jan-no... | Dennis Horner        | SBA Loan D...      | 232 · Accounts...  | 11.73    |        | 663.32   |
| General Journal                              | 11/30/2015 | 6         |                      | TO TAKE OF...      | 405.1 · Manag...   |          | 4.20   | 659.12   |
| Check  | 12/04/2015 | ACH       | Xpress Bill Pay      |                    | 131.2 · Comm ...   | 343.70   |        | 1,002.82 |
| Check  | 12/04/2015 | ACH       | Payment Tech Fee     |                    | 131.2 · Comm ...   | 257.02   |        | 1,259.84 |
| Deposit                                      | 12/28/2015 | CR REF    |                      | credit ref for ... | 131.2 · Comm ...   |          | 90.00  | 1,169.84 |
| Total 921.12 · Credit Cd Charges             |            |           |                      |                    |                    | 1,264.04 | 94.20  | 1,169.84 |
| <b>921.2 · Office Supplies &amp; Expense</b> |            |           |                      |                    |                    |          |        | 0.00     |
| Check  | 01/05/2015 | DB CD     | Lowe's               |                    | 131.2 · Comm ...   | 3.15     |        | 3.15     |
| Check  | 01/05/2015 | DB CD     | Lowe's               |                    | 131.2 · Comm ...   |          |        | 3.15     |
| Bill   | 01/05/2015 | INV# ...  | ABCO SECURITY        | #11544             | 232 · Accounts...  | 28.80    |        | 31.95    |
| Bill   | 01/05/2015 | INV# ...  | ABCO SECURITY        | #11544             | 232 · Accounts...  | 211.20   |        | 243.15   |
| Check  | 01/07/2015 | DB CD     | MAGOFFIN CO CIR...   | COPIES FOR...      | 131.2 · Comm ...   | 25.50    |        | 268.65   |
| Check  | 01/07/2015 | DB CD     | MAGOFFIN CO CIR...   | COPY FEE F...      | 131.2 · Comm ...   | 6.00     |        | 274.65   |
| Check  | 01/08/2015 | DB CD     | MAGOFFIN CO CIR...   | COPIES             | 131.2 · Comm ...   | 11.00    |        | 285.65   |
| Check  | 01/08/2015 | DB CD     | MAGOFFIN CO CIR...   | FEE FOR CO...      | 131.2 · Comm ...   | 1.50     |        | 287.15   |
| Check  | 01/09/2015 | DB CD     | Amazon.com           |                    | 131.2 · Comm ...   | 87.12    |        | 374.27   |
| Check  | 01/14/2015 | DB CD     | Amazon.com           |                    | 131.2 · Comm ...   | 6.10     |        | 380.37   |
| Check  | 01/14/2015 | DB CD     | Amazon.com           |                    | 131.2 · Comm ...   | 44.71    |        | 425.08   |
| Check  | 01/14/2015 | DB CD     | Amazon.com           |                    | 131.2 · Comm ...   | 3.26     |        | 428.34   |
| Check  | 01/14/2015 | DB CD     | Amazon.com           |                    | 131.2 · Comm ...   | 23.93    |        | 452.27   |
| Check  | 01/14/2015 | DB CD     | Amazon.com           |                    | 131.2 · Comm ...   | 16.63    |        | 468.90   |
| Check  | 01/14/2015 | DB CD     | Amazon.com           |                    | 131.2 · Comm ...   | 121.94   |        | 590.84   |
| Check  | 01/14/2015 | DB CD     | Amazon.com           |                    | 131.2 · Comm ...   | 4.65     |        | 595.49   |
| Check  | 01/14/2015 | DB CD     | Amazon.com           |                    | 131.2 · Comm ...   | 34.12    |        | 629.61   |
| Check  | 01/14/2015 | DB CD     | Amazon.com           |                    | 131.2 · Comm ...   | 0.96     |        | 630.57   |
| Check  | 01/14/2015 | DB CD     | Amazon.com           |                    | 131.2 · Comm ...   | 7.03     |        | 637.60   |
| Check  | 01/15/2015 | DB CD     | Staples              |                    | 131.2 · Comm ...   |          |        | 637.60   |
| Check  | 01/19/2015 | DB CD     | Adobe, Systems, INC. |                    | 131.2 · Comm ...   | 2.87     |        | 640.47   |
| Check  | 01/19/2015 | DB CD     | Adobe, Systems, INC. |                    | 131.2 · Comm ...   | 21.01    |        | 661.48   |
| Check  | 01/20/2015 | DB CD     | DNOW-KY03            |                    | 131.2 · Comm ...   | 3.86     |        | 665.34   |
| Check  | 01/20/2015 | DB CD     | DNOW-KY03            |                    | 131.2 · Comm ...   | 28.34    |        | 693.68   |
| Bill   | 01/22/2015 |           | Western Commerce...  |                    | 232 · Accounts...  | 53.97    |        | 747.65   |
| Bill   | 01/23/2015 | 44182...  | First Bankcard       | 44182292810...     | 232 · Accounts...  | 9.19     |        | 756.84   |
| Bill   | 01/23/2015 | 44182...  | First Bankcard       | 44182292810...     | 232 · Accounts...  | 67.43    |        | 824.27   |
| Check  | 01/26/2015 | DB CD     | Amazon.com           |                    | 131.2 · Comm ...   | 12.80    |        | 837.07   |

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Accrual Basis

## Kentucky Frontier Gas, LLC General Ledger As of December 31, 2015

| Type            | Date       | Num       | Name                  | Memo            | Split             | Debit    | Credit | Balance  |
|-----------------|------------|-----------|-----------------------|-----------------|-------------------|----------|--------|----------|
| Check           | 01/26/2015 | DB CD     | Amazon.com            |                 | 131.2 · Comm ...  | 93.87    |        | 930.94   |
| Bill            | 01/31/2015 |           | State Wide Press      |                 | 232 · Accounts... | 7.38     |        | 938.32   |
| Bill            | 01/31/2015 |           | State Wide Press      |                 | 232 · Accounts... | 54.10    |        | 992.42   |
| Bill            | 01/31/2015 |           | State Wide Press      |                 | 232 · Accounts... |          |        | 992.42   |
| Bill            | 01/31/2015 |           | State Wide Press      |                 | 232 · Accounts... |          |        | 992.42   |
| Bill            | 01/31/2015 |           | State Wide Press      |                 | 232 · Accounts... |          |        | 992.42   |
| Bill            | 01/31/2015 |           | State Wide Press      |                 | 232 · Accounts... |          |        | 992.42   |
| Bill            | 01/31/2015 |           | State Wide Press      |                 | 232 · Accounts... |          |        | 992.42   |
| Bill            | 01/31/2015 | 002207    | KY CRYSTAL WAT...     | 002207          | 232 · Accounts... | 5.56     |        | 997.98   |
| Bill            | 01/31/2015 | 002207    | KY CRYSTAL WAT...     | 002207          | 232 · Accounts... | 40.79    |        | 1,038.77 |
| General Journal | 01/31/2015 | 5         |                       | TO TAKE OF...   | 405.1 · Manag...  |          | 102.06 | 936.71   |
| Check           | 02/02/2015 | DB CD     | Amazon.com            | PIPE WREN...    | 131.2 · Comm ...  |          |        | 936.71   |
| Check           | 02/02/2015 | DB CD     | Staples               | CHAIRS FOR...   | 131.2 · Comm ...  |          |        | 936.71   |
| Check           | 02/02/2015 | DB CD     | Amazon.com            |                 | 131.2 · Comm ...  | 5.75     |        | 942.46   |
| Check           | 02/02/2015 | DB CD     | Amazon.com            |                 | 131.2 · Comm ...  | 42.19    |        | 984.65   |
| Check           | 02/11/2015 | 2446      | Gideons International |                 | 131.2 · Comm ...  | 50.00    |        | 1,034.65 |
| Check           | 02/17/2015 | DBCD      | Staples               |                 | 131.2 · Comm ...  | 7.46     |        | 1,042.11 |
| Check           | 02/17/2015 | DBCD      | Staples               |                 | 131.2 · Comm ...  | 54.73    |        | 1,096.84 |
| Bill            | 02/20/2015 | 44182...  | First Bankcard        | 44182292810...  | 232 · Accounts... | 7.02     |        | 1,103.86 |
| Bill            | 02/20/2015 | 44182...  | First Bankcard        | 44182292810...  | 232 · Accounts... | 51.52    |        | 1,155.38 |
| Check           | 02/27/2015 | DB CD     | Dairy Queen           |                 | 131.2 · Comm ...  | 2.62     |        | 1,158.00 |
| Check           | 02/27/2015 | DB CD     | Dairy Queen           |                 | 131.2 · Comm ...  | 19.22    |        | 1,177.22 |
| Bill            | 02/27/2015 |           | State Wide Press      |                 | 232 · Accounts... | 224.89   |        | 1,402.11 |
| Bill            | 02/27/2015 |           | State Wide Press      |                 | 232 · Accounts... | 1,649.19 |        | 3,051.30 |
| Bill            | 02/27/2015 |           | State Wide Press      |                 | 232 · Accounts... |          |        | 3,051.30 |
| Bill            | 02/27/2015 |           | State Wide Press      |                 | 232 · Accounts... |          |        | 3,051.30 |
| Bill            | 02/27/2015 |           | State Wide Press      |                 | 232 · Accounts... |          |        | 3,051.30 |
| Bill            | 02/27/2015 |           | State Wide Press      |                 | 232 · Accounts... |          |        | 3,051.30 |
| Bill            | 02/27/2015 |           | State Wide Press      |                 | 232 · Accounts... |          |        | 3,051.30 |
| Bill            | 02/27/2015 |           | State Wide Press      |                 | 232 · Accounts... |          |        | 3,051.30 |
| Bill            | 02/28/2015 |           | KY CRYSTAL WAT...     |                 | 232 · Accounts... | 1.27     |        | 3,052.57 |
| Bill            | 02/28/2015 |           | KY CRYSTAL WAT...     |                 | 232 · Accounts... | 9.33     |        | 3,061.90 |
| General Journal | 02/28/2015 | 6         |                       | TO TAKE OF...   | 405.1 · Manag...  |          | 249.01 | 2,812.89 |
| Check           | 03/11/2015 | 2456      | Amazon.com            | VOID: GJE, R... | 131.2 · Comm ...  | 0.00     |        | 2,812.89 |
| Check           | 03/11/2015 | 2456      | Amazon.com            | VOID: GJE, R... | 131.2 · Comm ...  | 0.00     |        | 2,812.89 |
| General Journal | 03/11/2015 | Payrol... | Amazon.com            | For CHK 245...  | 131.2 · Comm ...  | 13.56    |        | 2,826.45 |
| General Journal | 03/11/2015 | Payrol... | Amazon.com            | For CHK 245...  | 131.2 · Comm ...  | 99.44    |        | 2,925.89 |
| Check           | 03/13/2015 | DB CD     | Amazon.com            | STEP BARS ...   | 131.2 · Comm ...  |          |        | 2,925.89 |
| Check           | 03/19/2015 | DB CD     | Staples               |                 | 131.2 · Comm ...  | 19.14    |        | 2,945.03 |
| Check           | 03/19/2015 | DB CD     | Staples               |                 | 131.2 · Comm ...  | 140.37   |        | 3,085.40 |
| Check           | 03/19/2015 | DB CD     | Amazon.com            |                 | 131.2 · Comm ...  | 2.54     |        | 3,087.94 |
| Check           | 03/19/2015 | DB CD     | Amazon.com            |                 | 131.2 · Comm ...  | 18.62    |        | 3,106.56 |
| Check           | 03/19/2015 | DB CD     | Amazon.com            |                 | 131.2 · Comm ...  | 22.33    |        | 3,128.89 |
| Check           | 03/19/2015 | DB CD     | Amazon.com            |                 | 131.2 · Comm ...  | 3.05     |        | 3,131.94 |
| Check           | 03/23/2015 | DB CD     | Amazon.com            |                 | 131.2 · Comm ...  | 11.58    |        | 3,143.52 |
| Check           | 03/23/2015 | DB CD     | Amazon.com            |                 | 131.2 · Comm ...  | 84.96    |        | 3,228.48 |
| Check           | 03/26/2015 | DB CD     | Amazon.com            |                 | 131.2 · Comm ...  | 3.43     |        | 3,231.91 |
| Check           | 03/26/2015 | DB CD     | Amazon.com            |                 | 131.2 · Comm ...  | 25.17    |        | 3,257.08 |

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Accrual Basis

## Kentucky Frontier Gas, LLC General Ledger As of December 31, 2015

| Type            | Date       | Num      | Name              | Memo           | Split             | Debit  | Credit | Balance  |
|-----------------|------------|----------|-------------------|----------------|-------------------|--------|--------|----------|
| Bill            | 03/31/2015 | 44182... | First Bankcard    | 44182292810... | 232 · Accounts... | 3.73   |        | 3,260.81 |
| Bill            | 03/31/2015 | 44182... | First Bankcard    | 44182292810... | 232 · Accounts... | 27.34  |        | 3,288.15 |
| Bill            | 03/31/2015 |          | Staples           |                | 232 · Accounts... | 49.80  |        | 3,337.95 |
| Bill            | 03/31/2015 |          | Staples           |                | 232 · Accounts... |        |        | 3,337.95 |
| Bill            | 03/31/2015 | 002207   | KY CRYSTAL WAT... | 002207         | 232 · Accounts... | 5.44   |        | 3,343.39 |
| Bill            | 03/31/2015 | 002207   | KY CRYSTAL WAT... | 002207         | 232 · Accounts... | 39.91  |        | 3,383.30 |
| Bill            | 03/31/2015 |          | State Wide Press  |                | 232 · Accounts... | 6.11   |        | 3,389.41 |
| Bill            | 03/31/2015 |          | State Wide Press  |                | 232 · Accounts... | 44.77  |        | 3,434.18 |
| Bill            | 03/31/2015 |          | State Wide Press  |                | 232 · Accounts... |        |        | 3,434.18 |
| Bill            | 03/31/2015 |          | State Wide Press  |                | 232 · Accounts... |        |        | 3,434.18 |
| Bill            | 03/31/2015 |          | State Wide Press  |                | 232 · Accounts... |        |        | 3,434.18 |
| Bill            | 03/31/2015 |          | State Wide Press  |                | 232 · Accounts... |        |        | 3,434.18 |
| Bill            | 03/31/2015 |          | State Wide Press  |                | 232 · Accounts... |        |        | 3,434.18 |
| General Journal | 03/31/2015 | 5        |                   | TO TAKE OF...  | 405.1 · Manag...  |        | 68.58  | 3,365.60 |
| General Journal | 03/31/2015 | 10       |                   |                | 405.1 · Manag...  | 13.56  |        | 3,379.16 |
| Deposit         | 04/14/2015 |          |                   | REIMB FRO...   | 131.2 · Comm ...  |        | 131.03 | 3,248.13 |
| Deposit         | 04/14/2015 |          |                   | REIMB FRO...   | 131.2 · Comm ...  |        | 960.90 | 2,287.23 |
| Check           | 04/21/2015 | DB CD    | Amazon.com        |                | 131.2 · Comm ...  | 20.39  |        | 2,307.62 |
| Check           | 04/21/2015 | DB CD    | Amazon.com        |                | 131.2 · Comm ...  | 149.51 |        | 2,457.13 |
| Check           | 04/28/2015 | DB CD    | Amazon.com        |                | 131.2 · Comm ...  | 2.35   |        | 2,459.48 |
| Check           | 04/28/2015 | DB CD    | Amazon.com        |                | 131.2 · Comm ...  | 17.25  |        | 2,476.73 |
| Check           | 04/30/2015 | DB CD    | Lowe's            |                | 131.2 · Comm ...  | 174.35 |        | 2,651.08 |
| Check           | 04/30/2015 | DB CD    | Lowe's            |                | 131.2 · Comm ...  |        |        | 2,651.08 |
| Check           | 04/30/2015 | DB CD    | Lowe's            |                | 131.2 · Comm ...  | 32.94  |        | 2,684.02 |
| Check           | 04/30/2015 | DB CD    | Lowe's            |                | 131.2 · Comm ...  | 241.60 |        | 2,925.62 |
| Deposit         | 04/30/2015 |          |                   | VISA RETURN    | 131.2 · Comm ...  |        | 168.54 | 2,757.08 |
| Bill            | 04/30/2015 |          | State Wide Press  |                | 232 · Accounts... | 19.84  |        | 2,776.92 |
| Bill            | 04/30/2015 |          | State Wide Press  |                | 232 · Accounts... | 145.52 |        | 2,922.44 |
| Bill            | 04/30/2015 |          | State Wide Press  |                | 232 · Accounts... |        |        | 2,922.44 |
| Bill            | 04/30/2015 |          | State Wide Press  |                | 232 · Accounts... |        |        | 2,922.44 |
| Bill            | 04/30/2015 |          | State Wide Press  |                | 232 · Accounts... |        |        | 2,922.44 |
| Bill            | 04/30/2015 |          | State Wide Press  |                | 232 · Accounts... |        |        | 2,922.44 |
| Bill            | 04/30/2015 |          | State Wide Press  |                | 232 · Accounts... |        |        | 2,922.44 |
| Bill            | 04/30/2015 |          | State Wide Press  |                | 232 · Accounts... |        |        | 2,922.44 |
| Bill            | 04/30/2015 | 002207   | KY CRYSTAL WAT... | 002207         | 232 · Accounts... | 5.80   |        | 2,928.24 |
| Bill            | 04/30/2015 | 002207   | KY CRYSTAL WAT... | 002207         | 232 · Accounts... | 42.53  |        | 2,970.77 |
| General Journal | 04/30/2015 | 5        |                   | TO TAKE OF...  | 405.1 · Manag...  | 49.71  |        | 3,020.48 |
| Bill            | 05/05/2015 |          | Amazon.com        |                | 232 · Accounts... | 9.04   |        | 3,029.52 |
| Bill            | 05/05/2015 |          | Amazon.com        |                | 232 · Accounts... | 66.33  |        | 3,095.85 |
| Check           | 05/05/2015 | DB CD    | Amazon.com        |                | 131.2 · Comm ...  | 3.04   |        | 3,098.89 |
| Check           | 05/05/2015 | DB CD    | Amazon.com        |                | 131.2 · Comm ...  | 22.30  |        | 3,121.19 |
| Check           | 05/06/2015 | DB CD    | Amazon.com        |                | 131.2 · Comm ...  | 16.48  |        | 3,137.67 |
| Check           | 05/06/2015 | DB CD    | Amazon.com        |                | 131.2 · Comm ...  | 120.82 |        | 3,258.49 |
| Check           | 05/07/2015 | DB CD    | Amazon.com        |                | 131.2 · Comm ...  | 16.80  |        | 3,275.29 |
| Check           | 05/07/2015 | DB CD    | Amazon.com        |                | 131.2 · Comm ...  | 123.20 |        | 3,398.49 |
| Check           | 05/07/2015 | DB CD    | Ky Transportation |                | 131.2 · Comm ...  | 5.94   |        | 3,404.43 |
| Check           | 05/07/2015 | DB CD    | Ky Transportation |                | 131.2 · Comm ...  | 43.56  |        | 3,447.99 |
| Check           | 05/20/2015 | DB CD    | Amazon.com        |                | 131.2 · Comm ...  | 2.67   |        | 3,450.66 |

## Kentucky Frontier Gas, LLC General Ledger As of December 31, 2015

| Type            | Date       | Num      | Name                    | Memo              | Split             | Debit  | Credit | Balance  |
|-----------------|------------|----------|-------------------------|-------------------|-------------------|--------|--------|----------|
| Check           | 05/20/2015 | DB CD    | Amazon.com              |                   | 131.2 · Comm ...  | 19.57  |        | 3,470.23 |
| Bill            | 05/22/2015 | 44182... | First Bankcard          | 44182292810...    | 232 · Accounts... | 1.85   |        | 3,472.08 |
| Bill            | 05/22/2015 | 44182... | First Bankcard          | 44182292810...    | 232 · Accounts... | 13.60  |        | 3,485.68 |
| Bill            | 05/29/2015 |          | State Wide Press        |                   | 232 · Accounts... | 134.83 |        | 3,620.51 |
| Bill            | 05/29/2015 |          | State Wide Press        |                   | 232 · Accounts... | 988.77 |        | 4,609.28 |
| Bill            | 05/29/2015 |          | State Wide Press        |                   | 232 · Accounts... |        |        | 4,609.28 |
| Bill            | 05/29/2015 |          | State Wide Press        |                   | 232 · Accounts... |        |        | 4,609.28 |
| Bill            | 05/29/2015 |          | State Wide Press        |                   | 232 · Accounts... |        |        | 4,609.28 |
| Bill            | 05/29/2015 |          | State Wide Press        |                   | 232 · Accounts... |        |        | 4,609.28 |
| Bill            | 05/29/2015 |          | State Wide Press        |                   | 232 · Accounts... |        |        | 4,609.28 |
| Bill            | 05/29/2015 |          | State Wide Press        |                   | 232 · Accounts... |        |        | 4,609.28 |
| Bill            | 05/31/2015 | 002207   | KY CRYSTAL WAT...       | 002207            | 232 · Accounts... | 6.60   |        | 4,615.88 |
| Bill            | 05/31/2015 | 002207   | KY CRYSTAL WAT...       | 002207            | 232 · Accounts... | 48.43  |        | 4,664.31 |
| Bill            | 05/31/2015 |          | Big Sandy Recc          |                   | 232 · Accounts... | 37.32  |        | 4,701.63 |
| Bill            | 05/31/2015 |          | Big Sandy Recc          |                   | 232 · Accounts... | 273.71 |        | 4,975.34 |
| General Journal | 05/31/2015 | 9        |                         | TO REMOVE ...     | 405.1 · Manag...  |        | 234.57 | 4,740.77 |
| Bill            | 06/03/2015 | #9583    | KY CRYSTAL WAT...       | #9583             | 232 · Accounts... | 3.51   |        | 4,744.28 |
| Bill            | 06/03/2015 | #9583    | KY CRYSTAL WAT...       | #9583             | 232 · Accounts... | 25.74  |        | 4,770.02 |
| Check           | 06/09/2015 | DB CD    | Amazon.com              |                   | 131.2 · Comm ...  | 4.55   |        | 4,774.57 |
| Check           | 06/09/2015 | DB CD    | Amazon.com              |                   | 131.2 · Comm ...  | 33.35  |        | 4,807.92 |
| Check           | 06/09/2015 | DB CD    | Amazon.com              |                   | 131.2 · Comm ...  | 10.55  |        | 4,818.47 |
| Check           | 06/09/2015 | DB CD    | Amazon.com              |                   | 131.2 · Comm ...  | 77.40  |        | 4,895.87 |
| Check           | 06/10/2015 | DB CD    | Amazon.com              |                   | 131.2 · Comm ...  | 22.14  |        | 4,918.01 |
| Check           | 06/10/2015 | DB CD    | Amazon.com              |                   | 131.2 · Comm ...  | 162.34 |        | 5,080.35 |
| Check           | 06/10/2015 | DB CD    | Amazon.com              |                   | 131.2 · Comm ...  | 5.22   |        | 5,085.57 |
| Check           | 06/10/2015 | DB CD    | Amazon.com              |                   | 131.2 · Comm ...  | 38.24  |        | 5,123.81 |
| Check           | 06/10/2015 | DB CD    | Amazon.com              |                   | 131.2 · Comm ...  | 2.64   |        | 5,126.45 |
| Check           | 06/10/2015 | DB CD    | Amazon.com              |                   | 131.2 · Comm ...  | 19.34  |        | 5,145.79 |
| Check           | 06/11/2015 | DB CD    | Staples                 |                   | 131.2 · Comm ...  | 7.87   |        | 5,153.66 |
| Check           | 06/11/2015 | DB CD    | Staples                 |                   | 131.2 · Comm ...  | 57.74  |        | 5,211.40 |
| Check           | 06/16/2015 | DB CD    | Wal Mart                |                   | 131.2 · Comm ...  | 1.49   |        | 5,212.89 |
| Check           | 06/16/2015 | DB CD    | Wal Mart                |                   | 131.2 · Comm ...  | 10.91  |        | 5,223.80 |
| Check           | 06/16/2015 | DB CD    | Wal Mart                |                   | 131.2 · Comm ...  |        |        | 5,223.80 |
| Check           | 06/16/2015 | DB CD    | Wal Mart                |                   | 131.2 · Comm ...  |        |        | 5,223.80 |
| Check           | 06/16/2015 | DB CD    | Wal Mart                |                   | 131.2 · Comm ...  |        |        | 5,223.80 |
| Check           | 06/16/2015 | DB CD    | Wal Mart                |                   | 131.2 · Comm ...  |        |        | 5,223.80 |
| Check           | 06/16/2015 | DB CD    | Wal Mart                |                   | 131.2 · Comm ...  |        |        | 5,223.80 |
| Check           | 06/16/2015 | DB CD    | Wal Mart                |                   | 131.2 · Comm ...  |        |        | 5,223.80 |
| Check           | 06/16/2015 | DB CD    | Wal Mart                |                   | 131.2 · Comm ...  |        |        | 5,223.80 |
| Check           | 06/18/2015 | DB CD    | Wal Mart                |                   | 131.2 · Comm ...  | 1.54   |        | 5,225.34 |
| Check           | 06/18/2015 | DB CD    | Wal Mart                |                   | 131.2 · Comm ...  | 11.26  |        | 5,236.60 |
| Check           | 06/18/2015 | DB CD    | Wal Mart                |                   | 131.2 · Comm ...  |        |        | 5,236.60 |
| Check           | 06/18/2015 | DB CD    | Wal Mart                |                   | 131.2 · Comm ...  |        |        | 5,236.60 |
| Check           | 06/18/2015 | DB CD    | Wal Mart                |                   | 131.2 · Comm ...  |        |        | 5,236.60 |
| Check           | 06/18/2015 | DB CD    | Wal Mart                |                   | 131.2 · Comm ...  |        |        | 5,236.60 |
| Check           | 06/18/2015 | DB CD    | Wal Mart                |                   | 131.2 · Comm ...  |        |        | 5,236.60 |
| Check           | 06/18/2015 | DB CD    | Wal Mart                |                   | 131.2 · Comm ...  |        |        | 5,236.60 |
| Check           | 06/19/2015 | 6337     | Floyd County Sheriff... | Fee for small ... | 131.2 · Comm ...  | 40.00  |        | 5,276.60 |
| Check           | 06/19/2015 | 6338     | Floyd District Court    | Fee for small ... | 131.2 · Comm ...  | 41.00  |        | 5,317.60 |
| Bill            | 06/23/2015 | 44182... | First Bankcard          | 44182292810...    | 232 · Accounts... | 3.87   |        | 5,321.47 |

## Kentucky Frontier Gas, LLC General Ledger As of December 31, 2015

| Type            | Date       | Num      | Name                     | Memo                | Split             | Debit  | Credit | Balance  |
|-----------------|------------|----------|--------------------------|---------------------|-------------------|--------|--------|----------|
| Bill            | 06/23/2015 | 44182... | First Bankcard           | 44182292810...      | 232 · Accounts... | 28.40  |        | 5,349.87 |
| Bill            | 06/30/2015 |          | State Wide Press         |                     | 232 · Accounts... | 131.52 |        | 5,481.39 |
| Bill            | 06/30/2015 |          | State Wide Press         |                     | 232 · Accounts... | 964.52 |        | 6,445.91 |
| Bill            | 06/30/2015 |          | State Wide Press         |                     | 232 · Accounts... |        |        | 6,445.91 |
| Bill            | 06/30/2015 |          | State Wide Press         |                     | 232 · Accounts... |        |        | 6,445.91 |
| Bill            | 06/30/2015 |          | State Wide Press         |                     | 232 · Accounts... |        |        | 6,445.91 |
| Bill            | 06/30/2015 |          | State Wide Press         |                     | 232 · Accounts... |        |        | 6,445.91 |
| Bill            | 06/30/2015 | 002207   | KY CRYSTAL WAT...        | 002207              | 232 · Accounts... | 2.05   |        | 6,447.96 |
| Bill            | 06/30/2015 | 002207   | KY CRYSTAL WAT...        | 002207              | 232 · Accounts... | 15.05  |        | 6,463.01 |
| General Journal | 06/30/2015 | 3        |                          | TO TAKE OF...       | 405.1 · Manag...  |        | 384.15 | 6,078.86 |
| Check           | 07/07/2015 | 6415     | Floyd County Sheriff...  | Processing fee      | 131.2 · Comm ...  | 40.00  |        | 6,118.86 |
| Check           | 07/07/2015 | 6414     | Circuit Court Clerk      | Filing fee for s... | 131.2 · Comm ...  | 164.00 |        | 6,282.86 |
| Bill            | 07/08/2015 |          | Martin Co Sheriff De...  | Processing fee      | 232 · Accounts... | 40.00  |        | 6,322.86 |
| Bill            | 07/08/2015 |          | Magoffin County Sh...    | Processing fee      | 232 · Accounts... | 50.00  |        | 6,372.86 |
| Bill            | 07/08/2015 |          | Laurel Count Sheriff ... | Processing fee      | 232 · Accounts... | 40.00  |        | 6,412.86 |
| Check           | 07/16/2015 | 6453     | RITCHIES HALLMA...       | CARDS FOR ...       | 131.2 · Comm ...  | 15.34  |        | 6,428.20 |
| Check           | 07/20/2015 | DB CD    | Staples                  |                     | 131.2 · Comm ...  | 25.70  |        | 6,453.90 |
| Check           | 07/20/2015 | DB CD    | Staples                  |                     | 131.2 · Comm ...  | 188.49 |        | 6,642.39 |
| Check           | 07/20/2015 | DB CD    | Amazon.com               |                     | 131.2 · Comm ...  | 3.29   |        | 6,645.68 |
| Check           | 07/20/2015 | DB CD    | Amazon.com               |                     | 131.2 · Comm ...  | 24.12  |        | 6,669.80 |
| Check           | 07/20/2015 | DB CD    | Amazon.com               |                     | 131.2 · Comm ...  | 3.11   |        | 6,672.91 |
| Check           | 07/20/2015 | DB CD    | Amazon.com               |                     | 131.2 · Comm ...  | 22.81  |        | 6,695.72 |
| Bill            | 07/23/2015 | 44182... | First Bankcard           | 44182292810...      | 232 · Accounts... | 1.20   |        | 6,696.92 |
| Bill            | 07/23/2015 | 44182... | First Bankcard           | 44182292810...      | 232 · Accounts... | 8.84   |        | 6,705.76 |
| Check           | 07/29/2015 | DB CD    | Deluxe Checks            |                     | 131.2 · Comm ...  | 247.65 |        | 6,953.41 |
| Bill            | 07/31/2015 | 002207   | KY CRYSTAL WAT...        | 002207              | 232 · Accounts... | 3.01   |        | 6,956.42 |
| Bill            | 07/31/2015 | 002207   | KY CRYSTAL WAT...        | 002207              | 232 · Accounts... | 22.09  |        | 6,978.51 |
| General Journal | 07/31/2015 | 8        |                          | TO TAKE OF...       | 405.1 · Manag...  |        | 232.25 | 6,746.26 |
| Check           | 08/04/2015 | DB CD    | Amazon.com               |                     | 131.2 · Comm ...  | 14.11  |        | 6,760.37 |
| Check           | 08/04/2015 | DB CD    | Amazon.com               |                     | 131.2 · Comm ...  | 103.51 |        | 6,863.88 |
| Check           | 08/04/2015 | DB CD    | Amazon.com               |                     | 131.2 · Comm ...  | 22.50  |        | 6,886.38 |
| Check           | 08/04/2015 | DB CD    | Amazon.com               |                     | 131.2 · Comm ...  | 165.00 |        | 7,051.38 |
| Check           | 08/04/2015 | DB CD    | Wal Mart                 |                     | 131.2 · Comm ...  | 2.61   |        | 7,053.99 |
| Check           | 08/04/2015 | DB CD    | Wal Mart                 |                     | 131.2 · Comm ...  | 19.17  |        | 7,073.16 |
| Check           | 08/04/2015 | DB CD    | Wal Mart                 |                     | 131.2 · Comm ...  |        |        | 7,073.16 |
| Check           | 08/04/2015 | DB CD    | Wal Mart                 |                     | 131.2 · Comm ...  |        |        | 7,073.16 |
| Check           | 08/04/2015 | DB CD    | Wal Mart                 |                     | 131.2 · Comm ...  |        |        | 7,073.16 |
| Check           | 08/04/2015 | DB CD    | Wal Mart                 |                     | 131.2 · Comm ...  |        |        | 7,073.16 |
| Check           | 08/04/2015 | DB CD    | Wal Mart                 |                     | 131.2 · Comm ...  |        |        | 7,073.16 |
| Check           | 08/04/2015 | DB CD    | Wal Mart                 |                     | 131.2 · Comm ...  |        |        | 7,073.16 |
| Check           | 08/04/2015 | DB CD    | Wal Mart                 |                     | 131.2 · Comm ...  |        |        | 7,073.16 |
| Check           | 08/05/2015 | DB CD    | INKPOINTS.COM            |                     | 131.2 · Comm ...  | 10.63  |        | 7,083.79 |
| Check           | 08/05/2015 | DB CD    | INKPOINTS.COM            |                     | 131.2 · Comm ...  | 77.93  |        | 7,161.72 |
| Check           | 08/05/2015 | DB CD    | INKPOINTS.COM            |                     | 131.2 · Comm ...  |        |        | 7,161.72 |
| Check           | 08/05/2015 | DB CD    | INKPOINTS.COM            |                     | 131.2 · Comm ...  |        |        | 7,161.72 |
| Check           | 08/05/2015 | DB CD    | INKPOINTS.COM            |                     | 131.2 · Comm ...  |        |        | 7,161.72 |
| Check           | 08/05/2015 | DB CD    | INKPOINTS.COM            |                     | 131.2 · Comm ...  |        |        | 7,161.72 |
| Check           | 08/05/2015 | DB CD    | INKPOINTS.COM            |                     | 131.2 · Comm ...  |        |        | 7,161.72 |



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**Kentucky Frontier Gas, LLC**  
**General Ledger**  
**As of December 31, 2015**

08/01/17

Accrual Basis

| Type            | Date       | Num    | Name                    | Memo              | Split             | Debit  | Credit | Balance  |
|-----------------|------------|--------|-------------------------|-------------------|-------------------|--------|--------|----------|
| Check           | 08/05/2015 | DB CD  | INKPOINTS.COM           |                   | 131.2 · Comm ...  |        |        | 7,161.72 |
| Check           | 08/05/2015 | DB CD  | Staples                 |                   | 131.2 · Comm ...  | 39.70  |        | 7,201.42 |
| Check           | 08/05/2015 | DB CD  | Staples                 |                   | 131.2 · Comm ...  | 291.17 |        | 7,492.59 |
| Check           | 08/17/2015 | DB CD  | Staples                 |                   | 131.2 · Comm ...  | 5.21   |        | 7,497.80 |
| Check           | 08/17/2015 | DB CD  | Staples                 |                   | 131.2 · Comm ...  | 38.22  |        | 7,536.02 |
| Bill            | 08/19/2015 |        | Salyersville Indepen... | subscription r... | 232 · Accounts... | 32.00  |        | 7,568.02 |
| Bill            | 08/19/2015 |        | Salyersville Indepen... | subscription r... | 232 · Accounts... |        |        | 7,568.02 |
| Check           | 08/21/2015 | DB CD  | ROMA CUCINA             | Retirement-J ...  | 131.2 · Comm ...  | 7.07   |        | 7,575.09 |
| Check           | 08/21/2015 | DB CD  | Wal Mart                | Retirement pa...  | 131.2 · Comm ...  | 2.66   |        | 7,577.75 |
| Check           | 08/21/2015 | DB CD  | Wal Mart                | Retirement pa...  | 131.2 · Comm ...  | 19.49  |        | 7,597.24 |
| Check           | 08/21/2015 | DB CD  | Wal Mart                | Retirement pa...  | 131.2 · Comm ...  |        |        | 7,597.24 |
| Check           | 08/21/2015 | DB CD  | Wal Mart                | Retirement pa...  | 131.2 · Comm ...  |        |        | 7,597.24 |
| Check           | 08/21/2015 | DB CD  | Wal Mart                | Retirement pa...  | 131.2 · Comm ...  |        |        | 7,597.24 |
| Check           | 08/21/2015 | DB CD  | Wal Mart                | Retirement pa...  | 131.2 · Comm ...  |        |        | 7,597.24 |
| Check           | 08/21/2015 | DB CD  | Wal Mart                | Retirement pa...  | 131.2 · Comm ...  |        |        | 7,597.24 |
| Check           | 08/21/2015 | DB CD  | Wal Mart                | Retirement pa...  | 131.2 · Comm ...  |        |        | 7,597.24 |
| Check           | 08/21/2015 | DB CD  | Wal Mart                | Retirement pa...  | 131.2 · Comm ...  |        |        | 7,597.24 |
| Check           | 08/21/2015 | DB CD  | Food City               | Retirement pa...  | 131.2 · Comm ...  | 7.91   |        | 7,605.15 |
| Check           | 08/21/2015 | DB CD  | Food City               | Retirement pa...  | 131.2 · Comm ...  | 57.97  |        | 7,663.12 |
| Check           | 08/21/2015 | DB CD  | KFC                     | Retirement pa...  | 131.2 · Comm ...  | 0.76   |        | 7,663.88 |
| Check           | 08/21/2015 | DB CD  | KFC                     | Retirement pa...  | 131.2 · Comm ...  | 5.56   |        | 7,669.44 |
| Check           | 08/21/2015 | DB CD  | Wal Mart                |                   | 131.2 · Comm ...  | 6.54   |        | 7,675.98 |
| Check           | 08/21/2015 | DB CD  | Wal Mart                |                   | 131.2 · Comm ...  | 47.94  |        | 7,723.92 |
| Check           | 08/21/2015 | DB CD  | Wal Mart                |                   | 131.2 · Comm ...  |        |        | 7,723.92 |
| Check           | 08/21/2015 | DB CD  | Wal Mart                |                   | 131.2 · Comm ...  |        |        | 7,723.92 |
| Check           | 08/21/2015 | DB CD  | Wal Mart                |                   | 131.2 · Comm ...  |        |        | 7,723.92 |
| Check           | 08/21/2015 | DB CD  | Wal Mart                |                   | 131.2 · Comm ...  |        |        | 7,723.92 |
| Check           | 08/21/2015 | DB CD  | Wal Mart                |                   | 131.2 · Comm ...  |        |        | 7,723.92 |
| Check           | 08/21/2015 | DB CD  | Wal Mart                |                   | 131.2 · Comm ...  |        |        | 7,723.92 |
| Bill            | 08/28/2015 |        | State Wide Press        |                   | 232 · Accounts... | 93.36  |        | 7,817.28 |
| Bill            | 08/28/2015 |        | State Wide Press        |                   | 232 · Accounts... | 684.68 |        | 8,501.96 |
| Bill            | 08/28/2015 |        | State Wide Press        |                   | 232 · Accounts... |        |        | 8,501.96 |
| Bill            | 08/28/2015 |        | State Wide Press        |                   | 232 · Accounts... |        |        | 8,501.96 |
| Bill            | 08/28/2015 |        | State Wide Press        |                   | 232 · Accounts... |        |        | 8,501.96 |
| Bill            | 08/28/2015 |        | State Wide Press        |                   | 232 · Accounts... |        |        | 8,501.96 |
| Bill            | 08/28/2015 |        | State Wide Press        |                   | 232 · Accounts... |        |        | 8,501.96 |
| Bill            | 08/28/2015 |        | State Wide Press        |                   | 232 · Accounts... |        |        | 8,501.96 |
| Bill            | 08/28/2015 |        | State Wide Press        |                   | 232 · Accounts... |        |        | 8,501.96 |
| Bill            | 08/31/2015 | 002207 | KY CRYSTAL WAT...       | 002207            | 232 · Accounts... | 7.99   |        | 8,509.95 |
| Bill            | 08/31/2015 | 002207 | KY CRYSTAL WAT...       | 002207            | 232 · Accounts... | 58.61  |        | 8,568.56 |
| General Journal | 08/31/2015 | 3      |                         | TO TAKE OF...     | 405.1 · Manag...  |        | 221.05 | 8,347.51 |
| Check           | 09/01/2015 | DB CD  | Amazon.com              |                   | 131.2 · Comm ...  | 11.76  |        | 8,359.27 |
| Check           | 09/01/2015 | DB CD  | Amazon.com              |                   | 131.2 · Comm ...  | 86.22  |        | 8,445.49 |
| Check           | 09/01/2015 | 6623   | Stanley Steemer         | Cleaning          | 131.2 · Comm ...  | 87.63  |        | 8,533.12 |
| Check           | 09/01/2015 | 6623   | Stanley Steemer         | Cleaning          | 131.2 · Comm ...  | 642.65 |        | 9,175.77 |
| Check           | 09/02/2015 | DB CD  | Easy ID Solution        |                   | 131.2 · Comm ...  | 3.94   |        | 9,179.71 |
| Check           | 09/02/2015 | DB CD  | Easy ID Solution        |                   | 131.2 · Comm ...  | 28.86  |        | 9,208.57 |
| Check           | 09/02/2015 | DB CD  | Staples                 |                   | 131.2 · Comm ...  | 11.70  |        | 9,220.27 |
| Check           | 09/02/2015 | DB CD  | Staples                 |                   | 131.2 · Comm ...  | 85.81  |        | 9,306.08 |
| Check           | 09/02/2015 | DB CD  | Amazon.com              |                   | 131.2 · Comm ...  | 2.16   |        | 9,308.24 |
| Check           | 09/02/2015 | DB CD  | Amazon.com              |                   | 131.2 · Comm ...  | 15.82  |        | 9,324.06 |

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08/01/17

Accrual Basis

## Kentucky Frontier Gas, LLC General Ledger As of December 31, 2015

| Type            | Date       | Num      | Name                   | Memo                | Split             | Debit  | Credit | Balance   |
|-----------------|------------|----------|------------------------|---------------------|-------------------|--------|--------|-----------|
| Bill            | 09/10/2015 |          | Amazon.com             |                     | 232 · Accounts... | 39.16  |        | 9,363.22  |
| Bill            | 09/10/2015 |          | Amazon.com             |                     | 232 · Accounts... | 5.34   |        | 9,368.56  |
| Bill            | 09/10/2015 |          | Amazon.com             |                     | 232 · Accounts... | 1.08   |        | 9,369.64  |
| Bill            | 09/10/2015 |          | Amazon.com             |                     | 232 · Accounts... | 7.91   |        | 9,377.55  |
| Bill            | 09/10/2015 | #1022    | Dustin's Lawn Care ... | materials           | 232 · Accounts... | 34.80  |        | 9,412.35  |
| Bill            | 09/10/2015 | #1022    | Dustin's Lawn Care ... | materials           | 232 · Accounts... | 255.20 |        | 9,667.55  |
| Deposit         | 09/15/2015 |          |                        | cash ref from ...   | 131.2 · Comm ...  |        | 16.84  | 9,650.71  |
| Check           | 09/15/2015 | DB CD    | Amazon.com             |                     | 131.2 · Comm ...  | 6.86   |        | 9,657.57  |
| Check           | 09/15/2015 | DB CD    | Amazon.com             |                     | 131.2 · Comm ...  | 50.29  |        | 9,707.86  |
| Check           | 09/15/2015 | DB CD    | Amazon.com             |                     | 131.2 · Comm ...  | 5.34   |        | 9,713.20  |
| Check           | 09/15/2015 | DB CD    | Amazon.com             |                     | 131.2 · Comm ...  | 39.16  |        | 9,752.36  |
| Check           | 09/15/2015 | DB CD    | Wal Mart               |                     | 131.2 · Comm ...  | 13.66  |        | 9,766.02  |
| Check           | 09/15/2015 | DB CD    | Wal Mart               |                     | 131.2 · Comm ...  | 100.16 |        | 9,866.18  |
| Check           | 09/15/2015 | DB CD    | Wal Mart               |                     | 131.2 · Comm ...  |        |        | 9,866.18  |
| Check           | 09/15/2015 | DB CD    | Wal Mart               |                     | 131.2 · Comm ...  |        |        | 9,866.18  |
| Check           | 09/15/2015 | DB CD    | Wal Mart               |                     | 131.2 · Comm ...  |        |        | 9,866.18  |
| Check           | 09/15/2015 | DB CD    | Wal Mart               |                     | 131.2 · Comm ...  |        |        | 9,866.18  |
| Check           | 09/15/2015 | DB CD    | Wal Mart               |                     | 131.2 · Comm ...  |        |        | 9,866.18  |
| Check           | 09/17/2015 | ACH      | TECH FIN ADJ           | SET UP OF C...      | 131.2 · Comm ...  | 79.99  |        | 9,946.17  |
| Bill            | 09/22/2015 | 44182... | First Bankcard         | 4418 2292 81...     | 232 · Accounts... | 7.67   |        | 9,953.84  |
| Bill            | 09/22/2015 | 44182... | First Bankcard         | 4418 2292 81...     | 232 · Accounts... | 56.28  |        | 10,010.12 |
| Bill            | 09/22/2015 | 44182... | First Bankcard         | Cyberonic           | 232 · Accounts... | 441.90 |        | 10,452.02 |
| Bill            | 09/22/2015 | 44182... | First Bankcard         | Cyberonic ref ...   | 232 · Accounts... |        | 389.90 | 10,062.12 |
| Bill            | 09/30/2015 | 002207   | KY CRYSTAL WAT...      | 002207              | 232 · Accounts... | 4.52   |        | 10,066.64 |
| Bill            | 09/30/2015 | 002207   | KY CRYSTAL WAT...      | 002207              | 232 · Accounts... | 33.16  |        | 10,099.80 |
| General Journal | 09/30/2015 | 4        |                        | TO TAKE OF...       | 405.1 · Manag...  |        | 196.46 | 9,903.34  |
| Check           | 10/07/2015 | AW       | Deluxe Checks          | Dep slips for ...   | 131.2 · Comm ...  | 145.16 |        | 10,048.50 |
| Check           | 10/19/2015 | DB CD    | Amazon.com             |                     | 131.2 · Comm ...  | 1.23   |        | 10,049.73 |
| Check           | 10/19/2015 | DB CD    | Amazon.com             |                     | 131.2 · Comm ...  | 9.00   |        | 10,058.73 |
| Check           | 10/19/2015 | DB CD    | Amazon.com             |                     | 131.2 · Comm ...  | 2.51   |        | 10,061.24 |
| Check           | 10/19/2015 | DB CD    | Amazon.com             |                     | 131.2 · Comm ...  | 18.44  |        | 10,079.68 |
| Check           | 10/19/2015 | DB CD    | Staples                |                     | 131.2 · Comm ...  | 19.66  |        | 10,099.34 |
| Check           | 10/19/2015 | DB CD    | Staples                |                     | 131.2 · Comm ...  | 144.18 |        | 10,243.52 |
| Check           | 10/20/2015 | DB CD    | Wal Mart               | off party for J ... | 131.2 · Comm ...  | 4.22   |        | 10,247.74 |
| Check           | 10/20/2015 | DB CD    | Wal Mart               | off party for J ... | 131.2 · Comm ...  | 30.97  |        | 10,278.71 |
| Check           | 10/20/2015 | DB CD    | Wal Mart               | off party for J ... | 131.2 · Comm ...  |        |        | 10,278.71 |
| Check           | 10/20/2015 | DB CD    | Wal Mart               | off party for J ... | 131.2 · Comm ...  |        |        | 10,278.71 |
| Check           | 10/20/2015 | DB CD    | Wal Mart               | off party for J ... | 131.2 · Comm ...  |        |        | 10,278.71 |
| Check           | 10/20/2015 | DB CD    | Wal Mart               | off party for J ... | 131.2 · Comm ...  |        |        | 10,278.71 |
| Check           | 10/20/2015 | DB CD    | Wal Mart               | off party for J ... | 131.2 · Comm ...  |        |        | 10,278.71 |
| Check           | 10/20/2015 | DB CD    | Wal Mart               | off party for J ... | 131.2 · Comm ...  |        |        | 10,278.71 |
| Check           | 10/21/2015 | DB CD    | Giovanni's             | Office party fo...  | 131.2 · Comm ...  | 15.80  |        | 10,294.51 |
| Check           | 10/21/2015 | DB CD    | Giovanni's             | Office party fo...  | 131.2 · Comm ...  | 115.83 |        | 10,410.34 |
| Check           | 10/21/2015 | 6763     | Linda Porter           | cake for J We...    | 131.2 · Comm ...  | 6.00   |        | 10,416.34 |
| Check           | 10/21/2015 | 6763     | Linda Porter           | cake for J We...    | 131.2 · Comm ...  | 44.00  |        | 10,460.34 |
| Check           | 10/21/2015 | DB CD    | Dairy Queen            | off party for J ... | 131.2 · Comm ...  | 0.94   |        | 10,461.28 |
| Check           | 10/21/2015 | DB CD    | Dairy Queen            | off party for J ... | 131.2 · Comm ...  | 6.90   |        | 10,468.18 |
| Check           | 10/21/2015 | DB CD    | Amazon.com             |                     | 131.2 · Comm ...  | 42.61  |        | 10,510.79 |

## Kentucky Frontier Gas, LLC General Ledger As of December 31, 2015

| Type            | Date       | Num       | Name                | Memo               | Split             | Debit    | Credit | Balance   |
|-----------------|------------|-----------|---------------------|--------------------|-------------------|----------|--------|-----------|
| Check           | 10/21/2015 | DB CD     | Amazon.com          |                    | 131.2 · Comm ...  | 312.50   |        | 10,823.29 |
| Bill            | 10/23/2015 | 44182...  | First Bankcard      | 44182292810...     | 232 · Accounts... | 6.19     |        | 10,829.48 |
| Bill            | 10/23/2015 | 44182...  | First Bankcard      | 44182292810...     | 232 · Accounts... | 45.36    |        | 10,874.84 |
| Check           | 10/28/2015 | DB CD     | Giovanni's          | meal exp for t...  | 131.2 · Comm ...  | 9.46     |        | 10,884.30 |
| Check           | 10/28/2015 | DB CD     | Giovanni's          | meal exp for t...  | 131.2 · Comm ...  | 69.37    |        | 10,953.67 |
| Check           | 10/28/2015 | AW        | BANK CHARGE         |                    | 131.6 · Comm ...  | 3.00     |        | 10,956.67 |
| Bill            | 10/31/2015 | 002207    | KY CRYSTAL WAT...   | 002207             | 232 · Accounts... | 3.82     |        | 10,960.49 |
| Bill            | 10/31/2015 | 002207    | KY CRYSTAL WAT...   | 002207             | 232 · Accounts... | 28.03    |        | 10,988.52 |
| General Journal | 10/31/2015 | 5         |                     | TO TAKE OF...      | 405.1 · Manag...  |          | 112.44 | 10,876.08 |
| Check           | 11/10/2015 | 6812      | MICHELLE WADE       | off exp for water  | 131.2 · Comm ...  | 0.63     |        | 10,876.71 |
| Check           | 11/10/2015 | 6812      | MICHELLE WADE       | off exp for water  | 131.2 · Comm ...  | 4.66     |        | 10,881.37 |
| Check           | 11/20/2015 | DB CD     | Amazon.com          |                    | 131.2 · Comm ...  | 7.12     |        | 10,888.49 |
| Check           | 11/20/2015 | DB CD     | Amazon.com          |                    | 131.2 · Comm ...  | 52.19    |        | 10,940.68 |
| Check           | 11/22/2015 | DB CD     | Amazon.com          |                    | 131.2 · Comm ...  | 3.12     |        | 10,943.80 |
| Check           | 11/22/2015 | DB CD     | Amazon.com          |                    | 131.2 · Comm ...  | 22.92    |        | 10,966.72 |
| Bill            | 11/23/2015 | 44182...  | First Bankcard      | 44182292810...     | 232 · Accounts... | 4.09     |        | 10,970.81 |
| Bill            | 11/23/2015 | 44182...  | First Bankcard      | 44182292810...     | 232 · Accounts... | 29.99    |        | 11,000.80 |
| Check           | 11/24/2015 | DB CD     | Amazon.com          |                    | 131.2 · Comm ...  | 8.63     |        | 11,009.43 |
| Check           | 11/24/2015 | DB CD     | Amazon.com          |                    | 131.2 · Comm ...  | 63.31    |        | 11,072.74 |
| Check           | 11/24/2015 | DB CD     | Amazon.com          |                    | 131.2 · Comm ...  | 8.69     |        | 11,081.43 |
| Check           | 11/24/2015 | DB CD     | Amazon.com          |                    | 131.2 · Comm ...  | 63.76    |        | 11,145.19 |
| Check           | 11/24/2015 | DB CD     | Amazon.com          |                    | 131.2 · Comm ...  | 6.50     |        | 11,151.69 |
| Check           | 11/24/2015 | DB CD     | Amazon.com          |                    | 131.2 · Comm ...  | 47.68    |        | 11,199.37 |
| Check           | 11/30/2015 | DB CD     | Amazon.com          |                    | 131.2 · Comm ...  | 25.19    |        | 11,224.56 |
| Check           | 11/30/2015 | DB CD     | Amazon.com          |                    | 131.2 · Comm ...  | 184.75   |        | 11,409.31 |
| Deposit         | 11/30/2015 |           |                     | Deposit            | 131.2 · Comm ...  |          | 6.45   | 11,402.86 |
| Deposit         | 11/30/2015 |           |                     | Deposit            | 131.2 · Comm ...  |          | 47.31  | 11,355.55 |
| Bill            | 11/30/2015 | INV# 1    | GENESIS BILLING ... | INV# 1 COLL...     | 232 · Accounts... | 241.50   |        | 11,597.05 |
| Bill            | 11/30/2015 | 002207    | KY CRYSTAL WAT...   | 002207             | 232 · Accounts... | 5.44     |        | 11,602.49 |
| Bill            | 11/30/2015 | 002207    | KY CRYSTAL WAT...   | 002207             | 232 · Accounts... | 39.91    |        | 11,642.40 |
| General Journal | 11/30/2015 | 6         |                     | TO TAKE OF...      | 405.1 · Manag...  |          | 62.96  | 11,579.44 |
| Check           | 12/02/2015 | DB CD     | Easy ID Solution    |                    | 131.2 · Comm ...  | 2.33     |        | 11,581.77 |
| Check           | 12/02/2015 | DB CD     | Easy ID Solution    |                    | 131.2 · Comm ...  | 17.07    |        | 11,598.84 |
| General Journal | 12/02/2015 | Payrol... | Amazon.com          | Reverse of G...    | 131.2 · Comm ...  |          | 13.56  | 11,585.28 |
| General Journal | 12/02/2015 | Payrol... | Amazon.com          | Reverse of G...    | 131.2 · Comm ...  |          | 99.44  | 11,485.84 |
| Check           | 12/03/2015 | DB CD     | Speedway Superam... |                    | 131.2 · Comm ...  | 1.89     |        | 11,487.73 |
| Check           | 12/03/2015 | DB CD     | Speedway Superam... |                    | 131.2 · Comm ...  | 13.87    |        | 11,501.60 |
| Check           | 12/04/2015 | DB CD     | Giovanni's          |                    | 131.2 · Comm ...  | 6.27     |        | 11,507.87 |
| Check           | 12/04/2015 | DB CD     | Giovanni's          |                    | 131.2 · Comm ...  | 46.02    |        | 11,553.89 |
| Bill            | 12/04/2015 | #6011...  | Office Depot        | office supplies... | 232 · Accounts... | 253.14   |        | 11,807.03 |
| Check           | 12/10/2015 | 6909      | CASH                | Christmas Ex...    | 131.2 · Comm ...  | 156.00   |        | 11,963.03 |
| Check           | 12/10/2015 | 6909      | CASH                | Christmas Ex...    | 131.2 · Comm ...  | 1,144.00 |        | 13,107.03 |
| Check           | 12/11/2015 | DB CD     | Transportation      |                    | 131.2 · Comm ...  | 1.98     |        | 13,109.01 |
| Check           | 12/11/2015 | DB CD     | Transportation      |                    | 131.2 · Comm ...  | 14.52    |        | 13,123.53 |
| Check           | 12/11/2015 | DB CD     | Amazon.com          |                    | 131.2 · Comm ...  | 3.12     |        | 13,126.65 |
| Check           | 12/11/2015 | DB CD     | Amazon.com          |                    | 131.2 · Comm ...  | 22.85    |        | 13,149.50 |
| Check           | 12/11/2015 | DB CD     | Amazon.com          |                    | 131.2 · Comm ...  | 3.03     |        | 13,152.53 |
| Check           | 12/11/2015 | DB CD     | Amazon.com          |                    | 131.2 · Comm ...  | 22.19    |        | 13,174.72 |
| Check           | 12/13/2015 | DB CD     | Amazon.com          |                    | 131.2 · Comm ...  | 1.44     |        | 13,176.16 |

## Kentucky Frontier Gas, LLC General Ledger As of December 31, 2015

| Type                                    | Date       | Num      | Name              | Memo            | Split              | Debit     | Credit   | Balance   |
|---|------------|----------|-------------------|-----------------|--------------------|-----------|----------|-----------|
| Check                                   | 12/13/2015 | DB CD    | Amazon.com        |                 | 131.2 · Comm ...   | 10.54     |          | 13,186.70 |
| Check                                   | 12/13/2015 | DB CD    | Amazon.com        |                 | 131.2 · Comm ...   | 1.68      |          | 13,188.38 |
| Check                                   | 12/13/2015 | DB CD    | Amazon.com        |                 | 131.2 · Comm ...   | 12.31     |          | 13,200.69 |
| Deposit                                 | 12/13/2015 | CR REF   | Amazon.com        | CR REF FRO...   | 131.2 · Comm ...   |           | 3.12     | 13,197.57 |
| Deposit                                 | 12/13/2015 | CR REF   | Amazon.com        | Deposit         | 131.2 · Comm ...   |           | 22.85    | 13,174.72 |
| Check                                   | 12/14/2015 | 6919     | CASH              | Christmas Ex... | 131.2 · Comm ...   | 500.00    |          | 13,674.72 |
| Check                                   | 12/15/2015 | DB CD    | Amazon.com        |                 | 131.2 · Comm ...   | 3.05      |          | 13,677.77 |
| Check                                   | 12/15/2015 | DB CD    | Amazon.com        |                 | 131.2 · Comm ...   | 22.33     |          | 13,700.10 |
| Check                                   | 12/15/2015 | DB CD    | Amazon.com        |                 | 131.2 · Comm ...   | 4.98      |          | 13,705.08 |
| Check                                   | 12/15/2015 | DB CD    | Amazon.com        |                 | 131.2 · Comm ...   | 36.48     |          | 13,741.56 |
| Check                                   | 12/15/2015 | DB CD    | Amazon.com        |                 | 131.2 · Comm ...   | 2.86      |          | 13,744.42 |
| Check                                   | 12/15/2015 | DB CD    | Amazon.com        |                 | 131.2 · Comm ...   | 20.98     |          | 13,765.40 |
| Check                                   | 12/15/2015 | DB CD    | Amazon.com        |                 | 131.2 · Comm ...   | 3.05      |          | 13,768.45 |
| Check                                   | 12/15/2015 | DB CD    | Amazon.com        |                 | 131.2 · Comm ...   | 22.38     |          | 13,790.83 |
| Check                                   | 12/15/2015 | DB CD    | Amazon.com        |                 | 131.2 · Comm ...   | 1.13      |          | 13,791.96 |
| Check                                   | 12/15/2015 | DB CD    | Amazon.com        |                 | 131.2 · Comm ...   | 8.28      |          | 13,800.24 |
| Check                                   | 12/15/2015 | DB CD    | Transportation    |                 | 131.2 · Comm ...   | 5.50      |          | 13,805.74 |
| Check                                   | 12/17/2015 | DB CD    | Amazon.com        |                 | 131.2 · Comm ...   | 14.14     |          | 13,819.88 |
| Check                                   | 12/17/2015 | DB CD    | Amazon.com        |                 | 131.2 · Comm ...   | 103.66    |          | 13,923.54 |
| Check                                   | 12/18/2015 | DB CD    | Staples           |                 | 131.2 · Comm ...   | 11.62     |          | 13,935.16 |
| Check                                   | 12/18/2015 | DB CD    | Amazon.com        |                 | 131.2 · Comm ...   | 2.64      |          | 13,937.80 |
| Check                                   | 12/18/2015 | DB CD    | Amazon.com        |                 | 131.2 · Comm ...   | 19.34     |          | 13,957.14 |
| Check                                   | 12/18/2015 | DB CD    | Amazon.com        |                 | 131.2 · Comm ...   | 8.69      |          | 13,965.83 |
| Check                                   | 12/18/2015 | DB CD    | Amazon.com        |                 | 131.2 · Comm ...   | 63.72     |          | 14,029.55 |
| Check                                   | 12/18/2015 | DB CD    | Staples           |                 | 131.2 · Comm ...   | 85.20     |          | 14,114.75 |
| Bill                                    | 12/23/2015 | 44182... | First Bankcard    | 44182292810...  | 232 · Accounts...  | 94.88     |          | 14,209.63 |
| Bill                                    | 12/23/2015 | 44182... | First Bankcard    | 44182292810...  | 232 · Accounts...  | 695.82    |          | 14,905.45 |
| Credit                                  | 12/23/2015 |          | First Bankcard    |                 | 232 · Accounts...  |           | 104.94   | 14,800.51 |
| Bill                                    | 12/31/2015 | 002207   | KY CRYSTAL WAT... | 002207          | 232 · Accounts...  | 5.56      |          | 14,806.07 |
| Bill                                    | 12/31/2015 | 002207   | KY CRYSTAL WAT... | 002207          | 232 · Accounts...  | 40.79     |          | 14,846.86 |
| General Journal                         | 12/31/2015 | 3        |                   | TO TAKE OF...   | 408.5 · Public ... |           | 327.22   | 14,519.64 |
| Total 921.2 · Office Supplies & Expense |            |          |                   |                 |                    | 18,675.27 | 4,155.63 | 14,519.64 |
| <b>921.3 · Bank Service Charges</b>     |            |          |                   |                 |                    |           |          | 0.00      |
| Check                                   | 01/13/2015 | AW       | BANK CHARGE       |                 | 131.2 · Comm ...   | 3.00      |          | 3.00      |
| Check                                   | 01/26/2015 | ACH      | ADP               |                 | 131.3 · Comm ...   | 30.00     |          | 33.00     |
| Check                                   | 01/29/2015 | A/W      | BANK CHARGE       |                 | 131.2 · Comm ...   | 3.00      |          | 36.00     |
| Check                                   | 01/30/2015 | A/W      | BANK CHARGE       |                 | 131.2 · Comm ...   | 3.00      |          | 39.00     |
| Check                                   | 01/30/2015 | AW       | BANK CHARGE       |                 | 131.2 · Comm ...   | 354.90    |          | 393.90    |
| Check                                   | 01/31/2015 | AW       | BANK CHARGE       |                 | 131.6 · Comm ...   | 10.00     |          | 403.90    |
| Check                                   | 02/02/2015 | AW       | BANK CHARGE       |                 | 131.2 · Comm ...   | 3.00      |          | 406.90    |
| Check                                   | 02/06/2015 | AW       | BANK CHARGE       |                 | 131.2 · Comm ...   | 3.00      |          | 409.90    |
| Check                                   | 02/06/2015 | A/W      | BANK CHARGE       |                 | 131.2 · Comm ...   | 3.00      |          | 412.90    |
| Check                                   | 02/06/2015 | A/W      | BANK CHARGE       |                 | 131.2 · Comm ...   | 3.00      |          | 415.90    |
| Check                                   | 02/10/2015 | A/W      | BANK CHARGE       |                 | 131.2 · Comm ...   | 3.00      |          | 418.90    |
| Check                                   | 02/27/2015 | AW       | BANK CHARGE       |                 | 131.2 · Comm ...   | 3.00      |          | 421.90    |
| Check                                   | 02/27/2015 | AW       | BANK CHARGE       |                 | 131.2 · Comm ...   | 3.00      |          | 424.90    |
| Check                                   | 02/27/2015 | ACH      | MISCELLANEOUS ... |                 | 131.2 · Comm ...   | 318.75    |          | 743.65    |

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## Kentucky Frontier Gas, LLC General Ledger As of December 31, 2015

08/01/17

Accrual Basis

| Type            | Date       | Num     | Name                  | Memo           | Split             | Debit  | Credit | Balance  |
|-----------------|------------|---------|-----------------------|----------------|-------------------|--------|--------|----------|
| Check           | 03/05/2015 | AW      | BANK CHARGE           |                | 131.2 · Comm ...  | 3.00   |        | 746.65   |
| Check           | 03/06/2015 | AW      | BANK CHARGE           |                | 131.2 · Comm ...  | 3.00   |        | 749.65   |
| Check           | 03/20/2015 | AW      | BANK CHARGE           |                | 131.2 · Comm ...  | 3.00   |        | 752.65   |
| Check           | 03/20/2015 | AW      | BANK CHARGE           |                | 131.2 · Comm ...  | 3.00   |        | 755.65   |
| Check           | 03/24/2015 | AW      | BANK CHARGE           |                | 131.2 · Comm ...  | 3.00   |        | 758.65   |
| Check           | 03/26/2015 | AW      | BANK CHARGE           |                | 131.2 · Comm ...  | 3.00   |        | 761.65   |
| Check           | 03/26/2015 | AW      | BANK CHARGE           |                | 131.2 · Comm ...  | 3.00   |        | 764.65   |
| Check           | 03/26/2015 | AW      | BANK CHARGE           |                | 131.2 · Comm ...  | 3.00   |        | 767.65   |
| Check           | 03/31/2015 | AW      | MISCELLANEOUS ...     |                | 131.2 · Comm ...  | 415.05 |        | 1,182.70 |
| Check           | 03/31/2015 | AW      | BANK CHARGE           |                | 131.6 · Comm ...  | 10.00  |        | 1,192.70 |
| Check           | 04/03/2015 | AW      | BANK CHARGE           |                | 131.2 · Comm ...  | 3.00   |        | 1,195.70 |
| Check           | 04/03/2015 | AW      | BANK CHARGE           |                | 131.2 · Comm ...  | 3.00   |        | 1,198.70 |
| Check           | 04/03/2015 | AW      | BANK CHARGE           |                | 131.2 · Comm ...  | 3.00   |        | 1,201.70 |
| Check           | 04/06/2015 | AW      | MISCELLANEOUS ...     |                | 131.2 · Comm ...  | 3.00   |        | 1,204.70 |
| Check           | 04/16/2015 | AW      | BANK CHARGE           |                | 131.2 · Comm ...  | 3.00   |        | 1,207.70 |
| Check           | 04/20/2015 | ACH     | BANK CHARGE           |                | 131.2 · Comm ...  | 3.00   |        | 1,210.70 |
| Check           | 04/21/2015 | AW      | BANK CHARGE           |                | 131.2 · Comm ...  | 3.00   |        | 1,213.70 |
| Check           | 04/30/2015 | AW      | BANK CHARGE           |                | 131.2 · Comm ...  | 319.50 |        | 1,533.20 |
| Check           | 04/30/2015 | A/W     | BANK CHARGE           |                | 131.6 · Comm ...  | 10.00  |        | 1,543.20 |
| Check           | 05/20/2015 | AW      | MISCELLANEOUS ...     |                | 131.2 · Comm ...  | 3.00   |        | 1,546.20 |
| Check           | 05/31/2015 | AW      | MISCELLANEOUS ...     |                | 131.2 · Comm ...  | 332.70 |        | 1,878.90 |
| Check           | 05/31/2015 | AW      | BANK CHARGE           |                | 131.6 · Comm ...  | 10.00  |        | 1,888.90 |
| Check           | 06/02/2015 | AW      | BANK CHARGE           |                | 131.2 · Comm ...  | 3.00   |        | 1,891.90 |
| Check           | 06/11/2015 | AW      | BANK CHARGE           |                | 131.2 · Comm ...  | 3.00   |        | 1,894.90 |
| Check           | 06/12/2015 | AW      | BANK CHARGE           |                | 131.2 · Comm ...  | 3.00   |        | 1,897.90 |
| Check           | 06/19/2015 | AW      | BANK CHARGE           |                | 131.2 · Comm ...  | 6.00   |        | 1,903.90 |
| Check           | 06/30/2015 | AW      | MISCELLANEOUS ...     |                | 131.2 · Comm ...  | 328.50 |        | 2,232.40 |
| Check           | 06/30/2015 | AW      | BANK CHARGE           |                | 131.6 · Comm ...  | 10.00  |        | 2,242.40 |
| General Journal | 06/30/2015 | 3       |                       | TO TAKE OF...  | 405.1 · Manag...  |        | 6.00   | 2,236.40 |
| Check           | 07/07/2015 | AW      | BANK CHARGE           |                | 131.2 · Comm ...  | 3.00   |        | 2,239.40 |
| Check           | 07/10/2015 | AW      | BANK CHARGE           |                | 131.2 · Comm ...  | 3.00   |        | 2,242.40 |
| Bill            | 07/21/2015 |         | Community Trust Ba... | Amendment f... | 232 · Accounts... | 150.00 |        | 2,392.40 |
| Check           | 07/23/2015 | AW      | BANK CHARGE           |                | 131.2 · Comm ...  | 3.00   |        | 2,395.40 |
| Check           | 07/31/2015 | AW      | MISCELLANEOUS ...     |                | 131.2 · Comm ...  | 300.90 |        | 2,696.30 |
| Check           | 07/31/2015 | ACH     | BANK CHARGE           |                | 131.6 · Comm ...  | 10.00  |        | 2,706.30 |
| Check           | 08/20/2015 | AW      | BANK CHARGE           |                | 131.2 · Comm ...  | 3.00   |        | 2,709.30 |
| Bill            | 08/21/2015 | Amen... | Community Trust Ba... | Amendment f... | 232 · Accounts... | 150.00 |        | 2,859.30 |
| Check           | 08/21/2015 | AW      | BANK CHARGE           |                | 131.2 · Comm ...  | 3.00   |        | 2,862.30 |
| Check           | 08/31/2015 | AW      | BANK CHARGE           |                | 131.2 · Comm ...  | 295.35 |        | 3,157.65 |
| Check           | 08/31/2015 | 3       | BANK CHARGE           |                | 131.6 · Comm ...  | 10.00  |        | 3,167.65 |
| Check           | 09/04/2015 | AW      | BANK CHARGE           |                | 131.2 · Comm ...  | 3.00   |        | 3,170.65 |
| Check           | 09/17/2015 | AW      | BANK CHARGE           |                | 131.2 · Comm ...  | 3.00   |        | 3,173.65 |
| Check           | 09/29/2015 | AW      | BANK CHARGE           |                | 131.2 · Comm ...  | 3.00   |        | 3,176.65 |
| Check           | 09/30/2015 | AW      | MISCELLANEOUS ...     |                | 131.2 · Comm ...  | 307.05 |        | 3,483.70 |
| Check           | 09/30/2015 | AW      | BANK CHARGE           |                | 131.6 · Comm ...  | 10.00  |        | 3,493.70 |
| Check           | 10/07/2015 | AW      | BANK CHARGE           |                | 131.2 · Comm ...  | 3.00   |        | 3,496.70 |
| Check           | 10/07/2015 | 1       | BANK CHARGE           |                | 131.7 · CTB S...  | 3.00   |        | 3,499.70 |
| Check           | 10/09/2015 | AW      | BANK CHARGE           |                | 131.2 · Comm ...  | 3.00   |        | 3,502.70 |
| Check           | 10/28/2015 | AW      | BANK CHARGE           |                | 131.6 · Comm ...  | 3.00   |        | 3,505.70 |

## Kentucky Frontier Gas, LLC General Ledger As of December 31, 2015

| Type                               | Date       | Num       | Name                   | Memo              | Split             | Debit    | Credit | Balance   |
|------------------------------------|------------|-----------|------------------------|-------------------|-------------------|----------|--------|-----------|
| Check                              | 10/28/2015 | AW        | BANK CHARGE            |                   | 131.6 · Comm ...  | 4.00     |        | 3,509.70  |
| Check                              | 10/30/2015 | ACH       | MISCELLANEOUS ...      |                   | 131.2 · Comm ...  | 298.05   |        | 3,807.75  |
| Check                              | 11/02/2015 | AW        | BANK CHARGE            |                   | 131.6 · Comm ...  | 6.00     |        | 3,813.75  |
| Check                              | 11/05/2015 | 6795      | Community Trust Ba...  | Bank Process...   | 131.2 · Comm ...  | 750.00   |        | 4,563.75  |
| Check                              | 11/05/2015 | AW        | BANK CHARGE            |                   | 131.2 · Comm ...  | 3.00     |        | 4,566.75  |
| Check                              | 11/10/2015 | 2         | BANK CHARGE            |                   | 131.7 · CTB S...  | 3.00     |        | 4,569.75  |
| Check                              | 11/30/2015 | AW        | BANK CHARGE            |                   | 131.2 · Comm ...  | 242.10   |        | 4,811.85  |
| Check                              | 12/02/2015 | AW        | BANK CHARGE            |                   | 131.2 · Comm ...  | 3.00     |        | 4,814.85  |
| Check                              | 12/04/2015 | AW        | INCOMING WIRE F...     | FEE FOR TR...     | 131.2 · Comm ...  | 10.00    |        | 4,824.85  |
| Check                              | 12/04/2015 | AW        | INCOMING WIRE F...     | FEE FOR TR...     | 131.2 · Comm ...  |          |        | 4,824.85  |
| Check                              | 12/04/2015 | AW        | INCOMING WIRE F...     | FEE FOR TR...     | 131.2 · Comm ...  |          |        | 4,824.85  |
| Check                              | 12/04/2015 | AW        | INCOMING WIRE F...     | FEE FOR TR...     | 131.2 · Comm ...  |          |        | 4,824.85  |
| Check                              | 12/04/2015 | AW        | INCOMING WIRE F...     | FEE FOR TR...     | 131.2 · Comm ...  |          |        | 4,824.85  |
| Check                              | 12/04/2015 | AW        | INCOMING WIRE F...     | FEE FOR TR...     | 131.2 · Comm ...  |          |        | 4,824.85  |
| Check                              | 12/04/2015 | AW        | INCOMING WIRE F...     | FEE FOR TR...     | 131.2 · Comm ...  |          |        | 4,824.85  |
| Check                              | 12/09/2015 | AW        | BANK CHARGE            | WIRE FEE / SS     | 131.7 · CTB S...  | 10.00    |        | 4,834.85  |
| Check                              | 12/11/2015 | WIRE ...  | WIRE FEE FOR RS...     | OUTGOING ...      | 131.2 · Comm ...  | 20.00    |        | 4,854.85  |
| Check                              | 12/11/2015 | WIRE ...  | WIRE FEE FOR PU...     | OUTGOING ...      | 131.2 · Comm ...  | 20.00    |        | 4,874.85  |
| Check                              | 12/14/2015 | AW        | BANK CHARGE            | FOR NSF RO...     | 131.2 · Comm ...  | 3.00     |        | 4,877.85  |
| Check                              | 12/15/2015 | wire fee  | BANK CHARGE            |                   | 131.7 · CTB S...  | 10.00    |        | 4,887.85  |
| Check                              | 12/17/2015 | AW        | Bill Pay Service       |                   | 131.2 · Comm ...  | 2.95     |        | 4,890.80  |
| Check                              | 12/18/2015 | AW        | BANK CHARGE            |                   | 131.2 · Comm ...  | 3.00     |        | 4,893.80  |
| Check                              | 12/30/2015 | AW        | BANK CHARGE            |                   | 131.2 · Comm ...  | 3.00     |        | 4,896.80  |
| Check                              | 12/31/2015 | AW        | BANK CHARGE            |                   | 131.2 · Comm ...  | 3.00     |        | 4,899.80  |
| Check                              | 12/31/2015 | ACH       | MISCELLANEOUS ...      |                   | 131.2 · Comm ...  | 291.00   |        | 5,190.80  |
| Total 921.3 · Bank Service Charges |            |           |                        |                   |                   | 5,196.80 | 6.00   | 5,190.80  |
| <b>921.4 · Computer Software</b>   |            |           |                        |                   |                   |          |        | 0.00      |
| Bill                               | 06/30/2015 | Inv No... | Pinpoint Systems, Inc. | Inv No. 6449      | 232 · Accounts... | 187.20   |        | 187.20    |
| Bill                               | 06/30/2015 | Inv No... | Pinpoint Systems, Inc. | Inv No. 6449      | 232 · Accounts... | 1,372.80 |        | 1,560.00  |
| Bill                               | 07/24/2015 | Inv No... | Pinpoint Systems, Inc. | Inv No. 7293      | 232 · Accounts... | 195.94   |        | 1,755.94  |
| Bill                               | 07/24/2015 | Inv No... | Pinpoint Systems, Inc. | Inv No. 7293      | 232 · Accounts... | 1,436.86 |        | 3,192.80  |
| Bill                               | 07/31/2015 | 6467      | Pinpoint Systems, Inc. | Server setup ...  | 232 · Accounts... | 1,440.00 |        | 4,632.80  |
| Bill                               | 07/31/2015 | 6467      | Pinpoint Systems, Inc. |                   | 232 · Accounts... |          |        | 4,632.80  |
| Bill                               | 08/31/2015 | #6481     | Pinpoint Systems, Inc. | #6481             | 232 · Accounts... | 255.60   |        | 4,888.40  |
| Bill                               | 08/31/2015 | #6481     | Pinpoint Systems, Inc. | #6481             | 232 · Accounts... | 1,874.40 |        | 6,762.80  |
| General Journal                    | 08/31/2015 | 3         |                        | TO TAKE OF...     | 405.1 · Manag...  |          | 255.60 | 6,507.20  |
| Bill                               | 09/30/2015 | Inv# 6... | Pinpoint Systems, Inc. | Inv# 6517         | 232 · Accounts... | 310.20   |        | 6,817.40  |
| Bill                               | 09/30/2015 | Inv# 6... | Pinpoint Systems, Inc. | Inv# 6517         | 232 · Accounts... | 2,274.80 |        | 9,092.20  |
| General Journal                    | 09/30/2015 | 4         |                        | TO TAKE OF...     | 405.1 · Manag...  |          | 310.20 | 8,782.00  |
| Bill                               | 10/01/2015 |           | PINEDALE NATUR...      | QB's Enterprise   | 232 · Accounts... | 1,622.88 |        | 10,404.88 |
| Bill                               | 12/01/2015 | CUST...   | CASELLE                | INV# 69806 ...    | 232 · Accounts... | 77.88    |        | 10,482.76 |
| Bill                               | 12/01/2015 | CUST...   | CASELLE                | INV# 69806 ...    | 232 · Accounts... | 571.12   |        | 11,053.88 |
| Bill                               | 12/01/2015 | 2241      | NMB Associates Inc     | Network Tech...   | 232 · Accounts... | 550.00   |        | 11,603.88 |
| Bill                               | 12/31/2015 | Inv# 6... | Pinpoint Systems, Inc. | Inv# 6586 Inv ... | 232 · Accounts... | 249.30   |        | 11,853.18 |
| Bill                               | 12/31/2015 | Inv# 6... | Pinpoint Systems, Inc. | Inv# 6586 Inv ... | 232 · Accounts... | 2,520.70 |        | 14,373.88 |
| Bill                               | 12/31/2015 | Inv# 6... | Pinpoint Systems, Inc. | Inv# 6615 dat...  | 232 · Accounts... | 166.50   |        | 14,540.38 |

## Kentucky Frontier Gas, LLC General Ledger As of December 31, 2015

| Type                               | Date       | Num       | Name                   | Memo             | Split              | Debit     | Credit   | Balance   |
|------------------------------------|------------|-----------|------------------------|------------------|--------------------|-----------|----------|-----------|
| Bill                               | 12/31/2015 | Inv# 6... | Pinpoint Systems, Inc. | Inv# 6615 dat... | 232 · Accounts...  | 1,683.50  |          | 16,223.88 |
| Bill                               | 12/31/2015 | Inv# 6... | Pinpoint Systems, Inc. | Inv# 6664 dat... | 232 · Accounts...  | 54.90     |          | 16,278.78 |
| Bill                               | 12/31/2015 | Inv# 6... | Pinpoint Systems, Inc. | Inv# 6664 dat... | 232 · Accounts...  | 555.10    |          | 16,833.88 |
| General Journal                    | 12/31/2015 | 3         |                        | TO TAKE OF...    | 408.5 · Public ... |           | 77.88    | 16,756.00 |
| General Journal                    | 12/31/2015 | 4         |                        | TO TAKE OF...    | 405.1 · Manag...   |           | 470.70   | 16,285.30 |
| Total 921.4 · Computer Software    |            |           |                        |                  |                    | 17,399.68 | 1,114.38 | 16,285.30 |
| <b>921.5 · Cleaning/Janitorial</b> |            |           |                        |                  |                    |           |          | 0.00      |
| Check                              | 01/02/2015 | 5837      | MARY MUSIC             |                  | 131.2 · Comm ...   | 44.00     |          | 44.00     |
| Check                              | 01/02/2015 | 5837      | MARY MUSIC             |                  | 131.2 · Comm ...   | 6.00      |          | 50.00     |
| Bill                               | 01/07/2015 | 01/05/... | MICHELLE WADE          | TRAVEL ( GA...   | 232 · Accounts...  |           |          | 50.00     |
| Bill                               | 01/09/2015 |           | MARY MUSIC             | Cleaning on 0... | 232 · Accounts...  | 44.00     |          | 94.00     |
| Bill                               | 01/09/2015 |           | MARY MUSIC             | Cleaning on 0... | 232 · Accounts...  | 6.00      |          | 100.00    |
| Bill                               | 01/16/2015 |           | MARY MUSIC             | CLEANING O...    | 232 · Accounts...  | 6.00      |          | 106.00    |
| Bill                               | 01/16/2015 |           | MARY MUSIC             | CLEANING O...    | 232 · Accounts...  | 44.00     |          | 150.00    |
| Bill                               | 01/23/2015 |           | MARY MUSIC             |                  | 232 · Accounts...  | 44.00     |          | 194.00    |
| Bill                               | 01/23/2015 |           | MARY MUSIC             |                  | 232 · Accounts...  | 6.00      |          | 200.00    |
| General Journal                    | 01/31/2015 | 5         |                        | TO TAKE OF...    | 405.1 · Manag...   |           | 24.00    | 176.00    |
| Bill                               | 02/01/2015 |           | MARY MUSIC             |                  | 232 · Accounts...  | 44.00     |          | 220.00    |
| Bill                               | 02/01/2015 |           | MARY MUSIC             |                  | 232 · Accounts...  | 6.00      |          | 226.00    |
| Check                              | 02/10/2015 | 5969      | MARY MUSIC             | CLEANING O...    | 131.2 · Comm ...   | 44.00     |          | 270.00    |
| Check                              | 02/10/2015 | 5969      | MARY MUSIC             | CLEANING O...    | 131.2 · Comm ...   | 6.00      |          | 276.00    |
| Bill                               | 02/21/2015 |           | MARY MUSIC             |                  | 232 · Accounts...  | 44.00     |          | 320.00    |
| Bill                               | 02/21/2015 |           | MARY MUSIC             |                  | 232 · Accounts...  | 6.00      |          | 326.00    |
| General Journal                    | 02/28/2015 | 6         |                        | TO TAKE OF...    | 405.1 · Manag...   |           | 18.00    | 308.00    |
| Bill                               | 03/02/2015 |           | Heather Cantrell       |                  | 232 · Accounts...  | 44.00     |          | 352.00    |
| Bill                               | 03/02/2015 |           | Heather Cantrell       |                  | 232 · Accounts...  | 6.00      |          | 358.00    |
| Bill                               | 03/07/2015 |           | MARY MUSIC             |                  | 232 · Accounts...  | 44.00     |          | 402.00    |
| Bill                               | 03/07/2015 |           | MARY MUSIC             |                  | 232 · Accounts...  | 6.00      |          | 408.00    |
| Bill                               | 03/14/2015 |           | MARY MUSIC             |                  | 232 · Accounts...  | 44.00     |          | 452.00    |
| Bill                               | 03/14/2015 |           | MARY MUSIC             |                  | 232 · Accounts...  | 6.00      |          | 458.00    |
| Bill                               | 03/21/2015 |           | MARY MUSIC             |                  | 232 · Accounts...  | 44.00     |          | 502.00    |
| Bill                               | 03/21/2015 |           | MARY MUSIC             |                  | 232 · Accounts...  | 6.00      |          | 508.00    |
| Bill                               | 03/28/2015 |           | Heather Cantrell       |                  | 232 · Accounts...  | 44.00     |          | 552.00    |
| Bill                               | 03/28/2015 |           | Heather Cantrell       |                  | 232 · Accounts...  | 6.00      |          | 558.00    |
| General Journal                    | 03/31/2015 | 5         |                        | TO TAKE OF...    | 405.1 · Manag...   |           | 30.00    | 528.00    |
| Bill                               | 04/05/2015 |           | Heather Cantrell       |                  | 232 · Accounts...  | 44.00     |          | 572.00    |
| Bill                               | 04/05/2015 |           | Heather Cantrell       |                  | 232 · Accounts...  | 6.00      |          | 578.00    |
| Bill                               | 04/11/2015 |           | MARY MUSIC             |                  | 232 · Accounts...  | 44.00     |          | 622.00    |
| Bill                               | 04/11/2015 |           | MARY MUSIC             |                  | 232 · Accounts...  | 6.00      |          | 628.00    |
| Bill                               | 04/18/2015 |           | MARY MUSIC             |                  | 232 · Accounts...  | 44.00     |          | 672.00    |
| Bill                               | 04/18/2015 |           | MARY MUSIC             |                  | 232 · Accounts...  | 6.00      |          | 678.00    |
| Bill                               | 04/26/2015 |           | Heather Cantrell       |                  | 232 · Accounts...  | 44.00     |          | 722.00    |
| Bill                               | 04/26/2015 |           | Heather Cantrell       |                  | 232 · Accounts...  | 6.00      |          | 728.00    |
| General Journal                    | 04/30/2015 | 5         |                        | TO TAKE OF...    | 405.1 · Manag...   |           | 24.00    | 704.00    |
| Bill                               | 05/02/2015 |           | MARY MUSIC             |                  | 232 · Accounts...  | 44.00     |          | 748.00    |
| Bill                               | 05/02/2015 |           | MARY MUSIC             |                  | 232 · Accounts...  | 6.00      |          | 754.00    |
| Check                              | 05/11/2015 | 6236      | Heather Cantrell       |                  | 131.2 · Comm ...   | 44.00     |          | 798.00    |

## Kentucky Frontier Gas, LLC General Ledger As of December 31, 2015

| Type            | Date       | Num  | Name              | Memo              | Split             | Debit | Credit | Balance  |
|-----------------|------------|------|-------------------|-------------------|-------------------|-------|--------|----------|
| Check           | 05/11/2015 | 6236 | Heather Cantrell  |                   | 131.2 · Comm ...  | 6.00  |        | 804.00   |
| Bill            | 05/16/2015 |      | MARY MUSIC        |                   | 232 · Accounts... | 44.00 |        | 848.00   |
| Bill            | 05/16/2015 |      | MARY MUSIC        |                   | 232 · Accounts... | 6.00  |        | 854.00   |
| Bill            | 05/24/2015 |      | MARY MUSIC        |                   | 232 · Accounts... | 44.00 |        | 898.00   |
| Bill            | 05/24/2015 |      | MARY MUSIC        |                   | 232 · Accounts... | 6.00  |        | 904.00   |
| Bill            | 05/30/2015 |      | MARY MUSIC        |                   | 232 · Accounts... | 44.00 |        | 948.00   |
| Bill            | 05/30/2015 |      | MARY MUSIC        |                   | 232 · Accounts... | 6.00  |        | 954.00   |
| General Journal | 05/31/2015 | 9    |                   | TO REMOVE ...     | 405.1 · Manag...  |       | 30.00  | 924.00   |
| Bill            | 06/05/2015 |      | Heather Cantrell  |                   | 232 · Accounts... | 44.00 |        | 968.00   |
| Bill            | 06/05/2015 |      | Heather Cantrell  |                   | 232 · Accounts... | 6.00  |        | 974.00   |
| Bill            | 06/12/2015 |      | MARY MUSIC        | cleaning on 0...  | 232 · Accounts... | 6.00  |        | 980.00   |
| Bill            | 06/12/2015 |      | MARY MUSIC        | cleaning on 0...  | 232 · Accounts... | 44.00 |        | 1,024.00 |
| Bill            | 06/20/2015 |      | MARY MUSIC        |                   | 232 · Accounts... | 44.00 |        | 1,068.00 |
| Bill            | 06/20/2015 |      | MARY MUSIC        |                   | 232 · Accounts... | 6.00  |        | 1,074.00 |
| Bill            | 06/28/2015 |      | Heather Cantrell  |                   | 232 · Accounts... | 44.00 |        | 1,118.00 |
| Bill            | 06/28/2015 |      | Heather Cantrell  |                   | 232 · Accounts... | 6.00  |        | 1,124.00 |
| General Journal | 06/30/2015 | 3    |                   | TO TAKE OF...     | 405.1 · Manag...  |       | 24.00  | 1,100.00 |
| Bill            | 07/05/2015 |      | Heather Cantrell  |                   | 232 · Accounts... | 44.00 |        | 1,144.00 |
| Bill            | 07/05/2015 |      | Heather Cantrell  |                   | 232 · Accounts... | 6.00  |        | 1,150.00 |
| Bill            | 07/11/2015 |      | MARY MUSIC        |                   | 232 · Accounts... | 44.00 |        | 1,194.00 |
| Bill            | 07/11/2015 |      | MARY MUSIC        |                   | 232 · Accounts... | 6.00  |        | 1,200.00 |
| Bill            | 07/18/2015 |      | Heather Cantrell  |                   | 232 · Accounts... | 44.00 |        | 1,244.00 |
| Bill            | 07/18/2015 |      | Heather Cantrell  |                   | 232 · Accounts... | 6.00  |        | 1,250.00 |
| Check           | 07/27/2015 | 6467 | MARY MUSIC        | for cleaning o... | 131.2 · Comm ...  | 44.00 |        | 1,294.00 |
| Check           | 07/27/2015 | 6467 | MARY MUSIC        | for cleaning o... | 131.2 · Comm ...  | 6.00  |        | 1,300.00 |
| General Journal | 07/31/2015 | 8    |                   | TO TAKE OF...     | 405.1 · Manag...  |       | 24.00  | 1,276.00 |
| Bill            | 08/01/2015 |      | Heather Cantrell  |                   | 232 · Accounts... | 44.00 |        | 1,320.00 |
| Bill            | 08/01/2015 |      | Heather Cantrell  |                   | 232 · Accounts... | 6.00  |        | 1,326.00 |
| Check           | 08/07/2015 | 6530 | MARY MUSIC        | Cleaning on 0...  | 131.2 · Comm ...  | 6.00  |        | 1,332.00 |
| Check           | 08/07/2015 | 6530 | MARY MUSIC        | Cleaning on 0...  | 131.2 · Comm ...  | 44.00 |        | 1,376.00 |
| Bill            | 08/15/2015 |      | Heather Cantrell  |                   | 232 · Accounts... | 44.00 |        | 1,420.00 |
| Bill            | 08/15/2015 |      | Heather Cantrell  |                   | 232 · Accounts... | 6.00  |        | 1,426.00 |
| Bill            | 08/22/2015 |      | MARY MUSIC        |                   | 232 · Accounts... | 44.00 |        | 1,470.00 |
| Bill            | 08/22/2015 |      | MARY MUSIC        |                   | 232 · Accounts... | 6.00  |        | 1,476.00 |
| Bill            | 08/29/2015 |      | Heather Cantrell  |                   | 232 · Accounts... | 44.00 |        | 1,520.00 |
| Bill            | 08/29/2015 |      | Heather Cantrell  |                   | 232 · Accounts... | 6.00  |        | 1,526.00 |
| General Journal | 08/31/2015 | 3    |                   | TO TAKE OF...     | 405.1 · Manag...  |       | 30.00  | 1,496.00 |
| Bill            | 09/05/2015 |      | MARY MUSIC        |                   | 232 · Accounts... | 44.00 |        | 1,540.00 |
| Bill            | 09/05/2015 |      | MARY MUSIC        |                   | 232 · Accounts... | 6.00  |        | 1,546.00 |
| Check           | 09/14/2015 | 6652 | Powers, Heather L | Cleaning office   | 131.2 · Comm ...  | 44.00 |        | 1,590.00 |
| Check           | 09/14/2015 | 6652 | Powers, Heather L | Cleaning office   | 131.2 · Comm ...  | 6.00  |        | 1,596.00 |
| Bill            | 09/20/2015 |      | MARY MUSIC        |                   | 232 · Accounts... | 44.00 |        | 1,640.00 |
| Bill            | 09/20/2015 |      | MARY MUSIC        |                   | 232 · Accounts... | 6.00  |        | 1,646.00 |
| Bill            | 09/26/2015 |      | Heather Cantrell  |                   | 232 · Accounts... | 44.00 |        | 1,690.00 |
| Bill            | 09/26/2015 |      | Heather Cantrell  |                   | 232 · Accounts... | 6.00  |        | 1,696.00 |
| General Journal | 09/30/2015 | 4    |                   | TO TAKE OF...     | 405.1 · Manag...  |       | 24.00  | 1,672.00 |
| Bill            | 10/04/2015 |      | MARY MUSIC        |                   | 232 · Accounts... | 44.00 |        | 1,716.00 |
| Bill            | 10/04/2015 |      | MARY MUSIC        |                   | 232 · Accounts... | 6.00  |        | 1,722.00 |
| Bill            | 10/11/2015 |      | Heather Cantrell  |                   | 232 · Accounts... | 44.00 |        | 1,766.00 |



## Kentucky Frontier Gas, LLC General Ledger As of December 31, 2015

| Type                                  | Date       | Num        | Name                 | Memo             | Split              | Debit    | Credit | Balance  |
|---------------------------------------|------------|------------|----------------------|------------------|--------------------|----------|--------|----------|
| Bill                                  | 10/11/2015 |            | Heather Cantrell     |                  | 232 · Accounts...  | 6.00     |        | 1,772.00 |
| Bill                                  | 10/16/2015 |            | MARY MUSIC           |                  | 232 · Accounts...  | 44.00    |        | 1,816.00 |
| Bill                                  | 10/16/2015 |            | MARY MUSIC           |                  | 232 · Accounts...  | 6.00     |        | 1,822.00 |
| Bill                                  | 10/25/2015 |            | Heather Cantrell     |                  | 232 · Accounts...  | 44.00    |        | 1,866.00 |
| Bill                                  | 10/25/2015 |            | Heather Cantrell     |                  | 232 · Accounts...  | 6.00     |        | 1,872.00 |
| Bill                                  | 10/30/2015 |            | MARY MUSIC           |                  | 232 · Accounts...  | 44.00    |        | 1,916.00 |
| Bill                                  | 10/30/2015 |            | MARY MUSIC           |                  | 232 · Accounts...  | 6.00     |        | 1,922.00 |
| General Journal                       | 10/31/2015 | 5          |                      | TO TAKE OF...    | 405.1 · Manag...   |          | 30.00  | 1,892.00 |
| Bill                                  | 11/08/2015 |            | Heather Cantrell     |                  | 232 · Accounts...  | 44.00    |        | 1,936.00 |
| Bill                                  | 11/08/2015 |            | Heather Cantrell     |                  | 232 · Accounts...  | 6.00     |        | 1,942.00 |
| Bill                                  | 11/14/2015 |            | MARY MUSIC           |                  | 232 · Accounts...  | 44.00    |        | 1,986.00 |
| Bill                                  | 11/14/2015 |            | MARY MUSIC           |                  | 232 · Accounts...  | 6.00     |        | 1,992.00 |
| Bill                                  | 11/22/2015 |            | MARY MUSIC           |                  | 232 · Accounts...  | 44.00    |        | 2,036.00 |
| Bill                                  | 11/22/2015 |            | MARY MUSIC           |                  | 232 · Accounts...  | 6.00     |        | 2,042.00 |
| Bill                                  | 11/29/2015 |            | Heather Cantrell     |                  | 232 · Accounts...  | 44.00    |        | 2,086.00 |
| Bill                                  | 11/29/2015 |            | Heather Cantrell     |                  | 232 · Accounts...  | 6.00     |        | 2,092.00 |
| General Journal                       | 11/30/2015 | 6          |                      | TO TAKE OF...    | 405.1 · Manag...   |          | 24.00  | 2,068.00 |
| Bill                                  | 12/05/2015 |            | MARY MUSIC           |                  | 232 · Accounts...  | 44.00    |        | 2,112.00 |
| Bill                                  | 12/05/2015 |            | MARY MUSIC           |                  | 232 · Accounts...  | 6.00     |        | 2,118.00 |
| Bill                                  | 12/13/2015 |            | Heather Cantrell     |                  | 232 · Accounts...  | 44.00    |        | 2,162.00 |
| Bill                                  | 12/13/2015 |            | Heather Cantrell     |                  | 232 · Accounts...  | 6.00     |        | 2,168.00 |
| Bill                                  | 12/18/2015 |            | MARY MUSIC           |                  | 232 · Accounts...  | 44.00    |        | 2,212.00 |
| Bill                                  | 12/18/2015 |            | MARY MUSIC           |                  | 232 · Accounts...  | 6.00     |        | 2,218.00 |
| Bill                                  | 12/26/2015 |            | Heather Cantrell     |                  | 232 · Accounts...  | 44.00    |        | 2,262.00 |
| Bill                                  | 12/26/2015 |            | Heather Cantrell     |                  | 232 · Accounts...  | 6.00     |        | 2,268.00 |
| General Journal                       | 12/31/2015 | 3          |                      | TO TAKE OF...    | 408.5 · Public ... |          | 24.00  | 2,244.00 |
| Total 921.5 · Cleaning/Janitorial     |            |            |                      |                  |                    | 2,550.00 | 306.00 | 2,244.00 |
| <b>921.6 · Conferencing</b>           |            |            |                      |                  |                    |          |        | 0.00     |
| Check                                 | 01/26/2015 | DB CD      | Budget Conferencing  |                  | 131.2 · Comm ...   | 13.96    |        | 13.96    |
| Check                                 | 01/26/2015 | DB CD      | Budget Conferencing  |                  | 131.2 · Comm ...   | 102.41   |        | 116.37   |
| General Journal                       | 01/31/2015 | 5          |                      | TO TAKE OF...    | 405.1 · Manag...   |          | 13.96  | 102.41   |
| Bill                                  | 04/19/2015 | 18444...   | Budget Conferencing  |                  | 232 · Accounts...  | 258.33   |        | 360.74   |
| Bill                                  | 05/19/2015 | 18641...   | Budget Conferencing  |                  | 232 · Accounts...  | 199.14   |        | 559.88   |
| Total 921.6 · Conferencing            |            |            |                      |                  |                    | 573.84   | 13.96  | 559.88   |
| <b>921.7 · Dues and Subscriptions</b> |            |            |                      |                  |                    |          |        | 0.00     |
| Bill                                  | 01/05/2015 | Inv # 6... | SOUTHEAST KY C...    | Inv # 6956 AN... | 232 · Accounts...  | 35.88    |        | 35.88    |
| Bill                                  | 01/05/2015 | Inv # 6... | SOUTHEAST KY C...    | Inv # 6956 AN... | 232 · Accounts...  | 263.12   |        | 299.00   |
| Check                                 | 01/09/2015 | DB CD      | Amazon.com           |                  | 131.2 · Comm ...   | 11.88    |        | 310.88   |
| General Journal                       | 01/31/2015 | 5          |                      | TO TAKE OF...    | 405.1 · Manag...   |          | 47.76  | 263.12   |
| Bill                                  | 03/09/2015 |            | Kentucky Chamber ... | Membership ...   | 232 · Accounts...  | 59.40    |        | 322.52   |
| Bill                                  | 03/09/2015 |            | Kentucky Chamber ... | Membership ...   | 232 · Accounts...  | 435.60   |        | 758.12   |
| General Journal                       | 03/31/2015 | 5          |                      | TO TAKE OF...    | 405.1 · Manag...   |          | 59.40  | 698.72   |
| Bill                                  | 08/04/2015 | 2015 ...   | Floyd County Cham... | 2015 Member...   | 232 · Accounts...  | 27.00    |        | 725.72   |
| Bill                                  | 08/04/2015 | 2015 ...   | Floyd County Cham... | 2015 Member...   | 232 · Accounts...  | 198.00   |        | 923.72   |
| Bill                                  | 08/25/2015 | 2015-...   | Kentucky Gas Asso... | 2015-2016 M...   | 232 · Accounts...  | 118.25   |        | 1,041.97 |

Kentucky Frontier Gas, LLC
General Ledger
As of December 31, 2015

Table with columns: Type, Date, Num, Name, Memo, Split, Debit, Credit, Balance. Contains entries for Kentucky Gas Asso..., FLOYD COUNTY TI..., and 921.8 Telephone and Fax.

**Kentucky Frontier Gas, LLC**  
**General Ledger**  
**As of December 31, 2015**

| Type            | Date       | Num      | Name                 | Memo           | Split             | Debit  | Credit | Balance  |
|-----------------|------------|----------|----------------------|----------------|-------------------|--------|--------|----------|
| Bill            | 01/25/2015 | 60629... | AT&T                 |                | 232 · Accounts... |        |        | 1,587.76 |
| Bill            | 01/25/2015 | 60629... | AT&T                 |                | 232 · Accounts... |        |        | 1,587.76 |
| Bill            | 01/27/2015 | #1234... | T.A.S                | #123465205     | 232 · Accounts... | 19.97  |        | 1,607.73 |
| Bill            | 01/27/2015 | #1234... | T.A.S                | #123465205     | 232 · Accounts... | 146.43 |        | 1,754.16 |
| Bill            | 01/27/2015 | #1234... | T.A.S                | #123465205     | 232 · Accounts... |        |        | 1,754.16 |
| Bill            | 01/27/2015 | #1234... | T.A.S                | #123465205     | 232 · Accounts... |        |        | 1,754.16 |
| Bill            | 01/27/2015 | #1234... | T.A.S                | #123465205     | 232 · Accounts... |        |        | 1,754.16 |
| Bill            | 01/27/2015 | #1234... | T.A.S                | #123465205     | 232 · Accounts... |        |        | 1,754.16 |
| Bill            | 01/27/2015 | #1234... | T.A.S                | #123465205     | 232 · Accounts... |        |        | 1,754.16 |
| Bill            | 01/27/2015 | #1234... | T.A.S                | #123465205     | 232 · Accounts... |        |        | 1,754.16 |
| General Journal | 01/31/2015 | 5        |                      | TO TAKE OF...  | 405.1 · Manag...  |        | 281.61 | 1,472.55 |
| Bill            | 02/03/2015 |          | Appalachian Wireless |                | 232 · Accounts... | 84.76  |        | 1,557.31 |
| Bill            | 02/03/2015 |          | Appalachian Wireless |                | 232 · Accounts... | 621.59 |        | 2,178.90 |
| Bill            | 02/03/2015 |          | Appalachian Wireless |                | 232 · Accounts... |        |        | 2,178.90 |
| Bill            | 02/03/2015 |          | Appalachian Wireless |                | 232 · Accounts... |        |        | 2,178.90 |
| Bill            | 02/03/2015 |          | Appalachian Wireless |                | 232 · Accounts... |        |        | 2,178.90 |
| Bill            | 02/03/2015 |          | Appalachian Wireless |                | 232 · Accounts... |        |        | 2,178.90 |
| Bill            | 02/03/2015 |          | Appalachian Wireless |                | 232 · Accounts... |        |        | 2,178.90 |
| Bill            | 02/03/2015 |          | Appalachian Wireless |                | 232 · Accounts... |        |        | 2,178.90 |
| Bill            | 02/04/2015 |          | Appalachian Wireless |                | 232 · Accounts... | 0.95   |        | 2,179.85 |
| Bill            | 02/04/2015 |          | Appalachian Wireless |                | 232 · Accounts... | 6.99   |        | 2,186.84 |
| Bill            | 02/04/2015 |          | Appalachian Wireless |                | 232 · Accounts... |        |        | 2,186.84 |
| Bill            | 02/04/2015 |          | Appalachian Wireless |                | 232 · Accounts... |        |        | 2,186.84 |
| Bill            | 02/04/2015 |          | Appalachian Wireless |                | 232 · Accounts... |        |        | 2,186.84 |
| Bill            | 02/04/2015 |          | Appalachian Wireless |                | 232 · Accounts... |        |        | 2,186.84 |
| Bill            | 02/04/2015 |          | Appalachian Wireless |                | 232 · Accounts... |        |        | 2,186.84 |
| Bill            | 02/04/2015 |          | Appalachian Wireless |                | 232 · Accounts... |        |        | 2,186.84 |
| Bill            | 02/10/2015 |          | Birch Communications |                | 232 · Accounts... | 70.88  |        | 2,257.72 |
| Bill            | 02/10/2015 |          | Birch Communications |                | 232 · Accounts... | 519.78 |        | 2,777.50 |
| Bill            | 02/25/2015 | 60629... | AT&T                 |                | 232 · Accounts... | 79.82  |        | 2,857.32 |
| Bill            | 02/25/2015 | 60629... | AT&T                 |                | 232 · Accounts... |        |        | 2,857.32 |
| Bill            | 02/25/2015 | 60629... | AT&T                 |                | 232 · Accounts... |        |        | 2,857.32 |
| Bill            | 02/25/2015 | 60629... | AT&T                 |                | 232 · Accounts... |        |        | 2,857.32 |
| Bill            | 02/25/2015 | 60629... | AT&T                 |                | 232 · Accounts... |        |        | 2,857.32 |
| Bill            | 02/25/2015 | 60629... | AT&T                 |                | 232 · Accounts... |        |        | 2,857.32 |
| Bill            | 02/25/2015 | 60629... | AT&T                 |                | 232 · Accounts... |        |        | 2,857.32 |
| Bill            | 02/25/2015 | 60629... | AT&T                 | 60629809550... | 232 · Accounts... | 90.30  |        | 2,947.62 |
| Bill            | 02/25/2015 | 60629... | AT&T                 | 60629809550... | 232 · Accounts... |        |        | 2,947.62 |
| Bill            | 02/25/2015 | 60629... | AT&T                 | 60629809550... | 232 · Accounts... |        |        | 2,947.62 |
| Bill            | 02/25/2015 | 60629... | AT&T                 | 60629809550... | 232 · Accounts... |        |        | 2,947.62 |
| Bill            | 02/25/2015 | 60629... | AT&T                 | 60629809550... | 232 · Accounts... |        |        | 2,947.62 |
| Bill            | 02/25/2015 | 60629... | AT&T                 | 60629809550... | 232 · Accounts... |        |        | 2,947.62 |
| Bill            | 02/25/2015 | 60629... | AT&T                 | 60629809550... | 232 · Accounts... |        |        | 2,947.62 |
| Bill            | 02/25/2015 | 60629... | AT&T                 | 60629809550... | 232 · Accounts... |        |        | 2,947.62 |
| Bill            | 02/27/2015 | 12346... | T.A.S                | 123465419      | 232 · Accounts... | 37.75  |        | 2,985.37 |
| Bill            | 02/27/2015 | 12346... | T.A.S                | 123465419      | 232 · Accounts... | 276.85 |        | 3,262.22 |
| Bill            | 02/27/2015 | 12346... | T.A.S                | 123465419      | 232 · Accounts... |        |        | 3,262.22 |
| Bill            | 02/27/2015 | 12346... | T.A.S                | 123465419      | 232 · Accounts... |        |        | 3,262.22 |

## Kentucky Frontier Gas, LLC General Ledger As of December 31, 2015

| Type            | Date       | Num      | Name                 | Memo           | Split             | Debit  | Credit | Balance  |
|-----------------|------------|----------|----------------------|----------------|-------------------|--------|--------|----------|
| Bill            | 02/27/2015 | 12346... | T.A.S                | 123465419      | 232 · Accounts... |        |        | 3,262.22 |
| Bill            | 02/27/2015 | 12346... | T.A.S                | 123465419      | 232 · Accounts... |        |        | 3,262.22 |
| Bill            | 02/27/2015 | 12346... | T.A.S                | 123465419      | 232 · Accounts... |        |        | 3,262.22 |
| Bill            | 02/27/2015 | 12346... | T.A.S                | 123465419      | 232 · Accounts... |        |        | 3,262.22 |
| General Journal | 02/28/2015 | 6        |                      | TO TAKE OF...  | 405.1 · Manag...  |        | 364.46 | 2,897.76 |
| Bill            | 03/10/2015 |          | Birch Communications |                | 232 · Accounts... | 69.69  |        | 2,967.45 |
| Bill            | 03/10/2015 |          | Birch Communications |                | 232 · Accounts... | 511.09 |        | 3,478.54 |
| Bill            | 03/16/2015 |          | Appalachian Wireless |                | 232 · Accounts... | 119.29 |        | 3,597.83 |
| Bill            | 03/16/2015 |          | Appalachian Wireless |                | 232 · Accounts... | 874.80 |        | 4,472.63 |
| Bill            | 03/16/2015 |          | Appalachian Wireless |                | 232 · Accounts... |        |        | 4,472.63 |
| Bill            | 03/16/2015 |          | Appalachian Wireless |                | 232 · Accounts... |        |        | 4,472.63 |
| Bill            | 03/16/2015 |          | Appalachian Wireless |                | 232 · Accounts... |        |        | 4,472.63 |
| Bill            | 03/16/2015 |          | Appalachian Wireless |                | 232 · Accounts... |        |        | 4,472.63 |
| Bill            | 03/16/2015 |          | Appalachian Wireless |                | 232 · Accounts... |        |        | 4,472.63 |
| Bill            | 03/16/2015 |          | Appalachian Wireless |                | 232 · Accounts... |        |        | 4,472.63 |
| General Journal | 03/16/2015 | 3        | M HARRIS             | DUE FROM ...   | 143 · Other Ac... |        | 145.00 | 4,327.63 |
| Bill            | 03/25/2015 | 60629... | AT&T                 | 60629831202... | 232 · Accounts... | 9.58   |        | 4,337.21 |
| Bill            | 03/25/2015 | 60629... | AT&T                 | 60629831202... | 232 · Accounts... | 70.24  |        | 4,407.45 |
| Bill            | 03/25/2015 | 60629... | AT&T                 | 60629831202... | 232 · Accounts... |        |        | 4,407.45 |
| Bill            | 03/25/2015 | 60629... | AT&T                 | 60629831202... | 232 · Accounts... |        |        | 4,407.45 |
| Bill            | 03/25/2015 | 60629... | AT&T                 | 60629831202... | 232 · Accounts... |        |        | 4,407.45 |
| Bill            | 03/25/2015 | 60629... | AT&T                 | 60629831202... | 232 · Accounts... |        |        | 4,407.45 |
| Bill            | 03/25/2015 | 60629... | AT&T                 | 60629831202... | 232 · Accounts... |        |        | 4,407.45 |
| Bill            | 03/25/2015 | 60629... | AT&T                 | 60629831202... | 232 · Accounts... |        |        | 4,407.45 |
| Bill            | 03/25/2015 | 60629... | AT&T                 | 60629831202... | 232 · Accounts... |        |        | 4,407.45 |
| Bill            | 03/25/2015 | 60629... | AT&T                 | 60629831202... | 232 · Accounts... |        |        | 4,407.45 |
| Bill            | 03/25/2015 | 60629... | AT&T                 | 60629831202... | 232 · Accounts... | 10.84  |        | 4,418.29 |
| Bill            | 03/25/2015 | 60629... | AT&T                 | 60629831202... | 232 · Accounts... | 79.46  |        | 4,497.75 |
| Bill            | 03/25/2015 | 60629... | AT&T                 | 60629831202... | 232 · Accounts... |        |        | 4,497.75 |
| Bill            | 03/25/2015 | 60629... | AT&T                 | 60629831202... | 232 · Accounts... |        |        | 4,497.75 |
| Bill            | 03/25/2015 | 60629... | AT&T                 | 60629831202... | 232 · Accounts... |        |        | 4,497.75 |
| Bill            | 03/25/2015 | 60629... | AT&T                 | 60629831202... | 232 · Accounts... |        |        | 4,497.75 |
| Bill            | 03/25/2015 | 60629... | AT&T                 | 60629831202... | 232 · Accounts... |        |        | 4,497.75 |
| Bill            | 03/25/2015 | 60629... | AT&T                 | 60629831202... | 232 · Accounts... |        |        | 4,497.75 |
| Bill            | 03/25/2015 | 60629... | AT&T                 | 60629831202... | 232 · Accounts... |        |        | 4,497.75 |
| Bill            | 03/27/2015 | 12348... | T.A.S                |                | 232 · Accounts... | 29.33  |        | 4,527.08 |
| Bill            | 03/27/2015 | 12348... | T.A.S                |                | 232 · Accounts... | 215.12 |        | 4,742.20 |
| Bill            | 03/27/2015 | 12348... | T.A.S                |                | 232 · Accounts... |        |        | 4,742.20 |
| Bill            | 03/27/2015 | 12348... | T.A.S                |                | 232 · Accounts... |        |        | 4,742.20 |
| Bill            | 03/27/2015 | 12348... | T.A.S                |                | 232 · Accounts... |        |        | 4,742.20 |
| Bill            | 03/27/2015 | 12348... | T.A.S                |                | 232 · Accounts... |        |        | 4,742.20 |
| Bill            | 03/27/2015 | 12348... | T.A.S                |                | 232 · Accounts... |        |        | 4,742.20 |
| Bill            | 03/27/2015 | 12348... | T.A.S                |                | 232 · Accounts... |        |        | 4,742.20 |
| General Journal | 03/31/2015 | 5        |                      | TO TAKE OF...  | 405.1 · Manag...  |        | 238.73 | 4,503.47 |
| Check           | 04/02/2015 | DB CD    | Birch Communications |                | 131.2 · Comm ...  | 71.22  |        | 4,574.69 |
| Check           | 04/02/2015 | DB CD    | Birch Communications |                | 131.2 · Comm ...  | 522.25 |        | 5,096.94 |
| Bill            | 04/16/2015 | 00200... | Appalachian Wireless |                | 232 · Accounts... | 92.75  |        | 5,189.69 |
| Bill            | 04/16/2015 | 00200... | Appalachian Wireless |                | 232 · Accounts... | 680.14 |        | 5,869.83 |
| Bill            | 04/16/2015 | 00200... | Appalachian Wireless |                | 232 · Accounts... |        |        | 5,869.83 |
| Bill            | 04/16/2015 | 00200... | Appalachian Wireless |                | 232 · Accounts... |        |        | 5,869.83 |
| Bill            | 04/16/2015 | 00200... | Appalachian Wireless |                | 232 · Accounts... |        |        | 5,869.83 |
| Bill            | 04/16/2015 | 00200... | Appalachian Wireless |                | 232 · Accounts... |        |        | 5,869.83 |

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08/01/17

Accrual Basis

## Kentucky Frontier Gas, LLC General Ledger As of December 31, 2015

| Type            | Date       | Num      | Name                 | Memo           | Split             | Debit  | Credit | Balance  |
|-----------------|------------|----------|----------------------|----------------|-------------------|--------|--------|----------|
| Bill            | 04/16/2015 | 00200... | Appalachian Wireless |                | 232 · Accounts... |        |        | 5,869.83 |
| Bill            | 04/16/2015 | 00200... | Appalachian Wireless |                | 232 · Accounts... |        |        | 5,869.83 |
| Bill            | 04/25/2015 | 60629... | AT&T                 | 60629809550... | 232 · Accounts... | 93.49  |        | 5,963.32 |
| Bill            | 04/25/2015 | 60629... | AT&T                 | 60629809550... | 232 · Accounts... |        |        | 5,963.32 |
| Bill            | 04/25/2015 | 60629... | AT&T                 | 60629809550... | 232 · Accounts... |        |        | 5,963.32 |
| Bill            | 04/25/2015 | 60629... | AT&T                 | 60629809550... | 232 · Accounts... |        |        | 5,963.32 |
| Bill            | 04/25/2015 | 60629... | AT&T                 | 60629809550... | 232 · Accounts... |        |        | 5,963.32 |
| Bill            | 04/25/2015 | 60629... | AT&T                 | 60629809550... | 232 · Accounts... |        |        | 5,963.32 |
| Bill            | 04/25/2015 | 60629... | AT&T                 | 60629809550... | 232 · Accounts... |        |        | 5,963.32 |
| Bill            | 04/25/2015 | 60629... | AT&T                 | 60629809550... | 232 · Accounts... |        |        | 5,963.32 |
| Bill            | 04/25/2015 | 60629... | AT&T                 | 60629831202... | 232 · Accounts... | 79.90  |        | 6,043.22 |
| Bill            | 04/25/2015 | 60629... | AT&T                 | 60629831202... | 232 · Accounts... |        |        | 6,043.22 |
| Bill            | 04/25/2015 | 60629... | AT&T                 | 60629831202... | 232 · Accounts... |        |        | 6,043.22 |
| Bill            | 04/25/2015 | 60629... | AT&T                 | 60629831202... | 232 · Accounts... |        |        | 6,043.22 |
| Bill            | 04/25/2015 | 60629... | AT&T                 | 60629831202... | 232 · Accounts... |        |        | 6,043.22 |
| Bill            | 04/25/2015 | 60629... | AT&T                 | 60629831202... | 232 · Accounts... |        |        | 6,043.22 |
| Bill            | 04/25/2015 | 60629... | AT&T                 | 60629831202... | 232 · Accounts... |        |        | 6,043.22 |
| Bill            | 04/25/2015 | 60629... | AT&T                 | 60629831202... | 232 · Accounts... |        |        | 6,043.22 |
| Bill            | 04/27/2015 | 12348... | T.A.S                | 12348331       | 232 · Accounts... | 24.80  |        | 6,068.02 |
| Bill            | 04/27/2015 | 12348... | T.A.S                | 12348331       | 232 · Accounts... | 181.85 |        | 6,249.87 |
| Bill            | 04/27/2015 | 12348... | T.A.S                | 12348331       | 232 · Accounts... |        |        | 6,249.87 |
| Bill            | 04/27/2015 | 12348... | T.A.S                | 12348331       | 232 · Accounts... |        |        | 6,249.87 |
| Bill            | 04/27/2015 | 12348... | T.A.S                | 12348331       | 232 · Accounts... |        |        | 6,249.87 |
| Bill            | 04/27/2015 | 12348... | T.A.S                | 12348331       | 232 · Accounts... |        |        | 6,249.87 |
| Bill            | 04/27/2015 | 12348... | T.A.S                | 12348331       | 232 · Accounts... |        |        | 6,249.87 |
| General Journal | 04/30/2015 | 5        |                      | TO TAKE OF...  | 405.1 · Manag...  |        | 362.16 | 5,887.71 |
| Bill            | 05/10/2015 |          | Birch Communications |                | 232 · Accounts... | 69.04  |        | 5,956.75 |
| Bill            | 05/10/2015 |          | Birch Communications |                | 232 · Accounts... | 506.27 |        | 6,463.02 |
| Bill            | 05/18/2015 |          | Appalachian Wireless |                | 232 · Accounts... | 90.40  |        | 6,553.42 |
| Bill            | 05/18/2015 |          | Appalachian Wireless |                | 232 · Accounts... | 662.94 |        | 7,216.36 |
| Bill            | 05/18/2015 |          | Appalachian Wireless |                | 232 · Accounts... |        |        | 7,216.36 |
| Bill            | 05/18/2015 |          | Appalachian Wireless |                | 232 · Accounts... |        |        | 7,216.36 |
| Bill            | 05/18/2015 |          | Appalachian Wireless |                | 232 · Accounts... |        |        | 7,216.36 |
| Bill            | 05/18/2015 |          | Appalachian Wireless |                | 232 · Accounts... |        |        | 7,216.36 |
| Bill            | 05/18/2015 |          | Appalachian Wireless |                | 232 · Accounts... |        |        | 7,216.36 |
| Bill            | 05/18/2015 |          | Appalachian Wireless |                | 232 · Accounts... |        |        | 7,216.36 |
| Bill            | 05/25/2015 | 60629... | AT&T                 | 606298-3120... | 232 · Accounts... | 79.87  |        | 7,296.23 |
| Bill            | 05/25/2015 | 60629... | AT&T                 | 606298-3120... | 232 · Accounts... |        |        | 7,296.23 |
| Bill            | 05/25/2015 | 60629... | AT&T                 | 606298-3120... | 232 · Accounts... |        |        | 7,296.23 |
| Bill            | 05/25/2015 | 60629... | AT&T                 | 606298-3120... | 232 · Accounts... |        |        | 7,296.23 |
| Bill            | 05/25/2015 | 60629... | AT&T                 | 606298-3120... | 232 · Accounts... |        |        | 7,296.23 |
| Bill            | 05/25/2015 | 60629... | AT&T                 | 606298-3120... | 232 · Accounts... |        |        | 7,296.23 |
| Bill            | 05/25/2015 | 60629... | AT&T                 | 606298-3120... | 232 · Accounts... |        |        | 7,296.23 |
| Bill            | 05/25/2015 | 60629... | AT&T                 | 606298-3120... | 232 · Accounts... |        |        | 7,296.23 |
| Bill            | 05/25/2015 | 60629... | AT&T                 | 606298-0955... | 232 · Accounts... | 11.21  |        | 7,307.44 |
| Bill            | 05/25/2015 | 60629... | AT&T                 | 606298-0955... | 232 · Accounts... | 82.24  |        | 7,389.68 |
| Bill            | 05/25/2015 | 60629... | AT&T                 | 606298-0955... | 232 · Accounts... |        |        | 7,389.68 |
| Bill            | 05/25/2015 | 60629... | AT&T                 | 606298-0955... | 232 · Accounts... |        |        | 7,389.68 |

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08/01/17

Accrual Basis

**Kentucky Frontier Gas, LLC**  
**General Ledger**  
**As of December 31, 2015**

| Type            | Date       | Num      | Name                 | Memo           | Split             | Debit  | Credit | Balance  |
|-----------------|------------|----------|----------------------|----------------|-------------------|--------|--------|----------|
| Bill            | 05/25/2015 | 60629... | AT&T                 | 606298-0955... | 232 · Accounts... |        |        | 7,389.68 |
| Bill            | 05/25/2015 | 60629... | AT&T                 | 606298-0955... | 232 · Accounts... |        |        | 7,389.68 |
| Bill            | 05/25/2015 | 60629... | AT&T                 | 606298-0955... | 232 · Accounts... |        |        | 7,389.68 |
| Bill            | 05/25/2015 | 60629... | AT&T                 | 606298-0955... | 232 · Accounts... |        |        | 7,389.68 |
| Bill            | 05/27/2015 | #1234... | T.A.S                | #12348608      | 232 · Accounts... | 19.69  |        | 7,409.37 |
| Bill            | 05/27/2015 | #1234... | T.A.S                | #12348608      | 232 · Accounts... | 144.41 |        | 7,553.78 |
| Bill            | 05/27/2015 | #1234... | T.A.S                | #12348608      | 232 · Accounts... |        |        | 7,553.78 |
| Bill            | 05/27/2015 | #1234... | T.A.S                | #12348608      | 232 · Accounts... |        |        | 7,553.78 |
| Bill            | 05/27/2015 | #1234... | T.A.S                | #12348608      | 232 · Accounts... |        |        | 7,553.78 |
| Bill            | 05/27/2015 | #1234... | T.A.S                | #12348608      | 232 · Accounts... |        |        | 7,553.78 |
| Bill            | 05/27/2015 | #1234... | T.A.S                | #12348608      | 232 · Accounts... |        |        | 7,553.78 |
| General Journal | 05/31/2015 | 9        |                      | TO REMOVE ...  | 405.1 · Manag...  |        | 270.21 | 7,283.57 |
| Bill            | 06/10/2015 |          | Birch Communications |                | 232 · Accounts... | 68.20  |        | 7,351.77 |
| Bill            | 06/10/2015 |          | Birch Communications |                | 232 · Accounts... | 500.12 |        | 7,851.89 |
| Bill            | 06/17/2015 |          | Appalachian Wireless |                | 232 · Accounts... | 100.67 |        | 7,952.56 |
| Bill            | 06/17/2015 |          | Appalachian Wireless |                | 232 · Accounts... | 738.21 |        | 8,690.77 |
| Bill            | 06/17/2015 |          | Appalachian Wireless |                | 232 · Accounts... |        |        | 8,690.77 |
| Bill            | 06/17/2015 |          | Appalachian Wireless |                | 232 · Accounts... |        |        | 8,690.77 |
| Bill            | 06/17/2015 |          | Appalachian Wireless |                | 232 · Accounts... |        |        | 8,690.77 |
| Bill            | 06/17/2015 |          | Appalachian Wireless |                | 232 · Accounts... |        |        | 8,690.77 |
| Bill            | 06/17/2015 |          | Appalachian Wireless |                | 232 · Accounts... |        |        | 8,690.77 |
| Bill            | 06/25/2015 | 60629... | AT&T                 | 60629809550... | 232 · Accounts... | 93.45  |        | 8,784.22 |
| Bill            | 06/25/2015 | 60629... | AT&T                 | 60629809550... | 232 · Accounts... |        |        | 8,784.22 |
| Bill            | 06/25/2015 | 60629... | AT&T                 | 60629809550... | 232 · Accounts... |        |        | 8,784.22 |
| Bill            | 06/25/2015 | 60629... | AT&T                 | 60629809550... | 232 · Accounts... |        |        | 8,784.22 |
| Bill            | 06/25/2015 | 60629... | AT&T                 | 60629809550... | 232 · Accounts... |        |        | 8,784.22 |
| Bill            | 06/25/2015 | 60629... | AT&T                 | 60629809550... | 232 · Accounts... |        |        | 8,784.22 |
| Bill            | 06/25/2015 | 60629... | AT&T                 | 60629809550... | 232 · Accounts... |        |        | 8,784.22 |
| Bill            | 06/25/2015 | 60629... | AT&T                 | 60629831202... | 232 · Accounts... | 79.87  |        | 8,864.09 |
| Bill            | 06/25/2015 | 60629... | AT&T                 | 60629831202... | 232 · Accounts... |        |        | 8,864.09 |
| Bill            | 06/25/2015 | 60629... | AT&T                 | 60629831202... | 232 · Accounts... |        |        | 8,864.09 |
| Bill            | 06/25/2015 | 60629... | AT&T                 | 60629831202... | 232 · Accounts... |        |        | 8,864.09 |
| Bill            | 06/25/2015 | 60629... | AT&T                 | 60629831202... | 232 · Accounts... |        |        | 8,864.09 |
| Bill            | 06/25/2015 | 60629... | AT&T                 | 60629831202... | 232 · Accounts... |        |        | 8,864.09 |
| Bill            | 06/25/2015 | 60629... | AT&T                 | 60629831202... | 232 · Accounts... |        |        | 8,864.09 |
| Bill            | 06/25/2015 | 60629... | AT&T                 | 60629831202... | 232 · Accounts... |        |        | 8,864.09 |
| Bill            | 06/27/2015 | #1234... | T.A.S                | #12348828      | 232 · Accounts... | 23.30  |        | 8,887.39 |
| Bill            | 06/27/2015 | #1234... | T.A.S                | #12348828      | 232 · Accounts... | 170.90 |        | 9,058.29 |
| Bill            | 06/27/2015 | #1234... | T.A.S                | #12348828      | 232 · Accounts... |        |        | 9,058.29 |
| Bill            | 06/27/2015 | #1234... | T.A.S                | #12348828      | 232 · Accounts... |        |        | 9,058.29 |
| Bill            | 06/27/2015 | #1234... | T.A.S                | #12348828      | 232 · Accounts... |        |        | 9,058.29 |
| Bill            | 06/27/2015 | #1234... | T.A.S                | #12348828      | 232 · Accounts... |        |        | 9,058.29 |
| Bill            | 06/27/2015 | #1234... | T.A.S                | #12348828      | 232 · Accounts... |        |        | 9,058.29 |
| General Journal | 06/30/2015 | 3        |                      | TO TAKE OF...  | 405.1 · Manag...  |        | 365.49 | 8,692.80 |
| Check           | 07/10/2015 | ACH      | Appalachian Wireless | 00200611207    | 131.2 · Comm ...  | 753.34 |        | 9,446.14 |

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Accrual Basis

**Kentucky Frontier Gas, LLC**  
**General Ledger**  
**As of December 31, 2015**

| Type            | Date       | Num      | Name                 | Memo           | Split             | Debit  | Credit | Balance   |
|-----------------|------------|----------|----------------------|----------------|-------------------|--------|--------|-----------|
| Check           | 07/10/2015 | ACH      | Appalachian Wireless | 00200611207    | 131.2 · Comm ...  |        |        | 9,446.14  |
| Check           | 07/10/2015 | ACH      | Appalachian Wireless | 00200611207    | 131.2 · Comm ...  |        |        | 9,446.14  |
| Check           | 07/10/2015 | ACH      | Appalachian Wireless | 00200611207    | 131.2 · Comm ...  |        |        | 9,446.14  |
| Check           | 07/10/2015 | ACH      | Appalachian Wireless | 00200611207    | 131.2 · Comm ...  |        |        | 9,446.14  |
| Check           | 07/10/2015 | ACH      | Appalachian Wireless | 00200611207    | 131.2 · Comm ...  |        |        | 9,446.14  |
| Check           | 07/10/2015 | ACH      | Appalachian Wireless | 00200611207    | 131.2 · Comm ...  |        |        | 9,446.14  |
| Check           | 07/10/2015 | ACH      | Appalachian Wireless | 00200611207    | 131.2 · Comm ...  |        |        | 9,446.14  |
| Deposit         | 07/10/2015 | CR ACH   |                      | Deposit        | 131.2 · Comm ...  |        | 753.34 | 8,692.80  |
| Bill            | 07/10/2015 |          | Birch Communications |                | 232 · Accounts... | 67.20  |        | 8,760.00  |
| Bill            | 07/10/2015 |          | Birch Communications |                | 232 · Accounts... | 492.81 |        | 9,252.81  |
| Bill            | 07/17/2015 |          | Appalachian Wireless |                | 232 · Accounts... | 86.19  |        | 9,339.00  |
| Bill            | 07/17/2015 |          | Appalachian Wireless |                | 232 · Accounts... | 632.08 |        | 9,971.08  |
| Bill            | 07/17/2015 |          | Appalachian Wireless |                | 232 · Accounts... |        |        | 9,971.08  |
| Bill            | 07/17/2015 |          | Appalachian Wireless |                | 232 · Accounts... |        |        | 9,971.08  |
| Bill            | 07/17/2015 |          | Appalachian Wireless |                | 232 · Accounts... |        |        | 9,971.08  |
| Bill            | 07/17/2015 |          | Appalachian Wireless |                | 232 · Accounts... |        |        | 9,971.08  |
| Bill            | 07/17/2015 |          | Appalachian Wireless |                | 232 · Accounts... |        |        | 9,971.08  |
| Bill            | 07/17/2015 |          | Appalachian Wireless |                | 232 · Accounts... |        |        | 9,971.08  |
| Bill            | 07/23/2015 | 44182... | First Bankcard       | 44182292810... | 232 · Accounts... | 3.84   |        | 9,974.92  |
| Bill            | 07/23/2015 | 44182... | First Bankcard       | 44182292810... | 232 · Accounts... | 28.17  |        | 10,003.09 |
| Bill            | 07/25/2015 | 60629... | AT&T                 | 60629809550... | 232 · Accounts... | 109.89 |        | 10,112.98 |
| Bill            | 07/25/2015 | 60629... | AT&T                 | 60629809550... | 232 · Accounts... |        |        | 10,112.98 |
| Bill            | 07/25/2015 | 60629... | AT&T                 | 60629809550... | 232 · Accounts... |        |        | 10,112.98 |
| Bill            | 07/25/2015 | 60629... | AT&T                 | 60629809550... | 232 · Accounts... |        |        | 10,112.98 |
| Bill            | 07/25/2015 | 60629... | AT&T                 | 60629809550... | 232 · Accounts... |        |        | 10,112.98 |
| Bill            | 07/25/2015 | 60629... | AT&T                 | 60629809550... | 232 · Accounts... |        |        | 10,112.98 |
| Bill            | 07/25/2015 | 60629... | AT&T                 | 60629809550... | 232 · Accounts... |        |        | 10,112.98 |
| Bill            | 07/25/2015 | 60629... | AT&T                 | 60629809550... | 232 · Accounts... |        |        | 10,112.98 |
| Bill            | 07/25/2015 | 60629... | AT&T                 | 60629809550... | 232 · Accounts... |        |        | 10,112.98 |
| Bill            | 07/25/2015 | 60629... | AT&T                 | 60629831202... | 232 · Accounts... | 79.95  |        | 10,192.93 |
| Bill            | 07/25/2015 | 60629... | AT&T                 | 60629831202... | 232 · Accounts... |        |        | 10,192.93 |
| Bill            | 07/25/2015 | 60629... | AT&T                 | 60629831202... | 232 · Accounts... |        |        | 10,192.93 |
| Bill            | 07/25/2015 | 60629... | AT&T                 | 60629831202... | 232 · Accounts... |        |        | 10,192.93 |
| Bill            | 07/25/2015 | 60629... | AT&T                 | 60629831202... | 232 · Accounts... |        |        | 10,192.93 |
| Bill            | 07/25/2015 | 60629... | AT&T                 | 60629831202... | 232 · Accounts... |        |        | 10,192.93 |
| Bill            | 07/25/2015 | 60629... | AT&T                 | 60629831202... | 232 · Accounts... |        |        | 10,192.93 |
| Bill            | 07/25/2015 | 60629... | AT&T                 | 60629831202... | 232 · Accounts... |        |        | 10,192.93 |
| Bill            | 07/25/2015 | 60629... | AT&T                 | 60629831202... | 232 · Accounts... |        |        | 10,192.93 |
| Bill            | 07/27/2015 | #1234... | T.A.S                | #12349133      | 232 · Accounts... | 19.69  |        | 10,212.62 |
| Bill            | 07/27/2015 | #1234... | T.A.S                | #12349133      | 232 · Accounts... | 144.41 |        | 10,357.03 |
| Bill            | 07/27/2015 | #1234... | T.A.S                | #12349133      | 232 · Accounts... |        |        | 10,357.03 |
| Bill            | 07/27/2015 | #1234... | T.A.S                | #12349133      | 232 · Accounts... |        |        | 10,357.03 |
| Bill            | 07/27/2015 | #1234... | T.A.S                | #12349133      | 232 · Accounts... |        |        | 10,357.03 |
| Bill            | 07/27/2015 | #1234... | T.A.S                | #12349133      | 232 · Accounts... |        |        | 10,357.03 |
| Bill            | 07/27/2015 | #1234... | T.A.S                | #12349133      | 232 · Accounts... |        |        | 10,357.03 |
| Bill            | 07/27/2015 | #1234... | T.A.S                | #12349133      | 232 · Accounts... |        |        | 10,357.03 |
| General Journal | 07/31/2015 | 8        |                      | TO TAKE OF...  | 405.1 · Manag...  |        | 366.76 | 9,990.27  |
| Bill            | 08/10/2015 |          | Birch Communications |                | 232 · Accounts... | 66.88  |        | 10,057.15 |
| Bill            | 08/10/2015 |          | Birch Communications |                | 232 · Accounts... | 490.47 |        | 10,547.62 |
| Check           | 08/11/2015 | DB CD    | Budget Conferencing  |                | 131.2 · Comm ...  | 6.45   |        | 10,554.07 |
| Check           | 08/11/2015 | DB CD    | Budget Conferencing  |                | 131.2 · Comm ...  | 47.31  |        | 10,601.38 |

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Accrual Basis

## Kentucky Frontier Gas, LLC General Ledger As of December 31, 2015

| Type            | Date       | Num      | Name                 | Memo            | Split             | Debit  | Credit | Balance   |
|-----------------|------------|----------|----------------------|-----------------|-------------------|--------|--------|-----------|
| Bill            | 08/18/2015 | 00200... | Appalachian Wireless | 00200611207     | 232 · Accounts... | 86.61  |        | 10,687.99 |
| Bill            | 08/18/2015 | 00200... | Appalachian Wireless | 00200611207     | 232 · Accounts... | 635.12 |        | 11,323.11 |
| Bill            | 08/18/2015 | 00200... | Appalachian Wireless | 00200611207     | 232 · Accounts... |        |        | 11,323.11 |
| Bill            | 08/18/2015 | 00200... | Appalachian Wireless | 00200611207     | 232 · Accounts... |        |        | 11,323.11 |
| Bill            | 08/18/2015 | 00200... | Appalachian Wireless | 00200611207     | 232 · Accounts... |        |        | 11,323.11 |
| Bill            | 08/18/2015 | 00200... | Appalachian Wireless | 00200611207     | 232 · Accounts... |        |        | 11,323.11 |
| Bill            | 08/18/2015 | 00200... | Appalachian Wireless | 00200611207     | 232 · Accounts... |        |        | 11,323.11 |
| Bill            | 08/18/2015 | 00200... | Appalachian Wireless | 00200611207     | 232 · Accounts... |        |        | 11,323.11 |
| Bill            | 08/21/2015 | 44182... | First Bankcard       | 44182292810...  | 232 · Accounts... | 14.47  |        | 11,337.58 |
| Bill            | 08/21/2015 | 44182... | First Bankcard       | 44182292810...  | 232 · Accounts... | 106.08 |        | 11,443.66 |
| Bill            | 08/25/2015 | 60629... | AT&T                 | 60629831202...  | 232 · Accounts... | 79.92  |        | 11,523.58 |
| Bill            | 08/25/2015 | 60629... | AT&T                 | 60629831202...  | 232 · Accounts... |        |        | 11,523.58 |
| Bill            | 08/25/2015 | 60629... | AT&T                 | 60629831202...  | 232 · Accounts... |        |        | 11,523.58 |
| Bill            | 08/25/2015 | 60629... | AT&T                 | 60629831202...  | 232 · Accounts... |        |        | 11,523.58 |
| Bill            | 08/25/2015 | 60629... | AT&T                 | 60629831202...  | 232 · Accounts... |        |        | 11,523.58 |
| Bill            | 08/25/2015 | 60629... | AT&T                 | 60629831202...  | 232 · Accounts... |        |        | 11,523.58 |
| Bill            | 08/25/2015 | 60629... | AT&T                 | 60629831202...  | 232 · Accounts... |        |        | 11,523.58 |
| Bill            | 08/25/2015 | 60629... | AT&T                 | 60629831202...  | 232 · Accounts... |        |        | 11,523.58 |
| Bill            | 08/25/2015 | 60629... | AT&T                 | 60629809550...  | 232 · Accounts... | 103.72 |        | 11,627.30 |
| Bill            | 08/25/2015 | 60629... | AT&T                 | 60629809550...  | 232 · Accounts... |        |        | 11,627.30 |
| Bill            | 08/25/2015 | 60629... | AT&T                 | 60629809550...  | 232 · Accounts... |        |        | 11,627.30 |
| Bill            | 08/25/2015 | 60629... | AT&T                 | 60629809550...  | 232 · Accounts... |        |        | 11,627.30 |
| Bill            | 08/25/2015 | 60629... | AT&T                 | 60629809550...  | 232 · Accounts... |        |        | 11,627.30 |
| Bill            | 08/25/2015 | 60629... | AT&T                 | 60629809550...  | 232 · Accounts... |        |        | 11,627.30 |
| Bill            | 08/25/2015 | 60629... | AT&T                 | 60629809550...  | 232 · Accounts... |        |        | 11,627.30 |
| Bill            | 08/25/2015 | 60629... | AT&T                 | 60629809550...  | 232 · Accounts... |        |        | 11,627.30 |
| Bill            | 08/27/2015 | 12349... | T.A.S                | 12349397        | 232 · Accounts... | 24.88  |        | 11,652.18 |
| Bill            | 08/27/2015 | 12349... | T.A.S                | 12349397        | 232 · Accounts... | 182.47 |        | 11,834.65 |
| Bill            | 08/27/2015 | 12349... | T.A.S                | 12349397        | 232 · Accounts... |        |        | 11,834.65 |
| Bill            | 08/27/2015 | 12349... | T.A.S                | 12349397        | 232 · Accounts... |        |        | 11,834.65 |
| Bill            | 08/27/2015 | 12349... | T.A.S                | 12349397        | 232 · Accounts... |        |        | 11,834.65 |
| Bill            | 08/27/2015 | 12349... | T.A.S                | 12349397        | 232 · Accounts... |        |        | 11,834.65 |
| Bill            | 08/27/2015 | 12349... | T.A.S                | 12349397        | 232 · Accounts... |        |        | 11,834.65 |
| Bill            | 08/27/2015 | 12349... | T.A.S                | 12349397        | 232 · Accounts... |        |        | 11,834.65 |
| General Journal | 08/31/2015 | 3        |                      | TO TAKE OF...   | 405.1 · Manag...  |        | 382.93 | 11,451.72 |
| Bill            | 09/10/2015 |          | Birch Communications |                 | 232 · Accounts... | 56.84  |        | 11,508.56 |
| Bill            | 09/10/2015 |          | Birch Communications |                 | 232 · Accounts... | 416.86 |        | 11,925.42 |
| Bill            | 09/16/2015 |          | Appalachian Wireless |                 | 232 · Accounts... | 85.26  |        | 12,010.68 |
| Bill            | 09/16/2015 |          | Appalachian Wireless |                 | 232 · Accounts... | 625.23 |        | 12,635.91 |
| Bill            | 09/16/2015 |          | Appalachian Wireless |                 | 232 · Accounts... |        |        | 12,635.91 |
| Bill            | 09/16/2015 |          | Appalachian Wireless |                 | 232 · Accounts... |        |        | 12,635.91 |
| Bill            | 09/16/2015 |          | Appalachian Wireless |                 | 232 · Accounts... |        |        | 12,635.91 |
| Bill            | 09/16/2015 |          | Appalachian Wireless |                 | 232 · Accounts... |        |        | 12,635.91 |
| Bill            | 09/16/2015 |          | Appalachian Wireless |                 | 232 · Accounts... |        |        | 12,635.91 |
| Bill            | 09/16/2015 |          | Appalachian Wireless |                 | 232 · Accounts... |        |        | 12,635.91 |
| Bill            | 09/16/2015 |          | Appalachian Wireless |                 | 232 · Accounts... |        |        | 12,635.91 |
| Bill            | 09/22/2015 | 44182... | First Bankcard       | 4418 2292 81... | 232 · Accounts... | 2.56   |        | 12,638.47 |
| Bill            | 09/22/2015 | 44182... | First Bankcard       | 4418 2292 81... | 232 · Accounts... | 18.78  |        | 12,657.25 |
| Check           | 09/23/2015 | DB CD    | Budget Conferencing  |                 | 131.2 · Comm ...  | 12.83  |        | 12,670.08 |
| Check           | 09/23/2015 | DB CD    | Budget Conferencing  |                 | 131.2 · Comm ...  | 94.10  |        | 12,764.18 |



## Kentucky Frontier Gas, LLC General Ledger As of December 31, 2015

| Type            | Date       | Num       | Name                 | Memo            | Split             | Debit  | Credit | Balance   |
|-----------------|------------|-----------|----------------------|-----------------|-------------------|--------|--------|-----------|
| Bill            | 09/25/2015 | 60629...  | AT&T                 | 60629809550...  | 232 · Accounts... | 103.72 |        | 12,867.90 |
| Bill            | 09/25/2015 | 60629...  | AT&T                 | 60629809550...  | 232 · Accounts... |        |        | 12,867.90 |
| Bill            | 09/25/2015 | 60629...  | AT&T                 | 60629809550...  | 232 · Accounts... |        |        | 12,867.90 |
| Bill            | 09/25/2015 | 60629...  | AT&T                 | 60629809550...  | 232 · Accounts... |        |        | 12,867.90 |
| Bill            | 09/25/2015 | 60629...  | AT&T                 | 60629809550...  | 232 · Accounts... |        |        | 12,867.90 |
| Bill            | 09/25/2015 | 60629...  | AT&T                 | 60629809550...  | 232 · Accounts... |        |        | 12,867.90 |
| Bill            | 09/25/2015 | 60629...  | AT&T                 | 60629809550...  | 232 · Accounts... |        |        | 12,867.90 |
| Bill            | 09/25/2015 | 60629...  | AT&T                 | 60629809550...  | 232 · Accounts... |        |        | 12,867.90 |
| Bill            | 09/25/2015 | 60629...  | AT&T                 | 60629831202...  | 232 · Accounts... | 79.92  |        | 12,947.82 |
| Bill            | 09/25/2015 | 60629...  | AT&T                 | 60629831202...  | 232 · Accounts... |        |        | 12,947.82 |
| Bill            | 09/25/2015 | 60629...  | AT&T                 | 60629831202...  | 232 · Accounts... |        |        | 12,947.82 |
| Bill            | 09/25/2015 | 60629...  | AT&T                 | 60629831202...  | 232 · Accounts... |        |        | 12,947.82 |
| Bill            | 09/25/2015 | 60629...  | AT&T                 | 60629831202...  | 232 · Accounts... |        |        | 12,947.82 |
| Bill            | 09/25/2015 | 60629...  | AT&T                 | 60629831202...  | 232 · Accounts... |        |        | 12,947.82 |
| Bill            | 09/25/2015 | 60629...  | AT&T                 | 60629831202...  | 232 · Accounts... |        |        | 12,947.82 |
| Bill            | 09/27/2015 | 12349...  | T.A.S                | 12349650        | 232 · Accounts... | 23.30  |        | 12,971.12 |
| Bill            | 09/27/2015 | 12349...  | T.A.S                | 12349650        | 232 · Accounts... | 170.90 |        | 13,142.02 |
| Bill            | 09/27/2015 | 12349...  | T.A.S                | 12349650        | 232 · Accounts... |        |        | 13,142.02 |
| Bill            | 09/27/2015 | 12349...  | T.A.S                | 12349650        | 232 · Accounts... |        |        | 13,142.02 |
| Bill            | 09/27/2015 | 12349...  | T.A.S                | 12349650        | 232 · Accounts... |        |        | 13,142.02 |
| Bill            | 09/27/2015 | 12349...  | T.A.S                | 12349650        | 232 · Accounts... |        |        | 13,142.02 |
| Bill            | 09/27/2015 | 12349...  | T.A.S                | 12349650        | 232 · Accounts... |        |        | 13,142.02 |
| Bill            | 09/27/2015 | 12349...  | T.A.S                | 12349650        | 232 · Accounts... |        |        | 13,142.02 |
| General Journal | 09/30/2015 | 4         |                      | TO TAKE OF...   | 405.1 · Manag...  |        | 364.43 | 12,777.59 |
| Bill            | 10/10/2015 |           | Birch Communications |                 | 232 · Accounts... | 59.77  |        | 12,837.36 |
| Bill            | 10/10/2015 |           | Birch Communications |                 | 232 · Accounts... | 438.29 |        | 13,275.65 |
| Bill            | 10/15/2015 | Inv#34... | EASTERN TELEPH...    | Inv#3484        | 232 · Accounts... | 84.00  |        | 13,359.65 |
| Bill            | 10/15/2015 | Inv#34... | EASTERN TELEPH...    | Inv#3484        | 232 · Accounts... | 616.00 |        | 13,975.65 |
| Bill            | 10/18/2015 | 00200...  | Appalachian Wireless | 00200611207     | 232 · Accounts... | 84.55  |        | 14,060.20 |
| Bill            | 10/18/2015 | 00200...  | Appalachian Wireless | 00200611207     | 232 · Accounts... | 620.01 |        | 14,680.21 |
| Bill            | 10/18/2015 | 00200...  | Appalachian Wireless | 00200611207     | 232 · Accounts... |        |        | 14,680.21 |
| Bill            | 10/18/2015 | 00200...  | Appalachian Wireless | 00200611207     | 232 · Accounts... |        |        | 14,680.21 |
| Bill            | 10/18/2015 | 00200...  | Appalachian Wireless | 00200611207     | 232 · Accounts... |        |        | 14,680.21 |
| Bill            | 10/18/2015 | 00200...  | Appalachian Wireless | 00200611207     | 232 · Accounts... |        |        | 14,680.21 |
| Bill            | 10/18/2015 | 00200...  | Appalachian Wireless | 00200611207     | 232 · Accounts... |        |        | 14,680.21 |
| Bill            | 10/18/2015 | 00200...  | Appalachian Wireless | 00200611207     | 232 · Accounts... |        |        | 14,680.21 |
| Bill            | 10/23/2015 | # 3532    | EASTERN TELEPH...    | # 3532          | 232 · Accounts... | 14.70  |        | 14,694.91 |
| Bill            | 10/23/2015 | # 3532    | EASTERN TELEPH...    | # 3532          | 232 · Accounts... | 107.80 |        | 14,802.71 |
| Bill            | 10/23/2015 | # 3525    | EASTERN TELEPH...    | # 3525          | 232 · Accounts... | 20.08  |        | 14,822.79 |
| Bill            | 10/23/2015 | # 3525    | EASTERN TELEPH...    | # 3525          | 232 · Accounts... | 147.29 |        | 14,970.08 |
| Bill            | 10/25/2015 | 60629...  | AT&T                 | 606298-3120 ... | 232 · Accounts... | 79.87  |        | 15,049.95 |
| Bill            | 10/25/2015 | 60629...  | AT&T                 | 606298-3120 ... | 232 · Accounts... |        |        | 15,049.95 |
| Bill            | 10/25/2015 | 60629...  | AT&T                 | 606298-3120 ... | 232 · Accounts... |        |        | 15,049.95 |
| Bill            | 10/25/2015 | 60629...  | AT&T                 | 606298-3120 ... | 232 · Accounts... |        |        | 15,049.95 |
| Bill            | 10/25/2015 | 60629...  | AT&T                 | 606298-3120 ... | 232 · Accounts... |        |        | 15,049.95 |
| Bill            | 10/25/2015 | 60629...  | AT&T                 | 606298-3120 ... | 232 · Accounts... |        |        | 15,049.95 |
| Bill            | 10/25/2015 | 60629...  | AT&T                 | 606298-3120 ... | 232 · Accounts... |        |        | 15,049.95 |
| Bill            | 10/25/2015 | 60629...  | AT&T                 | 606298-3120 ... | 232 · Accounts... |        |        | 15,049.95 |
| Bill            | 10/25/2015 | 60629...  | AT&T                 | 606298-3120 ... | 232 · Accounts... |        |        | 15,049.95 |

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Accrual Basis

## Kentucky Frontier Gas, LLC General Ledger As of December 31, 2015

| Type            | Date       | Num      | Name                 | Memo           | Split             | Debit  | Credit | Balance   |
|-----------------|------------|----------|----------------------|----------------|-------------------|--------|--------|-----------|
| Bill            | 10/25/2015 | 60629... | AT&T                 | 606298-0955... | 232 · Accounts... | 107.31 |        | 15,157.26 |
| Bill            | 10/25/2015 | 60629... | AT&T                 | 606298-0955... | 232 · Accounts... |        |        | 15,157.26 |
| Bill            | 10/25/2015 | 60629... | AT&T                 | 606298-0955... | 232 · Accounts... |        |        | 15,157.26 |
| Bill            | 10/25/2015 | 60629... | AT&T                 | 606298-0955... | 232 · Accounts... |        |        | 15,157.26 |
| Bill            | 10/25/2015 | 60629... | AT&T                 | 606298-0955... | 232 · Accounts... |        |        | 15,157.26 |
| Bill            | 10/25/2015 | 60629... | AT&T                 | 606298-0955... | 232 · Accounts... |        |        | 15,157.26 |
| Bill            | 10/25/2015 | 60629... | AT&T                 | 606298-0955... | 232 · Accounts... |        |        | 15,157.26 |
| Bill            | 10/25/2015 | 60629... | AT&T                 | 606298-0955... | 232 · Accounts... |        |        | 15,157.26 |
| Bill            | 10/26/2015 | # 4483   | EASTERN TELEPH...    | # 4483         | 232 · Accounts... | 5.70   |        | 15,162.96 |
| Bill            | 10/26/2015 | # 4483   | EASTERN TELEPH...    | # 4483         | 232 · Accounts... | 41.80  |        | 15,204.76 |
| Bill            | 10/27/2015 | 12356... | T.A.S                | 123560163      | 232 · Accounts... | 24.77  |        | 15,229.53 |
| Bill            | 10/27/2015 | 12356... | T.A.S                | 123560163      | 232 · Accounts... | 181.63 |        | 15,411.16 |
| Bill            | 10/27/2015 | 12356... | T.A.S                | 123560163      | 232 · Accounts... |        |        | 15,411.16 |
| Bill            | 10/27/2015 | 12356... | T.A.S                | 123560163      | 232 · Accounts... |        |        | 15,411.16 |
| Bill            | 10/27/2015 | 12356... | T.A.S                | 123560163      | 232 · Accounts... |        |        | 15,411.16 |
| Bill            | 10/27/2015 | 12356... | T.A.S                | 123560163      | 232 · Accounts... |        |        | 15,411.16 |
| Bill            | 10/27/2015 | 12356... | T.A.S                | 123560163      | 232 · Accounts... |        |        | 15,411.16 |
| Bill            | 10/27/2015 | 12356... | T.A.S                | 123560163      | 232 · Accounts... |        |        | 15,411.16 |
| Bill            | 10/30/2015 | 3579     | EASTERN TELEPH...    | 3579           | 232 · Accounts... | 48.60  |        | 15,459.76 |
| Bill            | 10/30/2015 | 3579     | EASTERN TELEPH...    | 3579           | 232 · Accounts... | 356.40 |        | 15,816.16 |
| Bill            | 10/30/2015 | 3578     | EASTERN TELEPH...    | 3578           | 232 · Accounts... | 10.80  |        | 15,826.96 |
| Bill            | 10/30/2015 | 3578     | EASTERN TELEPH...    | 3578           | 232 · Accounts... | 79.20  |        | 15,906.16 |
| Bill            | 10/30/2015 | 3576     | EASTERN TELEPH...    | 3576           | 232 · Accounts... | 10.80  |        | 15,916.96 |
| Bill            | 10/30/2015 | 3576     | EASTERN TELEPH...    | 3576           | 232 · Accounts... | 79.20  |        | 15,996.16 |
| General Journal | 10/31/2015 | 5        |                      | TO TAKE OF...  | 405.1 · Manag...  |        | 550.95 | 15,445.21 |
| Bill            | 11/01/2015 | # 3527   | EASTERN TELEPH...    | # 3527         | 232 · Accounts... | 12.90  |        | 15,458.11 |
| Bill            | 11/01/2015 | # 3527   | EASTERN TELEPH...    | # 3527         | 232 · Accounts... | 94.60  |        | 15,552.71 |
| Bill            | 11/01/2015 | #4765    | EASTERN TELEPH...    | #4765          | 232 · Accounts... | 22.80  |        | 15,575.51 |
| Bill            | 11/01/2015 | #4765    | EASTERN TELEPH...    | #4765          | 232 · Accounts... | 167.20 |        | 15,742.71 |
| Bill            | 11/10/2015 |          | Birch Communications |                | 232 · Accounts... | 59.33  |        | 15,802.04 |
| Bill            | 11/10/2015 |          | Birch Communications |                | 232 · Accounts... | 435.07 |        | 16,237.11 |
| Bill            | 11/17/2015 | 00200... | Appalachian Wireless | 00200611207    | 232 · Accounts... | 85.70  |        | 16,322.81 |
| Bill            | 11/17/2015 | 00200... | Appalachian Wireless | 00200611207    | 232 · Accounts... | 628.44 |        | 16,951.25 |
| Bill            | 11/17/2015 | 00200... | Appalachian Wireless | 00200611207    | 232 · Accounts... |        |        | 16,951.25 |
| Bill            | 11/17/2015 | 00200... | Appalachian Wireless | 00200611207    | 232 · Accounts... |        |        | 16,951.25 |
| Bill            | 11/17/2015 | 00200... | Appalachian Wireless | 00200611207    | 232 · Accounts... |        |        | 16,951.25 |
| Bill            | 11/17/2015 | 00200... | Appalachian Wireless | 00200611207    | 232 · Accounts... |        |        | 16,951.25 |
| Bill            | 11/17/2015 | 00200... | Appalachian Wireless | 00200611207    | 232 · Accounts... |        |        | 16,951.25 |
| Bill            | 11/17/2015 | 00200... | Appalachian Wireless | 00200611207    | 232 · Accounts... |        |        | 16,951.25 |
| Bill            | 11/25/2015 | 60629... | AT&T                 | 60629831202... | 232 · Accounts... | 86.71  |        | 17,037.96 |
| Bill            | 11/25/2015 | 60629... | AT&T                 | 60629831202... | 232 · Accounts... |        |        | 17,037.96 |
| Bill            | 11/25/2015 | 60629... | AT&T                 | 60629831202... | 232 · Accounts... |        |        | 17,037.96 |
| Bill            | 11/25/2015 | 60629... | AT&T                 | 60629831202... | 232 · Accounts... |        |        | 17,037.96 |
| Bill            | 11/25/2015 | 60629... | AT&T                 | 60629831202... | 232 · Accounts... |        |        | 17,037.96 |
| Bill            | 11/25/2015 | 60629... | AT&T                 | 60629831202... | 232 · Accounts... |        |        | 17,037.96 |
| Bill            | 11/25/2015 | 60629... | AT&T                 | 60629831202... | 232 · Accounts... |        |        | 17,037.96 |
| Bill            | 11/25/2015 | 60629... | AT&T                 | 60629831202... | 232 · Accounts... |        |        | 17,037.96 |
| Bill            | 11/25/2015 | 60629... | AT&T                 | 60629831202... | 232 · Accounts... |        |        | 17,037.96 |
| Bill            | 11/25/2015 | 60629... | AT&T                 | 60629809550... | 232 · Accounts... | 107.33 |        | 17,145.29 |
| Bill            | 11/25/2015 | 60629... | AT&T                 | 60629809550... | 232 · Accounts... |        |        | 17,145.29 |

## Kentucky Frontier Gas, LLC General Ledger As of December 31, 2015

08/01/17

Accrual Basis

| Type            | Date       | Num      | Name                 | Memo            | Split              | Debit  | Credit | Balance   |
|-----------------|------------|----------|----------------------|-----------------|--------------------|--------|--------|-----------|
| Bill            | 11/25/2015 | 60629... | AT&T                 | 60629809550...  | 232 · Accounts...  |        |        | 17,145.29 |
| Bill            | 11/25/2015 | 60629... | AT&T                 | 60629809550...  | 232 · Accounts...  |        |        | 17,145.29 |
| Bill            | 11/25/2015 | 60629... | AT&T                 | 60629809550...  | 232 · Accounts...  |        |        | 17,145.29 |
| Bill            | 11/25/2015 | 60629... | AT&T                 | 60629809550...  | 232 · Accounts...  |        |        | 17,145.29 |
| Bill            | 11/25/2015 | 60629... | AT&T                 | 60629809550...  | 232 · Accounts...  |        |        | 17,145.29 |
| Bill            | 11/25/2015 | 60629... | AT&T                 | 60629809550...  | 232 · Accounts...  |        |        | 17,145.29 |
| General Journal | 11/30/2015 | 6        |                      | TO TAKE OF...   | 405.1 · Manag...   |        | 374.77 | 16,770.52 |
| Bill            | 12/01/2015 | #5277    | EASTERN TELEPH...    | #5277           | 232 · Accounts...  | 22.80  |        | 16,793.32 |
| Bill            | 12/01/2015 | #5277    | EASTERN TELEPH...    | #5277           | 232 · Accounts...  | 167.20 |        | 16,960.52 |
| Bill            | 12/10/2015 | #2009... | Birch Communications |                 | 232 · Accounts...  | 61.44  |        | 17,021.96 |
| Bill            | 12/10/2015 | #2009... | Birch Communications |                 | 232 · Accounts...  | 450.54 |        | 17,472.50 |
| Bill            | 12/15/2015 | 64208... | VERIZON WIRELESS     | PUBLIC GAS ...  | 232 · Accounts...  | 300.84 |        | 17,773.34 |
| Bill            | 12/17/2015 |          | Appalachian Wireless |                 | 232 · Accounts...  | 101.26 |        | 17,874.60 |
| Bill            | 12/17/2015 |          | Appalachian Wireless |                 | 232 · Accounts...  | 742.55 |        | 18,617.15 |
| Bill            | 12/17/2015 |          | Appalachian Wireless |                 | 232 · Accounts...  |        |        | 18,617.15 |
| Bill            | 12/17/2015 |          | Appalachian Wireless |                 | 232 · Accounts...  |        |        | 18,617.15 |
| Bill            | 12/17/2015 |          | Appalachian Wireless |                 | 232 · Accounts...  |        |        | 18,617.15 |
| Bill            | 12/17/2015 |          | Appalachian Wireless |                 | 232 · Accounts...  |        |        | 18,617.15 |
| Bill            | 12/17/2015 |          | Appalachian Wireless |                 | 232 · Accounts...  |        |        | 18,617.15 |
| Bill            | 12/17/2015 |          | Appalachian Wireless |                 | 232 · Accounts...  |        |        | 18,617.15 |
| Bill            | 12/25/2015 | 60629... | AT&T                 | 60629809550...  | 232 · Accounts...  | 107.33 |        | 18,724.48 |
| Bill            | 12/25/2015 | 60629... | AT&T                 | 60629809550...  | 232 · Accounts...  |        |        | 18,724.48 |
| Bill            | 12/25/2015 | 60629... | AT&T                 | 60629809550...  | 232 · Accounts...  |        |        | 18,724.48 |
| Bill            | 12/25/2015 | 60629... | AT&T                 | 60629809550...  | 232 · Accounts...  |        |        | 18,724.48 |
| Bill            | 12/25/2015 | 60629... | AT&T                 | 60629809550...  | 232 · Accounts...  |        |        | 18,724.48 |
| Bill            | 12/25/2015 | 60629... | AT&T                 | 60629809550...  | 232 · Accounts...  |        |        | 18,724.48 |
| Bill            | 12/25/2015 | 60629... | AT&T                 | 60629809550...  | 232 · Accounts...  |        |        | 18,724.48 |
| Bill            | 12/25/2015 | 60629... | AT&T                 | 60629809550...  | 232 · Accounts...  |        |        | 18,724.48 |
| Bill            | 12/25/2015 | 60629... | AT&T                 | 60629831202...  | 232 · Accounts...  | 86.71  |        | 18,811.19 |
| Bill            | 12/25/2015 | 60629... | AT&T                 | 60629831202...  | 232 · Accounts...  |        |        | 18,811.19 |
| Bill            | 12/25/2015 | 60629... | AT&T                 | 60629831202...  | 232 · Accounts...  |        |        | 18,811.19 |
| Bill            | 12/25/2015 | 60629... | AT&T                 | 60629831202...  | 232 · Accounts...  |        |        | 18,811.19 |
| Bill            | 12/25/2015 | 60629... | AT&T                 | 60629831202...  | 232 · Accounts...  |        |        | 18,811.19 |
| Bill            | 12/25/2015 | 60629... | AT&T                 | 60629831202...  | 232 · Accounts...  |        |        | 18,811.19 |
| Bill            | 12/25/2015 | 60629... | AT&T                 | 60629831202...  | 232 · Accounts...  |        |        | 18,811.19 |
| Bill            | 12/25/2015 | 60629... | AT&T                 | 60629831202...  | 232 · Accounts...  |        |        | 18,811.19 |
| Bill            | 12/31/2015 | #6103    | EASTERN TELEPH...    | #6103 DATA ...  | 232 · Accounts...  | 2.40   |        | 18,813.59 |
| Bill            | 12/31/2015 | #6103    | EASTERN TELEPH...    | #6103 DATA ...  | 232 · Accounts...  | 17.60  |        | 18,831.19 |
| Bill            | 12/31/2015 | #1235... | T.A.S                | #123568611,1... | 232 · Accounts...  | 52.49  |        | 18,883.68 |
| Bill            | 12/31/2015 | #1235... | T.A.S                | #123568611,1... | 232 · Accounts...  | 384.91 |        | 19,268.59 |
| Bill            | 12/31/2015 | #1235... | T.A.S                | #123568611,1... | 232 · Accounts...  |        |        | 19,268.59 |
| Bill            | 12/31/2015 | #1235... | T.A.S                | #123568611,1... | 232 · Accounts...  |        |        | 19,268.59 |
| Bill            | 12/31/2015 | #1235... | T.A.S                | #123568611,1... | 232 · Accounts...  |        |        | 19,268.59 |
| Bill            | 12/31/2015 | #1235... | T.A.S                | #123568611,1... | 232 · Accounts...  |        |        | 19,268.59 |
| Bill            | 12/31/2015 | #1235... | T.A.S                | #123568611,1... | 232 · Accounts...  |        |        | 19,268.59 |
| General Journal | 12/31/2015 | 3        |                      | TO TAKE OF...   | 408.5 · Public ... |        | 434.43 | 18,834.16 |
| General Journal | 12/31/2015 | AJE#5... |                      | RECLASS/PE...   | 488.3 · Reimbu...  |        | 50.00  | 18,784.16 |

## Kentucky Frontier Gas, LLC General Ledger As of December 31, 2015

| Type                            | Date       | Num      | Name                    | Memo            | Split             | Debit     | Credit   | Balance   |
|---------------------------------|------------|----------|-------------------------|-----------------|-------------------|-----------|----------|-----------|
| Total 921.8 · Telephone and Fax |            |          |                         |                 |                   | 24,132.73 | 5,348.57 | 18,784.16 |
| <b>921.9 · Utilities</b>        |            |          |                         |                 |                   |           |          | 0.00      |
| Bill                            | 01/31/2015 |          | Prestonsburg City's ... |                 | 232 · Accounts... | 4.73      |          | 4.73      |
| Bill                            | 01/31/2015 |          | Prestonsburg City's ... |                 | 232 · Accounts... | 34.72     |          | 39.45     |
| Bill                            | 01/31/2015 |          | Waste Connections       |                 | 232 · Accounts... | 10.93     |          | 50.38     |
| Bill                            | 01/31/2015 |          | Waste Connections       |                 | 232 · Accounts... | 80.12     |          | 130.50    |
| Bill                            | 01/31/2015 |          | Waste Connections       |                 | 232 · Accounts... |           |          | 130.50    |
| Bill                            | 01/31/2015 |          | Waste Connections       |                 | 232 · Accounts... |           |          | 130.50    |
| Bill                            | 01/31/2015 |          | Waste Connections       |                 | 232 · Accounts... |           |          | 130.50    |
| Bill                            | 01/31/2015 |          | Waste Connections       |                 | 232 · Accounts... |           |          | 130.50    |
| Bill                            | 01/31/2015 |          | Waste Connections       |                 | 232 · Accounts... |           |          | 130.50    |
| Bill                            | 01/31/2015 |          | Big Sandy Recc          |                 | 232 · Accounts... | 37.37     |          | 167.87    |
| Bill                            | 01/31/2015 |          | Big Sandy Recc          |                 | 232 · Accounts... | 274.05    |          | 441.92    |
| General Journal                 | 01/31/2015 | 5        |                         | TO TAKE OF...   | 405.1 · Manag...  |           | 53.03    | 388.89    |
| Bill                            | 02/28/2015 | 6055-... | Waste Connections       | Inv#2935707 ... | 232 · Accounts... | 10.93     |          | 399.82    |
| Bill                            | 02/28/2015 | 6055-... | Waste Connections       | Inv#2935707 ... | 232 · Accounts... | 80.12     |          | 479.94    |
| Bill                            | 02/28/2015 | 6055-... | Waste Connections       | Inv#2935707 ... | 232 · Accounts... |           |          | 479.94    |
| Bill                            | 02/28/2015 | 6055-... | Waste Connections       | Inv#2935707 ... | 232 · Accounts... |           |          | 479.94    |
| Bill                            | 02/28/2015 | 6055-... | Waste Connections       | Inv#2935707 ... | 232 · Accounts... |           |          | 479.94    |
| Bill                            | 02/28/2015 | 6055-... | Waste Connections       | Inv#2935707 ... | 232 · Accounts... |           |          | 479.94    |
| Bill                            | 02/28/2015 | 6055-... | Waste Connections       | Inv#2935707 ... | 232 · Accounts... |           |          | 479.94    |
| Bill                            | 02/28/2015 | 6055-... | Waste Connections       | Inv#2935707 ... | 232 · Accounts... |           |          | 479.94    |
| Bill                            | 02/28/2015 | 6055-... | Waste Connections       | Inv#2935707 ... | 232 · Accounts... |           |          | 479.94    |
| Bill                            | 02/28/2015 | 6055-... | Prestonsburg City's ... |                 | 232 · Accounts... | 4.34      |          | 484.28    |
| Bill                            | 02/28/2015 | 6055-... | Prestonsburg City's ... |                 | 232 · Accounts... | 31.85     |          | 516.13    |
| Bill                            | 02/28/2015 | 6055-... | Big Sandy Recc          |                 | 232 · Accounts... | 35.18     |          | 551.31    |
| Bill                            | 02/28/2015 | 6055-... | Big Sandy Recc          |                 | 232 · Accounts... | 258.02    |          | 809.33    |
| General Journal                 | 02/28/2015 | 6        |                         | TO TAKE OF...   | 405.1 · Manag...  |           | 50.45    | 758.88    |
| Bill                            | 03/31/2015 | 6055-... | Waste Connections       | 6055-44936      | 232 · Accounts... | 10.12     |          | 769.00    |
| Bill                            | 03/31/2015 | 6055-... | Waste Connections       | 6055-44936      | 232 · Accounts... | 74.23     |          | 843.23    |
| Bill                            | 03/31/2015 | 6055-... | Waste Connections       | 6055-44936      | 232 · Accounts... |           |          | 843.23    |
| Bill                            | 03/31/2015 | 6055-... | Waste Connections       | 6055-44936      | 232 · Accounts... |           |          | 843.23    |
| Bill                            | 03/31/2015 | 6055-... | Waste Connections       | 6055-44936      | 232 · Accounts... |           |          | 843.23    |
| Bill                            | 03/31/2015 | 6055-... | Waste Connections       | 6055-44936      | 232 · Accounts... |           |          | 843.23    |
| Bill                            | 03/31/2015 | 6055-... | Waste Connections       | 6055-44936      | 232 · Accounts... |           |          | 843.23    |
| Bill                            | 03/31/2015 | 01173... | Prestonsburg City's ... | 011730500002    | 232 · Accounts... | 6.88      |          | 850.11    |
| Bill                            | 03/31/2015 | 01173... | Prestonsburg City's ... | 011730500002    | 232 · Accounts... | 50.42     |          | 900.53    |
| Bill                            | 03/31/2015 | 6055-... | Big Sandy Recc          |                 | 232 · Accounts... | 37.13     |          | 937.66    |
| Bill                            | 03/31/2015 | 6055-... | Big Sandy Recc          |                 | 232 · Accounts... | 272.27    |          | 1,209.93  |
| General Journal                 | 03/31/2015 | 5        |                         | TO TAKE OF...   | 405.1 · Manag...  |           | 54.13    | 1,155.80  |
| Bill                            | 04/30/2015 | 6055-... | Waste Connections       | 6055-44936      | 232 · Accounts... | 10.12     |          | 1,165.92  |
| Bill                            | 04/30/2015 | 6055-... | Waste Connections       | 6055-44936      | 232 · Accounts... | 74.23     |          | 1,240.15  |
| Bill                            | 04/30/2015 | 6055-... | Waste Connections       | 6055-44936      | 232 · Accounts... |           |          | 1,240.15  |
| Bill                            | 04/30/2015 | 6055-... | Waste Connections       | 6055-44936      | 232 · Accounts... |           |          | 1,240.15  |
| Bill                            | 04/30/2015 | 6055-... | Waste Connections       | 6055-44936      | 232 · Accounts... |           |          | 1,240.15  |
| Bill                            | 04/30/2015 | 6055-... | Waste Connections       | 6055-44936      | 232 · Accounts... |           |          | 1,240.15  |
| Bill                            | 04/30/2015 | 6055-... | Waste Connections       | 6055-44936      | 232 · Accounts... |           |          | 1,240.15  |

**Kentucky Frontier Gas, LLC**  
**General Ledger**  
**As of December 31, 2015**

| Type            | Date       | Num       | Name                    | Memo          | Split             | Debit  | Credit | Balance  |
|-----------------|------------|-----------|-------------------------|---------------|-------------------|--------|--------|----------|
| Bill            | 04/30/2015 | 6055-...  | Waste Connections       | 6055-44936    | 232 · Accounts... |        |        | 1,240.15 |
| Bill            | 04/30/2015 |           | Big Sandy Recc          |               | 232 · Accounts... | 38.14  |        | 1,278.29 |
| Bill            | 04/30/2015 |           | Big Sandy Recc          |               | 232 · Accounts... | 279.66 |        | 1,557.95 |
| Bill            | 04/30/2015 |           | Prestonsburg City's ... |               | 232 · Accounts... | 5.88   |        | 1,563.83 |
| Bill            | 04/30/2015 |           | Prestonsburg City's ... |               | 232 · Accounts... | 43.12  |        | 1,606.95 |
| General Journal | 04/30/2015 | 5         |                         | TO TAKE OF... | 405.1 · Manag...  |        | 54.14  | 1,552.81 |
| Bill            | 05/31/2015 | Inv#30... | Waste Connections       | Inv#3023456   | 232 · Accounts... | 10.12  |        | 1,562.93 |
| Bill            | 05/31/2015 | Inv#30... | Waste Connections       | Inv#3023456   | 232 · Accounts... | 74.23  |        | 1,637.16 |
| Bill            | 05/31/2015 | Inv#30... | Waste Connections       | Inv#3023456   | 232 · Accounts... |        |        | 1,637.16 |
| Bill            | 05/31/2015 | Inv#30... | Waste Connections       | Inv#3023456   | 232 · Accounts... |        |        | 1,637.16 |
| Bill            | 05/31/2015 | Inv#30... | Waste Connections       | Inv#3023456   | 232 · Accounts... |        |        | 1,637.16 |
| Bill            | 05/31/2015 | Inv#30... | Waste Connections       | Inv#3023456   | 232 · Accounts... |        |        | 1,637.16 |
| Bill            | 05/31/2015 | Inv#30... | Waste Connections       | Inv#3023456   | 232 · Accounts... |        |        | 1,637.16 |
| Bill            | 05/31/2015 | Inv#30... | Waste Connections       | Inv#3023456   | 232 · Accounts... |        |        | 1,637.16 |
| Bill            | 05/31/2015 | Inv#30... | Waste Connections       | Inv#3023456   | 232 · Accounts... |        |        | 1,637.16 |
| Bill            | 05/31/2015 |           | Prestonsburg City's ... |               | 232 · Accounts... | 5.48   |        | 1,642.64 |
| Bill            | 05/31/2015 |           | Prestonsburg City's ... |               | 232 · Accounts... | 40.19  |        | 1,682.83 |
| Bill            | 05/31/2015 |           | Big Sandy Recc          |               | 232 · Accounts... |        |        | 1,682.83 |
| Bill            | 05/31/2015 |           | Big Sandy Recc          |               | 232 · Accounts... |        |        | 1,682.83 |
| General Journal | 05/31/2015 | 9         |                         | TO REMOVE ... | 405.1 · Manag...  |        | 15.60  | 1,667.23 |
| Bill            | 06/30/2015 | #3052...  | Waste Connections       | #3052107      | 232 · Accounts... | 10.12  |        | 1,677.35 |
| Bill            | 06/30/2015 | #3052...  | Waste Connections       | #3052107      | 232 · Accounts... | 74.23  |        | 1,751.58 |
| Bill            | 06/30/2015 | #3052...  | Waste Connections       | #3052107      | 232 · Accounts... |        |        | 1,751.58 |
| Bill            | 06/30/2015 | #3052...  | Waste Connections       | #3052107      | 232 · Accounts... |        |        | 1,751.58 |
| Bill            | 06/30/2015 | #3052...  | Waste Connections       | #3052107      | 232 · Accounts... |        |        | 1,751.58 |
| Bill            | 06/30/2015 | #3052...  | Waste Connections       | #3052107      | 232 · Accounts... |        |        | 1,751.58 |
| Bill            | 06/30/2015 | #3052...  | Waste Connections       | #3052107      | 232 · Accounts... |        |        | 1,751.58 |
| Bill            | 06/30/2015 | #3052...  | Waste Connections       | #3052107      | 232 · Accounts... |        |        | 1,751.58 |
| Bill            | 06/30/2015 | 61430...  | Big Sandy Recc          | 61430001      | 232 · Accounts... | 46.89  |        | 1,798.47 |
| Bill            | 06/30/2015 | 61430...  | Big Sandy Recc          | 61430001      | 232 · Accounts... | 343.83 |        | 2,142.30 |
| Bill            | 06/30/2015 |           | Prestonsburg City's ... |               | 232 · Accounts... | 6.68   |        | 2,148.98 |
| Bill            | 06/30/2015 |           | Prestonsburg City's ... |               | 232 · Accounts... | 48.96  |        | 2,197.94 |
| General Journal | 06/30/2015 | 3         |                         | TO TAKE OF... | 405.1 · Manag...  |        | 63.69  | 2,134.25 |
| Bill            | 07/31/2015 | Inv#30... | Waste Connections       | Inv#3086793   | 232 · Accounts... | 10.26  |        | 2,144.51 |
| Bill            | 07/31/2015 | Inv#30... | Waste Connections       | Inv#3086793   | 232 · Accounts... | 75.27  |        | 2,219.78 |
| Bill            | 07/31/2015 | Inv#30... | Waste Connections       | Inv#3086793   | 232 · Accounts... |        |        | 2,219.78 |
| Bill            | 07/31/2015 | Inv#30... | Waste Connections       | Inv#3086793   | 232 · Accounts... |        |        | 2,219.78 |
| Bill            | 07/31/2015 | Inv#30... | Waste Connections       | Inv#3086793   | 232 · Accounts... |        |        | 2,219.78 |
| Bill            | 07/31/2015 | Inv#30... | Waste Connections       | Inv#3086793   | 232 · Accounts... |        |        | 2,219.78 |
| Bill            | 07/31/2015 | Inv#30... | Waste Connections       | Inv#3086793   | 232 · Accounts... |        |        | 2,219.78 |
| Bill            | 07/31/2015 | Inv#30... | Waste Connections       | Inv#3086793   | 232 · Accounts... |        |        | 2,219.78 |
| Bill            | 07/31/2015 | 07-15     | Prestonsburg City's ... | 07-15         | 232 · Accounts... | 5.79   |        | 2,225.57 |
| Bill            | 07/31/2015 | 07-15     | Prestonsburg City's ... | 07-15         | 232 · Accounts... | 42.50  |        | 2,268.07 |
| Bill            | 07/31/2015 |           | Big Sandy Recc          |               | 232 · Accounts... | 53.21  |        | 2,321.28 |
| Bill            | 07/31/2015 |           | Big Sandy Recc          |               | 232 · Accounts... | 390.18 |        | 2,711.46 |
| General Journal | 07/31/2015 | 8         |                         | TO TAKE OF... | 405.1 · Manag...  |        | 69.26  | 2,642.20 |
| Bill            | 08/31/2015 | Inv# 3... | Waste Connections       | #3111092      | 232 · Accounts... | 10.26  |        | 2,652.46 |
| Bill            | 08/31/2015 | Inv# 3... | Waste Connections       | #3111092      | 232 · Accounts... | 75.27  |        | 2,727.73 |
| Bill            | 08/31/2015 | Inv# 3... | Waste Connections       | #3111092      | 232 · Accounts... |        |        | 2,727.73 |
| Bill            | 08/31/2015 | Inv# 3... | Waste Connections       | #3111092      | 232 · Accounts... |        |        | 2,727.73 |

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Accrual Basis

## Kentucky Frontier Gas, LLC General Ledger As of December 31, 2015

| Type            | Date       | Num       | Name                    | Memo            | Split             | Debit  | Credit | Balance  |
|-----------------|------------|-----------|-------------------------|-----------------|-------------------|--------|--------|----------|
| Bill            | 08/31/2015 | Inv# 3... | Waste Connections       | #3111092        | 232 · Accounts... |        |        | 2,727.73 |
| Bill            | 08/31/2015 | Inv# 3... | Waste Connections       | #3111092        | 232 · Accounts... |        |        | 2,727.73 |
| Bill            | 08/31/2015 | Inv# 3... | Waste Connections       | #3111092        | 232 · Accounts... |        |        | 2,727.73 |
| Bill            | 08/31/2015 | Inv# 3... | Waste Connections       | #3111092        | 232 · Accounts... |        |        | 2,727.73 |
| Bill            | 08/31/2015 | 01173...  | Prestonsburg City's ... | 011730500002    | 232 · Accounts... | 10.08  |        | 2,737.81 |
| Bill            | 08/31/2015 | 01173...  | Prestonsburg City's ... | 011730500002    | 232 · Accounts... | 73.92  |        | 2,811.73 |
| Bill            | 08/31/2015 | 61430...  | Big Sandy Recc          | 61430001        | 232 · Accounts... | 52.56  |        | 2,864.29 |
| Bill            | 08/31/2015 | 61430...  | Big Sandy Recc          | 61430001        | 232 · Accounts... | 385.47 |        | 3,249.76 |
| General Journal | 08/31/2015 | 3         |                         | TO TAKE OF...   | 405.1 · Manag...  |        | 72.90  | 3,176.86 |
| Bill            | 09/30/2015 | 09-15     | Prestonsburg City's ... | 09-15           | 232 · Accounts... | 17.71  |        | 3,194.57 |
| Bill            | 09/30/2015 | 09-15     | Prestonsburg City's ... | 09-15           | 232 · Accounts... | 129.91 |        | 3,324.48 |
| Bill            | 09/30/2015 | #3139...  | Waste Connections       | #3139644        | 232 · Accounts... | 10.26  |        | 3,334.74 |
| Bill            | 09/30/2015 | #3139...  | Waste Connections       | #3139644        | 232 · Accounts... | 75.27  |        | 3,410.01 |
| Bill            | 09/30/2015 | #3139...  | Waste Connections       | #3139644        | 232 · Accounts... |        |        | 3,410.01 |
| Bill            | 09/30/2015 | #3139...  | Waste Connections       | #3139644        | 232 · Accounts... |        |        | 3,410.01 |
| Bill            | 09/30/2015 | #3139...  | Waste Connections       | #3139644        | 232 · Accounts... |        |        | 3,410.01 |
| Bill            | 09/30/2015 | #3139...  | Waste Connections       | #3139644        | 232 · Accounts... |        |        | 3,410.01 |
| Bill            | 09/30/2015 | #3139...  | Waste Connections       | #3139644        | 232 · Accounts... |        |        | 3,410.01 |
| Bill            | 09/30/2015 | #3139...  | Waste Connections       | #3139644        | 232 · Accounts... |        |        | 3,410.01 |
| Bill            | 09/30/2015 |           | Big Sandy Recc          |                 | 232 · Accounts... | 46.52  |        | 3,456.53 |
| Bill            | 09/30/2015 |           | Big Sandy Recc          |                 | 232 · Accounts... | 341.11 |        | 3,797.64 |
| General Journal | 09/30/2015 | 4         |                         | TO TAKE OF...   | 405.1 · Manag...  |        | 74.49  | 3,723.15 |
| Bill            | 10/31/2015 | Inv# 3... | Waste Connections       | Inv# 3176187    | 232 · Accounts... | 10.26  |        | 3,733.41 |
| Bill            | 10/31/2015 | Inv# 3... | Waste Connections       | Inv# 3176187    | 232 · Accounts... | 75.27  |        | 3,808.68 |
| Bill            | 10/31/2015 | Inv# 3... | Waste Connections       | Inv# 3176187    | 232 · Accounts... |        |        | 3,808.68 |
| Bill            | 10/31/2015 | Inv# 3... | Waste Connections       | Inv# 3176187    | 232 · Accounts... |        |        | 3,808.68 |
| Bill            | 10/31/2015 | Inv# 3... | Waste Connections       | Inv# 3176187    | 232 · Accounts... |        |        | 3,808.68 |
| Bill            | 10/31/2015 | Inv# 3... | Waste Connections       | Inv# 3176187    | 232 · Accounts... |        |        | 3,808.68 |
| Bill            | 10/31/2015 | Inv# 3... | Waste Connections       | Inv# 3176187    | 232 · Accounts... |        |        | 3,808.68 |
| Bill            | 10/31/2015 | Inv# 3... | Waste Connections       | Inv# 3176187    | 232 · Accounts... |        |        | 3,808.68 |
| Bill            | 10/31/2015 | 0117-...  | Prestonsburg City's ... | 0117-30500-0... | 232 · Accounts... | 21.39  |        | 3,830.07 |
| Bill            | 10/31/2015 | 0117-...  | Prestonsburg City's ... | 0117-30500-0... | 232 · Accounts... | 156.84 |        | 3,986.91 |
| Bill            | 10/31/2015 |           | Big Sandy Recc          |                 | 232 · Accounts... | 40.47  |        | 4,027.38 |
| Bill            | 10/31/2015 |           | Big Sandy Recc          |                 | 232 · Accounts... | 296.78 |        | 4,324.16 |
| General Journal | 10/31/2015 | 5         |                         | TO TAKE OF...   | 405.1 · Manag...  |        | 72.12  | 4,252.04 |
| Bill            | 11/30/2015 |           | Waste Connections       |                 | 232 · Accounts... | 10.26  |        | 4,262.30 |
| Bill            | 11/30/2015 |           | Waste Connections       |                 | 232 · Accounts... | 75.27  |        | 4,337.57 |
| Bill            | 11/30/2015 |           | Waste Connections       |                 | 232 · Accounts... |        |        | 4,337.57 |
| Bill            | 11/30/2015 |           | Waste Connections       |                 | 232 · Accounts... |        |        | 4,337.57 |
| Bill            | 11/30/2015 |           | Waste Connections       |                 | 232 · Accounts... |        |        | 4,337.57 |
| Bill            | 11/30/2015 |           | Waste Connections       |                 | 232 · Accounts... |        |        | 4,337.57 |
| Bill            | 11/30/2015 |           | Waste Connections       |                 | 232 · Accounts... |        |        | 4,337.57 |
| Bill            | 11/30/2015 |           | Waste Connections       |                 | 232 · Accounts... |        |        | 4,337.57 |
| Bill            | 11/30/2015 |           | Prestonsburg City's ... |                 | 232 · Accounts... | 5.27   |        | 4,342.84 |
| Bill            | 11/30/2015 |           | Prestonsburg City's ... |                 | 232 · Accounts... | 38.67  |        | 4,381.51 |
| Bill            | 11/30/2015 |           | Big Sandy Recc          |                 | 232 · Accounts... | 34.62  |        | 4,416.13 |
| Bill            | 11/30/2015 |           | Big Sandy Recc          |                 | 232 · Accounts... | 253.84 |        | 4,669.97 |
| General Journal | 11/30/2015 | 6         |                         | TO TAKE OF...   | 405.1 · Manag...  |        | 50.15  | 4,619.82 |
| Bill            | 12/31/2015 | #3226...  | Waste Connections       | #3226343        | 232 · Accounts... | 10.26  |        | 4,630.08 |

## Kentucky Frontier Gas, LLC General Ledger As of December 31, 2015

| Type  | Date       | Num      | Name                    | Memo             | Split              | Debit     | Credit    | Balance   |
|---|------------|----------|-------------------------|------------------|--------------------|-----------|-----------|-----------|
| Bill  | 12/31/2015 | #3226... | Waste Connections       | #3226343         | 232 · Accounts...  | 75.27     |           | 4,705.35  |
| Bill  | 12/31/2015 | #3226... | Waste Connections       | #3226343         | 232 · Accounts...  |           |           | 4,705.35  |
| Bill  | 12/31/2015 | #3226... | Waste Connections       | #3226343         | 232 · Accounts...  |           |           | 4,705.35  |
| Bill  | 12/31/2015 | #3226... | Waste Connections       | #3226343         | 232 · Accounts...  |           |           | 4,705.35  |
| Bill  | 12/31/2015 | #3226... | Waste Connections       | #3226343         | 232 · Accounts...  |           |           | 4,705.35  |
| Bill  | 12/31/2015 | #3226... | Waste Connections       | #3226343         | 232 · Accounts...  |           |           | 4,705.35  |
| Bill  | 12/31/2015 | #3226... | Waste Connections       | #3226343         | 232 · Accounts...  |           |           | 4,705.35  |
| Bill  | 12/31/2015 |          | Prestonsburg City's ... |                  | 232 · Accounts...  | 3.44      |           | 4,708.79  |
| Bill  | 12/31/2015 |          | Prestonsburg City's ... |                  | 232 · Accounts...  | 25.19     |           | 4,733.98  |
| Bill  | 12/31/2015 |          | Big Sandy Recc          |                  | 232 · Accounts...  | 36.27     |           | 4,770.25  |
| Bill  | 12/31/2015 |          | Big Sandy Recc          |                  | 232 · Accounts...  | 266.01    |           | 5,036.26  |
| General Journal                                   | 12/31/2015 | 3        |                         | TO TAKE OF...    | 408.5 · Public ... |           | 49.97     | 4,986.29  |
| Total 921.9 · Utilities                           |            |          |                         |                  |                    | 5,666.22  | 679.93    | 4,986.29  |
| <b>921 · Office Supplies and Expenses - Other</b> |            |          |                         |                  |                    |           |           | 0.00      |
| Bill  | 02/28/2015 | 101655   | Industrial Gas Servi... | 1099 Forms, ...  | 232 · Accounts...  | 24.17     |           | 24.17     |
| Bill  | 03/02/2015 |          | JENNY WILEY FLO...      |                  | 232 · Accounts...  | 10.18     |           | 34.35     |
| Bill  | 03/02/2015 |          | JENNY WILEY FLO...      |                  | 232 · Accounts...  | 74.62     |           | 108.97    |
| Bill  | 03/02/2015 |          | JENNY WILEY FLO...      |                  | 232 · Accounts...  |           |           | 108.97    |
| Bill  | 03/02/2015 |          | JENNY WILEY FLO...      |                  | 232 · Accounts...  |           |           | 108.97    |
| Bill  | 03/02/2015 |          | JENNY WILEY FLO...      |                  | 232 · Accounts...  |           |           | 108.97    |
| Bill  | 03/02/2015 |          | JENNY WILEY FLO...      |                  | 232 · Accounts...  |           |           | 108.97    |
| Bill  | 03/02/2015 |          | JENNY WILEY FLO...      |                  | 232 · Accounts...  |           |           | 108.97    |
| General Journal                                   | 03/31/2015 | 5        |                         | TO TAKE OF...    | 405.1 · Manag...   |           | 10.18     | 98.79     |
| Bill  | 09/04/2015 | #6984... | ASHLAND OFFICE ...      | #698463-0        | 232 · Accounts...  | 15.00     |           | 113.79    |
| Bill  | 09/04/2015 | #6984... | ASHLAND OFFICE ...      | #698463-0        | 232 · Accounts...  | 110.00    |           | 223.79    |
| Bill  | 09/04/2015 | #6984... | ASHLAND OFFICE ...      | #698463-0        | 232 · Accounts...  |           |           | 223.79    |
| Bill  | 09/04/2015 | #6984... | ASHLAND OFFICE ...      | #698463-0        | 232 · Accounts...  |           |           | 223.79    |
| Bill  | 09/04/2015 | #6984... | ASHLAND OFFICE ...      | #698463-0        | 232 · Accounts...  |           |           | 223.79    |
| Bill  | 09/04/2015 | #6984... | ASHLAND OFFICE ...      | #698463-0        | 232 · Accounts...  |           |           | 223.79    |
| Check   | 09/17/2015 | ACH      | TECH FIN ADJ            | SET UP OF C...   | 131.2 · Comm ...   |           |           | 223.79    |
| General Journal                                   | 09/30/2015 | 4        |                         | TO TAKE OF...    | 405.1 · Manag...   |           | 15.00     | 208.79    |
| Check   | 12/11/2015 | 6914     | SANDY'S CATERING        | Office Christ... | 131.2 · Comm ...   | 30.00     |           | 238.79    |
| Check   | 12/11/2015 | 6914     | SANDY'S CATERING        | Office Christ... | 131.2 · Comm ...   | 220.00    |           | 458.79    |
| Check   | 12/11/2015 | 6914     | SANDY'S CATERING        | Office Christ... | 131.2 · Comm ...   |           |           | 458.79    |
| Check   | 12/11/2015 | 6914     | SANDY'S CATERING        | Office Christ... | 131.2 · Comm ...   |           |           | 458.79    |
| Check   | 12/11/2015 | 6914     | SANDY'S CATERING        | Office Christ... | 131.2 · Comm ...   |           |           | 458.79    |
| Check   | 12/11/2015 | 6914     | SANDY'S CATERING        | Office Christ... | 131.2 · Comm ...   |           |           | 458.79    |
| Check   | 12/11/2015 | 6914     | SANDY'S CATERING        | Office Christ... | 131.2 · Comm ...   |           |           | 458.79    |
| General Journal                                   | 12/31/2015 | 3        |                         | TO TAKE OF...    | 408.5 · Public ... |           | 30.00     | 428.79    |
| Total 921 · Office Supplies and Expenses - Other  |            |          |                         |                  |                    | 483.97    | 55.18     | 428.79    |
| Total 921 · Office Supplies and Expenses          |            |          |                         |                  |                    | 87,721.95 | 13,840.11 | 73,881.84 |
| <b>922 · Admin Exp Transferred - Credit</b>       |            |          |                         |                  |                    |           |           | 0.00      |

## Kentucky Frontier Gas, LLC General Ledger As of December 31, 2015

| Type  | Date       | Num        | Name                    | Memo              | Split             | Debit      | Credit    | Balance     |
|---|------------|------------|-------------------------|-------------------|-------------------|------------|-----------|-------------|
| Total 922 · Admin Exp Transferred - Credit    |            |            |                         |                   |                   |            |           | 0.00        |
| <b>923 · Outside Services Employed</b>        |            |            |                         |                   |                   |            |           | <b>0.00</b> |
| <b>923.1 · Outside Services - Manager</b>     |            |            |                         |                   |                   |            |           | <b>0.00</b> |
| Bill  | 02/28/2015 | 02-01,...  | Rich, Larry             | 02-01,02,03       | 232 · Accounts... | 900.00     |           | 900.00      |
| Bill  | 03/31/2015 | 03-15      | Rich, Larry             | 03-15 4 days...   | 232 · Accounts... | 1,200.00   |           | 2,100.00    |
| Bill  | 04/30/2015 | 04-15      | Rich, Larry             | 04-15 5 days...   | 232 · Accounts... | 1,500.00   |           | 3,600.00    |
| Bill  | 06/30/2015 | 06-15      | Rich, Larry             | 06-15 5 days...   | 232 · Accounts... | 1,500.00   |           | 5,100.00    |
| Bill  | 07/31/2015 | 07-13-...  | Rich, Larry             | 07-13-15          | 232 · Accounts... | 300.00     |           | 5,400.00    |
| Bill  | 08/25/2015 | 08-25-...  | Rich, Larry             | 08-25-15          | 232 · Accounts... | 300.00     |           | 5,700.00    |
| Bill  | 10/27/2015 | for 1/2... | Rich, Larry             | 1/2 day           | 232 · Accounts... | 150.00     |           | 5,850.00    |
| Bill  | 10/28/2015 |            | Rich, Larry             |                   | 232 · Accounts... | 300.00     |           | 6,150.00    |
| Total 923.1 · Outside Services - Manager      |            |            |                         |                   |                   | 6,150.00   | 0.00      | 6,150.00    |
| <b>923.2 · Outside Services - Accounting</b>  |            |            |                         |                   |                   |            |           | <b>0.00</b> |
| Bill  | 03/25/2015 | Client ... | Hays, Maggard & H...    | Client Code: ...  | 232 · Accounts... | 783.75     |           | 783.75      |
| General Journal                               | 03/31/2015 | 5          |                         | TO TAKE OF...     | 405.1 · Manag...  |            | 783.75    | 0.00        |
| Bill  | 07/25/2015 | Client ... | Hays, Maggard & H...    |                   | 232 · Accounts... | 202.00     |           | 202.00      |
| Bill  | 07/25/2015 | 22468...   | Hays, Maggard & H...    | Client Code 8...  | 232 · Accounts... | 2,812.00   |           | 3,014.00    |
| General Journal                               | 07/31/2015 | 8          |                         | TO TAKE OF...     | 405.1 · Manag...  |            | 202.00    | 2,812.00    |
| Total 923.2 · Outside Services - Accounting   |            |            |                         |                   |                   | 3,797.75   | 985.75    | 2,812.00    |
| <b>923.3 · Outside Services - Engineering</b> |            |            |                         |                   |                   |            |           | <b>0.00</b> |
| Bill  | 01/07/2015 | #2299...   | Bocook Engineering ...  | #2299192          | 232 · Accounts... | 45.00      |           | 45.00       |
| Bill  | 02/10/2015 |            | Summit Engineering      | MAPPING (P...     | 232 · Accounts... | 65.00      |           | 110.00      |
| Bill  | 06/16/2015 | 2299701    | Bocook Engineering ...  | Inv#2299701       | 232 · Accounts... | 67.93      |           | 177.93      |
| Bill  | 08/25/2015 | Inv# 2...  | Bocook Engineering ...  | Inv# 2299923      | 232 · Accounts... | 36.00      |           | 213.93      |
| Check   | 09/08/2015 | 6628       | Bocook Engineering ...  | Copies of Haz...  | 131.2 · Comm ...  | 165.00     |           | 378.93      |
| Bill  | 10/05/2015 | #2299...   | Bocook Engineering ...  | #2299200 dat...   | 232 · Accounts... | 10.00      |           | 388.93      |
| Bill  | 11/01/2015 | #2256      | Slone Energy, LLC       | #2256 Mapping     | 232 · Accounts... | 2,070.00   |           | 2,458.93    |
| Bill  | 11/02/2015 | Proj #...  | Summit Engineering      | Proj# 3838.00...  | 232 · Accounts... | 70,610.90  |           | 73,069.83   |
| Bill  | 12/31/2015 | Bob O...   | Industrial Gas Servi... | On Site Work ...  | 232 · Accounts... | 30,825.00  |           | 103,894.83  |
| Bill  | 12/31/2015 | 2015 ...   | Pipeline Solutions Inc  | 2015 Professi...  | 232 · Accounts... | 66,075.00  |           | 169,969.83  |
| Bill  | 12/31/2015 | Inv# 2...  | Slone Energy, LLC       | Inv# 2261 12...   | 232 · Accounts... | 1,800.00   |           | 171,769.83  |
| Bill  | 12/31/2015 | Inv# 2...  | Slone Energy, LLC       | Inv# 2260 11...   | 232 · Accounts... | 2,430.00   |           | 174,199.83  |
| General Journal                               | 12/31/2015 | AJE#4...   |                         | RECLASS/PE...     | 376.10 · MAIN...  |            | 70,610.90 | 103,588.93  |
| Total 923.3 · Outside Services - Engineering  |            |            |                         |                   |                   | 174,199.83 | 70,610.90 | 103,588.93  |
| <b>923.4 · Outside Services - Legal</b>       |            |            |                         |                   |                   |            |           | <b>0.00</b> |
| Bill  | 10/22/2015 |            | Adams & Adams           | Civil Action N... | 232 · Accounts... | 210.00     |           | 210.00      |
| Bill  | 12/18/2015 |            | John N. Hughes, PSC     |                   | 232 · Accounts... | 18,552.60  |           | 18,762.60   |
| Bill  | 12/18/2015 |            | John N. Hughes, PSC     |                   | 232 · Accounts... |            |           | 18,762.60   |
| Total 923.4 · Outside Services - Legal        |            |            |                         |                   |                   | 18,762.60  | 0.00      | 18,762.60   |
| <b>923.5 · Outside Services - Admin</b>       |            |            |                         |                   |                   |            |           | <b>0.00</b> |
| Bill  | 01/27/2015 | 1/201...   | Dennis Horner           | GCA Copies        | 232 · Accounts... | 41.00      |           | 41.00       |



## Kentucky Frontier Gas, LLC General Ledger As of December 31, 2015

| Type   | Date       | Num      | Name                    | Memo               | Split              | Debit      | Credit     | Balance    |
|--|------------|----------|-------------------------|--------------------|--------------------|------------|------------|------------|
| Bill   | 01/27/2015 | 1/201... | Dennis Horner           | Rental Car Fuel    | 232 · Accounts...  | 32.46      |            | 73.46      |
| Bill   | 01/27/2015 | 1/201... | Dennis Horner           | Parking            | 232 · Accounts...  | 82.62      |            | 156.08     |
| Bill   | 01/27/2015 | 1/201... | Dennis Horner           | Phone              | 232 · Accounts...  | 552.00     |            | 708.08     |
| Bill   | 01/27/2015 | 1/201... | Dennis Horner           | FedEx              | 232 · Accounts...  | 65.99      |            | 774.07     |
| Bill   | 01/27/2015 | 1/201... | Dennis Horner           | Hotel              | 232 · Accounts...  | 115.74     |            | 889.81     |
| Bill   | 05/31/2015 | 101666   | Industrial Gas Servi... | DRH 78hrs, P...    | 232 · Accounts...  | 7,931.87   |            | 8,821.68   |
| General Journal                                | 12/31/2015 | ADJ#13   |                         | To reclassify l... | 923 · Outside ...  | 65,344.87  |            | 74,166.55  |
| Total 923.5 · Outside Services - Admin         |            |          |                         |                    |                    | 74,166.55  | 0.00       | 74,166.55  |
| <b>923.6 · OUTSIDE SERV-GO HIRE EMPLOYMENT</b> |            |          |                         |                    |                    |            |            | 0.00       |
| Total 923.6 · OUTSIDE SERV-GO HIRE EMPLOYMENT  |            |          |                         |                    |                    |            |            | 0.00       |
| <b>923 · Outside Services Employed - Other</b> |            |          |                         |                    |                    |            |            | 0.00       |
| Bill   | 01/31/2015 | 101649   | Industrial Gas Servi... | GCA, HR,Pay...     | 232 · Accounts...  | 5,385.00   |            | 5,385.00   |
| Bill   | 02/28/2015 | 101655   | Industrial Gas Servi... | DRH Manage...      | 232 · Accounts...  | 3,356.25   |            | 8,741.25   |
| Bill   | 02/28/2015 | 101655   | Industrial Gas Servi... | GCA DRH            | 232 · Accounts...  | 262.50     |            | 9,003.75   |
| Bill   | 02/28/2015 | 101655   | Industrial Gas Servi... | PAO Acctg. ...     | 232 · Accounts...  | 1,620.00   |            | 10,623.75  |
| Bill   | 03/31/2015 | 101658   | Industrial Gas Servi... |                    | 232 · Accounts...  | 4,938.30   |            | 15,562.05  |
| Bill   | 04/30/2015 | 101664   | Industrial Gas Servi... | GCA, Admin,...     | 232 · Accounts...  | 5,030.00   |            | 20,592.05  |
| Bill   | 06/30/2015 | 101669   | Industrial Gas Servi... | DRH 60Hrs. ...     | 232 · Accounts...  | 6,030.00   |            | 26,622.05  |
| Bill   | 07/31/2015 | 101679   | Industrial Gas Servi... |                    | 232 · Accounts...  | 5,830.00   |            | 32,452.05  |
| Bill   | 08/31/2015 | 101684   | Industrial Gas Servi... | DRH & PAO ...      | 232 · Accounts...  | 5,620.00   |            | 38,072.05  |
| Bill   | 09/30/2015 | 101685   | Industrial Gas Servi... | DRH Admin.         | 232 · Accounts...  | 4,593.75   |            | 42,665.80  |
| Bill   | 09/30/2015 | 101685   | Industrial Gas Servi... | DRH GCA            | 232 · Accounts...  | 1,593.75   |            | 44,259.55  |
| Bill   | 09/30/2015 | 101685   | Industrial Gas Servi... | Payroll/HR Ad...   | 232 · Accounts...  | 1,460.00   |            | 45,719.55  |
| Bill   | 09/30/2015 | 101685   | Industrial Gas Servi... | FedEx              | 232 · Accounts...  | 15.32      |            | 45,734.87  |
| Bill   | 10/31/2015 |          | Industrial Gas Servi... | PAO 42.5 Hrs...    | 232 · Accounts...  | 6,800.00   |            | 52,534.87  |
| Bill   | 11/30/2015 | 101698   | Industrial Gas Servi... | DRH 39@75...       | 232 · Accounts...  | 4,685.00   |            | 57,219.87  |
| Bill   | 12/31/2015 | 101700   | Industrial Gas Servi... | DRH 79 Hrs ...     | 232 · Accounts...  | 5,925.00   |            | 63,144.87  |
| Bill   | 12/31/2015 | 101700   | Industrial Gas Servi... | PAO 55 Hrs ...     | 232 · Accounts...  | 2,200.00   |            | 65,344.87  |
| General Journal                                | 12/31/2015 | ADJ#13   |                         | To reclassify l... | 923.5 · Outside... |            | 65,344.87  | 0.00       |
| Total 923 · Outside Services Employed - Other  |            |          |                         |                    |                    | 65,344.87  | 65,344.87  | 0.00       |
| Total 923 · Outside Services Employed          |            |          |                         |                    |                    | 342,421.60 | 136,941.52 | 205,480.08 |
| <b>924 · Insurance</b>                         |            |          |                         |                    |                    |            |            | 0.00       |
| <b>924.1 · Auto Insurance</b>                  |            |          |                         |                    |                    |            |            | 0.00       |
| Bill   | 01/20/2015 |          | Travelers               |                    | 232 · Accounts...  | 494.24     |            | 494.24     |
| Bill   | 01/20/2015 |          | Travelers               |                    | 232 · Accounts...  | 3,624.41   |            | 4,118.65   |
| Bill   | 01/20/2015 |          | Travelers               |                    | 232 · Accounts...  |            |            | 4,118.65   |
| Bill   | 01/20/2015 |          | Travelers               |                    | 232 · Accounts...  |            |            | 4,118.65   |
| Bill   | 01/20/2015 |          | Travelers               |                    | 232 · Accounts...  |            |            | 4,118.65   |
| Bill   | 01/20/2015 |          | Travelers               |                    | 232 · Accounts...  |            |            | 4,118.65   |
| Bill   | 01/20/2015 |          | Travelers               |                    | 232 · Accounts...  |            |            | 4,118.65   |
| Bill   | 01/20/2015 |          | Travelers               |                    | 232 · Accounts...  |            |            | 4,118.65   |
| General Journal                                | 01/31/2015 | 5        |                         | TO TAKE OF...      | 405.1 · Manag...   |            | 494.24     | 3,624.41   |
| Bill   | 02/17/2015 |          | Travelers               |                    | 232 · Accounts...  | 292.86     |            | 3,917.27   |
| Bill   | 02/17/2015 |          | Travelers               |                    | 232 · Accounts...  | 2,147.66   |            | 6,064.93   |

**Kentucky Frontier Gas, LLC**  
**General Ledger**  
**As of December 31, 2015**

| Type            | Date       | Num | Name      | Memo          | Split             | Debit    | Credit | Balance   |
|-----------------|------------|-----|-----------|---------------|-------------------|----------|--------|-----------|
| Bill            | 02/17/2015 |     | Travelers |               | 232 · Accounts... |          |        | 6,064.93  |
| Bill            | 02/17/2015 |     | Travelers |               | 232 · Accounts... |          |        | 6,064.93  |
| Bill            | 02/17/2015 |     | Travelers |               | 232 · Accounts... |          |        | 6,064.93  |
| Bill            | 02/17/2015 |     | Travelers |               | 232 · Accounts... |          |        | 6,064.93  |
| Bill            | 02/17/2015 |     | Travelers |               | 232 · Accounts... |          |        | 6,064.93  |
| Bill            | 02/17/2015 |     | Travelers |               | 232 · Accounts... |          |        | 6,064.93  |
| General Journal | 02/28/2015 | 6   |           | TO TAKE OF... | 405.1 · Manag...  |          | 292.86 | 5,772.07  |
| Bill            | 03/23/2015 |     | Travelers |               | 232 · Accounts... | 279.30   |        | 6,051.37  |
| Bill            | 03/23/2015 |     | Travelers |               | 232 · Accounts... | 2,048.23 |        | 8,099.60  |
| Bill            | 03/23/2015 |     | Travelers |               | 232 · Accounts... |          |        | 8,099.60  |
| Bill            | 03/23/2015 |     | Travelers |               | 232 · Accounts... |          |        | 8,099.60  |
| Bill            | 03/23/2015 |     | Travelers |               | 232 · Accounts... |          |        | 8,099.60  |
| Bill            | 03/23/2015 |     | Travelers |               | 232 · Accounts... |          |        | 8,099.60  |
| Bill            | 03/23/2015 |     | Travelers |               | 232 · Accounts... |          |        | 8,099.60  |
| Bill            | 03/23/2015 |     | Travelers |               | 232 · Accounts... |          |        | 8,099.60  |
| General Journal | 03/31/2015 | 5   |           | TO TAKE OF... | 405.1 · Manag...  |          | 279.30 | 7,820.30  |
| Bill            | 04/20/2015 |     | Travelers |               | 232 · Accounts... | 279.30   |        | 8,099.60  |
| Bill            | 04/20/2015 |     | Travelers |               | 232 · Accounts... | 2,048.23 |        | 10,147.83 |
| Bill            | 04/20/2015 |     | Travelers |               | 232 · Accounts... |          |        | 10,147.83 |
| Bill            | 04/20/2015 |     | Travelers |               | 232 · Accounts... |          |        | 10,147.83 |
| Bill            | 04/20/2015 |     | Travelers |               | 232 · Accounts... |          |        | 10,147.83 |
| Bill            | 04/20/2015 |     | Travelers |               | 232 · Accounts... |          |        | 10,147.83 |
| Bill            | 04/20/2015 |     | Travelers |               | 232 · Accounts... |          |        | 10,147.83 |
| Bill            | 04/20/2015 |     | Travelers |               | 232 · Accounts... |          |        | 10,147.83 |
| General Journal | 04/30/2015 | 5   |           | TO TAKE OF... | 405.1 · Manag...  |          | 279.30 | 9,868.53  |
| Bill            | 05/20/2015 |     | Travelers |               | 232 · Accounts... | 320.29   |        | 10,188.82 |
| Bill            | 05/20/2015 |     | Travelers |               | 232 · Accounts... | 2,348.82 |        | 12,537.64 |
| Bill            | 05/20/2015 |     | Travelers |               | 232 · Accounts... |          |        | 12,537.64 |
| Bill            | 05/20/2015 |     | Travelers |               | 232 · Accounts... |          |        | 12,537.64 |
| Bill            | 05/20/2015 |     | Travelers |               | 232 · Accounts... |          |        | 12,537.64 |
| Bill            | 05/20/2015 |     | Travelers |               | 232 · Accounts... |          |        | 12,537.64 |
| Bill            | 05/20/2015 |     | Travelers |               | 232 · Accounts... |          |        | 12,537.64 |
| Bill            | 05/20/2015 |     | Travelers |               | 232 · Accounts... |          |        | 12,537.64 |
| General Journal | 05/31/2015 | 9   |           | TO REMOVE ... | 405.1 · Manag...  |          | 320.29 | 12,217.35 |
| Bill            | 06/19/2015 |     | Travelers |               | 232 · Accounts... | 320.29   |        | 12,537.64 |
| Bill            | 06/19/2015 |     | Travelers |               | 232 · Accounts... | 2,348.82 |        | 14,886.46 |
| Bill            | 06/19/2015 |     | Travelers |               | 232 · Accounts... |          |        | 14,886.46 |
| Bill            | 06/19/2015 |     | Travelers |               | 232 · Accounts... |          |        | 14,886.46 |
| Bill            | 06/19/2015 |     | Travelers |               | 232 · Accounts... |          |        | 14,886.46 |
| Bill            | 06/19/2015 |     | Travelers |               | 232 · Accounts... |          |        | 14,886.46 |
| Bill            | 06/19/2015 |     | Travelers |               | 232 · Accounts... |          |        | 14,886.46 |
| Bill            | 06/19/2015 |     | Travelers |               | 232 · Accounts... |          |        | 14,886.46 |
| General Journal | 06/30/2015 | 3   |           | TO TAKE OF... | 405.1 · Manag...  |          | 320.29 | 14,566.17 |
| Bill            | 07/20/2015 |     | Travelers |               | 232 · Accounts... | 309.13   |        | 14,875.30 |
| Bill            | 07/20/2015 |     | Travelers |               | 232 · Accounts... | 2,266.98 |        | 17,142.28 |
| Bill            | 07/20/2015 |     | Travelers |               | 232 · Accounts... |          |        | 17,142.28 |
| Bill            | 07/20/2015 |     | Travelers |               | 232 · Accounts... |          |        | 17,142.28 |
| Bill            | 07/20/2015 |     | Travelers |               | 232 · Accounts... |          |        | 17,142.28 |
| Bill            | 07/20/2015 |     | Travelers |               | 232 · Accounts... |          |        | 17,142.28 |

**Kentucky Frontier Gas, LLC**  
**General Ledger**  
**As of December 31, 2015**

| Type                                       | Date       | Num | Name                | Memo          | Split             | Debit     | Credit   | Balance   |
|--|------------|-----|---------------------|---------------|-------------------|-----------|----------|-----------|
| Bill                                       | 07/20/2015 |     | Travelers           |               | 232 · Accounts... |           |          | 17,142.28 |
| Bill                                       | 07/20/2015 |     | Travelers           |               | 232 · Accounts... |           |          | 17,142.28 |
| General Journal                            | 07/31/2015 | 8   |                     | TO TAKE OF... | 405.1 · Manag...  |           | 309.13   | 16,833.15 |
| Bill                                       | 08/20/2015 |     | Travelers           |               | 232 · Accounts... | 335.77    |          | 17,168.92 |
| Bill                                       | 08/20/2015 |     | Travelers           |               | 232 · Accounts... | 2,462.34  |          | 19,631.26 |
| Bill                                       | 08/20/2015 |     | Travelers           |               | 232 · Accounts... |           |          | 19,631.26 |
| Bill                                       | 08/20/2015 |     | Travelers           |               | 232 · Accounts... |           |          | 19,631.26 |
| Bill                                       | 08/20/2015 |     | Travelers           |               | 232 · Accounts... |           |          | 19,631.26 |
| Bill                                       | 08/20/2015 |     | Travelers           |               | 232 · Accounts... |           |          | 19,631.26 |
| Bill                                       | 08/20/2015 |     | Travelers           |               | 232 · Accounts... |           |          | 19,631.26 |
| Bill                                       | 08/20/2015 |     | Travelers           |               | 232 · Accounts... |           |          | 19,631.26 |
| General Journal                            | 08/31/2015 | 3   |                     | TO TAKE OF... | 405.1 · Manag...  |           | 335.77   | 19,295.49 |
| Bill                                       | 09/21/2015 |     | Travelers           |               | 232 · Accounts... | 335.77    |          | 19,631.26 |
| Bill                                       | 09/21/2015 |     | Travelers           |               | 232 · Accounts... | 2,462.34  |          | 22,093.60 |
| Bill                                       | 09/21/2015 |     | Travelers           |               | 232 · Accounts... |           |          | 22,093.60 |
| Bill                                       | 09/21/2015 |     | Travelers           |               | 232 · Accounts... |           |          | 22,093.60 |
| Bill                                       | 09/21/2015 |     | Travelers           |               | 232 · Accounts... |           |          | 22,093.60 |
| Bill                                       | 09/21/2015 |     | Travelers           |               | 232 · Accounts... |           |          | 22,093.60 |
| Bill                                       | 09/21/2015 |     | Travelers           |               | 232 · Accounts... |           |          | 22,093.60 |
| Bill                                       | 09/21/2015 |     | Travelers           |               | 232 · Accounts... |           |          | 22,093.60 |
| General Journal                            | 09/30/2015 | 4   |                     | TO TAKE OF... | 405.1 · Manag...  |           | 335.77   | 21,757.83 |
| Bill                                       | 10/20/2015 |     | Travelers           |               | 232 · Accounts... | 335.77    |          | 22,093.60 |
| Bill                                       | 10/20/2015 |     | Travelers           |               | 232 · Accounts... | 2,462.34  |          | 24,555.94 |
| Bill                                       | 10/20/2015 |     | Travelers           |               | 232 · Accounts... |           |          | 24,555.94 |
| Bill                                       | 10/20/2015 |     | Travelers           |               | 232 · Accounts... |           |          | 24,555.94 |
| Bill                                       | 10/20/2015 |     | Travelers           |               | 232 · Accounts... |           |          | 24,555.94 |
| Bill                                       | 10/20/2015 |     | Travelers           |               | 232 · Accounts... |           |          | 24,555.94 |
| Bill                                       | 10/20/2015 |     | Travelers           |               | 232 · Accounts... |           |          | 24,555.94 |
| Bill                                       | 10/20/2015 |     | Travelers           |               | 232 · Accounts... |           |          | 24,555.94 |
| General Journal                            | 10/31/2015 | 5   |                     | TO TAKE OF... | 405.1 · Manag...  |           | 335.77   | 24,220.17 |
| Bill                                       | 11/19/2015 |     | Travelers           |               | 232 · Accounts... | 335.77    |          | 24,555.94 |
| Bill                                       | 11/19/2015 |     | Travelers           |               | 232 · Accounts... | 2,462.34  |          | 27,018.28 |
| Bill                                       | 11/19/2015 |     | Travelers           |               | 232 · Accounts... |           |          | 27,018.28 |
| Bill                                       | 11/19/2015 |     | Travelers           |               | 232 · Accounts... |           |          | 27,018.28 |
| Bill                                       | 11/19/2015 |     | Travelers           |               | 232 · Accounts... |           |          | 27,018.28 |
| Bill                                       | 11/19/2015 |     | Travelers           |               | 232 · Accounts... |           |          | 27,018.28 |
| Bill                                       | 11/19/2015 |     | Travelers           |               | 232 · Accounts... |           |          | 27,018.28 |
| Bill                                       | 11/19/2015 |     | Travelers           |               | 232 · Accounts... |           |          | 27,018.28 |
| General Journal                            | 11/30/2015 | 6   |                     | TO TAKE OF... | 405.1 · Manag...  |           | 335.77   | 26,682.51 |
| Total 924.1 · Auto Insurance               |            |     |                     |               |                   | 30,321.00 | 3,638.49 | 26,682.51 |
| <b>924.2 · General Liability Insurance</b> |            |     |                     |               |                   |           |          | 0.00      |
| Bill                                       | 01/22/2015 |     | Western Commerce... |               | 232 · Accounts... | 124.34    |          | 124.34    |
| Bill                                       | 01/22/2015 |     | Western Commerce... |               | 232 · Accounts... | 911.83    |          | 1,036.17  |
| General Journal                            | 01/31/2015 | 5   |                     | TO TAKE OF... | 405.1 · Manag...  |           | 124.34   | 911.83    |
| Bill                                       | 02/24/2015 |     | Western Commerce... |               | 232 · Accounts... | 124.34    |          | 1,036.17  |
| Bill                                       | 02/24/2015 |     | Western Commerce... |               | 232 · Accounts... | 911.83    |          | 1,948.00  |
| General Journal                            | 02/28/2015 | 6   |                     | TO TAKE OF... | 405.1 · Manag...  |           | 124.34   | 1,823.66  |

## Kentucky Frontier Gas, LLC General Ledger As of December 31, 2015

| Type                                      | Date       | Num | Name                   | Memo          | Split              | Debit     | Credit   | Balance   |
|---|------------|-----|------------------------|---------------|--------------------|-----------|----------|-----------|
| Check                                     | 03/24/2015 | ACH | Western Commerce...    |               | 131.2 · Comm ...   | 124.34    |          | 1,948.00  |
| Check                                     | 03/24/2015 | ACH | Western Commerce...    |               | 131.2 · Comm ...   | 911.83    |          | 2,859.83  |
| General Journal                           | 03/31/2015 | 5   |                        | TO TAKE OF... | 405.1 · Manag...   |           | 124.34   | 2,735.49  |
| Bill                                      | 04/23/2015 |     | Western Commerce...    |               | 232 · Accounts...  | 124.34    |          | 2,859.83  |
| Bill                                      | 04/23/2015 |     | Western Commerce...    |               | 232 · Accounts...  | 911.83    |          | 3,771.66  |
| General Journal                           | 04/30/2015 | 5   |                        | TO TAKE OF... | 405.1 · Manag...   |           | 124.34   | 3,647.32  |
| Bill                                      | 05/26/2015 |     | Western Commerce...    |               | 232 · Accounts...  | 124.34    |          | 3,771.66  |
| Bill                                      | 05/26/2015 |     | Western Commerce...    |               | 232 · Accounts...  | 911.83    |          | 4,683.49  |
| General Journal                           | 05/31/2015 | 9   |                        | TO REMOVE ... | 405.1 · Manag...   |           | 124.34   | 4,559.15  |
| Bill                                      | 06/23/2015 |     | Western Commerce...    |               | 232 · Accounts...  | 124.34    |          | 4,683.49  |
| Bill                                      | 06/23/2015 |     | Western Commerce...    |               | 232 · Accounts...  | 911.83    |          | 5,595.32  |
| General Journal                           | 06/30/2015 | 3   |                        | TO TAKE OF... | 405.1 · Manag...   |           | 124.34   | 5,470.98  |
| Bill                                      | 07/23/2015 |     | Western Commerce...    |               | 232 · Accounts...  | 124.34    |          | 5,595.32  |
| Bill                                      | 07/23/2015 |     | Western Commerce...    |               | 232 · Accounts...  | 911.83    |          | 6,507.15  |
| General Journal                           | 07/31/2015 | 8   |                        | TO TAKE OF... | 405.1 · Manag...   |           | 124.34   | 6,382.81  |
| Bill                                      | 08/25/2015 |     | Western Commerce...    |               | 232 · Accounts...  | 124.34    |          | 6,507.15  |
| Bill                                      | 08/25/2015 |     | Western Commerce...    |               | 232 · Accounts...  | 911.83    |          | 7,418.98  |
| General Journal                           | 08/31/2015 | 3   |                        | TO TAKE OF... | 405.1 · Manag...   |           | 124.34   | 7,294.64  |
| Bill                                      | 09/23/2015 |     | Western Commerce...    |               | 232 · Accounts...  | 124.34    |          | 7,418.98  |
| Bill                                      | 09/23/2015 |     | Western Commerce...    |               | 232 · Accounts...  | 911.83    |          | 8,330.81  |
| General Journal                           | 09/30/2015 | 4   |                        | TO TAKE OF... | 405.1 · Manag...   |           | 124.34   | 8,206.47  |
| Bill                                      | 10/23/2015 |     | Western Commerce...    |               | 232 · Accounts...  | 124.34    |          | 8,330.81  |
| Bill                                      | 10/23/2015 |     | Western Commerce...    |               | 232 · Accounts...  | 911.83    |          | 9,242.64  |
| General Journal                           | 10/31/2015 | 5   |                        | TO TAKE OF... | 405.1 · Manag...   |           | 124.34   | 9,118.30  |
| Bill                                      | 12/17/2015 |     | Elite Insurance Age... | Down Payme... | 232 · Accounts...  | 456.73    |          | 9,575.03  |
| Bill                                      | 12/17/2015 |     | Elite Insurance Age... | Down Payme... | 232 · Accounts...  | 3,349.34  |          | 12,924.37 |
| General Journal                           | 12/31/2015 | 3   |                        | TO TAKE OF... | 408.5 · Public ... |           | 456.73   | 12,467.64 |
| Total 924.2 · General Liability Insurance |            |     |                        |               |                    | 14,167.77 | 1,700.13 | 12,467.64 |
| <b>924.3 · Life Insurance</b>             |            |     |                        |               |                    |           |          | 0.00      |
| Check                                     | 03/10/2015 | ACH | Northwestern Mutual    |               | 131.2 · Comm ...   | 473.69    |          | 473.69    |
| Check                                     | 06/09/2015 | ACH | Northwestern Mutual    |               | 131.2 · Comm ...   | 473.69    |          | 947.38    |
| Check                                     | 09/09/2015 | ACH | Northwestern Mutual    |               | 131.2 · Comm ...   | 473.69    |          | 1,421.07  |
| Bill                                      | 11/18/2015 |     | Northwestern Mutual    |               | 232 · Accounts...  | 519.49    |          | 1,940.56  |
| Total 924.3 · Life Insurance              |            |     |                        |               |                    | 1,940.56  | 0.00     | 1,940.56  |
| <b>924.4 · Property Insurance</b>         |            |     |                        |               |                    |           |          | 0.00      |
| Bill                                      | 01/22/2015 |     | Western Commerce...    |               | 232 · Accounts...  | 5.18      |          | 5.18      |
| Bill                                      | 01/22/2015 |     | Western Commerce...    |               | 232 · Accounts...  | 37.99     |          | 43.17     |
| General Journal                           | 01/31/2015 | 5   |                        | TO TAKE OF... | 405.1 · Manag...   |           | 5.18     | 37.99     |
| Bill                                      | 02/24/2015 |     | Western Commerce...    |               | 232 · Accounts...  | 5.18      |          | 43.17     |
| Bill                                      | 02/24/2015 |     | Western Commerce...    |               | 232 · Accounts...  | 37.99     |          | 81.16     |
| General Journal                           | 02/28/2015 | 6   |                        | TO TAKE OF... | 405.1 · Manag...   |           | 5.18     | 75.98     |
| Check                                     | 03/24/2015 | ACH | Western Commerce...    |               | 131.2 · Comm ...   | 5.18      |          | 81.16     |
| Check                                     | 03/24/2015 | ACH | Western Commerce...    |               | 131.2 · Comm ...   | 37.99     |          | 119.15    |
| General Journal                           | 03/31/2015 | 5   |                        | TO TAKE OF... | 405.1 · Manag...   |           | 5.18     | 113.97    |
| Bill                                      | 04/23/2015 |     | Western Commerce...    |               | 232 · Accounts...  | 5.18      |          | 119.15    |

## Kentucky Frontier Gas, LLC General Ledger As of December 31, 2015

| Type                                 | Date       | Num       | Name                   | Memo          | Split              | Debit    | Credit | Balance  |
|--------------------------------------|------------|-----------|------------------------|---------------|--------------------|----------|--------|----------|
| Bill                                 | 04/23/2015 |           | Western Commerce...    |               | 232 · Accounts...  | 37.99    |        | 157.14   |
| General Journal                      | 04/30/2015 | 5         |                        | TO TAKE OF... | 405.1 · Manag...   |          | 5.18   | 151.96   |
| Bill                                 | 05/26/2015 |           | Western Commerce...    |               | 232 · Accounts...  | 5.18     |        | 157.14   |
| Bill                                 | 05/26/2015 |           | Western Commerce...    |               | 232 · Accounts...  | 37.99    |        | 195.13   |
| General Journal                      | 05/31/2015 | 9         |                        | TO REMOVE ... | 405.1 · Manag...   |          | 5.18   | 189.95   |
| Bill                                 | 06/23/2015 |           | Western Commerce...    |               | 232 · Accounts...  | 5.18     |        | 195.13   |
| Bill                                 | 06/23/2015 |           | Western Commerce...    |               | 232 · Accounts...  | 37.99    |        | 233.12   |
| General Journal                      | 06/30/2015 | 3         |                        | TO TAKE OF... | 405.1 · Manag...   |          | 5.18   | 227.94   |
| Bill                                 | 07/23/2015 |           | Western Commerce...    |               | 232 · Accounts...  | 5.18     |        | 233.12   |
| Bill                                 | 07/23/2015 |           | Western Commerce...    |               | 232 · Accounts...  | 37.99    |        | 271.11   |
| General Journal                      | 07/31/2015 | 8         |                        | TO TAKE OF... | 405.1 · Manag...   |          | 5.18   | 265.93   |
| Bill                                 | 08/25/2015 |           | Western Commerce...    |               | 232 · Accounts...  | 5.18     |        | 271.11   |
| Bill                                 | 08/25/2015 |           | Western Commerce...    |               | 232 · Accounts...  | 37.99    |        | 309.10   |
| General Journal                      | 08/31/2015 | 3         |                        | TO TAKE OF... | 405.1 · Manag...   |          | 5.18   | 303.92   |
| Bill                                 | 09/23/2015 |           | Western Commerce...    |               | 232 · Accounts...  | 5.18     |        | 309.10   |
| Bill                                 | 09/23/2015 |           | Western Commerce...    |               | 232 · Accounts...  | 37.99    |        | 347.09   |
| General Journal                      | 09/30/2015 | 4         |                        | TO TAKE OF... | 405.1 · Manag...   |          | 5.18   | 341.91   |
| Bill                                 | 10/23/2015 |           | Western Commerce...    |               | 232 · Accounts...  | 5.18     |        | 347.09   |
| Bill                                 | 10/23/2015 |           | Western Commerce...    |               | 232 · Accounts...  | 37.99    |        | 385.08   |
| General Journal                      | 10/31/2015 | 5         |                        | TO TAKE OF... | 405.1 · Manag...   |          | 5.18   | 379.90   |
| Bill                                 | 12/17/2015 |           | Elite Insurance Age... | Down Payme... | 232 · Accounts...  | 62.28    |        | 442.18   |
| Bill                                 | 12/17/2015 |           | Elite Insurance Age... | Down Payme... | 232 · Accounts...  | 456.73   |        | 898.91   |
| General Journal                      | 12/31/2015 | 3         |                        | TO TAKE OF... | 408.5 · Public ... |          | 62.28  | 836.63   |
| Total 924.4 · Property Insurance     |            |           |                        |               |                    | 950.71   | 114.08 | 836.63   |
| <b>924.5 · Worker's Compensation</b> |            |           |                        |               |                    |          |        | 0.00     |
| Bill                                 | 01/26/2015 | 1975328   | KEMI                   | 1975328       | 232 · Accounts...  | 126.69   |        | 126.69   |
| Bill                                 | 01/26/2015 | 1975328   | KEMI                   | 1975328       | 232 · Accounts...  | 929.07   |        | 1,055.76 |
| General Journal                      | 01/31/2015 | 5         |                        | TO TAKE OF... | 405.1 · Manag...   |          | 126.69 | 929.07   |
| Bill                                 | 02/24/2015 | Inv#19... | KEMI                   | Inv#1983955   | 232 · Accounts...  | 325.77   |        | 1,254.84 |
| Bill                                 | 02/24/2015 | Inv#19... | KEMI                   | Inv#1983955   | 232 · Accounts...  | 2,389.02 |        | 3,643.86 |
| General Journal                      | 02/28/2015 | 6         |                        | TO TAKE OF... | 405.1 · Manag...   |          | 325.77 | 3,318.09 |
| Bill                                 | 03/24/2015 | #1992...  | KEMI                   | #1992566      | 232 · Accounts...  | 126.69   |        | 3,444.78 |
| Bill                                 | 03/24/2015 | #1992...  | KEMI                   | #1992566      | 232 · Accounts...  | 929.07   |        | 4,373.85 |
| General Journal                      | 03/31/2015 | 5         |                        | TO TAKE OF... | 405.1 · Manag...   |          | 126.69 | 4,247.16 |
| Bill                                 | 04/24/2015 | 2001949   | KEMI                   | 2001949       | 232 · Accounts...  | 126.54   |        | 4,373.70 |
| Bill                                 | 04/24/2015 | 2001949   | KEMI                   | 2001949       | 232 · Accounts...  | 927.96   |        | 5,301.66 |
| General Journal                      | 04/30/2015 | 5         |                        | TO TAKE OF... | 405.1 · Manag...   |          | 126.54 | 5,175.12 |
| Bill                                 | 05/26/2015 | 2011164   | KEMI                   | 2011164       | 232 · Accounts...  | 126.54   |        | 5,301.66 |
| Bill                                 | 05/26/2015 | 2011164   | KEMI                   | 2011164       | 232 · Accounts...  | 927.96   |        | 6,229.62 |
| General Journal                      | 05/31/2015 | 9         |                        | TO REMOVE ... | 405.1 · Manag...   |          | 126.54 | 6,103.08 |
| Bill                                 | 06/24/2015 | 2020419   | KEMI                   | 2020419       | 232 · Accounts...  | 126.54   |        | 6,229.62 |
| Bill                                 | 06/24/2015 | 2020419   | KEMI                   | 2020419       | 232 · Accounts...  | 927.96   |        | 7,157.58 |
| General Journal                      | 06/30/2015 | 3         |                        | TO TAKE OF... | 405.1 · Manag...   |          | 126.54 | 7,031.04 |
| Bill                                 | 07/24/2015 | #2029...  | KEMI                   | #2029321      | 232 · Accounts...  | 126.54   |        | 7,157.58 |
| Bill                                 | 07/24/2015 | #2029...  | KEMI                   | #2029321      | 232 · Accounts...  | 927.96   |        | 8,085.54 |
| General Journal                      | 07/31/2015 | 8         |                        | TO TAKE OF... | 405.1 · Manag...   |          | 126.54 | 7,959.00 |
| Bill                                 | 08/24/2015 | 2037774   | KEMI                   | 2037774       | 232 · Accounts...  | 126.54   |        | 8,085.54 |

**Kentucky Frontier Gas, LLC**  
**General Ledger**  
**As of December 31, 2015**

| Type                                | Date       | Num       | Name                | Memo              | Split             | Debit     | Credit   | Balance   |
|-------------------------------------|------------|-----------|---------------------|-------------------|-------------------|-----------|----------|-----------|
| Bill                                | 08/24/2015 | 2037774   | KEMI                | 2037774           | 232 · Accounts... | 927.96    |          | 9,013.50  |
| General Journal                     | 08/31/2015 | 3         |                     | TO TAKE OF...     | 405.1 · Manag...  |           | 126.54   | 8,886.96  |
| Bill                                | 09/24/2015 | 2046698   | KEMI                | #2046698          | 232 · Accounts... | 126.54    |          | 9,013.50  |
| Bill                                | 09/24/2015 | 2046698   | KEMI                | #2046698          | 232 · Accounts... | 927.94    |          | 9,941.44  |
| General Journal                     | 09/30/2015 | 4         |                     | TO TAKE OF...     | 405.1 · Manag...  |           | 126.54   | 9,814.90  |
| Bill                                | 11/19/2015 | Inv#20... | KEMI                | Inv#2061996 ...   | 232 · Accounts... | 384.86    |          | 10,199.76 |
| Bill                                | 11/19/2015 | Inv#20... | KEMI                | Inv#2061996 ...   | 232 · Accounts... | 2,822.27  |          | 13,022.03 |
| General Journal                     | 11/30/2015 | 6         |                     | TO TAKE OF...     | 405.1 · Manag...  |           | 384.86   | 12,637.17 |
| Total 924.5 · Worker's Compensation |            |           |                     |                   |                   | 14,360.42 | 1,723.25 | 12,637.17 |
| <b>924.6 · Health Insurance</b>     |            |           |                     |                   |                   |           |          | 0.00      |
| Bill                                | 01/16/2015 | Inv#87... | Kynect              | Inv#878 Grou...   | 232 · Accounts... | 539.10    |          | 539.10    |
| Bill                                | 01/16/2015 | Inv#87... | Kynect              | Inv#878 Grou...   | 232 · Accounts... | 3,953.41  |          | 4,492.51  |
| General Journal                     | 01/31/2015 | 5         |                     | TO TAKE OF...     | 405.1 · Manag...  |           | 539.10   | 3,953.41  |
| Bill                                | 02/16/2015 | Group...  | Kynect              | Group #1704 ...   | 232 · Accounts... | 539.10    |          | 4,492.51  |
| Bill                                | 02/16/2015 | Group...  | Kynect              | Group #1704 ...   | 232 · Accounts... | 3,953.41  |          | 8,445.92  |
| General Journal                     | 02/28/2015 | 6         |                     | TO TAKE OF...     | 405.1 · Manag...  |           | 539.10   | 7,906.82  |
| Bill                                | 03/17/2015 | #1704...  | Kynect              | Group #1704 ...   | 232 · Accounts... | 539.10    |          | 8,445.92  |
| Bill                                | 03/17/2015 | #1704...  | Kynect              | Group #1704 ...   | 232 · Accounts... | 3,953.41  |          | 12,399.33 |
| General Journal                     | 03/31/2015 | 5         |                     | TO TAKE OF...     | 405.1 · Manag...  |           | 539.10   | 11,860.23 |
| Bill                                | 04/16/2015 | #1158     | Kynect              | #1158             | 232 · Accounts... | 539.10    |          | 12,399.33 |
| Bill                                | 04/16/2015 | #1158     | Kynect              | #1158             | 232 · Accounts... | 3,953.41  |          | 16,352.74 |
| General Journal                     | 04/30/2015 | 5         |                     | TO TAKE OF...     | 405.1 · Manag...  |           | 539.10   | 15,813.64 |
| Bill                                | 11/25/2015 | Inv#02... | Anthem BCBS KY G... | Group#A5071...    | 232 · Accounts... | 457.04    |          | 16,270.68 |
| Bill                                | 11/25/2015 | Inv#02... | Anthem BCBS KY G... | Group#A5071...    | 232 · Accounts... | 3,351.62  |          | 19,622.30 |
| Bill                                | 11/25/2015 | Inv#02... | Anthem BCBS KY G... | Group#A5071...    | 232 · Accounts... |           |          | 19,622.30 |
| Bill                                | 11/25/2015 | Inv#02... | Anthem BCBS KY G... | Group#A5071...    | 232 · Accounts... |           |          | 19,622.30 |
| Bill                                | 11/25/2015 | Inv#02... | Anthem BCBS KY G... | Group#A5071...    | 232 · Accounts... |           |          | 19,622.30 |
| Bill                                | 11/25/2015 | Inv#02... | Anthem BCBS KY G... | Group#A5071...    | 232 · Accounts... |           |          | 19,622.30 |
| Bill                                | 11/25/2015 | Inv#02... | Anthem BCBS KY G... | Group#A5071...    | 232 · Accounts... |           |          | 19,622.30 |
| Bill                                | 11/25/2015 | Inv#02... | Anthem BCBS KY G... | Group#A5071...    | 232 · Accounts... |           |          | 19,622.30 |
| General Journal                     | 11/30/2015 | 6         |                     | TO TAKE OF...     | 405.1 · Manag...  |           | 457.04   | 19,165.26 |
| Total 924.6 · Health Insurance      |            |           |                     |                   |                   | 21,778.70 | 2,613.44 | 19,165.26 |
| <b>924.7 · Insurance- Aflac</b>     |            |           |                     |                   |                   |           |          | 0.00      |
| Check                               | 04/20/2015 | ACH       | AFLAC INSURANCE     | AFLAC             | 131.2 · Comm ...  | 600.52    |          | 600.52    |
| Check                               | 05/19/2015 | ACH       | AFLAC INSURANCE     |                   | 131.2 · Comm ...  | 600.52    |          | 1,201.04  |
| Check                               | 06/17/2015 | ACH       | AFLAC INSURANCE     |                   | 131.2 · Comm ...  | 900.78    |          | 2,101.82  |
| Bill                                | 06/25/2015 | INV#7...  | AFLAC INSURANCE     | INV#769774 ...    | 232 · Accounts... | 600.52    |          | 2,702.34  |
| Check                               | 08/19/2015 | ACH       | AFLAC INSURANCE     |                   | 131.2 · Comm ...  | 600.52    |          | 3,302.86  |
| Check                               | 09/01/2015 | 6620      | Jackie Jordan       | Ref of aflac d... | 131.2 · Comm ...  | 117.12    |          | 3,419.98  |
| Check                               | 09/17/2015 | ACH       | AFLAC INSURANCE     |                   | 131.2 · Comm ...  | 600.52    |          | 4,020.50  |
| Deposit                             | 09/22/2015 |           |                     | AFLAC ref fo...   | 131.2 · Comm ...  |           | 117.12   | 3,903.38  |
| Bill                                | 10/19/2015 |           | AFLAC INSURANCE     |                   | 232 · Accounts... | 510.04    |          | 4,413.42  |
| Deposit                             | 10/30/2015 |           |                     | AFLAC Reim...     | 131.2 · Comm ...  |           | 26.64    | 4,386.78  |
| Check                               | 10/30/2015 | 6782      | Greg Cooley         | Reimb for Afla... | 131.2 · Comm ...  | 26.64     |          | 4,413.42  |
| Check                               | 11/05/2015 | ACH       | AFLAC INSURANCE     |                   | 131.2 · Comm ...  | 725.10    |          | 5,138.52  |

**Kentucky Frontier Gas, LLC**  
**General Ledger**  
 As of December 31, 2015

| Type  | Date       | Num       | Name                  | Memo             | Split             | Debit     | Credit   | Balance   |
|---|------------|-----------|-----------------------|------------------|-------------------|-----------|----------|-----------|
| Check   | 12/17/2015 | ACH       | AFLAC INSURANCE       |                  | 131.2 · Comm ...  | 483.40    |          | 5,621.92  |
| Total 924.7 · Insurance- Aflac                |            |           |                       |                  |                   | 5,765.68  | 143.76   | 5,621.92  |
| <b>924 · Insurance - Other</b>                |            |           |                       |                  |                   |           |          | 0.00      |
| Total 924 · Insurance - Other                 |            |           |                       |                  |                   |           |          | 0.00      |
| Total 924 · Insurance                         |            |           |                       |                  |                   | 89,284.84 | 9,933.15 | 79,351.69 |
| <b>925 · Injuries &amp; Damages</b>           |            |           |                       |                  |                   |           |          | 0.00      |
| Total 925 · Injuries & Damages                |            |           |                       |                  |                   |           |          | 0.00      |
| <b>926 · Employee Pensions &amp; Benefits</b> |            |           |                       |                  |                   |           |          | 0.00      |
| Bill  | 05/26/2015 |           | Anthem Blue Cross ... | Health Insura... | 232 · Accounts... | 560.96    |          | 560.96    |
| Bill  | 05/26/2015 |           | Anthem Blue Cross ... | Health Insura... | 232 · Accounts... | 4,113.73  |          | 4,674.69  |
| General Journal                               | 05/31/2015 | 9         |                       | TO REMOVE ...    | 405.1 · Manag...  |           | 560.96   | 4,113.73  |
| Bill  | 06/11/2015 | GROU...   | Anthem Blue Cross ... | GROUP # A5...    | 232 · Accounts... | 476.96    |          | 4,590.69  |
| Bill  | 06/11/2015 | GROU...   | Anthem Blue Cross ... | GROUP # A5...    | 232 · Accounts... | 3,497.73  |          | 8,088.42  |
| General Journal                               | 06/30/2015 | 3         |                       | TO TAKE OF...    | 405.1 · Manag...  |           | 476.96   | 7,611.46  |
| Bill  | 07/01/2015 | GROU...   | Anthem Blue Cross ... | GROUP # A5...    | 232 · Accounts... | 518.96    |          | 8,130.42  |
| Bill  | 07/01/2015 | GROU...   | Anthem Blue Cross ... | GROUP # A5...    | 232 · Accounts... | 3,805.73  |          | 11,936.15 |
| General Journal                               | 07/31/2015 | 8         |                       | TO TAKE OF...    | 405.1 · Manag...  |           | 518.96   | 11,417.19 |
| Bill  | 08/11/2015 | Inv #0... | Anthem Blue Cross ... | Inv# 0201508...  | 232 · Accounts... | 518.96    |          | 11,936.15 |
| Bill  | 08/11/2015 | Inv #0... | Anthem Blue Cross ... | Inv# 0201508...  | 232 · Accounts... | 3,805.73  |          | 15,741.88 |
| General Journal                               | 08/31/2015 | 3         |                       | TO TAKE OF...    | 405.1 · Manag...  |           | 518.96   | 15,222.92 |
| Bill  | 09/01/2015 | Group...  | Anthem Blue Cross ... | Group # A507...  | 232 · Accounts... | 464.18    |          | 15,687.10 |
| Bill  | 09/01/2015 | Group...  | Anthem Blue Cross ... | Group # A507...  | 232 · Accounts... | 3,404.00  |          | 19,091.10 |
| General Journal                               | 09/30/2015 | 4         |                       | TO TAKE OF...    | 405.1 · Manag...  |           | 464.18   | 18,626.92 |
| Bill  | 10/01/2015 | Inv#02... | Anthem Blue Cross ... | Inv#02015103...  | 232 · Accounts... | 495.00    |          | 19,121.92 |
| Bill  | 10/01/2015 | Inv#02... | Anthem Blue Cross ... | Inv#02015103...  | 232 · Accounts... | 3,630.03  |          | 22,751.95 |
| Bill  | 10/27/2015 | A50712    | Anthem Blue Cross ... | A50712           | 232 · Accounts... | 457.04    |          | 23,208.99 |
| Bill  | 10/27/2015 | A50712    | Anthem Blue Cross ... | A50712           | 232 · Accounts... | 3,351.62  |          | 26,560.61 |
| General Journal                               | 10/31/2015 | 5         |                       | TO TAKE OF...    | 405.1 · Manag...  |           | 952.04   | 25,608.57 |
| Bill  | 12/31/2015 | 2015 ...  | EDWARD JONES I...     | 2015 SEP CO...   | 232 · Accounts... | 38,346.90 |          | 63,955.47 |
| Total 926 · Employee Pensions & Benefits      |            |           |                       |                  |                   | 67,447.53 | 3,492.06 | 63,955.47 |
| <b>927 · Franchise Requirements</b>           |            |           |                       |                  |                   |           |          | 0.00      |
| Total 927 · Franchise Requirements            |            |           |                       |                  |                   |           |          | 0.00      |
| <b>928 · Regulatory Commission Expenses</b>   |            |           |                       |                  |                   |           |          | 0.00      |
| Total 928 · Regulatory Commission Expenses    |            |           |                       |                  |                   |           |          | 0.00      |
| <b>929 · Duplicate Charges - Credit</b>       |            |           |                       |                  |                   |           |          | 0.00      |
| Total 929 · Duplicate Charges - Credit        |            |           |                       |                  |                   |           |          | 0.00      |
| <b>930.1 · General Advertising Expenses</b>   |            |           |                       |                  |                   |           |          | 0.00      |
| Total 930.1 · General Advertising Expenses    |            |           |                       |                  |                   |           |          | 0.00      |
| <b>930.2 · Miscellaneous General Expenses</b> |            |           |                       |                  |                   |           |          | 0.00      |
| Miscellaneous                                 |            |           |                       |                  |                   |           |          | 0.00      |

## Kentucky Frontier Gas, LLC General Ledger As of December 31, 2015

| Type  | Date       | Num   | Name                    | Memo               | Split             | Debit    | Credit   | Balance   |
|---|------------|-------|-------------------------|--------------------|-------------------|----------|----------|-----------|
| Total Miscellaneous                                   |            |       |                         |                    |                   |          |          | 0.00      |
| <b>930.21 · Reconciliation Discrepancies</b>          |            |       |                         |                    |                   |          |          | 0.00      |
| Total 930.21 · Reconciliation Discrepancies           |            |       |                         |                    |                   |          |          | 0.00      |
| <b>930.2 · Miscellaneous General Expenses - Other</b> |            |       |                         |                    |                   |          |          | 0.00      |
| Deposit   | 01/05/2015 |       |                         | Deposit            | 131.2 · Comm ...  |          | 1,800.00 | -1,800.00 |
| Check   | 01/05/2015 | 5838  | AUXIER ROAD GAS         | reimb for sale ... | 131.2 · Comm ...  | 1,800.00 |          | 0.00      |
| Check   | 01/27/2015 | 5926  | VOID                    | VOID:              | 131.2 · Comm ...  | 0.00     |          | 0.00      |
| Check   | 02/23/2015 | 5993  | First Christian Church  | In Memory of ...   | 131.2 · Comm ...  | 50.00    |          | 50.00     |
| Check   | 03/02/2015 | 6009  | NEW BETHEL ASS...       | DONATION I...      | 131.2 · Comm ...  | 50.00    |          | 100.00    |
| Check   | 03/05/2015 | 6028  | VOID                    | VOID:              | 131.2 · Comm ...  | 0.00     |          | 100.00    |
| Check   | 03/19/2015 | 6074  | Kentucky Sheriffs' B... | Donation           | 131.2 · Comm ...  | 12.00    |          | 112.00    |
| Check   | 03/19/2015 | 6074  | Kentucky Sheriffs' B... | Donation           | 131.2 · Comm ...  | 88.00    |          | 200.00    |
| General Journal                                       | 03/31/2015 | 5     |                         | TO TAKE OF...      | 405.1 · Manag...  |          | 12.00    | 188.00    |
| Check   | 04/15/2015 | 6152  | VOID                    | VOID:              | 131.2 · Comm ...  | 0.00     |          | 188.00    |
| Bill  | 04/16/2015 |       | MAGOFFIN CO RE...       | monetary don...    | 232 · Accounts... | 100.00   |          | 288.00    |
| Check   | 04/21/2015 | 6175  | VOID                    | VOID:              | 131.2 · Comm ...  |          |          | 288.00    |
| Bill  | 05/24/2015 |       | THE KENTUCKY C...       | DELUXE BUS...      | 232 · Accounts... | 12.00    |          | 300.00    |
| Bill  | 05/24/2015 |       | THE KENTUCKY C...       | DELUXE BUS...      | 232 · Accounts... | 88.00    |          | 388.00    |
| General Journal                                       | 05/31/2015 | 9     |                         | TO REMOVE ...      | 405.1 · Manag...  |          | 12.00    | 376.00    |
| Check   | 06/03/2015 | DB CD | Ky Transportation       |                    | 131.2 · Comm ...  | 1.32     |          | 377.32    |
| Check   | 06/03/2015 | DB CD | Ky Transportation       |                    | 131.2 · Comm ...  | 9.68     |          | 387.00    |
| Check   | 06/19/2015 | 6348  | VOID                    | VOID:              | 131.2 · Comm ...  | 0.00     |          | 387.00    |
| General Journal                                       | 06/30/2015 | 3     |                         | TO TAKE OF...      | 405.1 · Manag...  |          | 1.32     | 385.68    |
| Check   | 07/06/2015 | 6413  | Royse, Betty            | reimb of dent...   | 131.2 · Comm ...  | 12.94    |          | 398.62    |
| Check   | 07/10/2015 | 6436  | VOID                    | VOID:              | 131.2 · Comm ...  | 0.00     |          | 398.62    |
| Check   | 07/15/2015 | 6452  | Wesley Christian Sc...  | In Memory of ...   | 131.2 · Comm ...  | 100.00   |          | 498.62    |
| Check   | 07/22/2015 | 6465  | Floyd County Rescu...   | Donation           | 131.2 · Comm ...  | 12.00    |          | 510.62    |
| Check   | 07/22/2015 | 6465  | Floyd County Rescu...   | Donation           | 131.2 · Comm ...  | 88.00    |          | 598.62    |
| Check   | 07/28/2015 | 6471  | John W White            | REIMB FOR I...     | 131.2 · Comm ...  | 701.52   |          | 1,300.14  |
| Check   | 07/30/2015 | 2473  | VOID                    | VOID:              | 131.2 · Comm ...  | 0.00     |          | 1,300.14  |
| General Journal                                       | 07/31/2015 | 8     |                         | TO TAKE OF...      | 405.1 · Manag...  |          | 12.00    | 1,288.14  |
| Check   | 08/05/2015 | 6519  | VOID                    | VOID:              | 131.2 · Comm ...  | 0.00     |          | 1,288.14  |
| Check   | 08/25/2015 | 6593  | VOID                    | VOID:              | 131.2 · Comm ...  | 0.00     |          | 1,288.14  |
| Check   | 08/25/2015 | 6597  | VOID                    | VOID:              | 131.2 · Comm ...  | 0.00     |          | 1,288.14  |
| Check   | 08/26/2015 | 6603  | VOID                    | VOID:              | 131.2 · Comm ...  | 0.00     |          | 1,288.14  |
| Check   | 09/16/2015 | 6660  | VOID                    | VOID:              | 131.2 · Comm ...  | 0.00     |          | 1,288.14  |
| Check   | 09/25/2015 | 6684  | VOID                    | VOID:              | 131.2 · Comm ...  | 0.00     |          | 1,288.14  |
| Check   | 10/06/2015 | 6716  | VOID                    | VOID:              | 131.2 · Comm ...  | 0.00     |          | 1,288.14  |
| Check   | 11/10/2015 | 6809  | VOID                    | VOID:              | 131.2 · Comm ...  | 0.00     |          | 1,288.14  |
| Check   | 11/20/2015 | 6849  | THE FORTY & EIG...      | 1/16th page ad     | 131.2 · Comm ...  | 16.62    |          | 1,304.76  |
| Check   | 11/20/2015 | 6849  | THE FORTY & EIG...      | 1/16th page ad     | 131.2 · Comm ...  | 121.88   |          | 1,426.64  |
| General Journal                                       | 11/30/2015 | 6     |                         | TO TAKE OF...      | 405.1 · Manag...  |          | 16.62    | 1,410.02  |
| Bill  | 12/01/2015 |       | Floyd County Rescu...   | Donation           | 232 · Accounts... | 12.00    |          | 1,422.02  |
| Bill  | 12/01/2015 |       | Floyd County Rescu...   | Donation           | 232 · Accounts... | 88.00    |          | 1,510.02  |
| Check   | 12/07/2015 | 6898  | VOID                    | VOID:              | 131.2 · Comm ...  | 0.00     |          | 1,510.02  |
| Check   | 12/08/2015 | 6900  | MIDDLECREEK VO...       | Donation for ...   | 131.2 · Comm ...  | 30.00    |          | 1,540.02  |
| Check   | 12/09/2015 | 6903  | VOID                    | VOID:              | 131.2 · Comm ...  | 0.00     |          | 1,540.02  |



## Kentucky Frontier Gas, LLC General Ledger As of December 31, 2015

| Type   | Date       | Num       | Name                   | Memo          | Split              | Debit    | Credit   | Balance  |
|--|------------|-----------|------------------------|---------------|--------------------|----------|----------|----------|
| General Journal                                      | 12/31/2015 | 3         |                        | TO TAKE OF... | 408.5 · Public ... |          | 12.00    | 1,528.02 |
| Total 930.2 · Miscellaneous General Expenses - Other |            |           |                        |               |                    | 3,393.96 | 1,865.94 | 1,528.02 |
| Total 930.2 · Miscellaneous General Expenses         |            |           |                        |               |                    | 3,393.96 | 1,865.94 | 1,528.02 |
| <b>931 · Rents</b>                                   |            |           |                        |               |                    |          |          | 0.00     |
| Bill   | 01/01/2015 | 1/1/20... | Robert J Oxford exe... |               | 232 · Accounts...  | 1,200.00 |          | 1,200.00 |
| Bill   | 01/01/2015 | 1/1/20... | Robert J Oxford exe... |               | 232 · Accounts...  |          |          | 1,200.00 |
| Bill   | 01/01/2015 | 1/1/20... | Robert J Oxford exe... |               | 232 · Accounts...  |          |          | 1,200.00 |
| Bill   | 01/01/2015 | 1/1/20... | Robert J Oxford exe... |               | 232 · Accounts...  |          |          | 1,200.00 |
| Bill   | 01/01/2015 | 1/1/20... | Robert J Oxford exe... |               | 232 · Accounts...  |          |          | 1,200.00 |
| Bill   | 01/01/2015 | 1/1/20... | Robert J Oxford exe... |               | 232 · Accounts...  |          |          | 1,200.00 |
| Bill   | 01/01/2015 | 1/1/20... | Robert J Oxford exe... |               | 232 · Accounts...  |          |          | 1,200.00 |
| Check  | 01/28/2015 | ACH       | Branham, Sallye        |               | 131.2 · Comm ...   | 216.00   |          | 1,416.00 |
| Check  | 01/28/2015 | ACH       | Branham, Sallye        |               | 131.2 · Comm ...   | 1,584.00 |          | 3,000.00 |
| Check  | 01/28/2015 | ACH       | Branham, Sallye        |               | 131.2 · Comm ...   |          |          | 3,000.00 |
| Check  | 01/28/2015 | ACH       | Branham, Sallye        |               | 131.2 · Comm ...   |          |          | 3,000.00 |
| Check  | 01/28/2015 | ACH       | Branham, Sallye        |               | 131.2 · Comm ...   |          |          | 3,000.00 |
| Check  | 01/28/2015 | ACH       | Branham, Sallye        |               | 131.2 · Comm ...   |          |          | 3,000.00 |
| Check  | 01/28/2015 | ACH       | Branham, Sallye        |               | 131.2 · Comm ...   |          |          | 3,000.00 |
| Check  | 01/28/2015 | ACH       | Branham, Sallye        |               | 131.2 · Comm ...   |          |          | 3,000.00 |
| General Journal                                      | 01/31/2015 | 5         |                        | TO TAKE OF... | 405.1 · Manag...   |          | 216.00   | 2,784.00 |
| Bill   | 02/01/2015 | 2/1/20... | Robert J Oxford exe... |               | 232 · Accounts...  | 1,200.00 |          | 3,984.00 |
| Bill   | 02/01/2015 | 2/1/20... | Robert J Oxford exe... |               | 232 · Accounts...  |          |          | 3,984.00 |
| Bill   | 02/01/2015 | 2/1/20... | Robert J Oxford exe... |               | 232 · Accounts...  |          |          | 3,984.00 |
| Bill   | 02/01/2015 | 2/1/20... | Robert J Oxford exe... |               | 232 · Accounts...  |          |          | 3,984.00 |
| Bill   | 02/01/2015 | 2/1/20... | Robert J Oxford exe... |               | 232 · Accounts...  |          |          | 3,984.00 |
| Bill   | 02/01/2015 | 2/1/20... | Robert J Oxford exe... |               | 232 · Accounts...  |          |          | 3,984.00 |
| Bill   | 02/01/2015 | 2/1/20... | Robert J Oxford exe... |               | 232 · Accounts...  |          |          | 3,984.00 |
| Bill   | 02/01/2015 | 2/1/20... | Robert J Oxford exe... |               | 232 · Accounts...  |          |          | 3,984.00 |
| Bill   | 03/01/2015 | 3/1/20... | Robert J Oxford exe... |               | 232 · Accounts...  | 1,200.00 |          | 5,184.00 |
| Bill   | 03/01/2015 | 3/1/20... | Robert J Oxford exe... |               | 232 · Accounts...  |          |          | 5,184.00 |
| Bill   | 03/01/2015 | 3/1/20... | Robert J Oxford exe... |               | 232 · Accounts...  |          |          | 5,184.00 |
| Bill   | 03/01/2015 | 3/1/20... | Robert J Oxford exe... |               | 232 · Accounts...  |          |          | 5,184.00 |
| Bill   | 03/01/2015 | 3/1/20... | Robert J Oxford exe... |               | 232 · Accounts...  |          |          | 5,184.00 |
| Bill   | 03/01/2015 | 3/1/20... | Robert J Oxford exe... |               | 232 · Accounts...  |          |          | 5,184.00 |
| Bill   | 03/01/2015 | 3/1/20... | Robert J Oxford exe... |               | 232 · Accounts...  |          |          | 5,184.00 |
| Bill   | 03/01/2015 | 3/1/20... | Robert J Oxford exe... |               | 232 · Accounts...  |          |          | 5,184.00 |
| Check  | 03/02/2015 | ACH       | Branham, Sallye        |               | 131.2 · Comm ...   | 216.00   |          | 5,400.00 |
| Check  | 03/02/2015 | ACH       | Branham, Sallye        |               | 131.2 · Comm ...   | 1,584.00 |          | 6,984.00 |
| Check  | 03/02/2015 | ACH       | Branham, Sallye        |               | 131.2 · Comm ...   |          |          | 6,984.00 |
| Check  | 03/02/2015 | ACH       | Branham, Sallye        |               | 131.2 · Comm ...   |          |          | 6,984.00 |
| Check  | 03/02/2015 | ACH       | Branham, Sallye        |               | 131.2 · Comm ...   |          |          | 6,984.00 |
| Check  | 03/02/2015 | ACH       | Branham, Sallye        |               | 131.2 · Comm ...   |          |          | 6,984.00 |
| Check  | 03/02/2015 | ACH       | Branham, Sallye        |               | 131.2 · Comm ...   |          |          | 6,984.00 |
| Check  | 03/02/2015 | ACH       | Branham, Sallye        |               | 131.2 · Comm ...   |          |          | 6,984.00 |
| Check  | 03/02/2015 | ACH       | Branham, Sallye        |               | 131.2 · Comm ...   |          |          | 6,984.00 |
| Check  | 03/30/2015 | ACH       | Branham, Sallye        |               | 131.2 · Comm ...   | 216.00   |          | 7,200.00 |
| Check  | 03/30/2015 | ACH       | Branham, Sallye        |               | 131.2 · Comm ...   | 1,584.00 |          | 8,784.00 |
| Check  | 03/30/2015 | ACH       | Branham, Sallye        |               | 131.2 · Comm ...   |          |          | 8,784.00 |
| Check  | 03/30/2015 | ACH       | Branham, Sallye        |               | 131.2 · Comm ...   |          |          | 8,784.00 |

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08/01/17

Accrual Basis

## Kentucky Frontier Gas, LLC General Ledger As of December 31, 2015

| Type            | Date       | Num | Name                   | Memo          | Split             | Debit    | Credit | Balance   |
|-----------------|------------|-----|------------------------|---------------|-------------------|----------|--------|-----------|
| Check           | 03/30/2015 | ACH | Branham, Sallye        |               | 131.2 · Comm ...  |          |        | 8,784.00  |
| Check           | 03/30/2015 | ACH | Branham, Sallye        |               | 131.2 · Comm ...  |          |        | 8,784.00  |
| Check           | 03/30/2015 | ACH | Branham, Sallye        |               | 131.2 · Comm ...  |          |        | 8,784.00  |
| Check           | 03/30/2015 | ACH | Branham, Sallye        |               | 131.2 · Comm ...  |          |        | 8,784.00  |
| General Journal | 03/31/2015 | 5   |                        | TO TAKE OF... | 405.1 · Manag...  |          | 432.00 | 8,352.00  |
| Bill            | 04/01/2015 |     | Robert J Oxford exe... |               | 232 · Accounts... | 110.00   |        | 8,462.00  |
| Bill            | 04/01/2015 |     | Robert J Oxford exe... |               | 232 · Accounts... | 40.00    |        | 8,502.00  |
| Bill            | 04/01/2015 |     | Robert J Oxford exe... |               | 232 · Accounts... | 65.00    |        | 8,567.00  |
| Bill            | 04/01/2015 |     | Robert J Oxford exe... |               | 232 · Accounts... | 70.00    |        | 8,637.00  |
| Bill            | 04/01/2015 |     | Robert J Oxford exe... |               | 232 · Accounts... | 60.00    |        | 8,697.00  |
| Bill            | 04/01/2015 |     | Robert J Oxford exe... |               | 232 · Accounts... | 10.00    |        | 8,707.00  |
| Bill            | 04/01/2015 |     | Robert J Oxford exe... |               | 232 · Accounts... | 90.00    |        | 8,797.00  |
| Bill            | 04/30/2015 |     | Branham, Sallye        |               | 232 · Accounts... | 216.00   |        | 9,013.00  |
| Bill            | 04/30/2015 |     | Branham, Sallye        |               | 232 · Accounts... | 1,584.00 |        | 10,597.00 |
| Bill            | 04/30/2015 |     | Branham, Sallye        |               | 232 · Accounts... |          |        | 10,597.00 |
| Bill            | 04/30/2015 |     | Branham, Sallye        |               | 232 · Accounts... |          |        | 10,597.00 |
| Bill            | 04/30/2015 |     | Branham, Sallye        |               | 232 · Accounts... |          |        | 10,597.00 |
| Bill            | 04/30/2015 |     | Branham, Sallye        |               | 232 · Accounts... |          |        | 10,597.00 |
| Bill            | 04/30/2015 |     | Branham, Sallye        |               | 232 · Accounts... |          |        | 10,597.00 |
| Bill            | 04/30/2015 |     | Branham, Sallye        |               | 232 · Accounts... |          |        | 10,597.00 |
| General Journal | 04/30/2015 | 5   |                        | TO TAKE OF... | 405.1 · Manag...  |          | 276.00 | 10,321.00 |
| Bill            | 05/01/2015 |     | Robert J Oxford exe... |               | 232 · Accounts... | 110.00   |        | 10,431.00 |
| Bill            | 05/01/2015 |     | Robert J Oxford exe... |               | 232 · Accounts... | 40.00    |        | 10,471.00 |
| Bill            | 05/01/2015 |     | Robert J Oxford exe... |               | 232 · Accounts... | 65.00    |        | 10,536.00 |
| Bill            | 05/01/2015 |     | Robert J Oxford exe... |               | 232 · Accounts... | 70.00    |        | 10,606.00 |
| Bill            | 05/01/2015 |     | Robert J Oxford exe... |               | 232 · Accounts... | 60.00    |        | 10,666.00 |
| Bill            | 05/01/2015 |     | Robert J Oxford exe... |               | 232 · Accounts... | 10.00    |        | 10,676.00 |
| Bill            | 05/01/2015 |     | Robert J Oxford exe... |               | 232 · Accounts... | 90.00    |        | 10,766.00 |
| Check           | 05/28/2015 | ACH | Branham, Sallye        |               | 131.2 · Comm ...  | 216.00   |        | 10,982.00 |
| Check           | 05/28/2015 | ACH | Branham, Sallye        |               | 131.2 · Comm ...  | 1,584.00 |        | 12,566.00 |
| Check           | 05/28/2015 | ACH | Branham, Sallye        |               | 131.2 · Comm ...  |          |        | 12,566.00 |
| Check           | 05/28/2015 | ACH | Branham, Sallye        |               | 131.2 · Comm ...  |          |        | 12,566.00 |
| Check           | 05/28/2015 | ACH | Branham, Sallye        |               | 131.2 · Comm ...  |          |        | 12,566.00 |
| Check           | 05/28/2015 | ACH | Branham, Sallye        |               | 131.2 · Comm ...  |          |        | 12,566.00 |
| Check           | 05/28/2015 | ACH | Branham, Sallye        |               | 131.2 · Comm ...  |          |        | 12,566.00 |
| Check           | 05/28/2015 | ACH | Branham, Sallye        |               | 131.2 · Comm ...  |          |        | 12,566.00 |
| General Journal | 05/31/2015 | 9   |                        | TO REMOVE ... | 405.1 · Manag...  |          | 276.00 | 12,290.00 |
| Bill            | 06/01/2015 |     | Robert J Oxford exe... |               | 232 · Accounts... | 110.00   |        | 12,400.00 |
| Bill            | 06/01/2015 |     | Robert J Oxford exe... |               | 232 · Accounts... | 40.00    |        | 12,440.00 |
| Bill            | 06/01/2015 |     | Robert J Oxford exe... |               | 232 · Accounts... | 65.00    |        | 12,505.00 |
| Bill            | 06/01/2015 |     | Robert J Oxford exe... |               | 232 · Accounts... | 70.00    |        | 12,575.00 |
| Bill            | 06/01/2015 |     | Robert J Oxford exe... |               | 232 · Accounts... | 60.00    |        | 12,635.00 |
| Bill            | 06/01/2015 |     | Robert J Oxford exe... |               | 232 · Accounts... | 10.00    |        | 12,645.00 |
| Bill            | 06/01/2015 |     | Robert J Oxford exe... |               | 232 · Accounts... | 90.00    |        | 12,735.00 |
| Check           | 06/29/2015 | ACH | Branham, Sallye        |               | 131.2 · Comm ...  | 216.00   |        | 12,951.00 |
| Check           | 06/29/2015 | ACH | Branham, Sallye        |               | 131.2 · Comm ...  | 1,584.00 |        | 14,535.00 |
| Check           | 06/29/2015 | ACH | Branham, Sallye        |               | 131.2 · Comm ...  |          |        | 14,535.00 |
| Check           | 06/29/2015 | ACH | Branham, Sallye        |               | 131.2 · Comm ...  |          |        | 14,535.00 |
| Check           | 06/29/2015 | ACH | Branham, Sallye        |               | 131.2 · Comm ...  |          |        | 14,535.00 |

**Kentucky Frontier Gas, LLC**  
**General Ledger**  
**As of December 31, 2015**

08/01/17

Accrual Basis

| Type            | Date       | Num | Name                   | Memo          | Split             | Debit    | Credit | Balance   |
|-----------------|------------|-----|------------------------|---------------|-------------------|----------|--------|-----------|
| Check           | 06/29/2015 | ACH | Branham, Sallye        |               | 131.2 · Comm ...  |          |        | 14,535.00 |
| Check           | 06/29/2015 | ACH | Branham, Sallye        |               | 131.2 · Comm ...  |          |        | 14,535.00 |
| Check           | 06/29/2015 | ACH | Branham, Sallye        |               | 131.2 · Comm ...  |          |        | 14,535.00 |
| General Journal | 06/30/2015 | 3   |                        | TO TAKE OF... | 405.1 · Manag...  |          | 276.00 | 14,259.00 |
| Bill            | 07/01/2015 |     | Robert J Oxford exe... |               | 232 · Accounts... | 110.00   |        | 14,369.00 |
| Bill            | 07/01/2015 |     | Robert J Oxford exe... |               | 232 · Accounts... | 40.00    |        | 14,409.00 |
| Bill            | 07/01/2015 |     | Robert J Oxford exe... |               | 232 · Accounts... | 65.00    |        | 14,474.00 |
| Bill            | 07/01/2015 |     | Robert J Oxford exe... |               | 232 · Accounts... | 70.00    |        | 14,544.00 |
| Bill            | 07/01/2015 |     | Robert J Oxford exe... |               | 232 · Accounts... | 60.00    |        | 14,604.00 |
| Bill            | 07/01/2015 |     | Robert J Oxford exe... |               | 232 · Accounts... | 10.00    |        | 14,614.00 |
| Bill            | 07/01/2015 |     | Robert J Oxford exe... |               | 232 · Accounts... | 90.00    |        | 14,704.00 |
| Check           | 07/29/2015 | ACH | Branham, Sallye        |               | 131.2 · Comm ...  | 216.00   |        | 14,920.00 |
| Check           | 07/29/2015 | ACH | Branham, Sallye        |               | 131.2 · Comm ...  | 1,584.00 |        | 16,504.00 |
| Check           | 07/29/2015 | ACH | Branham, Sallye        |               | 131.2 · Comm ...  |          |        | 16,504.00 |
| Check           | 07/29/2015 | ACH | Branham, Sallye        |               | 131.2 · Comm ...  |          |        | 16,504.00 |
| Check           | 07/29/2015 | ACH | Branham, Sallye        |               | 131.2 · Comm ...  |          |        | 16,504.00 |
| Check           | 07/29/2015 | ACH | Branham, Sallye        |               | 131.2 · Comm ...  |          |        | 16,504.00 |
| Check           | 07/29/2015 | ACH | Branham, Sallye        |               | 131.2 · Comm ...  |          |        | 16,504.00 |
| Check           | 07/29/2015 | ACH | Branham, Sallye        |               | 131.2 · Comm ...  |          |        | 16,504.00 |
| General Journal | 07/31/2015 | 8   |                        | TO TAKE OF... | 405.1 · Manag...  |          | 276.00 | 16,228.00 |
| Bill            | 08/01/2015 |     | Robert J Oxford exe... |               | 232 · Accounts... | 110.00   |        | 16,338.00 |
| Bill            | 08/01/2015 |     | Robert J Oxford exe... |               | 232 · Accounts... | 40.00    |        | 16,378.00 |
| Bill            | 08/01/2015 |     | Robert J Oxford exe... |               | 232 · Accounts... | 65.00    |        | 16,443.00 |
| Bill            | 08/01/2015 |     | Robert J Oxford exe... |               | 232 · Accounts... | 70.00    |        | 16,513.00 |
| Bill            | 08/01/2015 |     | Robert J Oxford exe... |               | 232 · Accounts... | 60.00    |        | 16,573.00 |
| Bill            | 08/01/2015 |     | Robert J Oxford exe... |               | 232 · Accounts... | 10.00    |        | 16,583.00 |
| Bill            | 08/01/2015 |     | Robert J Oxford exe... |               | 232 · Accounts... | 90.00    |        | 16,673.00 |
| Check           | 08/28/2015 | ACH | Branham, Sallye        |               | 131.2 · Comm ...  | 216.00   |        | 16,889.00 |
| Check           | 08/28/2015 | ACH | Branham, Sallye        |               | 131.2 · Comm ...  | 1,584.00 |        | 18,473.00 |
| Check           | 08/28/2015 | ACH | Branham, Sallye        |               | 131.2 · Comm ...  |          |        | 18,473.00 |
| Check           | 08/28/2015 | ACH | Branham, Sallye        |               | 131.2 · Comm ...  |          |        | 18,473.00 |
| Check           | 08/28/2015 | ACH | Branham, Sallye        |               | 131.2 · Comm ...  |          |        | 18,473.00 |
| Check           | 08/28/2015 | ACH | Branham, Sallye        |               | 131.2 · Comm ...  |          |        | 18,473.00 |
| Check           | 08/28/2015 | ACH | Branham, Sallye        |               | 131.2 · Comm ...  |          |        | 18,473.00 |
| Check           | 08/28/2015 | ACH | Branham, Sallye        |               | 131.2 · Comm ...  |          |        | 18,473.00 |
| General Journal | 08/31/2015 | 3   |                        | TO TAKE OF... | 405.1 · Manag...  |          | 276.00 | 18,197.00 |
| Bill            | 09/01/2015 |     | Robert J Oxford exe... |               | 232 · Accounts... | 110.00   |        | 18,307.00 |
| Bill            | 09/01/2015 |     | Robert J Oxford exe... |               | 232 · Accounts... | 40.00    |        | 18,347.00 |
| Bill            | 09/01/2015 |     | Robert J Oxford exe... |               | 232 · Accounts... | 65.00    |        | 18,412.00 |
| Bill            | 09/01/2015 |     | Robert J Oxford exe... |               | 232 · Accounts... | 70.00    |        | 18,482.00 |
| Bill            | 09/01/2015 |     | Robert J Oxford exe... |               | 232 · Accounts... | 60.00    |        | 18,542.00 |
| Bill            | 09/01/2015 |     | Robert J Oxford exe... |               | 232 · Accounts... | 10.00    |        | 18,552.00 |
| Bill            | 09/01/2015 |     | Robert J Oxford exe... |               | 232 · Accounts... | 90.00    |        | 18,642.00 |
| Check           | 09/30/2015 | ACH | Branham, Sallye        |               | 131.2 · Comm ...  | 216.00   |        | 18,858.00 |
| Check           | 09/30/2015 | ACH | Branham, Sallye        |               | 131.2 · Comm ...  | 1,584.00 |        | 20,442.00 |
| Check           | 09/30/2015 | ACH | Branham, Sallye        |               | 131.2 · Comm ...  |          |        | 20,442.00 |
| Check           | 09/30/2015 | ACH | Branham, Sallye        |               | 131.2 · Comm ...  |          |        | 20,442.00 |
| Check           | 09/30/2015 | ACH | Branham, Sallye        |               | 131.2 · Comm ...  |          |        | 20,442.00 |
| Check           | 09/30/2015 | ACH | Branham, Sallye        |               | 131.2 · Comm ...  |          |        | 20,442.00 |

## Kentucky Frontier Gas, LLC General Ledger As of December 31, 2015

| Type            | Date       | Num | Name                   | Memo          | Split             | Debit    | Credit | Balance   |
|-----------------|------------|-----|------------------------|---------------|-------------------|----------|--------|-----------|
| Check           | 09/30/2015 | ACH | Branham, Sallye        |               | 131.2 · Comm ...  |          |        | 20,442.00 |
| Check           | 09/30/2015 | ACH | Branham, Sallye        |               | 131.2 · Comm ...  |          |        | 20,442.00 |
| General Journal | 09/30/2015 | 4   |                        | TO TAKE OF... | 405.1 · Manag...  |          | 276.00 | 20,166.00 |
| Bill            | 10/01/2015 |     | Robert J Oxford exe... |               | 232 · Accounts... | 110.00   |        | 20,276.00 |
| Bill            | 10/01/2015 |     | Robert J Oxford exe... |               | 232 · Accounts... | 40.00    |        | 20,316.00 |
| Bill            | 10/01/2015 |     | Robert J Oxford exe... |               | 232 · Accounts... | 65.00    |        | 20,381.00 |
| Bill            | 10/01/2015 |     | Robert J Oxford exe... |               | 232 · Accounts... | 70.00    |        | 20,451.00 |
| Bill            | 10/01/2015 |     | Robert J Oxford exe... |               | 232 · Accounts... | 60.00    |        | 20,511.00 |
| Bill            | 10/01/2015 |     | Robert J Oxford exe... |               | 232 · Accounts... | 10.00    |        | 20,521.00 |
| Bill            | 10/01/2015 |     | Robert J Oxford exe... |               | 232 · Accounts... | 90.00    |        | 20,611.00 |
| Check           | 10/28/2015 | ACH | Branham, Sallye        |               | 131.2 · Comm ...  | 216.00   |        | 20,827.00 |
| Check           | 10/28/2015 | ACH | Branham, Sallye        |               | 131.2 · Comm ...  | 1,584.00 |        | 22,411.00 |
| Check           | 10/28/2015 | ACH | Branham, Sallye        |               | 131.2 · Comm ...  |          |        | 22,411.00 |
| Check           | 10/28/2015 | ACH | Branham, Sallye        |               | 131.2 · Comm ...  |          |        | 22,411.00 |
| Check           | 10/28/2015 | ACH | Branham, Sallye        |               | 131.2 · Comm ...  |          |        | 22,411.00 |
| Check           | 10/28/2015 | ACH | Branham, Sallye        |               | 131.2 · Comm ...  |          |        | 22,411.00 |
| Check           | 10/28/2015 | ACH | Branham, Sallye        |               | 131.2 · Comm ...  |          |        | 22,411.00 |
| General Journal | 10/31/2015 | 5   |                        | TO TAKE OF... | 405.1 · Manag...  |          | 276.00 | 22,135.00 |
| Bill            | 11/01/2015 |     | Robert J Oxford exe... |               | 232 · Accounts... | 110.00   |        | 22,245.00 |
| Bill            | 11/01/2015 |     | Robert J Oxford exe... |               | 232 · Accounts... | 40.00    |        | 22,285.00 |
| Bill            | 11/01/2015 |     | Robert J Oxford exe... |               | 232 · Accounts... | 65.00    |        | 22,350.00 |
| Bill            | 11/01/2015 |     | Robert J Oxford exe... |               | 232 · Accounts... | 70.00    |        | 22,420.00 |
| Bill            | 11/01/2015 |     | Robert J Oxford exe... |               | 232 · Accounts... | 60.00    |        | 22,480.00 |
| Bill            | 11/01/2015 |     | Robert J Oxford exe... |               | 232 · Accounts... | 10.00    |        | 22,490.00 |
| Bill            | 11/01/2015 |     | Robert J Oxford exe... |               | 232 · Accounts... | 90.00    |        | 22,580.00 |
| Check           | 11/30/2015 | ACH | Branham, Sallye        |               | 131.2 · Comm ...  | 216.00   |        | 22,796.00 |
| Check           | 11/30/2015 | ACH | Branham, Sallye        |               | 131.2 · Comm ...  | 1,584.00 |        | 24,380.00 |
| Check           | 11/30/2015 | ACH | Branham, Sallye        |               | 131.2 · Comm ...  |          |        | 24,380.00 |
| Check           | 11/30/2015 | ACH | Branham, Sallye        |               | 131.2 · Comm ...  |          |        | 24,380.00 |
| Check           | 11/30/2015 | ACH | Branham, Sallye        |               | 131.2 · Comm ...  |          |        | 24,380.00 |
| Check           | 11/30/2015 | ACH | Branham, Sallye        |               | 131.2 · Comm ...  |          |        | 24,380.00 |
| Check           | 11/30/2015 | ACH | Branham, Sallye        |               | 131.2 · Comm ...  |          |        | 24,380.00 |
| Check           | 11/30/2015 | ACH | Branham, Sallye        |               | 131.2 · Comm ...  |          |        | 24,380.00 |
| General Journal | 11/30/2015 | 6   |                        | TO TAKE OF... | 405.1 · Manag...  |          | 276.00 | 24,104.00 |
| Bill            | 12/01/2015 |     | Robert J Oxford exe... |               | 232 · Accounts... | 110.00   |        | 24,214.00 |
| Bill            | 12/01/2015 |     | Robert J Oxford exe... |               | 232 · Accounts... | 40.00    |        | 24,254.00 |
| Bill            | 12/01/2015 |     | Robert J Oxford exe... |               | 232 · Accounts... | 65.00    |        | 24,319.00 |
| Bill            | 12/01/2015 |     | Robert J Oxford exe... |               | 232 · Accounts... | 70.00    |        | 24,389.00 |
| Bill            | 12/01/2015 |     | Robert J Oxford exe... |               | 232 · Accounts... | 60.00    |        | 24,449.00 |
| Bill            | 12/01/2015 |     | Robert J Oxford exe... |               | 232 · Accounts... | 10.00    |        | 24,459.00 |
| Bill            | 12/01/2015 |     | Robert J Oxford exe... |               | 232 · Accounts... | 90.00    |        | 24,549.00 |
| Check           | 12/30/2015 | ACH | Branham, Sallye        |               | 131.2 · Comm ...  | 216.00   |        | 24,765.00 |
| Check           | 12/30/2015 | ACH | Branham, Sallye        |               | 131.2 · Comm ...  | 1,584.00 |        | 26,349.00 |
| Check           | 12/30/2015 | ACH | Branham, Sallye        |               | 131.2 · Comm ...  |          |        | 26,349.00 |
| Check           | 12/30/2015 | ACH | Branham, Sallye        |               | 131.2 · Comm ...  |          |        | 26,349.00 |
| Check           | 12/30/2015 | ACH | Branham, Sallye        |               | 131.2 · Comm ...  |          |        | 26,349.00 |
| Check           | 12/30/2015 | ACH | Branham, Sallye        |               | 131.2 · Comm ...  |          |        | 26,349.00 |
| Check           | 12/30/2015 | ACH | Branham, Sallye        |               | 131.2 · Comm ...  |          |        | 26,349.00 |
| Check           | 12/30/2015 | ACH | Branham, Sallye        |               | 131.2 · Comm ...  |          |        | 26,349.00 |

## Kentucky Frontier Gas, LLC General Ledger As of December 31, 2015

| Type  | Date       | Num       | Name                   | Memo          | Split              | Debit      | Credit     | Balance    |
|---|------------|-----------|------------------------|---------------|--------------------|------------|------------|------------|
| Check   | 12/30/2015 | ACH       | Branham, Sallye        |               | 131.2 · Comm ...   |            |            | 26,349.00  |
| General Journal                                       | 12/31/2015 | 3         |                        | TO TAKE OF... | 408.5 · Public ... |            | 276.00     | 26,073.00  |
| Total 931 · Rents                                     |            |           |                        |               |                    | 29,205.00  | 3,132.00   | 26,073.00  |
| <b>919 · ADMIN &amp; GEN OPERATION - Other</b>        |            |           |                        |               |                    |            |            | 0.00       |
| Bill  | 01/01/2015 | 1/1/20... | Robert J Oxford exe... |               | 232 · Accounts...  |            |            | 0.00       |
| Bill  | 02/01/2015 | 2/1/20... | Robert J Oxford exe... |               | 232 · Accounts...  |            |            | 0.00       |
| Bill  | 03/01/2015 | 3/1/20... | Robert J Oxford exe... |               | 232 · Accounts...  |            |            | 0.00       |
| Bill  | 04/01/2015 |           | Robert J Oxford exe... |               | 232 · Accounts...  | 55.00      |            | 55.00      |
| Bill  | 05/01/2015 |           | Robert J Oxford exe... |               | 232 · Accounts...  | 55.00      |            | 110.00     |
| Bill  | 06/01/2015 |           | Robert J Oxford exe... |               | 232 · Accounts...  | 55.00      |            | 165.00     |
| Bill  | 07/01/2015 |           | Robert J Oxford exe... |               | 232 · Accounts...  | 55.00      |            | 220.00     |
| Bill  | 08/01/2015 |           | Robert J Oxford exe... |               | 232 · Accounts...  | 55.00      |            | 275.00     |
| Bill  | 09/01/2015 |           | Robert J Oxford exe... |               | 232 · Accounts...  | 55.00      |            | 330.00     |
| Bill  | 10/01/2015 |           | Robert J Oxford exe... |               | 232 · Accounts...  | 55.00      |            | 385.00     |
| Bill  | 11/01/2015 |           | Robert J Oxford exe... |               | 232 · Accounts...  | 55.00      |            | 440.00     |
| Bill  | 12/01/2015 |           | Robert J Oxford exe... |               | 232 · Accounts...  | 55.00      |            | 495.00     |
| Total 919 · ADMIN & GEN OPERATION - Other             |            |           |                        |               |                    | 495.00     | 0.00       | 495.00     |
| Total 919 · ADMIN & GEN OPERATION                     |            |           |                        |               |                    | 624,666.70 | 169,204.78 | 455,461.92 |
| <b>918 · ADMINISTRATIVE &amp; GENERAL EXP - Other</b> |            |           |                        |               |                    |            |            | 0.00       |
| Total 918 · ADMINISTRATIVE & GENERAL EXP - Other      |            |           |                        |               |                    |            |            | 0.00       |
| Total 918 · ADMINISTRATIVE & GENERAL EXP              |            |           |                        |               |                    | 624,666.70 | 169,204.78 | 455,461.92 |
| <b>932 · MAINTENANCE OF GENERAL PLANT</b>             |            |           |                        |               |                    |            |            | 0.00       |
| <b>932.0 · Maint of General Plant - Garage</b>        |            |           |                        |               |                    |            |            | 0.00       |
| Check   | 02/27/2015 | DB CD     | APPLE VALLEY SA...     |               | 131.2 · Comm ...   | 1.85       |            | 1.85       |
| Check   | 02/27/2015 | DB CD     | APPLE VALLEY SA...     |               | 131.2 · Comm ...   | 13.59      |            | 15.44      |
| Check   | 02/27/2015 | DB CD     | APPLE VALLEY SA...     |               | 131.2 · Comm ...   |            |            | 15.44      |
| Check   | 02/27/2015 | DB CD     | APPLE VALLEY SA...     |               | 131.2 · Comm ...   |            |            | 15.44      |
| Check   | 02/27/2015 | DB CD     | APPLE VALLEY SA...     |               | 131.2 · Comm ...   |            |            | 15.44      |
| Check   | 02/27/2015 | DB CD     | APPLE VALLEY SA...     |               | 131.2 · Comm ...   |            |            | 15.44      |
| Check   | 02/27/2015 | DB CD     | APPLE VALLEY SA...     |               | 131.2 · Comm ...   |            |            | 15.44      |
| General Journal                                       | 02/28/2015 | 6         |                        | TO TAKE OF... | 405.1 · Manag...   |            | 1.85       | 13.59      |
| Check   | 09/30/2015 | 6700      | APPLE VALLEY SA...     |               | 131.2 · Comm ...   | 6.12       |            | 19.71      |
| Check   | 09/30/2015 | 6700      | APPLE VALLEY SA...     |               | 131.2 · Comm ...   | 44.88      |            | 64.59      |
| Check   | 09/30/2015 | 6700      | APPLE VALLEY SA...     |               | 131.2 · Comm ...   |            |            | 64.59      |
| Check   | 09/30/2015 | 6700      | APPLE VALLEY SA...     |               | 131.2 · Comm ...   |            |            | 64.59      |
| Check   | 09/30/2015 | 6700      | APPLE VALLEY SA...     |               | 131.2 · Comm ...   |            |            | 64.59      |
| Check   | 09/30/2015 | 6700      | APPLE VALLEY SA...     |               | 131.2 · Comm ...   |            |            | 64.59      |
| Check   | 09/30/2015 | 6700      | APPLE VALLEY SA...     |               | 131.2 · Comm ...   |            |            | 64.59      |
| General Journal                                       | 09/30/2015 | 4         |                        | TO TAKE OF... | 405.1 · Manag...   |            | 6.12       | 58.47      |
| Check   | 10/09/2015 | 6727      | MICHELLE WADE          | REIMBURSE...  | 131.2 · Comm ...   | 38.14      |            | 96.61      |
| Check   | 12/21/2015 | DB CD     | APPLE VALLEY SA...     |               | 131.2 · Comm ...   | 1.87       |            | 98.48      |
| Check   | 12/21/2015 | DB CD     | APPLE VALLEY SA...     |               | 131.2 · Comm ...   | 13.68      |            | 112.16     |
| Check   | 12/21/2015 | DB CD     | APPLE VALLEY SA...     |               | 131.2 · Comm ...   |            |            | 112.16     |

## Kentucky Frontier Gas, LLC General Ledger As of December 31, 2015

| Type  | Date       | Num   | Name               | Memo               | Split              | Debit     | Credit | Balance   |
|---|------------|-------|--------------------|--------------------|--------------------|-----------|--------|-----------|
| Check   | 12/21/2015 | DB CD | APPLE VALLEY SA... |                    | 131.2 · Comm ...   |           |        | 112.16    |
| Check   | 12/21/2015 | DB CD | APPLE VALLEY SA... |                    | 131.2 · Comm ...   |           |        | 112.16    |
| Check   | 12/21/2015 | DB CD | APPLE VALLEY SA... |                    | 131.2 · Comm ...   |           |        | 112.16    |
| Check   | 12/21/2015 | DB CD | APPLE VALLEY SA... |                    | 131.2 · Comm ...   |           |        | 112.16    |
| General Journal                               | 12/31/2015 | 3     |                    | TO TAKE OF...      | 408.5 · Public ... |           | 1.87   | 110.29    |
| Total 932.0 · Maint of General Plant - Garage |            |       |                    |                    |                    | 120.13    | 9.84   | 110.29    |
| <b>932.1 · Repairs</b>                        |            |       |                    |                    |                    |           |        | 0.00      |
| <b>Building Repairs</b>                       |            |       |                    |                    |                    |           |        | 0.00      |
| Total Building Repairs                        |            |       |                    |                    |                    |           |        | 0.00      |
| <b>Computer Repairs</b>                       |            |       |                    |                    |                    |           |        | 0.00      |
| Bill  | 02/28/2015 | 2213  | NMB Associates Inc | Integration, mi... | 232 · Accounts...  | 635.00    |        | 635.00    |
| Bill  | 03/31/2015 | 2215  | NMB Associates Inc |                    | 232 · Accounts...  | 942.88    |        | 1,577.88  |
| Bill  | 06/24/2015 | 2220  | NMB Associates Inc |                    | 232 · Accounts...  | 546.66    |        | 2,124.54  |
| Bill  | 06/24/2015 | 2219  | NMB Associates Inc | Netowrk Inte...    | 232 · Accounts...  | 530.92    |        | 2,655.46  |
| Bill  | 07/01/2015 | 2222  | NMB Associates Inc | Billing and Ac...  | 232 · Accounts...  | 5,950.00  |        | 8,605.46  |
| Bill  | 07/31/2015 | 2227  | NMB Associates Inc | Network integ...   | 232 · Accounts...  | 2,000.00  |        | 10,605.46 |
| Bill  | 08/20/2015 | #3279 | EASTERN TELEPH...  | #3279              | 232 · Accounts...  | 43.48     |        | 10,648.94 |
| Bill  | 08/20/2015 | #3279 | EASTERN TELEPH...  | #3279              | 232 · Accounts...  | 318.89    |        | 10,967.83 |
| Bill  | 08/31/2015 | 2231  | NMB Associates Inc | Power supplie...   | 232 · Accounts...  | 343.96    |        | 11,311.79 |
| Bill  | 08/31/2015 | 2231  | NMB Associates Inc | WAN Router f...    | 232 · Accounts...  | 174.99    |        | 11,486.78 |
| Bill  | 08/31/2015 | 2231  | NMB Associates Inc | Seagate for C...   | 232 · Accounts...  | 204.96    |        | 11,691.74 |
| Bill  | 08/31/2015 | 2231  | NMB Associates Inc | 10% Markup         | 232 · Accounts...  | 72.39     |        | 11,764.13 |
| Bill  | 08/31/2015 | 2232  | NMB Associates Inc | See invoice, a...  | 232 · Accounts...  | 3,625.00  |        | 15,389.13 |
| General Journal                               | 08/31/2015 | 3     |                    | TO TAKE OF...      | 405.1 · Manag...   |           | 43.48  | 15,345.65 |
| Bill  | 09/30/2015 | 2234  | NMB Associates Inc | Caselle Integr...  | 232 · Accounts...  | 2,100.00  |        | 17,445.65 |
| Bill  | 11/02/2015 | 2238  | NMB Associates Inc | Caselle integr...  | 232 · Accounts...  | 5,275.00  |        | 22,720.65 |
| Total Computer Repairs                        |            |       |                    |                    |                    | 22,764.13 | 43.48  | 22,720.65 |
| <b>Equipment Repairs</b>                      |            |       |                    |                    |                    |           |        | 0.00      |
| <b>Transportation Equipment</b>               |            |       |                    |                    |                    |           |        | 0.00      |
| <b>Vehicle 101</b>                            |            |       |                    |                    |                    |           |        | 0.00      |
| Total Vehicle 101                             |            |       |                    |                    |                    |           |        | 0.00      |
| <b>Vehicle 102</b>                            |            |       |                    |                    |                    |           |        | 0.00      |
| Total Vehicle 102                             |            |       |                    |                    |                    |           |        | 0.00      |
| <b>Vehicle 201</b>                            |            |       |                    |                    |                    |           |        | 0.00      |
| Total Vehicle 201                             |            |       |                    |                    |                    |           |        | 0.00      |
| <b>Vehicle 202</b>                            |            |       |                    |                    |                    |           |        | 0.00      |
| Total Vehicle 202                             |            |       |                    |                    |                    |           |        | 0.00      |
| <b>Transportation Equipment - Other</b>       |            |       |                    |                    |                    |           |        | 0.00      |
| Bill  | 01/06/2015 |       | Jackie Jordan      | Reimb for out ...  | 232 · Accounts...  | 3.60      |        | 3.60      |
| Bill  | 01/06/2015 |       | Jackie Jordan      | Reimb for out ...  | 232 · Accounts...  | 26.40     |        | 30.00     |
| Check   | 01/14/2015 | DB CD | Auto Zone          |                    | 131.2 · Comm ...   | 1.91      |        | 31.91     |

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08/01/17

Accrual Basis

## Kentucky Frontier Gas, LLC General Ledger As of December 31, 2015

| Type            | Date       | Num    | Name                  | Memo                | Split             | Debit  | Credit | Balance  |
|-----------------|------------|--------|-----------------------|---------------------|-------------------|--------|--------|----------|
| Check           | 01/14/2015 | DB CD  | Auto Zone             |                     | 131.2 · Comm ...  | 13.98  |        | 45.89    |
| Check           | 01/14/2015 | DB CD  | Auto Zone             |                     | 131.2 · Comm ...  |        |        | 45.89    |
| Check           | 01/14/2015 | DB CD  | Auto Zone             |                     | 131.2 · Comm ...  |        |        | 45.89    |
| Check           | 01/14/2015 | DB CD  | Auto Zone             |                     | 131.2 · Comm ...  |        |        | 45.89    |
| Check           | 01/14/2015 | DB CD  | Auto Zone             |                     | 131.2 · Comm ...  |        |        | 45.89    |
| Check           | 01/14/2015 | DB CD  | Auto Zone             |                     | 131.2 · Comm ...  |        |        | 45.89    |
| Check           | 01/14/2015 | DB CD  | Auto Zone             |                     | 131.2 · Comm ...  |        |        | 45.89    |
| Bill            | 01/16/2015 |        | Mike Harris           | Use of Person...    | 232 · Accounts... | 16.80  |        | 62.69    |
| Bill            | 01/16/2015 |        | Mike Harris           | Use of Person...    | 232 · Accounts... | 123.22 |        | 185.91   |
| Check           | 01/23/2015 | DB CD  | Auto Zone             |                     | 131.2 · Comm ...  | 17.47  |        | 203.38   |
| Check           | 01/23/2015 | DB CD  | Auto Zone             |                     | 131.2 · Comm ...  | 128.13 |        | 331.51   |
| Check           | 01/23/2015 | DB CD  | Auto Zone             |                     | 131.2 · Comm ...  |        |        | 331.51   |
| Check           | 01/23/2015 | DB CD  | Auto Zone             |                     | 131.2 · Comm ...  |        |        | 331.51   |
| Check           | 01/23/2015 | DB CD  | Auto Zone             |                     | 131.2 · Comm ...  |        |        | 331.51   |
| Check           | 01/23/2015 | DB CD  | Auto Zone             |                     | 131.2 · Comm ...  |        |        | 331.51   |
| Check           | 01/23/2015 | DB CD  | Auto Zone             |                     | 131.2 · Comm ...  |        |        | 331.51   |
| Check           | 01/26/2015 | 5919   | MAGNUM OPUS           | INSTALLATI...       | 131.2 · Comm ...  | 36.00  |        | 367.51   |
| Check           | 01/26/2015 | 5919   | MAGNUM OPUS           | INSTALLATI...       | 131.2 · Comm ...  | 264.00 |        | 631.51   |
| Check           | 01/26/2015 | 5920   | Mikie Caudill         | Installation of ... | 131.2 · Comm ...  | 18.00  |        | 649.51   |
| Check           | 01/26/2015 | 5920   | Mikie Caudill         | Installation of ... | 131.2 · Comm ...  | 132.00 |        | 781.51   |
| Check           | 01/26/2015 | 5921   | POP'S CHEVROLET       | TRAILER BR...       | 131.2 · Comm ...  | 34.27  |        | 815.78   |
| Check           | 01/26/2015 | 5921   | POP'S CHEVROLET       | TRAILER BR...       | 131.2 · Comm ...  | 251.28 |        | 1,067.06 |
| Bill            | 01/31/2015 | 203251 | CARQUEST OF SA...     | 203251              | 232 · Accounts... | 2.46   |        | 1,069.52 |
| Bill            | 01/31/2015 | 203251 | CARQUEST OF SA...     | 203251              | 232 · Accounts... | 18.07  |        | 1,087.59 |
| Bill            | 01/31/2015 | 1090   | NAPA Prestonsburg     | 1090                | 232 · Accounts... | 7.19   |        | 1,094.78 |
| Bill            | 01/31/2015 | 1090   | NAPA Prestonsburg     | 1090                | 232 · Accounts... | 52.71  |        | 1,147.49 |
| Bill            | 01/31/2015 | 1090   | NAPA Prestonsburg     | 1090                | 232 · Accounts... |        |        | 1,147.49 |
| Bill            | 01/31/2015 | 1090   | NAPA Prestonsburg     | 1090                | 232 · Accounts... |        |        | 1,147.49 |
| Bill            | 01/31/2015 | 1090   | NAPA Prestonsburg     | 1090                | 232 · Accounts... |        |        | 1,147.49 |
| Bill            | 01/31/2015 | 1090   | NAPA Prestonsburg     | 1090                | 232 · Accounts... |        |        | 1,147.49 |
| Bill            | 01/31/2015 | 1090   | NAPA Prestonsburg     | 1090                | 232 · Accounts... |        |        | 1,147.49 |
| Bill            | 01/31/2015 |        | Adams Used Auto P...  |                     | 232 · Accounts... | 6.00   |        | 1,153.49 |
| Bill            | 01/31/2015 |        | Adams Used Auto P...  |                     | 232 · Accounts... | 44.00  |        | 1,197.49 |
| Bill            | 01/31/2015 |        | Fast Change Lube &... |                     | 232 · Accounts... | 13.80  |        | 1,211.29 |
| Bill            | 01/31/2015 |        | Fast Change Lube &... |                     | 232 · Accounts... | 101.23 |        | 1,312.52 |
| General Journal | 01/31/2015 | 5      |                       | TO TAKE OF...       | 405.1 · Manag...  |        | 157.50 | 1,155.02 |
| Check           | 02/09/2015 | DB CD  | Auto Zone             |                     | 131.2 · Comm ...  | 1.24   |        | 1,156.26 |
| Check           | 02/09/2015 | DB CD  | Auto Zone             |                     | 131.2 · Comm ...  | 9.08   |        | 1,165.34 |
| Check           | 02/09/2015 | DB CD  | Auto Zone             |                     | 131.2 · Comm ...  |        |        | 1,165.34 |
| Check           | 02/09/2015 | DB CD  | Auto Zone             |                     | 131.2 · Comm ...  |        |        | 1,165.34 |
| Check           | 02/09/2015 | DB CD  | Auto Zone             |                     | 131.2 · Comm ...  |        |        | 1,165.34 |
| Check           | 02/09/2015 | DB CD  | Auto Zone             |                     | 131.2 · Comm ...  |        |        | 1,165.34 |
| Check           | 02/09/2015 | DB CD  | Auto Zone             |                     | 131.2 · Comm ...  |        |        | 1,165.34 |
| Check           | 02/09/2015 | DB CD  | Auto Zone             |                     | 131.2 · Comm ...  |        |        | 1,165.34 |
| Bill            | 02/18/2015 |        | John W White          | REIMB FOR ...       | 232 · Accounts... | 7.63   |        | 1,172.97 |
| Bill            | 02/18/2015 |        | John W White          | REIMB FOR ...       | 232 · Accounts... | 55.96  |        | 1,228.93 |
| Check           | 02/20/2015 | DB CD  | Auto Zone             |                     | 131.2 · Comm ...  | 14.98  |        | 1,243.91 |

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Accrual Basis

## Kentucky Frontier Gas, LLC General Ledger As of December 31, 2015

| Type            | Date       | Num      | Name                  | Memo              | Split             | Debit  | Credit | Balance  |
|-----------------|------------|----------|-----------------------|-------------------|-------------------|--------|--------|----------|
| Check           | 02/20/2015 | DB CD    | Auto Zone             |                   | 131.2 · Comm ...  | 109.82 |        | 1,353.73 |
| Check           | 02/20/2015 | DB CD    | Auto Zone             |                   | 131.2 · Comm ...  |        |        | 1,353.73 |
| Check           | 02/20/2015 | DB CD    | Auto Zone             |                   | 131.2 · Comm ...  |        |        | 1,353.73 |
| Check           | 02/20/2015 | DB CD    | Auto Zone             |                   | 131.2 · Comm ...  |        |        | 1,353.73 |
| Check           | 02/20/2015 | DB CD    | Auto Zone             |                   | 131.2 · Comm ...  |        |        | 1,353.73 |
| Check           | 02/20/2015 | DB CD    | Auto Zone             |                   | 131.2 · Comm ...  |        |        | 1,353.73 |
| Check           | 02/20/2015 | DB CD    | Auto Zone             |                   | 131.2 · Comm ...  |        |        | 1,353.73 |
| Check           | 02/20/2015 | DB CD    | Auto Zone             |                   | 131.2 · Comm ...  |        |        | 1,353.73 |
| Check           | 02/20/2015 | DB CD    | Auto Zone             |                   | 131.2 · Comm ...  | 14.98  |        | 1,368.71 |
| Check           | 02/20/2015 | DB CD    | Auto Zone             |                   | 131.2 · Comm ...  | 109.82 |        | 1,478.53 |
| Check           | 02/20/2015 | DB CD    | Auto Zone             |                   | 131.2 · Comm ...  |        |        | 1,478.53 |
| Check           | 02/20/2015 | DB CD    | Auto Zone             |                   | 131.2 · Comm ...  |        |        | 1,478.53 |
| Check           | 02/20/2015 | DB CD    | Auto Zone             |                   | 131.2 · Comm ...  |        |        | 1,478.53 |
| Check           | 02/20/2015 | DB CD    | Auto Zone             |                   | 131.2 · Comm ...  |        |        | 1,478.53 |
| Check           | 02/20/2015 | DB CD    | Auto Zone             |                   | 131.2 · Comm ...  |        |        | 1,478.53 |
| Check           | 02/20/2015 | DB CD    | Auto Zone             |                   | 131.2 · Comm ...  |        |        | 1,478.53 |
| Check           | 02/20/2015 | DB CD    | Auto Zone             |                   | 131.2 · Comm ...  |        |        | 1,478.53 |
| Bill            | 02/20/2015 | 44182... | First Bankcard        | 44182292810...    | 232 · Accounts... |        | 97.77  | 1,576.30 |
| Bill            | 02/20/2015 | 44182... | First Bankcard        | 44182292810...    | 232 · Accounts... | 716.98 |        | 2,293.29 |
| Bill            | 02/20/2015 | D-124... | AUTO VALUE PAR...     | D-124089          | 232 · Accounts... | 11.70  |        | 2,304.99 |
| Bill            | 02/20/2015 | D-124... | AUTO VALUE PAR...     | D-124089          | 232 · Accounts... | 85.84  |        | 2,390.83 |
| Bill            | 02/20/2015 | D-124... | AUTO VALUE PAR...     | D-124089          | 232 · Accounts... |        |        | 2,390.83 |
| Bill            | 02/20/2015 | D-124... | AUTO VALUE PAR...     | D-124089          | 232 · Accounts... |        |        | 2,390.83 |
| Bill            | 02/20/2015 | D-124... | AUTO VALUE PAR...     | D-124089          | 232 · Accounts... |        |        | 2,390.83 |
| Bill            | 02/20/2015 | D-124... | AUTO VALUE PAR...     | D-124089          | 232 · Accounts... |        |        | 2,390.83 |
| Bill            | 02/20/2015 | D-124... | AUTO VALUE PAR...     | D-124089          | 232 · Accounts... |        |        | 2,390.83 |
| Bill            | 02/20/2015 | D-124... | AUTO VALUE PAR...     | D-124089          | 232 · Accounts... |        |        | 2,390.83 |
| Deposit         | 02/23/2015 |          |                       | Deposit           | 131.2 · Comm ...  |        | 109.82 | 2,281.01 |
| Deposit         | 02/23/2015 |          |                       | Deposit           | 131.2 · Comm ...  |        | 14.98  | 2,266.03 |
| Bill            | 02/23/2015 |          | Jackie Jordan         | reimb for veh ... | 232 · Accounts... | 1.48   |        | 2,267.51 |
| Bill            | 02/23/2015 |          | Jackie Jordan         | reimb for veh ... | 232 · Accounts... | 10.83  |        | 2,278.34 |
| Check           | 02/25/2015 | 5994     | JOSH FIELDS           | REIMB FOR ...     | 131.2 · Comm ...  | 2.79   |        | 2,281.13 |
| Check           | 02/25/2015 | 5994     | JOSH FIELDS           | REIMB FOR ...     | 131.2 · Comm ...  | 20.48  |        | 2,301.61 |
| Bill            | 02/25/2015 | 25779    | B & M AUTO & TRU...   | 25779             | 232 · Accounts... | 27.65  |        | 2,329.26 |
| Bill            | 02/25/2015 | 25779    | B & M AUTO & TRU...   | 25779             | 232 · Accounts... | 202.74 |        | 2,532.00 |
| Bill            | 02/27/2015 | 25787    | B & M AUTO & TRU...   | 25787             | 232 · Accounts... | 61.22  |        | 2,593.22 |
| Bill            | 02/27/2015 | 25787    | B & M AUTO & TRU...   | 25787             | 232 · Accounts... | 448.95 |        | 3,042.17 |
| Bill            | 02/28/2015 | 203251   | CARQUEST OF SA...     | 203251            | 232 · Accounts... | 3.05   |        | 3,045.22 |
| Bill            | 02/28/2015 | 203251   | CARQUEST OF SA...     | 203251            | 232 · Accounts... | 22.37  |        | 3,067.59 |
| Bill            | 02/28/2015 |          | Fast Change Lube &... |                   | 232 · Accounts... | 20.33  |        | 3,087.92 |
| Bill            | 02/28/2015 |          | Fast Change Lube &... |                   | 232 · Accounts... | 149.06 |        | 3,236.98 |
| General Journal | 02/28/2015 | 6        |                       | TO TAKE OF...     | 405.1 · Manag...  |        | 249.84 | 2,987.14 |
| Check           | 03/04/2015 | DB CD    | Amazon.com            |                   | 131.2 · Comm ...  | 12.80  |        | 2,999.94 |
| Check           | 03/04/2015 | DB CD    | Amazon.com            |                   | 131.2 · Comm ...  | 93.87  |        | 3,093.81 |
| Check           | 03/05/2015 | DB CD    | Auto Zone             |                   | 131.2 · Comm ...  | 1.78   |        | 3,095.59 |
| Check           | 03/05/2015 | DB CD    | Auto Zone             |                   | 131.2 · Comm ...  | 13.04  |        | 3,108.63 |
| Check           | 03/05/2015 | DB CD    | Auto Zone             |                   | 131.2 · Comm ...  |        |        | 3,108.63 |
| Check           | 03/05/2015 | DB CD    | Auto Zone             |                   | 131.2 · Comm ...  |        |        | 3,108.63 |
| Check           | 03/05/2015 | DB CD    | Auto Zone             |                   | 131.2 · Comm ...  |        |        | 3,108.63 |
| Check           | 03/05/2015 | DB CD    | Auto Zone             |                   | 131.2 · Comm ...  |        |        | 3,108.63 |
| Check           | 03/05/2015 | DB CD    | Auto Zone             |                   | 131.2 · Comm ...  |        |        | 3,108.63 |



## Kentucky Frontier Gas, LLC General Ledger As of December 31, 2015

| Type            | Date       | Num      | Name                    | Memo             | Split             | Debit  | Credit | Balance  |
|-----------------|------------|----------|-------------------------|------------------|-------------------|--------|--------|----------|
| Check           | 03/05/2015 | DB CD    | Auto Zone               |                  | 131.2 · Comm ...  |        |        | 3,108.63 |
| Bill            | 03/09/2015 |          | Heavy's Automotive      | Truck Repair     | 232 · Accounts... | 3.60   |        | 3,112.23 |
| Bill            | 03/09/2015 |          | Heavy's Automotive      | Truck Repair     | 232 · Accounts... | 26.40  |        | 3,138.63 |
| Bill            | 03/11/2015 |          | Adams Used Auto P...    | Exp for 2012 ... | 232 · Accounts... | 47.70  |        | 3,186.33 |
| Bill            | 03/11/2015 |          | Adams Used Auto P...    | Exp for 2012 ... | 232 · Accounts... | 349.80 |        | 3,536.13 |
| Bill            | 03/12/2015 | #12897   | Mann Toyota             | INV#12897        | 232 · Accounts... | 2.71   |        | 3,538.84 |
| Bill            | 03/12/2015 | #12897   | Mann Toyota             | INV#12897        | 232 · Accounts... | 19.85  |        | 3,558.69 |
| Check           | 03/13/2015 | DB CD    | Amazon.com              | STEP BARS ...    | 131.2 · Comm ...  | 113.00 |        | 3,671.69 |
| Bill            | 03/31/2015 | CUST ... | Mann Toyota             | CUST NO. 26...   | 232 · Accounts... | 4.98   |        | 3,676.67 |
| Bill            | 03/31/2015 | CUST ... | Mann Toyota             | CUST NO. 26...   | 232 · Accounts... | 36.53  |        | 3,713.20 |
| Bill            | 03/31/2015 | 830      | AUTO VALUE PAR...       | 830              | 232 · Accounts... | 1.81   |        | 3,715.01 |
| Bill            | 03/31/2015 | 830      | AUTO VALUE PAR...       | 830              | 232 · Accounts... | 13.24  |        | 3,728.25 |
| Bill            | 03/31/2015 | 830      | AUTO VALUE PAR...       | 830              | 232 · Accounts... |        |        | 3,728.25 |
| Bill            | 03/31/2015 | 830      | AUTO VALUE PAR...       | 830              | 232 · Accounts... |        |        | 3,728.25 |
| Bill            | 03/31/2015 | 830      | AUTO VALUE PAR...       | 830              | 232 · Accounts... |        |        | 3,728.25 |
| Bill            | 03/31/2015 | 830      | AUTO VALUE PAR...       | 830              | 232 · Accounts... |        |        | 3,728.25 |
| Bill            | 03/31/2015 | 830      | AUTO VALUE PAR...       | 830              | 232 · Accounts... |        |        | 3,728.25 |
| Bill            | 03/31/2015 | 830      | AUTO VALUE PAR...       | 830              | 232 · Accounts... |        |        | 3,728.25 |
| Bill            | 03/31/2015 |          | Fast Change Lube &...   |                  | 232 · Accounts... | 16.07  |        | 3,744.32 |
| Bill            | 03/31/2015 |          | Fast Change Lube &...   |                  | 232 · Accounts... | 117.82 |        | 3,862.14 |
| General Journal | 03/31/2015 | 5        |                         | TO TAKE OF...    | 405.1 · Manag...  |        | 91.45  | 3,770.69 |
| Bill            | 04/02/2015 | 106650   | CONLEY BROS. TI...      | 106650           | 232 · Accounts... | 88.67  |        | 3,859.36 |
| Bill            | 04/02/2015 | 106650   | CONLEY BROS. TI...      | 106650           | 232 · Accounts... | 650.24 |        | 4,509.60 |
| Bill            | 04/02/2015 | 26032    | B & M AUTO & TRU...     | 26032            | 232 · Accounts... | 12.97  |        | 4,522.57 |
| Bill            | 04/02/2015 | 26032    | B & M AUTO & TRU...     | 26032            | 232 · Accounts... | 95.15  |        | 4,617.72 |
| Check           | 04/03/2015 | DB CD    | Tri County Auto & Tr... |                  | 131.2 · Comm ...  | 5.08   |        | 4,622.80 |
| Check           | 04/03/2015 | DB CD    | Tri County Auto & Tr... |                  | 131.2 · Comm ...  | 37.29  |        | 4,660.09 |
| Check           | 04/09/2015 | DB CD    | Auto Zone               |                  | 131.2 · Comm ...  | 9.03   |        | 4,669.12 |
| Check           | 04/09/2015 | DB CD    | Auto Zone               |                  | 131.2 · Comm ...  | 66.21  |        | 4,735.33 |
| Check           | 04/09/2015 | DB CD    | Auto Zone               |                  | 131.2 · Comm ...  |        |        | 4,735.33 |
| Check           | 04/09/2015 | DB CD    | Auto Zone               |                  | 131.2 · Comm ...  |        |        | 4,735.33 |
| Check           | 04/09/2015 | DB CD    | Auto Zone               |                  | 131.2 · Comm ...  |        |        | 4,735.33 |
| Check           | 04/09/2015 | DB CD    | Auto Zone               |                  | 131.2 · Comm ...  |        |        | 4,735.33 |
| Check           | 04/09/2015 | DB CD    | Auto Zone               |                  | 131.2 · Comm ...  |        |        | 4,735.33 |
| Check           | 04/09/2015 | DB CD    | Auto Zone               |                  | 131.2 · Comm ...  |        |        | 4,735.33 |
| Deposit         | 04/20/2015 |          |                         | VISA RET FO...   | 131.2 · Comm ...  |        | 5.34   | 4,729.99 |
| Deposit         | 04/20/2015 |          |                         | VISA RET FO...   | 131.2 · Comm ...  |        | 39.17  | 4,690.82 |
| Bill            | 04/23/2015 |          | Mann Toyota             | Veh exp - parts  | 232 · Accounts... | 135.32 |        | 4,826.14 |
| Bill            | 04/23/2015 |          | Mann Toyota             | Veh exp - parts  | 232 · Accounts... | 992.34 |        | 5,818.48 |
| Deposit         | 04/23/2015 |          |                         | Ref from Auto... | 131.2 · Comm ...  |        | 11.49  | 5,806.99 |
| Deposit         | 04/23/2015 |          |                         | Ref from Auto... | 131.2 · Comm ...  |        | 84.23  | 5,722.76 |
| Check           | 04/24/2015 | DB CD    | Auto Zone               |                  | 131.2 · Comm ...  | 1.14   |        | 5,723.90 |
| Check           | 04/24/2015 | DB CD    | Auto Zone               |                  | 131.2 · Comm ...  | 8.38   |        | 5,732.28 |
| Check           | 04/24/2015 | DB CD    | Auto Zone               |                  | 131.2 · Comm ...  |        |        | 5,732.28 |
| Check           | 04/24/2015 | DB CD    | Auto Zone               |                  | 131.2 · Comm ...  |        |        | 5,732.28 |
| Check           | 04/24/2015 | DB CD    | Auto Zone               |                  | 131.2 · Comm ...  |        |        | 5,732.28 |
| Check           | 04/24/2015 | DB CD    | Auto Zone               |                  | 131.2 · Comm ...  |        |        | 5,732.28 |
| Check           | 04/24/2015 | DB CD    | Auto Zone               |                  | 131.2 · Comm ...  |        |        | 5,732.28 |
| Check           | 04/24/2015 | DB CD    | Auto Zone               |                  | 131.2 · Comm ...  |        |        | 5,732.28 |

## Kentucky Frontier Gas, LLC

### General Ledger

As of December 31, 2015

| Type            | Date       | Num      | Name                  | Memo           | Split             | Debit  | Credit | Balance  |
|-----------------|------------|----------|-----------------------|----------------|-------------------|--------|--------|----------|
| Bill            | 04/30/2015 | 44182... | First Bankcard        | 44182292810... | 232 · Accounts... | 6.25   |        | 5,738.53 |
| Bill            | 04/30/2015 | 44182... | First Bankcard        | 44182292810... | 232 · Accounts... | 45.81  |        | 5,784.34 |
| Bill            | 04/30/2015 |          | B & M AUTO & TRU...   |                | 232 · Accounts... | 29.72  |        | 5,814.06 |
| Bill            | 04/30/2015 |          | B & M AUTO & TRU...   |                | 232 · Accounts... | 217.97 |        | 6,032.03 |
| Bill            | 04/30/2015 | #04-4... | Fast Change Lube &... |                | 232 · Accounts... | 9.19   |        | 6,041.22 |
| Bill            | 04/30/2015 | #04-4... | Fast Change Lube &... |                | 232 · Accounts... | 67.43  |        | 6,108.65 |
| Bill            | 04/30/2015 | #02-2... | Fast Change Lube &... | #02-219702     | 232 · Accounts... | 11.30  |        | 6,119.95 |
| Bill            | 04/30/2015 | #02-2... | Fast Change Lube &... | #02-219702     | 232 · Accounts... | 82.84  |        | 6,202.79 |
| General Journal | 04/30/2015 | 5        | TO TAKE OF...         |                | 405.1 · Manag...  |        | 291.84 | 5,910.95 |
| Check           | 05/08/2015 | DB CD    | Auto Zone             |                | 131.2 · Comm ...  | 0.83   |        | 5,911.78 |
| Check           | 05/08/2015 | DB CD    | Auto Zone             |                | 131.2 · Comm ...  | 6.06   |        | 5,917.84 |
| Check           | 05/08/2015 | DB CD    | Auto Zone             |                | 131.2 · Comm ...  |        |        | 5,917.84 |
| Check           | 05/08/2015 | DB CD    | Auto Zone             |                | 131.2 · Comm ...  |        |        | 5,917.84 |
| Check           | 05/08/2015 | DB CD    | Auto Zone             |                | 131.2 · Comm ...  |        |        | 5,917.84 |
| Check           | 05/08/2015 | DB CD    | Auto Zone             |                | 131.2 · Comm ...  |        |        | 5,917.84 |
| Check           | 05/08/2015 | DB CD    | Auto Zone             |                | 131.2 · Comm ...  |        |        | 5,917.84 |
| Check           | 05/08/2015 | DB CD    | Auto Zone             |                | 131.2 · Comm ...  |        |        | 5,917.84 |
| Check           | 05/11/2015 | DB CD    | Advance Auto Parts    |                | 131.2 · Comm ...  | 16.02  |        | 5,933.86 |
| Check           | 05/11/2015 | DB CD    | Advance Auto Parts    |                | 131.2 · Comm ...  | 117.51 |        | 6,051.37 |
| Check           | 05/11/2015 | DB CD    | Advance Auto Parts    |                | 131.2 · Comm ...  |        |        | 6,051.37 |
| Check           | 05/11/2015 | DB CD    | Advance Auto Parts    |                | 131.2 · Comm ...  |        |        | 6,051.37 |
| Check           | 05/11/2015 | DB CD    | Advance Auto Parts    |                | 131.2 · Comm ...  |        |        | 6,051.37 |
| Check           | 05/11/2015 | DB CD    | Advance Auto Parts    |                | 131.2 · Comm ...  |        |        | 6,051.37 |
| Check           | 05/11/2015 | DB CD    | Advance Auto Parts    |                | 131.2 · Comm ...  |        |        | 6,051.37 |
| Check           | 05/11/2015 | DB CD    | Advance Auto Parts    |                | 131.2 · Comm ...  |        |        | 6,051.37 |
| Check           | 05/11/2015 | DB CD    | Advance Auto Parts    |                | 131.2 · Comm ...  |        |        | 6,051.37 |
| Check           | 05/11/2015 | DB CD    | Advance Auto Parts    |                | 131.2 · Comm ...  |        |        | 6,051.37 |
| Check           | 05/11/2015 | DB CD    | Advance Auto Parts    |                | 131.2 · Comm ...  |        |        | 6,051.37 |
| Check           | 05/11/2015 | DB CD    | Advance Auto Parts    |                | 131.2 · Comm ...  |        |        | 6,051.37 |
| Check           | 05/11/2015 | DB CD    | Advance Auto Parts    |                | 131.2 · Comm ...  |        |        | 6,051.37 |
| Check           | 05/11/2015 | DB CD    | Advance Auto Parts    |                | 131.2 · Comm ...  |        |        | 6,051.37 |
| Check           | 05/11/2015 | DB CD    | Advance Auto Parts    |                | 131.2 · Comm ...  |        |        | 6,051.37 |
| Check           | 05/11/2015 | DB CD    | Advance Auto Parts    |                | 131.2 · Comm ...  |        |        | 6,051.37 |
| Check           | 05/11/2015 | DB CD    | Advance Auto Parts    |                | 131.2 · Comm ...  |        |        | 6,051.37 |
| Check           | 05/11/2015 | DB CD    | Advance Auto Parts    |                | 131.2 · Comm ...  |        |        | 6,051.37 |
| Check           | 05/11/2015 | DB CD    | Advance Auto Parts    |                | 131.2 · Comm ...  |        |        | 6,051.37 |
| Check           | 05/13/2015 | DB CD    | Sparkling Carwash ... |                | 131.2 · Comm ...  | 4.80   |        | 6,060.40 |
| Check           | 05/13/2015 | DB CD    | Sparkling Carwash ... |                | 131.2 · Comm ...  | 35.20  |        | 6,095.60 |
| Bill            | 05/31/2015 | #26107   | B & M AUTO & TRU...   | #26107         | 232 · Accounts... | 6.60   |        | 6,102.20 |
| Bill            | 05/31/2015 | #26107   | B & M AUTO & TRU...   | #26107         | 232 · Accounts... | 48.40  |        | 6,150.60 |
| General Journal | 05/31/2015 | 9        | TO REMOVE ...         |                | 405.1 · Manag...  |        | 28.76  | 6,121.84 |
| Check           | 06/04/2015 | DB CD    | POP'S CHEVROLET       |                | 131.2 · Comm ...  | 12.38  |        | 6,134.22 |
| Check           | 06/04/2015 | DB CD    | POP'S CHEVROLET       |                | 131.2 · Comm ...  | 90.76  |        | 6,224.98 |
| Bill            | 06/04/2015 | INV#1... | REYNOLDS TRUCK...     | INV#15155      | 232 · Accounts... | 17.81  |        | 6,242.79 |
| Bill            | 06/04/2015 | INV#1... | REYNOLDS TRUCK...     | INV#15155      | 232 · Accounts... | 130.59 |        | 6,373.38 |
| Bill            | 06/09/2015 | 107981   | CONLEY BROS. TI...    | 107981         | 232 · Accounts... | 49.61  |        | 6,422.99 |
| Bill            | 06/09/2015 | 107981   | CONLEY BROS. TI...    | 107981         | 232 · Accounts... | 363.79 |        | 6,786.78 |
| Bill            | 06/19/2015 | 26287    | B & M AUTO & TRU...   | 26287          | 232 · Accounts... | 6.60   |        | 6,793.38 |
| Bill            | 06/19/2015 | 26287    | B & M AUTO & TRU...   | 26287          | 232 · Accounts... | 48.40  |        | 6,841.78 |
| Bill            | 06/23/2015 |          | Mann Toyota           | VEH EXP        | 232 · Accounts... | 3.74   |        | 6,845.52 |
| Bill            | 06/23/2015 |          | Mann Toyota           | VEH EXP        | 232 · Accounts... | 27.46  |        | 6,872.98 |
| Bill            | 06/23/2015 |          | Mann Toyota           | VEH EXP FO...  | 232 · Accounts... | 4.96   |        | 6,877.94 |

## Kentucky Frontier Gas, LLC General Ledger As of December 31, 2015

| Type            | Date       | Num      | Name                  | Memo            | Split             | Debit  | Credit | Balance  |
|-----------------|------------|----------|-----------------------|-----------------|-------------------|--------|--------|----------|
| Bill            | 06/23/2015 |          | Mann Toyota           | VEH EXP FO...   | 232 · Accounts... | 36.34  |        | 6,914.28 |
| Check           | 06/29/2015 | DB CD    | ADVANE AUTO PA...     |                 | 131.2 · Comm ...  | 3.18   |        | 6,917.46 |
| Check           | 06/29/2015 | DB CD    | ADVANE AUTO PA...     |                 | 131.2 · Comm ...  | 23.31  |        | 6,940.77 |
| Bill            | 06/30/2015 | 22001... | Fast Change Lube &... | 220012,22071... | 232 · Accounts... | 20.79  |        | 6,961.56 |
| Bill            | 06/30/2015 | 22001... | Fast Change Lube &... | 220012,22071... | 232 · Accounts... | 152.44 |        | 7,114.00 |
| General Journal | 06/30/2015 | 3        |                       | TO TAKE OF...   | 405.1 · Manag...  |        | 119.07 | 6,994.93 |
| Check           | 07/03/2015 | DB CD    | POP'S CHEVROLET       |                 | 131.2 · Comm ...  | 10.56  |        | 7,005.49 |
| Check           | 07/03/2015 | DB CD    | POP'S CHEVROLET       |                 | 131.2 · Comm ...  | 77.44  |        | 7,082.93 |
| Bill            | 07/08/2015 | 26372    | B & M AUTO & TRU...   | 26372           | 232 · Accounts... | 32.72  |        | 7,115.65 |
| Bill            | 07/08/2015 | 26372    | B & M AUTO & TRU...   | 26372           | 232 · Accounts... | 239.96 |        | 7,355.61 |
| Bill            | 07/20/2015 | #263414  | CARQUEST OF SA...     | #263414         | 232 · Accounts... | 1.36   |        | 7,356.97 |
| Bill            | 07/20/2015 | #263414  | CARQUEST OF SA...     | #263414         | 232 · Accounts... | 10.00  |        | 7,366.97 |
| Check           | 07/23/2015 | DB CD    | Auto Zone             |                 | 131.2 · Comm ...  | 18.51  |        | 7,385.48 |
| Check           | 07/23/2015 | DB CD    | Auto Zone             |                 | 131.2 · Comm ...  | 135.77 |        | 7,521.25 |
| Check           | 07/23/2015 | DB CD    | Auto Zone             |                 | 131.2 · Comm ...  |        |        | 7,521.25 |
| Check           | 07/23/2015 | DB CD    | Auto Zone             |                 | 131.2 · Comm ...  |        |        | 7,521.25 |
| Check           | 07/23/2015 | DB CD    | Auto Zone             |                 | 131.2 · Comm ...  |        |        | 7,521.25 |
| Check           | 07/23/2015 | DB CD    | Auto Zone             |                 | 131.2 · Comm ...  |        |        | 7,521.25 |
| Check           | 07/23/2015 | DB CD    | Auto Zone             |                 | 131.2 · Comm ...  |        |        | 7,521.25 |
| Check           | 07/23/2015 | DB CD    | Auto Zone             |                 | 131.2 · Comm ...  |        |        | 7,521.25 |
| Deposit         | 07/23/2015 |          |                       | CREDIT REF      | 131.2 · Comm ...  |        | 124.80 | 7,396.45 |
| Bill            | 07/27/2015 | #26421   | B & M AUTO & TRU...   | #26421          | 232 · Accounts... | 32.52  |        | 7,428.97 |
| Bill            | 07/27/2015 | #26421   | B & M AUTO & TRU...   | #26421          | 232 · Accounts... | 238.52 |        | 7,667.49 |
| Check           | 07/29/2015 | 6493     | MARK SANDER'S T...    | VEHICLE EX...   | 131.2 · Comm ...  | 128.76 |        | 7,796.25 |
| Check           | 07/29/2015 | 6493     | MARK SANDER'S T...    | VEHICLE EX...   | 131.2 · Comm ...  | 944.24 |        | 8,740.49 |
| Check           | 07/30/2015 | 6498     | CONLEY BROS. TI...    | VOID:           | 131.2 · Comm ...  | 0.00   |        | 8,740.49 |
| Check           | 07/30/2015 | 6498     | CONLEY BROS. TI...    | VOID:           | 131.2 · Comm ...  | 0.00   |        | 8,740.49 |
| Bill            | 07/31/2015 |          | Fast Change Lube &... | 07/31/15        | 232 · Accounts... | 22.91  |        | 8,763.40 |
| Bill            | 07/31/2015 |          | Fast Change Lube &... | 07/31/15        | 232 · Accounts... | 167.99 |        | 8,931.39 |
| General Journal | 07/31/2015 | 8        |                       | TO TAKE OF...   | 405.1 · Manag...  |        | 247.34 | 8,684.05 |
| Check           | 08/03/2015 | DB CD    | Advance Auto Parts    |                 | 131.2 · Comm ...  | 14.88  |        | 8,698.93 |
| Check           | 08/03/2015 | DB CD    | Advance Auto Parts    |                 | 131.2 · Comm ...  | 109.13 |        | 8,808.06 |
| Check           | 08/03/2015 | DB CD    | Advance Auto Parts    |                 | 131.2 · Comm ...  |        |        | 8,808.06 |
| Check           | 08/03/2015 | DB CD    | Advance Auto Parts    |                 | 131.2 · Comm ...  |        |        | 8,808.06 |
| Check           | 08/03/2015 | DB CD    | Advance Auto Parts    |                 | 131.2 · Comm ...  |        |        | 8,808.06 |
| Check           | 08/03/2015 | DB CD    | Advance Auto Parts    |                 | 131.2 · Comm ...  |        |        | 8,808.06 |
| Check           | 08/03/2015 | DB CD    | Advance Auto Parts    |                 | 131.2 · Comm ...  |        |        | 8,808.06 |
| Check           | 08/03/2015 | DB CD    | Advance Auto Parts    |                 | 131.2 · Comm ...  |        |        | 8,808.06 |
| Bill            | 08/12/2015 | #267383  | CARQUEST OF SA...     | #267383         | 232 · Accounts... | 6.09   |        | 8,814.15 |
| Bill            | 08/12/2015 | #267383  | CARQUEST OF SA...     | #267383         | 232 · Accounts... | 44.66  |        | 8,858.81 |
| Bill            | 08/13/2015 | 108900   | CONLEY BROS. TI...    | 108900          | 232 · Accounts... | 61.69  |        | 8,920.50 |
| Bill            | 08/13/2015 | 108900   | CONLEY BROS. TI...    | 108900          | 232 · Accounts... | 452.43 |        | 9,372.93 |
| Check           | 08/20/2015 | DB CD    | Auto Zone             |                 | 131.2 · Comm ...  | 1.22   |        | 9,374.15 |
| Check           | 08/20/2015 | DB CD    | Auto Zone             |                 | 131.2 · Comm ...  | 8.92   |        | 9,383.07 |
| Check           | 08/20/2015 | DB CD    | Auto Zone             |                 | 131.2 · Comm ...  |        |        | 9,383.07 |
| Check           | 08/20/2015 | DB CD    | Auto Zone             |                 | 131.2 · Comm ...  |        |        | 9,383.07 |
| Check           | 08/20/2015 | DB CD    | Auto Zone             |                 | 131.2 · Comm ...  |        |        | 9,383.07 |
| Check           | 08/20/2015 | DB CD    | Auto Zone             |                 | 131.2 · Comm ...  |        |        | 9,383.07 |
| Check           | 08/20/2015 | DB CD    | Auto Zone             |                 | 131.2 · Comm ...  |        |        | 9,383.07 |



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## Kentucky Frontier Gas, LLC General Ledger As of December 31, 2015

08/01/17

Accrual Basis

| Type                                   | Date       | Num       | Name                  | Memo               | Split              | Debit     | Credit   | Balance   |
|--|------------|-----------|-----------------------|--------------------|--------------------|-----------|----------|-----------|
| Check                                  | 12/01/2015 | DB CD     | Auto Zone             |                    | 131.2 · Comm ...   |           |          | 10,978.67 |
| Check                                  | 12/01/2015 | DB CD     | Auto Zone             |                    | 131.2 · Comm ...   |           |          | 10,978.67 |
| Check                                  | 12/01/2015 | DB CD     | Auto Zone             |                    | 131.2 · Comm ...   |           |          | 10,978.67 |
| Check                                  | 12/01/2015 | DB CD     | Auto Zone             |                    | 131.2 · Comm ...   |           |          | 10,978.67 |
| Check                                  | 12/01/2015 | DB CD     | Auto Zone             |                    | 131.2 · Comm ...   |           |          | 10,978.67 |
| Check                                  | 12/01/2015 | DB CD     | Auto Zone             |                    | 131.2 · Comm ...   |           |          | 10,978.67 |
| Bill                                   | 12/01/2015 | Inv# 0... | Heavy's Auto Center   | Inv# 0417          | 232 · Accounts...  | 9.00      |          | 10,987.67 |
| Bill                                   | 12/01/2015 | Inv# 0... | Heavy's Auto Center   | Inv# 0417          | 232 · Accounts...  | 66.00     |          | 11,053.67 |
| Bill                                   | 12/04/2015 | 26814     | B & M AUTO & TRU...   | 26814              | 232 · Accounts...  | 2.40      |          | 11,056.07 |
| Bill                                   | 12/04/2015 | 26814     | B & M AUTO & TRU...   | 26814              | 232 · Accounts...  | 17.60     |          | 11,073.67 |
| Check                                  | 12/09/2015 | DB CD     | Auto Zone             |                    | 131.2 · Comm ...   | 1.40      |          | 11,075.07 |
| Check                                  | 12/09/2015 | DB CD     | Auto Zone             |                    | 131.2 · Comm ...   | 10.25     |          | 11,085.32 |
| Check                                  | 12/09/2015 | DB CD     | Auto Zone             |                    | 131.2 · Comm ...   |           |          | 11,085.32 |
| Check                                  | 12/09/2015 | DB CD     | Auto Zone             |                    | 131.2 · Comm ...   |           |          | 11,085.32 |
| Check                                  | 12/09/2015 | DB CD     | Auto Zone             |                    | 131.2 · Comm ...   |           |          | 11,085.32 |
| Check                                  | 12/09/2015 | DB CD     | Auto Zone             |                    | 131.2 · Comm ...   |           |          | 11,085.32 |
| Check                                  | 12/09/2015 | DB CD     | Auto Zone             |                    | 131.2 · Comm ...   |           |          | 11,085.32 |
| Check                                  | 12/09/2015 | DB CD     | Auto Zone             |                    | 131.2 · Comm ...   | 1.40      |          | 11,086.72 |
| Check                                  | 12/09/2015 | DB CD     | Auto Zone             |                    | 131.2 · Comm ...   | 10.25     |          | 11,096.97 |
| Check                                  | 12/09/2015 | DB CD     | Auto Zone             |                    | 131.2 · Comm ...   |           |          | 11,096.97 |
| Check                                  | 12/09/2015 | DB CD     | Auto Zone             |                    | 131.2 · Comm ...   |           |          | 11,096.97 |
| Check                                  | 12/09/2015 | DB CD     | Auto Zone             |                    | 131.2 · Comm ...   |           |          | 11,096.97 |
| Check                                  | 12/09/2015 | DB CD     | Auto Zone             |                    | 131.2 · Comm ...   |           |          | 11,096.97 |
| Check                                  | 12/09/2015 | DB CD     | Auto Zone             |                    | 131.2 · Comm ...   |           |          | 11,096.97 |
| Check                                  | 12/09/2015 | DB CD     | Auto Zone             |                    | 131.2 · Comm ...   |           |          | 11,096.97 |
| Check                                  | 12/09/2015 | DB CD     | Auto Zone             |                    | 131.2 · Comm ...   |           |          | 11,096.97 |
| Check                                  | 12/17/2015 | 6941      | Sparkling Carwash ... | detail of Jeep(... | 131.2 · Comm ...   | 100.00    |          | 11,196.97 |
| Check                                  | 12/28/2015 | DB CD     | Advance Auto Parts    |                    | 131.2 · Comm ...   | 3.94      |          | 11,200.91 |
| Check                                  | 12/28/2015 | DB CD     | Advance Auto Parts    |                    | 131.2 · Comm ...   | 28.89     |          | 11,229.80 |
| Check                                  | 12/28/2015 | DB CD     | Advance Auto Parts    |                    | 131.2 · Comm ...   |           |          | 11,229.80 |
| Check                                  | 12/28/2015 | DB CD     | Advance Auto Parts    |                    | 131.2 · Comm ...   |           |          | 11,229.80 |
| Check                                  | 12/28/2015 | DB CD     | Advance Auto Parts    |                    | 131.2 · Comm ...   |           |          | 11,229.80 |
| Check                                  | 12/28/2015 | DB CD     | Advance Auto Parts    |                    | 131.2 · Comm ...   |           |          | 11,229.80 |
| Check                                  | 12/28/2015 | DB CD     | Advance Auto Parts    |                    | 131.2 · Comm ...   |           |          | 11,229.80 |
| Check                                  | 12/28/2015 | DB CD     | Advance Auto Parts    |                    | 131.2 · Comm ...   |           |          | 11,229.80 |
| Bill                                   | 12/28/2015 | 26877     | B & M AUTO & TRU...   | 26877              | 232 · Accounts...  | 2.40      |          | 11,232.20 |
| Bill                                   | 12/28/2015 | 26877     | B & M AUTO & TRU...   | 26877              | 232 · Accounts...  | 17.60     |          | 11,249.80 |
| Bill                                   | 12/31/2015 | #26877    | B & M AUTO & TRU...   |                    | 232 · Accounts...  | 2.40      |          | 11,252.20 |
| Bill                                   | 12/31/2015 | #26877    | B & M AUTO & TRU...   |                    | 232 · Accounts...  | 17.60     |          | 11,269.80 |
| Bill                                   | 12/31/2015 |           | Fast Change Lube &... |                    | 232 · Accounts...  | 25.34     |          | 11,295.14 |
| Bill                                   | 12/31/2015 |           | Fast Change Lube &... |                    | 232 · Accounts...  | 185.82    |          | 11,480.96 |
| General Journal                        | 12/31/2015 | 3         |                       | TO TAKE OF...      | 408.5 · Public ... |           | 56.93    | 11,424.03 |
| Total Transportation Equipment - Other |            |           |                       |                    |                    | 13,378.73 | 1,954.70 | 11,424.03 |
| Total Transportation Equipment         |            |           |                       |                    |                    | 13,378.73 | 1,954.70 | 11,424.03 |
| <b>Equipment Repairs - Other</b>       |            |           |                       |                    |                    |           |          | 0.00      |
| Check                                  | 01/22/2015 | 5912      | Steve Brown           | #689392 Rep...     | 131.2 · Comm ...   | 79.07     |          | 79.07     |

**Kentucky Frontier Gas, LLC**  
**General Ledger**  
 As of December 31, 2015

| Type                                | Date       | Num      | Name                   | Memo              | Split              | Debit     | Credit   | Balance   |
|-------------------------------------|------------|----------|------------------------|-------------------|--------------------|-----------|----------|-----------|
| Check                               | 01/22/2015 | 5912     | Steve Brown            | #689392 Rep...    | 131.2 · Comm ...   | 579.83    |          | 658.90    |
| General Journal                     | 01/31/2015 | 5        |                        | TO TAKE OF...     | 405.1 · Manag...   |           | 79.07    | 579.83    |
| Bill                                | 02/16/2015 | #107589  | Heath Consultants      | #107589           | 232 · Accounts...  | 73.75     |          | 653.58    |
| Bill                                | 02/16/2015 | #107589  | Heath Consultants      | #107589           | 232 · Accounts...  | 540.84    |          | 1,194.42  |
| Bill                                | 02/17/2015 | 28454    | Drains Unlimited, Inc. | 28454             | 232 · Accounts...  | 9.96      |          | 1,204.38  |
| Bill                                | 02/17/2015 | 28454    | Drains Unlimited, Inc. | 28454             | 232 · Accounts...  | 73.06     |          | 1,277.44  |
| Bill                                | 02/26/2015 | 366490   | American Hose & Mi...  | #366490           | 232 · Accounts...  | 9.14      |          | 1,286.58  |
| Bill                                | 02/26/2015 | 366490   | American Hose & Mi...  | #366490           | 232 · Accounts...  | 67.01     |          | 1,353.59  |
| General Journal                     | 02/28/2015 | 6        |                        | TO TAKE OF...     | 405.1 · Manag...   |           | 92.85    | 1,260.74  |
| Check                               | 03/13/2015 | DB CD    | Tractor Supply         |                   | 131.2 · Comm ...   | 12.72     |          | 1,273.46  |
| Check                               | 03/13/2015 | DB CD    | Tractor Supply         |                   | 131.2 · Comm ...   | 93.25     |          | 1,366.71  |
| Check                               | 03/14/2015 | DB CD    | P & J TRAILER SAL...   | downpayment...    | 131.2 · Comm ...   |           |          | 1,366.71  |
| General Journal                     | 03/31/2015 | 5        |                        | TO TAKE OF...     | 405.1 · Manag...   |           | 12.72    | 1,353.99  |
| Check                               | 06/05/2015 | DB CD    | Tractor Supply         |                   | 131.2 · Comm ...   | 27.98     |          | 1,381.97  |
| Check                               | 06/05/2015 | DB CD    | Tractor Supply         |                   | 131.2 · Comm ...   | 205.21    |          | 1,587.18  |
| Check                               | 06/18/2015 | DB CD    | Tractor Supply         |                   | 131.2 · Comm ...   | 2.67      |          | 1,589.85  |
| Check                               | 06/18/2015 | DB CD    | Tractor Supply         |                   | 131.2 · Comm ...   | 19.57     |          | 1,609.42  |
| General Journal                     | 06/30/2015 | 3        |                        | TO TAKE OF...     | 405.1 · Manag...   |           | 30.65    | 1,578.77  |
| Bill                                | 07/20/2015 | #69848   | DENNIS G. ADAMS...     | #69848            | 232 · Accounts...  | 14.03     |          | 1,592.80  |
| Bill                                | 07/20/2015 | #69848   | DENNIS G. ADAMS...     | #69848            | 232 · Accounts...  | 102.90    |          | 1,695.70  |
| Bill                                | 07/21/2015 | #69863   | DENNIS G. ADAMS...     | #69863            | 232 · Accounts...  | 4.83      |          | 1,700.53  |
| Bill                                | 07/21/2015 | #69863   | DENNIS G. ADAMS...     | #69863            | 232 · Accounts...  | 35.39     |          | 1,735.92  |
| Check                               | 07/22/2015 | 6464     | WAYNE SUPPLY CO        |                   | 131.2 · Comm ...   | 9.11      |          | 1,745.03  |
| Check                               | 07/22/2015 | 6464     | WAYNE SUPPLY CO        |                   | 131.2 · Comm ...   | 66.84     |          | 1,811.87  |
| General Journal                     | 07/31/2015 | 8        |                        | TO TAKE OF...     | 405.1 · Manag...   |           | 27.97    | 1,783.90  |
| Check                               | 08/14/2015 | DB CD    | Tractor Supply         |                   | 131.2 · Comm ...   | 4.83      |          | 1,788.73  |
| Check                               | 08/14/2015 | DB CD    | Tractor Supply         |                   | 131.2 · Comm ...   | 35.39     |          | 1,824.12  |
| Bill                                | 08/18/2015 | #70037   | DENNIS G. ADAMS...     | #70037            | 232 · Accounts...  | 7.47      |          | 1,831.59  |
| Bill                                | 08/18/2015 | #70037   | DENNIS G. ADAMS...     | #70037            | 232 · Accounts...  | 54.77     |          | 1,886.36  |
| General Journal                     | 08/31/2015 | 3        |                        | TO TAKE OF...     | 405.1 · Manag...   |           | 12.30    | 1,874.06  |
| Check                               | 10/06/2015 | DB CD    | Prestonsburg Cycle ... | Honda Gener...    | 131.2 · Comm ...   | 13.32     |          | 1,887.38  |
| Check                               | 10/06/2015 | DB CD    | Prestonsburg Cycle ... | Honda Gener...    | 131.2 · Comm ...   | 97.66     |          | 1,985.04  |
| General Journal                     | 10/31/2015 | 5        |                        | TO TAKE OF...     | 405.1 · Manag...   |           | 13.32    | 1,971.72  |
| Total Equipment Repairs - Other     |            |          |                        |                   |                    | 2,240.60  | 268.88   | 1,971.72  |
| Total Equipment Repairs             |            |          |                        |                   |                    | 15,619.33 | 2,223.58 | 13,395.75 |
| <b>932.1 · Repairs - Other</b>      |            |          |                        |                   |                    |           |          | 0.00      |
| General Journal                     | 12/31/2015 | ADJ9/... |                        | To expense d...   | 932.3 · Tools &... | 1,527.64  |          | 1,527.64  |
| Total 932.1 · Repairs - Other       |            |          |                        |                   |                    | 1,527.64  | 0.00     | 1,527.64  |
| Total 932.1 · Repairs               |            |          |                        |                   |                    | 39,911.10 | 2,267.06 | 37,644.04 |
| <b>932.2 · Depreciation Expense</b> |            |          |                        |                   |                    |           |          | 0.00      |
| <b>Depreciation- CC</b>             |            |          |                        |                   |                    |           |          | 0.00      |
| General Journal                     | 12/31/2015 | ADJ8/... |                        | To rec current... | Depreciation E...  | 30,216.00 |          | 30,216.00 |

**Kentucky Frontier Gas, LLC**  
**General Ledger**  
As of December 31, 2015

| Type                                   | Date       | Num      | Name | Memo              | Split             | Debit     | Credit | Balance   |
|--|------------|----------|------|-------------------|-------------------|-----------|--------|-----------|
| Total Depreciation- CC                 |            |          |      |                   |                   | 30,216.00 | 0.00   | 30,216.00 |
| <b>Depreciation Exp-Shop/Garage Eq</b> |            |          |      |                   |                   |           |        |           |
| General Journal                        | 12/31/2015 | ADJ8/... |      | To rec current... | Depreciation E... | 5,749.00  |        | 0.00      |
|  |            |          |      |                   |                   |           |        | 5,749.00  |
| Total Depreciation Exp-Shop/Garage Eq  |            |          |      |                   |                   | 5,749.00  | 0.00   | 5,749.00  |
| <b>Depreciation Exp - BTU</b>          |            |          |      |                   |                   |           |        |           |
| General Journal                        | 12/31/2015 | ADJ8/... |      | To rec current... | Depreciation E... | 14,401.00 |        | 0.00      |
|  |            |          |      |                   |                   |           |        | 14,401.00 |
| Total Depreciation Exp - BTU           |            |          |      |                   |                   | 14,401.00 | 0.00   | 14,401.00 |
| <b>Depreciation Exp - Gen Plant</b>    |            |          |      |                   |                   |           |        |           |
| General Journal                        | 12/31/2015 | ADJ8/... |      | To rec current... | Depreciation E... | 5,266.00  |        | 0.00      |
| General Journal                        | 12/31/2015 | ADJ8/... |      | To rec current... | Depreciation E... | 9,280.00  |        | 5,266.00  |
|  |            |          |      |                   |                   |           |        | 14,546.00 |
| Total Depreciation Exp - Gen Plant     |            |          |      |                   |                   | 14,546.00 | 0.00   | 14,546.00 |
| <b>Depreciation Expense - Alert FT</b> |            |          |      |                   |                   |           |        |           |
| General Journal                        | 12/31/2015 | ADJ8/... |      | To rec current... | Depreciation E... | 396.00    |        | 0.00      |
|  |            |          |      |                   |                   |           |        | 396.00    |
| Total Depreciation Expense - Alert FT  |            |          |      |                   |                   | 396.00    | 0.00   | 396.00    |
| <b>Depreciation Expense - BG</b>       |            |          |      |                   |                   |           |        |           |
| General Journal                        | 12/31/2015 | ADJ8/... |      | To rec current... | Depreciation E... | 39,193.00 |        | 0.00      |
|  |            |          |      |                   |                   |           |        | 39,193.00 |
| Total Depreciation Expense - BG        |            |          |      |                   |                   | 39,193.00 | 0.00   | 39,193.00 |
| <b>Depreciation Expense - EKV</b>      |            |          |      |                   |                   |           |        |           |
| General Journal                        | 12/31/2015 | ADJ8/... |      | To rec current... | -SPLIT-           | 50,790.00 |        | 0.00      |
|  |            |          |      |                   |                   |           |        | 50,790.00 |
| Total Depreciation Expense - EKV       |            |          |      |                   |                   | 50,790.00 | 0.00   | 50,790.00 |
| <b>Depreciation Expense - Equip</b>    |            |          |      |                   |                   |           |        |           |
| Total Depreciation Expense - Equip     |            |          |      |                   |                   |           |        | 0.00      |
|  |            |          |      |                   |                   |           |        | 0.00      |
| <b>Depreciation Expense - MLG</b>      |            |          |      |                   |                   |           |        |           |
| General Journal                        | 12/31/2015 | ADJ8/... |      | To rec current... | Depreciation E... | 27,001.00 |        | 0.00      |
|  |            |          |      |                   |                   |           |        | 27,001.00 |
| Total Depreciation Expense - MLG       |            |          |      |                   |                   | 27,001.00 | 0.00   | 27,001.00 |
| <b>Depreciation Expense - PG</b>       |            |          |      |                   |                   |           |        |           |
| General Journal                        | 12/31/2015 | ADJ8/... |      | To rec current... | Depreciation E... | 2,637.00  |        | 0.00      |
|  |            |          |      |                   |                   |           |        | 2,637.00  |
| Total Depreciation Expense - PG        |            |          |      |                   |                   | 2,637.00  | 0.00   | 2,637.00  |
| <b>Depreciation Expense - Vehicles</b> |            |          |      |                   |                   |           |        |           |
| General Journal                        | 12/31/2015 | ADJ8/... |      | To rec current... | Depreciation E... | 27,346.00 |        | 0.00      |
|  |            |          |      |                   |                   |           |        | 27,346.00 |
| Total Depreciation Expense - Vehicles  |            |          |      |                   |                   | 27,346.00 | 0.00   | 27,346.00 |
| <b>932.2K - Deprec- PGUP</b>           |            |          |      |                   |                   |           |        | 0.00      |

## Kentucky Frontier Gas, LLC General Ledger As of December 31, 2015

| Type  | Date       | Num      | Name                   | Memo              | Split             | Debit      | Credit | Balance    |
|---|------------|----------|------------------------|-------------------|-------------------|------------|--------|------------|
| General Journal                                     | 12/31/2015 | ADJ8/... |                        | To rec current... | Depreciation E... | 6,021.00   |        | 6,021.00   |
| Total 932.2K · Deprec- PGUP                         |            |          |                        |                   |                   | 6,021.00   | 0.00   | 6,021.00   |
| <b>932.2L · Deprec-Blaine</b>                       |            |          |                        |                   |                   |            |        | 0.00       |
| Total 932.2L · Deprec-Blaine                        |            |          |                        |                   |                   |            |        | 0.00       |
| <b>932.2 · Depreciation Expense - Other</b>         |            |          |                        |                   |                   |            |        | 0.00       |
| Total 932.2 · Depreciation Expense - Other          |            |          |                        |                   |                   |            |        | 0.00       |
| Total 932.2 · Depreciation Expense                  |            |          |                        |                   |                   | 218,296.00 | 0.00   | 218,296.00 |
| <b>932.3 · Tools &amp; Equipment</b>                |            |          |                        |                   |                   |            |        | 0.00       |
| Bill  | 07/20/2015 | 28511... | Consolidated Pipe &... | 2851105-000-...   | 232 · Accounts... | 5.72       |        | 5.72       |
| Bill  | 07/20/2015 | 28511... | Consolidated Pipe &... | 2851105-000-...   | 232 · Accounts... | 41.98      |        | 47.70      |
| General Journal                                     | 07/31/2015 | 8        |                        | TO TAKE OF...     | 405.1 · Manag...  |            | 5.72   | 41.98      |
| Check   | 11/27/2015 | DB CD    | NORTHERN TOOL          |                   | 131.2 · Comm ...  | 4.80       |        | 46.78      |
| Check   | 11/27/2015 | DB CD    | NORTHERN TOOL          |                   | 131.2 · Comm ...  | 35.19      |        | 81.97      |
| General Journal                                     | 11/30/2015 | 6        |                        | TO TAKE OF...     | 405.1 · Manag...  |            | 4.80   | 77.17      |
| General Journal                                     | 12/31/2015 | ADJ9/... |                        | To expense d...   | -SPLIT-           | 404.43     |        | 481.60     |
| Total 932.3 · Tools & Equipment                     |            |          |                        |                   |                   | 492.12     | 10.52  | 481.60     |
| <b>932.4 · Transportaion Equipment Fuel</b>         |            |          |                        |                   |                   |            |        | 0.00       |
| <b>Vehicle 101</b>                                  |            |          |                        |                   |                   |            |        | 0.00       |
| Total Vehicle 101                                   |            |          |                        |                   |                   |            |        | 0.00       |
| <b>Vehicle 102</b>                                  |            |          |                        |                   |                   |            |        | 0.00       |
| Total Vehicle 102                                   |            |          |                        |                   |                   |            |        | 0.00       |
| <b>Vehicle 201</b>                                  |            |          |                        |                   |                   |            |        | 0.00       |
| Total Vehicle 201                                   |            |          |                        |                   |                   |            |        | 0.00       |
| <b>Vehicle 202</b>                                  |            |          |                        |                   |                   |            |        | 0.00       |
| Total Vehicle 202                                   |            |          |                        |                   |                   |            |        | 0.00       |
| <b>932.4 · Transportaion Equipment Fuel - Other</b> |            |          |                        |                   |                   |            |        | 0.00       |
| Check   | 01/19/2015 | 5896     | Speedway Superam...    | VOID:             | 131.2 · Comm ...  | 0.00       |        | 0.00       |
| Check   | 01/19/2015 | 5896     | Speedway Superam...    | VOID:             | 131.2 · Comm ...  | 0.00       |        | 0.00       |
| Bill  | 01/31/2015 | 10012... | Speedway Superam...    | 1001229655        | 232 · Accounts... | 431.55     |        | 431.55     |
| Bill  | 01/31/2015 | 10012... | Speedway Superam...    | 1001229655        | 232 · Accounts... | 3,164.69   |        | 3,596.24   |
| General Journal                                     | 01/31/2015 | 5        |                        | TO TAKE OF...     | 405.1 · Manag...  |            | 431.55 | 3,164.69   |
| Bill  | 02/20/2015 | 44182... | First Bankcard         | 44182292810...    | 232 · Accounts... | 2.45       |        | 3,167.14   |
| Bill  | 02/20/2015 | 44182... | First Bankcard         | 44182292810...    | 232 · Accounts... | 17.96      |        | 3,185.10   |
| Bill  | 02/23/2015 |          | Jackie Jordan          | reimb for veh ... | 232 · Accounts... | 4.01       |        | 3,189.11   |
| Bill  | 02/23/2015 |          | Jackie Jordan          | reimb for veh ... | 232 · Accounts... | 29.40      |        | 3,218.51   |
| Check   | 02/27/2015 | DB CD    | Speedway Superam...    |                   | 131.2 · Comm ...  | 1.73       |        | 3,220.24   |
| Check   | 02/27/2015 | DB CD    | Speedway Superam...    |                   | 131.2 · Comm ...  | 12.65      |        | 3,232.89   |
| Bill  | 02/28/2015 | 40180... | Action Petroleum Co.   | Accct# 40180...   | 232 · Accounts... | 6.81       |        | 3,239.70   |
| Bill  | 02/28/2015 | 40180... | Action Petroleum Co.   | Accct# 40180...   | 232 · Accounts... | 49.90      |        | 3,289.60   |
| Bill  | 02/28/2015 |          | Speedway Superam...    |                   | 232 · Accounts... | 493.79     |        | 3,783.39   |



1:48 PM

08/01/17

Accrual Basis

## Kentucky Frontier Gas, LLC General Ledger As of December 31, 2015

| Type            | Date       | Num      | Name                 | Memo             | Split             | Debit    | Credit | Balance   |
|-----------------|------------|----------|----------------------|------------------|-------------------|----------|--------|-----------|
| Bill            | 02/28/2015 |          | Speedway Superam...  |                  | 232 · Accounts... | 3,621.12 |        | 7,404.51  |
| General Journal | 02/28/2015 | 6        |                      | TO TAKE OF...    | 405.1 · Manag...  |          | 508.79 | 6,895.72  |
| Bill            | 03/26/2015 | 114802   | Action Petroleum Co. | #114802          | 232 · Accounts... | 14.00    |        | 6,909.72  |
| Bill            | 03/26/2015 | 114802   | Action Petroleum Co. | #114802          | 232 · Accounts... | 102.67   |        | 7,012.39  |
| General Journal | 03/31/2015 | 5        |                      | TO TAKE OF...    | 405.1 · Manag...  |          | 14.00  | 6,998.39  |
| Bill            | 04/08/2015 | 10012... | Speedway Superam...  | 1001229655       | 232 · Accounts... | 492.44   |        | 7,490.83  |
| Bill            | 04/08/2015 | 10012... | Speedway Superam...  | 1001229655       | 232 · Accounts... | 3,611.22 |        | 11,102.05 |
| Bill            | 04/30/2015 | 40180... | Action Petroleum Co. | 40180060         | 232 · Accounts... | 172.04   |        | 11,274.09 |
| Bill            | 04/30/2015 | 40180... | Action Petroleum Co. | 40180060         | 232 · Accounts... |          |        | 11,274.09 |
| General Journal | 04/30/2015 | 5        |                      | TO TAKE OF...    | 405.1 · Manag...  |          | 492.44 | 10,781.65 |
| Check           | 05/06/2015 | 6228     | Tracey Stumbo        | VOID: reimb f... | 131.2 · Comm ...  | 0.00     |        | 10,781.65 |
| Check           | 05/06/2015 | 6228     | Tracey Stumbo        | VOID: reimb f... | 131.2 · Comm ...  | 0.00     |        | 10,781.65 |
| Bill            | 05/06/2015 |          | Childers Oil Company | Gasoline exp     | 232 · Accounts... | 7.37     |        | 10,789.02 |
| Bill            | 05/06/2015 |          | Childers Oil Company | Gasoline exp     | 232 · Accounts... | 54.01    |        | 10,843.03 |
| Bill            | 05/06/2015 | 10012... | Speedway Superam...  | 1001229655       | 232 · Accounts... | 462.71   |        | 11,305.74 |
| Bill            | 05/06/2015 | 10012... | Speedway Superam...  | 1001229655       | 232 · Accounts... | 3,393.19 |        | 14,698.93 |
| General Journal | 05/31/2015 | 9        |                      | TO REMOVE ...    | 405.1 · Manag...  |          | 470.08 | 14,228.85 |
| Bill            | 06/03/2015 | 10012... | Speedway Superam...  | 1001229655       | 232 · Accounts... | 355.17   |        | 14,584.02 |
| Bill            | 06/03/2015 | 10012... | Speedway Superam...  | 1001229655       | 232 · Accounts... | 2,604.55 |        | 17,188.57 |
| Bill            | 06/23/2015 | 44182... | First Bankcard       | 44182292810...   | 232 · Accounts... | 5.40     |        | 17,193.97 |
| Bill            | 06/23/2015 | 44182... | First Bankcard       | 44182292810...   | 232 · Accounts... | 39.63    |        | 17,233.60 |
| General Journal | 06/30/2015 | 3        |                      | TO TAKE OF...    | 405.1 · Manag...  |          | 360.57 | 16,873.03 |
| Bill            | 07/07/2015 | 10012... | Speedway Superam...  | 1001229655       | 232 · Accounts... | 422.40   |        | 17,295.43 |
| Bill            | 07/07/2015 | 10012... | Speedway Superam...  | 1001229655       | 232 · Accounts... | 3,097.60 |        | 20,393.03 |
| General Journal | 07/31/2015 | 8        |                      | TO TAKE OF...    | 405.1 · Manag...  |          | 422.40 | 19,970.63 |
| Bill            | 08/04/2015 | 10012... | Speedway Superam...  | 1001229655       | 232 · Accounts... | 420.90   |        | 20,391.53 |
| Bill            | 08/04/2015 | 10012... | Speedway Superam...  | 1001229655       | 232 · Accounts... | 3,086.62 |        | 23,478.15 |
| Bill            | 08/27/2015 | 116294   | Action Petroleum Co. | 116294           | 232 · Accounts... | 9.64     |        | 23,487.79 |
| Bill            | 08/27/2015 | 116294   | Action Petroleum Co. | 116294           | 232 · Accounts... | 70.70    |        | 23,558.49 |
| General Journal | 08/31/2015 | 3        |                      | TO TAKE OF...    | 405.1 · Manag...  |          | 430.54 | 23,127.95 |
| Bill            | 09/04/2015 | 10012... | Speedway Superam...  | 1001229655       | 232 · Accounts... | 413.77   |        | 23,541.72 |
| Bill            | 09/04/2015 | 10012... | Speedway Superam...  | 1001229655       | 232 · Accounts... | 3,034.32 |        | 26,576.04 |
| General Journal | 09/30/2015 | 4        |                      | TO TAKE OF...    | 405.1 · Manag...  |          | 413.77 | 26,162.27 |
| Bill            | 10/06/2015 | 10012... | Speedway Superam...  | 1001229655       | 232 · Accounts... | 302.73   |        | 26,465.00 |
| Bill            | 10/06/2015 | 10012... | Speedway Superam...  | 1001229655       | 232 · Accounts... | 2,219.98 |        | 28,684.98 |
| Bill            | 10/26/2015 | #114979  | Action Petroleum Co. | #114979          | 232 · Accounts... | 10.18    |        | 28,695.16 |
| Bill            | 10/26/2015 | #114979  | Action Petroleum Co. | #114979          | 232 · Accounts... | 74.62    |        | 28,769.78 |
| General Journal | 10/31/2015 | 5        |                      | TO TAKE OF...    | 405.1 · Manag...  |          | 312.91 | 28,456.87 |
| Bill            | 11/04/2015 | 10012... | Speedway Superam...  | 1001229655       | 232 · Accounts... | 333.21   |        | 28,790.08 |
| Bill            | 11/04/2015 | 10012... | Speedway Superam...  | 1001229655       | 232 · Accounts... | 2,443.52 |        | 31,233.60 |
| Check           | 11/20/2015 | 6850     | Speedway Superam...  |                  | 131.2 · Comm ...  |          |        | 31,233.60 |
| Check           | 11/20/2015 | 6850     | Speedway Superam...  |                  | 131.2 · Comm ...  |          |        | 31,233.60 |
| Check           | 11/20/2015 | DB CD    | Speedway Superam...  |                  | 131.2 · Comm ...  | 1.50     |        | 31,235.10 |
| Check           | 11/20/2015 | DB CD    | Speedway Superam...  |                  | 131.2 · Comm ...  | 10.96    |        | 31,246.06 |
| Bill            | 11/23/2015 | 44182... | First Bankcard       | 44182292810...   | 232 · Accounts... | 3.18     |        | 31,249.24 |
| Bill            | 11/23/2015 | 44182... | First Bankcard       | 44182292810...   | 232 · Accounts... | 23.28    |        | 31,272.52 |
| General Journal | 11/30/2015 | 6        |                      | TO TAKE OF...    | 405.1 · Manag...  |          | 337.89 | 30,934.63 |
| Bill            | 12/06/2015 | 10012... | Speedway Superam...  | 1001229655       | 232 · Accounts... | 330.25   |        | 31,264.88 |
| Bill            | 12/06/2015 | 10012... | Speedway Superam...  | 1001229655       | 232 · Accounts... | 2,421.80 |        | 33,686.68 |

**Kentucky Frontier Gas, LLC**  
**General Ledger**  
**As of December 31, 2015**

08/01/17

Accrual Basis

| Type   | Date       | Num      | Name                  | Memo              | Split              | Debit      | Credit   | Balance    |
|--|------------|----------|-----------------------|-------------------|--------------------|------------|----------|------------|
| General Journal                                    | 12/31/2015 | 3        |                       | TO TAKE OF...     | 408.5 · Public ... |            | 330.25   | 33,356.43  |
| Total 932.4 · Transportaion Equipment Fuel - Other |            |          |                       |                   |                    | 37,881.62  | 4,525.19 | 33,356.43  |
| Total 932.4 · Transportaion Equipment Fuel         |            |          |                       |                   |                    | 37,881.62  | 4,525.19 | 33,356.43  |
| <b>935 · Amortization Expense</b>                  |            |          |                       |                   |                    |            |          | 0.00       |
| General Journal                                    | 12/31/2015 | ADJ8/... |                       | To rec current... | Depreciation E...  | 5,537.00   |          | 5,537.00   |
| Total 935 · Amortization Expense                   |            |          |                       |                   |                    | 5,537.00   | 0.00     | 5,537.00   |
| <b>932 · MAINTENANCE OF GENERAL PLANT - Other</b>  |            |          |                       |                   |                    |            |          | 0.00       |
| Total 932 · MAINTENANCE OF GENERAL PLANT - Other   |            |          |                       |                   |                    |            |          | 0.00       |
| Total 932 · MAINTENANCE OF GENERAL PLANT           |            |          |                       |                   |                    | 302,237.97 | 6,812.61 | 295,425.36 |
| <b>981 · Interest Expense-Meter Deposit</b>        |            |          |                       |                   |                    |            |          | 0.00       |
| Check  | 01/08/2015 | 5863     | Bob or Mary Wright    | Dep Int           | 131.2 · Comm ...   | 0.12       |          | 0.12       |
| Check  | 01/19/2015 | 5893     | Jenna Patton          | Dep int           | 131.2 · Comm ...   | 0.01       |          | 0.13       |
| Check  | 01/19/2015 | 5894     | Adam Hicks            | Dep int           | 131.2 · Comm ...   | 0.01       |          | 0.14       |
| Check  | 01/21/2015 | 5910     | Jerry Mullins         | DEP INT           | 131.2 · Comm ...   | 0.03       |          | 0.17       |
| Check  | 01/21/2015 | 5911     | GRANT MCNALLY         | DEP INT           | 131.2 · Comm ...   | 0.01       |          | 0.18       |
| Check  | 02/20/2015 | 5991     | DARRELL & DELIN...    | DEP INT           | 131.2 · Comm ...   | 0.14       |          | 0.32       |
| Check  | 03/03/2015 | 6026     | Francis A. Fraser     | Dep ref #5412...  | 131.2 · Comm ...   | 0.02       |          | 0.34       |
| Check  | 03/09/2015 | 6046     | Ouida Stumbo          | Dep Int ref       | 131.2 · Comm ...   | 0.04       |          | 0.38       |
| Check  | 04/02/2015 | 6101     | Tabetha Witt Woods    | Dep Int           | 131.2 · Comm ...   | 0.06       |          | 0.44       |
| Check  | 04/02/2015 | 6102     | Genna Stumbo          | Dep int           | 131.2 · Comm ...   | 0.04       |          | 0.48       |
| Check  | 04/08/2015 | 6129     | CYNTHIA HOWARD        | DEP INT REF       | 131.2 · Comm ...   | 0.13       |          | 0.61       |
| Check  | 04/09/2015 | 6134     | JENNIFER HUBBARD      | DEP INT           | 131.2 · Comm ...   | 0.04       |          | 0.65       |
| Check  | 04/15/2015 | 6155     | Keyara Moye           | Dep Int           | 131.2 · Comm ...   | 0.04       |          | 0.69       |
| Check  | 04/21/2015 | 6169     | Shannon Blanton       | Dep int           | 131.2 · Comm ...   | 0.04       |          | 0.73       |
| Check  | 04/21/2015 | 6170     | Charles Crider        | Dep int           | 131.2 · Comm ...   | 0.14       |          | 0.87       |
| Check  | 04/23/2015 | 6185     | CLASSIC DONUTS        | DEP INT           | 131.2 · Comm ...   | 0.04       |          | 0.91       |
| Check  | 04/23/2015 | 6186     | DOLORES J SMITH       | DEP INT           | 131.2 · Comm ...   | 0.07       |          | 0.98       |
| Check  | 04/28/2015 | 6201     | LORETTA HOWELL        | DEP INT           | 131.2 · Comm ...   | 0.06       |          | 1.04       |
| Check  | 05/07/2015 | 6233     | Dewayne Perkins       | Dep int           | 131.2 · Comm ...   | 0.05       |          | 1.09       |
| Check  | 05/12/2015 | 6245     | Bapuji Narra          | Dep Int           | 131.2 · Comm ...   | 0.00       |          | 1.09       |
| Check  | 05/12/2015 | 6246     | Bapuji Narra          | Dep Int           | 131.2 · Comm ...   | 0.02       |          | 1.11       |
| Check  | 06/02/2015 | 6283     | BETH MOORE            | DEP INT           | 131.2 · Comm ...   | 0.08       |          | 1.19       |
| Check  | 06/09/2015 | 6312     | James Perry           | DEP INT           | 131.2 · Comm ...   | 0.06       |          | 1.25       |
| Check  | 06/10/2015 | 6322     | PAUL TUCKER           | DEP INT REF       | 131.2 · Comm ...   | 0.08       |          | 1.33       |
| Check  | 06/10/2015 | 6323     | RANDY LOGAN           | DEP INT           | 131.2 · Comm ...   | 0.05       |          | 1.38       |
| Check  | 06/10/2015 | 6324     | STEFAN & SAMAN...     | DEP INT           | 131.2 · Comm ...   | 0.06       |          | 1.44       |
| Check  | 06/10/2015 | 6325     | WANDA LANEY           | DEP INT           | 131.2 · Comm ...   | 0.06       |          | 1.50       |
| Check  | 06/19/2015 | 6347     | Casey & Stacey Wri... | Dep Int           | 131.2 · Comm ...   | 0.08       |          | 1.58       |
| Check  | 06/19/2015 | 6351     | CHRIS & BENNIE B...   | DEP INT           | 131.2 · Comm ...   | 0.06       |          | 1.64       |
| Check  | 06/22/2015 | 6358     | HOPE IN THE CRO...    | DEP INT           | 131.2 · Comm ...   | 0.06       |          | 1.70       |
| Check  | 06/22/2015 | 6359     | JORDAN MOORE          | DEP INT           | 131.2 · Comm ...   | 0.06       |          | 1.76       |
| Check  | 06/22/2015 | 6360     | SALLY JONES           | DEP INT           | 131.2 · Comm ...   | 0.06       |          | 1.82       |
| Check  | 06/22/2015 | 6361     | LEAH TURNER           | DEP INT           | 131.2 · Comm ...   | 0.06       |          | 1.88       |

1:48 PM

08/01/17

Accrual Basis

**Kentucky Frontier Gas, LLC**  
**General Ledger**  
**As of December 31, 2015**

| Type  | Date       | Num  | Name                    | Memo        | Split            | Debit | Credit | Balance |
|-------|------------|------|-------------------------|-------------|------------------|-------|--------|---------|
| Check | 06/22/2015 | 6362 | DAVID JONES             | DEP INT     | 131.2 · Comm ... | 0.11  |        | 1.99    |
| Check | 06/22/2015 | 6363 | DOUGLAS NEWSO...        | DEP INT     | 131.2 · Comm ... | 0.10  |        | 2.09    |
| Check | 06/23/2015 | 6370 | LARRY D ARNETT          | DEP INT     | 131.2 · Comm ... | 0.07  |        | 2.16    |
| Check | 07/06/2015 | 6409 | Triangle Anesthesia ... | Dep Int     | 131.2 · Comm ... | 0.04  |        | 2.20    |
| Check | 07/06/2015 | 6410 | ROGER COLLINS           | DEP INT     | 131.2 · Comm ... | 0.03  |        | 2.23    |
| Check | 07/06/2015 | 6411 | PIONEER RESTAU...       | DEP INT     | 131.2 · Comm ... | 0.00  |        | 2.23    |
| Check | 07/06/2015 | 6412 | PIONEER RESTAU...       | DEP INT     | 131.2 · Comm ... | 0.06  |        | 2.29    |
| Check | 07/08/2015 | 6432 | MICHAEL JASON C...      | DEP INT     | 131.2 · Comm ... | 0.04  |        | 2.33    |
| Check | 07/15/2015 | 6450 | KELLY MCELHOSE          | Dep Int     | 131.2 · Comm ... | 0.07  |        | 2.40    |
| Check | 07/21/2015 | 6459 | EARLIS COOK             | DEP INT     | 131.2 · Comm ... | 0.07  |        | 2.47    |
| Check | 07/27/2015 | 6470 | TROY CONLEY             | DEP INT     | 131.2 · Comm ... | 0.14  |        | 2.61    |
| Check | 07/28/2015 | 6472 | WILLIAM SKEENS          | DEP INT     | 131.2 · Comm ... | 0.00  |        | 2.61    |
| Check | 07/28/2015 | 6473 | WILLIAM AND KIM...      | DEP INT     | 131.2 · Comm ... | 0.14  |        | 2.75    |
| Check | 07/28/2015 | 6474 | VIRGIE DOBBS            | DEP INT     | 131.2 · Comm ... | 0.12  |        | 2.87    |
| Check | 07/28/2015 | 6475 | JACK YORK               | DEP INT     | 131.2 · Comm ... | 0.08  |        | 2.95    |
| Check | 07/29/2015 | 6477 | COLE TRUCK PARTS        | DEP INT     | 131.2 · Comm ... | 0.17  |        | 3.12    |
| Check | 07/29/2015 | 6478 | JOHN HOFFMAN JR         | DEP INT     | 131.2 · Comm ... | 0.08  |        | 3.20    |
| Check | 07/29/2015 | 6479 | GREG AND KAYLA ...      | DEP INT     | 131.2 · Comm ... | 0.13  |        | 3.33    |
| Check | 07/29/2015 | 6482 | JAMES & SHAWNA...       | DEP INT     | 131.2 · Comm ... | 0.13  |        | 3.46    |
| Check | 07/29/2015 | 6483 | LEEDA MUSIC             | DEP INT     | 131.2 · Comm ... | 0.13  |        | 3.59    |
| Check | 07/29/2015 | 6484 | CUSTOM MEATS I...       | DEP INT     | 131.2 · Comm ... | 0.13  |        | 3.72    |
| Check | 07/30/2015 | 6500 | ROBIN BURCHETT          | DEP INT     | 131.2 · Comm ... | 0.08  |        | 3.80    |
| Check | 07/30/2015 | 6502 | KATHY L SPENCER         | DEP INT     | 131.2 · Comm ... | 0.03  |        | 3.83    |
| Check | 07/30/2015 | 6503 | JUSTIN T WALKER         | DEP INT     | 131.2 · Comm ... | 0.08  |        | 3.91    |
| Check | 07/30/2015 | 6504 | MEGAN L HATFIELD        | DEP INT     | 131.2 · Comm ... | 0.03  |        | 3.94    |
| Check | 08/04/2015 | 6508 | TYREL GAROUTTE          | DEP INT REF | 131.2 · Comm ... | 0.08  |        | 4.02    |
| Check | 08/06/2015 | 6526 | NINA VICTORIN           | DEP INT REF | 131.2 · Comm ... | 0.08  |        | 4.10    |
| Check | 08/10/2015 | 6532 | CHRISTOPHER EL...       | DEP INT     | 131.2 · Comm ... | 0.08  |        | 4.18    |
| Check | 08/10/2015 | 6533 | JESSICA AND JUS...      | DEP INT     | 131.2 · Comm ... | 0.08  |        | 4.26    |
| Check | 08/10/2015 | 6534 | RANDY BLACKBURN         | DEP INT     | 131.2 · Comm ... | 0.08  |        | 4.34    |
| Check | 08/10/2015 | 6535 | KENNETH MULLINS         | DEP INT     | 131.2 · Comm ... | 0.08  |        | 4.42    |
| Check | 08/10/2015 | 6536 | TAMMY BAILEY            | DEP INT     | 131.2 · Comm ... | 0.08  |        | 4.50    |
| Check | 08/10/2015 | 6537 | DONNIE PATRICK          | DEP INT     | 131.2 · Comm ... | 0.07  |        | 4.57    |
| Check | 08/11/2015 | 6552 | JASON MILLER            | DEP INT     | 131.2 · Comm ... | 0.07  |        | 4.64    |
| Check | 08/11/2015 | 6553 | RICK HOWARD             | DEP INT     | 131.2 · Comm ... | 0.07  |        | 4.71    |
| Check | 08/17/2015 | 6572 | BUNNY L MOORE           | DEP INT     | 131.2 · Comm ... | 0.11  |        | 4.82    |
| Check | 08/17/2015 | 6573 | SASHA GIBSON            | DEP INT REF | 131.2 · Comm ... | 0.11  |        | 4.93    |
| Check | 08/17/2015 | 6574 | RICKY JASON BLA...      | DEP INT REF | 131.2 · Comm ... | 0.09  |        | 5.02    |
| Check | 08/21/2015 | 6584 | Kelly Isaac             | Dep Int     | 131.2 · Comm ... | 0.11  |        | 5.13    |
| Check | 08/21/2015 | 6585 | Sheila Patton           | Dep Int     | 131.2 · Comm ... | 0.09  |        | 5.22    |
| Check | 08/21/2015 | 6586 | Brandon Patton          | Dep Int     | 131.2 · Comm ... | 0.15  |        | 5.37    |
| Check | 08/24/2015 | 6590 | CHRISTINA BRATT...      | DEP INT     | 131.2 · Comm ... | 0.11  |        | 5.48    |
| Check | 08/24/2015 | 6591 | GORDAN LONG #3          | DEP INT     | 131.2 · Comm ... | 0.11  |        | 5.59    |
| Check | 09/10/2015 | 6641 | JASON MAY               | DEP INT     | 131.2 · Comm ... | 0.14  |        | 5.73    |
| Check | 09/10/2015 | 6643 | THOMAS RAY OW...        | DEP INT     | 131.2 · Comm ... | 0.01  |        | 5.74    |
| Check | 09/10/2015 | 6644 | CHRISTOPHER L B...      | DEP INT     | 131.2 · Comm ... | 0.03  |        | 5.77    |
| Check | 09/21/2015 | 6673 | PHYLLIS HOWARD          | DEP INT REF | 131.2 · Comm ... | 0.10  |        | 5.87    |
| Check | 09/21/2015 | 6674 | CARRIE & ANDRE...       | DEP INT REF | 131.2 · Comm ... | 0.09  |        | 5.96    |
| Check | 09/21/2015 | 6675 | PATRICIA HAGANS         | DEP INT     | 131.2 · Comm ... | 0.09  |        | 6.05    |

**Kentucky Frontier Gas, LLC**  
**General Ledger**  
**As of December 31, 2015**

| Type                                       | Date       | Num       | Name                | Memo              | Split              | Debit     | Credit | Balance    |
|--|------------|-----------|---------------------|-------------------|--------------------|-----------|--------|------------|
| Check                                      | 09/21/2015 | 6676      | JAMIE JOHNSON       | DEP INT           | 131.2 · Comm ...   | 0.09      |        | 6.14       |
| Check                                      | 09/21/2015 | 6677      | ASHLEY MOORE        | DEP INT           | 131.2 · Comm ...   | 0.05      |        | 6.19       |
| Check                                      | 09/21/2015 | 6678      | SHELIA MARTIN       | DEP INT           | 131.2 · Comm ...   | 0.13      |        | 6.32       |
| Check                                      | 09/21/2015 | 6679      | DAVID DUNN          | DEP INT           | 131.2 · Comm ...   | 0.15      |        | 6.47       |
| Check                                      | 09/21/2015 | 6681      | PENNI MARTIN        | DEP INT           | 131.2 · Comm ...   | 0.09      |        | 6.56       |
| Check                                      | 10/02/2015 | 6707      | HOPE DAMRON         | DEP INT           | 131.2 · Comm ...   | 0.09      |        | 6.65       |
| Check                                      | 10/05/2015 | 6712      | APRIL LOVINS        | DEP INT           | 131.2 · Comm ...   | 0.11      |        | 6.76       |
| Check                                      | 10/12/2015 | 6736      | Bruce Cooley        | Dep Int           | 131.2 · Comm ...   | 0.05      |        | 6.81       |
| Check                                      | 10/13/2015 | 6739      | Ona Cobern          | Dep Int           | 131.2 · Comm ...   | 0.14      |        | 6.95       |
| Check                                      | 10/21/2015 | 6765      | Martin Fuller       | Dep Int           | 131.2 · Comm ...   | 0.11      |        | 7.06       |
| Check                                      | 10/21/2015 | 6766      | Howard Jerry Dudley | Dep Int           | 131.2 · Comm ...   | 0.11      |        | 7.17       |
| Check                                      | 10/21/2015 | 6767      | Jessica Hesler      | Dep Int           | 131.2 · Comm ...   | 0.11      |        | 7.28       |
| Check                                      | 11/06/2015 | 6799      | STACY MEADE         | DEP INT           | 131.2 · Comm ...   | 0.05      |        | 7.33       |
| Check                                      | 11/12/2015 | 6820      | LISA WHITWORTH      | DEP INT           | 131.2 · Comm ...   | 0.12      |        | 7.45       |
| Check                                      | 11/19/2015 | 6847      | FRANK KOHLER        | DEP INT           | 131.2 · Comm ...   | 0.06      |        | 7.51       |
| Check                                      | 11/25/2015 | 6859      | CALLIE TACKETT      | DEP INT           | 131.2 · Comm ...   | 0.00      |        | 7.51       |
| Check                                      | 11/25/2015 | 6860      | OLIVIA SALISBURY    | DEP INT           | 131.2 · Comm ...   | 0.00      |        | 7.51       |
| Check                                      | 11/25/2015 | 6861      | VIRGINIA MUNCY      | DEP INT           | 131.2 · Comm ...   | 0.00      |        | 7.51       |
| Check                                      | 11/25/2015 | 6863      | OLIVIA SALISBURY    | DEP INT           | 131.2 · Comm ...   | 0.05      |        | 7.56       |
| Check                                      | 11/25/2015 | 6864      | CALLIE TACKETT      | DEP INT           | 131.2 · Comm ...   | 0.02      |        | 7.58       |
| Check                                      | 11/25/2015 | 6866      | VIRGINIA MUNCY      | DEP INT           | 131.2 · Comm ...   | 0.13      |        | 7.71       |
| Check                                      | 12/01/2015 | 6880      | JUSTIN JOHNSON      | DEP INT           | 131.2 · Comm ...   | 0.10      |        | 7.81       |
| Check                                      | 12/16/2015 | 6936      | SHELIA THOMPSON     | DEP INT           | 131.2 · Comm ...   | 0.27      |        | 8.08       |
| Bill                                       | 12/22/2015 | 2.27.0... | DAVEY PERKINS       | DEP INT REF       | 232 · Accounts...  | 0.12      |        | 8.20       |
| Check                                      | 12/29/2015 | 6957      | DAN MEADE           | DEP INT           | 131.2 · Comm ...   | 0.12      |        | 8.32       |
| General Journal                            | 12/31/2015 | ADJ # 1   |                     | To rec dep int... | 237 · Accrued I... | 108.68    |        | 117.00     |
| Total 981 · Interest Expense-Meter Deposit |            |           |                     |                   |                    | 117.00    | 0.00   | 117.00     |
| <b>990 · PAYROLL</b>                       |            |           |                     |                   |                    |           |        | 0.00       |
| <b>991 · Employee Wages</b>                |            |           |                     |                   |                    |           |        | 0.00       |
| General Journal                            | 01/09/2015 | Payrol... |                     | Balance Payr...   | 131.3 · Comm ...   | 17,877.28 |        | 17,877.28  |
| General Journal                            | 01/23/2015 | Payrol... |                     | To balance P...   | 131.3 · Comm ...   | 18,898.51 |        | 36,775.79  |
| General Journal                            | 02/06/2015 | Payrol... |                     | To Balance P...   | 131.3 · Comm ...   | 18,891.37 |        | 55,667.16  |
| General Journal                            | 02/20/2015 | Payrol... |                     | To balance P...   | 131.3 · Comm ...   | 20,772.71 |        | 76,439.87  |
| General Journal                            | 03/06/2015 | Payrol... |                     | Balance Payr...   | 131.3 · Comm ...   | 21,148.62 |        | 97,588.49  |
| General Journal                            | 03/20/2015 | Payrol... |                     | To balance P...   | 131.3 · Comm ...   | 17,636.50 |        | 115,224.99 |
| General Journal                            | 04/02/2015 | Payrol... |                     | To balance P...   | 131.3 · Comm ...   | 18,659.84 |        | 133,884.83 |
| General Journal                            | 04/17/2015 | Payrol... |                     | To balance P...   | 131.3 · Comm ...   | 17,379.87 |        | 151,264.70 |
| General Journal                            | 04/30/2015 | Payrol... |                     | To balance P...   | 131.3 · Comm ...   | 16,882.74 |        | 168,147.44 |
| General Journal                            | 05/15/2015 | Payrol... |                     | To balance P...   | 131.3 · Comm ...   | 16,233.76 |        | 184,381.20 |
| General Journal                            | 05/29/2015 | Payrol... |                     | To balance pa...  | 131.3 · Comm ...   | 21,825.33 |        | 206,206.53 |
| General Journal                            | 06/12/2015 | Payrol... |                     | To balance P...   | 131.3 · Comm ...   | 16,653.65 |        | 222,860.18 |
| General Journal                            | 06/26/2015 | Payrol... |                     | To balance P...   | 131.3 · Comm ...   | 17,466.87 |        | 240,327.05 |
| General Journal                            | 07/16/2015 | Payrol... |                     | To balance P...   | 131.3 · Comm ...   | 17,861.17 |        | 258,188.22 |
| General Journal                            | 07/24/2015 | Payrol... |                     | To balance P...   | 131.3 · Comm ...   | 18,236.40 |        | 276,424.62 |
| General Journal                            | 08/07/2015 | Payrol... |                     | To balance P...   | 131.3 · Comm ...   | 17,992.20 |        | 294,416.82 |
| General Journal                            | 08/20/2015 | Payrol... |                     | to balance pa...  | 131.3 · Comm ...   | 18,475.56 |        | 312,892.38 |
| General Journal                            | 09/04/2015 | Payrol... |                     | To balance P...   | 131.3 · Comm ...   | 19,039.87 |        | 331,932.25 |

## Kentucky Frontier Gas, LLC General Ledger As of December 31, 2015

| Type                                  | Date       | Num       | Name | Memo             | Split            | Debit      | Credit | Balance    |
|---------------------------------------|------------|-----------|------|------------------|------------------|------------|--------|------------|
| General Journal                       | 09/18/2015 | Payrol... |      | To balance pa... | 131.3 · Comm ... | 16,931.31  |        | 348,863.56 |
| General Journal                       | 10/02/2015 | Payrol... |      | To balance P...  | 131.3 · Comm ... | 17,243.63  |        | 366,107.19 |
| General Journal                       | 10/16/2015 | Payrol... |      | To balance P...  | 131.3 · Comm ... | 18,819.29  |        | 384,926.48 |
| General Journal                       | 10/30/2015 | Payrol... |      | To balance P...  | 131.3 · Comm ... | 19,416.69  |        | 404,343.17 |
| General Journal                       | 11/13/2015 | Payrol... |      | To balance P...  | 131.3 · Comm ... | 17,485.05  |        | 421,828.22 |
| General Journal                       | 11/27/2015 | Payrol... |      | To balance pa... | 131.3 · Comm ... | 18,596.03  |        | 440,424.25 |
| General Journal                       | 12/11/2015 | Payrol... |      | To balance pa... | 131.3 · Comm ... | 20,493.13  |        | 460,917.38 |
| General Journal                       | 12/24/2015 | Payrol... |      | To balance P...  | 131.3 · Comm ... | 21,173.47  |        | 482,090.85 |
| Total 991 · Employee Wages            |            |           |      |                  |                  | 482,090.85 | 0.00   | 482,090.85 |
| <b>992 · Employer Social Security</b> |            |           |      |                  |                  |            |        | 0.00       |
| General Journal                       | 01/09/2015 | Payrol... |      | Balance Payr...  | 131.3 · Comm ... | 1,120.58   |        | 1,120.58   |
| General Journal                       | 01/23/2015 | Payrol... |      | To balance P...  | 131.3 · Comm ... | 1,183.89   |        | 2,304.47   |
| General Journal                       | 02/06/2015 | Payrol... |      | To Balance P...  | 131.3 · Comm ... | 1,183.46   |        | 3,487.93   |
| General Journal                       | 02/20/2015 | Payrol... |      | To Balance P...  | 131.3 · Comm ... | 1,300.11   |        | 4,788.04   |
| General Journal                       | 03/06/2015 | Payrol... |      | Balance Payr...  | 131.3 · Comm ... | 1,329.83   |        | 6,117.87   |
| General Journal                       | 03/20/2015 | Payrol... |      | To balance P...  | 131.3 · Comm ... | 1,112.10   |        | 7,229.97   |
| General Journal                       | 04/02/2015 | Payrol... |      | To balance P...  | 131.3 · Comm ... | 1,175.54   |        | 8,405.51   |
| General Journal                       | 04/17/2015 | Payrol... |      | To balance P...  | 131.3 · Comm ... | 1,096.17   |        | 9,501.68   |
| General Journal                       | 04/30/2015 | Payrol... |      | To balance P...  | 131.3 · Comm ... | 1,065.36   |        | 10,567.04  |
| General Journal                       | 05/15/2015 | Payrol... |      | To balance P...  | 131.3 · Comm ... | 1,025.11   |        | 11,592.15  |
| General Journal                       | 05/29/2015 | Payrol... |      | To balance P...  | 131.3 · Comm ... | 1,353.18   |        | 12,945.33  |
| General Journal                       | 06/12/2015 | Payrol... |      | To balance P...  | 131.3 · Comm ... | 1,039.35   |        | 13,984.68  |
| General Journal                       | 06/26/2015 | Payrol... |      | To balance P...  | 131.3 · Comm ... | 1,111.53   |        | 15,096.21  |
| General Journal                       | 07/16/2015 | Payrol... |      | To balance P...  | 131.3 · Comm ... | 1,124.69   |        | 16,220.90  |
| General Journal                       | 07/24/2015 | Payrol... |      | To balance P...  | 131.3 · Comm ... | 1,173.67   |        | 17,394.57  |
| General Journal                       | 08/07/2015 | Payrol... |      | To balance P...  | 131.3 · Comm ... | 1,147.67   |        | 18,542.24  |
| General Journal                       | 08/20/2015 | Payrol... |      | to balance pa... | 131.3 · Comm ... | 1,177.64   |        | 19,719.88  |
| General Journal                       | 09/04/2015 | Payrol... |      | To balance P...  | 131.3 · Comm ... | 1,211.89   |        | 20,931.77  |
| General Journal                       | 09/18/2015 | Payrol... |      | To balance pa... | 131.3 · Comm ... | 1,081.17   |        | 22,012.94  |
| General Journal                       | 10/02/2015 | Payrol... |      | To balance P...  | 131.3 · Comm ... | 1,100.52   |        | 23,113.46  |
| General Journal                       | 10/16/2015 | Payrol... |      | To balance P...  | 131.3 · Comm ... | 1,198.23   |        | 24,311.69  |
| General Journal                       | 10/30/2015 | Payrol... |      | To balance P...  | 131.3 · Comm ... | 1,203.82   |        | 25,515.51  |
| General Journal                       | 11/13/2015 | Payrol... |      | To balance P...  | 131.3 · Comm ... | 1,089.81   |        | 26,605.32  |
| General Journal                       | 11/27/2015 | Payrol... |      | To balance pa... | 131.3 · Comm ... | 1,158.69   |        | 27,764.01  |
| General Journal                       | 12/11/2015 | Payrol... |      | To balance pa... | 131.3 · Comm ... | 1,276.30   |        | 29,040.31  |
| General Journal                       | 12/24/2015 | Payrol... |      | To balance P...  | 131.3 · Comm ... | 1,318.50   |        | 30,358.81  |
| Total 992 · Employer Social Security  |            |           |      |                  |                  | 30,358.81  | 0.00   | 30,358.81  |
| <b>993 · Employer Medicare</b>        |            |           |      |                  |                  |            |        | 0.00       |
| General Journal                       | 01/09/2015 | Payrol... |      | Balance Payr...  | 131.3 · Comm ... | 262.07     |        | 262.07     |
| General Journal                       | 01/23/2015 | Payrol... |      | To balance P...  | 131.3 · Comm ... | 276.89     |        | 538.96     |
| General Journal                       | 02/06/2015 | Payrol... |      | To Balance P...  | 131.3 · Comm ... | 276.79     |        | 815.75     |
| General Journal                       | 02/20/2015 | Payrol... |      | To Balance P...  | 131.3 · Comm ... | 304.06     |        | 1,119.81   |
| General Journal                       | 03/06/2015 | Payrol... |      | Balance Payr...  | 131.3 · Comm ... | 311.00     |        | 1,430.81   |
| General Journal                       | 03/20/2015 | Payrol... |      | To balance P...  | 131.3 · Comm ... | 260.11     |        | 1,690.92   |
| General Journal                       | 04/02/2015 | Payrol... |      | To balance P...  | 131.3 · Comm ... | 274.93     |        | 1,965.85   |

**Kentucky Frontier Gas, LLC**  
**General Ledger**  
**As of December 31, 2015**

| Type  | Date       | Num       | Name | Memo             | Split            | Debit    | Credit | Balance  |
|---|------------|-----------|------|------------------|------------------|----------|--------|----------|
| General Journal                             | 04/17/2015 | Payrol... |      | To balance P...  | 131.3 · Comm ... | 256.36   |        | 2,222.21 |
| General Journal                             | 04/30/2015 | Payrol... |      | To balance P...  | 131.3 · Comm ... | 249.14   |        | 2,471.35 |
| General Journal                             | 05/15/2015 | Payrol... |      | To balance P...  | 131.3 · Comm ... | 239.75   |        | 2,711.10 |
| General Journal                             | 05/29/2015 | Payrol... |      | To balance P...  | 131.3 · Comm ... | 316.47   |        | 3,027.57 |
| General Journal                             | 06/12/2015 | Payrol... |      | To balance P...  | 131.3 · Comm ... | 243.08   |        | 3,270.65 |
| General Journal                             | 06/26/2015 | Payrol... |      | To balance P...  | 131.3 · Comm ... | 259.95   |        | 3,530.60 |
| General Journal                             | 07/16/2015 | Payrol... |      | To balance P...  | 131.3 · Comm ... | 263.04   |        | 3,793.64 |
| General Journal                             | 07/24/2015 | Payrol... |      | To balance P...  | 131.3 · Comm ... | 274.48   |        | 4,068.12 |
| General Journal                             | 08/07/2015 | Payrol... |      | To balance P...  | 131.3 · Comm ... | 268.39   |        | 4,336.51 |
| General Journal                             | 08/20/2015 | Payrol... |      | to balance pa... | 131.3 · Comm ... | 275.40   |        | 4,611.91 |
| General Journal                             | 09/04/2015 | Payrol... |      | To balance P...  | 131.3 · Comm ... | 283.42   |        | 4,895.33 |
| General Journal                             | 09/18/2015 | Payrol... |      | To balance pa... | 131.3 · Comm ... | 252.84   |        | 5,148.17 |
| General Journal                             | 10/02/2015 | Payrol... |      | To balance P...  | 131.3 · Comm ... | 257.38   |        | 5,405.55 |
| General Journal                             | 10/16/2015 | Payrol... |      | To balance P...  | 131.3 · Comm ... | 280.23   |        | 5,685.78 |
| General Journal                             | 10/30/2015 | Payrol... |      | To balance P...  | 131.3 · Comm ... | 281.55   |        | 5,967.33 |
| General Journal                             | 11/13/2015 | Payrol... |      | To balance P...  | 131.3 · Comm ... | 254.86   |        | 6,222.19 |
| General Journal                             | 11/27/2015 | Payrol... |      | To balance pa... | 131.3 · Comm ... | 270.97   |        | 6,493.16 |
| General Journal                             | 12/11/2015 | Payrol... |      | To balance pa... | 131.3 · Comm ... | 298.51   |        | 6,791.67 |
| General Journal                             | 12/24/2015 | Payrol... |      | To balance P...  | 131.3 · Comm ... | 308.36   |        | 7,100.03 |
| Total 993 · Employer Medicare               |            |           |      |                  |                  | 7,100.03 | 0.00   | 7,100.03 |
| <b>994 · Employer FUTA</b>                  |            |           |      |                  |                  |          |        | 0.00     |
| General Journal                             | 01/09/2015 | Payrol... |      | Balance Payr...  | 131.3 · Comm ... | 108.45   |        | 108.45   |
| General Journal                             | 01/23/2015 | Payrol... |      | To balance P...  | 131.3 · Comm ... | 114.56   |        | 223.01   |
| General Journal                             | 01/26/2015 | 4         |      | To bal p/r dep   | 131.3 · Comm ... | 1,260.00 |        | 1,483.01 |
| General Journal                             | 02/06/2015 | Payrol... |      | To Balance P...  | 131.3 · Comm ... | 114.53   |        | 1,597.54 |
| General Journal                             | 02/20/2015 | Payrol... |      | To balance P...  | 131.3 · Comm ... | 117.99   |        | 1,715.53 |
| General Journal                             | 03/06/2015 | Payrol... |      | Balance Payr...  | 131.3 · Comm ... | 86.35    |        | 1,801.88 |
| General Journal                             | 03/20/2015 | Payrol... |      | To balance P...  | 131.3 · Comm ... | 34.70    |        | 1,836.58 |
| General Journal                             | 04/02/2015 | Payrol... |      | To balance P...  | 131.3 · Comm ... | 6.48     |        | 1,843.06 |
| General Journal                             | 04/17/2015 | Payrol... |      | To balance P...  | 131.3 · Comm ... | 4.94     |        | 1,848.00 |
| General Journal                             | 06/12/2015 | Payrol... |      | To balance P...  | 131.3 · Comm ... | 5.14     |        | 1,853.14 |
| General Journal                             | 06/26/2015 | Payrol... |      | To balance P...  | 131.3 · Comm ... | 12.79    |        | 1,865.93 |
| General Journal                             | 07/16/2015 | Payrol... |      | To balance P...  | 131.3 · Comm ... | 13.58    |        | 1,879.51 |
| General Journal                             | 07/24/2015 | Payrol... |      | To balance P...  | 131.3 · Comm ... | 13.57    |        | 1,893.08 |
| General Journal                             | 08/07/2015 | Payrol... |      | To balance P...  | 131.3 · Comm ... | 12.79    |        | 1,905.87 |
| General Journal                             | 08/20/2015 | Payrol... |      | to balance pa... | 131.3 · Comm ... | 12.68    |        | 1,918.55 |
| General Journal                             | 09/04/2015 | Payrol... |      | To balance P...  | 131.3 · Comm ... | 11.23    |        | 1,929.78 |
| General Journal                             | 09/18/2015 | Payrol... |      | To balance pa... | 131.3 · Comm ... | 2.23     |        | 1,932.01 |
| General Journal                             | 11/27/2015 | Payrol... |      | To balance pa... | 131.3 · Comm ... | 6.71     |        | 1,938.72 |
| General Journal                             | 12/11/2015 | Payrol... |      | To balance pa... | 131.3 · Comm ... | 6.79     |        | 1,945.51 |
| General Journal                             | 12/24/2015 | Payrol... |      | To balance P...  | 131.3 · Comm ... | 26.74    |        | 1,972.25 |
| Total 994 · Employer FUTA                   |            |           |      |                  |                  | 1,972.25 | 0.00   | 1,972.25 |
| <b>995 · Employer KY State Unemployment</b> |            |           |      |                  |                  |          |        | 0.00     |
| General Journal                             | 01/09/2015 | Payrol... |      | Balance Payr...  | 131.3 · Comm ... | 253.05   |        | 253.05   |
| General Journal                             | 01/23/2015 | Payrol... |      | To balance P...  | 131.3 · Comm ... | 267.33   |        | 520.38   |

**Kentucky Frontier Gas, LLC**  
**General Ledger**  
 As of December 31, 2015

| Type                                       | Date       | Num       | Name | Memo             | Split            | Debit                | Credit               | Balance     |
|--|------------|-----------|------|------------------|------------------|----------------------|----------------------|-------------|
| General Journal                            | 02/06/2015 | Payrol... |      | To balance P...  | 131.3 · Comm ... | 267.24               |                      | 787.62      |
| General Journal                            | 02/20/2015 | Payrol... |      | Trans. from O... | 131.3 · Comm ... | 339.70               |                      | 1,127.32    |
| Check                                      | 03/02/2015 | ACG       | ADP  |                  | 131.3 · Comm ... | 123.75               |                      | 1,251.07    |
| General Journal                            | 03/06/2015 | Payrol... |      | Balance Payr...  | 131.3 · Comm ... | 347.09               |                      | 1,598.16    |
| General Journal                            | 03/20/2015 | Payrol... |      | To balance P...  | 131.3 · Comm ... | 250.28               |                      | 1,848.44    |
| General Journal                            | 04/02/2015 | Payrol... |      | To balance P...  | 131.3 · Comm ... | 207.24               |                      | 2,055.68    |
| Deposit                                    | 04/08/2015 |           |      | Deposit          | 131.3 · Comm ... |                      | 11.41                | 2,044.27    |
| General Journal                            | 04/17/2015 | Payrol... |      | To balance P...  | 131.3 · Comm ... | 114.77               |                      | 2,159.04    |
| General Journal                            | 04/30/2015 | Payrol... |      | To balance P...  | 131.3 · Comm ... | 40.81                |                      | 2,199.85    |
| General Journal                            | 05/15/2015 | Payrol... |      | To balance P...  | 131.3 · Comm ... | 14.17                |                      | 2,214.02    |
| General Journal                            | 05/29/2015 | Payrol... |      | To balance P...  | 131.3 · Comm ... | 14.17                |                      | 2,228.19    |
| General Journal                            | 06/12/2015 | Payrol... |      | To balance P...  | 131.3 · Comm ... | 17.06                |                      | 2,245.25    |
| General Journal                            | 06/26/2015 | Payrol... |      | To balance P...  | 131.3 · Comm ... | 34.31                |                      | 2,279.56    |
| General Journal                            | 07/16/2015 | Payrol... |      | To balance P...  | 131.3 · Comm ... | 36.43                |                      | 2,315.99    |
| General Journal                            | 07/24/2015 | Payrol... |      | To balance P...  | 131.3 · Comm ... | 36.42                |                      | 2,352.41    |
| General Journal                            | 08/07/2015 | Payrol... |      | To balance P...  | 131.3 · Comm ... | 34.31                |                      | 2,386.72    |
| General Journal                            | 08/20/2015 | Payrol... |      | to balance pa... | 131.3 · Comm ... | 34.01                |                      | 2,420.73    |
| General Journal                            | 09/04/2015 | Payrol... |      | To balance P...  | 131.3 · Comm ... | 34.92                |                      | 2,455.65    |
| General Journal                            | 09/18/2015 | Payrol... |      | To balance pa... | 131.3 · Comm ... | 35.22                |                      | 2,490.87    |
| General Journal                            | 10/02/2015 | Payrol... |      | To balance P...  | 131.3 · Comm ... | 36.73                |                      | 2,527.60    |
| General Journal                            | 10/16/2015 | Payrol... |      | To balance P...  | 131.3 · Comm ... | 22.64                |                      | 2,550.24    |
| General Journal                            | 11/27/2015 | Payrol... |      | To balance pa... | 131.3 · Comm ... | 18.00                |                      | 2,568.24    |
| General Journal                            | 12/11/2015 | Payrol... |      | To balance pa... | 131.3 · Comm ... | 18.21                |                      | 2,586.45    |
| General Journal                            | 12/24/2015 | Payrol... |      | To balance P...  | 131.3 · Comm ... | 71.75                |                      | 2,658.20    |
| Total 995 · Employer KY State Unemployment |            |           |      |                  |                  | 2,669.61             | 11.41                | 2,658.20    |
| <b>996 · Garnishment</b>                   |            |           |      |                  |                  |                      |                      | 0.00        |
| General Journal                            | 07/24/2015 | Payrol... |      | To balance P...  | 131.3 · Comm ... | 414.50               |                      | 414.50      |
| General Journal                            | 08/07/2015 | Payrol... |      | To balance P...  | 131.3 · Comm ... | 414.50               |                      | 829.00      |
| General Journal                            | 08/20/2015 | Payrol... |      | to balance pa... | 131.3 · Comm ... | 414.50               |                      | 1,243.50    |
| General Journal                            | 09/04/2015 | Payrol... |      | To balance P...  | 131.3 · Comm ... | 414.50               |                      | 1,658.00    |
| General Journal                            | 09/18/2015 | Payrol... |      | To balance pa... | 131.3 · Comm ... | 414.50               |                      | 2,072.50    |
| General Journal                            | 10/02/2015 | Payrol... |      | To balance P...  | 131.3 · Comm ... | 414.50               |                      | 2,487.00    |
| General Journal                            | 10/16/2015 | Payrol... |      | To balance P...  | 131.3 · Comm ... | 414.50               |                      | 2,901.50    |
| Total 996 · Garnishment                    |            |           |      |                  |                  | 2,901.50             | 0.00                 | 2,901.50    |
| <b>990 · PAYROLL - Other</b>               |            |           |      |                  |                  |                      |                      | 0.00        |
| Total 990 · PAYROLL - Other                |            |           |      |                  |                  |                      |                      | 0.00        |
| Total 990 · PAYROLL                        |            |           |      |                  |                  | 527,093.05           | 11.41                | 527,081.64  |
| <b>No acct</b>                             |            |           |      |                  |                  |                      |                      | 0.00        |
| Total no acct                              |            |           |      |                  |                  |                      |                      | 0.00        |
| <b>TOTAL</b>                               |            |           |      |                  |                  | <b>23,105,252.95</b> | <b>23,105,252.95</b> | <b>0.00</b> |