

**Kentucky Frontier Gas, LLC**  
**General Ledger**  
**As of December 31, 2016**

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>								46,343.53
<b>131.0 - Petty Cash</b>								300.00
Check	03/18/2016		CASH	JEFF BUCHA...	930.2 · Miscell...		250.00	50.00
Check	03/18/2016	7256	CASH	TO REPLENI...	131.2 · Comm ...	250.00		300.00
Check	04/06/2016	7315	PETTY CASH	TO REPLENI...	131.2 · Comm ...	43.33		343.33
General Journal	04/06/2016	5	All Customers	Rhonda Corn...	142 · Custome...		43.33	300.00
General Journal	04/20/2016	6	All Customers	Rhonda mista...	142 · Custome...		51.91	248.09
Total 131.0 · Petty Cash						293.33	345.24	248.09
<b>131.1 - CityWide Bank Oper # 000980029</b>								0.00
Total 131.1 · CityWide Bank Oper # 000980029								0.00
<b>131.2 - Comm Trust Bank Oper 4002506337</b>								42,702.76
Check	01/03/2016	DB CD	Easy ID Solution		-SPLIT-		73.00	42,629.76
Bill Pmt -Check	01/04/2016	6960	MARY MUSIC		232 · Accounts...		50.00	42,579.76
Bill Pmt -Check	01/04/2016	6961	HTC Gas Company,...	10-15	232 · Accounts...		384.00	42,195.76
Bill Pmt -Check	01/04/2016	6962	m2m Data Corporati...	#27916	232 · Accounts...		26.20	42,169.56
Bill Pmt -Check	01/04/2016	6963	Samuel T Alcus	11-15	232 · Accounts...		1,388.80	40,780.76
Bill Pmt -Check	01/04/2016	6964	Nytlis Exploration Co...		232 · Accounts...		7,222.13	33,558.63
Bill Pmt -Check	01/04/2016	6965	R L Laughlin & Co Inc	11-15	232 · Accounts...		26.25	33,532.38
Bill Pmt -Check	01/04/2016	6966	EASTERN TELEPH...	Inv# 5791	232 · Accounts...		190.00	33,342.38
Bill Pmt -Check	01/04/2016	6967	Dot Weld, Inc.	Inv# 3011	232 · Accounts...		358.75	32,983.63
Bill Pmt -Check	01/04/2016	6968	CASELLE	Inv# 69868 C...	232 · Accounts...		1,858.87	31,124.76
Bill Pmt -Check	01/04/2016	ACH	Birch Communications		232 · Accounts...		511.98	30,612.78
Bill Pmt -Check	01/04/2016	6969	DAVEY PERKINS	2.27.0910.01	232 · Accounts...		102.65	30,510.13
Deposit	01/04/2016	CC/PY		Deposit	-SPLIT-	2,371.71		32,881.84
Bill Pmt -Check	01/04/2016	6970	Consolidated Pipe &...		232 · Accounts...		886.27	31,995.57
Check	01/04/2016	DB CD	Staples		-SPLIT-		77.13	31,918.44
Check	01/04/2016	DB CD	INKPOINTS.COM		-SPLIT-		79.11	31,839.33
Bill Pmt -Check	01/04/2016	6971	AT&T		232 · Accounts...		194.04	31,645.29
Bill Pmt -Check	01/04/2016	6972	EASTERN TELEPH...	#6103 DATA ...	232 · Accounts...		20.00	31,625.29
Deposit	01/04/2016			Deposit	142 · Custome...	8,073.21		39,698.50
Bill Pmt -Check	01/04/2016	6973	Waste Connections	#3226343	232 · Accounts...		85.53	39,612.97
Check	01/04/2016	DB CD	Staples		-SPLIT-		104.71	39,508.26
Deposit	01/04/2016	CC/PY		Deposit	-SPLIT-	3,199.37		42,707.63
Bill Pmt -Check	01/05/2016	6974	First Bankcard	44182292810...	232 · Accounts...		715.83	41,991.80
Bill Pmt -Check	01/05/2016	6975	VERIZON WIRELESS	642083311-0...	232 · Accounts...		300.84	41,690.96
Bill Pmt -Check	01/05/2016	ACH	Appalachian Wireless	00200611207	232 · Accounts...		843.81	40,847.15
Check	01/05/2016	ACH	Payment Tech Fee		921.12 · Credit...		357.57	40,489.58
Deposit	01/05/2016	CC/PY		Deposit	142 · Custome...	132.11		40,621.69
Deposit	01/05/2016	CC/PY		Deposit	142 · Custome...	171.95		40,793.64
Bill Pmt -Check	01/05/2016	2483	Robert J Oxford exe...		232 · Accounts...		2,400.00	38,393.64
Bill Pmt -Check	01/05/2016	2484	Oxford, Robert J.		232 · Accounts...		2,431.76	35,961.88
Check	01/05/2016	DB CD	Amazon.com		-SPLIT-		34.50	35,927.38
Check	01/05/2016	DB CD	Amazon.com		-SPLIT-		22.20	35,905.18

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Accrual Basis

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**As of December 31, 2016**

Type	Date	Num	Name	Memo	Split	Debit	Credit	Balance
Check	01/05/2016	DB CD	Amazon.com		-SPLIT-		15.88	35,889.30
Check	01/05/2016	DB CD	Amazon.com		-SPLIT-		53.10	35,836.20
Deposit	01/05/2016			Deposit	142 · Custome...	801.43		36,637.63
Deposit	01/05/2016	CC/PY		Deposit	-SPLIT-	1,976.31		38,613.94
Check	01/06/2016	ACH	Xpress Bill Pay		-SPLIT-		387.40	38,226.54
Bill Pmt -Check	01/06/2016	6976	Layne's ACE HARD...	866000	232 · Accounts...		610.64	37,615.90
Bill Pmt -Check	01/06/2016	6977	KLC Enterprises	10-15	232 · Accounts...		1,729.28	35,886.62
Bill Pmt -Check	01/06/2016	6978	Woodrow and Linda ...	Rent for Jack...	232 · Accounts...		1,200.00	34,686.62
Bill Pmt -Check	01/06/2016	2485	NMB Associates Inc		232 · Accounts...		4,421.30	30,265.32
Transfer	01/06/2016			Funds Transfer	131.3 · Comm ...		26,500.00	3,765.32
Deposit	01/07/2016			Deposit	142 · Custome...	3,242.44		7,007.76
Bill Pmt -Check	01/07/2016	6979	B & M AUTO & TRU...	26877	232 · Accounts...		20.00	6,987.76
Check	01/07/2016	6980	LESTER GAYHEART	REF OF CUS...	142 · Custome...		15.73	6,972.03
Deposit	01/07/2016	CC/PY		Deposit	142 · Custome...	1,005.17		7,977.20
Bill Pmt -Check	01/07/2016	6982	Mann Toyota	Inv# 40052 M...	232 · Accounts...		937.19	7,040.01
Bill Pmt -Check	01/07/2016	6983	Nytlis Exploration Co...	11-15 Evan 104	232 · Accounts...		2,890.80	4,149.21
Deposit	01/07/2016			Deposit	142 · Custome...	2,285.97		6,435.18
Bill Pmt -Check	01/07/2016	6981	Extreme Excavation ...		232 · Accounts...		1,970.00	4,465.18
Deposit	01/08/2016	CC/PY		Deposit	-SPLIT-	781.09		5,246.27
Check	01/08/2016	DB CD	Amazon.com		-SPLIT-		42.25	5,204.02
Check	01/08/2016	DB CD	Amazon.com		-SPLIT-		46.60	5,157.42
Deposit	01/08/2016			Deposit	142 · Custome...	2,655.76		7,813.18
Transfer	01/08/2016			Reimb from ...	376.34 · Mains...	323.30		8,136.48
Deposit	01/08/2016	ACH T...		Deposit	142 · Custome...	8,600.00		16,736.48
Bill Pmt -Check	01/08/2016	6984	Quality Natural Gas ...	10-15 FSM	232 · Accounts...		10,878.71	5,857.77
Bill Pmt -Check	01/08/2016	6985	Heather Cantrell	Travel to Publ...	232 · Accounts...		44.00	5,813.77
Bill Pmt -Check	01/08/2016	DB CD	Amazon.com		232 · Accounts...		18.82	5,794.95
Check	01/10/2016	DB CD	Amazon.com	Amazon Prim...	-SPLIT-		104.94	5,690.01
Deposit	01/11/2016	CC/PY		Deposit	-SPLIT-	562.02		6,252.03
Bill Pmt -Check	01/11/2016	6986	Community Trust Ba...	60100623385-3	232 · Accounts...		11,861.90	-5,609.87
Deposit	01/11/2016			Deposit	405.1 · Manag...	5,000.00		-609.87
Bill Pmt -Check	01/11/2016	6987	Heather Cantrell	office & TH on...	232 · Accounts...		125.00	-734.87
Check	01/11/2016	DB CD	Heidis Brooklyn Deli		-SPLIT-		13.94	-748.81
Bill Pmt -Check	01/12/2016	6988	D L R	Transportatio...	232 · Accounts...		3,000.00	-3,748.81
Deposit	01/12/2016			Deposit	142 · Custome...	10,136.08		6,387.27
Transfer	01/12/2016			Deposit	376.34 · Mains...	829.36		7,216.63
Check	01/12/2016	DB CD	UPS		-SPLIT-		7.05	7,209.58
Check	01/12/2016	DB CD	UPS		-SPLIT-		29.23	7,180.35
Check	01/12/2016	DB CD	Speedway Superam...		-SPLIT-		13.77	7,166.58
Deposit	01/12/2016	CC/PY		Deposit	142 · Custome...	150.13		7,316.71
Deposit	01/12/2016	CC/PY		Deposit	142 · Custome...	126.87		7,443.58
Bill Pmt -Check	01/12/2016	ACH	Prestonsburg City's ...	102-21600-00	232 · Accounts...		28.63	7,414.95
Deposit	01/12/2016	CC/PY		Deposit	142 · Custome...	928.24		8,343.19
Check	01/12/2016	DB CD	Staples		-SPLIT-		63.58	8,279.61
Check	01/12/2016	DB CD	AMERICAN AIRLINE		-SPLIT-		50.00	8,229.61
Check	01/12/2016	6989	AUXIER ROAD GAS	reimb for cust...	142 · Custome...		53.48	8,176.13
Bill Pmt -Check	01/12/2016	6991	B & M AUTO & TRU...		232 · Accounts...		20.00	8,156.13
Bill Pmt -Check	01/12/2016	6992	Community Trust Ba...	60100584401...	232 · Accounts...		1,475.26	6,680.87
Bill Pmt -Check	01/12/2016	6993	Community Trust Ba...	60100584401...	232 · Accounts...		13,277.26	-6,596.39

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Type	Date	Num	Name	Memo	Split	Debit	Credit	Balance
Bill Pmt -Check	01/12/2016	6994	Community Trust Ba...	60100618081...	232 · Accounts...		587.29	-7,183.68
Check	01/12/2016	DB CD	Food City		-SPLIT-		30.92	-7,214.60
Check	01/12/2016	DB CD	LIZZIE BS CAFE		-SPLIT-		31.50	-7,246.10
Check	01/12/2016	DB CD	USPS		-SPLIT-		225.00	-7,471.10
Deposit	01/12/2016			Deposit	142 · Custome...	16,484.02		9,012.92
Deposit	01/12/2016	CC/PY		Deposit	142 · Custome...	570.61		9,583.53
Check	01/12/2016	6990	U S Postal Service		909 · Inform & ...		733.35	8,850.18
Bill Pmt -Check	01/13/2016	6995	Columbia Gas of Ke...	12-15 MLG	232 · Accounts...		2,037.78	6,812.40
Bill Pmt -Check	01/13/2016	6996	East Kentucky Auto ...	#19071	232 · Accounts...		909.00	5,903.40
Bill Pmt -Check	01/13/2016	6997	Miller Supply Inc	#7027603	232 · Accounts...		596.26	5,307.14
Bill Pmt -Check	01/13/2016	6998	Drains Unlimited, Inc.	Inv# 30629	232 · Accounts...		5,000.00	307.14
Bill Pmt -Check	01/13/2016	6999	Industrial Training S...	# 31621	232 · Accounts...		125.00	182.14
Bill Pmt -Check	01/13/2016	7000	Bocook Engineering ...	#2300438	232 · Accounts...		7.00	175.14
Bill Pmt -Check	01/13/2016	7001	KY CRYSTAL WAT...	002207	232 · Accounts...		46.35	128.79
Check	01/13/2016	7002	SHELBY HALL	DEP REF #10...	-SPLIT-		150.75	-21.96
Check	01/13/2016	7003	JUDY SKEENS	DEP REF # 1...	-SPLIT-		179.22	-201.18
Bill Pmt -Check	01/13/2016	7004	T.A.S	#123568611,1...	232 · Accounts...		437.40	-638.58
Bill Pmt -Check	01/13/2016	7005	CASELLE	#70512 FEB ...	232 · Accounts...		649.00	-1,287.58
Bill Pmt -Check	01/13/2016	7006	Utility Sales & Servi...	IN00015312	232 · Accounts...		5,052.20	-6,339.78
Bill Pmt -Check	01/13/2016	7007	DNI Corp Inc	#64079	232 · Accounts...		919.98	-7,259.76
Deposit	01/14/2016			Deposit	405.1 · Manag...	40,000.00		32,740.24
Deposit	01/14/2016			Deposit	142 · Custome...	13,988.84		46,729.08
Check	01/14/2016	7008	Mann Toyota	Down Payme...	392.13 · 2016 ...		6,000.00	40,729.08
Check	01/14/2016	DB CD	Kelseys on Main		-SPLIT-		35.00	40,694.08
Check	01/14/2016	DB CD	Pig In A Poke		-SPLIT-		39.00	40,655.08
Deposit	01/14/2016	CC/PY		Deposit	-SPLIT-	1,369.76		42,024.84
Check	01/14/2016	DB CD	THE BLUE RAVEN		-SPLIT-		89.00	41,935.84
Deposit	01/14/2016			Deposit	-SPLIT-	4,000.00		45,935.84
Bill Pmt -Check	01/14/2016	7009	Community Trust Ba...	60300248851 ...	232 · Accounts...		614.22	45,321.62
Bill Pmt -Check	01/14/2016	7010	Magnum Drilling of ...	12-15	232 · Accounts...		4,200.00	41,121.62
Bill Pmt -Check	01/14/2016	7011	United Systems & S...	#56865	232 · Accounts...		4,886.60	36,235.02
Check	01/14/2016	DEP ...	DEBIT ADJUSTMENT		142 · Custome...		70.45	36,164.57
Deposit	01/15/2016			Deposit	142 · Custome...	18,869.21		55,033.78
Deposit	01/15/2016	ACH T...		Deposit	142 · Custome...	9,100.00		64,133.78
Check	01/15/2016	DB CD	Hardee		-SPLIT-		11.43	64,122.35
Check	01/15/2016	DB CD	SE 201 JACKSON		-SPLIT-		20.00	64,102.35
Check	01/15/2016	DB CD	Speedway Superam...		-SPLIT-		20.05	64,082.30
Deposit	01/15/2016	CC/PY		Deposit	142 · Custome...	1,226.70		65,309.00
Bill Pmt -Check	01/15/2016	7012	John N. Hughes, PSC		232 · Accounts...		8,000.00	57,309.00
Bill Pmt -Check	01/15/2016	7013	Anthem Blue Cross ...	GROUP # A5...	232 · Accounts...		10,047.96	47,261.04
Bill Pmt -Check	01/15/2016	7014	Utility Sales & Servi...		232 · Accounts...		848.24	46,412.80
Bill Pmt -Check	01/15/2016	7015	Columbia Gas of Ke...	12-15 PG	232 · Accounts...		2,335.47	44,077.33
Bill Pmt -Check	01/15/2016	7016	Community Trust Ba...	60100618146...	232 · Accounts...		1,883.00	42,194.33
Bill Pmt -Check	01/15/2016	7017	EQT Energy, LLC	11-15	232 · Accounts...		22,238.09	19,956.24
Bill Pmt -Check	01/15/2016	7018	Fast Change Lube &...		232 · Accounts...		211.16	19,745.08
Bill Pmt -Check	01/15/2016	2486	Industrial Gas Servi...		232 · Accounts...		8,125.00	11,620.08
Check	01/15/2016	7019	MARY MUSIC		-SPLIT-		50.00	11,570.08
Check	01/15/2016	DEP ...	DEBIT ADJUSTMENT		142 · Custome...		147.32	11,422.76
Check	01/16/2016	DB CD	National Car Rental		-SPLIT-		423.91	10,998.85

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Type	Date	Num	Name	Memo	Split	Debit	Credit	Balance
Check	01/17/2016	DB CD	Breathitt County Fa...		880.1 · DOT P...		50.00	10,948.85
Check	01/17/2016	DB CD	Breathitt County Fa...		880.1 · DOT P...		50.00	10,898.85
Check	01/17/2016	DB CD	Shell Oil		-SPLIT-		22.57	10,876.28
Check	01/17/2016	DB CD	AMERICAN AIRLINE		-SPLIT-		50.00	10,826.28
Check	01/17/2016	DB CD	ADOBE *EXPORTP...		-SPLIT-		23.88	10,802.40
Deposit	01/17/2016			Deposit	142 · Custome...	19,679.18		30,481.58
Deposit	01/18/2016			Deposit	405.1 · Manag...	26,000.00		56,481.58
Bill Pmt -Check	01/18/2016	7020	Jefferson Gas, LLC	12-15	232 · Accounts...		36,801.84	19,679.74
Bill Pmt -Check	01/18/2016	7021	Chris Waugh, Floyd ...	Registration r...	232 · Accounts...		90.81	19,588.93
Check	01/18/2016	EPAY	KY DEPT OF REVE...	12-15 UTILIT...	242 · Utility Ta...		4,551.09	15,037.84
Check	01/18/2016	EPAY	KY DEPT OF REVE...	12-15 SALES ...	241 · Sales Ta...		2,189.11	12,848.73
Deposit	01/18/2016			Deposit	142 · Custome...	14,164.43		27,013.16
Deposit	01/19/2016	CC/PY		Deposit	142 · Custome...	106.45		27,119.61
Deposit	01/19/2016	CC/PY		Deposit	142 · Custome...	1,631.19		28,750.80
Deposit	01/19/2016	CC/PY		Deposit	142 · Custome...	118.62		28,869.42
Deposit	01/19/2016	CC/PY		Deposit	-SPLIT-	5,111.50		33,980.92
Deposit	01/20/2016	DEP ...		Deposit	142 · Custome...	92.06		34,072.98
Bill Pmt -Check	01/20/2016	ACH	Big Sandy Recc		232 · Accounts...		302.28	33,770.70
Check	01/20/2016	ACH	AFLAC INSURANCE		924.7 · Insuran...		483.40	33,287.30
Deposit	01/20/2016			Deposit	142 · Custome...	7,390.67		40,677.97
Deposit	01/20/2016	CC/PY		Deposit	142 · Custome...	731.01		41,408.98
Transfer	01/20/2016			Funds Transfer	131.3 · Comm ...		27,600.00	13,808.98
Bill Pmt -Check	01/20/2016	ACH DB	LOAN PROCESSIN...	ADDITIONAL ...	232 · Accounts...		156.00	13,652.98
Deposit	01/21/2016			Deposit	142 · Custome...	678.69		14,331.67
Deposit	01/21/2016	CC/PY		Deposit	142 · Custome...	1,125.09		15,456.76
Check	01/21/2016	DB CD	Wal Mart		-SPLIT-		54.70	15,402.06
Check	01/21/2016	DB CD	Lowe's		-SPLIT-		210.94	15,191.12
Bill Pmt -Check	01/21/2016	7022	Kentucky Power	035-050-309-...	232 · Accounts...		129.82	15,061.30
Deposit	01/21/2016	ACH T...		Deposit	142 · Custome...	19,300.00		34,361.30
Bill Pmt -Check	01/21/2016	7023	Cumberland Valley ...	12-15	232 · Accounts...		37,972.80	-3,611.50
Deposit	01/21/2016			Deposit	142 · Custome...	0.03		-3,611.47
Check	01/21/2016	DB CD	Amazon.com		-SPLIT-		69.97	-3,681.44
Check	01/21/2016	ACH	wyoming.com		-SPLIT-		30.00	-3,711.44
Check	01/22/2016	ACH	Eagle Research Co...		-SPLIT-		62.86	-3,774.30
Check	01/22/2016	DB CD	American Hose & Mi...		-SPLIT-		99.03	-3,873.33
Deposit	01/22/2016	CC/PY		Deposit	142 · Custome...	1,322.69		-2,550.64
Deposit	01/25/2016			Deposit	142 · Custome...	8,114.27		5,563.63
Bill Pmt -Check	01/25/2016	7024	Speedway Superam...	1001229655	232 · Accounts...		2,817.50	2,746.13
Bill Pmt -Check	01/25/2016	7025	Pinpoint Systems, Inc.		232 · Accounts...		4,620.00	-1,873.87
Deposit	01/25/2016			Deposit	142 · Custome...	26,735.17		24,861.30
Deposit	01/25/2016			Deposit	405.1 · Manag...	6,000.00		30,861.30
Deposit	01/26/2016	CC/PY		Deposit	142 · Custome...	1,009.35		31,870.65
Deposit	01/26/2016	CC/PY		Deposit	142 · Custome...	97.15		31,967.80
Deposit	01/26/2016	CC/PY		Deposit	142 · Custome...	223.53		32,191.33
Deposit	01/26/2016	CC/PY		Deposit	142 · Custome...	254.69		32,446.02
Check	01/26/2016	DEP ...	DEBIT ADJUSTMENT		142 · Custome...		37.91	32,408.11
Check	01/26/2016	ACH	Western Commerce...		-SPLIT-		847.96	31,560.15
Bill Pmt -Check	01/26/2016	7026	John Gray Energy	12-15	232 · Accounts...		1,195.84	30,364.31
Bill Pmt -Check	01/26/2016	7027	Community Trust Ba...	60100533313...	232 · Accounts...		16,889.17	13,475.14

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Type	Date	Num	Name	Memo	Split	Debit	Credit	Balance
Bill Pmt -Check	01/26/2016	7028	VERIZON WIRELESS	#9758926322	232 · Accounts...		100.58	13,374.56
Deposit	01/27/2016	CC/PY		Deposit	-SPLIT-	1,536.37		14,910.93
Check	01/27/2016	DB CD	Amazon.com		-SPLIT-		35.16	14,875.77
Check	01/27/2016	DEP ...	DEBIT ADJUSTMENT		142 · Custome...		42.42	14,833.35
Check	01/28/2016	ACH	Branham, Sallye		-SPLIT-		1,800.00	13,033.35
Check	01/28/2016	DB CD	Amazon.com		-SPLIT-		35.16	12,998.19
Check	01/28/2016	DB CD	Amazon.com		-SPLIT-		35.16	12,963.03
Check	01/28/2016	DB CD	Amazon.com		-SPLIT-		35.16	12,927.87
Deposit	01/28/2016			Deposit	142 · Custome...	13,639.60		26,567.47
Deposit	01/28/2016			Deposit	142 · Custome...	1,433.13		28,000.60
Deposit	01/28/2016	CC/PY		Deposit	142 · Custome...	459.32		28,459.92
Bill Pmt -Check	01/28/2016	7029	Kentucky Undergrou...	200627649	232 · Accounts...		73.60	28,386.32
Bill Pmt -Check	01/28/2016	7030	Purchase Power	80009000012...	232 · Accounts...		338.77	28,047.55
Bill Pmt -Check	01/28/2016	7031	Utility Sales & Servi...		232 · Accounts...		3,582.65	24,464.90
Check	01/29/2016	DB CD	Big Sandy Two Way...		-SPLIT-		20.00	24,444.90
Deposit	01/29/2016	CC/PY		Deposit	142 · Custome...	1,450.61		25,895.51
Deposit	01/29/2016	ACH T...		Deposit	142 · Custome...	7,000.00		32,895.51
Check	01/29/2016	7032	Royse, Betty	Reimburseme...	-SPLIT-		13.77	32,881.74
Check	01/29/2016	7033	Omalee Christy	Travel to KFG...	-SPLIT-		142.74	32,739.00
Check	01/29/2016	7034	Deborah Brunet	Travel to KFG...	-SPLIT-		175.50	32,563.50
Bill Pmt -Check	01/29/2016	7035	Kentucky Meter Ser...	Inv#889	232 · Accounts...		125.00	32,438.50
Check	01/29/2016	7036	Citizens Bank of Jac...	Initial deposit ...	131.8 · Citizen...		3,200.00	29,238.50
Bill Pmt -Check	01/29/2016	7037	Community Trust Ba...	60300249233...	232 · Accounts...		610.30	28,628.20
Bill Pmt -Check	01/29/2016	7038	Community Trust Ba...	60300268609...	232 · Accounts...		364.73	28,263.47
Bill Pmt -Check	01/29/2016	7039	Woodrow and Linda ...	Feb-16 Office ...	232 · Accounts...		1,200.00	27,063.47
Bill Pmt -Check	01/29/2016	7040	Adams Used Auto P...		232 · Accounts...		312.00	26,751.47
Bill Pmt -Check	01/29/2016	7041	KY STATE TREASU...	PUBLIC SER...	232 · Accounts...		13,360.09	13,391.38
Deposit	01/29/2016			Deposit	142 · Custome...	10,898.92		24,290.30
Bill Pmt -Check	01/29/2016	7044	Holbrook Implement...	Inv# 47131	232 · Accounts...		50.39	24,239.91
Bill Pmt -Check	01/29/2016	7045	Jackson Electric & P...	VOID: Inv# 15...	232 · Accounts...	0.00		24,239.91
Bill Pmt -Check	01/29/2016	7046	RICOH USA, INC	Inv# 20818456	232 · Accounts...		298.47	23,941.44
Bill Pmt -Check	01/29/2016	7047	Webb Medical Grou...	#1578Z43368	232 · Accounts...		100.00	23,841.44
Bill Pmt -Check	01/29/2016	7048	Kentucky Undergrou...	Inv# 200627733	232 · Accounts...		88.00	23,753.44
Bill Pmt -Check	01/29/2016	7049	Samuel T Alcus	12-15	232 · Accounts...		83.70	23,669.74
Check	01/29/2016	7050	MARY MUSIC		-SPLIT-		50.00	23,619.74
Check	01/29/2016	7042	FLOYD CO CIRCUI...		-SPLIT-		24.00	23,595.74
Check	01/30/2016	DB CD	Amazon.com		-SPLIT-		154.84	23,440.90
Check	01/30/2016	DB CD	Amazon.com		-SPLIT-		15.24	23,425.66
Check	01/30/2016	DB CD	Amazon.com		-SPLIT-		26.04	23,399.62
Check	01/30/2016	DB CD	Amazon.com		-SPLIT-		275.24	23,124.38
Deposit	01/30/2016			Deposit	142 · Custome...	8,702.48		31,826.86
Check	01/31/2016	AW	BANK CHARGE		921.3 · Bank S...		245.10	31,581.76
Check	02/01/2016	DB CD	Tri County Auto & Tr...		-SPLIT-		97.52	31,484.24
Deposit	02/01/2016	CC/PY		Deposit	-SPLIT-	970.09		32,454.33
Bill Pmt -Check	02/01/2016	7051	Community Trust Ba...	60100623385...	232 · Accounts...		11,861.90	20,592.43
Bill Pmt -Check	02/01/2016	7052	Action Petroleum Co.	#115341	232 · Accounts...		80.93	20,511.50
Bill Pmt -Check	02/01/2016	7053	Miller Supply Inc	#7027727	232 · Accounts...		16.22	20,495.28
Check	02/01/2016	7054	ABCO SECURITY	INV # 16012	-SPLIT-		240.00	20,255.28
Bill Pmt -Check	02/01/2016	7055	D W Gas Meter Test...	INV # 402	232 · Accounts...		870.58	19,384.70

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**Kentucky Frontier Gas, LLC**  
**General Ledger**  
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Type	Date	Num	Name	Memo	Split	Debit	Credit	Balance
Check	02/01/2016	7056	BOBBY JOE CASTLE	REFUND OF ...	142 · Custome...		25.36	19,359.34
Bill Pmt -Check	02/01/2016	7057	Pipeline Solutions Inc	02-15 Tavel E...	232 · Accounts...		229.75	19,129.59
Bill Pmt -Check	02/01/2016	2488	Budget Conferencing		232 · Accounts...		147.86	18,981.73
Bill Pmt -Check	02/01/2016	2487	Federal Express		232 · Accounts...		39.17	18,942.56
Deposit	02/02/2016			Deposit	142 · Custome...	13,550.65		32,493.21
Bill Pmt -Check	02/02/2016	ACH	Birch Communications		232 · Accounts...		492.23	32,000.98
Check	02/02/2016	DB CD	Lowe's	MAILBOX & ...	-SPLIT-		152.12	31,848.86
Deposit	02/02/2016	CC/PY		Deposit	142 · Custome...	783.33		32,632.19
Deposit	02/02/2016	CC/PY		Deposit	142 · Custome...	277.61		32,909.80
Deposit	02/02/2016	CC/PY		Deposit	142 · Custome...	1,313.03		34,222.83
Bill Pmt -Check	02/02/2016	7058	AT&T		232 · Accounts...		223.29	33,999.54
Bill Pmt -Check	02/02/2016	7059	CARQUEST AUTO ...	CUST NO. 24...	232 · Accounts...		94.39	33,905.15
Bill Pmt -Check	02/02/2016	7060	EASTERN TELEPH...		232 · Accounts...		529.50	33,375.65
Bill Pmt -Check	02/02/2016	7061	State Wide Press		232 · Accounts...		185.50	33,190.15
Bill Pmt -Check	02/02/2016	7062	Waste Connections	INV#3258931...	232 · Accounts...		85.53	33,104.62
Bill Pmt -Check	02/02/2016	7063	Drains Unlimited, Inc.	Inv# 30629	232 · Accounts...		6,000.00	27,104.62
Bill Pmt -Check	02/02/2016	7064	Industrial Training S...	#31719	232 · Accounts...		500.00	26,604.62
Bill Pmt -Check	02/02/2016	7065	Pinpoint Systems, Inc.		232 · Accounts...		1,462.80	25,141.82
Deposit	02/03/2016			Deposit	142 · Custome...	2,280.16		27,421.98
Check	02/03/2016	ACH	Paymentech fee		-SPLIT-		404.93	27,017.05
Deposit	02/03/2016	CC/PY		Deposit	-SPLIT-	4,394.38		31,411.43
Check	02/03/2016	7066	LRETHA KEATON	DEP REF #3....	-SPLIT-		115.60	31,295.83
Bill Pmt -Check	02/03/2016	7067	EASTERN TELEPH...	#6312	232 · Accounts...		417.99	30,877.84
Bill Pmt -Check	02/03/2016	7068	Jackson Municipal ...	01-00001138-...	232 · Accounts...		38.68	30,839.16
Bill Pmt -Check	02/03/2016	7069	Layne's ACE HARD...	866000	232 · Accounts...		412.11	30,427.05
Bill Pmt -Check	02/03/2016	7070	Action Petroleum Co.		232 · Accounts...		80.93	30,346.12
Check	02/03/2016	7071	STANLEY FARLER	DEP REF # 1....	-SPLIT-		55.46	30,290.66
Bill Pmt -Check	02/03/2016	7072	Jefferson Gas, LLC	VOID: 12-15 ...	232 · Accounts...	0.00		30,290.66
Bill Pmt -Check	02/03/2016	7073	Jefferson Gas, LLC	12-15 Public ...	232 · Accounts...		26,356.57	3,934.09
Transfer	02/03/2016			Funds Transfer	131.7 · CTB S...	30,000.00		33,934.09
Transfer	02/03/2016			Funds Transfer	131.3 · Comm ...		28,000.00	5,934.09
Check	02/03/2016	DB CD	Amazon.com		-SPLIT-		40.24	5,893.85
Check	02/03/2016	7043	Floyd Co Clerk	CDL Permit C...	-SPLIT-		61.00	5,832.85
Deposit	02/04/2016			Deposit	142 · Custome...	8,164.53		13,997.38
Deposit	02/04/2016	CC/PY		Deposit	142 · Custome...	1,562.20		15,559.58
Check	02/04/2016	7074	MICHELLE WADE	Travel to Jack...	-SPLIT-		42.90	15,516.68
Bill Pmt -Check	02/04/2016	7075	Quality Natural Gas ...	11-15 FSM	232 · Accounts...		12,008.30	3,508.38
Bill Pmt -Check	02/04/2016	2489	Industrial Gas Servi...		232 · Accounts...		8,311.25	-4,802.87
Bill Pmt -Check	02/05/2016	ACH	Appalachian Wireless	00200611207	232 · Accounts...		1,528.23	-6,331.10
Check	02/05/2016	ACH	Xpress Bill Pay		-SPLIT-		431.00	-6,762.10
Check	02/05/2016	DB CD	Amazon.com		-SPLIT-		12.95	-6,775.05
Check	02/05/2016	DB CD	INKPOINTS.COM		-SPLIT-		80.32	-6,855.37
Deposit	02/05/2016	CC/PY		Deposit	-SPLIT-	3,428.31		-3,427.06
Deposit	02/05/2016			Deposit	142 · Custome...	9,985.08		6,558.02
Bill Pmt -Check	02/05/2016	7076	HiTech Signs & Gra...		232 · Accounts...		974.14	5,583.88
Bill Pmt -Check	02/05/2016	7077	Miller Supply Inc		232 · Accounts...		41.60	5,542.28
Bill Pmt -Check	02/05/2016	7078	Spirit Energy	01-16	232 · Accounts...		2,092.36	3,449.92
Deposit	02/05/2016	ACH T...		Deposit	142 · Custome...	13,000.00		16,449.92
Bill Pmt -Check	02/05/2016	7079	John N. Hughes, PSC		232 · Accounts...		6,000.00	10,449.92

**Kentucky Frontier Gas, LLC**  
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Type	Date	Num	Name	Memo	Split	Debit	Credit	Balance
Bill Pmt -Check	02/05/2016	7080	CASELLE	#70576	232 · Accounts...		2,000.00	8,449.92
Check	02/05/2016	7081	KASEY L TACKETT	VOID: DEP R...	-SPLIT-	0.00		8,449.92
Check	02/05/2016	7082	ABORDO MELECIO...	DEP REF #6....	-SPLIT-		67.22	8,382.70
Bill Pmt -Check	02/05/2016	7083	Chris Waugh, Floyd ...		232 · Accounts...		100.10	8,282.60
Bill Pmt -Check	02/05/2016	7084	Mann Toyota	Cust No. 26253	232 · Accounts...		4.00	8,278.60
Deposit	02/05/2016			Deposit	142 · Custome...	18,319.70		26,598.30
Bill Pmt -Check	02/08/2016	7085	D L R	2014 Transpo...	232 · Accounts...		6,000.00	20,598.30
Check	02/08/2016	7086	Heather Cantrell	cleaning on 0...	-SPLIT-		50.00	20,548.30
Bill Pmt -Check	02/08/2016	7087	Slone Energy, LLC		232 · Accounts...		4,905.00	15,643.30
Check	02/08/2016	DB CD	ITRON EVENT	Training event...	376.0 · Itrons		1,120.00	14,523.30
Deposit	02/08/2016	CC/PY		Deposit	-SPLIT-	3,224.74		17,748.04
Deposit	02/09/2016			Deposit	142 · Custome...	1,043.53		18,791.57
Deposit	02/09/2016			Deposit	142 · Custome...	56,588.43		75,380.00
Deposit	02/09/2016	CC/PY		Deposit	142 · Custome...	3,817.53		79,197.53
Deposit	02/09/2016	CC/PY		Deposit	142 · Custome...	487.48		79,685.01
Deposit	02/09/2016	CC/PY		Deposit	142 · Custome...	251.62		79,936.63
Bill Pmt -Check	02/09/2016	7088	CASELLE	71198	232 · Accounts...		699.00	79,237.63
Bill Pmt -Check	02/09/2016	7089	Community Trust Ba...	60100584401...	232 · Accounts...		13,277.26	65,960.37
Bill Pmt -Check	02/09/2016	7090	KEMI	#2079554	232 · Accounts...		1,069.90	64,890.47
Bill Pmt -Check	02/09/2016	7091	R L Laughlin & Co Inc	1600470-IN	232 · Accounts...		26.25	64,864.22
Bill Pmt -Check	02/09/2016	7092	Community Trust Ba...	60100584401...	232 · Accounts...		1,475.26	63,388.96
Bill Pmt -Check	02/09/2016	7093	D W Gas Meter Test...	#404	232 · Accounts...		434.52	62,954.44
Bill Pmt -Check	02/09/2016	7094	Adams Used Auto P...		232 · Accounts...		312.00	62,642.44
Bill Pmt -Check	02/09/2016	7095	Columbia Gas of Ke...	01-16 MLG	232 · Accounts...		4,300.79	58,341.65
Bill Pmt -Check	02/09/2016	7096	Community Trust Ba...	60100618081...	232 · Accounts...		587.29	57,754.36
Bill Pmt -Check	02/09/2016	7097	EASTERN TELEPH...	#6378	232 · Accounts...		265.00	57,489.36
Bill Pmt -Check	02/09/2016	7098	Hays, Maggard & H...	Inv# 22737	232 · Accounts...		80.00	57,409.36
Bill Pmt -Check	02/09/2016	7099	Consolidated Pipe &...		232 · Accounts...		819.72	56,589.64
Bill Pmt -Check	02/09/2016	7100	Itron	#403293	232 · Accounts...		210.98	56,378.66
Bill Pmt -Check	02/09/2016	7101	First Bankcard	44182292810...	232 · Accounts...		4,760.80	51,617.86
Bill Pmt -Check	02/09/2016	7102	Community Trust Ba...	60300248851 ...	232 · Accounts...		614.22	51,003.64
Deposit	02/09/2016			Deposit	142 · Custome...	1,129.87		52,133.51
Deposit	02/09/2016			Deposit	405.1 · Manag...	10,835.29		62,968.80
Deposit	02/10/2016	CC/PY		Deposit	142 · Custome...	1,389.77		64,358.57
Bill Pmt -Check	02/10/2016	7103	Extreme Excavation ...	#1062 capped...	232 · Accounts...		985.00	63,373.57
Deposit	02/10/2016			Deposit	405.1 · Manag...	19,000.00		82,373.57
Bill Pmt -Check	02/10/2016	7104	Columbia Gas of Ke...	01-16 PG	232 · Accounts...		5,676.56	76,697.01
Bill Pmt -Check	02/10/2016	7105	Slone Energy, LLC		232 · Accounts...		6,070.63	70,626.38
Deposit	02/11/2016			Deposit	142 · Custome...	14,669.79		85,296.17
Bill Pmt -Check	02/11/2016	ACH	Travelers		232 · Accounts...		5,008.16	80,288.01
Bill Pmt -Check	02/11/2016	ACH	Prestonsburg City's ...	102-21600-00	232 · Accounts...		23.54	80,264.47
Bill Pmt -Check	02/11/2016	DB CD	CAUDILL SEED		232 · Accounts...		60.95	80,203.52
Deposit	02/11/2016	CC/PY		Deposit	-SPLIT-	894.27		81,097.79
Bill Pmt -Check	02/11/2016	7106	John W White	Reimb for trail...	232 · Accounts...		61.99	81,035.80
Bill Pmt -Check	02/11/2016	7107	KLC Enterprises	11-15	232 · Accounts...		2,604.15	78,431.65
Bill Pmt -Check	02/11/2016	7108	Nytis Exploration Co...		232 · Accounts...		8,002.28	70,429.37
Bill Pmt -Check	02/11/2016	7109	Magnum Drilling of ...	01-16	232 · Accounts...		7,318.50	63,110.87
Bill Pmt -Check	02/11/2016	7110	KY STATE TREASU...	PUBLIC SER...	232 · Accounts...		6,863.19	56,247.68
Deposit	02/12/2016			Deposit	142 · Custome...	13,510.33		69,758.01

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Accrual Basis

**Kentucky Frontier Gas, LLC**  
**General Ledger**  
**As of December 31, 2016**

Type	Date	Num	Name	Memo	Split	Debit	Credit	Balance
Deposit	02/12/2016	CC/PY		Deposit	-SPLIT-	1,879.74		71,637.75
Bill Pmt -Check	02/12/2016	7111	Anthem Blue Cross ...	VOID: INV# 0...	232 · Accounts...	0.00		71,637.75
Deposit	02/12/2016	ACH T...		Deposit	142 · Custome...	13,200.00		84,837.75
Bill Pmt -Check	02/12/2016	7112	Samuel T Alcus	01-16	232 · Accounts...		161.20	84,676.55
Bill Pmt -Check	02/12/2016	7113	Kentucky Chamber ...	Inv# 7181912...	232 · Accounts...		495.00	84,181.55
Bill Pmt -Check	02/12/2016	7114	Utility Sales & Servi...	IN00015686	232 · Accounts...		4,966.27	79,215.28
Bill Pmt -Check	02/12/2016	7115	Community Trust Ba...	60100620990...	232 · Accounts...		425.00	78,790.28
Check	02/12/2016	7116	AVIZION GLASS	WINDSHIELD...	-SPLIT-		199.51	78,590.77
Bill Pmt -Check	02/12/2016	7117	KY CRYSTAL WAT...	002207	232 · Accounts...		38.60	78,552.17
Check	02/12/2016	DEP ...	Deposit Correction		142 · Custome...		534.12	78,018.05
Deposit	02/12/2016	CC/PY		Deposit	-SPLIT-	1,830.22		79,848.27
Deposit	02/12/2016	CC/PY		Deposit	142 · Custome...	3,311.93		83,160.20
Deposit	02/12/2016	CC/PY		Deposit	142 · Custome...	66.84		83,227.04
Deposit	02/12/2016	CC/PY		Deposit	142 · Custome...	622.64		83,849.68
Bill Pmt -Check	02/16/2016	7118	Slone Energy, LLC		232 · Accounts...		1,274.40	82,575.28
Deposit	02/16/2016			Deposit	142 · Custome...	19,138.96		101,714.24
Bill Pmt -Check	02/16/2016	7119	PINEDALE NATUR...	Inv# 160229 ...	232 · Accounts...		751.24	100,963.00
Bill Pmt -Check	02/16/2016	7120	P & J TRAILER SAL...	Parts for traile...	232 · Accounts...		45.92	100,917.08
Bill Pmt -Check	02/16/2016	7121	AT&T	ACCT# 15011...	232 · Accounts...		213.28	100,703.80
Bill Pmt -Check	02/16/2016	7122	D W Gas Meter Test...	#408	232 · Accounts...		172.50	100,531.30
Bill Pmt -Check	02/16/2016	7123	Miller Supply Inc	#7027832	232 · Accounts...		71.87	100,459.43
Bill Pmt -Check	02/16/2016	7124	Pinpoint Systems, Inc.	Inv# 6683	232 · Accounts...		1,730.00	98,729.43
Deposit	02/17/2016			Deposit	142 · Custome...	25,463.76		124,193.19
Check	02/17/2016	DB CD	Air Systems LLC	GENERATOR...	-SPLIT-		203.92	123,989.27
Check	02/17/2016	ACH	AFLAC INSURANCE		924.7 · Insuran...		1,253.56	122,735.71
Deposit	02/17/2016	CC/PY		Deposit	142 · Custome...	2,016.94		124,752.65
Bill Pmt -Check	02/17/2016	7125	Cumberland Valley ...	01-16	232 · Accounts...		44,925.66	79,826.99
Bill Pmt -Check	02/17/2016	7126	D W Gas Meter Test...	#409	232 · Accounts...		47.70	79,779.29
Bill Pmt -Check	02/17/2016	7127	Community Trust Ba...	60100618146...	232 · Accounts...		1,883.00	77,896.29
Bill Pmt -Check	02/17/2016	7128	Speedway Superam...	1001229655	232 · Accounts...		3,610.41	74,285.88
Bill Pmt -Check	02/17/2016	7129	Chris Waugh, Floyd ...		232 · Accounts...		1,345.22	72,940.66
Bill Pmt -Check	02/17/2016	7130	EASTERN TELEPH...		232 · Accounts...		3,358.68	69,581.98
Bill Pmt -Check	02/17/2016	7131	SOUTHEAST KY C...	#7707 ANNU...	232 · Accounts...		299.00	69,282.98
Bill Pmt -Check	02/17/2016	7132	Office Depot	#6011169008...	232 · Accounts...		253.14	69,029.84
Deposit	02/17/2016			Deposit	490 · Other Inc...	339.98		69,369.82
Transfer	02/17/2016			Funds Transfer	131.3 · Comm ...		28,000.00	41,369.82
Deposit	02/18/2016	CC/PY		Deposit	142 · Custome...	3,326.54		44,696.36
Deposit	02/18/2016			Deposit	142 · Custome...	1,929.99		46,626.35
Deposit	02/18/2016			Deposit	405.1 · Manag...	38,000.00		84,626.35
Bill Pmt -Check	02/18/2016	7133	Jefferson Gas, LLC	01-16 Gas Pu...	232 · Accounts...		65,617.44	19,008.91
Bill Pmt -Check	02/18/2016	2490	NMB Associates Inc		232 · Accounts...		7,375.00	11,633.91
Check	02/19/2016	7135	CHRIS HALL	DEP REF FO...	-SPLIT-		200.18	11,433.73
Check	02/19/2016	7134	W LL PORTER	PART FOR AI...	-SPLIT-		45.00	11,388.73
Deposit	02/19/2016	CC/PY		Deposit	142 · Custome...	3,603.21		14,991.94
Deposit	02/19/2016			Deposit	142 · Custome...	4,584.68		19,576.62
Bill Pmt -Check	02/19/2016	7136	R L Laughlin & Co Inc	01-16	232 · Accounts...		26.25	19,550.37
Bill Pmt -Check	02/19/2016	7137	TIRE WORKS	Inv's dated 2-...	232 · Accounts...		231.90	19,318.47
Deposit	02/19/2016			Deposit	142 · Custome...	3,463.54		22,782.01
Bill Pmt -Check	02/19/2016	7138	EQT Energy, LLC	12-15	232 · Accounts...		28,074.14	-5,292.13

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Accrual Basis

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

Type	Date	Num	Name	Memo	Split	Debit	Credit	Balance
Check	02/19/2016	7139	SHANNON MOORE	DEP REF FO...	-SPLIT-		115.01	-5,407.14
Check	02/19/2016	AW	BANK CHARGE		921.3 · Bank S...		3.00	-5,410.14
Check	02/19/2016	AW	BANK CHARGE		921.3 · Bank S...		3.00	-5,413.14
Check	02/19/2016	NSF	NSF AARON HUMP...		142 · Custome...		72.42	-5,485.56
Check	02/19/2016	NSF	NSF JAMAR PROP...		142 · Custome...		143.85	-5,629.41
Deposit	02/19/2016	CC/PY		Deposit	142 · Custome...	2,507.78		-3,121.63
Transfer	02/19/2016	102		Funds Transfer	131.8 · Citizen...	30,000.00		26,878.37
Bill Pmt -Check	02/22/2016	ACH	Big Sandy Recc		232 · Accounts...		317.30	26,561.07
Check	02/22/2016	DB CD	Amazon.com		-SPLIT-		26.17	26,534.90
Check	02/22/2016	DB CD	Amazon.com		-SPLIT-		26.17	26,508.73
Check	02/22/2016	DB CD	Advance Auto Parts		-SPLIT-		30.73	26,478.00
Check	02/22/2016	DB CD	Eagle Research Co...		-SPLIT-		62.86	26,415.14
Check	02/22/2016	DB CD	Amazon.com		-SPLIT-		25.96	26,389.18
Bill Pmt -Check	02/22/2016	7140	Heather Cantrell		232 · Accounts...		50.00	26,339.18
Bill Pmt -Check	02/22/2016	7141	MARY MUSIC		232 · Accounts...		50.00	26,289.18
Bill Pmt -Check	02/22/2016	7142	Tony Watts, Breathit...		232 · Accounts...		264.30	26,024.88
Check	02/22/2016	7145	TONDA MOLLETTE	DEP REF#3.9...	-SPLIT-		65.02	25,959.86
Deposit	02/22/2016	ACH T...		Deposit	142 · Custome...	24,700.00		50,659.86
Check	02/22/2016	EPAY	KY DEPT OF REVE...	UTILITY TAX ...	242 · Utility Ta...		12,694.03	37,965.83
Check	02/22/2016	EPAY	KY DEPT OF REVE...	SALES TAX F...	241 · Sales Ta...		4,909.42	33,056.41
Deposit	02/23/2016	CC/PY		Deposit	142 · Custome...	193.94		33,250.35
Deposit	02/23/2016	CC/PY		Deposit	142 · Custome...	307.62		33,557.97
Deposit	02/23/2016	CC/PY		Deposit	142 · Custome...	5,133.34		38,691.31
Deposit	02/23/2016			Deposit	142 · Custome...	20,828.61		59,519.92
Bill Pmt -Check	02/23/2016	7146	Fast Change Lube &...		232 · Accounts...		271.52	59,248.40
Bill Pmt -Check	02/23/2016	7147	Kentucky Power	035-050-309-...	232 · Accounts...		146.30	59,102.10
Bill Pmt -Check	02/23/2016	7148	Miller Supply Inc	#7027871	232 · Accounts...		17.38	59,084.72
Bill Pmt -Check	02/23/2016	7150	GARRETT WARD	DEP REF# 2....	232 · Accounts...		115.12	58,969.60
Check	02/23/2016	7149	VOID	VOID:	930.2 · Miscell...	0.00		58,969.60
Bill Pmt -Check	02/23/2016	7151	RICOH USA, INC	20944809	232 · Accounts...		298.47	58,671.13
Bill Pmt -Check	02/23/2016	7152	DNI Corp Inc		232 · Accounts...		1,511.95	57,159.18
Bill Pmt -Check	02/23/2016	7153	D L R	Transportatio...	232 · Accounts...		8,231.25	48,927.93
Check	02/23/2016	ACH	Western Commerce...		-SPLIT-		847.96	48,079.97
Deposit	02/23/2016	CC/PY		Deposit	142 · Custome...	2,101.98		50,181.95
Check	02/23/2016	DB CD	UPS*INTERNET SH...		-SPLIT-		21.07	50,160.88
Deposit	02/24/2016			Deposit	142 · Custome...	8,330.44		58,491.32
Deposit	02/24/2016			Deposit	142 · Custome...	3,786.48		62,277.80
Bill Pmt -Check	02/24/2016	7154	DNI Corp Inc	64874	232 · Accounts...		1,231.52	61,046.28
Deposit	02/25/2016			Deposit	405.1 · Manag...	45,000.00		106,046.28
Bill Pmt -Check	02/25/2016	7155	Jefferson Gas, LLC	01-16 Gas Pu...	232 · Accounts...		107,335.32	-1,289.04
Check	02/25/2016	DB CD	B & W GAS APPLIA...		-SPLIT-		26.50	-1,315.54
Check	02/25/2016	DB CD	Federal Express		-SPLIT-		52.37	-1,367.91
Check	02/25/2016	DB CD	wyoming.com		-SPLIT-		30.00	-1,397.91
Bill Pmt -Check	02/25/2016	7156	m2m Data Corporati...	28366	232 · Accounts...		26.20	-1,424.11
Deposit	02/25/2016	CC/PY		Deposit	142 · Custome...	1,239.37		-184.74
Deposit	02/25/2016			Deposit	142 · Custome...	14,235.48		14,050.74
Bill Pmt -Check	02/25/2016	7157	Community Trust Ba...	60300329774 ...	232 · Accounts...		376.53	13,674.21
Bill Pmt -Check	02/25/2016	7158	Community Trust Ba...	60100533313...	232 · Accounts...		16,889.17	-3,214.96
Check	02/25/2016	7159	MICHELLE WADE	Travel to Hi-T...	-SPLIT-		49.14	-3,264.10

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**Kentucky Frontier Gas, LLC**  
**General Ledger**  
**As of December 31, 2016**

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Accrual Basis

Type	Date	Num	Name	Memo	Split	Debit	Credit	Balance
Bill Pmt -Check	02/25/2016	7160	HiTech Signs & Gra...	44696	232 · Accounts...		31.80	-3,295.90
Transfer	02/25/2016	103		Funds Transfer	131.8 · Citizen...	28,000.00		24,704.10
Deposit	02/26/2016	CC/PY		Deposit	142 · Custome...	3,020.23		27,724.33
Deposit	02/26/2016			Deposit	142 · Custome...	22,037.80		49,762.13
Bill Pmt -Check	02/26/2016	7161	Quality Natural Gas ...	11-15 FT'S	232 · Accounts...		9,821.59	39,940.54
Deposit	02/26/2016			Deposit	142 · Custome...	12,758.69		52,699.23
Bill Pmt -Check	02/26/2016	7162	Woodrow and Linda ...	March 15 offic...	232 · Accounts...		1,200.00	51,499.23
Bill Pmt -Check	02/26/2016	7163	Woodrow and Linda ...	Security Depo...	232 · Accounts...		1,200.00	50,299.23
Deposit	02/26/2016			Deposit DEP ...	142 · Custome...	23.00		50,322.23
Check	02/26/2016	7164	MARY MUSIC	Cleaning on 2...	-SPLIT-		50.00	50,272.23
Bill Pmt -Check	02/29/2016	ACH	Branham, Sallye		232 · Accounts...		1,800.00	48,472.23
Deposit	02/29/2016	ACH T...		Deposit	142 · Custome...	12,300.00		60,772.23
Deposit	02/29/2016	CC/PY		Deposit	142 · Custome...	939.68		61,711.91
Deposit	02/29/2016			Deposit	142 · Custome...	34,317.54		96,029.45
Deposit	02/29/2016			Deposit	490 · Other Inc...	113.19		96,142.64
Check	02/29/2016	AW	BANK CHARGE		921.3 · Bank S...		269.10	95,873.54
Bill Pmt -Check	03/01/2016	7165	D W Gas Meter Test...		232 · Accounts...		353.06	95,520.48
Bill Pmt -Check	03/01/2016	7166	Kentucky Undergrou...		232 · Accounts...		212.80	95,307.68
Bill Pmt -Check	03/01/2016	7167	Miller Supply Inc	#7027872	232 · Accounts...		758.64	94,549.04
Bill Pmt -Check	03/01/2016	7168	Purchase Power	80009000012...	232 · Accounts...		402.50	94,146.54
Bill Pmt -Check	03/01/2016	7169	Utility Sales & Servi...	IN00015993	232 · Accounts...		1,484.99	92,661.55
Deposit	03/01/2016	CC/PY		Deposit	142 · Custome...	253.54		92,915.09
Deposit	03/01/2016	CC/PY		Deposit	142 · Custome...	1,308.10		94,223.19
Deposit	03/01/2016	CC/PY		Deposit	-SPLIT-	3,056.08		97,279.27
Check	03/01/2016	7170	MICHELLE WADE	Travel to Jack...	-SPLIT-		39.78	97,239.49
Check	03/01/2016	7171	G. Abordo M. Jr.	REF OF CRE...	142 · Custome...		10.00	97,229.49
Bill Pmt -Check	03/01/2016	7172	Quality Natural Gas ...		232 · Accounts...		37,629.99	59,599.50
Deposit	03/01/2016	DEP ...		Deposit	142 · Custome...	18.18		59,617.68
Check	03/01/2016	DB CD	INKPOINTS.COM		-SPLIT-		177.12	59,440.56
Check	03/01/2016	DB CD	Staples		-SPLIT-		180.43	59,260.13
Check	03/01/2016	NSF	NSF ARTHUR ADKI...		142 · Custome...		68.94	59,191.19
Check	03/01/2016	AW	BANK CHARGE		921.3 · Bank S...		3.00	59,188.19
Check	03/02/2016	7173	Mark Caudill	Easement (13...	880.8 · Easem...		1,000.00	58,188.19
Check	03/02/2016	7174	DANA KENNARD	Easement (13...	880.8 · Easem...		1,000.00	57,188.19
Check	03/02/2016	7176	BRIAN SHIPLEY	DEP REF #1....	-SPLIT-		115.46	57,072.73
Transfer	03/02/2016			Funds Transfer	131.3 · Comm ...		28,300.00	28,772.73
Check	03/02/2016	DB CD	UPS		-SPLIT-		19.58	28,753.15
Check	03/02/2016	DB CD	Auto Zone		-SPLIT-		10.58	28,742.57
Check	03/02/2016	DB CD	Auto Zone		-SPLIT-		6.77	28,735.80
Check	03/02/2016	DB CD	AT&T		-SPLIT-		237.76	28,498.04
Deposit	03/02/2016			Deposit	142 · Custome...	8,346.25		36,844.29
Deposit	03/02/2016			Deposit	142 · Custome...	4,050.23		40,894.52
Deposit	03/02/2016	CC/PY		Deposit	-SPLIT-	6,323.24		47,217.76
Check	03/02/2016	7175	U S Postal Service	Disconnects	-SPLIT-		346.19	46,871.57
Check	03/02/2016	7177	CHRIS CAVEN	REIMB FOR ...	-SPLIT-		33.01	46,838.56
Bill Pmt -Check	03/03/2016	7178	Community Trust Ba...	60100623385...	232 · Accounts...		11,861.90	34,976.66
Deposit	03/03/2016	CC/PY		Deposit	-SPLIT-	3,844.38		38,821.04
Bill Pmt -Check	03/03/2016	7179	HTC Gas Company,...		232 · Accounts...		315.00	38,506.04
Deposit	03/03/2016	DEP ...		Deposit	142 · Custome...	205.92		38,711.96

## Kentucky Frontier Gas, LLC General Ledger As of December 31, 2016

Type	Date	Num	Name	Memo	Split	Debit	Credit	Balance
Deposit	03/03/2016	CC/PY		Deposit	142 · Custome...	3,812.32		42,524.28
Bill Pmt -Check	03/03/2016	7143	Tony Watts, Breathit...	REGISTRATI...	232 · Accounts...		14.85	42,509.43
Check	03/03/2016	DB CD	Paymentech fee		-SPLIT-		782.67	41,726.76
Deposit	03/04/2016			Deposit	405.1 · Manag...	6,000.00		47,726.76
Bill Pmt -Check	03/04/2016	7180	CARQUEST AUTO ...	ID-351193	232 · Accounts...		14.90	47,711.86
Bill Pmt -Check	03/04/2016	7181	Drains Unlimited, Inc.	Inv# 30629	232 · Accounts...		5,000.00	42,711.86
Bill Pmt -Check	03/04/2016	7182	John N. Hughes, PSC		232 · Accounts...		4,552.60	38,159.26
Bill Pmt -Check	03/04/2016	7183	State Wide Press		232 · Accounts...		67.84	38,091.42
Bill Pmt -Check	03/04/2016	7184	T.A.S		232 · Accounts...		483.90	37,607.52
Bill Pmt -Check	03/04/2016	7185	Waste Connections	3280397	232 · Accounts...		85.53	37,521.99
Bill Pmt -Check	03/04/2016	7186	Williams Electric & ...		232 · Accounts...		223.79	37,298.20
Bill Pmt -Check	03/04/2016	7187	Jackson Municipal ...	01-00001138-...	232 · Accounts...		52.33	37,245.87
Bill Pmt -Check	03/04/2016	7188	Layne's ACE HARD...	866000	232 · Accounts...		17.22	37,228.65
Bill Pmt -Check	03/04/2016	7189	VERIZON WIRELESS	9760554540	232 · Accounts...		123.46	37,105.19
Deposit	03/04/2016			Deposit	142 · Custome...	5,395.82		42,501.01
Bill Pmt -Check	03/04/2016	ACH	Birch Communications		232 · Accounts...		341.08	42,159.93
Bill Pmt -Check	03/04/2016	ACH	wyoming.com		232 · Accounts...		40.00	42,119.93
Bill Pmt -Check	03/04/2016	7190	D L R	2014 Transpo...	232 · Accounts...		5,000.00	37,119.93
Bill Pmt -Check	03/04/2016	7191	May Truck Parts	#87023	232 · Accounts...		165.00	36,954.93
Bill Pmt -Check	03/04/2016	7192	TIRE WORKS		232 · Accounts...		721.98	36,232.95
Bill Pmt -Check	03/04/2016	7193	RICOH USA, INC	#5040695672	232 · Accounts...		36.72	36,196.23
Deposit	03/04/2016			Deposit	142 · Custome...	19,900.00		56,096.23
Check	03/04/2016	ACH	Xpress Bill Pay		-SPLIT-		517.72	55,578.51
Bill Pmt -Check	03/04/2016	7194	HOMETOWN TRUE...	2431	232 · Accounts...		81.14	55,497.37
Bill Pmt -Check	03/04/2016	7195	CARQUEST OF SA...	203251	232 · Accounts...		30.14	55,467.23
Bill Pmt -Check	03/04/2016	2491	Industrial Gas Servi...		232 · Accounts...		8,000.00	47,467.23
Check	03/04/2016	NSF	NSF GORDON MAY...		142 · Custome...		98.00	47,369.23
Check	03/04/2016	AW	BANK CHARGE		921.3 · Bank S...		3.00	47,366.23
Bill Pmt -Check	03/07/2016	ACH	Appalachian Wireless	00200611207	232 · Accounts...		1,242.72	46,123.51
Check	03/07/2016	DB CD	Auto Zone		-SPLIT-		14.18	46,109.33
Deposit	03/07/2016	CC/PY		Deposit	142 · Custome...	4,710.67		50,820.00
Deposit	03/07/2016			Deposit	490 · Other Inc...	100.00		50,920.00
Bill Pmt -Check	03/07/2016	7196	Heather Cantrell		232 · Accounts...		50.00	50,870.00
Bill Pmt -Check	03/07/2016	7197	AREA WIDE PROT...	274960	232 · Accounts...		1,147.50	49,722.50
Bill Pmt -Check	03/07/2016	7198	AT&T		232 · Accounts...		210.38	49,512.12
Bill Pmt -Check	03/07/2016	7199	Hi-Energy Gas Co	01-16	232 · Accounts...		2,524.08	46,988.04
Bill Pmt -Check	03/07/2016	7200	KLC Enterprises	12-15	232 · Accounts...		3,926.09	43,061.95
Bill Pmt -Check	03/07/2016	7201	CASELLE	SUPPORT F...	232 · Accounts...		699.00	42,362.95
Bill Pmt -Check	03/07/2016	7202	KEMI	2089230	232 · Accounts...		1,069.90	41,293.05
Bill Pmt -Check	03/07/2016	7203	United Systems & S...	Inv# 57379 (...)	232 · Accounts...		8,000.00	33,293.05
Deposit	03/07/2016			Deposit	142 · Custome...	5,850.34		39,143.39
Bill Pmt -Check	03/07/2016	7204	Hays, Maggard & H...	Inv# 22753	232 · Accounts...		80.00	39,063.39
Bill Pmt -Check	03/07/2016	7205	Utility Sales & Servi...	IN00016053	232 · Accounts...		1,062.57	38,000.82
Bill Pmt -Check	03/07/2016	2492	KY STATE TREASU...		232 · Accounts...		30.00	37,970.82
Transfer	03/07/2016	104		Funds Transfer	131.8 · Citizen...	53,000.00		90,970.82
Deposit	03/08/2016			Deposit	142 · Custome...	38,712.71		129,683.53
Check	03/08/2016	DB CD	Auto Zone		-SPLIT-		8.99	129,674.54
Deposit	03/08/2016			Deposit	142 · Custome...	48.47		129,723.01
Check	03/08/2016	7206	CITIZENS NATION...	VOID: Trf of A...	142 · Custome...	0.00		129,723.01

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**Kentucky Frontier Gas, LLC**  
**General Ledger**  
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Accrual Basis

Type	Date	Num	Name	Memo	Split	Debit	Credit	Balance
Bill Pmt -Check	03/08/2016	7207	Community Trust Ba...	60100584401...	232 · Accounts...		1,475.26	128,247.75
Bill Pmt -Check	03/08/2016	7208	Community Trust Ba...	60100584401...	232 · Accounts...		13,277.26	114,970.49
Bill Pmt -Check	03/08/2016	7209	Community Trust Ba...	60100618081...	232 · Accounts...		587.29	114,383.20
Deposit	03/08/2016	CC/PY		Deposit	142 · Custome...	1,265.20		115,648.40
Deposit	03/08/2016	CC/PY		Deposit	142 · Custome...	32.49		115,680.89
Deposit	03/08/2016	CC/PY		Deposit	142 · Custome...	5,364.43		121,045.32
Check	03/08/2016	7210	KY FRONTIER GAS	trf of Auxier c...	142 · Custome...		289.40	120,755.92
Check	03/08/2016	7211	Ladonna Nickles	DEP REF #10...	-SPLIT-		115.13	120,640.79
Check	03/08/2016	7212	ANDREA WILLIAM...	DEP REF#4.1...	-SPLIT-		115.64	120,525.15
Check	03/08/2016	DEP ...	Deposit Correction		142 · Custome...		112.46	120,412.69
Bill Pmt -Check	03/09/2016	ACH	Northwestern Mutual		232 · Accounts...		519.49	119,893.20
Check	03/10/2016	7213	Heather Cantrell	Travel to Jack...	-SPLIT-		45.78	119,847.42
Deposit	03/10/2016			Deposit	142 · Custome...	4,552.51		124,399.93
Deposit	03/10/2016			Deposit	142 · Custome...	176.94		124,576.87
Bill Pmt -Check	03/10/2016	7214	John Gray Energy	01-16	232 · Accounts...		3,287.82	121,289.05
Bill Pmt -Check	03/10/2016	7215	Magnum Drilling of ...	02-15	232 · Accounts...		6,720.00	114,569.05
Bill Pmt -Check	03/10/2016	7216	CONLEY BROS. TI...		232 · Accounts...		2,239.68	112,329.37
Bill Pmt -Check	03/10/2016	7217	CONLEY BROS. TI...	#111201	232 · Accounts...		725.36	111,604.01
Bill Pmt -Check	03/10/2016	ACH	Prestonsburg City's ...	102-21600-00	232 · Accounts...		32.03	111,571.98
Deposit	03/10/2016	CC/PY		Deposit	-SPLIT-	3,070.96		114,642.94
Deposit	03/10/2016			Deposit	142 · Custome...	17,354.20		131,997.14
Deposit	03/11/2016			Deposit	142 · Custome...	26,783.10		158,780.24
Deposit	03/11/2016			Deposit	405.1 · Manag...	48,000.00		206,780.24
Bill Pmt -Check	03/11/2016	ACH	Travelers		232 · Accounts...		3,262.52	203,517.72
Deposit	03/11/2016	DEP ...		Deposit	142 · Custome...	164.47		203,682.19
Deposit	03/11/2016	CC/PY		Deposit	142 · Custome...	2,050.72		205,732.91
Deposit	03/11/2016	CC/PY		Deposit	-SPLIT-	1,484.73		207,217.64
Bill Pmt -Check	03/11/2016	7218	Juniper Health Inc	ACCT # 292140	232 · Accounts...		28.11	207,189.53
Bill Pmt -Check	03/11/2016	7219	DNI Corp Inc	#65128	232 · Accounts...		974.36	206,215.17
Deposit	03/11/2016	ACH T...		Deposit	142 · Custome...	16,800.00		223,015.17
Transfer	03/11/2016	105		Funds Transfer	131.8 · Citizen...	43,000.00		266,015.17
Bill Pmt -Check	03/11/2016	7220	AT&T		232 · Accounts...		298.17	265,717.00
Bill Pmt -Check	03/11/2016	7221	Chris Waugh, Floyd ...	MOTOR VEH ...	232 · Accounts...		46.01	265,670.99
Bill Pmt -Check	03/11/2016	7222	Columbia Gas of Ke...	02-16 MLG	232 · Accounts...		3,634.85	262,036.14
Bill Pmt -Check	03/11/2016	7223	First Bankcard	44182292810...	232 · Accounts...		913.96	261,122.18
Bill Pmt -Check	03/11/2016	7224	Columbia Gas of Ke...	02-16 PG	232 · Accounts...		5,171.61	255,950.57
Bill Pmt -Check	03/11/2016	7225	Floyd County Sheriff	2015 Franchis...	232 · Accounts...		25,986.27	229,964.30
Bill Pmt -Check	03/11/2016	7226	Drains Unlimited, Inc.	30866	232 · Accounts...		160.00	229,804.30
Bill Pmt -Check	03/11/2016	7227	Heather Cantrell	TRAVEL TO J...	232 · Accounts...		45.79	229,758.51
Deposit	03/11/2016	DEP ...		Deposit	142 · Custome...	109.91		229,868.42
Check	03/13/2016	DB CD	INKPOINTS.COM		-SPLIT-		55.38	229,813.04
Bill Pmt -Check	03/14/2016	7228	Drains Unlimited, Inc.	Inv# 30629	232 · Accounts...		5,000.00	224,813.04
Bill Pmt -Check	03/14/2016	7229	Extreme Excavation ...		232 · Accounts...		5,910.00	218,903.04
Bill Pmt -Check	03/14/2016	7230	Pinpoint Systems, Inc.	Inv# 6709	232 · Accounts...		970.00	217,933.04
Bill Pmt -Check	03/14/2016	7231	United Systems & S...	Inv# 57379 (...	232 · Accounts...		4,000.00	213,933.04
Bill Pmt -Check	03/14/2016	7232	Speedway Superam...	1001229655	232 · Accounts...		3,161.66	210,771.38
Bill Pmt -Check	03/14/2016	7233	Cumberland Valley ...	02-16	232 · Accounts...		47,810.51	162,960.87
Bill Pmt -Check	03/14/2016	7234	Anthem Blue Cross ...	#0201603209...	232 · Accounts...		6,877.09	156,083.78
Bill Pmt -Check	03/14/2016	7235	Jefferson Gas, LLC	02-16	232 · Accounts...		46,822.36	109,261.42

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Accrual Basis

## Kentucky Frontier Gas, LLC General Ledger As of December 31, 2016

Type	Date	Num	Name	Memo	Split	Debit	Credit	Balance
Bill Pmt -Check	03/14/2016	7236	Community Trust Ba...	60300268609 ...	232 · Accounts...		364.73	108,896.69
Bill Pmt -Check	03/14/2016	7237	Community Trust Ba...	VOID: 603002...	232 · Accounts...	0.00		108,896.69
Bill Pmt -Check	03/14/2016	7238	Community Trust Ba...	60300248851 ...	232 · Accounts...		614.22	108,282.47
Bill Pmt -Check	03/14/2016	7239	Community Trust Ba...	60300249233 ...	232 · Accounts...		635.30	107,647.17
Bill Pmt -Check	03/14/2016	7240	Community Trust Ba...	60100618146...	232 · Accounts...		1,883.00	105,764.17
Bill Pmt -Check	03/14/2016	7241	KY CRYSTAL WAT...	002207	232 · Accounts...		87.70	105,676.47
Bill Pmt -Check	03/14/2016	7242	AT&T	Acct# 150113...	232 · Accounts...		110.60	105,565.87
Bill Pmt -Check	03/14/2016	7243	MARY MUSIC		232 · Accounts...		50.00	105,515.87
Deposit	03/14/2016			Deposit	142 · Custome...	609.82		106,125.69
Bill Pmt -Check	03/15/2016	7244	James Riley Hall	#8842	232 · Accounts...		38.16	106,087.53
Deposit	03/15/2016			Deposit	142 · Custome...	42,470.45		148,557.98
Deposit	03/15/2016			Deposit	142 · Custome...	22,984.15		171,542.13
Deposit	03/15/2016			Deposit	142 · Custome...	627.06		172,169.19
Deposit	03/15/2016			Deposit	405.1 · Manag...	19,000.00		191,169.19
Deposit	03/15/2016	CC/PY		Deposit	142 · Custome...	358.44		191,527.63
Deposit	03/15/2016	CC/PY		Deposit	142 · Custome...	327.61		191,855.24
Check	03/15/2016	DB CD	Milton Roy LLC		-SPLIT-		244.88	191,610.36
Deposit	03/15/2016	CC/PY		Deposit	142 · Custome...	5,217.67		196,828.03
Bill Pmt -Check	03/15/2016	7245	Utility Sales & Servi...	IN00016155	232 · Accounts...		221.40	196,606.63
Check	03/15/2016	7246	LINDA DORTON	REFUND OF ...	142 · Custome...		43.67	196,562.96
Check	03/15/2016	DEP ...	DEBIT ADJUSTMENT		142 · Custome...		112.68	196,450.28
Check	03/15/2016	DB CD	Amazon.com		-SPLIT-		40.94	196,409.34
Check	03/15/2016	DB CD	Amazon.com		-SPLIT-		11.93	196,397.41
Check	03/15/2016	DB CD	Amazon.com		-SPLIT-		26.49	196,370.92
Check	03/15/2016	DB CD	Staples		-SPLIT-		63.58	196,307.34
Check	03/15/2016	DB CD	INKPOINTS.COM		-SPLIT-		160.64	196,146.70
Deposit	03/15/2016	CC/PY		Deposit	142 · Custome...	4,797.36		200,944.06
Bill Pmt -Check	03/16/2016	7247	Community Trust Ba...	60300329774 ...	232 · Accounts...		376.53	200,567.53
Deposit	03/16/2016			Deposit	142 · Custome...	4,365.34		204,932.87
Transfer	03/16/2016			Funds Transfer	131.3 · Comm ...		26,500.00	178,432.87
Check	03/17/2016	7248	CHRIS CAVEN	REIMB FOR ...	-SPLIT-		23.29	178,409.58
Bill Pmt -Check	03/17/2016	7249	EQT Energy, LLC	01-16	232 · Accounts...		79,913.36	98,496.22
Bill Pmt -Check	03/17/2016	7250	GO HIRE EMPLOY...	INV# 0900-20...	232 · Accounts...		496.06	98,000.16
Deposit	03/17/2016			Deposit	142 · Custome...	10,230.56		108,230.72
Deposit	03/17/2016			Deposit	405.1 · Manag...	30,000.00		138,230.72
Check	03/17/2016	ACH	AFLAC INSURANCE		924.7 · Insuran...		1,253.56	136,977.16
Deposit	03/17/2016	CC/PY		Deposit	142 · Custome...	6,068.35		143,045.51
Bill Pmt -Check	03/17/2016	7251	KY STATE TREASU...	LLET FOR EI...	232 · Accounts...		175.00	142,870.51
Deposit	03/18/2016			Deposit	142 · Custome...	6,346.46		149,216.97
Deposit	03/18/2016	CC/PY		Deposit	-SPLIT-	4,563.10		153,780.07
Deposit	03/18/2016	ACH T...		Deposit	142 · Custome...	32,900.00		186,680.07
Check	03/18/2016	7252	JASON BEVERLY	DEP REF# 4...	-SPLIT-		115.65	186,564.42
Bill Pmt -Check	03/18/2016	7253	CARQUEST AUTO ...	INV# 5570-35...	232 · Accounts...		74.45	186,489.97
Bill Pmt -Check	03/18/2016	7254	Kentucky Undergrou...	INV# 200628...	232 · Accounts...		265.60	186,224.37
Bill Pmt -Check	03/18/2016	7255	D L R	2014 Transpo...	232 · Accounts...		6,000.00	180,224.37
Bill Pmt -Check	03/18/2016	2495	Dennis Horner		232 · Accounts...		628.32	179,596.05
Bill Pmt -Check	03/18/2016	2494	NMB Associates Inc		232 · Accounts...		4,000.00	175,596.05
Bill Pmt -Check	03/18/2016	2493	Robert J Oxford exe...		232 · Accounts...		2,400.00	173,196.05
Deposit	03/18/2016			Deposit	142 · Custome...	3,972.17		177,168.22

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Accrual Basis

**Kentucky Frontier Gas, LLC**  
**General Ledger**  
**As of December 31, 2016**

Type	Date	Num	Name	Memo	Split	Debit	Credit	Balance
Deposit	03/18/2016	CC/PY		Deposit	142 · Custome...	3,991.95		181,160.17
Check	03/18/2016	7256	CASH	TO REPLENI...	131.0 · Petty C...		250.00	180,910.17
Check	03/18/2016	7144	Chris Waugh, Floyd ...	RENEWAL F...	-SPLIT-		82.77	180,827.40
Check	03/19/2016	DB CD	Eagle Research Co...		-SPLIT-		62.86	180,764.54
Bill Pmt -Check	03/21/2016	7257	Community Trust Ba...	60100533313...	232 · Accounts...		17,426.89	163,337.65
Check	03/21/2016	7258	TEMPHRA COLLINS	DEP REF FO...	-SPLIT-		115.13	163,222.52
Check	03/21/2016	EPAY	KY DEPT OF REVE...	SALES TAX F...	241 · Sales Ta...		5,187.04	158,035.48
Check	03/21/2016	EPAY	KY DEPT OF REVE...	UTILITY TAX ...	242 · Utility Ta...		12,629.00	145,406.48
Bill Pmt -Check	03/21/2016	7259	Kentucky Power	035-050-309...	232 · Accounts...		134.52	145,271.96
Bill Pmt -Check	03/21/2016	7260	Hi-Energy Gas Co	02-16	232 · Accounts...		3,770.20	141,501.76
Bill Pmt -Check	03/21/2016	7261	Kentucky Undergrou...	#200628296	232 · Accounts...		156.80	141,344.96
Bill Pmt -Check	03/21/2016	7262	Keith E Krejci	Public Gas Inf...	232 · Accounts...		2,000.00	139,344.96
Bill Pmt -Check	03/21/2016	7263	Jefferson Gas, LLC	02-16 Public ...	232 · Accounts...		97,019.72	42,325.24
Bill Pmt -Check	03/21/2016	7264	m2m Data Corporati...	#28150	232 · Accounts...		26.20	42,299.04
Deposit	03/23/2016			Deposit	142 · Custome...	1,599.06		43,898.10
Bill Pmt -Check	03/23/2016	ACH	Big Sandy Recc		232 · Accounts...		308.35	43,589.75
Deposit	03/23/2016	CC/PY		Deposit	142 · Custome...	69.99		43,659.74
Deposit	03/23/2016	CC/PY		Deposit	142 · Custome...	225.10		43,884.84
Deposit	03/23/2016	CC/PY		Deposit	142 · Custome...	2,506.04		46,390.88
Check	03/23/2016	DB CD	Hodge Products Inc		377 · Meter Sets		401.12	45,989.76
Deposit	03/23/2016			Deposit	142 · Custome...	18,520.71		64,510.47
Check	03/23/2016	ACH	Western Commerce...		-SPLIT-		847.96	63,662.51
Deposit	03/24/2016			Deposit	405.1 · Manag...	7,000.00		70,662.51
Bill Pmt -Check	03/24/2016	7266	DNI Corp Inc	INV# 65410	232 · Accounts...		1,196.57	69,465.94
Bill Pmt -Check	03/24/2016	7267	Heather Cantrell		232 · Accounts...		50.00	69,415.94
Deposit	03/24/2016	CC/PY		Deposit	142 · Custome...	1,994.89		71,410.83
Deposit	03/24/2016	CC/PY		Deposit	-SPLIT-	4,178.88		75,589.71
Deposit	03/24/2016	ACH T...		Deposit	142 · Custome...	6,700.00		82,289.71
Transfer	03/24/2016	106		Funds Transfer	131.8 · Citizen...	17,000.00		99,289.71
Check	03/24/2016	7268	Amy Hockenberry	Ref of cust cr...	142 · Custome...		21.37	99,268.34
Bill Pmt -Check	03/24/2016	7269	Fast Change Lube &...		232 · Accounts...		237.28	99,031.06
Bill Pmt -Check	03/24/2016	7270	Consolidated Pipe &...	#2860359-00...	232 · Accounts...		241.68	98,789.38
Bill Pmt -Check	03/24/2016	7272	RICOH USA, INC		232 · Accounts...		298.47	98,490.91
Deposit	03/24/2016			Deposit	142 · Custome...	13,375.77		111,866.68
Bill Pmt -Check	03/24/2016	7273	Woodrow and Linda ...	04-16 Office ...	232 · Accounts...		1,200.00	110,666.68
Check	03/24/2016	7274	CHRIS WADE	CONTRACT ...	768 · Contract ...		397.50	110,269.18
Bill Pmt -Check	03/24/2016	2496	Industrial Gas Servi...		232 · Accounts...		35,270.00	74,999.18
Check	03/25/2016	AW	BANK CHARGE		921.3 · Bank S...		3.00	74,996.18
Check	03/25/2016	NSF	NSF KENNETH LIT...		142 · Custome...		135.07	74,861.11
Deposit	03/25/2016	CC/PY		Deposit	142 · Custome...	835.26		75,696.37
Deposit	03/28/2016			Deposit	142 · Custome...	13,548.66		89,245.03
Check	03/28/2016	ACH	wyoming.com		-SPLIT-		30.00	89,215.03
Bill Pmt -Check	03/28/2016	7275	Heath Consultants	#116904	232 · Accounts...		349.79	88,865.24
Bill Pmt -Check	03/28/2016	7276	m2m Data Corporati...	#28566	232 · Accounts...		26.20	88,839.04
Bill Pmt -Check	03/28/2016	7277	MARY MUSIC		232 · Accounts...		50.00	88,789.04
Bill Pmt -Check	03/28/2016	7278	Purchase Power	80009000012...	232 · Accounts...		201.00	88,588.04
Bill Pmt -Check	03/28/2016	7279	VERIZON WIRELESS	ACCT # 6420...	232 · Accounts...		123.46	88,464.58
Bill Pmt -Check	03/28/2016	7280	Samuel T Alcus	02-16	232 · Accounts...		868.00	87,596.58
Bill Pmt -Check	03/28/2016	7281	PITNEY BOWES G...	1917998-MR16	232 · Accounts...		146.28	87,450.30

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Accrual Basis

## Kentucky Frontier Gas, LLC General Ledger As of December 31, 2016

Type	Date	Num	Name	Memo	Split	Debit	Credit	Balance
Bill Pmt -Check	03/28/2016	7282	HiTech Signs & Gra...	44463	232 · Accounts...		74.20	87,376.10
Check	03/28/2016	7283	CHRIS WADE	CONTRACT ...	-SPLIT-		120.00	87,256.10
Deposit	03/28/2016	CC/PY		Deposit	-SPLIT-	929.59		88,185.69
Bill Pmt -Check	03/28/2016	7271	Dustin's Lawn Care ...		232 · Accounts...		145.00	88,040.69
Check	03/29/2016	DB CD	Staples		-SPLIT-		154.25	87,886.44
Deposit	03/29/2016	CC/PY		Deposit	142 · Custome...	372.11		88,258.55
Deposit	03/29/2016	CC/PY		Deposit	142 · Custome...	1,125.65		89,384.20
Deposit	03/29/2016			Deposit	142 · Custome...	264.38		89,648.58
Bill Pmt -Check	03/29/2016	7284	John Gray Energy	02-16	232 · Accounts...		2,840.71	86,807.87
Bill Pmt -Check	03/29/2016	7285	Community Trust Ba...	60300249233 ...	232 · Accounts...		610.30	86,197.57
Bill Pmt -Check	03/29/2016	7286	Community Trust Ba...	60300268609 ...	232 · Accounts...		364.73	85,832.84
Check	03/29/2016	7287	JAMES DAVID SLA...	VOID: REFU...	142 · Custome...	0.00		85,832.84
Check	03/29/2016	DBCD	INKPOINTS.COM		-SPLIT-		46.14	85,786.70
Deposit	03/29/2016	DEP ...		Deposit	142 · Custome...	62.85		85,849.55
Transfer	03/30/2016	107		Funds Transfer	131.8 · Citizen...	46,000.00		131,849.55
Check	03/30/2016	DB CD	ADT	Security at Ja...	921.2 · Office ...		143.37	131,706.18
Bill Pmt -Check	03/30/2016	ACH	Branham, Sallye		232 · Accounts...		1,800.00	129,906.18
Check	03/30/2016	NSF	NSF DANIEL RATLI...		142 · Custome...		81.11	129,825.07
Transfer	03/30/2016			Funds Transfer	131.3 · Comm ...		35,000.00	94,825.07
Check	03/30/2016	AW	BANK CHARGE		921.3 · Bank S...		3.00	94,822.07
Deposit	03/30/2016	CC/PY		Deposit	-SPLIT-	2,970.35		97,792.42
Deposit	03/31/2016			Deposit	142 · Custome...	1,592.02		99,384.44
Deposit	03/31/2016			Deposit	142 · Custome...	38,637.26		138,021.70
Deposit	03/31/2016			Deposit	142 · Custome...	9,893.41		147,915.11
Bill Pmt -Check	03/31/2016	7288	EDWARD JONES I...	2015 SEP CO...	232 · Accounts...		38,346.90	109,568.21
Check	03/31/2016	AW	MISCELLANEOUS ...		921.3 · Bank S...		306.75	109,261.46
Deposit	03/31/2016	CC/PY		Deposit	142 · Custome...	3,323.10		112,584.56
Check	04/01/2016	7289	EDWARD JONES I...	ANNUAL SEP...	921.7 · Dues a...		240.00	112,344.56
Bill Pmt -Check	04/01/2016	7290	GO HIRE EMPLOY...	INV# 0900-20...	232 · Accounts...		756.33	111,588.23
Bill Pmt -Check	04/01/2016	7291	MAGOFFIN CO RE...	Donation	232 · Accounts...		100.00	111,488.23
Check	04/01/2016	7292	JAMES DAVID SLA...	REF OF CUS...	142 · Custome...		422.13	111,066.10
Bill Pmt -Check	04/01/2016	7293	Community Trust Ba...	60100623385...	232 · Accounts...		11,861.90	99,204.20
Deposit	04/01/2016	CC/PY		Deposit	-SPLIT-	4,346.44		103,550.64
Check	04/01/2016	DB CD	Auto Zone		-SPLIT-		48.72	103,501.92
Check	04/01/2016	DB CD	Auto Zone		-SPLIT-		93.16	103,408.76
Check	04/01/2016	DB CD	SUNSOURCE	ODORANT P...	379 · Odorant ...		277.24	103,131.52
Bill Pmt -Check	04/01/2016	7294	Pipeline Solutions Inc		232 · Accounts...		40,000.00	63,131.52
Bill Pmt -Check	04/01/2016	7295	Rich, Larry		232 · Accounts...		4,000.00	59,131.52
Bill Pmt -Check	04/01/2016	7296	Steven Shute	Travel Expens...	232 · Accounts...		1,383.60	57,747.92
Bill Pmt -Check	04/01/2016	7297	Quality Natural Gas ...	01-16	232 · Accounts...		41,984.52	15,763.40
Bill Pmt -Check	04/01/2016	7298	CASELLE	#71869	232 · Accounts...		10,730.00	5,033.40
Deposit	04/01/2016	ACH T...		Deposit	142 · Custome...	17,900.00		22,933.40
Deposit	04/01/2016			Deposit	142 · Custome...	5,411.36		28,344.76
Bill Pmt -Check	04/01/2016	7299	United Systems & S...	Inv# 57379 (...	232 · Accounts...		4,000.00	24,344.76
Deposit	04/01/2016			Deposit	142 · Custome...	5,472.79		29,817.55
Bill Pmt -Check	04/01/2016	7300	Jackson Municipal ...		232 · Accounts...		52.33	29,765.22
Bill Pmt -Check	04/01/2016	7301	R L Laughlin & Co Inc		232 · Accounts...		26.25	29,738.97
Check	04/02/2016	DB CD	Auto Zone		-SPLIT-		55.10	29,683.87
Bill Pmt -Check	04/04/2016	7303	Heather Cantrell		232 · Accounts...		50.00	29,633.87

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Accrual Basis

## Kentucky Frontier Gas, LLC General Ledger As of December 31, 2016

Type	Date	Num	Name	Memo	Split	Debit	Credit	Balance
Deposit	04/04/2016			Deposit	142 · Custome...	6,937.54		36,571.41
Check	04/04/2016	NSF	NSF PARKWAY CO...		142 · Custome...		842.37	35,729.04
Bill Pmt -Check	04/04/2016	ACH	Birch Communications		232 · Accounts...		318.74	35,410.30
Deposit	04/04/2016	CC/PY		Deposit	142 · Custome...	1,048.02		36,458.32
Check	04/04/2016	AW	BANK CHARGE		921.3 · Bank S...		3.00	36,455.32
Check	04/04/2016	7302	U S Postal Service	STAMPS	-SPLIT-		245.00	36,210.32
Bill Pmt -Check	04/05/2016	ACH	Appalachian Wireless	00200611207	232 · Accounts...		1,349.23	34,861.09
Check	04/05/2016	ACH	Paymentech fee		-SPLIT-		950.74	33,910.35
Check	04/05/2016	ACH	Xpress Bill Pay		-SPLIT-		535.86	33,374.49
Bill Pmt -Check	04/05/2016	7304	HTC Gas Company,...		232 · Accounts...		1,578.00	31,796.49
Bill Pmt -Check	04/05/2016	7305	KEMI	2098394	232 · Accounts...		1,069.90	30,726.59
Bill Pmt -Check	04/05/2016	7306	First Bankcard	44182292810...	232 · Accounts...		710.47	30,016.12
Bill Pmt -Check	04/05/2016	7307	Utility Sales & Servi...		232 · Accounts...		2,402.32	27,613.80
Bill Pmt -Check	04/05/2016	7308	Layne's ACE HARD...		232 · Accounts...		154.14	27,459.66
Bill Pmt -Check	04/05/2016	7309	State Wide Press		232 · Accounts...		1,071.66	26,388.00
Bill Pmt -Check	04/05/2016	7310	T.A.S	#12359346	232 · Accounts...		195.60	26,192.40
Bill Pmt -Check	04/05/2016	7311	Waste Connections	3305703	232 · Accounts...		85.53	26,106.87
Deposit	04/05/2016	CC/PY			142 · Custome...	477.19		26,584.06
Deposit	04/05/2016	CC/PY			142 · Custome...	718.19		27,302.25
Deposit	04/05/2016	CC/PY			-SPLIT-	4,414.53		31,716.78
Deposit	04/06/2016	CC/PY			142 · Custome...	3,141.01		34,857.79
Deposit	04/06/2016				142 · Custome...	2,435.09		37,292.88
Deposit	04/06/2016				924.7 · Insuran...	300.00		37,592.88
Check	04/06/2016	7312	Kentucky Sheriffs' B...	Donation	930.2 · Miscell...		100.00	37,492.88
Check	04/06/2016	7313	Curtis Bevins	Deposit refun...	-SPLIT-		103.03	37,389.85
Check	04/06/2016	7314	LISA MORRIS	DEP REF #4....	-SPLIT-		55.60	37,334.25
Check	04/06/2016	7315	PETTY CASH	TO REPLENI...	131.0 · Petty C...		43.33	37,290.92
Bill Pmt -Check	04/06/2016	7316	Tony Watts, Breathit...	Vin#1FTFW1...	232 · Accounts...		357.68	36,933.24
Check	04/06/2016	7317	TAMMY BUSBY	DEP REF # 4....	-SPLIT-		104.13	36,829.11
Transfer	04/07/2016	108		Funds Transfer	131.8 · Citizen...	28,000.00		64,829.11
Deposit	04/07/2016	CC/PY			142 · Custome...	1,695.58		66,524.69
Deposit	04/07/2016				142 · Custome...	6,403.62		72,928.31
Bill Pmt -Check	04/07/2016	7318	CASELLE	#72475	232 · Accounts...		699.00	72,229.31
Bill Pmt -Check	04/07/2016	7319	Community Trust Ba...	60100584401...	232 · Accounts...		1,475.26	70,754.05
Bill Pmt -Check	04/07/2016	7320	Community Trust Ba...	60100584401...	232 · Accounts...		13,277.26	57,476.79
Bill Pmt -Check	04/07/2016	7321	Community Trust Ba...	60100618081...	232 · Accounts...		587.29	56,889.50
Bill Pmt -Check	04/07/2016	7322	Chris Waugh, Floyd ...	VOID: #35876	232 · Accounts...		0.00	56,889.50
Deposit	04/07/2016	ACH T...		Deposit	142 · Custome...	6,800.00		63,689.50
Check	04/07/2016	NSF	NSF GENEVA WHE...		142 · Custome...		82.30	63,607.20
Check	04/07/2016	AW	BANK CHARGE		921.3 · Bank S...		3.00	63,604.20
Check	04/07/2016	DB CD	USPS	VEH TITLES ...	-SPLIT-		6.45	63,597.75
Deposit	04/07/2016	CC/PY		Deposit	142 · Custome...	2,778.73		66,376.48
Deposit	04/07/2016			Deposit	142 · Custome...	12,919.96		79,296.44
Check	04/08/2016	7323	Chris Waugh, Floyd ...	Back taxes an...	-SPLIT-		329.49	78,966.95
Bill Pmt -Check	04/08/2016	7324	Community Trust Ba...	60300248851 ...	232 · Accounts...		614.22	78,352.73
Bill Pmt -Check	04/08/2016	7325	United Systems & S...	#57754 (10 It...	232 · Accounts...		969.86	77,382.87
Bill Pmt -Check	04/08/2016	7326	AT&T		232 · Accounts...		210.38	77,172.49
Deposit	04/08/2016			Deposit	142 · Custome...	16,791.61		93,964.10
Check	04/08/2016	7328	MARY MUSIC	Cleaning	-SPLIT-		50.00	93,914.10

## Kentucky Frontier Gas, LLC General Ledger As of December 31, 2016

Type	Date	Num	Name	Memo	Split	Debit	Credit	Balance
Bill Pmt -Check	04/08/2016	7327	Dustin's Lawn Care ...	VOID: GRAS...	232 · Accounts...	0.00		93,914.10
Bill Pmt -Check	04/09/2016	ACH	Travelers	3264H3138	232 · Accounts...		3,093.02	90,821.08
Deposit	04/11/2016	CC/PY		Deposit	142 · Custome...	1,152.42		91,973.50
Bill Pmt -Check	04/11/2016	7329	City of Prestonsburg	2015 PROPE...	232 · Accounts...		174.53	91,798.97
Bill Pmt -Check	04/11/2016	7330	Floyd County Sheriff	BILL NO. 15-...	232 · Accounts...		12,671.98	79,126.99
Bill Pmt -Check	04/11/2016	7331	Cintas	#0335609725	232 · Accounts...		280.30	78,846.69
Check	04/11/2016	DB CD	Holbrook Implement...		-SPLIT-		159.69	78,687.00
Bill Pmt -Check	04/11/2016	7332	United Systems & S...	Inv# 57379 (...	232 · Accounts...		4,000.00	74,687.00
Bill Pmt -Check	04/11/2016	7333	KY CRYSTAL WAT...	002207	232 · Accounts...		71.45	74,615.55
Bill Pmt -Check	04/11/2016	7334	INDUSTRIAL CORR...	INV# 10	232 · Accounts...		134.75	74,480.80
Bill Pmt -Check	04/11/2016	7335	Magnum Drilling of ...	03-16	232 · Accounts...		4,000.50	70,480.30
Bill Pmt -Check	04/11/2016	7336	Dustin's Lawn Care ...	Mowing grass...	232 · Accounts...		85.00	70,395.30
Bill Pmt -Check	04/11/2016	7337	Dustin's Lawn Care ...	Mowing on 4/...	232 · Accounts...		85.00	70,310.30
Deposit	04/11/2016			Deposit	142 · Custome...	501.07		70,811.37
Check	04/12/2016	DB CD	Hodge Products Inc	Locks	377 · Meter Sets		533.70	70,277.67
Bill Pmt -Check	04/13/2016	7338	AT&T	60666685832...	232 · Accounts...		130.59	70,147.08
Bill Pmt -Check	04/13/2016	7339	Columbia Gas of Ke...	03-16 MLG	232 · Accounts...		1,754.16	68,392.92
Bill Pmt -Check	04/13/2016	7340	Community Trust Ba...	60100618146...	232 · Accounts...		1,883.00	66,509.92
Bill Pmt -Check	04/13/2016	7341	Pinpoint Systems, Inc.	VOID: Inv# 67...	232 · Accounts...	0.00		66,509.92
Bill Pmt -Check	04/13/2016	7342	Pinpoint Systems, Inc.	Inv# 6729	232 · Accounts...		370.00	66,139.92
Bill Pmt -Check	04/13/2016	7343	James Riley Hall		232 · Accounts...		127.20	66,012.72
Deposit	04/13/2016			Deposit	142 · Custome...	33,375.56		99,388.28
Check	04/13/2016	7344	GARRET THOMPS...	REF OF CUS...	142 · Custome...		300.29	99,087.99
Bill Pmt -Check	04/13/2016	7345	Columbia Gas of Ke...	03-16 PG	232 · Accounts...		3,529.83	95,558.16
Check	04/13/2016	DB CD	Holbrook Implement...		-SPLIT-		19.77	95,538.39
Check	04/13/2016	DB CD	PK SAFETY SUPPLY	UNIFORMS	-SPLIT-		475.00	95,063.39
Bill Pmt -Check	04/13/2016	ACH	Prestonsburg City's ...	102-21600-00	232 · Accounts...		36.71	95,026.68
Check	04/13/2016	DB CD	Auto Zone		-SPLIT-		6.35	95,020.33
Deposit	04/13/2016	CC/PY		Deposit	142 · Custome...	1,361.39		96,381.72
Bill Pmt -Check	04/13/2016	7346	Bocook Engineering ...	#2300747	232 · Accounts...		206.18	96,175.54
Bill Pmt -Check	04/13/2016	7347	Anthem Blue Cross ...	#0201604208...	232 · Accounts...		6,351.58	89,823.96
Deposit	04/13/2016	CC/PY		Deposit	142 · Custome...	1,370.19		91,194.15
Deposit	04/13/2016	CC/PY		Deposit	142 · Custome...	376.27		91,570.42
Deposit	04/13/2016	CC/PY		Deposit	142 · Custome...	82.32		91,652.74
Bill Pmt -Check	04/13/2016	7348	Speedway Superam...	1001229655	232 · Accounts...		3,734.15	87,918.59
Deposit	04/13/2016			Deposit	142 · Custome...	1,944.78		89,863.37
Check	04/13/2016	DB CD	CORNERSTONE C...	REGULATOR...	379 · Odorant ...		211.59	89,651.78
Bill Pmt -Check	04/13/2016	7349	HiTech Signs & Gra...	#55272	232 · Accounts...		172.50	89,479.28
Transfer	04/13/2016			Funds Transfer	131.3 · Comm ...		26,700.00	62,779.28
Deposit	04/13/2016	CC/PY		Deposit	142 · Custome...	1,056.86		63,836.14
Deposit	04/13/2016			Deposit	142 · Custome...	1,508.18		65,344.32
Deposit	04/14/2016			Deposit	142 · Custome...	9,642.03		74,986.35
Deposit	04/14/2016			Deposit	405.1 · Manag...	40,000.00		114,986.35
Bill Pmt -Check	04/14/2016	7350	Bailey's Carpet & Ha...	0007156	232 · Accounts...		43.97	114,942.38
Bill Pmt -Check	04/14/2016	7351	United Systems & S...	Inv# 57379 (...	232 · Accounts...		4,242.76	110,699.62
Bill Pmt -Check	04/14/2016	7352	Utility Sales & Servi...	IN00016271	232 · Accounts...		2,002.41	108,697.21
Bill Pmt -Check	04/14/2016	7353	ABCO SECURITY	INV# 17397	232 · Accounts...		2,035.00	106,662.21
Bill Pmt -Check	04/15/2016	2497	Industrial Gas Servi...		232 · Accounts...		6,998.75	99,663.46
Check	04/15/2016	DB CD	Auto Zone		-SPLIT-		66.68	99,596.78

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Accrual Basis

## Kentucky Frontier Gas, LLC General Ledger As of December 31, 2016

Type	Date	Num	Name	Memo	Split	Debit	Credit	Balance
Deposit	04/18/2016	CC/PY		Deposit	142 · Custome...	1,420.23		101,017.01
Check	04/18/2016	7354	U S Postal Service		-SPLIT-		141.00	100,876.01
Bill Pmt -Check	04/19/2016	ACH	Big Sandy Recc		232 · Accounts...		321.71	100,554.30
Check	04/19/2016	ACH	AFLAC INSURANCE		924.7 · Insuran...		1,253.56	99,300.74
Check	04/19/2016	DB CD	TRACERELECT	GAS LINE LO...	397 · Tools & ...		888.30	98,412.44
Deposit	04/19/2016	ACH T...		Deposit	142 · Custome...	9,200.00		107,612.44
Deposit	04/19/2016			Deposit	142 · Custome...	7,878.60		115,491.04
Deposit	04/19/2016	CC/PY		Deposit	142 · Custome...	2,212.13		117,703.17
Deposit	04/19/2016			Deposit	142 · Custome...	8,128.42		125,831.59
Deposit	04/19/2016	CC/PY		Deposit	142 · Custome...	4,660.92		130,492.51
Deposit	04/19/2016	CC/PY		Deposit	142 · Custome...	50.40		130,542.91
Deposit	04/19/2016	CC/PY		Deposit	142 · Custome...	56.00		130,598.91
Check	04/19/2016	DB CD	Tractor Supply		-SPLIT-		59.32	130,539.59
Transfer	04/19/2016	109		Funds Transfer	131.8 · Citizen...	23,000.00		153,539.59
Deposit	04/19/2016			Deposit	142 · Custome...	5,619.29		159,158.88
Bill Pmt -Check	04/19/2016	7355	D W Gas Meter Test...	#424	232 · Accounts...		588.41	158,570.47
Bill Pmt -Check	04/19/2016	7356	Utility Sales & Servi...	IN00016299	232 · Accounts...		8,000.00	150,570.47
Bill Pmt -Check	04/19/2016	7357	AT&T	150113768-9	232 · Accounts...		110.60	150,459.87
Bill Pmt -Check	04/19/2016	7358	Kentucky Power	035-050-309-...	232 · Accounts...		135.25	150,324.62
Bill Pmt -Check	04/19/2016	7359	Kentucky Undergrou...	200628623	232 · Accounts...		113.60	150,211.02
Bill Pmt -Check	04/19/2016	7360	RICOH USA, INC	21205548	232 · Accounts...		298.47	149,912.55
Bill Pmt -Check	04/19/2016	7361	Fast Change Lube &...		232 · Accounts...		154.04	149,758.51
Check	04/19/2016	7362	JOSH HILL	REF OF CUS...	142 · Custome...		108.03	149,650.48
Bill Pmt -Check	04/19/2016	7363	GO HIRE EMPLOY...	#0900-2016-03	232 · Accounts...		635.89	149,014.59
Deposit	04/20/2016			Deposit	142 · Custome...	498.19		149,512.78
Bill Pmt -Check	04/20/2016	7364	Elite Insurance Age...	Inv# 617388	232 · Accounts...		1,075.02	148,437.76
Deposit	04/20/2016	DEP ...		Deposit	142 · Custome...	16.41		148,454.17
Check	04/20/2016	DB CD	Tractor Supply		-SPLIT-		16.94	148,437.23
Check	04/20/2016	DB CD	Staples		-SPLIT-		47.94	148,389.29
Check	04/20/2016	DB CD	Amazon.com		-SPLIT-		42.39	148,346.90
Check	04/20/2016	DB CD	Amazon.com		-SPLIT-		30.24	148,316.66
Deposit	04/20/2016			Deposit	405.1 · Manag...	25,000.00		173,316.66
Bill Pmt -Check	04/20/2016	7365	EQT Energy, LLC	02-16	232 · Accounts...		41,104.65	132,212.01
Deposit	04/20/2016	CC/PY		Deposit	142 · Custome...	3,579.55		135,791.56
Bill Pmt -Check	04/20/2016	7366	P & J TRAILER SAL...		232 · Accounts...		604.44	135,187.12
Bill Pmt -Check	04/20/2016	7367	Heather Cantrell		232 · Accounts...		50.00	135,137.12
Check	04/20/2016	EPAY	KY DEPT OF REVE...	03-16 SALES ...	241 · Sales Ta...		2,659.54	132,477.58
Check	04/20/2016	EPAY	KY DEPT OF REVE...	03-16 UTILIT...	242 · Utility Ta...		6,404.78	126,072.80
Bill Pmt -Check	04/20/2016	7368	Jefferson Gas, LLC	03-16	232 · Accounts...		10,241.23	115,831.57
Bill Pmt -Check	04/20/2016	7369	Tackett & Sons Drill...	02-16	232 · Accounts...		431.60	115,399.97
Check	04/20/2016	7370	PETTY CASH	TO REPLENI...	142 · Custome...		51.91	115,348.06
Bill Pmt -Check	04/20/2016	7371	Spirit Energy	02-16	232 · Accounts...		971.96	114,376.10
Bill Pmt -Check	04/20/2016	7372	Jefferson Gas, LLC	03-16 PUBLI...	232 · Accounts...		63,536.56	50,839.54
Check	04/21/2016	DB CD	SOLARPANELSTO...	Solar controll...	379 · Odorant ...		64.25	50,775.29
Check	04/21/2016	7371	BREATHITT COUN...	2012 FORD	-SPLIT-		895.24	49,880.05
Check	04/21/2016	DB CD	Amazon.com		-SPLIT-		41.74	49,838.31
Deposit	04/21/2016	CC/PY		Deposit	142 · Custome...	3,191.46		53,029.77
Bill Pmt -Check	04/21/2016	7373	DNI Corp Inc	#65945	232 · Accounts...		1,180.38	51,849.39
Deposit	04/21/2016			Deposit	142 · Custome...	8,618.85		60,468.24

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**Kentucky Frontier Gas, LLC**  
**General Ledger**  
**As of December 31, 2016**

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Accrual Basis

Type	Date	Num	Name	Memo	Split	Debit	Credit	Balance
Bill Pmt -Check	04/21/2016	7374	Community Trust Ba...	60100533313...	232 · Accounts...		17,426.89	43,041.35
Check	04/21/2016	7375	Heather Cantrell	Cleaning TH	-SPLIT-		15.00	43,026.35
Deposit	04/22/2016			Deposit	142 · Custome...	12,042.93		55,069.28
Check	04/22/2016	DB CD	Lowe's		-SPLIT-		52.08	55,017.20
Check	04/22/2016	DB CD	UPS*INTERNET SH...		-SPLIT-		21.43	54,995.77
Deposit	04/22/2016	CC/PY		Deposit	142 · Custome...	4,029.17		59,024.94
Check	04/22/2016	DB CD	INKPOINTS.COM		-SPLIT-		79.11	58,945.83
Bill Pmt -Check	04/22/2016	7376	Community Trust Ba...	60300329774...	232 · Accounts...		376.53	58,569.30
Bill Pmt -Check	04/22/2016	7377	Community Trust Ba...	60300249233...	232 · Accounts...		610.30	57,959.00
Bill Pmt -Check	04/22/2016	7378	Utility Sales & Servi...	IN00016299	232 · Accounts...		8,150.00	49,809.00
Bill Pmt -Check	04/22/2016	7379	Dustin's Lawn Care ...		232 · Accounts...		85.00	49,724.00
Bill Pmt -Check	04/22/2016	7380	Woodrow and Linda ...	Office rent for ...	232 · Accounts...		1,200.00	48,524.00
Check	04/22/2016	7381	MARY MUSIC		-SPLIT-		50.00	48,474.00
Deposit	04/25/2016			Deposit	142 · Custome...	5,630.02		54,104.02
Check	04/25/2016	ACH	Western Commerce...		-SPLIT-		847.96	53,256.06
Check	04/25/2016	DB CD	Auto Zone		-SPLIT-		36.02	53,220.04
Check	04/25/2016	ACH	Amazon.com		-SPLIT-		109.72	53,110.32
Deposit	04/25/2016	CC/PY		Deposit	142 · Custome...	611.79		53,722.11
Bill Pmt -Check	04/25/2016	7382	Slone Energy, LLC		232 · Accounts...		13,681.67	40,040.44
Bill Pmt -Check	04/25/2016	7383	John Gray Energy	03-16	232 · Accounts...		8,508.64	31,531.80
Bill Pmt -Check	04/25/2016	7384	Nytis Exploration Co...		232 · Accounts...		10,875.00	20,656.80
Bill Pmt -Check	04/25/2016	7385	Sherwin-Williams	3327-5	232 · Accounts...		136.26	20,520.54
Bill Pmt -Check	04/25/2016	2499	NMB Associates Inc		232 · Accounts...		6,000.00	14,520.54
Bill Pmt -Check	04/25/2016	2498	Robert J Oxford exe...		232 · Accounts...		2,400.00	12,120.54
Check	04/25/2016	ACH	wyoming.com		-SPLIT-		30.00	12,090.54
Check	04/25/2016	ACH	Eagle Research Co...		-SPLIT-		62.86	12,027.68
Check	04/25/2016	DB CD	Amazon.com		-SPLIT-		26.17	12,001.51
Deposit	04/26/2016			Deposit	142 · Custome...	1,206.25		13,207.76
Deposit	04/26/2016	ACH T...		Deposit	142 · Custome...	22,700.00		35,907.76
Deposit	04/27/2016			Deposit	142 · Custome...	13,740.17		49,647.93
Check	04/27/2016	DB CD	McDonalds		-SPLIT-		5.08	49,642.85
Bill Pmt -Check	04/27/2016	7427	Samuel T Alcus	03-16	232 · Accounts...		1,088.10	48,554.75
Check	04/27/2016	DB CD	OSKAR BLUES HO...		-SPLIT-		39.00	48,515.75
Check	04/27/2016	DB CD	Applied Central Equi...		379 · Odorant ...		196.00	48,319.75
Deposit	04/27/2016	CC/PY		Deposit	142 · Custome...	62.27		48,382.02
Deposit	04/27/2016	CC/PY		Deposit	142 · Custome...	1,047.24		49,429.26
Check	04/27/2016	DB CD	Amazon.com		-SPLIT-		11.22	49,418.04
Check	04/27/2016	DB CD	Amazon.com		-SPLIT-		11.11	49,406.93
Check	04/27/2016	DB CD	Amazon.com		-SPLIT-		48.23	49,358.70
Deposit	04/27/2016	CC/PY		Deposit	142 · Custome...	60.00		49,418.70
Deposit	04/27/2016	CC/PY		Deposit	142 · Custome...	1,664.75		51,083.45
Transfer	04/27/2016	110		Funds Transfer	131.8 · Citizen...	23,500.00		74,583.45
Bill Pmt -Check	04/27/2016	7428	Knott County Sheriff	BILL 7F PRO...	232 · Accounts...		88.87	74,494.58
Transfer	04/27/2016			Funds Transfer	131.3 · Comm ...		27,000.00	47,494.58
Bill Pmt -Check	04/27/2016	DB CD	AT&T	287267984594	232 · Accounts...		47.46	47,447.12
Check	04/27/2016	DB CD	Giovanni's		-SPLIT-		83.98	47,363.14
Deposit	04/27/2016	Refund		Deposit	-SPLIT-	11.11		47,374.25
Deposit	04/27/2016	Refund		Deposit	-SPLIT-	109.72		47,483.97
Check	04/28/2016	7429	Industrial Gas Servi...	Distribution	214.4 · Partner...		9,600.00	37,883.97

## Kentucky Frontier Gas, LLC General Ledger As of December 31, 2016

Type	Date	Num	Name	Memo	Split	Debit	Credit	Balance
Check	04/28/2016	7430	Robert Oxford	Distribution of...	214.1 · Partner...		30,000.00	7,883.97
Bill Pmt -Check	04/28/2016	ACH	Branham, Sallye		232 · Accounts...		1,800.00	6,083.97
Bill Pmt -Check	04/28/2016	7431	Interstate Natural G...	09,10,11, & 1...	232 · Accounts...		159.87	5,924.10
Transfer	04/28/2016			Funds Transfer	131.7 · CTB S...	68,000.00		73,924.10
Bill Pmt -Check	04/28/2016	7432	DITCH WITCH MID-...	VOID:	232 · Accounts...	0.00		73,924.10
Check	04/28/2016	7433	Joel Shute	Reimb for rent...	-SPLIT-		783.89	73,140.21
Check	04/28/2016	DB CD	Amazon.com		-SPLIT-		27.50	73,112.71
Check	04/28/2016	DB CD	Amazon.com		-SPLIT-		83.37	73,029.34
Deposit	04/29/2016			Deposit	142 · Custome...	6,838.15		79,867.49
Deposit	04/30/2016			Deposit	142 · Custome...	2,612.61		82,480.10
Deposit	04/30/2016	CC/PY		Deposit	142 · Custome...	1,011.39		83,491.49
Check	04/30/2016	DB CD	U S AIRPORT PAR...		-SPLIT-		45.90	83,445.59
Check	04/30/2016	DB CD	The Flower Mart		-SPLIT-		69.45	83,376.14
Check	04/30/2016	DB CD	Speedway Superam...		-SPLIT-		25.60	83,350.54
Check	04/30/2016	DB CD	Speedway Superam...		-SPLIT-		16.49	83,334.05
Check	04/30/2016	DB CD	Hardee		-SPLIT-		12.65	83,321.40
Deposit	04/30/2016	REFU...		Deposit		83.37		83,404.77
Deposit	04/30/2016	CC/PY		Deposit		796.48		84,201.25
Check	04/30/2016	DB CD	Amazon.com		-SPLIT-		63.03	84,138.22
Check	04/30/2016	ACH	MISCELLANEOUS ...		921.3 · Bank S...		258.60	83,879.62
Check	04/30/2016	DB CD	Frontier Airline		-SPLIT-		140.00	83,739.62
Deposit	04/30/2016			Deposit	142 · Custome...	3,468.89		87,208.51
Check	05/02/2016	7434	VOID	VOID:	930.2 · Miscell...	0.00		87,208.51
Bill Pmt -Check	05/02/2016	7436	Action Petroleum Co.		232 · Accounts...		99.09	87,109.42
Bill Pmt -Check	05/02/2016	7437	American Hose & Mi...	#368042	232 · Accounts...		147.83	86,961.59
Bill Pmt -Check	05/02/2016	7438	Drains Unlimited, Inc.	31217	232 · Accounts...		31.80	86,929.79
Bill Pmt -Check	05/02/2016	7439	Kentucky Undergrou...	200628711	232 · Accounts...		297.60	86,632.19
Bill Pmt -Check	05/02/2016	7440	m2m Data Corporati...	28766	232 · Accounts...		26.20	86,605.99
Bill Pmt -Check	05/02/2016	7441	R L Laughlin & Co Inc	1602666	232 · Accounts...		26.25	86,579.74
Bill Pmt -Check	05/02/2016	7442	VERIZON WIRELESS	642083311-0...	232 · Accounts...		123.46	86,456.28
Bill Pmt -Check	05/02/2016	7443	ENVIRONMENTAL ...	QUOTATION...	232 · Accounts...		2,500.00	83,956.28
Deposit	05/02/2016	CC/PY		Deposit	-SPLIT-	986.62		84,942.90
Check	05/02/2016	DB CD	Amazon.com		-SPLIT-		158.05	84,784.85
Bill Pmt -Check	05/02/2016	7444	Community Trust Ba...	60100623385...	232 · Accounts...		11,861.90	72,922.95
Transfer	05/02/2016			Deposit	380.01 · Servic...	1,000.00		73,922.95
Bill Pmt -Check	05/02/2016	7445	Heather Cantrell	VOID:	232 · Accounts...	0.00		73,922.95
Check	05/02/2016	7435	Pike County Clerk	Recording fee...	930.2 · Miscell...		51.00	73,871.95
Deposit	05/02/2016			Deposit	142 · Custome...	8,451.41		82,323.36
Check	05/02/2016	DB CD	Amazon.com		-SPLIT-		109.72	82,213.64
Bill Pmt -Check	05/03/2016	7446	DITCH WITCH MID-...	Order#: 0013...	232 · Accounts...		6,440.50	75,773.14
Bill Pmt -Check	05/03/2016	7447	Waste Connections	Inv # 3336963	232 · Accounts...		85.53	75,687.61
Bill Pmt -Check	05/03/2016	7448	TIRE WORKS	#5020 & 5027	232 · Accounts...		470.15	75,217.46
Bill Pmt -Check	05/03/2016	7449	American Hose & Mi...	368097	232 · Accounts...		14.37	75,203.09
Bill Pmt -Check	05/03/2016	7450	American Hose & Mi...	368063	232 · Accounts...		144.03	75,059.06
Bill Pmt -Check	05/03/2016	7451	Jackson Municipal ...	01-00001138-...	232 · Accounts...		52.33	75,006.73
Bill Pmt -Check	05/03/2016	7452	State Wide Press		232 · Accounts...		112.36	74,894.37
Bill Pmt -Check	05/03/2016	7453	John W White	Travel Exp's f...	232 · Accounts...		169.21	74,725.16
Bill Pmt -Check	05/03/2016	ACH	Birch Communications		232 · Accounts...		319.68	74,405.48
Bill Pmt -Check	05/03/2016	DB CD	Staples		232 · Accounts...		32.60	74,372.88

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Accrual Basis

**Kentucky Frontier Gas, LLC**  
**General Ledger**  
**As of December 31, 2016**

Type	Date	Num	Name	Memo	Split	Debit	Credit	Balance
Check	05/03/2016	ACH	Paymenttech fee		-SPLIT-		706.40	73,666.48
Deposit	05/03/2016	CC/PY		Deposit	142 · Custome...	227.08		73,893.56
Deposit	05/03/2016	CC/PY		Deposit	142 · Custome...	1,429.92		75,323.48
Deposit	05/03/2016			Deposit	-SPLIT-	3,297.05		78,620.53
Bill Pmt -Check	05/03/2016	7454	MICHELLE WADE		232 · Accounts...		196.46	78,424.07
Transfer	05/04/2016	111		Funds Transfer	131.8 · Citizen...	15,000.00		93,424.07
Deposit	05/04/2016			Deposit	142 · Custome...	1,200.85		94,624.92
Deposit	05/04/2016	CC/PY		Deposit	142 · Custome...	924.81		95,549.73
Check	05/04/2016	7455	MEGAN WRIGHT	VOID: DEP R...	-SPLIT-	0.00		95,549.73
Check	05/04/2016	7456	MEGAN WRIGHT	REF FOR #1....	-SPLIT-		0.47	95,549.26
Bill Pmt -Check	05/04/2016	7457	KLC Enterprises	01-16	232 · Accounts...		4,310.52	91,238.74
Check	05/04/2016	7458	KRISTINA WHITT	DEP REF#2.2...	-SPLIT-		60.01	91,178.73
Bill Pmt -Check	05/04/2016	7459	DISTRIBUTION NOW		232 · Accounts...		373.17	90,805.56
Bill Pmt -Check	05/04/2016	7460	F S VANHOOSE & ...	2705	232 · Accounts...		6.11	90,799.45
Bill Pmt -Check	05/04/2016	7461	Layne's ACE HARD...	866000	232 · Accounts...		344.84	90,454.61
Bill Pmt -Check	05/04/2016	7462	Williams Electric & ...	00209154	232 · Accounts...		151.47	90,303.14
Bill Pmt -Check	05/05/2016	ACH	Appalachian Wireless	00200611207	232 · Accounts...		790.87	89,512.27
Check	05/05/2016	DB CD	Advance Auto Parts		-SPLIT-		45.16	89,467.11
Check	05/05/2016	DB CD	Tractor Supply		-SPLIT-		56.13	89,410.98
Deposit	05/05/2016	CC/PY		Deposit	142 · Custome...	1,729.58		91,140.56
Check	05/05/2016	ACH	Xpress Bill Pay		-SPLIT-		533.66	90,606.90
Deposit	05/05/2016			Deposit	142 · Custome...	3,932.41		94,539.31
Bill Pmt -Check	05/05/2016	7464	MICHELLE WADE		232 · Accounts...		113.49	94,425.82
Bill Pmt -Check	05/05/2016	7465	Hi-Energy Gas Co	03-16	232 · Accounts...		4,482.84	89,942.98
Bill Pmt -Check	05/05/2016	7466	Quality Natural Gas ...	02-16	232 · Accounts...		36,117.03	53,825.95
Bill Pmt -Check	05/05/2016	7467	Mann Toyota	REF# 42278	232 · Accounts...		232.44	53,593.51
Bill Pmt -Check	05/05/2016	7468	Mike Harris	Two water tan...	232 · Accounts...		1,000.00	52,593.51
Bill Pmt -Check	05/05/2016	7469	GO HIRE EMPLOY...	#0900-2016-0...	232 · Accounts...		1,000.65	51,592.86
Check	05/06/2016	DB CD	MARATHON PETR...		-SPLIT-		25.65	51,567.21
Check	05/06/2016	DB CD	Dairy Queen		-SPLIT-		5.43	51,561.78
Check	05/06/2016	DB CD	Dairy Queen		-SPLIT-		13.03	51,548.75
Deposit	05/06/2016			Deposit	142 · Custome...	6,357.92		57,906.67
Check	05/08/2016	DB CD	B P Salyersville		-SPLIT-		19.75	57,886.92
Check	05/08/2016	DB CD	Staples		-SPLIT-		26.49	57,860.43
Check	05/08/2016	DB CD	SUNSOURCE		379 · Odorant ...		269.74	57,590.69
Bill Pmt -Check	05/09/2016	7471	Community Trust Ba...	60300268609...	232 · Accounts...		364.73	57,225.96
Deposit	05/09/2016			Deposit	405.1 · Manag...	25,000.00		82,225.96
Deposit	05/09/2016			Deposit	142 · Custome...	12,396.62		94,622.58
Bill Pmt -Check	05/09/2016	7472	AT&T		232 · Accounts...		213.97	94,408.61
Bill Pmt -Check	05/09/2016	7473	Community Trust Ba...	60100584401...	232 · Accounts...		13,277.26	81,131.35
Bill Pmt -Check	05/09/2016	7474	D W Gas Meter Test...	#431	232 · Accounts...		72.57	81,058.78
Bill Pmt -Check	05/09/2016	7475	F S VANHOOSE & ...	002-069625	232 · Accounts...		6.11	81,052.67
Bill Pmt -Check	05/09/2016	7476	First Bankcard	44182292810...	232 · Accounts...		2,621.60	78,431.07
Bill Pmt -Check	05/09/2016	7477	LAWRENCE CO SH...	BILL NO. 16-...	232 · Accounts...		35.06	78,396.01
Bill Pmt -Check	05/09/2016	7478	Martin Co Sheriff	BILL NO. 3F ...	232 · Accounts...		12.65	78,383.36
Bill Pmt -Check	05/09/2016	7479	Community Trust Ba...	60100584401...	232 · Accounts...		1,475.26	76,908.10
Bill Pmt -Check	05/09/2016	7480	Community Trust Ba...	60100618081...	232 · Accounts...		587.29	76,320.81
Bill Pmt -Check	05/09/2016	7481	Action Petroleum Co.	#115406	232 · Accounts...		164.46	76,156.35
Bill Pmt -Check	05/09/2016	7482	Consolidated Pipe &...	2860521-000-...	232 · Accounts...		262.63	75,893.72

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Accrual Basis

## Kentucky Frontier Gas, LLC General Ledger As of December 31, 2016

Type	Date	Num	Name	Memo	Split	Debit	Credit	Balance
Bill Pmt -Check	05/09/2016	7483	DNI Corp Inc	Inv# 66238	232 · Accounts...		901.81	74,991.91
Bill Pmt -Check	05/09/2016	7484	Miller Supply Inc	7028228	232 · Accounts...		40.97	74,950.94
Bill Pmt -Check	05/09/2016	7485	Utility Sales & Servi...		232 · Accounts...		1,621.90	73,329.04
Deposit	05/09/2016	CC/PY		Deposit	142 · Custome...	1,342.27		74,671.31
Bill Pmt -Check	05/09/2016	7486	WHAYNE SUPPLY	INV00074821	232 · Accounts...		118.75	74,552.56
Bill Pmt -Check	05/09/2016	7487	Unlimited Equipmen...	Inv# 10287	232 · Accounts...		290.53	74,262.03
Bill Pmt -Check	05/09/2016	7488	Community Trust Ba...	60100620990...	232 · Accounts...		600.00	73,662.03
Bill Pmt -Check	05/09/2016	7489	DWAYNE PRICE	BILL NO. 16-...	232 · Accounts...		86.41	73,575.62
Bill Pmt -Check	05/09/2016	7490	Pipeline Solutions Inc	12-14	232 · Accounts...		20,000.00	53,575.62
Bill Pmt -Check	05/09/2016	7491	Rich, Larry	07-14	232 · Accounts...		2,000.00	51,575.62
Transfer	05/09/2016	112		Funds Transfer	131.8 · Citizen...	7,000.00		58,575.62
Bill Pmt -Check	05/09/2016	7492	D L R	2014 Transpo...	232 · Accounts...		5,000.00	53,575.62
Check	05/09/2016	7493	MARY MUSIC	Cleaning offic...	-SPLIT-		50.00	53,525.62
Bill Pmt -Check	05/09/2016	7494	AT&T	606666-8583...	232 · Accounts...		111.56	53,414.06
Bill Pmt -Check	05/09/2016	7495	CASELLE	#73085 SUPP...	232 · Accounts...		699.00	52,715.06
Bill Pmt -Check	05/09/2016	7496	Columbia Gas of Ke...	04-16 MLG	232 · Accounts...		1,311.35	51,403.71
Bill Pmt -Check	05/09/2016	7497	Community Trust Ba...	60300248851...	232 · Accounts...		614.22	50,789.49
Bill Pmt -Check	05/09/2016	7498	Danny Webb, Sheriff	BILL NO 2015...	232 · Accounts...		76.39	50,713.10
Bill Pmt -Check	05/09/2016	7499	KEMI	2108288	232 · Accounts...		3,087.93	47,625.17
Bill Pmt -Check	05/09/2016	7500	Knott County Sheriff	2015 8 F 2...	232 · Accounts...		93.60	47,531.57
Deposit	05/10/2016	ACH T...		Deposit	142 · Custome...	17,900.00		65,431.57
Check	05/10/2016	7501	MICHELLE WADE	Travel to Jack...	-SPLIT-		86.58	65,344.99
Bill Pmt -Check	05/10/2016	7502	KY CRYSTAL WAT...	002207	232 · Accounts...		57.95	65,287.04
Deposit	05/10/2016	DEP ...		Deposit	142 · Custome...	59.96		65,347.00
Deposit	05/10/2016	CC/PY		Deposit	142 · Custome...	190.01		65,537.01
Deposit	05/10/2016	CC/PY		Deposit	142 · Custome...	859.24		66,396.25
Deposit	05/10/2016	CC/PY		Deposit	142 · Custome...	1,466.16		67,862.41
Deposit	05/10/2016			Deposit Blueg...	142 · Custome...	229.73		68,092.14
Check	05/10/2016	7470	U S Postal Service	Budget billing ...	-SPLIT-		993.05	67,099.09
Bill Pmt -Check	05/10/2016	7504	Community Trust Ba...	60100618146...	232 · Accounts...		1,883.00	65,216.09
Bill Pmt -Check	05/10/2016	7505	Magnum Drilling of ...	04-16	232 · Accounts...		2,772.00	62,444.09
Bill Pmt -Check	05/10/2016	7506	Adams Used Auto P...	Wrecker servi...	232 · Accounts...		650.00	61,794.09
Bill Pmt -Check	05/10/2016	7507	RICOH USA, INC	Inv# 500208430	232 · Accounts...		62.66	61,731.43
Bill Pmt -Check	05/10/2016	ACH	Travelers		232 · Accounts...		3,934.03	57,797.40
Check	05/10/2016	7463	U S Postal Service	Mailing budge...	-SPLIT-		399.99	57,397.41
Deposit	05/11/2016			Deposit	142 · Custome...	1,710.41		59,107.82
Deposit	05/11/2016			Deposit	142 · Custome...	3,873.06		62,980.88
Deposit	05/11/2016			Deposit	142 · Custome...	21,278.76		84,259.64
Bill Pmt -Check	05/11/2016	ACH	Prestonsburg City's ...	102-21600-00	232 · Accounts...		47.12	84,212.52
Check	05/11/2016	DB CD	Staples		-SPLIT-		118.70	84,093.82
Bill Pmt -Check	05/11/2016	7508	DNI Corp Inc	#65687	232 · Accounts...		996.49	83,097.33
Bill Pmt -Check	05/11/2016	7509	UNISIGN CORPOR...	#40255	232 · Accounts...		459.14	82,638.19
Deposit	05/11/2016	CC/PY		Deposit	142 · Custome...	1,252.17		83,890.36
Check	05/11/2016	7503	May Brothers Lumb...	Repair to brid...	-SPLIT-		318.00	83,572.36
Check	05/11/2016	DB CD	Lowe's		-SPLIT-		419.34	83,153.02
Bill Pmt -Check	05/11/2016	7511	Hi-Energy Gas Co	04-16	232 · Accounts...		4,514.68	78,638.34
Bill Pmt -Check	05/11/2016	7512	Jackson Electric & P...	VOID: #158851	232 · Accounts...	0.00		78,638.34
Check	05/11/2016	7513	SHIRLEY COLLINS	REFUND OF ...	142 · Custome...		19.30	78,619.04
Transfer	05/11/2016			Funds Transfer	131.3 · Comm ...		29,500.00	49,119.04

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Accrual Basis

## Kentucky Frontier Gas, LLC General Ledger As of December 31, 2016

Type	Date	Num	Name	Memo	Split	Debit	Credit	Balance
Check	05/11/2016	7510	Chris Waugh, Floyd ...		-SPLIT-		394.13	48,724.91
Deposit	05/12/2016			Deposit	142 · Custome...	8,725.55		57,450.46
Bill Pmt -Check	05/12/2016	7514	Deborah Burnet		232 · Accounts...		79.86	57,370.60
Deposit	05/12/2016	CC/PY		Deposit	142 · Custome...	2,013.43		59,384.03
Bill Pmt -Check	05/12/2016	7515	D W Gas Meter Test...		232 · Accounts...		277.53	59,106.50
Bill Pmt -Check	05/12/2016	7516	Anthem Blue Cross ...	Inv# 0201605...	232 · Accounts...		5,820.49	53,286.01
Bill Pmt -Check	05/12/2016	7517	Jefferson Gas, LLC	04-16	232 · Accounts...		5,892.98	47,393.03
Bill Pmt -Check	05/12/2016	7518	T.A.S	12359611	232 · Accounts...		230.20	47,162.83
Bill Pmt -Check	05/12/2016	7519	Heath Consultants	#118018	232 · Accounts...		152.21	47,010.62
Bill Pmt -Check	05/12/2016	7520	Utility Sales & Servi...		232 · Accounts...		4,996.04	42,014.58
Bill Pmt -Check	05/12/2016	7521	West Virginia Electri...	CUST NO. 433	232 · Accounts...		570.23	41,444.35
Check	05/12/2016	7522	HENRY JOHNSON	DEP REF FO...	-SPLIT-		115.20	41,329.15
Bill Pmt -Check	05/12/2016	7523	City of Salyersville	Bill No. F-12-...	232 · Accounts...		3,818.59	37,510.56
Bill Pmt -Check	05/12/2016	7524	Pinpoint Systems, Inc.	Inv# 6797	232 · Accounts...		690.00	36,820.56
Check	05/14/2016	DB CD	CORNERSTONE C...	REGULATOR...	379 · Odorant ...		211.11	36,609.45
Bill Pmt -Check	05/16/2016	7525	Heather Cantrell		232 · Accounts...		50.00	36,559.45
Check	05/16/2016	7526	Clarissa White	Travel from J...	-SPLIT-		55.77	36,503.68
Bill Pmt -Check	05/16/2016	7528	OPERATION SCHO...	Donation	232 · Accounts...		100.00	36,403.68
Deposit	05/16/2016			Deposit	142 · Custome...	4,061.17		40,464.85
Deposit	05/16/2016			Deposit	142 · Custome...	4,211.37		44,676.22
Deposit	05/16/2016	CC/PY		Deposit	142 · Custome...	1,266.66		45,942.88
Check	05/16/2016	DB CD	Speedway Superam...		-SPLIT-		32.45	45,910.43
Check	05/16/2016	DB CD	ROMA CUCINA		-SPLIT-		35.99	45,874.44
Deposit	05/16/2016	CC/PY		Deposit	142 · Custome...	1,066.90		46,941.34
Bill Pmt -Check	05/16/2016	7529	Magoffin County Sh...	Bill No. 9775 ...	232 · Accounts...		11,085.46	35,855.88
Transfer	05/16/2016			Deposit	380.09 · Servic...	600.00		36,455.88
Deposit	05/16/2016			Deposit	142 · Custome...	10,478.22		46,934.10
Deposit	05/16/2016			Deposit	405.1 · Manag...	24,000.00		70,934.10
Bill Pmt -Check	05/16/2016	2500	Industrial Gas Servi...		232 · Accounts...		6,541.66	64,392.44
Check	05/16/2016	7527	Jackson Electric & P...	VOID:	874 · Mains & ...	0.00		64,392.44
Check	05/17/2016	7530	Joel Shute	Reimb for Ky ...	-SPLIT-		798.59	63,593.85
Check	05/17/2016	7532	KASEY L TACKETT	DEP REF FO...	-SPLIT-		28.12	63,565.73
Check	05/18/2016	DB CD	Amazon.com		-SPLIT-		25.53	63,540.20
Bill Pmt -Check	05/18/2016	7533	DNI Corp Inc	#66532	232 · Accounts...		1,139.68	62,400.52
Bill Pmt -Check	05/18/2016	7534	Hi-Energy Gas Co	05-16	232 · Accounts...		191.10	62,209.42
Bill Pmt -Check	05/18/2016	7535	Jefferson Gas, LLC	04-16 PUBLIC	232 · Accounts...		29,284.64	32,924.78
Bill Pmt -Check	05/18/2016	7536	Kentucky Undergrou...		232 · Accounts...		350.40	32,574.38
Bill Pmt -Check	05/18/2016	7537	Miller Supply Inc		232 · Accounts...		448.07	32,126.31
Bill Pmt -Check	05/18/2016	7538	Speedway Superam...		232 · Accounts...		3,831.02	28,295.29
Bill Pmt -Check	05/18/2016	7539	Miller Supply Inc	7028275	232 · Accounts...		381.07	27,914.22
Deposit	05/18/2016			Deposit	142 · Custome...	256.94		28,171.16
Bill Pmt -Check	05/18/2016	7540	Drains Unlimited, Inc.	31334	232 · Accounts...		236.13	27,935.03
Bill Pmt -Check	05/18/2016	7541	AT&T	150113768-9	232 · Accounts...		110.60	27,824.43
Bill Pmt -Check	05/18/2016	7542	Miller Supply Inc	7028298	232 · Accounts...		2.65	27,821.78
Bill Pmt -Check	05/18/2016	7543	Sherwin-Williams	CUST NO 42...	232 · Accounts...		339.98	27,481.80
Check	05/18/2016	7544	PHS Varsity Cheer ...		930.2 · Miscell...		50.00	27,431.80
Check	05/18/2016	7545	U S Postal Service	VOID:	-SPLIT-	0.00		27,431.80
Check	05/18/2016	7531	U S Postal Service	Budget billing ...	-SPLIT-		751.37	26,680.43
Check	05/18/2016	7546	PAMELA BLACKB...	REF OF CUS...	142 · Custome...		525.92	26,154.51

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Accrual Basis

## Kentucky Frontier Gas, LLC General Ledger As of December 31, 2016

Type	Date	Num	Name	Memo	Split	Debit	Credit	Balance
Check	05/18/2016	7547	PHYLLIS SCHAFER	REF OF CUS...	142 · Custome...		101.75	26,052.76
Check	05/18/2016	ACH	AFLAC INSURANCE		924.7 · Insuran...		1,880.34	24,172.42
Deposit	05/18/2016			Deposit	142 · Custome...	2,019.13		26,191.55
Deposit	05/18/2016	CC/PY		Deposit	142 · Custome...	2,155.11		28,346.66
Transfer	05/18/2016	113		Funds Transfer	131.8 · Citizen...	12,500.00		40,846.66
Bill Pmt -Check	05/19/2016	7548	Kentucky Power	035-050-309...	232 · Accounts...		148.57	40,698.09
Bill Pmt -Check	05/19/2016	ACH	Big Sandy Recc		232 · Accounts...		310.62	40,387.47
Check	05/19/2016	DB CD	Amazon.com		-SPLIT-		13.98	40,373.49
Check	05/19/2016	DB CD	Amazon.com		-SPLIT-		22.76	40,350.73
Check	05/19/2016	DB CD	Amazon.com		-SPLIT-		10.20	40,340.53
Bill Pmt -Check	05/19/2016	7549	Samuel T Alcus	04-16	232 · Accounts...		846.30	39,494.23
Deposit	05/19/2016	CC/PY		Deposit	142 · Custome...	218.15		39,712.38
Deposit	05/19/2016	CC/PY		Deposit	142 · Custome...	1,895.83		41,608.21
Deposit	05/19/2016	CC/PY		Deposit	142 · Custome...	179.00		41,787.21
Check	05/19/2016	EPAY	KY DEPT OF REVE...	Utility tax for 0...	242 · Utility Ta...		4,367.92	37,419.29
Check	05/19/2016	7550	Etta C Scott	REF OF CUS...	142 · Custome...		35.61	37,383.68
Check	05/19/2016	DB CD	Amazon.com		-SPLIT-		38.77	37,344.91
Check	05/19/2016	DB CD	Amazon.com		-SPLIT-		7.41	37,337.50
Deposit	05/20/2016			Deposit	142 · Custome...	2,889.77		40,227.27
Deposit	05/20/2016	ACH T...		Deposit	142 · Custome...	19,600.00		59,827.27
Transfer	05/20/2016			Funds Transfer	131.3 · Comm ...		30,000.00	29,827.27
Bill Pmt -Check	05/20/2016		Columbia Gas of Ke...	QuickBooks g...	232 · Accounts...	0.00		29,827.27
Bill Pmt -Check	05/20/2016	7552	GO HIRE EMPLOY...	#0900-2016-0...	232 · Accounts...		530.12	29,297.15
Check	05/20/2016	7551	VOID		930.2 · Miscell...	0.00		29,297.15
Bill Pmt -Check	05/20/2016	7553	EQT Energy, LLC	03-16	232 · Accounts...		27,778.69	1,518.46
Check	05/20/2016	EPAY	KY DEPT OF REVE...	SALES TAX F...	241 · Sales Ta...		1,959.44	-440.98
Check	05/20/2016	DB CD	Amazon.com		-SPLIT-		62.86	-503.84
Deposit	05/23/2016			Deposit	142 · Custome...	4,172.79		3,668.95
Bill Pmt -Check	05/23/2016	7554	m2m Data Corporati...	#28972	232 · Accounts...		26.20	3,642.75
Deposit	05/23/2016	CC/PY		Deposit	-SPLIT-	897.31		4,540.06
Bill Pmt -Check	05/23/2016	7555	MARY MUSIC		232 · Accounts...		50.00	4,490.06
Bill Pmt -Check	05/23/2016	7556	Tackett & Sons Drill...	04-16	232 · Accounts...		345.28	4,144.78
Deposit	05/23/2016	CC/PY		Deposit	142 · Custome...	1,008.68		5,153.46
Transfer	05/23/2016	114		Funds Transfer	131.8 · Citizen...	12,000.00		17,153.46
Check	05/23/2016	7557	Extreme Excavation ...	New Service i...	380.22 · Servic...		450.00	16,703.46
Check	05/23/2016	7558	Dustin's Lawn Care ...	GRASS MO...	-SPLIT-		255.00	16,448.46
Deposit	05/24/2016			Deposit	142 · Custome...	14,456.67		30,905.13
Check	05/24/2016	7559	CAPTAIN DS SEAF...	REF OF CUS...	142 · Custome...		2,363.15	28,541.98
Bill Pmt -Check	05/24/2016	7560	Geneve Wells	Easement for ...	232 · Accounts...		500.00	28,041.98
Bill Pmt -Check	05/24/2016	7561	NMB Associates Inc		232 · Accounts...		6,000.00	22,041.98
Deposit	05/24/2016	CC/PY		Deposit	-SPLIT-	865.41		22,907.39
Deposit	05/24/2016	CC/PY		Deposit	142 · Custome...	244.54		23,151.93
Check	05/24/2016	ACH	Western Commerce...		-SPLIT-		847.96	22,303.97
Deposit	05/24/2016	CC/PY		Deposit	142 · Custome...	557.30		22,861.27
Bill Pmt -Check	05/24/2016	7562	Woodrow and Linda ...	JUNE -16 OF...	232 · Accounts...		1,200.00	21,661.27
Bill Pmt -Check	05/24/2016	7563	Community Trust Ba...	60300329774...	232 · Accounts...		376.53	21,284.74
Bill Pmt -Check	05/24/2016	7564	Community Trust Ba...	60300249233...	232 · Accounts...		610.30	20,674.44
Bill Pmt -Check	05/24/2016	7565	Community Trust Ba...	60300268609...	232 · Accounts...		364.73	20,309.71
Deposit	05/24/2016			Deposit	405.1 · Manag...	4,000.00		24,309.71

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Accrual Basis

**Kentucky Frontier Gas, LLC**  
**General Ledger**  
**As of December 31, 2016**

Type	Date	Num	Name	Memo	Split	Debit	Credit	Balance
Bill Pmt -Check	05/24/2016	7566	Community Trust Ba...	60100533313...	232 · Accounts...		17,426.89	6,882.82
Bill Pmt -Check	05/24/2016	7567	JD Westcott & Son I...	IN00245476	232 · Accounts...		19.29	6,863.53
Bill Pmt -Check	05/24/2016	7568	RICOH USA, INC	21336222	232 · Accounts...		298.47	6,565.06
Check	05/25/2016	DB CD	Home Lumber	Lock for Publi...	-SPLIT-		44.00	6,521.06
Deposit	05/25/2016	CC/PY		Deposit	142 · Custome...	1,102.27		7,623.33
Deposit	05/25/2016			Deposit	142 · Custome...	157.10		7,780.43
Check	05/25/2016	7569	SHERRI MULLINS	DEP REF #1....	-SPLIT-		13.71	7,766.72
Check	05/25/2016	7570	JEREMY AND CHRIS...	VOID: DEP R...	-SPLIT-	0.00		7,766.72
Check	05/25/2016	7571	JEREMY AND CHRIS...	DEP REF#1.0...	-SPLIT-		82.00	7,684.72
Check	05/25/2016	7572	WOODROW JR. B...	DEP REF#1.0...	-SPLIT-		54.91	7,629.81
Bill Pmt -Check	05/25/2016	7573	Randy Burke	Repairs for air...	232 · Accounts...		355.00	7,274.81
Transfer	05/25/2016	115		Funds Transfer	131.8 · Citizen...	9,000.00		16,274.81
Deposit	05/26/2016			Deposit	142 · Custome...	3,988.90		20,263.71
Bill Pmt -Check	05/26/2016	7574	HiTech Signs & Gra...	55343	232 · Accounts...		538.48	19,725.23
Bill Pmt -Check	05/26/2016	7575	Tony Watts, Breathit...	2006 FORD R...	232 · Accounts...		155.02	19,570.21
Bill Pmt -Check	05/26/2016	7576	VanArk Inc	#576	232 · Accounts...		75.00	19,495.21
Bill Pmt -Check	05/26/2016	7577	VERIZON WIRELESS	9765482355	232 · Accounts...		123.46	19,371.75
Deposit	05/26/2016	CC/PY		Deposit	142 · Custome...	630.25		20,002.00
Check	05/26/2016	7578	IVA JEAN RUNYON...	REF OF CRE...	142 · Custome...		244.62	19,757.38
Check	05/26/2016	7579	JIMMY TACKETT	DEP REF #3....	-SPLIT-		78.37	19,679.01
Bill Pmt -Check	05/26/2016	7580	United Systems & S...	#58059	232 · Accounts...		12,638.33	7,040.68
Check	05/26/2016	ACH	wyoming.com		-SPLIT-		30.00	7,010.68
Deposit	05/27/2016			Deposit	142 · Custome...	3,450.17		10,460.85
Deposit	05/27/2016			Deposit	142 · Custome...	1,102.53		11,563.38
Transfer	05/31/2016			Funds Transfer	131.3 · Comm ...	3,000.00		14,563.38
Deposit	05/31/2016			Deposit	142 · Custome...	3,310.93		17,874.31
Deposit	05/31/2016	ACH T...		Deposit	142 · Custome...	2,500.00		20,374.31
Bill Pmt -Check	05/31/2016	ACH	Branham, Sallye		232 · Accounts...		1,800.00	18,574.31
Check	05/31/2016	DB CD	Auto Zone		-SPLIT-		77.35	18,496.96
Check	05/31/2016	7581	MARY MUSIC	Cleaning on 0...	-SPLIT-		50.00	18,446.96
Deposit	05/31/2016	CC/PY		Deposit	142 · Custome...	1,578.37		20,025.33
Deposit	05/31/2016	CC/PY		Deposit	142 · Custome...	137.68		20,163.01
Deposit	05/31/2016	CC/PY		Deposit	142 · Custome...	98.27		20,261.28
Deposit	05/31/2016	CC/PY		Deposit	142 · Custome...	410.38		20,671.66
Bill Pmt -Check	05/31/2016	7582	AT&T	287267984594	232 · Accounts...		1.99	20,669.67
Bill Pmt -Check	05/31/2016	7583	UPS FREIGHT	03675480	232 · Accounts...		968.21	19,701.46
Bill Pmt -Check	05/31/2016	7584	GO HIRE EMPLOY...	#0900-2016-0...	232 · Accounts...		667.10	19,034.36
Bill Pmt -Check	05/31/2016	7585	Waste Connections	#3357650	232 · Accounts...		85.53	18,948.83
Bill Pmt -Check	05/31/2016	7586	JD Westcott & Son I...		232 · Accounts...		32.72	18,916.11
Bill Pmt -Check	05/31/2016	7587	R L Laughlin & Co Inc	#1602993-IN	232 · Accounts...		26.25	18,889.86
Bill Pmt -Check	05/31/2016	7588	RICOH USA, INC	#5042350143	232 · Accounts...		464.44	18,425.42
Bill Pmt -Check	05/31/2016	7589	John Gray Energy	04-16	232 · Accounts...		259.44	18,165.98
Check	05/31/2016	7590	TONYA COYER	DEP REF# 1....	-SPLIT-		80.23	18,085.75
Check	05/31/2016	7591	VIRGINIA MUNCY	DEP REF #4....	-SPLIT-		17.66	18,068.09
Deposit	05/31/2016			Deposit	142 · Custome...	5,059.00		23,127.09
Check	05/31/2016	AW	MISCELLANEOUS ...		921.3 · Bank S...		266.40	22,860.69
Check	05/31/2016	DB CD	Amazon.com		-SPLIT-		27.55	22,833.14
Check	05/31/2016	DB CD	Amazon.com		-SPLIT-		27.68	22,805.46
Check	05/31/2016	DB CD	Amazon.com		-SPLIT-		39.00	22,766.46

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Accrual Basis

**Kentucky Frontier Gas, LLC**  
**General Ledger**  
 As of December 31, 2016

Type	Date	Num	Name	Memo	Split	Debit	Credit	Balance
Deposit	06/01/2016	CC/PY		Deposit	142 · Custome...	983.52		23,749.98
Bill Pmt -Check	06/01/2016	7592	Community Trust Ba...	60100623385...	232 · Accounts...		11,861.90	11,888.08
Bill Pmt -Check	06/01/2016	7594	Keith E Krejci	GIS DATA M...	232 · Accounts...		1,800.00	10,088.08
Bill Pmt -Check	06/01/2016	7595	Heather Cantrell	To replace ck...	232 · Accounts...		50.00	10,038.08
Deposit	06/01/2016			Deposit	142 · Custome...	357.21		10,395.29
Check	06/01/2016	7593	U S Postal Service	PAST DUE N...	-SPLIT-		205.45	10,189.84
Check	06/02/2016	DB CD	Ky Transportation		880.1 · DOT P...		66.00	10,123.84
Bill Pmt -Check	06/02/2016	ACH	Birch Communications		232 · Accounts...		320.15	9,803.69
Bill Pmt -Check	06/02/2016	7596	DNI Corp Inc	#66786	232 · Accounts...		797.34	9,006.35
Deposit	06/02/2016			Deposit	-SPLIT-	959.09		9,965.44
Bill Pmt -Check	06/02/2016	7597	JD Westcott & Son l...	IN00245823	232 · Accounts...		27.12	9,938.32
Bill Pmt -Check	06/02/2016	7598	U S Postal Service	P O BOX 408 ...	232 · Accounts...		342.00	9,596.32
Check	06/02/2016	7599	VINT DYER	REFUND OF ...	142 · Custome...		1,500.00	8,096.32
Check	06/02/2016	7600	JONATHAN COX	DEP REF # 1....	-SPLIT-		25.86	8,070.46
Deposit	06/03/2016			Deposit	142 · Custome...	1,926.84		9,997.30
Deposit	06/03/2016			Deposit	142 · Custome...	71.77		10,069.07
Deposit	06/03/2016			Deposit	142 · Custome...	2,092.41		12,161.48
Deposit	06/03/2016			Deposit	142 · Custome...	82.67		12,244.15
Deposit	06/03/2016	CC/PY		Deposit	142 · Custome...	205.68		12,449.83
Deposit	06/03/2016			Deposit	-SPLIT-	1,711.60		14,161.43
Deposit	06/06/2016	ACH T...		Deposit	142 · Custome...	8,000.00		22,161.43
Deposit	06/06/2016			Deposit	490 · Other Inc...	340.50		22,501.93
Bill Pmt -Check	06/06/2016	7601	Heather Cantrell	Cleaning offic...	232 · Accounts...		50.00	22,451.93
Transfer	06/06/2016	116		Funds Transfer	131.8 · Citizen...	14,000.00		36,451.93
Check	06/06/2016	DB CD	Deluxe Checks	KFG Checks	921.2 · Office ...		171.34	36,280.59
Check	06/06/2016	ACH	Xpress Bill Pay		-SPLIT-		533.36	35,747.23
Check	06/06/2016	DB CD	Utility Management ...		-SPLIT-		25.86	35,721.37
Deposit	06/06/2016	CC/PY		Deposit	-SPLIT-	678.64		36,400.01
Deposit	06/06/2016	CC/PY		Deposit	142 · Custome...	1,756.31		38,156.32
Check	06/06/2016	DEP ...	DEBIT ADJUSTMENT		142 · Custome...		100.00	38,056.32
Check	06/06/2016	ACH	Paymentech fee		-SPLIT-		544.16	37,512.16
Bill Pmt -Check	06/06/2016	7602	First Bankcard	44182292810...	232 · Accounts...		2,628.22	34,883.94
Bill Pmt -Check	06/06/2016	7603	KEMI	#2118322	232 · Accounts...		1,068.61	33,815.33
Bill Pmt -Check	06/06/2016	7604	Miller Supply Inc		232 · Accounts...		432.34	33,382.99
Bill Pmt -Check	06/06/2016	7605	Utility Sales & Servi...		232 · Accounts...		7,960.63	25,422.36
Check	06/06/2016	7606	JEFF MEADE	DEP REF# 1....	-SPLIT-		154.94	25,267.42
Bill Pmt -Check	06/06/2016	7607	State Wide Press		232 · Accounts...		540.60	24,726.82
Bill Pmt -Check	06/06/2016	7608	Layne's ACE HARD...	866000	232 · Accounts...		152.56	24,574.26
Check	06/06/2016	7609	KERRY HELTON	DEP REF# 2....	-SPLIT-		93.85	24,480.41
Bill Pmt -Check	06/06/2016	7610	B & M AUTO & TRU...	#27418	232 · Accounts...		12.00	24,468.41
Bill Pmt -Check	06/06/2016	7611	Jackson Municipal ...	01-00001138-...	232 · Accounts...		52.33	24,416.08
Check	06/06/2016	7612	DAVID HATFIELD	REFUND OF ...	142 · Custome...		535.04	23,881.04
Bill Pmt -Check	06/07/2016	ACH	Appalachian Wireless	00200611207	232 · Accounts...		877.20	23,003.84
Deposit	06/07/2016			Deposit	142 · Custome...	11,133.69		34,137.53
Check	06/07/2016	7613	Deborah Burnet	VOID: reimb o...	924.7 · Insuran...	0.00		34,137.53
Check	06/07/2016	7614	Deborah Brunet	reimb of AFL...	924.7 · Insuran...		297.54	33,839.99
Check	06/08/2016	7615	Michael Howard and...	Howard v. KF...	874 · Mains & ...		500.00	33,339.99
Deposit	06/08/2016			Deposit	142 · Custome...	386.91		33,726.90
Deposit	06/08/2016			Deposit	924.7 · Insuran...	297.54		34,024.44

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Accrual Basis

## Kentucky Frontier Gas, LLC General Ledger As of December 31, 2016

Type	Date	Num	Name	Memo	Split	Debit	Credit	Balance
Bill Pmt -Check	06/08/2016	7617	CARQUEST AUTO ...	#535469	232 · Accounts...		50.75	33,973.69
Bill Pmt -Check	06/08/2016	7618	Jackson Electric & P...	#159584	232 · Accounts...		50.75	33,922.94
Bill Pmt -Check	06/08/2016	7619	KY CRYSTAL WAT...	002207	232 · Accounts...		71.45	33,851.49
Bill Pmt -Check	06/08/2016	7620	Mann Toyota	26253	232 · Accounts...		314.30	33,537.19
Bill Pmt -Check	06/08/2016	DB CD	B W Rogers	pressure gau...	232 · Accounts...		301.68	33,235.51
Deposit	06/08/2016	CC/PY		Deposit	-SPLIT-	2,037.48		35,272.99
Deposit	06/08/2016	DEP ...		Deposit	142 · Custome...	21.86		35,294.85
Bill Pmt -Check	06/08/2016	DB CD	360 Training		232 · Accounts...		53.10	35,241.75
Check	06/08/2016	7621	SHELBY HALL	REF OF CUS...	142 · Custome...		161.98	35,079.77
Transfer	06/08/2016			Funds Transfer	131.3 · Comm ...		26,800.00	8,279.77
Check	06/08/2016	7616	U S Postal Service		-SPLIT-		264.60	8,015.17
Deposit	06/09/2016			Deposit	142 · Custome...	8,687.03		16,702.20
Deposit	06/09/2016	CC/PY		Deposit	-SPLIT-	685.03		17,387.23
Bill Pmt -Check	06/09/2016	ACH	Northwestern Mutual		232 · Accounts...		519.49	16,867.74
Bill Pmt -Check	06/09/2016	7622	CARQUEST AUTO ...		232 · Accounts...		21.81	16,845.93
Bill Pmt -Check	06/10/2016	7624	Community Trust Ba...	60100584401...	232 · Accounts...		13,277.26	3,568.67
Bill Pmt -Check	06/10/2016	7625	Community Trust Ba...	60100584401...	232 · Accounts...		1,475.26	2,093.41
Bill Pmt -Check	06/10/2016	7626	Community Trust Ba...	60100618081...	232 · Accounts...		587.29	1,506.12
Deposit	06/10/2016	ACH T...		Deposit	142 · Custome...	5,500.00		7,006.12
Bill Pmt -Check	06/10/2016	7627	AT&T		232 · Accounts...		214.01	6,792.11
Bill Pmt -Check	06/10/2016	7628	DISTRIBUTION NOW	#909546667	232 · Accounts...		40.23	6,751.88
Check	06/10/2016	7629	LINDA RING	DEP REF#5.1...	-SPLIT-		115.19	6,636.69
Check	06/10/2016	7630	WILLARD BRADY F...	DEP REF#4.1...	-SPLIT-		4.92	6,631.77
Transfer	06/10/2016	117		Funds Transfer	131.8 · Citizen...	5,000.00		11,631.77
Deposit	06/10/2016	CC/PY		Deposit	142 · Custome...	517.55		12,149.32
Check	06/10/2016	DB CD	KY GAS ASSOCIAT...		-SPLIT-		100.00	12,049.32
Check	06/10/2016	NSF	NSF ARTHUR ADKI...		142 · Custome...		39.92	12,009.40
Check	06/10/2016	AW	BANK CHARGE		921.3 · Bank S...		3.00	12,006.40
Check	06/10/2016	DB CD	B W Rogers		-SPLIT-		147.76	11,858.64
Deposit	06/10/2016			Deposit	142 · Custome...	5,803.64		17,662.28
Check	06/10/2016	7623	VOID	VOID:	930.2 · Miscell...	0.00		17,662.28
Bill Pmt -Check	06/13/2016	ACH	Travelers		232 · Accounts...		3,928.02	13,734.26
Bill Pmt -Check	06/13/2016	ACH	Prestonsburg City's ...	102-21600-00	232 · Accounts...		31.51	13,702.75
Check	06/13/2016	DB CD	Auto Zone		-SPLIT-		37.09	13,665.66
Deposit	06/13/2016	CC/PY		Deposit	142 · Custome...	283.56		13,949.22
Bill Pmt -Check	06/13/2016	7631	Columbia Gas of Ke...	05-16 MLG	232 · Accounts...		969.32	12,979.90
Check	06/13/2016	7632	JOSHUA RISNER	REF OF CUS...	142 · Custome...		281.54	12,698.36
Bill Pmt -Check	06/13/2016	7633	Heather Cantrell		232 · Accounts...		50.00	12,648.36
Bill Pmt -Check	06/13/2016	7634	EASTERN TELEPH...	#9195	232 · Accounts...		361.19	12,287.17
Check	06/13/2016	7635	ROBERT MARTIN	Ref of Cust Cr...	142 · Custome...		573.78	11,713.39
Deposit	06/13/2016			Deposit	142 · Custome...	9,731.85		21,445.24
Deposit	06/13/2016			Deposit	142 · Custome...	4,326.12		25,771.36
Bill Pmt -Check	06/13/2016	7636	Quality Natural Gas ...	03-16	232 · Accounts...		17,608.15	8,163.21
Deposit	06/14/2016			Deposit	405.1 · Manag...	28,000.00		36,163.21
Deposit	06/14/2016			Deposit	142 · Custome...	712.68		36,875.89
Deposit	06/14/2016	CC/PY		Deposit	142 · Custome...	1,096.99		37,972.88
Deposit	06/14/2016	CC/PY		Deposit	142 · Custome...	220.03		38,192.91
Deposit	06/14/2016	CC/PY		Deposit	142 · Custome...	116.13		38,309.04
Check	06/14/2016	7637	DWAYNE CAUDILL	REF OF CUS...	142 · Custome...		241.82	38,067.22

## Kentucky Frontier Gas, LLC General Ledger As of December 31, 2016

Type	Date	Num	Name	Memo	Split	Debit	Credit	Balance
Bill Pmt -Check	06/14/2016	7638	AT&T		232 · Accounts...		236.02	37,831.20
Bill Pmt -Check	06/14/2016	7639	CASELLE		232 · Accounts...		699.00	37,132.20
Bill Pmt -Check	06/14/2016	7640	Central Business Sy...	#88255 MAIN...	232 · Accounts...		2,048.00	35,084.20
Bill Pmt -Check	06/14/2016	7641	D W Gas Meter Test...	#440	232 · Accounts...		998.86	34,085.34
Bill Pmt -Check	06/14/2016	7642	KLC Enterprises		232 · Accounts...		5,383.63	28,701.71
Bill Pmt -Check	06/14/2016	7643	Magnum Drilling of ...	05-16	232 · Accounts...		1,648.50	27,053.21
Bill Pmt -Check	06/14/2016	7644	T.A.S	12359878	232 · Accounts...		187.55	26,865.66
Bill Pmt -Check	06/14/2016	7645	Community Trust Ba...	60100618146...	232 · Accounts...		1,883.00	24,982.66
Bill Pmt -Check	06/14/2016	7646	LAW OFFICES OF ...	160609327 B...	232 · Accounts...		1,210.00	23,772.66
Deposit	06/15/2016	CC/PY		Deposit	142 · Custome...	1,137.81		24,910.47
Deposit	06/15/2016			Deposit	142 · Custome...	1,084.25		25,994.72
Deposit	06/15/2016			Deposit	405.1 · Manag...	16,000.00		41,994.72
Check	06/15/2016	7647	Royse, Betty	REIMB FOR ...	-SPLIT-		18.22	41,976.50
Bill Pmt -Check	06/15/2016	7648	American Hose & Mi...		232 · Accounts...		444.71	41,531.79
Bill Pmt -Check	06/15/2016	7649	Anthem Blue Cross ...	#0201606208...	232 · Accounts...		5,820.49	35,711.30
Bill Pmt -Check	06/15/2016	7650	Nytis Exploration Co...		232 · Accounts...		5,978.34	29,732.96
Bill Pmt -Check	06/15/2016	7651	Jefferson Gas, LLC	05-16	232 · Accounts...		1,417.11	28,315.85
Check	06/15/2016	7652	CLARENCE SKEENS	DEP REF FO...	-SPLIT-		89.63	28,226.22
Check	06/15/2016	7653	MARY JARRELL	VOID: DEP R...	-SPLIT-	0.00		28,226.22
Check	06/15/2016	7657	HARRY STUTON	REF OF CUS...	142 · Custome...		68.86	28,157.36
Check	06/15/2016	7658	DOUG JOHNSON	DEP REF # 1...	-SPLIT-		103.51	28,053.85
Check	06/15/2016	7654	FLOYD CO CIRCUI...	CDL PERMIT...	-SPLIT-		24.00	28,029.85
Bill Pmt -Check	06/16/2016	7659	Cumberland Valley ...	03-16	232 · Accounts...		6,982.02	21,047.83
Deposit	06/16/2016			Deposit	142 · Custome...	3,392.91		24,440.74
Check	06/16/2016	7660	Jeff Buchanan	REIIMB FOR ...	-SPLIT-		6.98	24,433.76
Bill Pmt -Check	06/16/2016	7661	Utility Sales & Servi...	#00016621	232 · Accounts...		4,830.68	19,603.08
Bill Pmt -Check	06/16/2016	7662	AREA WIDE PROT...	297632	232 · Accounts...		765.00	18,838.08
Bill Pmt -Check	06/16/2016	7663	Speedway Superam...	100 1229 655	232 · Accounts...		4,669.88	14,168.20
Bill Pmt -Check	06/16/2016	7664	DNI Corp Inc	67104	232 · Accounts...		1,148.81	13,019.39
Deposit	06/16/2016	CC/PY		Deposit	142 · Custome...	1,098.35		14,117.74
Check	06/16/2016	7665	CHRIS HELTON	REF OF CRE...	142 · Custome...		600.00	13,517.74
Bill Pmt -Check	06/16/2016	7666	Fast Change Lube &...		232 · Accounts...		262.70	13,255.04
Bill Pmt -Check	06/16/2016	7667	The Wolfe County N...	Public Aware...	232 · Accounts...		163.40	13,091.64
Bill Pmt -Check	06/16/2016	7668	BREATHITT MECH...	#M550	232 · Accounts...		80.00	13,011.64
Deposit	06/17/2016	CC/PY		Deposit	142 · Custome...	1,670.60		14,682.24
Check	06/17/2016	EPAY	KY DEPT OF REVE...	SALES TAX F...	241 · Sales Ta...		1,494.98	13,187.26
Check	06/17/2016	EPAY	KY DEPT OF REVE...	UTILITY TAX ...	242 · Utility Ta...		2,967.77	10,219.49
Check	06/17/2016	ACH	AFLAC INSURANCE		924.7 · Insuran...		1,081.48	9,138.01
Check	06/18/2016	DB CD	Tractor Supply		-SPLIT-		22.24	9,115.77
Bill Pmt -Check	06/20/2016	7669	MARY MUSIC	Cleaning Office	232 · Accounts...		50.00	9,065.77
Deposit	06/20/2016			Deposit	142 · Custome...	1,545.57		10,611.34
Deposit	06/20/2016			Deposit	142 · Custome...	1,307.72		11,919.06
Bill Pmt -Check	06/20/2016	ACH	Big Sandy Recc		232 · Accounts...		305.52	11,613.54
Deposit	06/20/2016	CC/PY		Deposit	-SPLIT-	1,033.92		12,647.46
Deposit	06/20/2016	ACH T...		Deposit	142 · Custome...	4,000.00		16,647.46
Bill Pmt -Check	06/20/2016	7670	B & M AUTO & TRU...	VOID: 27418	232 · Accounts...	0.00		16,647.46
Bill Pmt -Check	06/20/2016	7671	John N. Hughes, PSC		232 · Accounts...		1,500.00	15,147.46
Bill Pmt -Check	06/20/2016	7672	Kentucky Power	035-050-309-...	232 · Accounts...		204.59	14,942.87
Bill Pmt -Check	06/20/2016	7673	RICOH USA, INC	21467476	232 · Accounts...		298.47	14,644.40

**Kentucky Frontier Gas, LLC**  
**General Ledger**  
**As of December 31, 2016**

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Accrual Basis

Type	Date	Num	Name	Memo	Split	Debit	Credit	Balance
Bill Pmt -Check	06/20/2016	7386	Industrial Gas Servi...		232 · Accounts...		10,995.00	3,649.40
Check	06/22/2016	DB CD	USPS GLENWOO...	MAILING OF ...	-SPLIT-		41.30	3,608.10
Check	06/22/2016	DB CD	KFC		-SPLIT-		9.15	3,598.95
Deposit	06/22/2016	CC/PY		Deposit		1,507.31		5,106.26
Deposit	06/22/2016	CC/PY		Deposit	142 · Custome...	151.39		5,257.65
Deposit	06/22/2016	CC/PY		Deposit	142 · Custome...	122.65		5,380.30
Check	06/22/2016	ACH	Eagle Research Co...		-SPLIT-		62.86	5,317.44
Check	06/22/2016	DB CD	DITCH WITCH MID-...		-SPLIT-		72.28	5,245.16
Check	06/22/2016	DB CD	Dairy Queen		-SPLIT-		4.40	5,240.76
Check	06/22/2016	DB CD	HOMEWOOD SUIT...		-SPLIT-		152.10	5,088.66
Deposit	06/22/2016	ACH T...		Deposit	142 · Custome...	13,500.00		18,588.66
Deposit	06/22/2016			Deposit	142 · Custome...	6,092.87		24,681.53
Deposit	06/22/2016			Deposit	142 · Custome...	141.39		24,822.92
Transfer	06/22/2016	118		Funds Transfer	131.8 · Citizen...	12,000.00		36,822.92
Bill Pmt -Check	06/22/2016	7674	Woodrow and Linda ...	Jackson Offic...	232 · Accounts...		1,200.00	35,622.92
Check	06/22/2016	7675	KENNETH CAUDILL	REF OF CUS...	142 · Custome...		6.73	35,616.19
Check	06/22/2016	7676	MICHELLE WADE	TRAVEL TO J...	-SPLIT-		46.41	35,569.78
Deposit	06/22/2016	CC/PY		Deposit	142 · Custome...	776.25		36,346.03
Transfer	06/22/2016			Funds Transfer	131.3 · Comm ...		27,000.00	9,346.03
Check	06/22/2016	DB CD	Amazon.com		-SPLIT-		14.02	9,332.01
Check	06/22/2016	DB CD	Amazon.com		-SPLIT-		34.03	9,297.98
Check	06/22/2016	DB CD	Amazon.com		-SPLIT-		24.28	9,273.70
Check	06/22/2016	DB CD	Food City		-SPLIT-		10.61	9,263.09
Deposit	06/23/2016			Deposit	142 · Custome...	3,950.84		13,213.93
Deposit	06/23/2016	CC/PY		Deposit	142 · Custome...	363.93		13,577.86
Bill Pmt -Check	06/23/2016	ACH	Western Commerce...		232 · Accounts...		847.96	12,729.90
Check	06/23/2016	DB CD	Amazon.com		-SPLIT-		35.11	12,694.79
Check	06/23/2016	DB CD	Speedway Superam...		-SPLIT-		19.56	12,675.23
Bill Pmt -Check	06/24/2016	7677	Community Trust Ba...	60100533313/...	232 · Accounts...		1,727.36	10,947.87
Bill Pmt -Check	06/24/2016	7678	Community Trust Ba...	Loan Amend...	232 · Accounts...		150.00	10,797.87
Bill Pmt -Check	06/24/2016	7679	Heavy's Auto Center	IN-0690	232 · Accounts...		60.00	10,737.87
Bill Pmt -Check	06/24/2016	7680	Slone Energy, LLC		232 · Accounts...		1,800.00	8,937.87
Bill Pmt -Check	06/24/2016	7681	Heavy's Auto Center	IN-0645	232 · Accounts...		572.80	8,365.07
Deposit	06/24/2016			Deposit	142 · Custome...	2,797.87		11,162.94
Bill Pmt -Check	06/27/2016	7682	D L R	2014 Transpo...	232 · Accounts...		3,000.00	8,162.94
Deposit	06/27/2016			Deposit	142 · Custome...	6,373.43		14,536.37
Deposit	06/27/2016			Deposit	142 · Custome...	3,814.02		18,350.39
Transfer	06/27/2016	119		Funds Transfer	131.8 · Citizen...	11,000.00		29,350.39
Deposit	06/27/2016	CC/PY		Deposit	142 · Custome...	239.89		29,590.28
Check	06/27/2016	DB CD	ROMA CUCINA		-SPLIT-		34.92	29,555.36
Check	06/27/2016	AW	BANK CHARGE		921.3 · Bank S...		3.00	29,552.36
Check	06/27/2016	NSF	NSF JIMMY WINN		142 · Custome...		50.00	29,502.36
Check	06/27/2016	DB CD	TRAFFIC SAFETY ...		-SPLIT-		106.16	29,396.20
Bill Pmt -Check	06/28/2016	7683	Community Trust Ba...	60300248851...	232 · Accounts...		614.22	28,781.98
Deposit	06/28/2016	CC/PY		Deposit	142 · Custome...	678.23		29,460.21
Check	06/28/2016	DB CD	DIA PARKING		-SPLIT-		61.00	29,399.21
Check	06/28/2016	DB CD	Hardee		-SPLIT-		5.46	29,393.75
Check	06/28/2016	ACH	wyoming.com		-SPLIT-		30.00	29,363.75
Check	06/28/2016	DB CD	Amazon.com		-SPLIT-		35.75	29,328.00

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Accrual Basis

## Kentucky Frontier Gas, LLC General Ledger As of December 31, 2016

Type	Date	Num	Name	Memo	Split	Debit	Credit	Balance
Check	06/28/2016	DB CD	Auto Zone		-SPLIT-		68.72	29,259.28
Deposit	06/28/2016	CC/PY		Deposit	-SPLIT-	1,229.50		30,488.78
Deposit	06/28/2016	CC/PY		Deposit	142 · Custome...	127.72		30,616.50
Deposit	06/28/2016			Deposit	142 · Custome...	2,236.78		32,853.28
Deposit	06/29/2016	CC/PY		Deposit	142 · Custome...	731.25		33,584.53
Bill Pmt -Check	06/29/2016	ACH	Branham, Sallye		232 · Accounts...		1,800.00	31,784.53
Check	06/29/2016	DB CD	Amazon.com		-SPLIT-		11.48	31,773.05
Deposit	06/29/2016	MISC ...		Deposit AMA...	-SPLIT-	35.11		31,808.16
Deposit	06/30/2016			Deposit	142 · Custome...	1,506.34		33,314.50
Check	06/30/2016	7684	VOID	VOID:	930.2 · Miscell...	0.00		33,314.50
Check	06/30/2016	7685	AUXIER ROAD GA...	CASH TRF T...	405.1 · Manag...		1,000.00	32,314.50
Deposit	06/30/2016	ACH T...		Deposit	142 · Custome...	3,000.00		35,314.50
Deposit	06/30/2016	CC/PY		Deposit	142 · Custome...	368.14		35,682.64
Bill Pmt -Check	06/30/2016	7686	Community Trust Ba...	60100623385...	232 · Accounts...		11,861.90	23,820.74
Bill Pmt -Check	06/30/2016	7687	Jefferson Gas, LLC	05-16 PUBLI...	232 · Accounts...		24,639.83	-819.09
Bill Pmt -Check	06/30/2016	7688	Cumberland Valley ...		232 · Accounts...		33,239.91	-34,059.00
Check	06/30/2016	7656	FLOYD CO CIRCUI...	VOID:	930.2 · Miscell...	0.00		-34,059.00
Check	06/30/2016	AW	BANK CHARGE		921.3 · Bank S...		252.00	-34,311.00
Transfer	07/01/2016			Deposit	208.2 · Partner...	50,000.00		15,689.00
Check	07/01/2016	Wire F...	INCOMING WIRE F...		921.3 · Bank S...		10.00	15,679.00
Bill Pmt -Check	07/01/2016	DB CD	AT&T	831-000-6214...	232 · Accounts...		66.51	15,612.49
Check	07/01/2016	ACH	Paymentech fee		-SPLIT-		470.54	15,141.95
Deposit	07/01/2016	CC/PY		Deposit	142 · Custome...	500.85		15,642.80
Deposit	07/05/2016			Deposit	142 · Custome...	1,511.70		17,154.50
Deposit	07/05/2016			Deposit	142 · Custome...	496.06		17,650.56
Bill Pmt -Check	07/05/2016	ACH	Birch Communications	21582096	232 · Accounts...		320.10	17,330.46
Deposit	07/06/2016			Deposit	142 · Custome...	2,344.74		19,675.20
Deposit	07/06/2016			Deposit	142 · Custome...	4,136.34		23,811.54
Deposit	07/06/2016			Deposit	142 · Custome...	1,134.81		24,946.35
Deposit	07/06/2016	CC/PY		Deposit	-SPLIT-	868.86		25,815.21
Deposit	07/06/2016	CC/PY		Deposit	142 · Custome...	1,338.03		27,153.24
Transfer	07/06/2016			Funds Transfer	131.3 · Comm ...		28,500.00	-1,346.76
Check	07/07/2016	DB CD	Staples		-SPLIT-		80.51	-1,427.27
Bill Pmt -Check	07/07/2016	ACH	Appalachian Wireless	00200611207	232 · Accounts...		877.20	-2,304.47
Check	07/07/2016	ACH	Xpress Bill Pay		-SPLIT-		555.56	-2,860.03
Deposit	07/07/2016	CC/PY		Deposit	142 · Custome...	1,141.20		-1,718.83
Deposit	07/07/2016	CC/PY		Deposit	142 · Custome...	126.19		-1,592.64
Deposit	07/07/2016	CC/PY		Deposit	142 · Custome...	71.73		-1,520.91
Deposit	07/07/2016	CC/PY		Deposit	142 · Custome...	297.95		-1,222.96
Transfer	07/07/2016			Funds Transfer	131.3 · Comm ...	3,000.00		1,777.04
Transfer	07/07/2016	120		Funds Transfer	131.8 · Citizen...	8,500.00		10,277.04
Deposit	07/08/2016			Deposit	142 · Custome...	6,479.18		16,756.22
Bill Pmt -Check	07/08/2016	7689	AT&T	831-000-6214...	232 · Accounts...		857.00	15,899.22
Bill Pmt -Check	07/08/2016	7690	D W Gas Meter Test...	#443	232 · Accounts...		90.03	15,809.19
Bill Pmt -Check	07/08/2016	7691	DNI Corp Inc	67344	232 · Accounts...		794.27	15,014.92
Bill Pmt -Check	07/08/2016	7692	Itron	416105	232 · Accounts...		2,713.18	12,301.74
Bill Pmt -Check	07/08/2016	7693	Jackson Electric & P...	159966	232 · Accounts...		3.77	12,297.97
Bill Pmt -Check	07/08/2016	7694	Jackson Municipal ...	01-00001138-...	232 · Accounts...		52.33	12,245.64
Bill Pmt -Check	07/08/2016	7695	Layne's ACE HARD...	866000	232 · Accounts...		624.91	11,620.73

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Accrual Basis

## Kentucky Frontier Gas, LLC General Ledger As of December 31, 2016

Type	Date	Num	Name	Memo	Split	Debit	Credit	Balance
Bill Pmt -Check	07/08/2016	7696	MARY MUSIC		232 · Accounts...		50.00	11,570.73
Bill Pmt -Check	07/08/2016	7697	Purchase Power	80009000012...	232 · Accounts...		400.97	11,169.76
Bill Pmt -Check	07/08/2016	7698	State Wide Press		232 · Accounts...		397.50	10,772.26
Bill Pmt -Check	07/08/2016	7699	THE BIG SANDY N...	VOID:	232 · Accounts...	0.00		10,772.26
Bill Pmt -Check	07/08/2016	7700	VERIZON WIRELESS	642083311-0...	232 · Accounts...		123.46	10,648.80
Bill Pmt -Check	07/08/2016	7701	Waste Connections	#3382777	232 · Accounts...		85.53	10,563.27
Bill Pmt -Check	07/08/2016	7702	Webb Medical Grou...	4656Z43368 (...)	232 · Accounts...		100.00	10,463.27
Bill Pmt -Check	07/08/2016	7703	Heather Cantrell	Office cleanin...	232 · Accounts...		50.00	10,413.27
Bill Pmt -Check	07/08/2016	7704	DENNIS G. ADAMS...	71731	232 · Accounts...		57.19	10,356.08
Bill Pmt -Check	07/08/2016	7705	DISTRIBUTION NOW	909687061	232 · Accounts...		40.23	10,315.85
Bill Pmt -Check	07/08/2016	7706	THE BIG SANDY N...	#3056	232 · Accounts...		240.00	10,075.85
Bill Pmt -Check	07/08/2016	7707	Jackson True Value		232 · Accounts...		23.31	10,052.54
Bill Pmt -Check	07/08/2016	7708	R & J Repair Service	#17806 Annu...	232 · Accounts...		45.00	10,007.54
Bill Pmt -Check	07/08/2016	7709	Holland Supply Com...	461915	232 · Accounts...		1,767.90	8,239.64
Bill Pmt -Check	07/08/2016	7710	Community Trust Ba...	60300329774...	232 · Accounts...		376.53	7,863.11
Bill Pmt -Check	07/12/2016	ACH	Prestonsburg City's ...	102-21600-00	232 · Accounts...		31.51	7,831.60
Bill Pmt -Check	07/12/2016	ACH	Travelers		232 · Accounts...		3,928.03	3,903.57
Deposit	07/12/2016			Deposit	142 · Custome...	25.98		3,929.55
Deposit	07/12/2016			Deposit	142 · Custome...	2,766.71		6,696.26
Deposit	07/12/2016	CC/PY		Deposit	142 · Custome...	534.12		7,230.38
Deposit	07/12/2016	CC/PY		Deposit	142 · Custome...	582.96		7,813.34
Deposit	07/12/2016	CC/PY		Deposit	142 · Custome...	723.54		8,536.88
Deposit	07/12/2016	CC/PY		Deposit	142 · Custome...	33.17		8,570.05
Deposit	07/12/2016			Deposit	142 · Custome...	3,152.06		11,722.11
Bill Pmt -Check	07/12/2016	7711	Community Trust Ba...	60100584401...	232 · Accounts...		13,277.26	-1,555.15
Bill Pmt -Check	07/12/2016	7712	Community Trust Ba...	60100584401...	232 · Accounts...		1,475.26	-3,030.41
Bill Pmt -Check	07/12/2016	7713	Community Trust Ba...	60100618081...	232 · Accounts...		587.29	-3,617.70
Bill Pmt -Check	07/12/2016	7714	Community Trust Ba...	60300249233...	232 · Accounts...		635.30	-4,253.00
Deposit	07/13/2016			Deposit	142 · Custome...	9,022.56		4,769.56
Deposit	07/13/2016	ACH T...		Deposit	142 · Custome...	12,500.00		17,269.56
Deposit	07/13/2016			Deposit	405.1 · Manag...	18,000.00		35,269.56
Transfer	07/13/2016			Deposit	376.10 · MAIN...	11,345.40		46,614.96
Bill Pmt -Check	07/13/2016	7715	D L R	2014 Transpo...	232 · Accounts...		2,708.75	43,906.21
Bill Pmt -Check	07/14/2016	7716	AT&T		232 · Accounts...		332.28	43,573.93
Bill Pmt -Check	07/14/2016	7717	COURIER PUBLISH...		232 · Accounts...		784.38	42,789.55
Bill Pmt -Check	07/14/2016	7718	First Bankcard	44182292810...	232 · Accounts...		6,793.77	35,995.78
Bill Pmt -Check	07/14/2016	7719	HiTech Signs & Gra...	55945	232 · Accounts...		238.50	35,757.28
Bill Pmt -Check	07/14/2016	7720	HTC Gas Company,...	05-16	232 · Accounts...		2,133.00	33,624.28
Bill Pmt -Check	07/14/2016	7721	KEMI	#2128046	232 · Accounts...		1,068.61	32,555.67
Bill Pmt -Check	07/14/2016	7722	Kentucky Undergrou...	200629284	232 · Accounts...		92.80	32,462.87
Bill Pmt -Check	07/14/2016	7723	KY CRYSTAL WAT...	002207	232 · Accounts...		64.70	32,398.17
Bill Pmt -Check	07/14/2016	7724	Magnum Drilling of ...	06-16	232 · Accounts...		1,092.00	31,306.17
Bill Pmt -Check	07/14/2016	7725	Quality Natural Gas ...	04-16	232 · Accounts...		12,334.34	18,971.83
Bill Pmt -Check	07/14/2016	7726	Samuel T Alcus	05-16	232 · Accounts...		1,720.50	17,251.33
Bill Pmt -Check	07/14/2016	7727	THE BIG SANDY N...	3056	232 · Accounts...		240.00	17,011.33
Bill Pmt -Check	07/14/2016	7728	THE PAINTSVILLE ...	141513-14	232 · Accounts...		661.50	16,349.83
Deposit	07/14/2016	CC/PY		Deposit	142 · Custome...	625.62		16,975.45
Deposit	07/14/2016			Deposit	142 · Custome...	2,197.88		19,173.33
Bill Pmt -Check	07/14/2016	7729	Intermountain Publis...		232 · Accounts...		825.00	18,348.33

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Accrual Basis

**Kentucky Frontier Gas, LLC**  
**General Ledger**  
**As of December 31, 2016**

Type	Date	Num	Name	Memo	Split	Debit	Credit	Balance
Deposit	07/14/2016	CC/PY		Deposit	142 · Custome...	787.10		19,135.43
Check	07/14/2016	7730	KRISTEN ARNETT	CUST CR RE...	142 · Custome...		324.16	18,811.27
Bill Pmt -Check	07/14/2016	7731	Community Trust Ba...	60300268609	232 · Accounts...		364.73	18,446.54
Bill Pmt -Check	07/14/2016	7732	Action Petroleum Co.	40180060	232 · Accounts...		86.42	18,360.12
Bill Pmt -Check	07/14/2016	7733	Columbia Gas of Ke...	06-16 MLG	232 · Accounts...		819.68	17,540.44
Bill Pmt -Check	07/14/2016	7734	Pinpoint Systems, Inc.	Inv# 6866	232 · Accounts...		2,370.00	15,170.44
Check	07/14/2016	DB CD	USPS		-SPLIT-		6.47	15,163.97
Deposit	07/18/2016			Deposit	142 · Custome...	1,602.15		16,766.12
Bill Pmt -Check	07/18/2016	ACH	Big Sandy Recc		232 · Accounts...		395.49	16,370.63
Check	07/18/2016	EPAY	KY DEPT OF REVE...	SALES TAX F...	241 · Sales Ta...		1,245.04	15,125.59
Check	07/18/2016	EPAY	KY DEPT OF REVE...	UTILITY TAX ...	242 · Utility Ta...		2,061.86	13,063.73
Check	07/18/2016	DB CD	USPS		-SPLIT-		66.80	12,996.93
Deposit	07/18/2016			Deposit	142 · Custome...	3,103.74		16,100.67
Deposit	07/18/2016			Deposit	405.1 · Manag...	12,500.00		28,600.67
Check	07/18/2016	DB CD	USPS		-SPLIT-		6.47	28,594.20
Transfer	07/19/2016	122		Funds Transfer	131.8 · Citizen...	7,000.00		35,594.20
Deposit	07/19/2016			Deposit	142 · Custome...	2,941.89		38,536.09
Check	07/19/2016	DB CD	Amazon.com		-SPLIT-		9.99	38,526.10
Check	07/19/2016	DB CD	USPS		-SPLIT-		20.68	38,505.42
Check	07/19/2016	DB CD	USPS		-SPLIT-		6.47	38,498.95
Deposit	07/19/2016	CC/PY		Deposit	142 · Custome...	31.38		38,530.33
Deposit	07/19/2016	CC/PY		Deposit	142 · Custome...	70.30		38,600.63
Deposit	07/19/2016	CC/PY		Deposit	142 · Custome...	1,601.71		40,202.34
Bill Pmt -Check	07/19/2016	ACH	AFLAC INSURANCE		232 · Accounts...		1,081.48	39,120.86
Deposit	07/19/2016	CC/PY		Deposit	142 · Custome...	1,151.10		40,271.96
Check	07/19/2016	7735	Floyd Co Fish & Ga...	Donation	-SPLIT-		25.00	40,246.96
Check	07/20/2016	7737	Summit Engineering	10-166.00/P2	376.10 · MAIN...		11,345.40	28,901.56
Check	07/20/2016	DB CD	Wal Mart		-SPLIT-		31.74	28,869.82
Deposit	07/20/2016	CC/PY		Deposit	-SPLIT-	741.50		29,611.32
Deposit	07/20/2016			Deposit	142 · Custome...	679.25		30,290.57
Check	07/20/2016	7736	John W White	reimb for sup...	-SPLIT-		37.08	30,253.49
Deposit	07/20/2016	ACH T...		Deposit	142 · Custome...	13,000.00		43,253.49
Check	07/20/2016	7738	MATTHEW WIREM...	CREDIT BAL ...	142 · Custome...		306.92	42,946.57
Bill Pmt -Check	07/20/2016	7739	Anthem Blue Cross ...	#0201607208...	232 · Accounts...		5,987.95	36,958.62
Transfer	07/20/2016			Funds Transfer	131.3 · Comm ...		26,700.00	10,258.62
Deposit	07/21/2016			Deposit	142 · Custome...	969.20		11,227.82
Deposit	07/21/2016	CC/PY		Deposit	-SPLIT-	791.80		12,019.62
Check	07/21/2016	DB CD	NAPA Prestonsburg		-SPLIT-		50.84	11,968.78
Check	07/21/2016	DB CD	USPS		-SPLIT-		13.45	11,955.33
Bill Pmt -Check	07/21/2016	7740	Community Trust Ba...	60100618146...	232 · Accounts...		1,883.00	10,072.33
Deposit	07/21/2016			Deposit	142 · Custome...	1,063.54		11,135.87
Deposit	07/22/2016	CC/PY		Deposit	142 · Custome...	569.24		11,705.11
Check	07/22/2016	ACH	Eagle Research Co...		-SPLIT-		62.86	11,642.25
Deposit	07/22/2016			Deposit	142 · Custome...	3,745.26		15,387.51
Bill Pmt -Check	07/22/2016	7741	MARY MUSIC		232 · Accounts...		100.00	15,287.51
Deposit	07/25/2016			Deposit	142 · Custome...	2,497.79		17,785.30
Check	07/25/2016	DB CD	Speedway Superam...	water & ice fo...	-SPLIT-		17.94	17,767.36
Check	07/25/2016	ACH	wyoming.com		-SPLIT-		30.00	17,737.36
Deposit	07/25/2016	CC/PY		Deposit	142 · Custome...	144.24		17,881.60

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Accrual Basis

**Kentucky Frontier Gas, LLC**  
**General Ledger**  
**As of December 31, 2016**

Type	Date	Num	Name	Memo	Split	Debit	Credit	Balance
Bill Pmt -Check	07/25/2016	ACH	Western Commerce...		232 · Accounts...		847.96	17,033.64
Bill Pmt -Check	07/25/2016	7742	BREATHITT ADVO...	#401	232 · Accounts...		540.00	16,493.64
Bill Pmt -Check	07/25/2016	7743	CT Corporation Syst...	Inv# 1530623...	232 · Accounts...		30.00	16,463.64
Bill Pmt -Check	07/25/2016	7744	Cumberland Valley ...	06-16	232 · Accounts...		12,965.14	3,498.50
Bill Pmt -Check	07/25/2016	7745	DNI Corp Inc	#67631	232 · Accounts...		1,116.82	2,381.68
Bill Pmt -Check	07/25/2016	7746	EQT Energy, LLC	02-16 ADJ F...	232 · Accounts...		7,650.23	-5,268.55
Bill Pmt -Check	07/25/2016	7747	Floyd County Rescu...	Donation for 4...	232 · Accounts...		100.00	-5,368.55
Bill Pmt -Check	07/25/2016	7748	Hays, Maggard & H...	Inv# 23302	232 · Accounts...		2,345.49	-7,714.04
Bill Pmt -Check	07/25/2016	7749	Heavy's Auto Center	#0689	232 · Accounts...		10.00	-7,724.04
Bill Pmt -Check	07/25/2016	7750	HTC Gas Company,...		232 · Accounts...		3,117.00	-10,841.04
Bill Pmt -Check	07/25/2016	7751	Interstate Natural G...		232 · Accounts...		824.83	-11,665.87
Bill Pmt -Check	07/25/2016	7752	Jefferson Gas, LLC	06-16 Public ...	232 · Accounts...		6,889.16	-18,555.03
Bill Pmt -Check	07/25/2016	7753	John N. Hughes, PSC		232 · Accounts...		4,500.00	-23,055.03
Bill Pmt -Check	07/25/2016	7754	Kentucky Power	03505030928	232 · Accounts...		186.98	-23,242.01
Bill Pmt -Check	07/25/2016	7755	KLC Enterprises		232 · Accounts...		5,154.21	-28,396.22
Bill Pmt -Check	07/25/2016	7756	m2m Data Corporati...	29176	232 · Accounts...		26.20	-28,422.42
Bill Pmt -Check	07/25/2016	7757	Moore's True Value ...	19573	232 · Accounts...		33.98	-28,456.40
Bill Pmt -Check	07/25/2016	7758	Nytis Exploration Co...		232 · Accounts...		4,783.93	-33,240.33
Bill Pmt -Check	07/25/2016	7759	Pocahontas Develop...		232 · Accounts...		400.00	-33,640.33
Bill Pmt -Check	07/25/2016	7760	R L Laughlin & Co Inc	05-16	232 · Accounts...		26.25	-33,666.58
Bill Pmt -Check	07/25/2016	7761	Stone Energy, LLC		232 · Accounts...		7,674.56	-41,341.14
Bill Pmt -Check	07/25/2016	7762	Speedway Superam...	1001229655	232 · Accounts...		4,548.57	-45,889.71
Bill Pmt -Check	07/25/2016	7763	T.A.S	12360138	232 · Accounts...		207.45	-46,097.16
Bill Pmt -Check	07/25/2016	7765	Kentucky State Trea...		232 · Accounts...		11,099.51	-57,196.67
Bill Pmt -Check	07/25/2016	7766	Community Trust Ba...	60100533313...	232 · Accounts...		1,679.96	-58,876.63
Bill Pmt -Check	07/25/2016	7767	Community Trust Ba...	Loan Amend...	232 · Accounts...		150.00	-59,026.63
Transfer	07/25/2016			Deposit	376.14 · New ...	1,000.00		-58,026.63
Deposit	07/25/2016			Deposit	142 · Custome...	5,006.49		-53,020.14
Check	07/26/2016	DB CD	Amazon.com		-SPLIT-		39.94	-53,060.08
Deposit	07/26/2016	CC/PY		Deposit	142 · Custome...	425.42		-52,634.66
Deposit	07/26/2016	CC/PY		Deposit	142 · Custome...	78.26		-52,556.40
Deposit	07/26/2016	CC/PY		Deposit	142 · Custome...	120.17		-52,436.23
Check	07/26/2016	7764	Extreme Excavation ...	INV# 1106	37603 · ELKC...		250.00	-52,686.23
Bill Pmt -Check	07/26/2016	7768	Woodrow and Linda ...	Jackson Offic...	232 · Accounts...		1,200.00	-53,886.23
Bill Pmt -Check	07/26/2016	7769	Fast Change Lube &...		232 · Accounts...		313.41	-54,199.64
Bill Pmt -Check	07/26/2016	7770	MARY MUSIC	Cleaning office	232 · Accounts...		50.00	-54,249.64
Bill Pmt -Check	07/26/2016	7771	Miller Supply Inc	7028543	232 · Accounts...		351.98	-54,601.62
Bill Pmt -Check	07/26/2016	7772	Williams Electric & ...	VOID:	232 · Accounts...	0.00		-54,601.62
Bill Pmt -Check	07/26/2016	7773	Williams Electric & ...	00209976	232 · Accounts...		18.78	-54,620.40
Bill Pmt -Check	07/26/2016	7774	Kentucky Undergrou...	06-16	232 · Accounts...		147.20	-54,767.60
Bill Pmt -Check	07/26/2016	7775	Stone Enterprises	1579	232 · Accounts...		245.92	-55,013.52
Bill Pmt -Check	07/26/2016	7776	CASELLE	74376	232 · Accounts...		699.00	-55,712.52
Bill Pmt -Check	07/26/2016	7777	Community Trust Ba...	60300248851...	232 · Accounts...		614.22	-56,326.74
Bill Pmt -Check	07/26/2016	7778	Kentucky State Trea...	FORM 740NP...	232 · Accounts...		28,785.00	-85,111.74
Transfer	07/26/2016			Funds Transfer	131.7 · CTB S...	120,000.00		34,888.26
Bill Pmt -Check	07/26/2016	7779	CSX Transportation	8316284	232 · Accounts...		252.37	34,635.89
Check	07/26/2016	7780	MELVIN COUCH	REF OF BUD...	142 · Custome...		222.79	34,413.10
Check	07/26/2016	7781	MARY ELLEN STR...	OVERPAYME...	142 · Custome...		361.09	34,052.01
Check	07/26/2016	7782	BRADEN PARTNER...	DEP REF #6....	-SPLIT-		102.40	33,949.61

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## Kentucky Frontier Gas, LLC General Ledger As of December 31, 2016

Type	Date	Num	Name	Memo	Split	Debit	Credit	Balance
Check	07/26/2016	7783	ELIZABETH TRENT	DEP REF#6.5...	-SPLIT-		31.96	33,917.65
Check	07/26/2016	7784	P B HOWARD	DEP REF# 6....	-SPLIT-		48.70	33,868.95
Check	07/26/2016	7785	LARRY BROWN	DEP REF#6.5...	-SPLIT-		88.98	33,779.97
Check	07/26/2016	7786	KAY M CAUDILL	DEP REF# 6....	-SPLIT-		15.85	33,764.12
Check	07/26/2016	7787	JIMMY PRATT	REF OF BUD...	142 · Custome...		300.00	33,464.12
Deposit	07/26/2016			Deposit	142 · Custome...	484.81		33,948.93
Bill Pmt -Check	07/26/2016	7788	Columbia Gas of Ke...	05-16 PG	232 · Accounts...		607.46	33,341.47
Bill Pmt -Check	07/26/2016	7389	NMB Associates Inc		232 · Accounts...		6,801.45	26,540.02
Bill Pmt -Check	07/26/2016	7388	Oxford, Robert J.		232 · Accounts...		1,452.75	25,087.27
Bill Pmt -Check	07/26/2016	7387	Robert J Oxford exe...		232 · Accounts...		2,400.00	22,687.27
Check	07/27/2016	DB CD	Amazon.com		-SPLIT-		34.38	22,652.89
Check	07/27/2016	DB CD	Amazon.com		-SPLIT-		41.46	22,611.43
Check	07/27/2016	DB CD	Amazon.com		-SPLIT-		9.01	22,602.42
Check	07/27/2016	DB CD	Amazon.com		-SPLIT-		118.23	22,484.19
Deposit	07/27/2016	CC/PY		Deposit	142 · Custome...	350.19		22,834.38
Bill Pmt -Check	07/28/2016	7390	Industrial Gas Servi...		232 · Accounts...		6,000.00	16,834.38
Check	07/28/2016	ACH	Branham, Sallye		-SPLIT-		1,800.00	15,034.38
Deposit	07/28/2016	CC/PY		Deposit	142 · Custome...	426.03		15,460.41
Deposit	07/29/2016	CC/PY		Deposit	142 · Custome...	215.11		15,675.52
Check	07/29/2016	AW	MISCELLANEOUS ...		921.3 · Bank S...		229.05	15,446.47
Deposit	07/29/2016			Deposit	142 · Custome...	1,717.39		17,163.86
Deposit	07/29/2016	CC/PY		Deposit	142 · Custome...	462.96		17,626.82
Deposit	07/31/2016			Deposit	142 · Custome...	1,389.07		19,015.89
Deposit	07/31/2016			Deposit	142 · Custome...	2,352.42		21,368.31
Deposit	07/31/2016	CC/PY		Deposit	142 · Custome...	66.96		21,435.27
Deposit	07/31/2016	CC/PY		Deposit	142 · Custome...	659.52		22,094.79
Transfer	08/01/2016	123		Funds Transfer	131.8 · Citizen...	12,500.00		34,594.79
Deposit	08/01/2016	CC/PY		Deposit	142 · Custome...	667.81		35,262.60
Bill Pmt -Check	08/01/2016	7789	EQT Energy, LLC	05-16	232 · Accounts...		10,903.33	24,359.27
Deposit	08/01/2016			Deposit	142 · Custome...	3,169.52		27,528.79
Deposit	08/01/2016			Deposit	804.3 · Gas Pu...	384.03		27,912.82
Bill Pmt -Check	08/02/2016	ACH	Birch Communications		232 · Accounts...		320.03	27,592.79
Deposit	08/02/2016	ACH T...		Deposit	142 · Custome...	8,500.00		36,092.79
Deposit	08/03/2016	CC/PY		Deposit	142 · Custome...	524.64		36,617.43
Check	08/03/2016	ACH	Paymentech fee		-SPLIT-		489.29	36,128.14
Check	08/03/2016	7790	MAGOFFIN CO CL...	ROW FOR N...	880.8 · Easem...		25.00	36,103.14
Transfer	08/04/2016			Funds Transfer	131.3 · Comm ...		28,000.00	8,103.14
Deposit	08/04/2016			Deposit	142 · Custome...	1,852.87		9,956.01
Bill Pmt -Check	08/04/2016	7791	Community Trust Ba...	60100623385...	232 · Accounts...		11,861.90	-1,905.89
Bill Pmt -Check	08/04/2016	7792	Community Trust Ba...	60300329774 ...	232 · Accounts...		376.53	-2,282.42
Bill Pmt -Check	08/04/2016	7793	CM Contracting	#WL-2372	232 · Accounts...		585.00	-2,867.42
Check	08/04/2016	7794	DAWN BRADLEY	DEP REF#6.5...	-SPLIT-		8.12	-2,875.54
Check	08/04/2016	7795	RODNEY GRIFFITH	DEP REF#6.5...	-SPLIT-		203.53	-3,079.07
Check	08/04/2016	7796	JACKIE HENSLEY	DEP REF#6.5...	-SPLIT-		23.44	-3,102.51
Check	08/04/2016	7797	BOBBIE MOORE	DEP REF#6.5...	-SPLIT-		40.03	-3,142.54
Check	08/04/2016	7798	JEREMY HALL	REF OF CRE...	142 · Custome...		256.38	-3,398.92
Check	08/04/2016	7799	DEBRA CAUDILL	CREDIT FRO...	142 · Custome...		423.82	-3,822.74
Check	08/04/2016	7800	E C BREWER	CREDIT FRO...	142 · Custome...		630.87	-4,453.61
Check	08/04/2016	7801	BARRY AND JOAN...	REF OF CRE...	142 · Custome...		659.00	-5,112.61

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## Kentucky Frontier Gas, LLC General Ledger As of December 31, 2016

Type	Date	Num	Name	Memo	Split	Debit	Credit	Balance
Deposit	08/04/2016			Deposit	142 · Custome...	521.52		-4,591.09
Bill Pmt -Check	08/05/2016	ACH	Xpress Bill Pay		232 · Accounts...		519.18	-5,110.27
Bill Pmt -Check	08/05/2016	ACH	Appalachian Wireless	00200611207	232 · Accounts...		877.58	-5,987.85
Deposit	08/05/2016	CC/PY		Deposit	142 · Custome...	911.49		-5,076.36
Check	08/06/2016	ACH	wyoming.com		-SPLIT-		75.00	-5,151.36
Deposit	08/08/2016			Deposit	142 · Custome...	3,061.68		-2,089.68
Deposit	08/08/2016	CC/PY		Deposit	142 · Custome...	598.55		-1,491.13
Transfer	08/08/2016			Deposit	208.2 · Partner...	40,000.00		38,508.87
Bill Pmt -Check	08/08/2016	7802	Pipeline Solutions Inc	12-14	232 · Accounts...		32,675.00	5,833.87
Deposit	08/08/2016			Deposit	142 · Custome...	8,183.48		14,017.35
Deposit	08/08/2016			Deposit	142 · Custome...	884.50		14,901.85
Deposit	08/08/2016			Deposit	142 · Custome...	3,942.40		18,844.25
Deposit	08/09/2016	CC/PY		Deposit	142 · Custome...	13.11		18,857.36
Deposit	08/09/2016	CC/PY		Deposit	142 · Custome...	391.65		19,249.01
Deposit	08/09/2016			Deposit	142 · Custome...	594.22		19,843.23
Deposit	08/09/2016			Deposit	405.1 · Manag...	17,000.00		36,843.23
Deposit	08/09/2016	CC/PY		Deposit	142 · Custome...	530.28		37,373.51
Bill Pmt -Check	08/09/2016	ACH	Travelers		232 · Accounts...		3,928.03	33,445.48
Check	08/09/2016	DEP ...	Deposit Correction		142 · Custome...		31.90	33,413.58
Transfer	08/10/2016	124		Funds Transfer	131.8 · Citizen...	8,000.00		41,413.58
Deposit	08/10/2016			Deposit	142 · Custome...	2,114.85		43,528.43
Bill Pmt -Check	08/11/2016	7803	Anthem Blue Cross ...	Inv#02016082...	232 · Accounts...		7,445.93	36,082.50
Bill Pmt -Check	08/11/2016	7804	AREA WIDE PROT...		232 · Accounts...		5,746.45	30,336.05
Bill Pmt -Check	08/11/2016	7805	CASELLE	74994	232 · Accounts...		699.00	29,637.05
Bill Pmt -Check	08/11/2016	7806	Community Trust Ba...	60300249233 ...	232 · Accounts...		610.30	29,026.75
Bill Pmt -Check	08/11/2016	7807	DNI Corp Inc	67839	232 · Accounts...		813.54	28,213.21
Bill Pmt -Check	08/11/2016	7808	John N. Hughes, PSC		232 · Accounts...		2,500.00	25,713.21
Bill Pmt -Check	08/11/2016	7809	KY CRYSTAL WAT...	002207	232 · Accounts...		72.45	25,640.76
Bill Pmt -Check	08/11/2016	7810	MARY MUSIC		232 · Accounts...		50.00	25,590.76
Bill Pmt -Check	08/11/2016	7811	MICHELLE WADE	Travel to Saly...	232 · Accounts...		17.16	25,573.60
Bill Pmt -Check	08/11/2016	7812	United States Treas...	Notice # CP161	232 · Accounts...		181.00	25,392.60
Bill Pmt -Check	08/11/2016	7813	Community Trust Ba...		232 · Accounts...		1,475.26	23,917.34
Bill Pmt -Check	08/11/2016	7814	Community Trust Ba...	60100584401...	232 · Accounts...		13,277.26	10,640.08
Bill Pmt -Check	08/11/2016	7815	Community Trust Ba...	60100618081...	232 · Accounts...		584.56	10,055.52
Bill Pmt -Check	08/11/2016	7816	MARY MUSIC		232 · Accounts...		50.00	10,005.52
Bill Pmt -Check	08/11/2016	7817	KEMI	#2137697	232 · Accounts...		1,068.61	8,936.91
Bill Pmt -Check	08/11/2016	7818	Action Petroleum Co.	115435	232 · Accounts...		54.95	8,881.96
Bill Pmt -Check	08/11/2016	7819	AFLAC INSURANCE	Policy# POK5...	232 · Accounts...		35.36	8,846.60
Bill Pmt -Check	08/11/2016	7820	D W Gas Meter Test...	#455	232 · Accounts...		333.43	8,513.17
Bill Pmt -Check	08/11/2016	7821	Community Trust Ba...	60100620990...	232 · Accounts...		613.34	7,899.83
Bill Pmt -Check	08/11/2016	7823	AT&T	VOID: 831000...	232 · Accounts...	0.00		7,899.83
Bill Pmt -Check	08/11/2016	7824	Federal Express	Inv # 5-494-5...	232 · Accounts...		68.83	7,831.00
Bill Pmt -Check	08/11/2016	7825	Jackson Municipal ...	01-00001138-...	232 · Accounts...		58.21	7,772.79
Bill Pmt -Check	08/11/2016	7826	Layne's ACE HARD...	866000	232 · Accounts...		57.24	7,715.55
Bill Pmt -Check	08/11/2016	7827	RICOH USA, INC	21597994	232 · Accounts...		298.47	7,417.08
Bill Pmt -Check	08/11/2016	7828	VERIZON WIRELESS	#9768765623	232 · Accounts...		123.48	7,293.60
Bill Pmt -Check	08/11/2016	7829	Waste Connections	6055-44936	232 · Accounts...		87.07	7,206.53
Bill Pmt -Check	08/11/2016	7830	PAUL RANDALL	SERIAL COM...	232 · Accounts...		27.00	7,179.53
Bill Pmt -Check	08/11/2016	7831	Yellow Pages United	Inv# 3740265	232 · Accounts...		396.00	6,783.53

## Kentucky Frontier Gas, LLC General Ledger As of December 31, 2016

Type	Date	Num	Name	Memo	Split	Debit	Credit	Balance
Bill Pmt -Check	08/11/2016	7832	CARQUEST OF SA...	203251	232 · Accounts...		7.05	6,776.48
Bill Pmt -Check	08/11/2016	7833	Columbia Gas of Ke...	07-16 MLG	232 · Accounts...		756.49	6,019.99
Bill Pmt -Check	08/11/2016	7834	Columbia Gas of Ke...	07-16 PG	232 · Accounts...		1,369.45	4,650.54
Bill Pmt -Check	08/11/2016	7835	Magnum Drilling of ...	07-16	232 · Accounts...		966.00	3,684.54
Check	08/11/2016	DB CD	Wal Mart		-SPLIT-		63.05	3,621.49
Deposit	08/11/2016	CC/PY		Deposit	142 · Custome...	186.31		3,807.80
Bill Pmt -Check	08/11/2016	7836	Jackson Municipal ...	01-00001138-...	232 · Accounts...		5.20	3,802.60
Bill Pmt -Check	08/11/2016	7837	AT&T	60629831202...	232 · Accounts...		85.85	3,716.75
Deposit	08/11/2016			Deposit	142 · Custome...	2,198.94		5,915.69
Bill Pmt -Check	08/11/2016	7391	Industrial Gas Servi...		232 · Accounts...		8,000.00	-2,084.31
Check	08/11/2016	7822	Extreme Excavation ...	GRAVEL FO...	376.34 · Mains...		600.00	-2,684.31
Deposit	08/12/2016	ACH T...		Deposit	142 · Custome...	5,800.00		3,115.69
Bill Pmt -Check	08/12/2016	ACH	AT&T	60629809550...	232 · Accounts...		126.28	2,989.41
Deposit	08/12/2016	CC/PY		Deposit	142 · Custome...	221.83		3,211.24
Bill Pmt -Check	08/15/2016	7838	D L R	TRANSPORT...	232 · Accounts...		3,000.00	211.24
Deposit	08/15/2016			Deposit	142 · Custome...	259.76		471.00
Check	08/15/2016	7839	MARY JARRELL	REISSUED C...	-SPLIT-		99.51	371.49
Check	08/15/2016	DB CD	UPS*INTERNET SH...		-SPLIT-		26.48	345.01
Check	08/15/2016	DB CD	UPS*INTERNET SH...		-SPLIT-		24.03	320.98
Deposit	08/15/2016			Deposit	142 · Custome...	2,028.53		2,349.51
Transfer	08/15/2016			Deposit	380.09 · Servic...	1,000.00		3,349.51
Deposit	08/15/2016			Deposit	405.1 · Manag...	9,000.00		12,349.51
Bill Pmt -Check	08/16/2016	ACH	Prestonsburg City's ...	102-21600-00	232 · Accounts...		29.78	12,319.73
Deposit	08/16/2016			Deposit	142 · Custome...	3,557.02		15,876.75
Deposit	08/16/2016	CC/PY		Deposit	142 · Custome...	671.37		16,548.12
Deposit	08/16/2016	CC/PY		Deposit	142 · Custome...	76.02		16,624.14
Deposit	08/16/2016	CC/PY		Deposit	142 · Custome...	152.53		16,776.67
Bill Pmt -Check	08/17/2016	ACH	AFLAC INSURANCE		232 · Accounts...		1,048.84	15,727.83
Bill Pmt -Check	08/17/2016	ACH	AT&T	8310006214689	232 · Accounts...		857.00	14,870.83
Check	08/17/2016	DB CD	Sara Lee Sandwich ...		-SPLIT-		4.30	14,866.53
Check	08/17/2016	DB CD	WOODY CREEK CAF		-SPLIT-		8.64	14,857.89
Check	08/17/2016	DB CD	Speedway Superam...		-SPLIT-		3.16	14,854.73
Check	08/17/2016	EPAY	KY DEPT OF REVE...	SALES TAX F...	241 · Sales Ta...		1,076.13	13,778.60
Check	08/17/2016	EPAY	KY DEPT OF REVE...	UTILITY TAX ...	242 · Utility Ta...		1,893.70	11,884.90
Deposit	08/17/2016	CC/PY		Deposit	142 · Custome...	1,501.26		13,386.16
Deposit	08/17/2016	ACH T...		Deposit	142 · Custome...	11,000.00		24,386.16
Check	08/17/2016	DB CD	Speedway Superam...		-SPLIT-		9.78	24,376.38
Deposit	08/18/2016			Deposit	142 · Custome...	1,606.51		25,982.89
Transfer	08/18/2016			Funds Transfer	131.3 · Comm ...		28,000.00	-2,017.11
Transfer	08/18/2016			Funds Transfer	131.7 · CTB S...	5,000.00		2,982.89
Bill Pmt -Check	08/19/2016	ACH	Big Sandy Recc		232 · Accounts...		431.85	2,551.04
Check	08/19/2016	DB CD	Wal Mart		-SPLIT-		28.85	2,522.19
Check	08/19/2016	DB CD	Staples		-SPLIT-		90.30	2,431.89
Check	08/19/2016	DB CD	KFC		-SPLIT-		5.46	2,426.43
Check	08/19/2016	DB CD	Food City		-SPLIT-		8.45	2,417.98
Deposit	08/19/2016			Deposit	142 · Custome...	558.17		2,976.15
Deposit	08/19/2016			Deposit	142 · Custome...	451.86		3,428.01
Deposit	08/19/2016	ACH T...		Deposit	142 · Custome...	700.00		4,128.01
Deposit	08/19/2016	CC.PY		Deposit	142 · Custome...	254.74		4,382.75

## Kentucky Frontier Gas, LLC General Ledger As of December 31, 2016

Type	Date	Num	Name	Memo	Split	Debit	Credit	Balance
Deposit	08/19/2016	CC/PY		Deposit	142 · Custome...	466.54		4,849.29
Bill Pmt -Check	08/19/2016	ACH	AT&T	6066685832...	232 · Accounts...		116.19	4,733.10
Bill Pmt -Check	08/19/2016	7840	Community Trust Ba...	60100618146...	232 · Accounts...		1,883.00	2,850.10
Bill Pmt -Check	08/19/2016	7841	Community Trust Ba...	60300268609...	232 · Accounts...		364.73	2,485.37
Bill Pmt -Check	08/19/2016	7842	Community Trust Ba...	60300248851...	232 · Accounts...		614.22	1,871.15
Deposit	08/19/2016	CC/PY		Deposit	142 · Custome...	353.16		2,224.31
Deposit	08/20/2016	CC/PY		Deposit	142 · Custome...	117.69		2,342.00
Deposit	08/21/2016	CC/PY		Deposit	142 · Custome...	31.25		2,373.25
Check	08/22/2016	DB CD	Shelby Ky 1		-SPLIT-		8.50	2,364.75
Check	08/22/2016	DB CD	DIA PARKING		-SPLIT-		61.00	2,303.75
Check	08/22/2016	DB CD	McDonalds		-SPLIT-		5.31	2,298.44
Check	08/22/2016	DB CD	Food City		-SPLIT-		6.20	2,292.24
Check	08/22/2016	7841	Gas N Go		-SPLIT-		17.27	2,274.97
Check	08/22/2016	DB CD	Staples		-SPLIT-		22.14	2,252.83
Check	08/22/2016	DB CD	Giovanni's		-SPLIT-		52.31	2,200.52
Deposit	08/22/2016			Deposit	142 · Custome...	1,021.89		3,222.41
Deposit	08/22/2016	CC/PY		Deposit	142 · Custome...	429.84		3,652.25
Check	08/22/2016	ACH	Eagle Research Co...		-SPLIT-		90.82	3,561.43
Deposit	08/22/2016			Deposit	405.1 · Manag...	2,500.00		6,061.43
Transfer	08/22/2016	125		Funds Transfer	131.8 · Citizen...	3,800.00		9,861.43
Bill Pmt -Check	08/22/2016	7843	APGA Security and I...	#11488	232 · Accounts...		395.00	9,466.43
Check	08/22/2016	DB CD	SOS REGISTRATIO...		408 · Taxes Ot...		10.00	9,456.43
Deposit	08/23/2016			Deposit	142 · Custome...	4,652.06		14,108.49
Check	08/23/2016	7844	Vicar's Service Station	Tire Rim	-SPLIT-		122.00	13,986.49
Check	08/23/2016	ACH	Western Commerce...		-SPLIT-		847.96	13,138.53
Deposit	08/23/2016	CC/PY		Deposit	142 · Custome...	139.31		13,277.84
Bill Pmt -Check	08/24/2016	7845	Cumberland Valley ...	07-16	232 · Accounts...		9,799.02	3,478.82
Bill Pmt -Check	08/24/2016	7846	Samuel T Alcus	06-16	232 · Accounts...		1,379.50	2,099.32
Check	08/24/2016	7847	HIGHLANDS FOUN...	2016 GOLF C...	-SPLIT-		200.00	1,899.32
Bill Pmt -Check	08/24/2016	7848	Kentucky Power	035-050-309-...	232 · Accounts...		217.47	1,681.85
Deposit	08/24/2016	CC/PY		Deposit	142 · Custome...	520.31		2,202.16
Bill Pmt -Check	08/25/2016	Debit	First Bankcard	44182292810...	232 · Accounts...		1,000.00	1,202.16
Check	08/25/2016	ACH	AT&T		-SPLIT-		221.20	980.96
Check	08/29/2016	ACH	Branham, Sallye		-SPLIT-		1,800.00	-819.04
Bill Pmt -Check	08/29/2016	7849	United States Treas...	NOTICE CP5...	232 · Accounts...		181.69	-1,000.73
Transfer	08/29/2016			Funds Transfer	131.7 · CTB S...	10,000.00		8,999.27
Check	08/29/2016	DB CD	Auto Zone		-SPLIT-		50.86	8,948.41
Check	08/29/2016	DB CD	wyoming.com		-SPLIT-		30.00	8,918.41
Deposit	08/29/2016			Deposit	142 · Custome...	4,315.67		13,234.08
Deposit	08/29/2016			Deposit	142 · Custome...	169.74		13,403.82
Deposit	08/29/2016			Deposit	142 · Custome...	1,556.14		14,959.96
Deposit	08/29/2016	CC/PY		Deposit	142 · Custome...	259.42		15,219.38
Deposit	08/29/2016	CC/PY		Deposit	142 · Custome...	224.41		15,443.79
Check	08/29/2016	DB CD	UPS		-SPLIT-		15.13	15,428.66
Bill Pmt -Check	08/29/2016	7850	Community Trust Ba...	60100533313...	232 · Accounts...		17,426.89	-1,998.23
Deposit	08/29/2016			Deposit	142 · Custome...	2,291.96		293.73
Transfer	08/29/2016	126		Funds Transfer	131.8 · Citizen...	8,500.00		8,793.73
Bill Pmt -Check	08/29/2016	7851	DNI Corp Inc	68139	232 · Accounts...		1,051.74	7,741.99
Deposit	08/29/2016	ACH T...		Deposit	142 · Custome...	2,500.00		10,241.99

## Kentucky Frontier Gas, LLC General Ledger As of December 31, 2016

Type	Date	Num	Name	Memo	Split	Debit	Credit	Balance
Check	08/30/2016	7852	BOBBIE Phillips	Ref of Cust Cr...	142 · Custome...		906.50	9,335.49
Bill Pmt -Check	08/30/2016	7853	MARY MUSIC		232 · Accounts...		150.00	9,185.49
Deposit	08/30/2016	CC/PY		Deposit	142 · Custome...	43.99		9,229.48
Deposit	08/30/2016	CC/PY		Deposit	142 · Custome...	53.14		9,282.62
Deposit	08/30/2016	CC/PY		Deposit	142 · Custome...	608.70		9,891.32
Deposit	08/30/2016			Deposit	142 · Custome...	5,534.27		15,425.59
Deposit	08/31/2016			Deposit	142 · Custome...	291.16		15,716.75
Deposit	08/31/2016	ACH T...		Deposit	142 · Custome...	1,200.00		16,916.75
Deposit	08/31/2016	CC/PY		Deposit	142 · Custome...	261.56		17,178.31
Transfer	08/31/2016	127		Funds Transfer	131.8 · Citizen...	3,000.00		20,178.31
Deposit	08/31/2016			Deposit	142 · Custome...	1,139.91		21,318.22
Check	08/31/2016	7854	Kenny Roberts	ref of garnish...	930.2 · Miscell...		315.11	21,003.11
Transfer	08/31/2016			Funds Transfer	131.3 · Comm ...		26,000.00	-4,996.89
Check	08/31/2016	ACH	MISCELLANEOUS ...		921.3 · Bank S...		240.00	-5,236.89
Deposit	09/01/2016	CC/PY		Deposit	142 · Custome...	972.69		-4,264.20
Bill Pmt -Check	09/02/2016	ACH	Birch Communications	#22059677	232 · Accounts...		320.50	-4,584.70
Deposit	09/02/2016			Deposit	142 · Custome...	945.89		-3,638.81
Deposit	09/02/2016			Deposit	142 · Custome...	679.44		-2,959.37
Deposit	09/02/2016	CC/PY		Deposit	142 · Custome...	756.68		-2,202.69
Deposit	09/02/2016	CC/PY		Deposit	142 · Custome...	99.43		-2,103.26
Deposit	09/02/2016	CC/PY		Deposit	142 · Custome...	76.00		-2,027.26
Deposit	09/06/2016	ACH T...		Deposit	142 · Custome...	5,800.00		3,772.74
Check	09/06/2016	ACH	Paymentech fee		-SPLIT-		385.37	3,387.37
Deposit	09/06/2016			Deposit	-SPLIT-	495.85		3,883.22
Deposit	09/06/2016	CC/PY		Deposit	-SPLIT-	992.68		4,875.90
Check	09/06/2016	ACH	Xpress Bill Pay		-SPLIT-		531.52	4,344.38
Check	09/06/2016	DB CD	UPS*INTERNET SH...		-SPLIT-		20.07	4,324.31
Bill Pmt -Check	09/07/2016	7855	Woodrow and Linda ...	Office Rent fo...	232 · Accounts...		1,200.00	3,124.31
Deposit	09/07/2016			Deposit	142 · Custome...	5,716.97		8,841.28
Bill Pmt -Check	09/07/2016	ACH	Appalachian Wireless	00200611207	232 · Accounts...		877.92	7,963.36
Deposit	09/07/2016	CC/PY		Deposit	142 · Custome...	85.58		8,048.94
Transfer	09/07/2016			Funds Transfer	231.5 · N/P- C...	10,000.00		18,048.94
Deposit	09/07/2016			Deposit Blueg...	142 · Custome...	884.53		18,933.47
Deposit	09/07/2016			Deposit Blueg...	142 · Custome...	12.99		18,946.46
Bill Pmt -Check	09/07/2016	7856	Community Trust Ba...	60100623385...	232 · Accounts...		11,861.90	7,084.56
Bill Pmt -Check	09/07/2016	7857	Jefferson Gas, LLC	07-16 PUBLI...	232 · Accounts...		11,958.32	-4,873.76
Deposit	09/08/2016			Deposit	142 · Custome...	566.96		-4,306.80
Deposit	09/08/2016	CC/PY		Deposit	-SPLIT-	892.16		-3,414.64
Deposit	09/08/2016	DEP ...		Deposit	142 · Custome...	1.00		-3,413.64
Check	09/08/2016	DB CD	Save a Lot	Water for field...	-SPLIT-		25.19	-3,438.83
Deposit	09/09/2016			Deposit	405.1 · Manag...	20,000.00		16,561.17
Bill Pmt -Check	09/09/2016	ACH	Northwestern Mutual		232 · Accounts...		519.49	16,041.68
Deposit	09/09/2016	CC/PY		Deposit	-SPLIT-	505.33		16,547.01
Bill Pmt -Check	09/09/2016	7858	Miller Supply Inc		232 · Accounts...		858.59	15,688.42
Check	09/09/2016	7859	STELLA G MUSIC	VOID: CUST ...	142 · Custome...	0.00		15,688.42
Check	09/09/2016	7860	CHARLES HAMBY	CUST CREDI...	142 · Custome...		489.77	15,198.65
Deposit	09/09/2016			Deposit	142 · Custome...	3,428.48		18,627.13
Deposit	09/09/2016			Deposit	142 · Custome...	4,167.75		22,794.88
Bill Pmt -Check	09/12/2016	7861	CARQUEST AUTO ...		232 · Accounts...		178.72	22,616.16

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Accrual Basis

**Kentucky Frontier Gas, LLC**  
**General Ledger**  
**As of December 31, 2016**

Type	Date	Num	Name	Memo	Split	Debit	Credit	Balance
Bill Pmt -Check	09/12/2016	7862	CM Contracting		232 · Accounts...		340.00	22,276.16
Bill Pmt -Check	09/12/2016	7863	Columbia Gas of Ke...	08-16 MLG	232 · Accounts...		762.53	21,513.63
Bill Pmt -Check	09/12/2016	7864	CONLEY BROS. TI...		232 · Accounts...		244.24	21,269.39
Bill Pmt -Check	09/12/2016	7865	DNI Corp Inc	68407	232 · Accounts...		817.28	20,452.11
Bill Pmt -Check	09/12/2016	7866	EASTERN AIR FLO...	SERVICE CA...	232 · Accounts...		50.00	20,402.11
Bill Pmt -Check	09/12/2016	7867	Fast Change Lube &...		232 · Accounts...		96.64	20,305.47
Bill Pmt -Check	09/12/2016	7868	FLOYD COUNTY TI...	0554927 SU...	232 · Accounts...		49.61	20,255.86
Bill Pmt -Check	09/12/2016	7869	Jackson Municipal ...	01-00001138-...	232 · Accounts...		53.08	20,202.78
Bill Pmt -Check	09/12/2016	7870	Jackson True Value	#2314	232 · Accounts...		14.83	20,187.95
Bill Pmt -Check	09/12/2016	7871	James Riley Hall	8989	232 · Accounts...		12.72	20,175.23
Bill Pmt -Check	09/12/2016	7872	Kentucky Undergrou...		232 · Accounts...		356.80	19,818.43
Bill Pmt -Check	09/12/2016	7873	Layne's ACE HARD...	866000	232 · Accounts...		334.32	19,484.11
Bill Pmt -Check	09/12/2016	7874	m2m Data Corporati...	29391	232 · Accounts...		26.20	19,457.91
Bill Pmt -Check	09/12/2016	7875	MARY MUSIC		232 · Accounts...		50.00	19,407.91
Bill Pmt -Check	09/12/2016	7876	P & J TRAILER SAL...		232 · Accounts...		131.44	19,276.47
Bill Pmt -Check	09/12/2016	7877	R L Laughlin & Co Inc	06-16	232 · Accounts...		26.25	19,250.22
Bill Pmt -Check	09/12/2016	7880	RICOH USA, INC		232 · Accounts...		382.38	18,867.84
Bill Pmt -Check	09/12/2016	7881	Salyersville Indepen...	1264 1 YR S...	232 · Accounts...		32.00	18,835.84
Bill Pmt -Check	09/12/2016	7882	Speedway Superam...	1001229655	232 · Accounts...		3,739.82	15,096.02
Bill Pmt -Check	09/12/2016	7883	T.A.S	12360411	232 · Accounts...		228.09	14,867.93
Bill Pmt -Check	09/12/2016	7884	United Systems & S...	58765 (200 IT...	232 · Accounts...		2,000.00	12,867.93
Bill Pmt -Check	09/12/2016	7885	Waste Connections		232 · Accounts...		87.07	12,780.86
Check	09/12/2016	7878	VOID	VOID:	930.2 · Miscell...	0.00		12,780.86
Check	09/12/2016	7879	VOID	VOID:	930.2 · Miscell...	0.00		12,780.86
Check	09/12/2016	7886	VOID	VOID:	930.2 · Miscell...	0.00		12,780.86
Check	09/12/2016	7891	LIGHTEN ENTERP...	Window clean...	-SPLIT-		15.00	12,765.86
Bill Pmt -Check	09/12/2016	7887	Community Trust Ba...	60100584401...	232 · Accounts...		1,475.26	11,290.60
Deposit	09/12/2016	ACH T...		Deposit	142 · Custome...	3,500.00		14,790.60
Bill Pmt -Check	09/12/2016	7888	CSX Transportation	8316289	232 · Accounts...		125.00	14,665.60
Bill Pmt -Check	09/13/2016	7889	Community Trust Ba...	60100584401...	232 · Accounts...		13,277.26	1,388.34
Bill Pmt -Check	09/13/2016	7890	Community Trust Ba...	60300249233...	232 · Accounts...		635.30	753.04
Bill Pmt -Check	09/13/2016	7892	Community Trust Ba...		232 · Accounts...		395.36	357.68
Deposit	09/13/2016			Deposit	142 · Custome...	7,415.57		7,773.25
Bill Pmt -Check	09/13/2016	ACH	Travelers		232 · Accounts...		3,928.03	3,845.22
Bill Pmt -Check	09/13/2016	ACH	Prestonsburg City's ...	102-21600-00	232 · Accounts...		33.54	3,811.68
Deposit	09/13/2016	CC/PY		Deposit	142 · Custome...	225.19		4,036.87
Deposit	09/13/2016	CC/PY		Deposit	142 · Custome...	500.48		4,537.35
Deposit	09/13/2016	CC/PY		Deposit	142 · Custome...	44.99		4,582.34
Deposit	09/13/2016	CC/PY		Deposit	142 · Custome...	22.92		4,605.26
Deposit	09/13/2016			Deposit	405.1 · Manag...	4,000.00		8,605.26
Bill Pmt -Check	09/13/2016	ACH	AT&T	60629809550...	232 · Accounts...		126.28	8,478.98
Bill Pmt -Check	09/13/2016	ACH	AT&T	60629831202...	232 · Accounts...		85.85	8,393.13
Bill Pmt -Check	09/13/2016	ACH	VERIZON WIRELESS		232 · Accounts...		123.89	8,269.24
Check	09/13/2016	DB CD	UPS		-SPLIT-		14.67	8,254.57
Check	09/13/2016	DB CD	CAUDILL SEED		376.34 · Mains...		61.07	8,193.50
Transfer	09/13/2016	128		Funds Transfer	131.8 · Citizen...	7,000.00		15,193.50
Check	09/13/2016	7893	John W White	GASOLINE R...	-SPLIT-		54.00	15,139.50
Deposit	09/13/2016			Deposit	142 · Custome...	685.70		15,825.20
Bill Pmt -Check	09/13/2016	7894	D L R	TRANSPORT...	232 · Accounts...		2,700.00	13,125.20

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Accrual Basis

**Kentucky Frontier Gas, LLC**  
**General Ledger**  
**As of December 31, 2016**

Type	Date	Num	Name	Memo	Split	Debit	Credit	Balance
Check	09/14/2016	DB CD	USPS		-SPLIT-		47.00	13,078.20
Deposit	09/14/2016	CC/PY		Deposit	142 · Custome...	396.04		13,474.24
Bill Pmt -Check	09/14/2016	7895	CSX Transportation	8316289 Adm...	232 · Accounts...		25.10	13,449.14
Check	09/14/2016	DB CD	OMEGA		379 · Odorant ...		122.00	13,327.14
Check	09/14/2016	DB CD	Automation Direct		379 · Odorant ...		188.00	13,139.14
Check	09/14/2016	DB CD	ZBattery		379 · Odorant ...		90.33	13,048.81
Deposit	09/14/2016			Deposit	142 · Custome...	2,972.79		16,021.60
Bill Pmt -Check	09/14/2016	7896	Stone Enterprises	#1584	232 · Accounts...		307.40	15,714.20
Bill Pmt -Check	09/14/2016	7897	Community Trust Ba...	60300268609...	232 · Accounts...		364.73	15,349.47
Deposit	09/14/2016			Deposit	142 · Custome...	1,851.45		17,200.92
Transfer	09/15/2016			Funds Transfer	131.3 · Comm ...		26,000.00	-8,799.08
Deposit	09/15/2016	CC/PY		Deposit	142 · Custome...	854.80		-7,944.28
Bill Pmt -Check	09/15/2016	7898	KEMI	2147434	232 · Accounts...		1,068.61	-9,012.89
Bill Pmt -Check	09/15/2016	7899	Columbia Gas of Ke...	08-16 PG	232 · Accounts...		1,363.41	-10,376.30
Bill Pmt -Check	09/15/2016	7900	Community Trust Ba...	60100618146...	232 · Accounts...		1,883.00	-12,259.30
Bill Pmt -Check	09/15/2016	7901	Magnum Drilling of ...	08-16	232 · Accounts...		735.00	-12,994.30
Bill Pmt -Check	09/15/2016	7902	Sherwin-Williams	#OE0073119...	232 · Accounts...		654.44	-13,648.74
Bill Pmt -Check	09/15/2016	7903	TIRE WORKS		232 · Accounts...		1,235.19	-14,883.93
Bill Pmt -Check	09/15/2016	7904	Jackson True Value	A898227	232 · Accounts...		24.24	-14,908.17
Check	09/15/2016	DB CD	Amazon.com		-SPLIT-		31.79	-14,939.96
Deposit	09/16/2016			Deposit	142 · Custome...	709.84		-14,230.12
Check	09/19/2016	ACH	AFLAC INSURANCE		924.7 · Insuran...		1,081.48	-15,311.60
Bill Pmt -Check	09/19/2016	ACH	AT&T	60666685832...	232 · Accounts...		94.61	-15,406.21
Deposit	09/19/2016	CC/PY		Deposit	142 · Custome...	1,164.98		-14,241.23
Bill Pmt -Check	09/19/2016	ACH	AT&T	8310006214689	232 · Accounts...		857.00	-15,098.23
Deposit	09/19/2016	CC/PY		Deposit	142 · Custome...	586.41		-14,511.82
Deposit	09/19/2016			Deposit	142 · Custome...	1,876.38		-12,635.44
Deposit	09/19/2016			Deposit	405.1 · Manag...	11,000.00		-1,635.44
Check	09/19/2016	DB CD	Amazon.com		-SPLIT-		83.53	-1,718.97
Check	09/19/2016	DB CD	Amazon.com		-SPLIT-		28.24	-1,747.21
Check	09/19/2016	DB CD	Amazon.com		-SPLIT-		56.13	-1,803.34
Check	09/19/2016	DB CD	Amazon.com		-SPLIT-		33.00	-1,836.34
Transfer	09/19/2016	129		Funds Transfer	131.8 · Citizen...	4,000.00		2,163.66
Deposit	09/19/2016	ACH T...		Deposit	142 · Custome...	11,000.00		13,163.66
Bill Pmt -Check	09/19/2016	DB AW	First Bankcard	44182292810...	232 · Accounts...		1,000.00	12,163.66
Bill Pmt -Check	09/19/2016	7905	James Riley Hall	8988	232 · Accounts...		57.24	12,106.42
Bill Pmt -Check	09/19/2016	7906	AREA WIDE PROT...		232 · Accounts...		2,577.20	9,529.22
Bill Pmt -Check	09/19/2016	7907	T.A.S	12360569A	232 · Accounts...		214.45	9,314.77
Bill Pmt -Check	09/19/2016	7908	CSX Transportation	8318440	232 · Accounts...		723.12	8,591.65
Bill Pmt -Check	09/19/2016	7909	PITNEY BOWES G...	80009000012...	232 · Accounts...		255.96	8,335.69
Bill Pmt -Check	09/19/2016	7910	Holland Supply Com...	462184	232 · Accounts...		432.79	7,902.90
Bill Pmt -Check	09/19/2016	7911	KLC Enterprises	06-16	232 · Accounts...		1,447.56	6,455.34
Check	09/19/2016	EPAY	KY DEPT OF REVE...	UT FOR 08-16	242 · Utility Ta...		1,892.67	4,562.67
Check	09/19/2016	EPAY	KY DEPT OF REVE...	SALES TAX F...	241 · Sales Ta...		1,120.75	3,441.92
Bill Pmt -Check	09/19/2016	7912	HOMETOWN TRUE...	2431	232 · Accounts...		49.16	3,392.76
Deposit	09/21/2016			Deposit	142 · Custome...	119.58		3,512.34
Deposit	09/21/2016	CC/PY		Deposit	142 · Custome...	540.09		4,052.43
Deposit	09/21/2016	CC/PY		Deposit	142 · Custome...	74.00		4,126.43
Deposit	09/21/2016	CC/PY		Deposit	142 · Custome...	48.20		4,174.63

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**Kentucky Frontier Gas, LLC**  
**General Ledger**  
**As of December 31, 2016**

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Accrual Basis

Type	Date	Num	Name	Memo	Split	Debit	Credit	Balance
Bill Pmt -Check	09/21/2016	ACH	Big Sandy Recc	61430001	232 · Accounts...		441.53	3,733.10
Check	09/21/2016	DB CD	Amazon.com		-SPLIT-		47.99	3,685.11
Check	09/21/2016	DB CD	Auto Zone		-SPLIT-		12.70	3,672.41
Check	09/21/2016	DB CD	Auto Zone		-SPLIT-		10.79	3,661.62
Deposit	09/21/2016			Deposit	142 · Custome...	423.07		4,084.69
Deposit	09/21/2016	CC/PY		Deposit	142 · Custome...	320.81		4,405.50
Deposit	09/22/2016			Deposit	921.2 · Office ...	33.00		4,438.50
Check	09/25/2016	DB CD	Layne's ACE HARD...	ODORANT	379 · Odorant ...		67.27	4,371.23
Check	09/25/2016	DB CD	COSTCO WHSE	ODORANT	379 · Odorant ...		482.08	3,889.15
Deposit	09/25/2016	CC/PY		Deposit	142 · Custome...	240.33		4,129.48
Check	09/25/2016	DB CD	Food City		-SPLIT-		19.95	4,109.53
Check	09/25/2016	7894	United Airline		-SPLIT-		25.00	4,084.53
Check	09/25/2016	DB CD	MCGUIRES BRICK...		-SPLIT-		35.00	4,049.53
Check	09/25/2016	DB CD	Reno's Roadhouse		-SPLIT-		16.50	4,033.03
Check	09/25/2016	DB CD	Wal Mart		-SPLIT-		26.45	4,006.58
Check	09/25/2016	DB CD	wyoming.com		-SPLIT-		30.00	3,976.58
Deposit	09/25/2016	ACH T...		Deposit	142 · Custome...	2,000.00		5,976.58
Deposit	09/26/2016			Deposit	142 · Custome...	4,327.98		10,304.56
Deposit	09/26/2016			Deposit	142 · Custome...	2,223.44		12,528.00
Deposit	09/26/2016			Deposit	142 · Custome...	1,830.97		14,358.97
Check	09/26/2016	ACH	Western Commerce...		-SPLIT-		847.96	13,511.01
Deposit	09/26/2016	CC/PY		Deposit	142 · Custome...	269.16		13,780.17
Check	09/26/2016	DB CD	BAYOU ENGINEER...	ODORANT	-SPLIT-		521.34	13,258.83
Check	09/26/2016	DB CD	Lowe's	ODORANT	379 · Odorant ...		7.92	13,250.91
Check	09/26/2016	DB CD	Auto Zone	ODORANT	379 · Odorant ...		20.12	13,230.79
Check	09/26/2016	DB CD	Auto Zone	ODORANT	379 · Odorant ...		9.73	13,221.06
Check	09/26/2016	DB CD	Layne's ACE HARD...	ODORANT	379 · Odorant ...		16.92	13,204.14
Check	09/26/2016	DB CD	Auto Zone	ODORANT	379 · Odorant ...		20.53	13,183.61
Check	09/26/2016	DB CD	Auto Zone	ODORANT	379 · Odorant ...		25.93	13,157.68
Bill Pmt -Check	09/26/2016	ACH	Eagle Research Co...		232 · Accounts...		96.03	13,061.65
Bill Pmt -Check	09/26/2016	7913	MARY MUSIC		232 · Accounts...		50.00	13,011.65
Transfer	09/26/2016	130		Funds Transfer	131.8 · Citizen...	9,500.00		22,511.65
Deposit	09/26/2016			Deposit	142 · Custome...	5,245.07		27,756.72
Check	09/27/2016	DB CD	SUBWAY		-SPLIT-		30.21	27,726.51
Check	09/27/2016	DB CD	Layne's ACE HARD...		379 · Odorant ...		20.36	27,706.15
Check	09/27/2016	DB CD	Layne's ACE HARD...		379 · Odorant ...		36.91	27,669.24
Bill Pmt -Check	09/27/2016	ACH	AT&T	150113768	232 · Accounts...		110.60	27,558.64
Check	09/27/2016	DB CD	W. VA. Electric Sup...		-SPLIT-		19.03	27,539.61
Deposit	09/27/2016	CC/PY		Deposit	142 · Custome...	118.43		27,658.04
Deposit	09/27/2016	CCPY		Deposit	142 · Custome...	50.48		27,708.52
Deposit	09/27/2016	CC/PY		Deposit	-SPLIT-	584.85		28,293.37
Bill Pmt -Check	09/27/2016	7915	Woodrow and Linda ...	Office Rent fo...	232 · Accounts...		1,200.00	27,093.37
Bill Pmt -Check	09/27/2016	7916	Anthem Blue Cross ...		232 · Accounts...		6,443.15	20,650.22
Check	09/27/2016	7914	Royse, Betty	REIMB FOR ...	-SPLIT-		14.48	20,635.74
Bill Pmt -Check	09/28/2016	7917	Quality Natural Gas ...		232 · Accounts...		15,315.93	5,319.81
Transfer	09/28/2016			Deposit	208.2 · Partner...	35,000.00		40,319.81
Bill Pmt -Check	09/28/2016	7918	Community Trust Ba...	60100533313...	232 · Accounts...		17,426.89	22,892.92
Deposit	09/28/2016	ACH T...		Deposit	142 · Custome...	1,400.00		24,292.92
Transfer	09/28/2016			Funds Transfer	131.3 · Comm ...		26,900.00	-2,607.08

## Kentucky Frontier Gas, LLC General Ledger As of December 31, 2016

Type	Date	Num	Name	Memo	Split	Debit	Credit	Balance
Check	09/28/2016	ACH	Branham, Sallye		-SPLIT-		1,800.00	-4,407.08
Check	09/28/2016	DB CD	Layne's ACE HARD...		379 · Odorant ...		16.41	-4,423.49
Check	09/28/2016	DB CD	Pig In A Poke		-SPLIT-		29.00	-4,452.49
Deposit	09/28/2016	CC/PY		Deposit		440.55		-4,011.94
Check	09/28/2016	DB CD	Auto Zone		379 · Odorant ...		3.91	-4,015.85
Check	09/28/2016	DB CD	Speedway Superam...		-SPLIT-		22.03	-4,037.88
Deposit	09/29/2016			Deposit	142 · Custome...	249.40		-3,788.48
Deposit	09/29/2016			Deposit	142 · Custome...	1,646.97		-2,141.51
Deposit	09/29/2016	CC/PY		Deposit	142 · Custome...	416.43		-1,725.08
Deposit	09/29/2016			Deposit	142 · Custome...	1,230.15		-494.93
Check	09/30/2016	DB CD	Thrifty Car Rental		-SPLIT-		242.10	-737.03
Check	09/30/2016	DB CD	United Airline		-SPLIT-		25.00	-762.03
Check	09/30/2016	DB CD	NEW BELGIUM HUB		-SPLIT-		10.21	-772.24
Check	09/30/2016	AW	MISCELLANEOUS ...		921.3 · Bank S...		228.75	-1,000.99
Check	09/30/2016	DB CD	EXXONMOBIL		-SPLIT-		24.70	-1,025.69
Deposit	09/30/2016			Deposit	142 · Custome...	2,742.87		1,717.18
Transfer	09/30/2016			Deposit Nanc...	380.01 · Servic...	1,000.00		2,717.18
Deposit	09/30/2016	CC/PY		Deposit	142 · Custome...	483.39		3,200.57
Bill Pmt -Check	10/03/2016	ACH	Birch Communications		232 · Accounts...		322.58	2,877.99
Deposit	10/03/2016	CC/PY		Deposit	-SPLIT-	934.56		3,812.55
Check	10/03/2016	7919	MELISSA BANKS	REF OF CRE...	142 · Custome...		144.14	3,668.41
Deposit	10/04/2016	ACH T...		Deposit	142 · Custome...	7,000.00		10,668.41
Deposit	10/04/2016			Deposit	142 · Custome...	2,634.62		13,303.03
Bill Pmt -Check	10/04/2016	7920	Community Trust Ba...	60300248851...	232 · Accounts...		614.22	12,688.81
Bill Pmt -Check	10/04/2016	7921	Community Trust Ba...	60100623385...	232 · Accounts...		11,861.90	826.91
Transfer	10/04/2016	131		Funds Transfer	131.8 · Citizen...	10,000.00		10,826.91
Bill Pmt -Check	10/04/2016	7922	Kentucky Power	03505030928	232 · Accounts...		210.57	10,616.34
Bill Pmt -Check	10/04/2016	7923	CASELLE	Inv# 75624	232 · Accounts...		449.00	10,167.34
Bill Pmt -Check	10/04/2016	7924	VanArk Inc	#603	232 · Accounts...		50.00	10,117.34
Bill Pmt -Check	10/04/2016	7925	RICOH USA, INC	21864875	232 · Accounts...		298.47	9,818.87
Bill Pmt -Check	10/04/2016	7926	CT Corporation Syst...	5003064001-00	232 · Accounts...		296.00	9,522.87
Bill Pmt -Check	10/04/2016	7927	m2m Data Corporati...	29584	232 · Accounts...		26.20	9,496.67
Bill Pmt -Check	10/04/2016	7928	R L Laughlin & Co Inc	1604127	232 · Accounts...		26.25	9,470.42
Bill Pmt -Check	10/04/2016	7929	KY CRYSTAL WAT...	002207	232 · Accounts...		57.95	9,412.47
Bill Pmt -Check	10/04/2016	7930	PERRY COUNTY S...	GNC 5650 P...	232 · Accounts...		63.09	9,349.38
Bill Pmt -Check	10/04/2016	7931	DNI Corp Inc	68698	232 · Accounts...		1,070.62	8,278.76
Bill Pmt -Check	10/04/2016	7932	Jackson Municipal ...	01-00001138-...	232 · Accounts...		111.36	8,167.40
Bill Pmt -Check	10/04/2016	7933	Waste Connections	6055-44936	232 · Accounts...		87.07	8,080.33
Bill Pmt -Check	10/04/2016	7934	PITNEY BOWES G...	00364480LN	232 · Accounts...		180.20	7,900.13
Deposit	10/04/2016	CC/PY		Deposit	142 · Custome...	212.70		8,112.83
Deposit	10/04/2016	CC/PY		Deposit	142 · Custome...	344.33		8,457.16
Deposit	10/04/2016			Deposit	142 · Custome...	1,270.81		9,727.97
Check	10/04/2016	ACH	Paymentech fee		-SPLIT-		389.12	9,338.85
Check	10/04/2016	NSF	Paymentech fee	CHARGEBACK	142 · Custome...		74.00	9,264.85
Deposit	10/05/2016			Deposit	142 · Custome...	681.91		9,946.76
Bill Pmt -Check	10/05/2016	ACH	Appalachian Wireless	00200611207	232 · Accounts...		1,007.13	8,939.63
Check	10/05/2016	ACH	Xpress Bill Pay		-SPLIT-		517.57	8,422.06
Deposit	10/05/2016			Deposit	-SPLIT-	1,018.75		9,440.81
Bill Pmt -Check	10/05/2016	7935	Community Trust Ba...	60300329774 ...	232 · Accounts...		376.53	9,064.28

## Kentucky Frontier Gas, LLC General Ledger As of December 31, 2016

Type	Date	Num	Name	Memo	Split	Debit	Credit	Balance
Bill Pmt -Check	10/05/2016	7936	Community Trust Ba...	60300249233 ...	232 · Accounts...		610.30	8,453.98
Bill Pmt -Check	10/05/2016	7937	Community Trust Ba...	60300268609 ...	232 · Accounts...		364.73	8,089.25
Bill Pmt -Check	10/05/2016	7938	AREA WIDE PROT...		232 · Accounts...		807.41	7,281.84
Deposit	10/06/2016			Deposit	142 · Custome...	2,913.17		10,195.01
Deposit	10/06/2016	CC/PY		Deposit	142 · Custome...	609.90		10,804.91
Deposit	10/06/2016			Deposit	405.1 · Manag...	16,000.00		26,804.91
Bill Pmt -Check	10/06/2016	7939	Jefferson Gas, LLC	08-16 Public ...	232 · Accounts...		10,877.50	15,927.41
Bill Pmt -Check	10/06/2016	7940	Speedway Superam...	1001229655	232 · Accounts...		3,000.00	12,927.41
Bill Pmt -Check	10/06/2016	7941	CAUDILL SEED		232 · Accounts...		244.28	12,683.13
Deposit	10/07/2016	CC/PY		Deposit	-SPLIT-	1,119.38		13,802.51
Deposit	10/07/2016	ACH T...		Deposit	142 · Custome...	2,000.00		15,802.51
Deposit	10/07/2016			Deposit	142 · Custome...	4,674.74		20,477.25
Deposit	10/10/2016			Deposit	142 · Custome...	4,708.82		25,186.07
Deposit	10/10/2016	DEP ...		Deposit	142 · Custome...	12.62		25,198.69
Transfer	10/11/2016	132		Funds Transfer	131.8 · Citizen...	4,500.00		29,698.69
Bill Pmt -Check	10/11/2016	ACH	Travelers		232 · Accounts...		3,928.04	25,770.65
Deposit	10/11/2016			Deposit	142 · Custome...	507.49		26,278.14
Check	10/11/2016	DB CD	Auto Zone		-SPLIT-		8.03	26,270.11
Check	10/11/2016	DB CD	NAPA Prestonsburg		-SPLIT-		173.43	26,096.68
Check	10/11/2016	DB CD	NAPA Prestonsburg		-SPLIT-		84.78	26,011.90
Deposit	10/11/2016	CC/PY		Deposit	-SPLIT-	701.94		26,713.84
Deposit	10/11/2016	CC/PY		Deposit	-SPLIT-	621.92		27,335.76
Deposit	10/11/2016	CC/PY		Deposit	142 · Custome...	28.59		27,364.35
Deposit	10/11/2016	CC/PY		Deposit	142 · Custome...	19.17		27,383.52
Deposit	10/11/2016			Deposit	142 · Custome...	3,282.74		30,666.26
Bill Pmt -Check	10/11/2016	7942	Community Trust Ba...	60100584401...	232 · Accounts...		1,475.26	29,191.00
Bill Pmt -Check	10/11/2016	7943	Community Trust Ba...	60100584401...	232 · Accounts...		13,277.26	15,913.74
Bill Pmt -Check	10/11/2016	7944	Miller Supply Inc		232 · Accounts...		579.80	15,333.94
Deposit	10/11/2016			Deposit	142 · Custome...	5,007.53		20,341.47
Bill Pmt -Check	10/12/2016	ACH	Prestonsburg City's ...	102-21600-00	232 · Accounts...		27.24	20,314.23
Check	10/12/2016	DB CD	NAPA Prestonsburg		-SPLIT-		88.97	20,225.26
Transfer	10/12/2016			Funds Transfer	131.3 · Comm ...		27,200.00	-6,974.74
Bill Pmt -Check	10/13/2016	ACH	AT&T	60629831202...	232 · Accounts...		85.85	-7,060.59
Bill Pmt -Check	10/13/2016	ACH	AT&T	60629809550...	232 · Accounts...		126.28	-7,186.87
Check	10/13/2016	DB CD	Staples		-SPLIT-		70.17	-7,257.04
Deposit	10/13/2016			Deposit	142 · Custome...	1,014.89		-6,242.15
Deposit	10/13/2016	CC/PY		Deposit	-SPLIT-	1,494.37		-4,747.78
Bill Pmt -Check	10/13/2016	ACH	VERIZON WIRELESS	Inv#97720694...	232 · Accounts...		517.04	-5,264.82
Deposit	10/13/2016	CC/PY		Deposit	-SPLIT-	1,503.23		-3,761.59
Bill Pmt -Check	10/13/2016	7945	DNI Corp Inc	68992	232 · Accounts...		804.82	-4,566.41
Bill Pmt -Check	10/13/2016	7946	Columbia Gas of Ke...	09-16 MLG	232 · Accounts...		1,108.75	-5,675.16
Deposit	10/14/2016			Deposit	142 · Custome...	5,516.19		-158.97
Transfer	10/14/2016	133		Funds Transfer	131.8 · Citizen...	5,400.00		5,241.03
Deposit	10/14/2016	CC/PY		Deposit	-SPLIT-	760.57		6,001.60
Bill Pmt -Check	10/14/2016	7947	EQT Energy, LLC		232 · Accounts...		12,140.41	-6,138.81
Bill Pmt -Check	10/14/2016	7948	CONLEY BROS. TI...	114541	232 · Accounts...		28.00	-6,166.81
Bill Pmt -Check	10/14/2016	7949	EASTERN TELEPH...	9592	232 · Accounts...		90.00	-6,256.81
Bill Pmt -Check	10/14/2016	7950	Heather Cantrell		232 · Accounts...		100.00	-6,356.81
Bill Pmt -Check	10/14/2016	7951	HOMETOWN TRUE...	2431	232 · Accounts...		70.35	-6,427.16

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**Kentucky Frontier Gas, LLC**  
**General Ledger**  
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Accrual Basis

Type	Date	Num	Name	Memo	Split	Debit	Credit	Balance
Bill Pmt -Check	10/14/2016	7952	James Riley Hall	9025	232 · Accounts...		31.80	-6,458.96
Bill Pmt -Check	10/14/2016	7953	KEMI	Inv#2157025	232 · Accounts...		1,068.64	-7,527.60
Bill Pmt -Check	10/14/2016	7954	KY CRYSTAL WAT...	002207	232 · Accounts...		92.70	-7,620.30
Bill Pmt -Check	10/14/2016	7955	Layne's ACE HARD...	866000	232 · Accounts...		103.69	-7,723.99
Bill Pmt -Check	10/14/2016	7956	MARY MUSIC		232 · Accounts...		50.00	-7,773.99
Bill Pmt -Check	10/14/2016	7957	HiTech Signs & Gra...	66580	232 · Accounts...		152.50	-7,926.49
Bill Pmt -Check	10/14/2016	7958	Speedway Superam...	1001229655	232 · Accounts...		2,066.12	-9,992.61
Bill Pmt -Check	10/14/2016	7959	Kentucky Undergrou...		232 · Accounts...		396.80	-10,389.41
Bill Pmt -Check	10/14/2016	7960	T.A.S	12360813	232 · Accounts...		169.35	-10,558.76
Bill Pmt -Check	10/14/2016	7961	CARQUEST AUTO ...	2431	232 · Accounts...		62.42	-10,621.18
Bill Pmt -Check	10/14/2016	7962	CARQUEST OF SA...	203251	232 · Accounts...		5.04	-10,626.22
Check	10/14/2016	DB CD	Wal Mart	Gift Cards for ...	-SPLIT-		329.52	-10,955.74
Bill Pmt -Check	10/14/2016	7963	TIRE WORKS		232 · Accounts...		214.50	-11,170.24
Deposit	10/14/2016			Deposit	405.1 · Manag...	12,500.00		1,329.76
Deposit	10/17/2016	CC/PY		Deposit	-SPLIT-	633.15		1,962.91
Check	10/17/2016	DB CD	Bruce Walters Ford		-SPLIT-		59.33	1,903.58
Check	10/17/2016	DB CD	Staples		-SPLIT-		73.13	1,830.45
Deposit	10/17/2016			Deposit	142 · Custome...	3,560.65		5,391.10
Bill Pmt -Check	10/17/2016	7964	Columbia Gas of Ke...	09-16 PG	232 · Accounts...		1,977.91	3,413.19
Bill Pmt -Check	10/17/2016	7965	R L Laughlin & Co Inc	1604483	232 · Accounts...		26.25	3,386.94
Bill Pmt -Check	10/17/2016	7966	Samuel T Alcus	07-16	232 · Accounts...		1,298.90	2,088.04
Check	10/17/2016	7967	ESTILL HALL	REF OF CRE...	142 · Custome...		582.71	1,505.33
Bill Pmt -Check	10/17/2016	7968	Jackson True Value	A902636	232 · Accounts...		54.97	1,450.36
Bill Pmt -Check	10/17/2016	7969	Jackson Electric & P...		232 · Accounts...		149.91	1,300.45
Deposit	10/18/2016			Deposit	142 · Custome...	2,231.04		3,531.49
Deposit	10/18/2016	ACH T...		Deposit	142 · Custome...	11,900.00		15,431.49
Check	10/18/2016	DB CD	P & J TRAILER SAL...		-SPLIT-		171.37	15,260.12
Check	10/18/2016	DB CD	Auto Zone		-SPLIT-		16.50	15,243.62
Check	10/18/2016	EPAY	KY DEPT OF REVE...	SALES TAX F...	241 · Sales Ta...		1,308.63	13,934.99
Deposit	10/18/2016	CC/PY		Deposit	142 · Custome...	517.58		14,452.57
Deposit	10/18/2016	CC/PY		Deposit	-SPLIT-	1,316.57		15,769.14
Deposit	10/18/2016	CC/PY		Deposit	142 · Custome...	21.04		15,790.18
Bill Pmt -Check	10/18/2016	7970	Community Trust Ba...	60300248851...	232 · Accounts...		614.22	15,175.96
Bill Pmt -Check	10/18/2016	7971	Community Trust Ba...	60100618146...	232 · Accounts...		1,883.00	13,292.96
Bill Pmt -Check	10/18/2016	7972	Magnum Drilling of ...	09-16	232 · Accounts...		808.50	12,484.46
Bill Pmt -Check	10/19/2016	ACH	Big Sandy Recc	61430001	232 · Accounts...		376.28	12,108.18
Deposit	10/19/2016	CC/PY		Deposit	142 · Custome...	307.05		12,415.23
Bill Pmt -Check	10/19/2016	ACH	AFLAC INSURANCE		232 · Accounts...		1,622.22	10,793.01
Deposit	10/19/2016			Deposit	142 · Custome...	407.92		11,200.93
Deposit	10/20/2016	CC/PY		Deposit	-SPLIT-	670.93		11,871.86
Check	10/20/2016	EPAY	KY DEPT OF REVE...	UTILITY TAX ...	242 · Utility Ta...		2,224.81	9,647.05
Bill Pmt -Check	10/20/2016	ACH	AT&T	60666685832...	232 · Accounts...		87.63	9,559.42
Check	10/20/2016	DB CD	CONTINENTAL IND...		-SPLIT-		122.59	9,436.83
Deposit	10/20/2016			Deposit	142 · Custome...	1,092.85		10,529.68
Deposit	10/20/2016			Deposit	142 · Custome...	3,685.29		14,214.97
Deposit	10/21/2016			Deposit	142 · Custome...	483.78		14,698.75
Check	10/21/2016	7973	Clarissa White	Travel from J...	-SPLIT-		117.00	14,581.75
Bill Pmt -Check	10/21/2016	7974	Floyd County Cham...		232 · Accounts...		225.00	14,356.75
Deposit	10/21/2016	ACH T...		Deposit	142 · Custome...	2,800.00		17,156.75

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Accrual Basis

**Kentucky Frontier Gas, LLC**  
**General Ledger**  
**As of December 31, 2016**

Type	Date	Num	Name	Memo	Split	Debit	Credit	Balance
Bill Pmt -Check	10/21/2016	7975	Chris Waugh, Floyd ...	2012 TOY TA...	232 · Accounts...		275.33	16,881.42
Bill Pmt -Check	10/21/2016	7976	Chris Waugh, Floyd ...	2015 TOY TA...	232 · Accounts...		385.77	16,495.65
Bill Pmt -Check	10/21/2016	7977	Samuel T Alcus	08-16	232 · Accounts...		1,066.40	15,429.25
Deposit	10/21/2016			Deposit	142 · Custome...	3,062.07		18,491.32
Check	10/24/2016	7978	CHARLES RAMEY	DEP REF #1....	-SPLIT-		103.44	18,387.88
Bill Pmt -Check	10/24/2016	7979	Chris Waugh, Floyd ...	Renewal on ...	232 · Accounts...		704.37	17,683.51
Check	10/24/2016	7980	JENNIFER SHEPH...	DEP REF # 1....	-SPLIT-		123.42	17,560.09
Bill Pmt -Check	10/24/2016	7981	CSX Transportation		232 · Accounts...		752.22	16,807.87
Deposit	10/24/2016			Deposit	142 · Custome...	5,074.34		21,882.21
Bill Pmt -Check	10/25/2016	DB CD	First Bankcard		232 · Accounts...		1,000.00	20,882.21
Check	10/25/2016	DB CD	UPS*INTERNET SH...		-SPLIT-		18.25	20,863.96
Check	10/25/2016	ACH	Western Commerce...		-SPLIT-		847.96	20,016.00
Deposit	10/25/2016	CC/PY		Deposit	-SPLIT-	824.12		20,840.12
Deposit	10/25/2016	CC/PY		Deposit	142 · Custome...	59.83		20,899.95
Deposit	10/25/2016	CC/PY		Deposit	142 · Custome...	62.10		20,962.05
Check	10/25/2016	DB CD	FedEx		-SPLIT-		75.62	20,886.43
Deposit	10/25/2016	CC/PY		Deposit	-SPLIT-	1,046.74		21,933.17
Check	10/25/2016	ACH	Eagle Research Co...		-SPLIT-		95.18	21,837.99
Transfer	10/25/2016	134		Funds Transfer	131.8 · Citizen...	9,500.00		31,337.99
Deposit	10/25/2016			Deposit	405.1 · Manag...	2,000.00		33,337.99
Bill Pmt -Check	10/25/2016	7982	Anthem Blue Cross ...	0201610207924	232 · Accounts...		6,443.15	26,894.84
Check	10/25/2016	7983	Clarissa White	Travel from J...	-SPLIT-		117.00	26,777.84
Deposit	10/25/2016			Deposit	142 · Custome...	1,053.70		27,831.54
Transfer	10/25/2016			Funds Transfer	131.3 · Comm ...		26,000.00	1,831.54
Bill Pmt -Check	10/26/2016	ACH	AT&T	150113768	232 · Accounts...		110.60	1,720.94
Deposit	10/26/2016	CC/PY		Deposit	-SPLIT-	882.88		2,603.82
Deposit	10/26/2016			Deposit	142 · Custome...	3,119.78		5,723.60
Deposit	10/27/2016	ACH T...		Deposit	142 · Custome...	1,900.00		7,623.60
Check	10/27/2016	ACH	wyoming.com		-SPLIT-		30.00	7,593.60
Deposit	10/27/2016	CC/PY		Deposit	142 · Custome...	225.43		7,819.03
Bill Pmt -Check	10/27/2016	7984	Woodrow and Linda ...	11-16 Jackso...	232 · Accounts...		1,200.00	6,619.03
Bill Pmt -Check	10/28/2016	ACH	Kentucky Power		232 · Accounts...		167.90	6,451.13
Bill Pmt -Check	10/28/2016	ACH	Branham, Sallye		232 · Accounts...		1,800.00	4,651.13
Deposit	10/28/2016			Deposit	142 · Custome...	3,289.36		7,940.49
Deposit	10/28/2016	CC/PY		Deposit	-SPLIT-	738.84		8,679.33
Deposit	10/28/2016			Deposit	142 · Custome...	1,646.15		10,325.48
Transfer	10/31/2016	135		Funds Transfer	131.8 · Citizen...	7,000.00		17,325.48
Deposit	10/31/2016	CC/PY		Deposit	-SPLIT-	658.94		17,984.42
Check	10/31/2016	7985	AUXIER ROAD GA...	DEP PD TO K...	-SPLIT-		165.00	17,819.42
Bill Pmt -Check	10/31/2016	7986	Community Trust Ba...	60100533313...	232 · Accounts...		17,426.89	392.53
Check	10/31/2016	DB CD	Staples		-SPLIT-		50.86	341.67
Check	10/31/2016	AW	MISCELLANEOUS ...		921.3 · Bank S...		220.80	120.87
Deposit	11/01/2016	CC/PY		Deposit	-SPLIT-	1,449.72		1,570.59
Deposit	11/01/2016	CC/PY		Deposit	142 · Custome...	119.31		1,689.90
Deposit	11/01/2016	CC/PY		Deposit	142 · Custome...	786.82		2,476.72
Deposit	11/01/2016	ACH T...		Deposit	142 · Custome...	7,000.00		9,476.72
Deposit	11/01/2016			Deposit	142 · Custome...	3,491.90		12,968.62
Bill Pmt -Check	11/01/2016	7987	DNI Corp Inc	69319	232 · Accounts...		1,156.07	11,812.55
Bill Pmt -Check	11/01/2016	7988	Cumberland Valley ...	08-16	232 · Accounts...		10,000.00	1,812.55

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Accrual Basis

**Kentucky Frontier Gas, LLC**  
**General Ledger**  
**As of December 31, 2016**

Type	Date	Num	Name	Memo	Split	Debit	Credit	Balance
Check	11/01/2016	7989	PATRICIA STACY	REF OF CUS...	142 · Custome...		362.43	1,450.12
Transfer	11/02/2016	136		Funds Transfer	131.8 · Citizen...	4,300.00		5,750.12
Bill Pmt -Check	11/02/2016	ACH	Birch Communications		232 · Accounts...		323.73	5,426.39
Deposit	11/02/2016	CC/PY		Deposit	142 · Custome...	932.61		6,359.00
Deposit	11/02/2016			Deposit	142 · Custome...	1,322.53		7,681.53
Bill Pmt -Check	11/02/2016	7990	CASELLE	76233	232 · Accounts...		699.00	6,982.53
Bill Pmt -Check	11/02/2016	7991	James Riley Hall		232 · Accounts...		95.40	6,887.13
Bill Pmt -Check	11/02/2016	7992	m2m Data Corporati...	29732	232 · Accounts...		26.20	6,860.93
Bill Pmt -Check	11/02/2016	7993	Miller Supply Inc	7028953	232 · Accounts...		147.66	6,713.27
Check	11/03/2016	7994	LARRY TIGNOR	DEP REF #1....	-SPLIT-		194.80	6,518.47
Bill Pmt -Check	11/03/2016	7995	THE ELITE AGENC...	ADDITIONAL ...	232 · Accounts...		1,073.84	5,444.63
Deposit	11/03/2016			Deposit	142 · Custome...	791.66		6,236.29
Check	11/03/2016	ACH	Paymentech fee		-SPLIT-		541.39	5,694.90
Deposit	11/03/2016	CC/PY		Deposit	142 · Custome...	584.02		6,278.92
Check	11/03/2016	7996	RUSSELL RICE	REF OF CRE...	142 · Custome...		63.38	6,215.54
Deposit	11/04/2016			Deposit	-SPLIT-	2,580.00		8,795.54
Deposit	11/04/2016			Deposit	142 · Custome...	2,738.50		11,534.04
Bill Pmt -Check	11/04/2016	7997	Community Trust Ba...	60100623385...	232 · Accounts...		11,861.90	-327.86
Bill Pmt -Check	11/04/2016	7998	Community Trust Ba...	60300329774...	232 · Accounts...		376.53	-704.39
Bill Pmt -Check	11/04/2016	7999	Community Trust Ba...	60100620990...	232 · Accounts...		726.66	-1,431.05
Check	11/04/2016	8000	DON POLITTE	CUST CREDI...	142 · Custome...		800.00	-2,231.05
Deposit	11/04/2016	ACH T...		Deposit	142 · Custome...	3,000.00		768.95
Deposit	11/04/2016	CC/PY		Deposit	-SPLIT-	675.14		1,444.09
Transfer	11/04/2016	137		Funds Transfer	131.8 · Citizen...	5,600.00		7,044.09
Bill Pmt -Check	11/07/2016	ACH	Appalachian Wireless	00200611207	232 · Accounts...		919.69	6,124.40
Check	11/07/2016	ACH	Xpress Bill Pay		-SPLIT-		511.01	5,613.39
Bill Pmt -Check	11/07/2016	8001	MICHELLE WADE	TRAVEL TO J...	232 · Accounts...		42.90	5,570.49
Check	11/07/2016	8002	LORENE YOUNG	REF OF CRE...	142 · Custome...		265.93	5,304.56
Check	11/07/2016	8003	John W White	Reimb for part...	-SPLIT-		33.90	5,270.66
Deposit	11/08/2016	CC/PY		Deposit	-SPLIT-	2,161.40		7,432.06
Deposit	11/08/2016	CC/PY		Deposit	-SPLIT-	1,343.17		8,775.23
Deposit	11/08/2016	CC/PY		Deposit	142 · Custome...	132.13		8,907.36
Deposit	11/08/2016	CC/PY		Deposit	142 · Custome...	54.81		8,962.17
Deposit	11/08/2016			Deposit	142 · Custome...	831.85		9,794.02
Deposit	11/08/2016			Deposit	142 · Custome...	3,339.97		13,133.99
Deposit	11/08/2016			Deposit	142 · Custome...	3,542.39		16,676.38
Transfer	11/08/2016	138		Funds Transfer	131.8 · Citizen...	4,800.00		21,476.38
Check	11/09/2016	8004	Chris Waugh, Floyd ...		-SPLIT-		286.08	21,190.30
Bill Pmt -Check	11/09/2016	ACH	Prestonsburg City's ...	102-21600-00	232 · Accounts...		30.76	21,159.54
Deposit	11/09/2016			Deposit	142 · Custome...	5,149.81		26,309.35
Deposit	11/09/2016	CC/PY		Deposit	-SPLIT-	1,308.97		27,618.32
Deposit	11/09/2016	ACH T...		Deposit	142 · Custome...	2,000.00		29,618.32
Deposit	11/09/2016			Deposit	405.1 · Manag...	21,000.00		50,618.32
Bill Pmt -Check	11/09/2016	8005	Action Petroleum Co.	40180060	232 · Accounts...		109.13	50,509.19
Bill Pmt -Check	11/09/2016	8006	CARQUEST AUTO ...		232 · Accounts...		99.25	50,409.94
Bill Pmt -Check	11/09/2016	8007	J D Westcott & Son ...		232 · Accounts...		226.36	50,183.58
Bill Pmt -Check	11/09/2016	8008	J D Westcott & Son ...	VOID:	232 · Accounts...	0.00		50,183.58
Bill Pmt -Check	11/09/2016	8009	Community Trust Ba...	60300249233...	232 · Accounts...		610.30	49,573.28
Bill Pmt -Check	11/09/2016	8010	MARY MUSIC		232 · Accounts...		100.00	49,473.28

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Accrual Basis

**Kentucky Frontier Gas, LLC**  
**General Ledger**  
**As of December 31, 2016**

Type	Date	Num	Name	Memo	Split	Debit	Credit	Balance
Bill Pmt -Check	11/09/2016	8011	Kentucky Undergrou...	200630714	232 · Accounts...		208.00	49,265.28
Bill Pmt -Check	11/09/2016	8012	Kentucky Undergrou...	200630623	232 · Accounts...		137.60	49,127.68
Bill Pmt -Check	11/09/2016	8013	R L Laughlin & Co Inc	1604747	232 · Accounts...		26.25	49,101.43
Bill Pmt -Check	11/09/2016	8014	HOMETOWN TRUE...	2431	232 · Accounts...		13.86	49,087.57
Bill Pmt -Check	11/09/2016	8015	Layne's ACE HARD...	866000	232 · Accounts...		64.35	49,023.22
Bill Pmt -Check	11/09/2016	8016	Sandy Valley Hardw...	KY FRGO	232 · Accounts...		16.92	49,006.30
Bill Pmt -Check	11/09/2016	8017	State Wide Press		232 · Accounts...		50.88	48,955.42
Bill Pmt -Check	11/09/2016	8018	Waste Connections	605544936	232 · Accounts...		87.07	48,868.35
Bill Pmt -Check	11/09/2016	8019	Kentucky Gas Asso...	2016-2017 M...	232 · Accounts...		1,326.00	47,542.35
Bill Pmt -Check	11/09/2016	8020	RICOH USA, INC	21994580	232 · Accounts...		298.47	47,243.88
Deposit	11/09/2016			Deposit	142 · Custome...	3,764.66		51,008.54
Bill Pmt -Check	11/09/2016	7393	Industrial Gas Servi...		232 · Accounts...		6,000.00	45,008.54
Bill Pmt -Check	11/09/2016	7392	Robert J Oxford exe...		232 · Accounts...		2,000.00	43,008.54
Transfer	11/09/2016			Funds Transfer	131.3 · Comm ...		26,500.00	16,508.54
Check	11/09/2016	8021	VOID	VOID:	930.2 · Miscell...	0.00		16,508.54
Transfer	11/09/2016			Deposit	376.10 · MAIN...	15,487.40		31,995.94
Deposit	11/10/2016	CC/PY		Deposit	-SPLIT-	505.57		32,501.51
Bill Pmt -Check	11/10/2016	8022	Community Trust Ba...	60100584401...	232 · Accounts...		13,277.26	19,224.25
Bill Pmt -Check	11/10/2016	8023	Community Trust Ba...	60100584401...	232 · Accounts...		1,475.26	17,748.99
Check	11/10/2016	8024	Summit Engineering	10-166.00/P3,...	376.10 · MAIN...		15,487.40	2,261.59
Transfer	11/10/2016	139		Funds Transfer	131.8 · Citizen...	3,600.00		5,861.59
Deposit	11/11/2016			Deposit	142 · Custome...	3,488.84		9,350.43
Deposit	11/11/2016	DEP ...		Deposit	142 · Custome...	0.02		9,350.45
Deposit	11/11/2016	ACH T...		Deposit	142 · Custome...	1,300.00		10,650.45
Bill Pmt -Check	11/14/2016	ACH	AT&T	60629809550...	232 · Accounts...		131.11	10,519.34
Bill Pmt -Check	11/14/2016	ACH	AT&T	60629831202...	232 · Accounts...		85.80	10,433.54
Bill Pmt -Check	11/14/2016	ACH	Travelers		232 · Accounts...		3,928.04	6,505.50
Deposit	11/14/2016	CC/PY		Deposit	142 · Custome...	398.91		6,904.41
Deposit	11/14/2016	CC/PY		Deposit	-SPLIT-	953.55		7,857.96
Deposit	11/14/2016			Deposit	142 · Custome...	931.24		8,789.20
Deposit	11/14/2016			Deposit	142 · Custome...	8,109.43		16,898.63
Bill Pmt -Check	11/14/2016	8025	Cumberland Valley ...	08-16	232 · Accounts...		18,612.86	-1,714.23
Deposit	11/15/2016	CC/PY		Deposit	-SPLIT-	1,036.06		-678.17
Transfer	11/15/2016			Deposit	37603 · ELKC...	32,556.00		31,877.83
Bill Pmt -Check	11/15/2016	8026	Drains Unlimited, Inc.	#31885 2 bor...	232 · Accounts...		32,556.00	-678.17
Deposit	11/15/2016			Deposit	405.1 · Manag...	15,000.00		14,321.83
Bill Pmt -Check	11/15/2016	8027	Community Trust Ba...	60300268609...	232 · Accounts...		364.73	13,957.10
Bill Pmt -Check	11/15/2016	8028	Holland Supply Com...	462408	232 · Accounts...		1,500.00	12,457.10
Bill Pmt -Check	11/15/2016	8029	United Systems & S...	58765 (200 IT...	232 · Accounts...		3,000.00	9,457.10
Bill Pmt -Check	11/15/2016	8030	KY CRYSTAL WAT...	002207	232 · Accounts...		50.20	9,406.90
Bill Pmt -Check	11/15/2016	8031	D L R		232 · Accounts...		2,943.75	6,463.15
Bill Pmt -Check	11/15/2016	8032	Drains Unlimited, Inc.	32208	232 · Accounts...		29.54	6,433.61
Bill Pmt -Check	11/15/2016	8033	Drains Unlimited, Inc.	31843	232 · Accounts...		67.67	6,365.94
Bill Pmt -Check	11/15/2016	8034	Eagle Research Co...	Inv# 162372	232 · Accounts...		1,000.00	5,365.94
Bill Pmt -Check	11/15/2016	8035	TIRE WORKS	5404	232 · Accounts...		672.21	4,693.73
Bill Pmt -Check	11/15/2016	8036	DNI Corp Inc		232 · Accounts...		801.31	3,892.42
Deposit	11/16/2016			Deposit	142 · Custome...	1,444.80		5,337.22
Deposit	11/16/2016			Deposit	142 · Custome...	165.00		5,502.22
Deposit	11/16/2016	CC/PY		Deposit	-SPLIT-	1,462.02		6,964.24

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Accrual Basis

## Kentucky Frontier Gas, LLC General Ledger As of December 31, 2016

Type	Date	Num	Name	Memo	Split	Debit	Credit	Balance
Deposit	11/16/2016	CC/PY		Deposit	142 · Custome...	75.35		7,039.59
Deposit	11/16/2016	CC/PY		Deposit	142 · Custome...	123.50		7,163.09
Deposit	11/16/2016			Deposit	-SPLIT-	1,000.00		8,163.09
Deposit	11/16/2016			Deposit	-SPLIT-	500.00		8,663.09
Bill Pmt -Check	11/16/2016	8037	EQT Energy, LLC	08-16	232 · Accounts...		2,585.56	6,077.53
Deposit	11/17/2016	CC/PY		Deposit	142 · Custome...	1,568.11		7,645.64
Bill Pmt -Check	11/17/2016	ACH	AFLAC INSURANCE		232 · Accounts...		954.16	6,691.48
Check	11/17/2016	DB CD	Staples		-SPLIT-		43.75	6,647.73
Deposit	11/17/2016	ACH T...		Deposit	142 · Custome...	13,000.00		19,647.73
Bill Pmt -Check	11/17/2016	8038	Magnum Drilling of ...	10-16	232 · Accounts...		1,375.50	18,272.23
Check	11/17/2016	8039	KAYLA ASHLEY	CREDIT REF...	142 · Custome...		58.36	18,213.87
Check	11/17/2016	8040	JANICE ARNETT	DEP REF #25...	-SPLIT-		1,345.38	16,868.49
Deposit	11/17/2016			Deposit	142 · Custome...	2,645.08		19,513.57
Check	11/17/2016	NSF	NSF SURMUKH SI...		142 · Custome...		110.11	19,403.46
Check	11/17/2016	AW	BANK CHARGE		921.3 · Bank S...		3.00	19,400.46
Bill Pmt -Check	11/18/2016	ACH	AT&T	60666685832...	232 · Accounts...		94.01	19,306.45
Check	11/18/2016	DB CD	Pulse Instruments	H2S Monitors	-SPLIT-		88.28	19,218.17
Bill Pmt -Check	11/19/2016	ACH	Eagle Research Co...		232 · Accounts...		95.64	19,122.53
Bill Pmt -Check	11/21/2016	8041	Community Trust Ba...	60100618146...	232 · Accounts...		1,883.00	17,239.53
Bill Pmt -Check	11/21/2016	8042	Community Trust Ba...	60300248851...	232 · Accounts...		614.22	16,625.31
Transfer	11/21/2016	140		Funds Transfer	131.8 · Citizen...	6,000.00		22,625.31
Deposit	11/21/2016			Deposit	142 · Custome...	1,092.99		23,718.30
Deposit	11/21/2016			Deposit	-SPLIT-	1,522.41		25,240.71
Transfer	11/21/2016			Deposit	380.22 · Servic...	500.00		25,740.71
Check	11/21/2016	EPAY	DEPT OF REV	UTILITY TAX ...	242 · Utility Ta...		3,276.07	22,464.64
Check	11/21/2016	EPAY	DEPT OF REV	SALES TAX F...	241 · Sales Ta...		1,559.69	20,904.95
Bill Pmt -Check	11/21/2016	ACH	Big Sandy Recc		232 · Accounts...		314.33	20,590.62
Bill Pmt -Check	11/21/2016	8043	Speedway Superam...	1001229655	232 · Accounts...		3,888.60	16,702.02
Deposit	11/21/2016	CC/PY		Deposit	-SPLIT-	1,828.77		18,530.79
Bill Pmt -Check	11/21/2016	8044	Jefferson Gas, LLC	09-16	232 · Accounts...		5,389.65	13,141.14
Deposit	11/21/2016			Deposit	142 · Custome...	11,169.97		24,311.11
Transfer	11/21/2016	141		Funds Transfer	131.8 · Citizen...	7,000.00		31,311.11
Check	11/22/2016	DB CD	Staples		-SPLIT-		89.20	31,221.91
Check	11/22/2016	DB CD	UPS*INTERNET SH...		-SPLIT-		6.70	31,215.21
Deposit	11/22/2016	CC/PY		Deposit	-SPLIT-	520.66		31,735.87
Deposit	11/22/2016	CC/PY		Deposit	142 · Custome...	47.00		31,782.87
Deposit	11/22/2016	CC/PY		Deposit	142 · Custome...	68.96		31,851.83
Deposit	11/22/2016	CC/PY		Deposit	-SPLIT-	2,194.96		34,046.79
Check	11/22/2016	DB CD	UPS*INTERNET SH...		-SPLIT-		17.25	34,029.54
Bill Pmt -Check	11/22/2016	8045	Columbia Gas of Ke...	10-16 MLG	232 · Accounts...		1,348.69	32,680.85
Bill Pmt -Check	11/22/2016	8046	RICOH USA, INC	22121108	232 · Accounts...		310.19	32,370.66
Bill Pmt -Check	11/22/2016	8047	Columbia Gas of Ke...	10-16 PG	232 · Accounts...		2,937.72	29,432.94
Bill Pmt -Check	11/22/2016	8048	PITNEY BOWES G...	#3301429965	232 · Accounts...		146.28	29,286.66
Transfer	11/23/2016			Funds Transfer	131.3 · Comm ...		25,000.00	4,286.66
Bill Pmt -Check	11/23/2016	8049	John P. Hunt, Sheriff	BILL # 2979	232 · Accounts...		1,511.37	2,775.29
Check	11/23/2016	8050	John W White	reimb for gas...	-SPLIT-		66.80	2,708.49
Deposit	11/23/2016			Deposit	142 · Custome...	944.07		3,652.56
Bill Pmt -Check	11/23/2016	8051	CM Contracting		232 · Accounts...		360.00	3,292.56
Bill Pmt -Check	11/23/2016	8052	Heather Cantrell		232 · Accounts...		150.00	3,142.56

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Accrual Basis

## Kentucky Frontier Gas, LLC General Ledger As of December 31, 2016

Type	Date	Num	Name	Memo	Split	Debit	Credit	Balance
Bill Pmt -Check	11/23/2016	8053	MARY MUSIC		232 · Accounts...		50.00	3,092.56
Bill Pmt -Check	11/23/2016	8054	Pinpoint Systems, Inc.		232 · Accounts...		980.00	2,112.56
Bill Pmt -Check	11/23/2016	8055	Woodrow and Linda ...	Jackson Offic...	232 · Accounts...		1,200.00	912.56
Check	11/23/2016	ACH	wyoming.com		-SPLIT-		30.00	882.56
Deposit	11/23/2016	CC/PY		Deposit	142 · Custome...	744.10		1,626.66
Check	11/23/2016	DB CD	Staples		-SPLIT-		34.95	1,591.71
Bill Pmt -Check	11/23/2016	8057	m2m Data Corporati...		232 · Accounts...		26.20	1,565.51
Bill Pmt -Check	11/23/2016	8058	CONLEY BROS. TI...		232 · Accounts...		793.52	771.99
Bill Pmt -Check	11/23/2016	8059	Community Trust Ba...	60100620990/...	232 · Accounts...		736.67	35.32
Deposit	11/23/2016	ACH T...		Deposit	142 · Custome...	4,000.00		4,035.32
Bill Pmt -Check	11/23/2016	8060	T.A.S	#12361317	232 · Accounts...		206.85	3,828.47
Bill Pmt -Check	11/23/2016	8061	Cumberland Valley ...	09-16	232 · Accounts...		10,000.00	-6,171.53
Check	11/23/2016	NSF	NSF DANIEL RATLI...		142 · Custome...		75.00	-6,246.53
Check	11/23/2016	AW	BANK CHARGE		921.3 · Bank S...		3.00	-6,249.53
Deposit	11/25/2016	CC/PY		Deposit	-SPLIT-	932.23		-5,317.30
Deposit	11/25/2016	CC/PY		Deposit	-SPLIT-	1,430.09		-3,887.21
Check	11/28/2016	8064	KEVIN DYE	DEP REF#1.0...	-SPLIT-		102.75	-3,989.96
Check	11/28/2016	DB CD	UPS*INTERNET SH...		-SPLIT-		21.59	-4,011.55
Check	11/28/2016	NSF	NSF TERESA BAT...		142 · Custome...		249.99	-4,261.54
Check	11/28/2016	AW	BANK CHARGE		921.3 · Bank S...		3.00	-4,264.54
Transfer	11/28/2016			Deposit	231.5 · N/P- C...	50,000.00		45,735.46
Deposit	11/28/2016	CC/PY		Deposit	142 · Custome...	225.86		45,961.32
Deposit	11/28/2016	CC/PY		Deposit	142 · Custome...	58.95		46,020.27
Deposit	11/28/2016	CC/PY		Deposit	142 · Custome...	46.26		46,066.53
Bill Pmt -Check	11/28/2016	ACH	Kentucky Power	03505030928	232 · Accounts...		173.94	45,892.59
Bill Pmt -Check	11/28/2016	ACH	AT&T	150113768-9	232 · Accounts...		110.60	45,781.99
Bill Pmt -Check	11/28/2016	8062	AT&T	8310006214689	232 · Accounts...		1,725.57	44,056.42
Deposit	11/28/2016	CC/PY		Deposit	142 · Custome...	114.84		44,171.26
Check	11/28/2016	8063	U S Postal Service	BULK MAILIN...	-SPLIT-		327.71	43,843.55
Transfer	11/29/2016	142		Funds Transfer	131.8 · Citizen...	10,000.00		53,843.55
Check	11/29/2016	DB CD	UPS*INTERNET SH...		-SPLIT-		26.00	53,817.55
Bill Pmt -Check	11/29/2016	8065	Action Petroleum Co.	117769	232 · Accounts...		90.01	53,727.54
Bill Pmt -Check	11/29/2016	8066	Anthem Blue Cross ...	Inv# 0201611...	232 · Accounts...		5,541.61	48,185.93
Bill Pmt -Check	11/29/2016	8067	CARQUEST OF SA...	203251	232 · Accounts...		144.48	48,041.45
Bill Pmt -Check	11/29/2016	8068	CASELLE	76824	232 · Accounts...		699.00	47,342.45
Bill Pmt -Check	11/29/2016	8069	CORNERSTONE C...	CD99017722	232 · Accounts...		183.74	47,158.71
Bill Pmt -Check	11/29/2016	8070	DNI Corp Inc	#69950	232 · Accounts...		1,161.90	45,996.81
Bill Pmt -Check	11/29/2016	8071	Fast Change Lube &...		232 · Accounts...		159.16	45,837.65
Bill Pmt -Check	11/29/2016	8072	Griffith Plumbing & ...	Repairs to A/...	232 · Accounts...		51.42	45,786.23
Bill Pmt -Check	11/29/2016	8073	HiTech Signs & Gra...	56275	232 · Accounts...		130.91	45,655.32
Bill Pmt -Check	11/29/2016	8074	J D Westcott & Son ...	Cust No. 103	232 · Accounts...		219.12	45,436.20
Bill Pmt -Check	11/29/2016	8075	Kentucky Meter Ser...	#896	232 · Accounts...		2,352.60	43,083.60
Bill Pmt -Check	11/29/2016	8076	Kentucky Undergrou...	200631043	232 · Accounts...		224.00	42,859.60
Bill Pmt -Check	11/29/2016	8077	Stone Enterprises		232 · Accounts...		727.20	42,132.40
Bill Pmt -Check	11/29/2016	8078	Unlimited Equipmen...	10856	232 · Accounts...		448.35	41,684.05
Bill Pmt -Check	11/29/2016	8079	MARY MUSIC		232 · Accounts...		50.00	41,634.05
Bill Pmt -Check	11/29/2016	8080	Chris Waugh, Floyd ...	Vin# 1FTWW...	232 · Accounts...		17.00	41,617.05
Bill Pmt -Check	11/29/2016	8081	Hazard Fire & Safet...	#14100	232 · Accounts...		452.07	41,164.98
Bill Pmt -Check	11/29/2016	8082	Hays, Maggard & H...	Inv# 23308	232 · Accounts...		3,877.75	37,287.23

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Accrual Basis

**Kentucky Frontier Gas, LLC**  
**General Ledger**  
**As of December 31, 2016**

Type	Date	Num	Name	Memo	Split	Debit	Credit	Balance
Bill Pmt -Check	11/29/2016	8083	John N. Hughes, PSC		232 · Accounts...		2,386.00	34,901.23
Bill Pmt -Check	11/29/2016	8084	Community Trust Ba...	60100533313...	232 · Accounts...		17,426.89	17,474.34
Bill Pmt -Check	11/29/2016	7394	Robert J Oxford exe...		232 · Accounts...		2,400.00	15,074.34
Deposit	11/29/2016			Deposit	142 · Custome...	12,933.56		28,007.90
Deposit	11/29/2016			Deposit	142 · Custome...	13,231.11		41,239.01
Deposit	11/29/2016	DEP ...		Deposit	142 · Custome...	28.13		41,267.14
Check	11/29/2016	DB CD	Deluxe Checks		-SPLIT-		145.48	41,121.66
Deposit	11/30/2016			Deposit	405.1 · Manag...	6,000.00		47,121.66
Bill Pmt -Check	11/30/2016	ACH	Branham, Sallye		232 · Accounts...		1,800.00	45,321.66
Check	11/30/2016	8085	VOID	VOID:	930.2 · Miscell...	0.00		45,321.66
Deposit	11/30/2016			Deposit	142 · Custome...	2,950.57		48,272.23
Deposit	11/30/2016	CC/PY		Deposit	-SPLIT-	1,545.07		49,817.30
Check	11/30/2016	8086	AUXIER ROAD GA...	ARG CUST D...	235 · Custome...		345.00	49,472.30
Deposit	11/30/2016			Deposit	142 · Custome...	2,517.77		51,990.07
Bill Pmt -Check	11/30/2016	8087	Cumberland Valley ...	09-16	232 · Accounts...		12,000.00	39,990.07
Bill Pmt -Check	11/30/2016	8088	Jefferson Gas, LLC	09-16 PUBLI...	232 · Accounts...		11,770.13	28,219.94
Bill Pmt -Check	11/30/2016	8089	Quality Natural Gas ...	07-16	232 · Accounts...		9,652.45	18,567.49
Check	11/30/2016	AW	MISCELLANEOUS ...		921.3 · Bank S...		236.25	18,331.24
Bill Pmt -Check	12/01/2016	8091	Purchase Power		232 · Accounts...		793.18	17,538.06
Check	12/01/2016	8090	VOID	VOID:	930.2 · Miscell...	0.00		17,538.06
Check	12/01/2016	DB CD	Sam's Club	Jackets for e...	-SPLIT-		133.48	17,404.58
Deposit	12/01/2016	CC/PY		Deposit	142 · Custome...	970.36		18,374.94
Bill Pmt -Check	12/01/2016	8092	Community Trust Ba...	60100623385...	232 · Accounts...		11,861.90	6,513.04
Bill Pmt -Check	12/01/2016	8093	Southern Energy, LLC	09-16 EQT K...	232 · Accounts...		4,811.52	1,701.52
Deposit	12/01/2016			Deposit	-SPLIT-	4,483.54		6,185.06
Bill Pmt -Check	12/05/2016	ACH	Birch Communications	Inv#22728816	232 · Accounts...		323.31	5,861.75
Check	12/05/2016	ACH	Xpress Bill Pay		-SPLIT-		562.65	5,299.10
Check	12/05/2016	ACH	Paymentech fee		-SPLIT-		528.73	4,770.37
Check	12/05/2016	DB CD	Amazon.com		-SPLIT-		16.53	4,753.84
Check	12/05/2016	DB CD	Amazon.com		-SPLIT-		23.50	4,730.34
Check	12/05/2016	DB CD	Amazon.com		-SPLIT-		9.22	4,721.12
Check	12/05/2016	DB CD	ACCO BRANDS DI...		-SPLIT-		49.73	4,671.39
Deposit	12/05/2016			Deposit	142 · Custome...	2,995.97		7,667.36
Deposit	12/05/2016	ACH T...		Deposit	142 · Custome...	10,200.00		17,867.36
Deposit	12/05/2016	CC/PY		Deposit	142 · Custome...	1,984.44		19,851.80
Deposit	12/05/2016	CC/PY		Deposit	-SPLIT-	921.76		20,773.56
Bill Pmt -Check	12/05/2016	8094	Consolidated Pipe &...		232 · Accounts...		2,094.46	18,679.10
Bill Pmt -Check	12/05/2016	8095	West Virginia Electri...		232 · Accounts...		609.51	18,069.59
Check	12/05/2016	8096	Chris Waugh, Floyd ...	Registration R...	-SPLIT-		280.87	17,788.72
Bill Pmt -Check	12/05/2016	8097	HTC Gas Company,...		232 · Accounts...		1,758.00	16,030.72
Bill Pmt -Check	12/05/2016	8098	Heather Cantrell		232 · Accounts...		50.00	15,980.72
Transfer	12/05/2016	143		Funds Transfer	131.8 · Citizen...	13,400.00		29,380.72
Bill Pmt -Check	12/05/2016	8099	Samuel T Alcus	09-16	232 · Accounts...		477.40	28,903.32
Bill Pmt -Check	12/05/2016	8100	Utility Sales & Servi...		232 · Accounts...		4,842.28	24,061.04
Deposit	12/05/2016	CC/PY		Deposit	142 · Custome...	839.85		24,900.89
Check	12/06/2016	DB CD	Sam's Club		-SPLIT-		39.05	24,861.84
Check	12/06/2016	DB CD	McDonalds		-SPLIT-		7.19	24,854.65
Deposit	12/06/2016	ACH T...		Deposit	142 · Custome...	3,400.00		28,254.65
Deposit	12/06/2016			Deposit	142 · Custome...	1,186.70		29,441.35

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Accrual Basis

**Kentucky Frontier Gas, LLC**  
**General Ledger**  
**As of December 31, 2016**

Type	Date	Num	Name	Memo	Split	Debit	Credit	Balance
Check	12/06/2016	NSF	NSF JANICE HILL		142 · Custome...		98.48	29,342.87
Check	12/06/2016	AW	BANK CHARGE		921.3 · Bank S...		3.00	29,339.87
Check	12/06/2016	DB CD	Food City		-SPLIT-		8.55	29,331.32
Bill Pmt -Check	12/06/2016	8101	DNI Corp Inc	70214	232 · Accounts...		822.03	28,509.29
Bill Pmt -Check	12/06/2016	8102	m2m Data Corporati...	30138	232 · Accounts...		26.20	28,483.09
Bill Pmt -Check	12/06/2016	8103	RICOH USA, INC	5045713062	232 · Accounts...		108.78	28,374.31
Bill Pmt -Check	12/06/2016	8104	State Wide Press		232 · Accounts...		148.40	28,225.91
Bill Pmt -Check	12/06/2016	8105	Interstate Natural G...	06-16 thru 10-...	232 · Accounts...		161.20	28,064.71
Deposit	12/06/2016			Deposit	142 · Custome...	4,473.88		32,538.59
Deposit	12/06/2016	CC/PY		Deposit	-SPLIT-	4,003.85		36,542.44
Deposit	12/06/2016	CC/PY		Deposit	142 · Custome...	303.96		36,846.40
Deposit	12/06/2016			Deposit	142 · Custome...	175.52		37,021.92
Bill Pmt -Check	12/06/2016	8106	Jackson Municipal ...	01-00001138-...	232 · Accounts...		53.08	36,968.84
Bill Pmt -Check	12/06/2016	8107	Layne's ACE HARD...	866000	232 · Accounts...		33.02	36,935.82
Bill Pmt -Check	12/06/2016	8108	JD Westcott & Son I...	103	232 · Accounts...		2.78	36,933.04
Bill Pmt -Check	12/06/2016	8109	First Bankcard	44182292810...	232 · Accounts...		1,000.00	35,933.04
Bill Pmt -Check	12/06/2016	8110	West Virginia Electri...	S1714739.001	232 · Accounts...		5.44	35,927.60
Bill Pmt -Check	12/06/2016	8111	Waste Connections	6055-44936	232 · Accounts...		87.07	35,840.53
Bill Pmt -Check	12/07/2016	ACH	Appalachian Wireless	00200611207	232 · Accounts...		885.85	34,954.68
Check	12/07/2016	DB CD	Staples		-SPLIT-		90.30	34,864.38
Check	12/07/2016	DB CD	Food City		-SPLIT-		3.34	34,861.04
Deposit	12/07/2016	CC/PY		Deposit	142 · Custome...	2,218.74		37,079.78
Deposit	12/07/2016			Deposit	142 · Custome...	8,768.46		45,848.24
Bill Pmt -Check	12/07/2016	8112	PITNEY BOWES G...	#00443366LN	232 · Accounts...		180.20	45,668.04
Bill Pmt -Check	12/07/2016	8113	Cumberland Valley ...	09-16	232 · Accounts...		11,017.71	34,650.33
Transfer	12/07/2016			Funds Transfer	131.3 · Comm ...		26,200.00	8,450.33
Check	12/07/2016	DB CD	LIZZIE BS CAFE		-SPLIT-		13.89	8,436.44
Deposit	12/07/2016			Deposit	142 · Custome...	12,970.40		21,406.84
Check	12/08/2016	DB CD	Giovanni's		-SPLIT-		57.57	21,349.27
Bill Pmt -Check	12/08/2016	8114	Pinpoint Systems, Inc.	Inv# 6947	232 · Accounts...		90.00	21,259.27
Bill Pmt -Check	12/08/2016	8115	City of Jackson	Business Lice...	232 · Accounts...		100.00	21,159.27
Bill Pmt -Check	12/08/2016	8116	Community Trust Ba...	60300329774 ...	232 · Accounts...		376.53	20,782.74
Bill Pmt -Check	12/08/2016	8117	Community Trust Ba...	60300249233 ...	232 · Accounts...		610.30	20,172.44
Deposit	12/09/2016			Deposit	405.1 · Manag...	8,000.00		28,172.44
Bill Pmt -Check	12/09/2016	ACH	Northwestern Mutual		232 · Accounts...		574.29	27,598.15
Check	12/09/2016	DB CD	Dairy Queen		-SPLIT-		10.92	27,587.23
Deposit	12/09/2016			Deposit	142 · Custome...	8,363.97		35,951.20
Deposit	12/09/2016	CC/PY		Deposit	142 · Custome...	759.13		36,710.33
Bill Pmt -Check	12/09/2016	8118	Cumberland Valley ...	10-16	232 · Accounts...		13,000.00	23,710.33
Bill Pmt -Check	12/09/2016	8119	Jefferson Gas, LLC	10-16	232 · Accounts...		4,899.68	18,810.65
Bill Pmt -Check	12/09/2016	8120	Stone Energy, LLC		232 · Accounts...		289.19	18,521.46
Bill Pmt -Check	12/09/2016	8121	Columbia Gas of Ke...	11-16 MLG	232 · Accounts...		554.18	17,967.28
Bill Pmt -Check	12/09/2016	8122	KLC Enterprises		232 · Accounts...		2,617.33	15,349.95
Bill Pmt -Check	12/09/2016	8123	KLC Enterprises	07-16	232 · Accounts...		1,167.48	14,182.47
Bill Pmt -Check	12/09/2016	8124	Community Trust Ba...	60100584401...	232 · Accounts...		13,277.26	905.21
Bill Pmt -Check	12/09/2016	8125	Community Trust Ba...	60100584401...	232 · Accounts...		1,475.26	-570.05
Bill Pmt -Check	12/09/2016	8126	T.A.S	12361317	232 · Accounts...		206.85	-776.90
Deposit	12/12/2016			Deposit	405.1 · Manag...	28,000.00		27,223.10
Transfer	12/12/2016	144		Funds Transfer	131.8 · Citizen...	4,600.00		31,823.10

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Accrual Basis

**Kentucky Frontier Gas, LLC**  
**General Ledger**  
**As of December 31, 2016**

Type	Date	Num	Name	Memo	Split	Debit	Credit	Balance
Deposit	12/12/2016			Deposit	142 · Custome...	8,474.50		40,297.60
Deposit	12/12/2016	CC/PY		Deposit	142 · Custome...	1,059.75		41,357.35
Check	12/12/2016	DB CD	Shell Oil		-SPLIT-		27.69	41,329.66
Check	12/12/2016	DB CD	DIA PARKING		-SPLIT-		65.00	41,264.66
Check	12/12/2016	DB CD	UPS		-SPLIT-		13.00	41,251.66
Deposit	12/12/2016			Deposit	490 · Other Inc...	110.60		41,362.26
Deposit	12/12/2016			Deposit	142 · Custome...	8,838.41		50,200.67
Check	12/12/2016	8127	SONYA SLONE GIL...	DEP REF# 10...	-SPLIT-		115.01	50,085.66
Deposit	12/12/2016			Deposit	142 · Custome...	24.87		50,110.53
Bill Pmt -Check	12/12/2016	8128	AT&T	8310006214689	232 · Accounts...		857.00	49,253.53
Bill Pmt -Check	12/12/2016	8129	Cumberland Valley ...	10-16	232 · Accounts...		8,177.77	41,075.76
Bill Pmt -Check	12/12/2016	8130	Drains Unlimited, Inc.	#31885 2 bor...	232 · Accounts...		2,501.00	38,574.76
Bill Pmt -Check	12/12/2016	8131	Eagle Research Co...	Inv# 162372	232 · Accounts...		1,787.00	36,787.76
Bill Pmt -Check	12/12/2016	8132	Holland Supply Com...	462408	232 · Accounts...		1,575.82	35,211.94
Bill Pmt -Check	12/12/2016	8133	Pike County Sherrif	2015 PROPE...	232 · Accounts...		5,797.42	29,414.52
Bill Pmt -Check	12/12/2016	8134	RICOH USA, INC	Buyout of MP...	232 · Accounts...		2,067.53	27,346.99
Bill Pmt -Check	12/12/2016	8135	United Systems & S...	58765 (200 IT...	232 · Accounts...		3,700.00	23,646.99
Bill Pmt -Check	12/12/2016	8136	RICOH USA, INC	#2016377 FA...	232 · Accounts...		211.77	23,435.22
Bill Pmt -Check	12/12/2016	8137	Community Trust Ba...	60300268609 ...	232 · Accounts...		364.73	23,070.49
Bill Pmt -Check	12/12/2016	8138	CONLEY BROS. TI...		232 · Accounts...		336.81	22,733.68
Bill Pmt -Check	12/12/2016	8139	D W Gas Meter Test...	Inv# 475	232 · Accounts...		364.56	22,369.12
Bill Pmt -Check	12/12/2016	8140	Jackson True Value		232 · Accounts...		55.00	22,314.12
Bill Pmt -Check	12/12/2016	8141	Kentucky Undergrou...	200630954	232 · Accounts...		164.80	22,149.32
Bill Pmt -Check	12/12/2016	8142	Fast Change Lube &...	02-231311	232 · Accounts...		83.66	22,065.66
Bill Pmt -Check	12/12/2016	8143	HOMETOWN TRUE...	2431	232 · Accounts...		158.76	21,906.90
Bill Pmt -Check	12/12/2016	8144	Williams Electric & ...	Inv# 00211790	232 · Accounts...		41.01	21,865.89
Bill Pmt -Check	12/12/2016	8145	Miller Supply Inc	7029190	232 · Accounts...		171.19	21,694.70
Bill Pmt -Check	12/12/2016	7395	Industrial Gas Servi...		232 · Accounts...		8,441.40	13,253.30
Deposit	12/12/2016			Deposit	874 · Mains & ...	6.11		13,259.41
Bill Pmt -Check	12/13/2016	8146	D L R	TRANSPORT...	232 · Accounts...		3,000.00	10,259.41
Deposit	12/13/2016			Deposit	142 · Custome...	11,645.01		21,904.42
Bill Pmt -Check	12/13/2016	ACH	Prestonsburg City's ...	102-21600-00	232 · Accounts...		25.50	21,878.92
Bill Pmt -Check	12/13/2016	ACH	Travelers		232 · Accounts...		3,928.04	17,950.88
Deposit	12/13/2016	CC/PY		Deposit	142 · Custome...	152.00		18,102.88
Deposit	12/13/2016	CC/PY		Deposit	142 · Custome...	305.46		18,408.34
Deposit	12/13/2016	CC/PY		Deposit	142 · Custome...	1,600.57		20,008.91
Check	12/13/2016	DB CD	Auto Zone		-SPLIT-		47.44	19,961.47
Bill Pmt -Check	12/13/2016	8147	TIRE WORKS		232 · Accounts...		644.89	19,316.58
Bill Pmt -Check	12/13/2016	8148	KY CRYSTAL WAT...	002207	232 · Accounts...		57.95	19,258.63
Bill Pmt -Check	12/13/2016	8149	VanArk Inc	#624	232 · Accounts...		50.00	19,208.63
Bill Pmt -Check	12/13/2016	8150	Nytis Exploration Co...		232 · Accounts...		5,217.83	13,990.80
Bill Pmt -Check	12/13/2016	8151	Columbia Gas of Ke...	11-16 MLG C...	232 · Accounts...		2,090.27	11,900.53
Check	12/13/2016	NSF	NSF VICKIE RATLIFF		142 · Custome...		284.43	11,616.10
Check	12/13/2016	AW	BANK CHARGE		921.3 · Bank S...		3.00	11,613.10
Deposit	12/13/2016			Deposit	142 · Custome...	1,622.72		13,235.82
Deposit	12/13/2016	ACH T...		Deposit	142 · Custome...	8,000.00		21,235.82
Check	12/14/2016	DB CD	CAUDILL SEED		376.34 · Mains...		122.14	21,113.68
Deposit	12/14/2016	CC/PY		Deposit	142 · Custome...	1,751.81		22,865.49
Check	12/14/2016	8152	CHARLENE GREEN	DEP REF #2....	-SPLIT-		38.16	22,827.33

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Accrual Basis

**Kentucky Frontier Gas, LLC**  
**General Ledger**  
**As of December 31, 2016**

Type	Date	Num	Name	Memo	Split	Debit	Credit	Balance
Bill Pmt -Check	12/14/2016	8153	KEMI	2173744	232 · Accounts...		3,459.67	19,367.66
Bill Pmt -Check	12/14/2016	8154	Magnum Drilling of ...	11-16	232 · Accounts...		3,811.50	15,556.16
Bill Pmt -Check	12/14/2016	8155	Miller Supply Inc	7029285	232 · Accounts...		67.31	15,488.85
Bill Pmt -Check	12/14/2016	8156	NMB Associates Inc		232 · Accounts...		1,300.00	14,188.85
Bill Pmt -Check	12/14/2016	8157	P & J TRAILER SAL...		232 · Accounts...		284.48	13,904.37
Bill Pmt -Check	12/14/2016	8158	U S Postal Service	Fee on Permit...	232 · Accounts...		215.00	13,689.37
Bill Pmt -Check	12/14/2016	8159	PITNEY BOWES G...	#00533503LN	232 · Accounts...		214.12	13,475.25
Bill Pmt -Check	12/14/2016	8160	Quality Natural Gas ...	08-16	232 · Accounts...		8,346.55	5,128.70
Bill Pmt -Check	12/14/2016	8161	Pinpoint Systems, Inc.	Inv#6967	232 · Accounts...		130.00	4,998.70
Bill Pmt -Check	12/14/2016	7397	Dennis Homer		232 · Accounts...		1,007.24	3,991.46
Bill Pmt -Check	12/14/2016	7396	Oxford, Robert J.		232 · Accounts...		668.82	3,322.64
Check	12/14/2016	8162	JOSEPH COLLINS	DEP REF#1.0...	-SPLIT-		171.29	3,151.35
Deposit	12/15/2016			Deposit	405.1 · Manag...	20,000.00		23,151.35
Deposit	12/15/2016			Deposit	142 · Custome...	5,668.96		28,820.31
Deposit	12/15/2016	CC/PY		Deposit	-SPLIT-	1,400.02		30,220.33
Bill Pmt -Check	12/15/2016	ACH	AT&T	60629809550...	232 · Accounts...		131.13	30,089.20
Bill Pmt -Check	12/15/2016	ACH	AT&T	60629831202...	232 · Accounts...		85.82	30,003.38
Bill Pmt -Check	12/15/2016	8163	MARY MUSIC		232 · Accounts...		50.00	29,953.38
Bill Pmt -Check	12/15/2016	8164	Spirit Energy		232 · Accounts...		3,165.00	26,788.38
Check	12/15/2016	8165	Royse, Betty	reimb for offic...	-SPLIT-		19.13	26,769.25
Check	12/15/2016	8166	CHRIS CAVEN	reimb for see...	380.12 · Servic...		63.39	26,705.86
Bill Pmt -Check	12/15/2016	8167	ARG	To remove ne...	232 · Accounts...		800.00	25,905.86
Check	12/15/2016	8168	Floyd County Rescu...	Donation	-SPLIT-		50.00	25,855.86
Bill Pmt -Check	12/15/2016	8169	Columbia Gas of Ke...	11-16 PG	232 · Accounts...		4,329.44	21,526.42
Deposit	12/19/2016			Deposit	142 · Custome...	5,554.72		27,081.14
Deposit	12/19/2016			Deposit	142 · Custome...	2,637.99		29,719.13
Bill Pmt -Check	12/19/2016	8171	THE ELITE AGENC...	Down Payme...	232 · Accounts...		3,403.37	26,315.76
Check	12/19/2016	8170	VOID	VOID:	930.2 · Miscell...	0.00		26,315.76
Check	12/19/2016	DB CD	Showtime Video Tan	Office Exp	-SPLIT-		33.18	26,282.58
Check	12/19/2016	DB CD	Giovanni's	Office Exp	-SPLIT-		57.31	26,225.27
Check	12/19/2016	DB CD	Eagle Research Co...		-SPLIT-		95.18	26,130.09
Bill Pmt -Check	12/19/2016	ACH	AFLAC INSURANCE		232 · Accounts...		954.16	25,175.93
Bill Pmt -Check	12/19/2016	ACH	Big Sandy Recc		232 · Accounts...		275.31	24,900.62
Check	12/19/2016	DB CD	Milton Roy LLC		-SPLIT-		326.97	24,573.65
Check	12/19/2016	DB CD	Staples		-SPLIT-		54.35	24,519.30
Deposit	12/19/2016	CC/PY		Deposit	-SPLIT-	2,222.58		26,741.88
Deposit	12/19/2016			Deposit	142 · Custome...	603.66		27,345.54
Deposit	12/19/2016	CC/PY		Deposit	-SPLIT-	4,393.05		31,738.59
Check	12/19/2016	EPAY	KY DEPT OF REVE...	UTILITY TAX ...	242 · Utility Ta...		7,894.02	23,844.57
Check	12/19/2016	EPAY	KY DEPT OF REVE...	SALES TAX F...	241 · Sales Ta...		2,991.51	20,853.06
Deposit	12/19/2016	ACH T...		Deposit	142 · Custome...	14,400.00		35,253.06
Bill Pmt -Check	12/19/2016	8172	Heather Cantrell		232 · Accounts...		50.00	35,203.06
Check	12/19/2016	8173	UNIVERSAL WELL ...	REFUND OF ...	142 · Custome...		391.88	34,811.18
Bill Pmt -Check	12/19/2016	8174	Community Trust Ba...	60300248851 ...	232 · Accounts...		614.22	34,196.96
Bill Pmt -Check	12/19/2016	8175	Community Trust Ba...	60100618146...	232 · Accounts...		1,883.00	32,313.96
Bill Pmt -Check	12/19/2016	8176	Community Trust Ba...	60100629878...	232 · Accounts...		416.67	31,897.29
Deposit	12/20/2016			Deposit	142 · Custome...	12,121.30		44,018.59
Transfer	12/20/2016	145		Funds Transfer	131.8 · Citizen...	16,000.00		60,018.59
Deposit	12/20/2016			Deposit	405.1 · Manag...	5,000.00		65,018.59

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Accrual Basis

## Kentucky Frontier Gas, LLC General Ledger As of December 31, 2016

Type	Date	Num	Name	Memo	Split	Debit	Credit	Balance
Deposit	12/20/2016	CC/PY		Deposit	142 · Custome...	285.06		65,303.65
Deposit	12/20/2016	CC/PY		Deposit	142 · Custome...	372.16		65,675.81
Deposit	12/20/2016	CC/PY		Deposit	142 · Custome...	1,736.40		67,412.21
Bill Pmt -Check	12/20/2016	8177	Anthem Blue Cross ...	Inv#02016122...	232 · Accounts...		5,992.38	61,419.83
Bill Pmt -Check	12/20/2016	8178	CASELLE	77434	232 · Accounts...		699.00	60,720.83
Bill Pmt -Check	12/20/2016	8179	Samuel T Alcus	10-16	232 · Accounts...		1,016.80	59,704.03
Bill Pmt -Check	12/20/2016	8180	T.A.S	12361585	232 · Accounts...		252.35	59,451.68
Bill Pmt -Check	12/20/2016	8181	Fast Change Lube &...		232 · Accounts...		81.62	59,370.06
Bill Pmt -Check	12/20/2016	Wire Trf	Jefferson Gas, LLC	10-16 Public ...	232 · Accounts...		18,774.48	40,595.58
Check	12/20/2016	Wire F...	Outgoing Wire Fee	Outgoing Wir...	921.3 · Bank S...		20.00	40,575.58
Bill Pmt -Check	12/20/2016	8182	Woodrow and Linda ...	01-17 Office ...	232 · Accounts...		1,200.00	39,375.58
Deposit	12/21/2016			Deposit	142 · Custome...	702.21		40,077.79
Deposit	12/21/2016	CC/PY		Deposit	142 · Custome...	1,476.36		41,554.15
Bill Pmt -Check	12/21/2016	ACH	AT&T	60666685832...	232 · Accounts...		92.98	41,461.17
Bill Pmt -Check	12/21/2016	8184	Speedway Superam...	1001229655	232 · Accounts...		4,934.34	36,526.83
Bill Pmt -Check	12/21/2016	8185	D L R	TRANSPORT...	232 · Accounts...		1,000.00	35,526.83
Transfer	12/21/2016			Funds Transfer	131.3 · Comm ...		26,500.00	9,026.83
Check	12/21/2016	8183	CASH	CHRISTMAS ...	-SPLIT-		1,900.00	7,126.83
Transfer	12/22/2016	146		Funds Transfer	131.8 · Citizen...	9,000.00		16,126.83
Deposit	12/22/2016			Deposit	142 · Custome...	5,179.15		21,305.98
Deposit	12/22/2016	CC/PY		Deposit	142 · Custome...	1,433.14		22,739.12
Deposit	12/22/2016			Deposit	921.2 · Office ...	100.00		22,839.12
Check	12/22/2016	8186	MARTHA GILBERT	CUST CREDI...	142 · Custome...		82.82	22,756.30
Bill Pmt -Check	12/22/2016	8187	Kentucky Meter Ser...		232 · Accounts...		3,683.80	19,072.50
Bill Pmt -Check	12/22/2016	8188	RICOH USA, INC	2016377 FO...	232 · Accounts...		12.71	19,059.79
Deposit	12/22/2016	ACH T...		Deposit	142 · Custome...	5,400.00		24,459.79
Bill Pmt -Check	12/22/2016	8189	HiTech Signs & Gra...	57640	232 · Accounts...		63.60	24,396.19
Check	12/22/2016	8190	LOGAN WICKER	DEP REF #1....	-SPLIT-		52.77	24,343.42
Check	12/22/2016	8191	SCOTTY FLEMING	VEHICLE RE...	-SPLIT-		1,100.00	23,243.42
Deposit	12/23/2016	CC/PY		Deposit	-SPLIT-	1,125.51		24,368.93
Check	12/28/2016	8192	DELORES MCCORD	DEP REF#1.0...	-SPLIT-		160.66	24,208.27
Deposit	12/28/2016			Deposit	142 · Custome...	17,431.75		41,640.02
Deposit	12/28/2016			Deposit	142 · Custome...	10,908.73		52,548.75
Transfer	12/28/2016	147		Funds Transfer	131.8 · Citizen...	21,000.00		73,548.75
Deposit	12/28/2016			Deposit	142 · Custome...	9,510.25		83,059.00
Deposit	12/28/2016			Deposit	-SPLIT-	1,164.00		84,223.00
Bill Pmt -Check	12/28/2016	ACH DB	Speedway Superam...	1001229655	232 · Accounts...		4,934.34	79,288.66
Check	12/28/2016	AW	SPEEDWAY PAY/P...		-SPLIT-		4.00	79,284.66
Bill Pmt -Check	12/28/2016	8193	Community Trust Ba...	60100533313...	232 · Accounts...		17,426.89	61,857.77
Bill Pmt -Check	12/28/2016	8194	MARY MUSIC		232 · Accounts...		50.00	61,807.77
Bill Pmt -Check	12/28/2016	WIRE ...	Jefferson Gas, LLC	11-16 PUBLIC	232 · Accounts...		48,264.20	13,543.57
Check	12/28/2016	WIRE ...	Outgoing Wire Fee	FOR JEFFER...	921.3 · Bank S...		20.00	13,523.57
Bill Pmt -Check	12/28/2016	ACH	AT&T		232 · Accounts...		110.60	13,412.97
Check	12/28/2016	ACH	wyoming.com		-SPLIT-		30.00	13,382.97
Deposit	12/28/2016	CC/PY		Deposit	142 · Custome...	408.57		13,791.54
Deposit	12/28/2016	CC/PY		Deposit	142 · Custome...	28.25		13,819.79
Deposit	12/28/2016	CC/PY		Deposit	142 · Custome...	410.26		14,230.05
Deposit	12/28/2016	CC/PY		Deposit	-SPLIT-	2,127.95		16,358.00
Deposit	12/28/2016	CC/PY		Deposit	142 · Custome...	384.52		16,742.52

## Kentucky Frontier Gas, LLC General Ledger As of December 31, 2016

Type	Date	Num	Name	Memo	Split	Debit	Credit	Balance
Check	12/28/2016	DB CD	Automation Direct	Odorant	379 · Odorant ...		296.00	16,446.52
Deposit	12/28/2016			Deposit	142 · Custome...	987.97		17,434.49
Deposit	12/28/2016			Deposit	-SPLIT-	2,911.75		20,346.24
Check	12/29/2016	ACH	Branham, Sallye				1,800.00	18,546.24
Bill Pmt -Check	12/29/2016	ACH	Kentucky Power		232 · Accounts...		157.73	18,388.51
Deposit	12/29/2016	CC/PY		Deposit	142 · Custome...	2,450.35		20,838.86
Deposit	12/29/2016	ACH T...		Deposit	142 · Custome...	7,000.00		27,838.86
Bill Pmt -Check	12/29/2016	8195	VanArk Inc	VOID: #624	232 · Accounts...	0.00		27,838.86
Bill Pmt -Check	12/29/2016	8196	Purchase Power	80009000012...	232 · Accounts...		402.50	27,436.36
Bill Pmt -Check	12/29/2016	8197	R L Laughlin & Co Inc	1606444	232 · Accounts...		26.25	27,410.11
Bill Pmt -Check	12/29/2016	8198	DNI Corp Inc	70535	232 · Accounts...		1,185.82	26,224.29
Bill Pmt -Check	12/29/2016	8199	D L R	May - Dec 15 ...	232 · Accounts...		2,000.00	24,224.29
Bill Pmt -Check	12/29/2016	8200	Cumberland Valley ...	11-16	232 · Accounts...		15,000.00	9,224.29
Bill Pmt -Check	12/29/2016	8201	EQT Energy, LLC		232 · Accounts...		10,000.00	-775.71
Bill Pmt -Check	12/29/2016	8202	Quality Natural Gas ...		232 · Accounts...		20,865.99	-21,641.70
Deposit	12/29/2016			Deposit	142 · Custome...	10,113.05		-11,528.65
Transfer	12/30/2016	148		Funds Transfer	131.8 · Citizen...	7,500.00		-4,028.65
Deposit	12/30/2016			Deposit	142 · Custome...	11,068.86		7,040.21
Check	12/30/2016	NSF	NSF JOE WESTER...		142 · Custome...		83.66	6,956.55
Check	12/30/2016	AW	BANK CHARGE		921.3 · Bank S...		3.00	6,953.55
Check	12/30/2016	AW	MISCELLANEOUS ...		921.3 · Bank S...		252.60	6,700.95
Deposit	12/30/2016	CC/PY		Deposit	142 · Custome...	3,588.40		10,289.35
Total 131.2 · Comm Trust Bank Oper 4002506337						4,358,808.17	4,391,221.58	10,289.35
<b>131.3 · Comm Trust Payroll #4002507509</b>								172.72
Check	01/04/2016	AW	ADP		920.2 · Payroll ...		162.09	10.63
Transfer	01/06/2016			Funds Transfer	131.2 · Comm ...	26,500.00		26,510.63
General Journal	01/08/2016	Payrol...		Transfer from ...	-SPLIT-		26,413.46	97.17
Check	01/15/2016	AW	ADP		920.2 · Payroll ...		162.09	-64.92
Check	01/19/2016	AW	ADP		920.2 · Payroll ...		184.30	-249.22
Transfer	01/20/2016			Funds Transfer	131.2 · Comm ...	27,600.00		27,350.78
General Journal	01/22/2016	Payrol...		Trans. from O...	-SPLIT-		27,356.02	-5.24
Check	01/22/2016	AW	ADP		920.2 · Payroll ...		69.50	-74.74
Check	01/29/2016	AW	ADP		920.2 · Payroll ...		162.09	-236.83
Transfer	02/03/2016			Funds Transfer	131.2 · Comm ...	28,000.00		27,763.17
General Journal	02/05/2016	Payrol...		Transfer from ...	-SPLIT-		27,287.41	475.76
Check	02/12/2016	ACH	ADP		920.2 · Payroll ...		162.09	313.67
Transfer	02/17/2016			Funds Transfer	131.2 · Comm ...	28,000.00		28,313.67
General Journal	02/19/2016	Payrol...		Trans. from O...	-SPLIT-		27,526.22	787.45
Check	02/26/2016	ACH	ADP		920.2 · Payroll ...		69.50	717.95
Check	02/26/2016	ACH	ADP		920.2 · Payroll ...		162.09	555.86
Transfer	03/02/2016			Funds Transfer	131.2 · Comm ...	28,300.00		28,855.86
General Journal	03/04/2016	Payrol...		Transfer from ...	-SPLIT-		28,264.20	591.66
Check	03/11/2016	ACH	ADP		920.2 · Payroll ...		162.09	429.57
Transfer	03/16/2016			Funds Transfer	131.2 · Comm ...	26,500.00		26,929.57
General Journal	03/18/2016	Payrol...		Transfer from ...	-SPLIT-		26,172.05	757.52
Check	03/25/2016	ACH	ADP		920.2 · Payroll ...		159.74	597.78
Check	03/25/2016	ACH	ADP		920.2 · Payroll ...		69.50	528.28

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Accrual Basis

**Kentucky Frontier Gas, LLC**  
**General Ledger**  
**As of December 31, 2016**

Type	Date	Num	Name	Memo	Split	Debit	Credit	Balance
Transfer	03/30/2016			Funds Transfer	131.2 · Comm ...	35,000.00		35,528.28
General Journal	03/31/2016	Payrol...		Transfer from ...	-SPLIT-		34,516.29	1,011.99
Check	04/08/2016	ACH	ADP		920.2 · Payroll ...		159.74	852.25
Transfer	04/13/2016			Funds Transfer	131.2 · Comm ...	26,700.00		27,552.25
General Journal	04/15/2016	Payrol...		Trans. from O...	-SPLIT-		26,604.83	947.42
Check	04/22/2016	ACH	ADP		920.2 · Payroll ...		160.84	786.58
Check	04/22/2016	ACH	ADP		920.2 · Payroll ...		66.50	720.08
Transfer	04/27/2016			Funds Transfer	131.2 · Comm ...	27,000.00		27,720.08
General Journal	04/29/2016	Payrol...		Transfer from ...	-SPLIT-		26,563.54	1,156.54
Check	05/06/2016	AW	ADP		920.2 · Payroll ...		162.95	993.59
Transfer	05/11/2016			Funds Transfer	131.2 · Comm ...	29,500.00		30,493.59
General Journal	05/13/2016	Payrol...		Transfer from ...	-SPLIT-		29,483.89	1,009.70
Transfer	05/20/2016			Funds Transfer	131.2 · Comm ...	30,000.00		31,009.70
Check	05/20/2016	AW	ADP		920.2 · Payroll ...		162.95	30,846.75
Check	05/27/2016	AW	ADP		920.2 · Payroll ...		66.50	30,780.25
Transfer	05/31/2016			Funds Transfer	131.2 · Comm ...		3,000.00	27,780.25
General Journal	05/31/2016	Payrol...		Transfer from ...	-SPLIT-		26,622.67	1,157.58
Check	06/03/2016	AW	ADP		920.2 · Payroll ...		162.95	994.63
Transfer	06/08/2016			Funds Transfer	131.2 · Comm ...	26,800.00		27,794.63
General Journal	06/10/2016	Payrol...		Transfer from ...	-SPLIT-		26,485.21	1,309.42
Check	06/17/2016	AW	ADP		920.2 · Payroll ...		165.05	1,144.37
Transfer	06/22/2016			Funds Transfer	131.2 · Comm ...	27,000.00		28,144.37
General Journal	06/24/2016	Payrol...		Transfer from ...	-SPLIT-		26,750.94	1,393.43
Check	07/01/2016	AW	ADP		920.2 · Payroll ...		162.95	1,230.48
Check	07/01/2016	AW	ADP		920.2 · Payroll ...		68.00	1,162.48
Transfer	07/06/2016			Funds Transfer	131.2 · Comm ...	28,500.00		29,662.48
Transfer	07/07/2016			Funds Transfer	131.2 · Comm ...		3,000.00	26,662.48
General Journal	07/08/2016	Payrol...		Transfer from ...	-SPLIT-		26,279.29	383.19
Check	07/15/2016	AW	ADP		920.2 · Payroll ...		162.95	220.24
Transfer	07/20/2016			Funds Transfer	131.2 · Comm ...	26,700.00		26,920.24
General Journal	07/22/2016	Payrol...		Transfer from ...	-SPLIT-		26,399.26	520.98
Check	07/29/2016	AW	ADP		920.2 · Payroll ...		162.95	358.03
Check	07/29/2016	AW	ADP		920.2 · Payroll ...		68.00	290.03
Transfer	08/04/2016			Funds Transfer	131.2 · Comm ...	28,000.00		28,290.03
General Journal	08/05/2016	Payrol...		Transfer from ...	-SPLIT-		26,532.00	1,758.03
Check	08/12/2016	ACH	ADP		920.2 · Payroll ...		162.95	1,595.08
Transfer	08/18/2016			Funds Transfer	131.2 · Comm ...	28,000.00		29,595.08
General Journal	08/19/2016	Payrol...		Transfer from ...	-SPLIT-		28,440.24	1,154.84
Check	08/26/2016	ACH	ADP		920.2 · Payroll ...		162.95	991.89
Check	08/26/2016	ACH	ADP		920.2 · Payroll ...		66.50	925.39
Transfer	08/31/2016			Funds Transfer	131.2 · Comm ...	26,000.00		26,925.39
General Journal	09/02/2016	Payrol...		Trans. from O...	-SPLIT-		26,443.23	482.16
Check	09/09/2016	ACH	ADP		920.2 · Payroll ...		162.95	319.21
Transfer	09/15/2016			Funds Transfer	131.2 · Comm ...	26,000.00		26,319.21
General Journal	09/16/2016	Payrol...		Trans. from O...	-SPLIT-		25,828.63	490.58
Deposit	09/19/2016			Deposit	996 · Garnish...	315.11		805.69
Check	09/23/2016	ACH	ADP		920.2 · Payroll ...		162.95	642.74
Transfer	09/28/2016			Funds Transfer	131.2 · Comm ...	26,900.00		27,542.74
Check	09/30/2016	ACH	ADP		920.2 · Payroll ...		66.50	27,476.24

**Kentucky Frontier Gas, LLC**  
**General Ledger**  
**As of December 31, 2016**

Type	Date	Num	Name	Memo	Split	Debit	Credit	Balance
General Journal	09/30/2016	Payrol...		Transfer from ...	-SPLIT-		26,895.29	580.95
Check	10/07/2016	ACH	ADP		920.2 · Payroll ...		170.15	410.80
Transfer	10/12/2016			Funds Transfer	131.2 · Comm ...	27,200.00		27,610.80
Deposit	10/14/2016			Deposit	995 · Employer...	10.79		27,621.59
General Journal	10/18/2016	Payrol...		Transfer from ...	-SPLIT-		27,108.62	512.97
Check	10/21/2016	ACH	ADP		920.2 · Payroll ...		170.15	342.82
Transfer	10/25/2016			Funds Transfer	131.2 · Comm ...	26,000.00		26,342.82
General Journal	10/28/2016	Payrol...		Transfer from ...	-SPLIT-		26,324.50	18.32
Check	10/28/2016	ACH	ADP		920.2 · Payroll ...		66.50	-48.18
Check	11/04/2016	AW	ADP		920.2 · Payroll ...		170.15	-218.33
Transfer	11/09/2016			Funds Transfer	131.2 · Comm ...	26,500.00		26,281.67
General Journal	11/16/2016	Payrol...		Transfer from ...	-SPLIT-		25,986.63	295.04
Check	11/18/2016	AW	ADP		920.2 · Payroll ...		167.96	127.08
Transfer	11/23/2016			Funds Transfer	131.2 · Comm ...	25,000.00		25,127.08
General Journal	11/25/2016	Payrol...		Transfer from ...	-SPLIT-		24,661.06	466.02
Check	11/25/2016	AW	ADP		920.2 · Payroll ...		66.50	399.52
Check	12/02/2016	ACH	ADP		920.2 · Payroll ...		167.96	231.56
Transfer	12/07/2016			Funds Transfer	131.2 · Comm ...	26,200.00		26,431.56
General Journal	12/09/2016	Payrol...		Transfer from ...	-SPLIT-		26,138.28	293.28
Check	12/16/2016	ACH	ADP		920.2 · Payroll ...		167.96	125.32
Transfer	12/21/2016			Funds Transfer	131.2 · Comm ...	26,500.00		26,625.32
General Journal	12/23/2016	Payrol...		Transfer from ...	-SPLIT-		26,288.45	336.87
Check	12/30/2016	ACH	ADP		920.2 · Payroll ...		167.96	168.91
Check	12/30/2016	ACH	ADP		920.2 · Payroll ...		66.50	102.41
Total 131.3 · Comm Trust Payroll #4002507509						714,725.90	714,796.21	102.41
<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>								0.00
Total 131.6 · Comm Trust ACH #4003210277								0.00
<b>131.7 · CTB Savings #5001856760</b>								3,168.05
Deposit	02/01/2016			Deposit	149 · Due from...	50,000.00		53,168.05
Check	02/01/2016	AW	INCOMING WIRE F...	WIRE FEE	-SPLIT-		10.00	53,158.05
Transfer	02/03/2016			Funds Transfer	131.2 · Comm ...		30,000.00	23,158.05
Deposit	03/28/2016			Deposit	149 · Due from...	45,000.00		68,158.05
Check	03/28/2016	AW	INCOMING WIRE F...		921.3 · Bank S...		10.00	68,148.05
Deposit	03/31/2016			Deposit	419 · Interest I...	4.73		68,152.78
Transfer	04/28/2016			Funds Transfer	131.2 · Comm ...		68,000.00	152.78
Check	06/30/2016	AW	BANK CHARGE		921.3 · Bank S...		4.00	148.78
Deposit	06/30/2016			Deposit	419 · Interest I...	5.07		153.85
Deposit	07/22/2016			Deposit	-SPLIT-	134,879.66		135,033.51
Check	07/22/2016	AW	INCOMING WIRE F...		921.3 · Bank S...		10.00	135,023.51
Transfer	07/26/2016			Funds Transfer	131.2 · Comm ...		120,000.00	15,023.51
Transfer	08/18/2016			Funds Transfer	131.2 · Comm ...		5,000.00	10,023.51

## Kentucky Frontier Gas, LLC General Ledger As of December 31, 2016

Type	Date	Num	Name	Memo	Split	Debit	Credit	Balance
Transfer	08/29/2016			Funds Transfer	131.2 · Comm ...		10,000.00	23.51
Deposit	09/30/2016			Deposit	419 · Interest I...	2.74		26.25
Check	09/30/2016	AW	BANK CHARGE		921.3 · Bank S...		4.00	22.25
Check	12/31/2016	AW	BANK CHARGE		921.3 · Bank S...		4.00	18.25
Deposit	12/31/2016			Deposit	419 · Interest I...	0.01		18.26
Total 131.7 · CTB Savings #5001856760						229,892.21	233,042.00	18.26
<b>131.8 · Citizens Bank of Jackson</b>								0.00
Check	01/29/2016	7036	Citizens Bank of Jac...	initial dep to o...	131.2 · Comm ...	3,200.00		3,200.00
Check	01/29/2016	AW	BANK CHARGE		921.3 · Bank S...		1.00	3,199.00
Deposit	02/01/2016			Deposit	142 · Custome...	2,428.08		5,627.08
Deposit	02/03/2016			Deposit	142 · Custome...	4,656.18		10,283.26
Deposit	02/03/2016			Deposit	930.2 · Miscell...	186.00		10,469.26
Deposit	02/04/2016			Deposit	142 · Custome...	1,872.22		12,341.48
Deposit	02/04/2016			Deposit LIHE...	142 · Custome...	10,060.00		22,401.48
Deposit	02/05/2016			Deposit	142 · Custome...	1,919.69		24,321.17
Deposit	02/05/2016			Deposit	142 · Custome...	1,154.06		25,475.23
Deposit	02/08/2016			Deposit	142 · Custome...	1,489.56		26,964.79
Deposit	02/09/2016			Deposit	142 · Custome...	965.34		27,930.13
Check	02/10/2016	ACH	HARLAND CLARKE...		921.2 · Office ...		17.39	27,912.74
Check	02/10/2016	ACH	HARLAND CLARKE...		921.2 · Office ...		45.69	27,867.05
Deposit	02/11/2016			Deposit	142 · Custome...	1,098.19		28,965.24
Deposit	02/12/2016			Deposit	142 · Custome...	1,191.20		30,156.44
Deposit	02/12/2016			Deposit	142 · Custome...	583.43		30,739.87
Deposit	02/18/2016			Deposit	142 · Custome...	552.08		31,291.95
Deposit	02/18/2016			Deposit	142 · Custome...	783.13		32,075.08
Deposit	02/18/2016			Deposit	142 · Custome...	476.84		32,551.92
Check	02/19/2016	101	VOID	VOID:	930.2 · Miscell...	0.00		32,551.92
Transfer	02/19/2016	102		Funds Transfer	131.2 · Comm ...		30,000.00	2,551.92
Deposit	02/22/2016			Deposit	142 · Custome...	1,582.95		4,134.87
Deposit	02/23/2016			Deposit	142 · Custome...	23,733.95		27,868.82
Deposit	02/23/2016			Deposit	142 · Custome...	2,206.97		30,075.79
Transfer	02/25/2016	103		Funds Transfer	131.2 · Comm ...		28,000.00	2,075.79
Deposit	02/26/2016			Deposit	142 · Custome...	10,675.45		12,751.24
Deposit	02/26/2016			Deposit	142 · Custome...	8,136.06		20,887.30
Deposit	02/26/2016			Deposit	142 · Custome...	13,096.83		33,983.13
Check	02/29/2016	ACH	BANK CHARGE		921.3 · Bank S...		1.00	33,983.13
Deposit	03/01/2016			Deposit	142 · Custome...	4,213.10		38,196.23
Deposit	03/02/2016			Deposit	142 · Custome...	17,206.31		55,402.54
Transfer	03/07/2016	104		Funds Transfer	131.2 · Comm ...		53,000.00	2,402.54
Deposit	03/08/2016			Deposit	142 · Custome...	7,656.28		10,058.82
Deposit	03/08/2016			Deposit	142 · Custome...	5,255.18		15,314.00
Deposit	03/08/2016			Deposit	142 · Custome...	4,009.26		19,323.26
Deposit	03/08/2016			Deposit	142 · Custome...	4,447.53		23,770.79
Deposit	03/09/2016			Deposit	-SPLIT-	1,000.00		24,770.79
Deposit	03/09/2016			Deposit	-SPLIT-	1,000.00		25,770.79
Deposit	03/09/2016			Deposit	142 · Custome...	1,748.19		27,518.98
Deposit	03/09/2016			Deposit	142 · Custome...	5,652.76		33,171.74

**Kentucky Frontier Gas, LLC**  
**General Ledger**  
**As of December 31, 2016**

Type	Date	Num	Name	Memo	Split	Debit	Credit	Balance
Deposit	03/11/2016			Deposit	142 · Custome...	13,508.34		46,680.08
Transfer	03/11/2016	105		Funds Transfer	131.2 · Comm ...		43,000.00	3,680.08
Deposit	03/11/2016			Deposit	142 · Custome...	2,311.13		5,991.21
Deposit	03/15/2016			Deposit	142 · Custome...	2,646.18		8,637.39
Deposit	03/15/2016			Deposit	142 · Custome...	6,980.85		15,618.24
Deposit	03/18/2016			Deposit	142 · Custome...	460.83		16,079.07
Deposit	03/18/2016			Deposit	142 · Custome...	1,737.59		17,816.66
Deposit	03/18/2016			Deposit	142 · Custome...	2,561.95		20,378.61
Transfer	03/24/2016	106		Funds Transfer	131.2 · Comm ...		17,000.00	3,378.61
Deposit	03/24/2016			Deposit	142 · Custome...	4,467.43		7,846.04
Deposit	03/24/2016			Deposit	142 · Custome...	2,266.75		10,112.79
Deposit	03/24/2016			Deposit	142 · Custome...	9,762.45		19,875.24
Deposit	03/29/2016			Deposit	142 · Custome...	7,347.95		27,223.19
Deposit	03/29/2016			Deposit	142 · Custome...	20,210.85		47,434.04
Deposit	03/29/2016			Deposit	142 · Custome...	2,265.58		49,699.62
Transfer	03/30/2016	107		Funds Transfer	131.2 · Comm ...		46,000.00	3,699.62
Deposit	03/31/2016			Deposit	142 · Custome...	7,269.53		10,969.15
Deposit	03/31/2016			Deposit	142 · Custome...	5,136.39		16,105.54
Check	03/31/2016	NSF	NSF JACKIE REED		142 · Custome...		68.83	16,036.71
Check	03/31/2016	AW	BANK CHARGE		921.3 · Bank S...		5.00	16,031.71
Deposit	04/04/2016			Deposit	142 · Custome...	8,612.65		24,644.36
Deposit	04/04/2016			Deposit	142 · Custome...	1,000.18		25,644.54
Deposit	04/05/2016			Deposit	142 · Custome...	3,696.75		29,341.29
Deposit	04/06/2016			Deposit	142 · Custome...	2,627.82		31,969.11
Transfer	04/07/2016	108		Funds Transfer	131.2 · Comm ...		28,000.00	3,969.11
Deposit	04/11/2016			Deposit	142 · Custome...	971.21		4,940.32
Deposit	04/11/2016			Deposit	142 · Custome...	4,629.08		9,569.40
Deposit	04/13/2016			Deposit	142 · Custome...	611.99		10,181.39
Deposit	04/13/2016			Deposit	142 · Custome...	2,033.92		12,215.31
Deposit	04/13/2016			Deposit	142 · Custome...	5,342.80		17,558.11
Deposit	04/19/2016			Deposit	142 · Custome...	665.46		18,223.57
Deposit	04/19/2016			Deposit	142 · Custome...	4,494.16		22,717.73
Deposit	04/19/2016			Deposit	142 · Custome...	3,440.34		26,158.07
Transfer	04/19/2016	109		Funds Transfer	131.2 · Comm ...		23,000.00	3,158.07
Deposit	04/20/2016			Deposit	142 · Custome...	2,920.37		6,078.44
Deposit	04/21/2016			Deposit	142 · Custome...	6,178.66		12,257.10
Check	04/21/2016	NSF	NSF LONNIE PERK...		142 · Custome...		76.39	12,180.71
Check	04/21/2016	AW	BANK CHARGE		921.3 · Bank S...		5.00	12,175.71
Deposit	04/26/2016			Deposit	142 · Custome...	5,850.02		18,025.73
Deposit	04/26/2016			Deposit	142 · Custome...	508.70		18,534.43
Deposit	04/26/2016			Deposit	142 · Custome...	3,829.97		22,364.40
Deposit	04/26/2016			Deposit	142 · Custome...	66.60		22,431.00
Deposit	04/26/2016			Deposit	142 · Custome...	4,101.08		26,532.08
Transfer	04/27/2016	110		Funds Transfer	131.2 · Comm ...		23,500.00	3,032.08
Deposit	04/27/2016			Deposit	142 · Custome...	828.67		3,860.75
Deposit	04/28/2016			Deposit	142 · Custome...	5,815.19		9,675.94
Deposit	04/29/2016			Deposit	142 · Custome...	3,835.70		13,511.64
Deposit	05/02/2016			Deposit	142 · Custome...	4,638.45		18,150.09
Deposit	05/03/2016			Deposit	142 · Custome...	1,567.04		19,717.13

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Accrual Basis

**Kentucky Frontier Gas, LLC**  
**General Ledger**  
**As of December 31, 2016**

Type	Date	Num	Name	Memo	Split	Debit	Credit	Balance
Transfer	05/04/2016	111		Funds Transfer	131.2 · Comm ...		15,000.00	4,717.13
Check	05/04/2016	NSF	NSF ARTHUR ADKI...		142 · Custome...		72.36	4,644.77
Check	05/04/2016	AW	BANK CHARGE		921.3 · Bank S...		5.00	4,639.77
Deposit	05/05/2016			Deposit	142 · Custome...	1,977.52		6,617.29
Deposit	05/05/2016			Deposit	142 · Custome...	1,215.89		7,833.18
Deposit	05/05/2016			Deposit	142 · Custome...	6,615.15		14,448.33
Deposit	05/06/2016			Deposit	142 · Custome...	3,567.02		18,015.35
Transfer	05/09/2016	112		Funds Transfer	131.2 · Comm ...		7,000.00	11,015.35
Deposit	05/10/2016			Deposit	142 · Custome...	564.22		11,579.57
Deposit	05/12/2016			Deposit	142 · Custome...	1,965.18		13,544.75
Deposit	05/16/2016			Deposit	142 · Custome...	720.44		14,265.19
Deposit	05/16/2016			Deposit	142 · Custome...	1,353.10		15,618.29
Transfer	05/18/2016	113		Funds Transfer	131.2 · Comm ...		12,500.00	3,118.29
Deposit	05/23/2016			Deposit	142 · Custome...	2,716.39		5,834.68
Deposit	05/23/2016			Deposit	142 · Custome...	3,696.02		9,530.70
Deposit	05/23/2016			Deposit	142 · Custome...	741.21		10,271.91
Deposit	05/23/2016			Deposit	142 · Custome...	881.29		11,153.20
Deposit	05/23/2016			Deposit	142 · Custome...	4,834.78		15,987.98
Transfer	05/23/2016	114		Funds Transfer	131.2 · Comm ...		12,000.00	3,987.98
Deposit	05/24/2016			Deposit	142 · Custome...	413.87		4,401.85
Deposit	05/24/2016			Deposit	142 · Custome...	5,210.39		9,612.24
Deposit	05/25/2016			Deposit	142 · Custome...	2,710.41		12,322.65
Transfer	05/25/2016	115		Funds Transfer	131.2 · Comm ...		9,000.00	3,322.65
Deposit	05/31/2016			Deposit	142 · Custome...	3,253.29		6,575.94
Deposit	05/31/2016			Deposit	142 · Custome...	2,389.55		8,965.49
Deposit	05/31/2016			Deposit	142 · Custome...	2,937.10		11,902.59
Deposit	06/02/2016			Deposit	142 · Custome...	1,284.70		13,187.29
Deposit	06/02/2016			Deposit	142 · Custome...	1,385.87		14,573.16
Transfer	06/06/2016	116		Funds Transfer	131.2 · Comm ...		14,000.00	573.16
Deposit	06/08/2016			Deposit	142 · Custome...	2,154.76		2,727.92
Deposit	06/08/2016			Deposit	142 · Custome...	637.25		3,365.17
Deposit	06/08/2016			Deposit	142 · Custome...	2,789.66		6,154.83
Deposit	06/08/2016			Deposit	142 · Custome...	1,606.00		7,760.83
Deposit	06/10/2016			Deposit	142 · Custome...	703.83		8,464.66
Transfer	06/10/2016	117		Funds Transfer	131.2 · Comm ...		5,000.00	3,464.66
Deposit	06/10/2016			Deposit	142 · Custome...	1,031.43		4,496.09
Deposit	06/14/2016			Deposit	142 · Custome...	1,973.49		6,469.58
Deposit	06/16/2016			Deposit	142 · Custome...	972.89		7,442.47
Deposit	06/16/2016			Deposit	142 · Custome...	461.81		7,904.28
Deposit	06/16/2016			Deposit	142 · Custome...	440.00		8,344.28
Deposit	06/17/2016			Deposit	142 · Custome...	1,136.34		9,480.62
Deposit	06/22/2016			Deposit	142 · Custome...	417.14		9,897.76
Deposit	06/22/2016			Deposit	142 · Custome...	2,818.15		12,715.91
Transfer	06/22/2016	118		Funds Transfer	131.2 · Comm ...		12,000.00	715.91
Deposit	06/23/2016			Deposit	142 · Custome...	2,622.34		3,338.25
Deposit	06/27/2016			Deposit	142 · Custome...	3,869.97		7,208.22
Deposit	06/27/2016			Deposit	142 · Custome...	1,742.88		8,951.10
Deposit	06/27/2016			Deposit	142 · Custome...	2,524.57		11,475.67
Transfer	06/27/2016	119		Funds Transfer	131.2 · Comm ...		11,000.00	475.67

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Accrual Basis

**Kentucky Frontier Gas, LLC**  
**General Ledger**  
**As of December 31, 2016**

Type	Date	Num	Name	Memo	Split	Debit	Credit	Balance
Deposit	06/28/2016			Deposit	142 · Custome...	639.19		1,114.86
Deposit	06/30/2016			Deposit	142 · Custome...	828.51		1,943.37
Deposit	06/30/2016			Deposit	142 · Custome...	1,777.99		3,721.36
Check	06/30/2016	AW	BANK CHARGE		921.3 · Bank S...		5.00	3,716.36
Deposit	07/06/2016			Deposit	142 · Custome...	399.80		4,116.16
Deposit	07/06/2016			Deposit	142 · Custome...	2,374.96		6,491.12
Deposit	07/07/2016			Deposit	142 · Custome...	2,277.75		8,768.87
Transfer	07/07/2016	120		Funds Transfer	131.2 · Comm ...		8,500.00	268.87
Deposit	07/07/2016			Deposit	142 · Custome...	1,108.36		1,377.23
Deposit	07/12/2016			Deposit	142 · Custome...	2,994.74		4,371.97
Deposit	07/12/2016			Deposit	142 · Custome...	85.14		4,457.11
Deposit	07/12/2016			Deposit	142 · Custome...	666.02		5,123.13
Check	07/12/2016	NSF	NSF DIANA STRONG		142 · Custome...		170.36	4,952.77
Check	07/12/2016	AW	BANK CHARGE		921.3 · Bank S...		5.00	4,947.77
Deposit	07/14/2016			Deposit	142 · Custome...	149.44		5,097.21
Deposit	07/14/2016			Deposit	142 · Custome...	549.53		5,646.74
Deposit	07/15/2016			Deposit	142 · Custome...	1,050.70		6,697.44
Check	07/15/2016	121	VOID	VOID:	930.2 · Miscell...	0.00		6,697.44
Deposit	07/18/2016			Deposit	142 · Custome...	834.70		7,532.14
Transfer	07/19/2016	122		Funds Transfer	131.2 · Comm ...		7,000.00	532.14
Deposit	07/20/2016			Deposit	142 · Custome...	928.81		1,460.95
Deposit	07/20/2016			Deposit	142 · Custome...	643.96		2,104.91
Deposit	07/26/2016			Deposit	142 · Custome...	272.21		2,377.12
Deposit	07/26/2016			Deposit	142 · Custome...	2,739.52		5,116.64
Deposit	07/26/2016			Deposit	142 · Custome...	2,041.71		7,158.35
Deposit	07/26/2016			Deposit	142 · Custome...	1,700.14		8,858.49
Deposit	07/28/2016			Deposit	142 · Custome...	1,684.32		10,542.81
Deposit	07/28/2016			Deposit	142 · Custome...	1,062.42		11,605.23
Deposit	07/28/2016			Deposit	142 · Custome...	1,011.10		12,616.33
Check	07/29/2016	AW	BANK CHARGE		921.3 · Bank S...		5.00	12,611.33
Transfer	08/01/2016	123		Funds Transfer	131.2 · Comm ...		12,500.00	111.33
Deposit	08/02/2016			Deposit	142 · Custome...	2,115.71		2,227.04
Deposit	08/03/2016			Deposit	142 · Custome...	477.26		2,704.30
Deposit	08/04/2016			Deposit	142 · Custome...	524.39		3,228.69
Deposit	08/05/2016			Deposit	142 · Custome...	1,276.16		4,504.85
Deposit	08/08/2016			Deposit	142 · Custome...	1,958.13		6,462.98
Deposit	08/08/2016			Deposit	142 · Custome...	1,307.23		7,770.21
Deposit	08/09/2016			Deposit	142 · Custome...	241.61		8,011.82
Transfer	08/10/2016	124		Funds Transfer	131.2 · Comm ...		8,000.00	11.82
Deposit	08/11/2016			Deposit	142 · Custome...	192.11		203.93
Deposit	08/11/2016			Deposit	142 · Custome...	72.40		276.33
Deposit	08/12/2016			Deposit	142 · Custome...	659.02		935.35
Deposit	08/15/2016			Deposit	142 · Custome...	1,535.85		2,471.20
Deposit	08/17/2016			Deposit	142 · Custome...	308.57		2,779.77
Deposit	08/19/2016			Deposit	142 · Custome...	275.53		3,055.30
Deposit	08/19/2016			Deposit	142 · Custome...	431.73		3,487.03
Deposit	08/19/2016			Deposit	142 · Custome...	14.11		3,501.14
Deposit	08/22/2016			Deposit	142 · Custome...	477.86		3,979.00
Transfer	08/22/2016	125		Funds Transfer	131.2 · Comm ...		3,800.00	179.00

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Accrual Basis

**Kentucky Frontier Gas, LLC**  
**General Ledger**  
**As of December 31, 2016**

Type	Date	Num	Name	Memo	Split	Debit	Credit	Balance
Deposit	08/22/2016			Deposit	142 · Custome...	4,420.36		4,599.36
Deposit	08/23/2016			Deposit	142 · Custome...	302.46		4,901.82
Deposit	08/29/2016			Deposit	142 · Custome...	865.15		5,766.97
Deposit	08/29/2016			Deposit	142 · Custome...	1,897.03		7,664.00
Deposit	08/29/2016			Deposit	142 · Custome...	1,068.14		8,732.14
Transfer	08/29/2016	126		Funds Transfer	131.2 · Comm ...		8,500.00	232.14
Deposit	08/30/2016			Deposit	142 · Custome...	2,375.60		2,607.74
Deposit	08/30/2016			Deposit	142 · Custome...	442.58		3,050.32
Deposit	08/30/2016			Deposit	142 · Custome...	412.13		3,462.45
Transfer	08/31/2016	127		Funds Transfer	131.2 · Comm ...		3,000.00	462.45
Check	08/31/2016	AW	BANK CHARGE		921.3 · Bank S...		10.00	452.45
Deposit	09/06/2016			Deposit	142 · Custome...	855.94		1,308.39
Deposit	09/06/2016			Deposit	142 · Custome...	1,032.55		2,340.94
Deposit	09/08/2016			Deposit	142 · Custome...	448.61		2,789.55
Deposit	09/08/2016			Deposit	142 · Custome...	1,835.73		4,625.28
Deposit	09/13/2016			Deposit	142 · Custome...	1,301.32		5,926.60
Deposit	09/13/2016			Deposit	142 · Custome...	767.87		6,694.47
Deposit	09/13/2016			Deposit	142 · Custome...	505.68		7,200.15
Transfer	09/13/2016	128		Funds Transfer	131.2 · Comm ...		7,000.00	200.15
Deposit	09/13/2016			Deposit	142 · Custome...	2,047.71		2,247.86
Deposit	09/14/2016			Deposit	142 · Custome...	1,237.02		3,484.88
Check	09/14/2016	NSF	NSF MADONNA TR...		142 · Custome...		100.00	3,384.88
Check	09/14/2016	AW	BANK CHARGE		921.3 · Bank S...		5.00	3,379.88
Deposit	09/16/2016			Deposit	142 · Custome...	416.74		3,796.62
Deposit	09/19/2016			Deposit	142 · Custome...	280.28		4,076.90
Transfer	09/19/2016	129		Funds Transfer	131.2 · Comm ...		4,000.00	76.90
Deposit	09/21/2016			Deposit	142 · Custome...	660.59		737.49
Deposit	09/21/2016			Deposit	142 · Custome...	2,113.70		2,851.19
Deposit	09/26/2016			Deposit	142 · Custome...	3,486.96		6,338.15
Deposit	09/26/2016			Deposit	142 · Custome...	1,572.48		7,910.63
Deposit	09/26/2016			Deposit	142 · Custome...	1,813.95		9,724.58
Transfer	09/26/2016	130		Funds Transfer	131.2 · Comm ...		9,500.00	224.58
Deposit	09/27/2016			Deposit	142 · Custome...	1,909.72		2,134.30
Deposit	09/27/2016			Deposit	142 · Custome...	277.74		2,412.04
Deposit	09/29/2016			Deposit	142 · Custome...	811.88		3,223.92
Deposit	09/29/2016			Deposit	142 · Custome...	2,219.42		5,443.34
Check	09/30/2016	AW	Service Charge		921.3 · Bank S...		5.00	5,438.34
Deposit	10/04/2016			Deposit	142 · Custome...	1,637.49		7,075.83
Deposit	10/04/2016			Deposit	142 · Custome...	2,963.09		10,038.92
Transfer	10/04/2016	131		Funds Transfer	131.2 · Comm ...		10,000.00	38.92
Deposit	10/06/2016			Deposit	142 · Custome...	2,032.01		2,070.93
Deposit	10/06/2016			Deposit	142 · Custome...	1,027.41		3,098.34
Deposit	10/07/2016			Deposit	142 · Custome...	278.12		3,376.46
Deposit	10/10/2016			Deposit	142 · Custome...	1,260.32		4,636.78
Transfer	10/11/2016	132		Funds Transfer	131.2 · Comm ...		4,500.00	136.78
Deposit	10/11/2016			Deposit	142 · Custome...	1,773.66		1,910.44
Deposit	10/11/2016			Deposit	142 · Custome...	1,901.51		3,811.95
Deposit	10/13/2016			Deposit	142 · Custome...	1,143.05		4,955.00
Deposit	10/14/2016			Deposit	142 · Custome...	514.45		5,469.45

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Accrual Basis

**Kentucky Frontier Gas, LLC**  
**General Ledger**  
**As of December 31, 2016**

Type	Date	Num	Name	Memo	Split	Debit	Credit	Balance
Transfer	10/14/2016	133		Funds Transfer	131.2 · Comm ...		5,400.00	69.45
Deposit	10/17/2016			Deposit	142 · Custome...	631.23		700.68
Deposit	10/18/2016			Deposit	142 · Custome...	1,681.77		2,382.45
Deposit	10/19/2016			Deposit	142 · Custome...	655.87		3,038.32
Deposit	10/20/2016			Deposit	142 · Custome...	340.04		3,378.36
Deposit	10/25/2016			Deposit	142 · Custome...	572.44		3,950.80
Deposit	10/25/2016			Deposit	142 · Custome...	4,443.53		8,394.33
Deposit	10/25/2016			Deposit	142 · Custome...	986.72		9,381.05
Deposit	10/25/2016			Deposit	142 · Custome...	436.89		9,817.94
Transfer	10/25/2016	134		Funds Transfer	131.2 · Comm ...		9,500.00	317.94
Deposit	10/26/2016			Deposit	142 · Custome...	2,480.35		2,798.29
Deposit	10/28/2016			Deposit	142 · Custome...	2,070.12		4,868.41
Deposit	10/28/2016			Deposit	142 · Custome...	2,444.61		7,313.02
Transfer	10/31/2016	135		Funds Transfer	131.2 · Comm ...		7,000.00	313.02
Deposit	10/31/2016			Deposit	142 · Custome...	2,584.81		2,897.83
Check	11/01/2016	AW	BANK CHARGE		921.3 · Bank S...		5.00	2,892.83
Deposit	11/01/2016			Deposit	142 · Custome...	1,903.16		4,795.99
Deposit	11/02/2016			Deposit	142 · Custome...	1,439.06		6,235.05
Transfer	11/02/2016	136		Funds Transfer	131.2 · Comm ...		4,300.00	1,935.05
Deposit	11/03/2016			Deposit	142 · Custome...	1,861.22		3,796.27
Deposit	11/04/2016			Deposit	142 · Custome...	2,003.87		5,800.14
Transfer	11/04/2016	137		Funds Transfer	131.2 · Comm ...		5,600.00	200.14
Deposit	11/08/2016			Deposit	142 · Custome...	4,426.40		4,626.54
Deposit	11/08/2016			Deposit	142 · Custome...	213.73		4,840.27
Transfer	11/08/2016	138		Funds Transfer	131.2 · Comm ...		4,800.00	40.27
Deposit	11/10/2016			Deposit	142 · Custome...	1,418.49		1,458.76
Deposit	11/10/2016			Deposit	142 · Custome...	2,143.02		3,601.78
Transfer	11/10/2016	139		Funds Transfer	131.2 · Comm ...		3,600.00	1.78
Deposit	11/15/2016			Deposit	142 · Custome...	1,691.04		1,692.82
Deposit	11/16/2016			Deposit	142 · Custome...	1,124.85		2,817.67
Deposit	11/17/2016			Deposit	142 · Custome...	256.46		3,074.13
Deposit	11/21/2016			Deposit	142 · Custome...	1,221.58		4,295.71
Deposit	11/21/2016			Deposit	142 · Custome...	1,837.80		6,133.51
Transfer	11/21/2016	140		Funds Transfer	131.2 · Comm ...		6,000.00	133.51
Deposit	11/21/2016			Deposit	142 · Custome...	6,928.99		7,062.50
Transfer	11/21/2016	141		Funds Transfer	131.2 · Comm ...		7,000.00	62.50
Deposit	11/23/2016			Deposit	142 · Custome...	1,672.13		1,734.63
Deposit	11/23/2016			Deposit	142 · Custome...	2,545.17		4,279.80
Deposit	11/29/2016			Deposit	142 · Custome...	5,989.42		10,269.22
Transfer	11/29/2016	142		Funds Transfer	131.2 · Comm ...		10,000.00	269.22
Deposit	11/30/2016			Deposit	142 · Custome...	1,906.56		2,175.78
Deposit	11/30/2016			Deposit	142 · Custome...	425.18		2,600.96
Check	11/30/2016	AW	BANK CHARGE		921.3 · Bank S...		5.00	2,595.96
Deposit	12/05/2016			Deposit	142 · Custome...	1,743.21		4,339.17
Deposit	12/05/2016			Deposit	142 · Custome...	2,348.31		6,687.48
Deposit	12/05/2016			Deposit	142 · Custome...	6,734.24		13,421.72
Transfer	12/05/2016	143		Funds Transfer	131.2 · Comm ...		13,400.00	21.72
Deposit	12/07/2016			Deposit	142 · Custome...	508.82		530.54
Deposit	12/07/2016			Deposit	142 · Custome...	779.40		1,309.94

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Accrual Basis

**Kentucky Frontier Gas, LLC**  
**General Ledger**  
**As of December 31, 2016**

Type	Date	Num	Name	Memo	Split	Debit	Credit	Balance
Deposit	12/09/2016			Deposit	142 · Custome...	1,613.63		2,923.57
Deposit	12/12/2016			Deposit	142 · Custome...	1,699.23		4,622.80
Transfer	12/12/2016	144		Funds Transfer	131.2 · Comm ...		4,600.00	22.80
Deposit	12/13/2016			Deposit	142 · Custome...	3,497.42		3,520.22
Deposit	12/13/2016			Deposit	142 · Custome...	615.08		4,135.30
Deposit	12/15/2016			Deposit	142 · Custome...	1,101.50		5,236.80
Deposit	12/19/2016			Deposit	142 · Custome...	1,045.08		6,281.88
Deposit	12/19/2016			Deposit	142 · Custome...	624.64		6,906.52
Deposit	12/20/2016			Deposit	142 · Custome...	9,659.04		16,565.56
Check	12/20/2016	NSF	NSF WILMA CRASE				215.08	16,350.48
Check	12/20/2016	AW	BANK CHARGE				5.00	16,345.48
Transfer	12/20/2016	145		Funds Transfer	131.2 · Comm ...		16,000.00	345.48
Deposit	12/20/2016			Deposit	142 · Custome...	1,839.63		2,185.11
Deposit	12/22/2016			Deposit	142 · Custome...	6,984.66		9,169.77
Transfer	12/22/2016	146		Funds Transfer	131.2 · Comm ...		9,000.00	169.77
Deposit	12/28/2016			Deposit	142 · Custome...	6,188.53		6,358.30
Deposit	12/28/2016			Deposit	142 · Custome...	14,922.22		21,280.52
Transfer	12/28/2016	147		Funds Transfer	131.2 · Comm ...		21,000.00	280.52
Deposit	12/29/2016			Deposit	142 · Custome...	993.89		1,274.41
Deposit	12/29/2016			Deposit	142 · Custome...	6,266.92		7,541.33
Transfer	12/30/2016	148		Funds Transfer	131.2 · Comm ...		7,500.00	41.33
Deposit	12/30/2016			Deposit	142 · Custome...	7,434.96		7,476.29
Check	12/30/2016	AW	BANK CHARGE				5.00	7,471.29
Total 131.8 · Citizens Bank of Jackson						618,309.39	610,838.10	7,471.29
<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						5,922,029.00	5,950,243.13	18,129.40
<b>142 · Customer Accounts Receivable</b>								305,903.55
Deposit	01/04/2016	CC/PY	All Customers	Deposit	131.2 · Comm ...		2,256.71	303,646.84
Deposit	01/04/2016		All Customers	Deposit	131.2 · Comm ...		8,073.21	295,573.63
Deposit	01/04/2016	CC/PY	All Customers	Deposit	131.2 · Comm ...		3,084.37	292,489.26
Deposit	01/05/2016	CC/PY	All Customers	Deposit	131.2 · Comm ...		132.11	292,357.15
Deposit	01/05/2016	CC/PY	All Customers	Deposit	131.2 · Comm ...		171.95	292,185.20
Deposit	01/05/2016		All Customers	Deposit	131.2 · Comm ...		801.43	291,383.77
Deposit	01/05/2016	CC/PY	All Customers	Deposit	131.2 · Comm ...		1,431.31	289,952.46
Deposit	01/07/2016		All Customers	Deposit	131.2 · Comm ...		3,242.44	286,710.02
Check	01/07/2016	6980	All Customers	REF OF CUS...	131.2 · Comm ...	15.73		286,725.75
Deposit	01/07/2016	CC/PY	All Customers	Deposit	131.2 · Comm ...		1,005.17	285,720.58
Deposit	01/07/2016		All Customers	Deposit	131.2 · Comm ...		2,285.97	283,434.61
Deposit	01/08/2016	CC/PY	All Customers	Deposit	131.2 · Comm ...		581.09	282,853.52
Deposit	01/08/2016		All Customers	Deposit	131.2 · Comm ...		2,655.76	280,197.76
Deposit	01/08/2016	ACH T...	All Customers	Deposit	131.2 · Comm ...		8,600.00	271,597.76
Deposit	01/11/2016	CC/PY	All Customers	Deposit	131.2 · Comm ...		447.02	271,150.74

## Kentucky Frontier Gas, LLC General Ledger As of December 31, 2016

Type	Date	Num	Name	Memo	Split	Debit	Credit	Balance
Deposit	01/12/2016		All Customers	Deposit	131.2 · Comm ...		10,136.08	261,014.66
Deposit	01/12/2016	CC/PY	All Customers	Deposit	131.2 · Comm ...		150.13	260,864.53
Deposit	01/12/2016	CC/PY	All Customers	Deposit	131.2 · Comm ...		126.87	260,737.66
Deposit	01/12/2016	CC/PY	All Customers	Deposit	131.2 · Comm ...		928.24	259,809.42
Check	01/12/2016	6989	All Customers	Lester Jarvis	131.2 · Comm ...	53.48		259,862.90
Deposit	01/12/2016		All Customers	Deposit	131.2 · Comm ...		16,484.02	243,378.88
Deposit	01/12/2016	CC/PY	All Customers	Deposit	131.2 · Comm ...		570.61	242,808.27
Deposit	01/14/2016		All Customers	Deposit	131.2 · Comm ...		13,988.84	228,819.43
Deposit	01/14/2016	CC/PY	All Customers	Deposit	131.2 · Comm ...		1,254.76	227,564.67
Check	01/14/2016	DEP ...	All Customers		131.2 · Comm ...	70.45		227,635.12
Deposit	01/15/2016		All Customers	Deposit	131.2 · Comm ...		18,869.21	208,765.91
Deposit	01/15/2016	ACH T...	All Customers	Deposit	131.2 · Comm ...		9,100.00	199,665.91
Deposit	01/15/2016	CC/PY	All Customers	Deposit	131.2 · Comm ...		1,226.70	198,439.21
Check	01/15/2016	DEP ...	All Customers		131.2 · Comm ...	147.32		198,586.53
Deposit	01/17/2016		All Customers	Deposit	131.2 · Comm ...		19,679.18	178,907.35
Deposit	01/18/2016		All Customers	Deposit	131.2 · Comm ...		14,164.43	164,742.92
Deposit	01/19/2016	CC/PY	All Customers	Deposit	131.2 · Comm ...		106.45	164,636.47
Deposit	01/19/2016	CC/PY	All Customers	Deposit	131.2 · Comm ...		1,631.19	163,005.28
Deposit	01/19/2016	CC/PY	All Customers	Deposit	131.2 · Comm ...		118.62	162,886.66
Deposit	01/19/2016	CC/PY	All Customers	Deposit	131.2 · Comm ...		4,996.50	157,890.16
Deposit	01/20/2016	DEP ...	All Customers	Deposit	131.2 · Comm ...		92.06	157,798.10
Deposit	01/20/2016		All Customers	Deposit	131.2 · Comm ...		7,390.67	150,407.43
Deposit	01/20/2016	CC/PY	All Customers	Deposit	131.2 · Comm ...		731.01	149,676.42
Deposit	01/21/2016		All Customers	Deposit	131.2 · Comm ...		678.69	148,997.73
Deposit	01/21/2016	CC/PY	All Customers	Deposit	131.2 · Comm ...		1,125.09	147,872.64
Deposit	01/21/2016	ACH T...	All Customers	Deposit	131.2 · Comm ...		19,300.00	128,572.64
Deposit	01/21/2016		All Customers	Deposit	131.2 · Comm ...		0.03	128,572.61
Deposit	01/22/2016	CC/PY	All Customers	Deposit	131.2 · Comm ...		1,322.69	127,249.92
Deposit	01/25/2016		All Customers	Deposit	131.2 · Comm ...		8,114.27	119,135.65
Deposit	01/25/2016		All Customers	Deposit	131.2 · Comm ...		26,735.17	92,400.48
Deposit	01/26/2016	CC/PY	All Customers	Deposit	131.2 · Comm ...		1,009.35	91,391.13
Deposit	01/26/2016	CC/PY	All Customers	Deposit	131.2 · Comm ...		97.15	91,293.98
Deposit	01/26/2016	CC/PY	All Customers	Deposit	131.2 · Comm ...		223.53	91,070.45
Deposit	01/26/2016	CC/PY	All Customers	Deposit	131.2 · Comm ...		254.69	90,815.76
Check	01/26/2016	DEP ...	All Customers		131.2 · Comm ...	37.91		90,853.67
Deposit	01/27/2016	CC/PY	All Customers	Deposit	131.2 · Comm ...		1,421.37	89,432.30
Check	01/27/2016	DEP ...	All Customers		131.2 · Comm ...	42.42		89,474.72
Deposit	01/28/2016		All Customers	Deposit	131.2 · Comm ...		13,639.60	75,835.12
Deposit	01/28/2016		All Customers	Deposit	131.2 · Comm ...		1,433.13	74,401.99
Deposit	01/28/2016	CC/PY	All Customers	Deposit	131.2 · Comm ...		459.32	73,942.67
Deposit	01/29/2016	CC/PY	All Customers	Deposit	131.2 · Comm ...		1,450.61	72,492.06
Deposit	01/29/2016	ACH T...	All Customers	Deposit	131.2 · Comm ...		7,000.00	65,492.06
Deposit	01/29/2016		All Customers	Deposit	131.2 · Comm ...		10,898.92	54,593.14
Deposit	01/30/2016		All Customers	Deposit	131.2 · Comm ...		8,702.48	45,890.66
General Journal	01/31/2016	1	All Customers	TO REC SAL...	-SPLIT-	399,482.37		445,373.03
General Journal	01/31/2016	8	All Customers	TO REC PUB...	-SPLIT-	129,942.97		575,316.00
Deposit	02/01/2016	CC/PY	All Customers	Deposit	131.2 · Comm ...		855.09	574,460.91
Check	02/01/2016	7056	All Customers	REFUND OF ...	131.2 · Comm ...	25.36		574,486.27
Deposit	02/01/2016		All Customers	Deposit	131.8 · Citizen...		2,428.08	572,058.19

**Kentucky Frontier Gas, LLC**  
**General Ledger**  
**As of December 31, 2016**

Type	Date	Num	Name	Memo	Split	Debit	Credit	Balance
Deposit	02/02/2016		All Customers	Deposit	131.2 · Comm ...		13,550.65	558,507.54
Deposit	02/02/2016	CC/PY	All Customers	Deposit	131.2 · Comm ...		783.33	557,724.21
Deposit	02/02/2016	CC/PY	All Customers	Deposit	131.2 · Comm ...		277.61	557,446.60
Deposit	02/02/2016	CC/PY	All Customers	Deposit	131.2 · Comm ...		1,313.03	556,133.57
Deposit	02/03/2016		All Customers	Deposit	131.2 · Comm ...		2,280.16	553,853.41
Deposit	02/03/2016	CC/PY	All Customers	Deposit	131.2 · Comm ...		4,194.38	549,659.03
Check	02/03/2016	7071	All Customers	LESS UNPAI...	131.2 · Comm ...		59.62	549,599.41
Deposit	02/03/2016		All Customers	Deposit	131.8 · Citizen...		4,656.18	544,943.23
Deposit	02/04/2016		All Customers	Deposit	131.2 · Comm ...		8,164.53	536,778.70
Deposit	02/04/2016	CC/PY	All Customers	Deposit	131.2 · Comm ...		1,562.20	535,216.50
Deposit	02/04/2016		All Customers	Deposit	131.8 · Citizen...		1,872.22	533,344.28
Deposit	02/04/2016		All Customers	LIHEAP	131.8 · Citizen...		10,060.00	523,284.28
Deposit	02/05/2016	CC/PY	All Customers	Deposit	131.2 · Comm ...		3,313.31	519,970.97
Deposit	02/05/2016		All Customers	Deposit	131.2 · Comm ...		9,985.08	509,985.89
Deposit	02/05/2016	ACH T...	All Customers	Deposit	131.2 · Comm ...		13,000.00	496,985.89
Check	02/05/2016	7081	All Customers	LESS UNPAI...	131.2 · Comm ...	0.00		496,985.89
Check	02/05/2016	7082	All Customers	LESS UNPAI...	131.2 · Comm ...		38.27	496,947.62
Deposit	02/05/2016		All Customers	Deposit	131.2 · Comm ...		18,319.70	478,627.92
Deposit	02/05/2016		All Customers	Deposit	131.8 · Citizen...		1,919.69	476,708.23
Deposit	02/05/2016		All Customers	Deposit	131.8 · Citizen...		1,154.06	475,554.17
Deposit	02/08/2016	CC/PY	All Customers	Deposit	131.2 · Comm ...		3,109.74	472,444.43
Deposit	02/08/2016		All Customers	Deposit	131.8 · Citizen...		1,489.56	470,954.87
Deposit	02/09/2016		All Customers	Deposit	131.2 · Comm ...		1,043.53	469,911.34
Deposit	02/09/2016		All Customers	Deposit	131.2 · Comm ...		56,588.43	413,322.91
General Journal	02/09/2016	1	All Customers	TO REC CON...	490 · Other Inc...	1,028.00		414,350.91
Deposit	02/09/2016	CC/PY	All Customers	Deposit	131.2 · Comm ...		3,817.53	410,533.38
Deposit	02/09/2016	CC/PY	All Customers	Deposit	131.2 · Comm ...		487.48	410,045.90
Deposit	02/09/2016	CC/PY	All Customers	Deposit	131.2 · Comm ...		251.62	409,794.28
Deposit	02/09/2016		All Customers	Deposit	131.2 · Comm ...		1,129.87	408,664.41
Deposit	02/09/2016		All Customers	Deposit	131.8 · Citizen...		965.34	407,699.07
Deposit	02/10/2016	CC/PY	All Customers	Deposit	131.2 · Comm ...		1,389.77	406,309.30
Deposit	02/11/2016		All Customers	Deposit	131.2 · Comm ...		14,669.79	391,639.51
Deposit	02/11/2016	CC/PY	All Customers	Deposit	131.2 · Comm ...		779.27	390,860.24
Deposit	02/11/2016		All Customers	Deposit	131.8 · Citizen...		1,098.19	389,762.05
Deposit	02/12/2016		All Customers	Deposit	131.2 · Comm ...		13,510.33	376,251.72
Deposit	02/12/2016	CC/PY	All Customers	Deposit	131.2 · Comm ...		1,779.74	374,471.98
Deposit	02/12/2016	ACH T...	All Customers	Deposit	131.2 · Comm ...		13,200.00	361,271.98
Check	02/12/2016	DEP ...	All Customers		131.2 · Comm ...	534.12		361,806.10
Deposit	02/12/2016	CC/PY	All Customers	Deposit	131.2 · Comm ...		1,715.22	360,090.88
Deposit	02/12/2016	CC/PY	All Customers	Deposit	131.2 · Comm ...		3,311.93	356,778.95
Deposit	02/12/2016	CC/PY	All Customers	Deposit	131.2 · Comm ...		66.84	356,712.11
Deposit	02/12/2016	CC/PY	All Customers	Deposit	131.2 · Comm ...		622.64	356,089.47
Deposit	02/12/2016		All Customers	Deposit	131.8 · Citizen...		1,191.20	354,898.27
Deposit	02/12/2016		All Customers	Deposit	131.8 · Citizen...		583.43	354,314.84
Deposit	02/16/2016		All Customers	Deposit	131.2 · Comm ...		19,138.96	335,175.88
Deposit	02/17/2016		All Customers	Deposit	131.2 · Comm ...		25,463.76	309,712.12
Deposit	02/17/2016	CC/PY	All Customers	Deposit	131.2 · Comm ...		2,016.94	307,695.18
Deposit	02/18/2016	CC/PY	All Customers	Deposit	131.2 · Comm ...		3,326.54	304,368.64
Deposit	02/18/2016		All Customers	Deposit	131.2 · Comm ...		1,929.99	302,438.65

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Accrual Basis

## Kentucky Frontier Gas, LLC General Ledger As of December 31, 2016

Type	Date	Num	Name	Memo	Split	Debit	Credit	Balance
Deposit	02/18/2016		All Customers	Deposit	131.8 · Citizen...		552.08	301,886.57
Deposit	02/18/2016		All Customers	Deposit	131.8 · Citizen...		783.13	301,103.44
Deposit	02/18/2016		All Customers	Deposit	131.8 · Citizen...		476.84	300,626.60
Check	02/19/2016	7135	All Customers	CUSTOMER ...	131.2 · Comm ...	83.50		300,710.10
Deposit	02/19/2016	CC/PY	All Customers	Deposit	131.2 · Comm ...		3,603.21	297,106.89
Deposit	02/19/2016		All Customers	Deposit	131.2 · Comm ...		4,584.68	292,522.21
Deposit	02/19/2016		All Customers	Deposit	131.2 · Comm ...		3,463.54	289,058.67
Check	02/19/2016	NSF	All Customers		131.2 · Comm ...	72.42		289,131.09
Check	02/19/2016	NSF	All Customers		131.2 · Comm ...	143.85		289,274.94
Deposit	02/19/2016	CC/PY	All Customers	Deposit	131.2 · Comm ...		2,507.78	286,767.16
Deposit	02/22/2016		All Customers	Deposit	131.8 · Citizen...		1,582.95	285,184.21
Check	02/22/2016	7145	All Customers	LESS UNPAI...	131.2 · Comm ...		50.00	285,134.21
Deposit	02/22/2016	ACH T...	All Customers	Deposit	131.2 · Comm ...		24,700.00	260,434.21
Deposit	02/23/2016	CC/PY	All Customers	Deposit	131.2 · Comm ...		193.94	260,240.27
Deposit	02/23/2016	CC/PY	All Customers	Deposit	131.2 · Comm ...		307.62	259,932.65
Deposit	02/23/2016	CC/PY	All Customers	Deposit	131.2 · Comm ...		5,133.34	254,799.31
Deposit	02/23/2016		All Customers	Deposit	131.2 · Comm ...		20,828.61	233,970.70
Deposit	02/23/2016	CC/PY	All Customers	Deposit	131.2 · Comm ...		2,101.98	231,868.72
Deposit	02/23/2016		All Customers	Deposit	131.8 · Citizen...		23,733.95	208,134.77
Deposit	02/23/2016		All Customers	Deposit	131.8 · Citizen...		2,206.97	205,927.80
Deposit	02/24/2016		All Customers	gas bills for S...	131.2 · Comm ...		8,330.44	197,597.36
Deposit	02/24/2016		All Customers	Deposit	131.2 · Comm ...		3,786.48	193,810.88
Deposit	02/25/2016	CC/PY	All Customers	Deposit	131.2 · Comm ...		1,239.37	192,571.51
Deposit	02/25/2016		All Customers	Deposit	131.2 · Comm ...		14,235.48	178,336.03
Deposit	02/26/2016	CC/PY	All Customers	Deposit	131.2 · Comm ...		3,020.23	175,315.80
Deposit	02/26/2016		All Customers	Deposit	131.2 · Comm ...		22,037.80	153,278.00
Deposit	02/26/2016		All Customers	Deposit	131.8 · Citizen...		10,675.45	142,602.55
Deposit	02/26/2016		All Customers	Deposit	131.8 · Citizen...		8,136.06	134,466.49
Deposit	02/26/2016		All Customers	Deposit	131.2 · Comm ...		12,758.69	121,707.80
Deposit	02/26/2016		All Customers	Deposit DEP ...	131.2 · Comm ...		23.00	121,684.80
Deposit	02/26/2016		All Customers	Deposit	131.8 · Citizen...		13,096.83	108,587.97
Deposit	02/29/2016	ACH T...	All Customers	Deposit	131.2 · Comm ...		12,300.00	96,287.97
Deposit	02/29/2016	CC/PY	All Customers	Deposit	131.2 · Comm ...		939.68	95,348.29
Deposit	02/29/2016		All Customers	Deposit	131.2 · Comm ...		34,317.54	61,030.75
General Journal	02/29/2016	1	All Customers	TO REC SAL...	-SPLIT-	592,773.44		653,804.19
General Journal	02/29/2016	3	All Customers	ADJ PER BR...	480 · Residenti...		9,693.46	644,110.73
Deposit	03/01/2016	CC/PY	All Customers	Deposit	131.2 · Comm ...		253.54	643,857.19
Deposit	03/01/2016	CC/PY	All Customers	Deposit	131.2 · Comm ...		1,308.10	642,549.09
Deposit	03/01/2016	CC/PY	All Customers	Deposit	131.2 · Comm ...		2,941.08	639,608.01
Check	03/01/2016	7171	All Customers	REF OF CUS...	131.2 · Comm ...	10.00		639,618.01
Deposit	03/01/2016	DEP ...	All Customers	Deposit	131.2 · Comm ...		18.18	639,599.83
Check	03/01/2016	NSF	All Customers		131.2 · Comm ...	68.94		639,668.77
Deposit	03/01/2016		All Customers	Deposit	131.8 · Citizen...		4,213.10	635,455.67
Deposit	03/02/2016		All Customers	Deposit	131.2 · Comm ...		8,346.25	627,109.42
Deposit	03/02/2016		All Customers	Deposit	131.2 · Comm ...		4,050.23	623,059.19
Deposit	03/02/2016	CC/PY	All Customers	Deposit	131.2 · Comm ...		6,208.24	616,850.95
Deposit	03/02/2016		All Customers	Deposit	131.8 · Citizen...		17,206.31	599,644.64
Deposit	03/03/2016	CC/PY	All Customers	Deposit	131.2 · Comm ...		3,729.38	595,915.26
Deposit	03/03/2016	DEP ...	All Customers	Deposit	131.2 · Comm ...		205.92	595,709.34

## Kentucky Frontier Gas, LLC General Ledger As of December 31, 2016

Type	Date	Num	Name	Memo	Split	Debit	Credit	Balance
Deposit	03/03/2016	CC/PY	All Customers	Deposit	131.2 · Comm ...		3,812.32	591,897.02
Deposit	03/04/2016		All Customers	Deposit	131.2 · Comm ...		5,395.82	586,501.20
Deposit	03/04/2016		All Customers	Deposit	131.2 · Comm ...		19,900.00	566,601.20
Check	03/04/2016	NSF	All Customers		131.2 · Comm ...	98.00		566,699.20
Deposit	03/07/2016	CC/PY	All Customers	Deposit	131.2 · Comm ...		4,710.67	561,988.53
Deposit	03/07/2016		All Customers	Deposit	131.2 · Comm ...		5,850.34	556,138.19
Deposit	03/08/2016		All Customers	Deposit	131.2 · Comm ...		38,712.71	517,425.48
Deposit	03/08/2016		All Customers	Deposit	131.2 · Comm ...		48.47	517,377.01
Check	03/08/2016	7206	All Customers	VOID: Trf of A...	131.2 · Comm ...	0.00		517,377.01
Deposit	03/08/2016	CC/PY	All Customers	Deposit	131.2 · Comm ...		1,265.20	516,111.81
Deposit	03/08/2016	CC/PY	All Customers	Deposit	131.2 · Comm ...		32.49	516,079.32
Deposit	03/08/2016	CC/PY	All Customers	Deposit	131.2 · Comm ...		5,364.43	510,714.89
Check	03/08/2016	7210	All Customers	trf of Auxier c...	131.2 · Comm ...	289.40		511,004.29
Deposit	03/08/2016		All Customers	Deposit	131.8 · Citizen...		7,656.28	503,348.01
Deposit	03/08/2016		All Customers	Deposit	131.8 · Citizen...		5,255.18	498,092.83
Deposit	03/08/2016		All Customers	Deposit	131.8 · Citizen...		4,009.26	494,083.57
Deposit	03/08/2016		All Customers	Deposit	131.8 · Citizen...		4,447.53	489,636.04
Check	03/08/2016	DEP ...	All Customers		131.2 · Comm ...	112.46		489,748.50
Deposit	03/09/2016		All Customers	Deposit	131.8 · Citizen...		50.00	489,698.50
Deposit	03/09/2016		All Customers	Deposit	131.8 · Citizen...		1,748.19	487,950.31
Deposit	03/09/2016		All Customers	Deposit	131.8 · Citizen...		5,652.76	482,297.55
Deposit	03/10/2016		All Customers	Deposit	131.2 · Comm ...		4,552.51	477,745.04
Deposit	03/10/2016		All Customers	Deposit	131.2 · Comm ...		176.94	477,568.10
Deposit	03/10/2016	CC/PY	All Customers	Deposit	131.2 · Comm ...		2,955.96	474,612.14
Deposit	03/10/2016		All Customers	Deposit	131.2 · Comm ...		17,354.20	457,257.94
Deposit	03/11/2016		All Customers	Deposit	131.2 · Comm ...		26,783.10	430,474.84
Deposit	03/11/2016	DEP ...	All Customers	Deposit	131.2 · Comm ...		164.47	430,310.37
Deposit	03/11/2016	CC/PY	All Customers	Deposit	131.2 · Comm ...		2,050.72	428,259.65
Deposit	03/11/2016	CC/PY	All Customers	Deposit	131.2 · Comm ...		1,369.73	426,889.92
Deposit	03/11/2016		All Customers	Deposit	131.8 · Citizen...		13,508.34	413,381.58
Deposit	03/11/2016	ACH T...	All Customers	Deposit	131.2 · Comm ...		16,800.00	396,581.58
Deposit	03/11/2016	DEP ...	All Customers	Deposit	131.2 · Comm ...		109.91	396,471.67
Deposit	03/11/2016		All Customers	Deposit	131.8 · Citizen...		2,311.13	394,160.54
Deposit	03/14/2016		All Customers	Deposit	131.2 · Comm ...		609.82	393,550.72
Deposit	03/15/2016		All Customers	Deposit	131.2 · Comm ...		42,470.45	351,080.27
Deposit	03/15/2016		All Customers	Deposit	131.2 · Comm ...		22,984.15	328,096.12
Deposit	03/15/2016		All Customers	Deposit	131.2 · Comm ...		627.06	327,469.06
Deposit	03/15/2016	CC/PY	All Customers	Deposit	131.2 · Comm ...		358.44	327,110.62
Deposit	03/15/2016	CC/PY	All Customers	Deposit	131.2 · Comm ...		327.61	326,783.01
Deposit	03/15/2016	CC/PY	All Customers	Deposit	131.2 · Comm ...		5,217.67	321,565.34
Check	03/15/2016	7246	All Customers	REFUND OF ...	131.2 · Comm ...	43.67		321,609.01
Deposit	03/15/2016		All Customers	Deposit	131.8 · Citizen...		2,646.18	318,962.83
Check	03/15/2016	DEP ...	All Customers		131.2 · Comm ...	112.68		319,075.51
Deposit	03/15/2016	CC/PY	All Customers	Deposit	131.2 · Comm ...		4,797.36	314,278.15
Deposit	03/15/2016		All Customers	Deposit	131.8 · Citizen...		6,980.85	307,297.30
Deposit	03/16/2016		All Customers	Deposit	131.2 · Comm ...		4,365.34	302,931.96
Deposit	03/17/2016		All Customers	Deposit	131.2 · Comm ...		10,230.56	292,701.40
Deposit	03/17/2016	CC/PY	All Customers	Deposit	131.2 · Comm ...		6,068.35	286,633.05
Deposit	03/18/2016		All Customers	Deposit	131.2 · Comm ...		6,346.46	280,286.59

## Kentucky Frontier Gas, LLC General Ledger As of December 31, 2016

Type	Date	Num	Name	Memo	Split	Debit	Credit	Balance
Deposit	03/18/2016	CC/PY	All Customers	Deposit	131.2 · Comm ...		3,498.10	276,788.49
Deposit	03/18/2016	ACH T...	All Customers	Deposit	131.2 · Comm ...		32,900.00	243,888.49
Deposit	03/18/2016		All Customers	Deposit	131.2 · Comm ...		3,972.17	239,916.32
Deposit	03/18/2016	CC/PY	All Customers	Deposit	131.2 · Comm ...		3,991.95	235,924.37
Deposit	03/18/2016		All Customers	Deposit	131.8 · Citizen...		460.83	235,463.54
Deposit	03/18/2016		All Customers	Deposit	131.8 · Citizen...		1,737.59	233,725.95
Deposit	03/18/2016		All Customers	Deposit	131.8 · Citizen...		2,561.95	231,164.00
Deposit	03/23/2016		All Customers	Deposit	131.2 · Comm ...		1,599.06	229,564.94
Deposit	03/23/2016	CC/PY	All Customers	Deposit	131.2 · Comm ...		69.99	229,494.95
Deposit	03/23/2016	CC/PY	All Customers	Deposit	131.2 · Comm ...		225.10	229,269.85
Deposit	03/23/2016	CC/PY	All Customers	Deposit	131.2 · Comm ...		2,506.04	226,763.81
Deposit	03/23/2016		All Customers	Deposit	131.2 · Comm ...		18,520.71	208,243.10
Deposit	03/24/2016	CC/PY	All Customers	Deposit	131.2 · Comm ...		1,994.89	206,248.21
Deposit	03/24/2016	CC/PY	All Customers	Deposit	131.2 · Comm ...		4,063.88	202,184.33
Deposit	03/24/2016	ACH T...	All Customers	Deposit	131.2 · Comm ...		6,700.00	195,484.33
Check	03/24/2016	7268	All Customers	Ref of cust cr...	131.2 · Comm ...	21.37		195,505.70
Deposit	03/24/2016		All Customers	Deposit	131.2 · Comm ...		13,375.77	182,129.93
Deposit	03/24/2016		All Customers	Deposit	131.8 · Citizen...		4,467.43	177,662.50
Deposit	03/24/2016		All Customers	Deposit	131.8 · Citizen...		2,266.75	175,395.75
Deposit	03/24/2016		All Customers	Deposit	131.8 · Citizen...		9,762.45	165,633.30
Check	03/25/2016	NSF	All Customers			135.07		165,768.37
Deposit	03/25/2016	CC/PY	All Customers	Deposit	131.2 · Comm ...		835.26	164,933.11
Deposit	03/28/2016		All Customers	Deposit	131.2 · Comm ...		13,548.66	151,384.45
Deposit	03/28/2016	CC/PY	All Customers	Deposit	131.2 · Comm ...		829.59	150,554.86
Deposit	03/29/2016	CC/PY	All Customers	Deposit	131.2 · Comm ...		372.11	150,182.75
Deposit	03/29/2016	CC/PY	All Customers	Deposit	131.2 · Comm ...		1,125.65	149,057.10
Deposit	03/29/2016		All Customers	Deposit	131.2 · Comm ...		264.38	148,792.72
Check	03/29/2016	7287	All Customers	REF OF CUS...	131.2 · Comm ...	0.00		148,792.72
Deposit	03/29/2016		All Customers	Deposit	131.8 · Citizen...		7,347.95	141,444.77
Deposit	03/29/2016		All Customers	Deposit	131.8 · Citizen...		20,210.85	121,233.92
Deposit	03/29/2016		All Customers	Deposit	131.8 · Citizen...		2,265.58	118,968.34
Deposit	03/29/2016	DEP ...	All Customers	Deposit	131.2 · Comm ...		62.85	118,905.49
Check	03/30/2016	NSF	All Customers			81.11		118,986.60
Deposit	03/30/2016	CC/PY	All Customers	Deposit	131.2 · Comm ...		2,855.35	116,131.25
Deposit	03/31/2016		All Customers	Deposit	131.2 · Comm ...		1,592.02	114,539.23
Deposit	03/31/2016		All Customers	Deposit	131.2 · Comm ...		38,637.26	75,901.97
Deposit	03/31/2016		All Customers	Deposit	131.2 · Comm ...		9,893.41	66,008.56
Deposit	03/31/2016		All Customers	Deposit	131.8 · Citizen...		7,269.53	58,739.03
Deposit	03/31/2016		All Customers	Deposit	131.8 · Citizen...		5,136.39	53,602.64
Check	03/31/2016	NSF	All Customers			68.83		53,671.47
Deposit	03/31/2016	CC/PY	All Customers	Deposit	131.2 · Comm ...		3,323.10	50,348.37
General Journal	03/31/2016	1	All Customers	TO REC SAL...	-SPLIT-	310,840.55		361,188.92
General Journal	03/31/2016	3	All Customers	Adj's per breg...	480 · Residenti...		16,228.72	344,960.20
Check	04/01/2016	7292	All Customers	REF OF CUS...	131.2 · Comm ...	422.13		345,382.33
Deposit	04/01/2016	CC/PY	All Customers	Deposit	131.2 · Comm ...		4,231.44	341,150.89
Deposit	04/01/2016	ACH T...	All Customers	Deposit	131.2 · Comm ...		17,900.00	323,250.89
Deposit	04/01/2016		All Customers	Deposit	131.2 · Comm ...		5,411.36	317,839.53
Deposit	04/01/2016		All Customers	Deposit	131.2 · Comm ...		5,472.79	312,366.74
Deposit	04/04/2016		All Customers	Deposit	131.2 · Comm ...		6,937.54	305,429.20

**Kentucky Frontier Gas, LLC**  
**General Ledger**  
**As of December 31, 2016**

Type	Date	Num	Name	Memo	Split	Debit	Credit	Balance
Check	04/04/2016	NSF	All Customers		131.2 · Comm ...	842.37		306,271.57
Deposit	04/04/2016	CC/PY	All Customers	Deposit	131.2 · Comm ...		1,048.02	305,223.55
Deposit	04/04/2016		All Customers	Deposit	131.8 · Citizen...		8,612.65	296,610.90
Deposit	04/04/2016		All Customers	Deposit	131.8 · Citizen...		1,000.18	295,610.72
Deposit	04/05/2016		All Customers	Deposit	131.8 · Citizen...		3,696.75	291,913.97
Deposit	04/05/2016	CC/PY	All Customers	Deposit	131.2 · Comm ...		477.19	291,436.78
Deposit	04/05/2016	CC/PY	All Customers	Deposit	131.2 · Comm ...		718.19	290,718.59
Deposit	04/05/2016	CC/PY	All Customers	Deposit	131.2 · Comm ...		4,099.53	286,619.06
Deposit	04/06/2016	CC/PY	All Customers	Deposit	131.2 · Comm ...		3,141.01	283,478.05
Deposit	04/06/2016		All Customers	Deposit	131.2 · Comm ...		2,435.09	281,042.96
Check	04/06/2016	7313	All Customers	LESS UNPAI...	131.2 · Comm ...		11.99	281,030.97
Check	04/06/2016	7314	All Customers	LESS UNPAI...	131.2 · Comm ...		45.27	280,985.70
General Journal	04/06/2016	5	All Customers	Rhonda Corn...	131.0 · Petty C...	43.33		281,029.03
Check	04/06/2016	7317	All Customers	LESS UNPAI...	131.2 · Comm ...		11.33	281,017.70
Deposit	04/06/2016		All Customers	Deposit	131.8 · Citizen...		2,627.82	278,389.88
Deposit	04/07/2016	CC/PY	All Customers	Deposit	131.2 · Comm ...		1,695.58	276,694.30
Deposit	04/07/2016		All Customers	Deposit	131.2 · Comm ...		6,403.62	270,290.68
Deposit	04/07/2016	ACH T...	All Customers	Deposit	131.2 · Comm ...		6,800.00	263,490.68
Check	04/07/2016	NSF	All Customers		131.2 · Comm ...	82.30		263,572.98
Deposit	04/07/2016	CC/PY	All Customers	Deposit	131.2 · Comm ...		2,778.73	260,794.25
Deposit	04/07/2016		All Customers	Deposit	131.2 · Comm ...		12,919.96	247,874.29
Deposit	04/08/2016		All Customers	Deposit	131.2 · Comm ...		16,791.61	231,082.68
Deposit	04/11/2016	CC/PY	All Customers	Deposit	131.2 · Comm ...		1,152.42	229,930.26
Deposit	04/11/2016		All Customers	Deposit	131.8 · Citizen...		971.21	228,959.05
Deposit	04/11/2016		All Customers	Deposit	131.8 · Citizen...		4,629.08	224,329.97
Deposit	04/11/2016		All Customers	Deposit	131.2 · Comm ...		501.07	223,828.90
Deposit	04/13/2016		All Customers	Deposit	131.2 · Comm ...		33,375.56	190,453.34
Check	04/13/2016	7344	All Customers	REF OF CUS...	131.2 · Comm ...	300.29		190,753.63
Deposit	04/13/2016	CC/PY	All Customers	Deposit	131.2 · Comm ...		1,361.39	189,392.24
Deposit	04/13/2016		All Customers	Deposit	131.8 · Citizen...		611.99	188,780.25
Deposit	04/13/2016		All Customers	Deposit	131.8 · Citizen...		2,033.92	186,746.33
Deposit	04/13/2016	CC/PY	All Customers	Deposit	131.2 · Comm ...		1,370.19	185,376.14
Deposit	04/13/2016	CC/PY	All Customers	Deposit	131.2 · Comm ...		376.27	184,999.87
Deposit	04/13/2016	CC/PY	All Customers	Deposit	131.2 · Comm ...		82.32	184,917.55
Deposit	04/13/2016		All Customers	mccc	131.2 · Comm ...		1,944.78	182,972.77
Deposit	04/13/2016		All Customers	Deposit	131.8 · Citizen...		5,342.80	177,629.97
Deposit	04/13/2016	CC/PY	All Customers	Deposit	131.2 · Comm ...		1,056.86	176,573.11
Deposit	04/13/2016		All Customers	Deposit	131.2 · Comm ...		1,508.18	175,064.93
Deposit	04/14/2016		All Customers	Deposit	131.2 · Comm ...		9,642.03	165,422.90
Deposit	04/18/2016	CC/PY	All Customers	Deposit	131.2 · Comm ...		1,420.23	164,002.67
Deposit	04/19/2016	ACH T...	All Customers	Deposit	131.2 · Comm ...		9,200.00	154,802.67
Deposit	04/19/2016		All Customers	Deposit	131.2 · Comm ...		7,878.60	146,924.07
Deposit	04/19/2016	CC/PY	All Customers	Deposit	131.2 · Comm ...		2,212.13	144,711.94
Deposit	04/19/2016		All Customers	Deposit	131.2 · Comm ...		8,128.42	136,583.52
Deposit	04/19/2016	CC/PY	All Customers	Deposit	131.2 · Comm ...		4,660.92	131,922.60
Deposit	04/19/2016	CC/PY	All Customers	Deposit	131.2 · Comm ...		50.40	131,872.20
Deposit	04/19/2016	CC/PY	All Customers	Deposit	131.2 · Comm ...		56.00	131,816.20
Deposit	04/19/2016		All Customers	Deposit	131.8 · Citizen...		665.46	131,150.74
Deposit	04/19/2016		All Customers	Deposit	131.8 · Citizen...		4,494.16	126,656.58

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Accrual Basis

**Kentucky Frontier Gas, LLC**  
**General Ledger**  
As of December 31, 2016

Type	Date	Num	Name	Memo	Split	Debit	Credit	Balance
Deposit	04/19/2016		All Customers	Deposit	131.8 · Citizen...		3,440.34	123,216.24
Deposit	04/19/2016		All Customers	Deposit	131.2 · Comm ...		5,619.29	117,596.95
Check	04/19/2016	7362	All Customers	REF OF CUS...	131.2 · Comm ...	108.03		117,704.98
Deposit	04/20/2016		All Customers	Deposit	131.2 · Comm ...		498.19	117,206.79
Deposit	04/20/2016	DEP ...	All Customers	Deposit	131.2 · Comm ...		16.41	117,190.38
Deposit	04/20/2016	CC/PY	All Customers	Deposit	131.2 · Comm ...		3,579.55	113,610.83
Deposit	04/20/2016		All Customers	Deposit	131.8 · Citizen...		2,920.37	110,690.46
General Journal	04/20/2016	6	All Customers	Rhonda mista...	131.0 · Petty C...	51.91		110,742.37
Check	04/20/2016	7370	All Customers	TO REPLENI...	131.2 · Comm ...	51.91		110,794.28
Deposit	04/21/2016	CC/PY	All Customers	Deposit	131.2 · Comm ...		3,191.46	107,602.82
Deposit	04/21/2016		All Customers	Deposit	131.2 · Comm ...		8,618.85	98,983.97
Deposit	04/21/2016		All Customers	Deposit	131.8 · Citizen...		6,178.66	92,805.31
Check	04/21/2016	NSF	All Customers		131.8 · Citizen...	76.39		92,881.70
Deposit	04/22/2016		All Customers	Deposit	131.2 · Comm ...		12,042.93	80,838.77
Deposit	04/22/2016	CC/PY	All Customers	Deposit	131.2 · Comm ...		4,029.17	76,809.60
Deposit	04/25/2016		All Customers	Deposit	131.2 · Comm ...		5,630.02	71,179.58
Deposit	04/25/2016	CC/PY	All Customers	Deposit	131.2 · Comm ...		611.79	70,567.79
Deposit	04/26/2016		All Customers	Deposit	131.8 · Citizen...		5,850.02	64,717.77
Deposit	04/26/2016		All Customers	Deposit	131.2 · Comm ...		1,206.25	63,511.52
Deposit	04/26/2016	ACH T...	All Customers	Deposit	131.2 · Comm ...		22,700.00	40,811.52
Deposit	04/26/2016		All Customers	Deposit	131.8 · Citizen...		508.70	40,302.82
Deposit	04/26/2016		All Customers	Deposit	131.8 · Citizen...		3,829.97	36,472.85
Deposit	04/26/2016		All Customers	Deposit	131.8 · Citizen...		66.60	36,406.25
Deposit	04/26/2016		All Customers	Deposit	131.8 · Citizen...		4,101.08	32,305.17
Deposit	04/27/2016		All Customers	Deposit	131.2 · Comm ...		13,740.17	18,565.00
Deposit	04/27/2016	CC/PY	All Customers	Deposit	131.2 · Comm ...		62.27	18,502.73
Deposit	04/27/2016	CC/PY	All Customers	Deposit	131.2 · Comm ...		1,047.24	17,455.49
Deposit	04/27/2016	CC/PY	All Customers	Deposit	131.2 · Comm ...		60.00	17,395.49
Deposit	04/27/2016	CC/PY	All Customers	Deposit	131.2 · Comm ...		1,664.75	15,730.74
Deposit	04/27/2016		All Customers	Deposit	131.8 · Citizen...		828.67	14,902.07
Deposit	04/28/2016		All Customers	Deposit	131.8 · Citizen...		5,815.19	9,086.88
Deposit	04/29/2016		All Customers	Deposit	131.8 · Citizen...		3,835.70	5,251.18
Deposit	04/29/2016		All Customers	Deposit	131.2 · Comm ...		6,838.15	-1,586.97
Deposit	04/30/2016		All Customers	Deposit	131.2 · Comm ...		2,612.61	-4,199.58
Deposit	04/30/2016	CC/PY	All Customers	Deposit	131.2 · Comm ...		1,011.39	-5,210.97
Deposit	04/30/2016	CC/PY	All Customers	Deposit	131.2 · Comm ...		681.48	-5,892.45
Deposit	04/30/2016		All Customers	Deposit	131.2 · Comm ...		3,468.89	-9,361.34
General Journal	04/30/2016	1	All Customers	TO REC SAL...	-SPLIT-	223,721.68		214,360.34
General Journal	04/30/2016	3	All Customers	ADJ PER BR...	480 · Residenti...		822.68	213,537.66
Deposit	05/02/2016	CC/PY	All Customers	Deposit	131.2 · Comm ...		871.62	212,666.04
Deposit	05/02/2016		All Customers	Deposit	131.8 · Citizen...		4,638.45	208,027.59
Deposit	05/02/2016		All Customers	Deposit	131.2 · Comm ...		8,451.41	199,576.18
Deposit	05/03/2016	CC/PY	All Customers	Deposit	131.2 · Comm ...		227.08	199,349.10
Deposit	05/03/2016	CC/PY	All Customers	Deposit	131.2 · Comm ...		1,429.92	197,919.18
Deposit	05/03/2016		All Customers	Deposit	131.2 · Comm ...		3,182.05	194,737.13
Deposit	05/03/2016		All Customers	Deposit	131.8 · Citizen...		1,567.04	193,170.09
Deposit	05/04/2016		All Customers	Deposit	131.2 · Comm ...		1,200.85	191,969.24
Deposit	05/04/2016	CC/PY	All Customers	Deposit	131.2 · Comm ...		924.81	191,044.43
Check	05/04/2016	7456	All Customers	LESS UNPAI...	131.2 · Comm ...		114.93	190,929.50

**Kentucky Frontier Gas, LLC**  
**General Ledger**  
**As of December 31, 2016**

Type	Date	Num	Name	Memo	Split	Debit	Credit	Balance
Check	05/04/2016	7458	All Customers	LESS UNPAI...	131.2 · Comm ...		55.12	190,874.38
Check	05/04/2016	NSF	All Customers		131.8 · Citizen...	72.36		190,946.74
Deposit	05/05/2016	CC/PY	All Customers	Deposit	131.2 · Comm ...		1,729.58	189,217.16
Deposit	05/05/2016		All Customers	Deposit	131.2 · Comm ...		3,932.41	185,284.75
Deposit	05/05/2016		All Customers	Deposit	131.8 · Citizen...		1,977.52	183,307.23
Deposit	05/05/2016		All Customers	Deposit	131.8 · Citizen...		1,215.89	182,091.34
Deposit	05/05/2016		All Customers	Deposit	131.8 · Citizen...		6,615.15	175,476.19
Deposit	05/06/2016		All Customers	Deposit	131.8 · Citizen...		3,567.02	171,909.17
Deposit	05/06/2016		All Customers	Deposit	131.2 · Comm ...		6,357.92	165,551.25
Deposit	05/09/2016		All Customers	Deposit	131.2 · Comm ...		12,396.62	153,154.63
Deposit	05/09/2016	CC/PY	All Customers	Deposit	131.2 · Comm ...		1,342.27	151,812.36
Deposit	05/10/2016	ACH T...	All Customers	Deposit	131.2 · Comm ...		17,900.00	133,912.36
Deposit	05/10/2016	DEP ...	All Customers	Deposit	131.2 · Comm ...		59.96	133,852.40
Deposit	05/10/2016	CC/PY	All Customers	Deposit	131.2 · Comm ...		190.01	133,662.39
Deposit	05/10/2016	CC/PY	All Customers	Deposit	131.2 · Comm ...		859.24	132,803.15
Deposit	05/10/2016	CC/PY	All Customers	Deposit	131.2 · Comm ...		1,466.16	131,336.99
Deposit	05/10/2016		All Customers	Deposit Blueg...	131.2 · Comm ...		229.73	131,107.26
Deposit	05/10/2016		All Customers	Deposit	131.8 · Citizen...		564.22	130,543.04
Deposit	05/11/2016		All Customers	Deposit	131.2 · Comm ...		1,710.41	128,832.63
Deposit	05/11/2016		All Customers	Deposit	131.2 · Comm ...		3,873.06	124,959.57
Deposit	05/11/2016		All Customers	Deposit	131.2 · Comm ...		21,278.76	103,680.81
Deposit	05/11/2016	CC/PY	All Customers	Deposit	131.2 · Comm ...		1,252.17	102,428.64
Check	05/11/2016	7513	All Customers	REFUND OF ...	131.2 · Comm ...	19.30		102,447.94
Deposit	05/12/2016		All Customers	Deposit	131.2 · Comm ...		8,725.55	93,722.39
Deposit	05/12/2016	CC/PY	All Customers	Deposit	131.2 · Comm ...		2,013.43	91,708.96
Deposit	05/12/2016		All Customers	Deposit	131.8 · Citizen...		1,965.18	89,743.78
Deposit	05/16/2016		All Customers	Deposit	131.2 · Comm ...		4,061.17	85,682.61
Deposit	05/16/2016		All Customers	Deposit	131.8 · Citizen...		720.44	84,962.17
Deposit	05/16/2016		All Customers	Deposit	131.8 · Citizen...		1,353.10	83,609.07
Deposit	05/16/2016		All Customers	Deposit	131.2 · Comm ...		4,211.37	79,397.70
Deposit	05/16/2016	CC/PY	All Customers	Deposit	131.2 · Comm ...		1,266.66	78,131.04
Deposit	05/16/2016	CC/PY	All Customers	Deposit	131.2 · Comm ...		1,066.90	77,064.14
Deposit	05/16/2016		All Customers	Deposit	131.2 · Comm ...		10,478.22	66,585.92
Check	05/17/2016	7532	All Customers	LESS UNPAI...	131.2 · Comm ...		87.70	66,498.22
Deposit	05/18/2016		All Customers	Deposit	131.2 · Comm ...		256.94	66,241.28
Check	05/18/2016	7546	All Customers	REF OF CUS...	131.2 · Comm ...	525.92		66,767.20
Check	05/18/2016	7547	All Customers	REF OF CUS...	131.2 · Comm ...	101.75		66,868.95
Deposit	05/18/2016		All Customers	Deposit	131.2 · Comm ...		2,019.13	64,849.82
Deposit	05/18/2016	CC/PY	All Customers	Deposit	131.2 · Comm ...		2,155.11	62,694.71
Deposit	05/19/2016	CC/PY	All Customers	Deposit	131.2 · Comm ...		218.15	62,476.56
Deposit	05/19/2016	CC/PY	All Customers	Deposit	131.2 · Comm ...		1,895.83	60,580.73
Deposit	05/19/2016	CC/PY	All Customers	Deposit	131.2 · Comm ...		179.00	60,401.73
Check	05/19/2016	7550	All Customers	REF OF CUS...	131.2 · Comm ...	35.61		60,437.34
Deposit	05/20/2016		All Customers	Deposit	131.2 · Comm ...		2,889.77	57,547.57
Deposit	05/20/2016	ACH T...	All Customers	Deposit	131.2 · Comm ...		19,600.00	37,947.57
Deposit	05/23/2016		All Customers	Deposit	131.2 · Comm ...		4,172.79	33,774.78
Deposit	05/23/2016	CC/PY	All Customers	Deposit	131.2 · Comm ...		782.31	32,992.47
Deposit	05/23/2016	CC/PY	All Customers	Deposit	131.2 · Comm ...		1,008.68	31,983.79
Deposit	05/23/2016		All Customers	Deposit	131.8 · Citizen...		2,716.39	29,267.40

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Accrual Basis

## Kentucky Frontier Gas, LLC General Ledger As of December 31, 2016

Type	Date	Num	Name	Memo	Split	Debit	Credit	Balance
Deposit	05/23/2016		All Customers	Deposit	131.8 · Citizen...		3,696.02	25,571.38
Deposit	05/23/2016		All Customers	Deposit	131.8 · Citizen...		741.21	24,830.17
Deposit	05/23/2016		All Customers	Deposit	131.8 · Citizen...		881.29	23,948.88
Deposit	05/23/2016		All Customers	Deposit	131.8 · Citizen...		4,834.78	19,114.10
Deposit	05/24/2016		All Customers	Deposit	131.2 · Comm ...		14,456.67	4,657.43
Check	05/24/2016	7559	All Customers	REF OF CUS...	131.2 · Comm ...	2,363.15		7,020.58
Deposit	05/24/2016	CC/PY	All Customers	Deposit	131.2 · Comm ...		765.41	6,255.17
Deposit	05/24/2016	CC/PY	All Customers	Deposit	131.2 · Comm ...		244.54	6,010.63
Deposit	05/24/2016	CC/PY	All Customers	Deposit	131.2 · Comm ...		557.30	5,453.33
Deposit	05/24/2016		All Customers	Deposit	131.8 · Citizen...		413.87	5,039.46
Deposit	05/24/2016		All Customers	Deposit	131.8 · Citizen...		5,210.39	-170.93
Deposit	05/25/2016	CC/PY	All Customers	Deposit	131.2 · Comm ...		1,102.27	-1,273.20
Deposit	05/25/2016		All Customers	Deposit	131.2 · Comm ...		157.10	-1,430.30
Check	05/25/2016	7569	All Customers	LESS UNPAI...	131.2 · Comm ...		101.73	-1,532.03
Check	05/25/2016	7570	All Customers	LESS UNPAI...	131.2 · Comm ...	0.00		-1,532.03
Check	05/25/2016	7571	All Customers	LESS UNPAI...	131.2 · Comm ...		69.39	-1,601.42
Check	05/25/2016	7572	All Customers	LESS UNPAI...	131.2 · Comm ...		60.55	-1,661.97
Deposit	05/25/2016		All Customers	Deposit	131.8 · Citizen...		2,710.41	-4,372.38
Deposit	05/26/2016		All Customers	Deposit	131.2 · Comm ...		3,988.90	-8,361.28
Deposit	05/26/2016	CC/PY	All Customers	Deposit	131.2 · Comm ...		630.25	-8,991.53
Check	05/26/2016	7578	All Customers	REF OF CRE...	131.2 · Comm ...	244.62		-8,746.91
Check	05/26/2016	7579	All Customers	LESS UNPAI...	131.2 · Comm ...		36.87	-8,783.78
Deposit	05/27/2016		All Customers	Deposit	131.2 · Comm ...		3,450.17	-12,233.95
Deposit	05/27/2016		All Customers	Deposit	131.2 · Comm ...		1,102.53	-13,336.48
Deposit	05/31/2016		All Customers	Deposit	131.2 · Comm ...		3,310.93	-16,647.41
Deposit	05/31/2016	ACH T...	All Customers	Deposit	131.2 · Comm ...		2,500.00	-19,147.41
Deposit	05/31/2016		All Customers	Deposit	131.8 · Citizen...		3,253.29	-22,400.70
Deposit	05/31/2016		All Customers	Deposit	131.8 · Citizen...		2,389.55	-24,790.25
Deposit	05/31/2016	CC/PY	All Customers	Deposit	131.2 · Comm ...		1,578.37	-26,368.62
Deposit	05/31/2016	CC/PY	All Customers	Deposit	131.2 · Comm ...		137.68	-26,506.30
Deposit	05/31/2016	CC/PY	All Customers	Deposit	131.2 · Comm ...		98.27	-26,604.57
Deposit	05/31/2016	CC/PY	All Customers	Deposit	131.2 · Comm ...		410.38	-27,014.95
Deposit	05/31/2016		All Customers	Deposit	131.8 · Citizen...		2,937.10	-29,952.05
Check	05/31/2016	7590	All Customers	LESS UNPAI...	131.2 · Comm ...		34.89	-29,986.94
Check	05/31/2016	7591	All Customers	LESS UNPAI...	131.2 · Comm ...		97.47	-30,084.41
Deposit	05/31/2016		All Customers	Deposit	131.2 · Comm ...		5,059.00	-35,143.41
General Journal	05/31/2016	1	All Customers	TO REC SAL...	-SPLIT-	142,192.31		107,048.90
General Journal	05/31/2016	4	All Customers	To rec Aux C...	405.1 · Manag...	57,409.45		164,458.35
General Journal	05/31/2016	3	All Customers	ADJ PER BR...	487 · Penalties...		7,569.35	156,889.00
Deposit	06/01/2016	CC/PY	All Customers	Deposit	131.2 · Comm ...		983.52	155,905.48
Deposit	06/01/2016		All Customers	Deposit	131.2 · Comm ...		357.21	155,548.27
Deposit	06/02/2016		All Customers	Deposit	131.2 · Comm ...		844.09	154,704.18
Deposit	06/02/2016		All Customers	Deposit	131.8 · Citizen...		1,284.70	153,419.48
Deposit	06/02/2016		All Customers	Deposit	131.8 · Citizen...		1,385.87	152,033.61
Check	06/02/2016	7599	All Customers	REFUND OF ...	131.2 · Comm ...	1,500.00		153,533.61
Check	06/02/2016	7600	All Customers	LESS UNPAI...	131.2 · Comm ...		89.23	153,444.38
Deposit	06/03/2016		All Customers	Deposit	131.2 · Comm ...		1,926.84	151,517.54
Deposit	06/03/2016		All Customers	Deposit	131.2 · Comm ...		71.77	151,445.77
Deposit	06/03/2016		All Customers	Deposit	131.2 · Comm ...		2,092.41	149,353.36

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Accrual Basis

## Kentucky Frontier Gas, LLC General Ledger As of December 31, 2016

Type	Date	Num	Name	Memo	Split	Debit	Credit	Balance
Deposit	06/03/2016		All Customers	Deposit	131.2 · Comm ...		82.67	149,270.69
Deposit	06/03/2016	CC/PY	All Customers	Deposit	131.2 · Comm ...		205.68	149,065.01
Deposit	06/03/2016		All Customers	Deposit	131.2 · Comm ...		1,596.60	147,468.41
Deposit	06/06/2016	ACH T...	All Customers	Deposit	131.2 · Comm ...		8,000.00	139,468.41
Deposit	06/06/2016	CC/PY	All Customers	Deposit	131.2 · Comm ...		563.64	138,904.77
Deposit	06/06/2016	CC/PY	All Customers	Deposit	131.2 · Comm ...		1,756.31	137,148.46
Check	06/06/2016	DEP ...	All Customers			100.00		137,248.46
Check	06/06/2016	7606	All Customers	LESS UNPAI...	131.2 · Comm ...		24.50	137,223.96
Check	06/06/2016	7609	All Customers	LESS UNPAI...	131.2 · Comm ...		21.42	137,202.54
Check	06/06/2016	7612	All Customers	REFUND OF ...	131.2 · Comm ...	535.04		137,737.58
Deposit	06/07/2016		All Customers	Deposit	131.2 · Comm ...		11,133.69	126,603.89
Deposit	06/08/2016		All Customers	Deposit	131.8 · Citizen...		2,154.76	124,449.13
Deposit	06/08/2016		All Customers	Deposit	131.2 · Comm ...		386.91	124,062.22
Deposit	06/08/2016		All Customers	Deposit	131.8 · Citizen...		637.25	123,424.97
Deposit	06/08/2016		All Customers	Deposit	131.8 · Citizen...		2,789.66	120,635.31
Deposit	06/08/2016	CC/PY	All Customers	Deposit	131.2 · Comm ...		877.48	119,757.83
Deposit	06/08/2016	DEP ...	All Customers	Deposit	131.2 · Comm ...		21.86	119,735.97
Check	06/08/2016	7621	SHELBY HALL	REF OF CUS...	131.2 · Comm ...	161.98		119,897.95
Deposit	06/08/2016		All Customers	Deposit	131.8 · Citizen...		1,606.00	118,291.95
Deposit	06/09/2016		All Customers	Deposit	131.2 · Comm ...		8,687.03	109,604.92
Deposit	06/09/2016	CC/PY	All Customers	Deposit	131.2 · Comm ...		570.03	109,034.89
Deposit	06/10/2016	ACH T...	All Customers	Deposit	131.2 · Comm ...		5,500.00	103,534.89
Check	06/10/2016	7630	All Customers	LESS UNPAI...	131.2 · Comm ...		45.50	103,489.39
Deposit	06/10/2016		All Customers	Deposit	131.8 · Citizen...		703.83	102,785.56
Deposit	06/10/2016	CC/PY	All Customers	Deposit	131.2 · Comm ...		517.55	102,268.01
Check	06/10/2016	NSF	All Customers			39.92		102,307.93
Deposit	06/10/2016		All Customers	Deposit	131.8 · Citizen...		1,031.43	101,276.50
Deposit	06/10/2016		All Customers	Deposit	131.2 · Comm ...		5,803.64	95,472.86
Deposit	06/13/2016	CC/PY	All Customers	Deposit	131.2 · Comm ...		283.56	95,189.30
Check	06/13/2016	7632	All Customers	REF OF CUS...	131.2 · Comm ...	281.54		95,470.84
Check	06/13/2016	7635	All Customers	Ref of Cust Cr...	131.2 · Comm ...	573.78		96,044.62
Deposit	06/13/2016		All Customers	Deposit	131.2 · Comm ...		9,731.85	86,312.77
Deposit	06/13/2016		All Customers	Deposit	131.2 · Comm ...		4,326.12	81,986.65
Deposit	06/14/2016		All Customers	Bluegrass Ma...	131.2 · Comm ...		712.68	81,273.97
Deposit	06/14/2016	CC/PY	All Customers	Deposit	131.2 · Comm ...		1,096.99	80,176.98
Deposit	06/14/2016	CC/PY	All Customers	Deposit	131.2 · Comm ...		220.03	79,956.95
Deposit	06/14/2016	CC/PY	All Customers	Deposit	131.2 · Comm ...		116.13	79,840.82
Check	06/14/2016	7637	All Customers	REF OF CUS...	131.2 · Comm ...	241.82		80,082.64
Deposit	06/14/2016		All Customers	Deposit	131.8 · Citizen...		1,973.49	78,109.15
Deposit	06/15/2016	CC/PY	All Customers	Deposit	131.2 · Comm ...		1,137.81	76,971.34
Deposit	06/15/2016		All Customers	Deposit	131.2 · Comm ...		1,084.25	75,887.09
Check	06/15/2016	7652	All Customers	LESS UNPAI...	131.2 · Comm ...		26.12	75,860.97
Check	06/15/2016	7653	All Customers	LESS UNPAI...	131.2 · Comm ...	0.00		75,860.97
Check	06/15/2016	7657	All Customers	REF OF CUS...	131.2 · Comm ...	68.86		75,929.83
Check	06/15/2016	7658	All Customers	LESS UNPAI...	131.2 · Comm ...		12.25	75,917.58
Deposit	06/16/2016		All Customers	Deposit	131.2 · Comm ...		3,392.91	72,524.67
Deposit	06/16/2016	CC/PY	All Customers	Deposit	131.2 · Comm ...		1,098.35	71,426.32
Deposit	06/16/2016		All Customers	Deposit	131.8 · Citizen...		972.89	70,453.43
Deposit	06/16/2016		All Customers	Deposit	131.8 · Citizen...		461.81	69,991.62

## Kentucky Frontier Gas, LLC General Ledger As of December 31, 2016

Type	Date	Num	Name	Memo	Split	Debit	Credit	Balance
Check	06/16/2016	7665	All Customers	REF OF CRE...	131.2 · Comm ...	600.00		70,591.62
Deposit	06/16/2016		All Customers	Deposit	131.8 · Citizen...		440.00	70,151.62
Deposit	06/17/2016	CC/PY	All Customers	Deposit	131.2 · Comm ...		1,670.60	68,481.02
Deposit	06/17/2016		All Customers	Deposit	131.8 · Citizen...		1,136.34	67,344.68
Deposit	06/20/2016		All Customers	Deposit	131.2 · Comm ...		1,545.57	65,799.11
Deposit	06/20/2016		All Customers	Deposit	131.2 · Comm ...		1,307.72	64,491.39
Deposit	06/20/2016	CC/PY	All Customers	Deposit	131.2 · Comm ...		933.92	63,557.47
Deposit	06/20/2016	ACH T...	All Customers	Deposit	131.2 · Comm ...		4,000.00	59,557.47
Deposit	06/22/2016	CC/PY	All Customers	Deposit	131.2 · Comm ...		707.31	58,850.16
Deposit	06/22/2016	CC/PY	All Customers	Deposit	131.2 · Comm ...		151.39	58,698.77
Deposit	06/22/2016	CC/PY	All Customers	Deposit	131.2 · Comm ...		122.65	58,576.12
Deposit	06/22/2016	ACH T...	All Customers	Deposit	131.2 · Comm ...		13,500.00	45,076.12
Deposit	06/22/2016		All Customers	Deposit	131.2 · Comm ...		6,092.87	38,983.25
Deposit	06/22/2016		All Customers	Deposit	131.2 · Comm ...		141.39	38,841.86
Deposit	06/22/2016		All Customers	Deposit	131.8 · Citizen...		417.14	38,424.72
Deposit	06/22/2016		All Customers	Deposit	131.8 · Citizen...		2,818.15	35,606.57
Check	06/22/2016	7675	All Customers	REF OF CUS...	131.2 · Comm ...	6.73		35,613.30
Deposit	06/22/2016	CC/PY	All Customers	Deposit	131.2 · Comm ...		776.25	34,837.05
Deposit	06/23/2016		All Customers	Deposit	131.2 · Comm ...		3,950.84	30,886.21
Deposit	06/23/2016	CC/PY	All Customers	Deposit	131.2 · Comm ...		363.93	30,522.28
Deposit	06/23/2016		All Customers	Deposit	131.8 · Citizen...		2,622.34	27,899.94
Deposit	06/24/2016		All Customers	Deposit	131.2 · Comm ...		2,797.87	25,102.07
Deposit	06/27/2016		All Customers	Deposit	131.2 · Comm ...		6,373.43	18,728.64
Deposit	06/27/2016		All Customers	Deposit	131.8 · Citizen...		3,869.97	14,858.67
Deposit	06/27/2016		All Customers	Deposit	131.2 · Comm ...		3,814.02	11,044.65
Deposit	06/27/2016		All Customers	Deposit	131.8 · Citizen...		1,742.88	9,301.77
Deposit	06/27/2016		All Customers	Deposit	131.8 · Citizen...		2,524.57	6,777.20
Deposit	06/27/2016	CC/PY	All Customers	Deposit	131.2 · Comm ...		239.89	6,537.31
Check	06/27/2016	NSF	All Customers		131.2 · Comm ...	50.00		6,587.31
Deposit	06/28/2016	CC/PY	All Customers	Deposit	131.2 · Comm ...		678.23	5,909.08
Deposit	06/28/2016	CC/PY	All Customers	Deposit	131.2 · Comm ...		1,014.50	4,894.58
Deposit	06/28/2016	CC/PY	All Customers	Deposit	131.2 · Comm ...		127.72	4,766.86
Deposit	06/28/2016		All Customers	Deposit	131.2 · Comm ...		2,236.78	2,530.08
Deposit	06/28/2016		All Customers	Deposit	131.8 · Citizen...		639.19	1,890.89
Deposit	06/29/2016	CC/PY	All Customers	Deposit	131.2 · Comm ...		731.25	1,159.64
Deposit	06/30/2016		All Customers	Deposit	131.2 · Comm ...		1,506.34	-346.70
Deposit	06/30/2016		All Customers	Deposit	131.8 · Citizen...		828.51	-1,175.21
Deposit	06/30/2016	ACH T...	All Customers	Deposit	131.2 · Comm ...		3,000.00	-4,175.21
Deposit	06/30/2016	CC/PY	All Customers	Deposit	131.2 · Comm ...		368.14	-4,543.35
Deposit	06/30/2016		All Customers	Deposit	131.8 · Citizen...		1,777.99	-6,321.34
General Journal	06/30/2016	1	All Customers	TO REC SAL...	-SPLIT-	102,035.43		95,714.09
General Journal	06/30/2016	6	All Customers	TO TAKE OF...	405.1 · Manag...	6,320.39		102,034.48
General Journal	06/30/2016	3	All Customers	ADJ PER BR...	487 · Penalties...		531.00	101,503.48
Deposit	07/01/2016	CC/PY	All Customers	Deposit	131.2 · Comm ...		500.85	101,002.63
Deposit	07/05/2016		All Customers	Deposit	131.2 · Comm ...		1,511.70	99,490.93
Deposit	07/05/2016		All Customers	Deposit	131.2 · Comm ...		496.06	98,994.87
Deposit	07/06/2016		All Customers	Deposit	131.2 · Comm ...		2,344.74	96,650.13
Deposit	07/06/2016		All Customers	Deposit	131.2 · Comm ...		4,136.34	92,513.79
Deposit	07/06/2016		All Customers	Bluegrass Ma...	131.2 · Comm ...		1,134.81	91,378.98

## Kentucky Frontier Gas, LLC General Ledger As of December 31, 2016

Type	Date	Num	Name	Memo	Split	Debit	Credit	Balance
Deposit	07/06/2016	CC/PY	All Customers	Deposit	131.2 · Comm ...		753.86	90,625.12
Deposit	07/06/2016	CC/PY	All Customers	Deposit	131.2 · Comm ...		1,338.03	89,287.09
Deposit	07/06/2016		All Customers	Deposit	131.8 · Citizen...		399.80	88,887.29
Deposit	07/06/2016		All Customers	Deposit	131.8 · Citizen...		2,374.96	86,512.33
Deposit	07/07/2016	CC/PY	All Customers	Deposit	131.2 · Comm ...		1,141.20	85,371.13
Deposit	07/07/2016	CC/PY	All Customers	Deposit	131.2 · Comm ...		126.19	85,244.94
Deposit	07/07/2016	CC/PY	All Customers	Deposit	131.2 · Comm ...		71.73	85,173.21
Deposit	07/07/2016	CC/PY	All Customers	Deposit	131.2 · Comm ...		297.95	84,875.26
Deposit	07/07/2016		All Customers	Deposit	131.8 · Citizen...		2,277.75	82,597.51
Deposit	07/07/2016		All Customers	Deposit	131.8 · Citizen...		1,108.36	81,489.15
Deposit	07/08/2016		All Customers	Deposit	131.2 · Comm ...		6,479.18	75,009.97
Deposit	07/12/2016		All Customers	Deposit	131.2 · Comm ...		25.98	74,983.99
Deposit	07/12/2016		All Customers	Deposit	131.2 · Comm ...		2,766.71	72,217.28
Deposit	07/12/2016	CC/PY	All Customers	Deposit	131.2 · Comm ...		534.12	71,683.16
Deposit	07/12/2016	CC/PY	All Customers	Deposit	131.2 · Comm ...		582.96	71,100.20
Deposit	07/12/2016	CC/PY	All Customers	Deposit	131.2 · Comm ...		723.54	70,376.66
Deposit	07/12/2016	CC/PY	All Customers	Deposit	131.2 · Comm ...		33.17	70,343.49
Deposit	07/12/2016		All Customers	Deposit	131.8 · Citizen...		2,994.74	67,348.75
Deposit	07/12/2016		All Customers	Deposit	131.8 · Citizen...		85.14	67,263.61
Deposit	07/12/2016		All Customers	Deposit	131.8 · Citizen...		666.02	66,597.59
Deposit	07/12/2016		All Customers	Deposit	131.2 · Comm ...		3,152.06	63,445.53
Check	07/12/2016	NSF	All Customers		131.8 · Citizen...	170.36		63,615.89
Deposit	07/13/2016		All Customers	Deposit	131.2 · Comm ...		9,022.56	54,593.33
Deposit	07/13/2016	ACH T...	All Customers	Deposit	131.2 · Comm ...		12,500.00	42,093.33
Deposit	07/14/2016	CC/PY	All Customers	Deposit	131.2 · Comm ...		625.62	41,467.71
Deposit	07/14/2016		All Customers	Deposit	131.2 · Comm ...		2,197.88	39,269.83
Deposit	07/14/2016	CC/PY	All Customers	Deposit	131.2 · Comm ...		787.10	38,482.73
Check	07/14/2016	7730	All Customers	CUST CR RE...	131.2 · Comm ...	324.16		38,806.89
Deposit	07/14/2016		All Customers	Deposit	131.8 · Citizen...		149.44	38,657.45
Deposit	07/14/2016		All Customers	Deposit	131.8 · Citizen...		549.53	38,107.92
Deposit	07/15/2016		All Customers	Deposit	131.8 · Citizen...		1,050.70	37,057.22
Deposit	07/18/2016		All Customers	Deposit	131.2 · Comm ...		1,602.15	35,455.07
Deposit	07/18/2016		All Customers	Deposit	131.2 · Comm ...		3,103.74	32,351.33
Deposit	07/18/2016		All Customers	Deposit	131.8 · Citizen...		834.70	31,516.63
Deposit	07/19/2016		All Customers	Deposit	131.2 · Comm ...		2,941.89	28,574.74
Deposit	07/19/2016	CC/PY	All Customers	Deposit	131.2 · Comm ...		31.38	28,543.36
Deposit	07/19/2016	CC/PY	All Customers	Deposit	131.2 · Comm ...		70.30	28,473.06
Deposit	07/19/2016	CC/PY	All Customers	Deposit	131.2 · Comm ...		1,601.71	26,871.35
Deposit	07/19/2016	CC/PY	All Customers	Deposit	131.2 · Comm ...		1,151.10	25,720.25
Deposit	07/20/2016	CC/PY	All Customers	Deposit	131.2 · Comm ...		511.50	25,208.75
Deposit	07/20/2016		All Customers	Deposit	131.2 · Comm ...		679.25	24,529.50
Deposit	07/20/2016	ACH T...	All Customers	Deposit	131.2 · Comm ...		13,000.00	11,529.50
Check	07/20/2016	7738	All Customers	CREDIT BAL ...	131.2 · Comm ...	306.92		11,836.42
Deposit	07/20/2016		All Customers	Deposit	131.8 · Citizen...		928.81	10,907.61
Deposit	07/20/2016		All Customers	Deposit	131.8 · Citizen...		643.96	10,263.65
Deposit	07/21/2016		All Customers	Deposit	131.2 · Comm ...		969.20	9,294.45
Deposit	07/21/2016	CC/PY	All Customers	Deposit	131.2 · Comm ...		561.80	8,732.65
Deposit	07/21/2016		All Customers	Deposit	131.2 · Comm ...		1,063.54	7,669.11
Deposit	07/22/2016	CC/PY	All Customers	Deposit	131.2 · Comm ...		569.24	7,099.87

## Kentucky Frontier Gas, LLC General Ledger As of December 31, 2016

Type	Date	Num	Name	Memo	Split	Debit	Credit	Balance
Deposit	07/22/2016		All Customers	Deposit	131.2 · Comm ...		3,745.26	3,354.61
Deposit	07/25/2016		All Customers	Deposit	131.2 · Comm ...		2,497.79	856.82
Deposit	07/25/2016	CC/PY	All Customers	Deposit	131.2 · Comm ...		144.24	712.58
Deposit	07/25/2016		All Customers	Deposit	131.2 · Comm ...		5,006.49	-4,293.91
Deposit	07/26/2016	CC/PY	All Customers	Deposit	131.2 · Comm ...		425.42	-4,719.33
Deposit	07/26/2016	CC/PY	All Customers	Deposit	131.2 · Comm ...		78.26	-4,797.59
Deposit	07/26/2016	CC/PY	All Customers	Deposit	131.2 · Comm ...		120.17	-4,917.76
Check	07/26/2016	7780	All Customers	REF OF BUD...	131.2 · Comm ...	222.79		-4,694.97
Check	07/26/2016	7781	All Customers	OVERPAYME...	131.2 · Comm ...	361.09		-4,333.88
Check	07/26/2016	7783	All Customers	LESS UNPAI...	131.2 · Comm ...		69.22	-4,403.10
Deposit	07/26/2016		All Customers	Deposit	131.8 · Citizen...		272.21	-4,675.31
Deposit	07/26/2016		All Customers	Deposit	131.8 · Citizen...		2,739.52	-7,414.83
Check	07/26/2016	7784	All Customers	LESS UNPAI...	131.2 · Comm ...		52.66	-7,467.49
Check	07/26/2016	7785	All Customers	LESS UNPAI...	131.2 · Comm ...		14.38	-7,481.87
Check	07/26/2016	7786	All Customers	LESS UNPAI...	131.2 · Comm ...		85.40	-7,567.27
Deposit	07/26/2016		All Customers	Deposit	131.8 · Citizen...		2,041.71	-9,608.98
Deposit	07/26/2016		All Customers	Deposit	131.8 · Citizen...		1,700.14	-11,309.12
Check	07/26/2016	7787	All Customers	REF OF BUD...	131.2 · Comm ...	300.00		-11,009.12
Deposit	07/26/2016		All Customers	Deposit	131.2 · Comm ...		484.81	-11,493.93
Deposit	07/27/2016	CC/PY	All Customers	Deposit	131.2 · Comm ...		350.19	-11,844.12
Deposit	07/28/2016		All Customers	Deposit	131.8 · Citizen...		1,684.32	-13,528.44
Deposit	07/28/2016		All Customers	Deposit	131.8 · Citizen...		1,062.42	-14,590.86
Deposit	07/28/2016		All Customers	Deposit	131.8 · Citizen...		1,011.10	-15,601.96
Deposit	07/28/2016	CC/PY	All Customers	Deposit	131.2 · Comm ...		426.03	-16,027.99
Deposit	07/29/2016	CC/PY	All Customers	Deposit	131.2 · Comm ...		215.11	-16,243.10
Deposit	07/29/2016		All Customers	Deposit	131.2 · Comm ...		1,717.39	-17,960.49
Deposit	07/29/2016	CC/PY	All Customers	Deposit	131.2 · Comm ...		462.96	-18,423.45
Deposit	07/31/2016		All Customers	Deposit	131.2 · Comm ...		1,389.07	-19,812.52
Deposit	07/31/2016		All Customers	Deposit	131.2 · Comm ...		2,352.42	-22,164.94
Deposit	07/31/2016	CC/PY	All Customers	Deposit	131.2 · Comm ...		66.96	-22,231.90
Deposit	07/31/2016	CC/PY	All Customers	Deposit	131.2 · Comm ...		659.52	-22,891.42
General Journal	07/31/2016	1	All Customers	TO REC SAL...	-SPLIT-	91,771.83		68,880.41
General Journal	07/31/2016	5	All Customers	TO TAKE OF...	405.1 · Manag...	4,281.97		73,162.38
General Journal	07/31/2016	4	All Customers	ADJ PER BR...	487 · Penalties...		518.21	72,644.17
Deposit	08/01/2016	CC/PY	All Customers	Deposit	131.2 · Comm ...		667.81	71,976.36
Deposit	08/01/2016		All Customers	Deposit	131.2 · Comm ...		3,169.52	68,806.84
Deposit	08/02/2016	ACH T...	All Customers	Deposit	131.2 · Comm ...		8,500.00	60,306.84
Deposit	08/02/2016		All Customers	Deposit	131.8 · Citizen...		2,115.71	58,191.13
Deposit	08/03/2016	CC/PY	All Customers	Deposit	131.2 · Comm ...		524.64	57,666.49
Deposit	08/03/2016		All Customers	Deposit	131.8 · Citizen...		477.26	57,189.23
Deposit	08/04/2016		All Customers	Deposit	131.2 · Comm ...		1,852.87	55,336.36
Check	08/04/2016	7794	All Customers	LESS UPALD ...	131.2 · Comm ...		92.96	55,243.40
Check	08/04/2016	7795	All Customers	CREDIT BAL ...	131.2 · Comm ...	102.88		55,346.28
Check	08/04/2016	7796	All Customers	LESS UNPAI...	131.2 · Comm ...		77.75	55,268.53
Check	08/04/2016	7797	All Customers	LESS UNPAI...	131.2 · Comm ...		61.69	55,206.84
Check	08/04/2016	7798	All Customers	REF OF CRE...	131.2 · Comm ...	256.38		55,463.22
Check	08/04/2016	7799	All Customers	CREDIT FRO...	131.2 · Comm ...	423.82		55,887.04
Check	08/04/2016	7800	All Customers	CREDIT FRO...	131.2 · Comm ...	630.87		56,517.91
Check	08/04/2016	7801	All Customers	REF OF CRE...	131.2 · Comm ...	659.00		57,176.91

## Kentucky Frontier Gas, LLC General Ledger As of December 31, 2016

Type	Date	Num	Name	Memo	Split	Debit	Credit	Balance
Deposit	08/04/2016		All Customers	Deposit	131.2 · Comm ...		521.52	56,655.39
Deposit	08/04/2016		All Customers	Deposit	131.8 · Citizen...		524.39	56,131.00
Deposit	08/05/2016	CC/PY	All Customers	Deposit	131.2 · Comm ...		911.49	55,219.51
Deposit	08/05/2016		All Customers	Deposit	131.8 · Citizen...		1,276.16	53,943.35
Deposit	08/08/2016		All Customers	Deposit	131.2 · Comm ...		3,061.68	50,881.67
Deposit	08/08/2016	CC/PY	All Customers	Deposit	131.2 · Comm ...		598.55	50,283.12
Deposit	08/08/2016		All Customers	Deposit	131.2 · Comm ...		8,183.48	42,099.64
Deposit	08/08/2016		All Customers	Deposit	131.2 · Comm ...		884.50	41,215.14
Deposit	08/08/2016		All Customers	Deposit	131.8 · Citizen...		1,958.13	39,257.01
Deposit	08/08/2016		All Customers	Deposit	131.2 · Comm ...		3,942.40	35,314.61
Deposit	08/08/2016		All Customers	Deposit	131.8 · Citizen...		1,307.23	34,007.38
Deposit	08/09/2016	CC/PY	All Customers	Deposit	131.2 · Comm ...		13.11	33,994.27
Deposit	08/09/2016	CC/PY	All Customers	Deposit	131.2 · Comm ...		391.65	33,602.62
Deposit	08/09/2016		All Customers	Deposit	131.2 · Comm ...		594.22	33,008.40
Deposit	08/09/2016	CC/PY	All Customers	Deposit	131.2 · Comm ...		530.28	32,478.12
Deposit	08/09/2016		All Customers	Deposit	131.8 · Citizen...		241.61	32,236.51
Check	08/09/2016	DEP ...	All Customers		131.2 · Comm ...	31.90		32,268.41
Deposit	08/10/2016		All Customers	Deposit	131.2 · Comm ...		2,114.85	30,153.56
Deposit	08/11/2016	CC/PY	All Customers	Deposit	131.2 · Comm ...		186.31	29,967.25
Deposit	08/11/2016		All Customers	Deposit	131.8 · Citizen...		192.11	29,775.14
Deposit	08/11/2016		All Customers	Deposit	131.8 · Citizen...		72.40	29,702.74
Deposit	08/11/2016		All Customers	Deposit	131.2 · Comm ...		2,198.94	27,503.80
Deposit	08/12/2016	ACH T...	All Customers	Deposit	131.2 · Comm ...		5,800.00	21,703.80
Deposit	08/12/2016	CC/PY	All Customers	Deposit	131.2 · Comm ...		221.83	21,481.97
Deposit	08/12/2016		All Customers	Deposit	131.8 · Citizen...		659.02	20,822.95
Deposit	08/15/2016		All Customers	Deposit	131.2 · Comm ...		259.76	20,563.19
Check	08/15/2016	7839	All Customers	LESS UNPAI...	131.2 · Comm ...		15.67	20,547.52
Deposit	08/15/2016		All Customers	Deposit	131.2 · Comm ...		2,028.53	18,518.99
Deposit	08/15/2016		All Customers	Deposit	131.8 · Citizen...		1,535.85	16,983.14
Deposit	08/16/2016		All Customers	Deposit	131.2 · Comm ...		3,557.02	13,426.12
Deposit	08/16/2016	CC/PY	All Customers	Deposit	131.2 · Comm ...		671.37	12,754.75
Deposit	08/16/2016	CC/PY	All Customers	Deposit	131.2 · Comm ...		76.02	12,678.73
Deposit	08/16/2016	CC/PY	All Customers	Deposit	131.2 · Comm ...		152.53	12,526.20
Deposit	08/17/2016	CC/PY	All Customers	Deposit	131.2 · Comm ...		1,501.26	11,024.94
Deposit	08/17/2016	ACH T...	All Customers	Deposit	131.2 · Comm ...		11,000.00	24.94
Deposit	08/17/2016		All Customers	Deposit	131.8 · Citizen...		308.57	-283.63
Deposit	08/18/2016		All Customers	Deposit	131.2 · Comm ...		1,606.51	-1,890.14
Deposit	08/19/2016		All Customers	Deposit	131.8 · Citizen...		275.53	-2,165.67
Deposit	08/19/2016		All Customers	Deposit	131.8 · Citizen...		431.73	-2,597.40
Deposit	08/19/2016		All Customers	Deposit	131.8 · Citizen...		14.11	-2,611.51
Deposit	08/19/2016		All Customers	Deposit	131.2 · Comm ...		558.17	-3,169.68
Deposit	08/19/2016		All Customers	Deposit	131.2 · Comm ...		451.86	-3,621.54
Deposit	08/19/2016	ACH T...	All Customers	Deposit	131.2 · Comm ...		700.00	-4,321.54
Deposit	08/19/2016	CC/PY	All Customers	Deposit	131.2 · Comm ...		254.74	-4,576.28
Deposit	08/19/2016	CC/PY	All Customers	Deposit	131.2 · Comm ...		466.54	-5,042.82
Deposit	08/19/2016	CC/PY	All Customers	Deposit	131.2 · Comm ...		353.16	-5,395.98
Deposit	08/20/2016	CC/PY	All Customers	Deposit	131.2 · Comm ...		117.69	-5,513.67
Deposit	08/21/2016	CC/PY	All Customers	Deposit	131.2 · Comm ...		31.25	-5,544.92
Deposit	08/22/2016		All Customers	Deposit	131.2 · Comm ...		1,021.89	-6,566.81

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Accrual Basis

## Kentucky Frontier Gas, LLC General Ledger As of December 31, 2016

Type	Date	Num	Name	Memo	Split	Debit	Credit	Balance
Deposit	08/22/2016		All Customers	Deposit	131.8 · Citizen...		477.86	-7,044.67
Deposit	08/22/2016	CC/PY	All Customers	Deposit	131.2 · Comm ...		429.84	-7,474.51
Deposit	08/22/2016		All Customers	Deposit	131.8 · Citizen...		4,420.36	-11,894.87
Deposit	08/23/2016		All Customers	Deposit	131.2 · Comm ...		4,652.06	-16,546.93
Deposit	08/23/2016		All Customers	Deposit	131.8 · Citizen...		302.46	-16,849.39
Deposit	08/23/2016	CC/PY	All Customers	Deposit	131.2 · Comm ...		139.31	-16,988.70
Deposit	08/24/2016	CC/PY	All Customers	Deposit	131.2 · Comm ...		520.31	-17,509.01
Deposit	08/29/2016		All Customers	Deposit	131.2 · Comm ...		4,315.67	-21,824.68
Deposit	08/29/2016		All Customers	Deposit	131.2 · Comm ...		169.74	-21,994.42
Deposit	08/29/2016		All Customers	Deposit	131.2 · Comm ...		1,556.14	-23,550.56
Deposit	08/29/2016	CC/PY	All Customers	Deposit	131.2 · Comm ...		259.42	-23,809.98
Deposit	08/29/2016	CC/PY	All Customers	Deposit	131.2 · Comm ...		224.41	-24,034.39
Deposit	08/29/2016		All Customers	Deposit	131.2 · Comm ...		2,291.96	-26,326.35
Deposit	08/29/2016		All Customers	Deposit	131.8 · Citizen...		865.15	-27,191.50
Deposit	08/29/2016		All Customers	Deposit	131.8 · Citizen...		1,897.03	-29,088.53
Deposit	08/29/2016		All Customers	Deposit	131.8 · Citizen...		1,068.14	-30,156.67
Deposit	08/29/2016	ACH T...	All Customers	Deposit	131.2 · Comm ...		2,500.00	-32,656.67
Check	08/30/2016	7852	All Customers	Ref of Cust Cr...	131.2 · Comm ...	906.50		-31,750.17
Deposit	08/30/2016	CC/PY	All Customers	Deposit	131.2 · Comm ...		43.99	-31,794.16
Deposit	08/30/2016	CC/PY	All Customers	Deposit	131.2 · Comm ...		53.14	-31,847.30
Deposit	08/30/2016	CC/PY	All Customers	Deposit	131.2 · Comm ...		608.70	-32,456.00
Deposit	08/30/2016		All Customers	Deposit	131.2 · Comm ...		5,534.27	-37,990.27
Deposit	08/30/2016		All Customers	Deposit	131.8 · Citizen...		2,375.60	-40,365.87
Deposit	08/30/2016		All Customers	Deposit	131.8 · Citizen...		442.58	-40,808.45
Deposit	08/30/2016		All Customers	Deposit	131.8 · Citizen...		412.13	-41,220.58
Deposit	08/31/2016		All Customers	Deposit	131.2 · Comm ...		291.16	-41,511.74
Deposit	08/31/2016	ACH T...	All Customers	Deposit	131.2 · Comm ...		1,200.00	-42,711.74
Deposit	08/31/2016	CC/PY	All Customers	Deposit	131.2 · Comm ...		261.56	-42,973.30
Deposit	08/31/2016		All Customers	Deposit	131.2 · Comm ...		1,139.91	-44,113.21
General Journal	08/31/2016	1	All Customers	TO REC SAL...	-SPLIT-	91,443.04		47,329.83
General Journal	08/31/2016	5	All Customers	TO TAKE OF...	405.1 · Manag...	3,906.90		51,236.73
General Journal	08/31/2016	5	All Customers	ADJ PER BR...	487 · Penalties...		1,828.50	49,408.23
Deposit	09/01/2016	CC/PY	All Customers	Deposit	131.2 · Comm ...		972.69	48,435.54
Deposit	09/02/2016		All Customers	Deposit	131.2 · Comm ...		945.89	47,489.65
Deposit	09/02/2016		All Customers	Deposit	131.2 · Comm ...		679.44	46,810.21
Deposit	09/02/2016	CC/PY	All Customers	Deposit	131.2 · Comm ...		756.68	46,053.53
Deposit	09/02/2016	CC/PY	All Customers	Deposit	131.2 · Comm ...		99.43	45,954.10
Deposit	09/02/2016	CC/PY	All Customers	Deposit	131.2 · Comm ...		76.00	45,878.10
Deposit	09/06/2016	ACH T...	All Customers	Deposit	131.2 · Comm ...		5,800.00	40,078.10
Deposit	09/06/2016		All Customers	Deposit	131.2 · Comm ...		380.85	39,697.25
Deposit	09/06/2016	CC/PY	All Customers	Deposit	131.2 · Comm ...		877.68	38,819.57
Deposit	09/06/2016		All Customers	Deposit	131.8 · Citizen...		855.94	37,963.63
Deposit	09/06/2016		All Customers	Deposit	131.8 · Citizen...		1,032.55	36,931.08
Deposit	09/07/2016		All Customers	Deposit	131.2 · Comm ...		5,716.97	31,214.11
Deposit	09/07/2016	CC/PY	All Customers	Deposit	131.2 · Comm ...		85.58	31,128.53
Deposit	09/07/2016		All Customers	Deposit Blueg...	131.2 · Comm ...		884.53	30,244.00
Deposit	09/07/2016		All Customers	Deposit Blueg...	131.2 · Comm ...		12.99	30,231.01
Deposit	09/08/2016		All Customers	Deposit	131.8 · Citizen...		448.61	29,782.40
Deposit	09/08/2016		All Customers	Deposit	131.8 · Citizen...		1,835.73	27,946.67

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Accrual Basis

**Kentucky Frontier Gas, LLC**  
**General Ledger**  
**As of December 31, 2016**

Type	Date	Num	Name	Memo	Split	Debit	Credit	Balance
Deposit	09/08/2016		All Customers	Deposit	131.2 · Comm ...		566.96	27,379.71
Deposit	09/08/2016	CC/PY	All Customers	Deposit	131.2 · Comm ...		777.16	26,602.55
Deposit	09/08/2016	DEP ...	All Customers	Deposit	131.2 · Comm ...		1.00	26,601.55
Deposit	09/09/2016	CC/PY	All Customers	Deposit	131.2 · Comm ...		390.33	26,211.22
Check	09/09/2016	7859	All Customers	VOID: CUST ...	131.2 · Comm ...	0.00		26,211.22
Check	09/09/2016	7860	All Customers	CUST CREDI...	131.2 · Comm ...	489.77		26,700.99
Deposit	09/09/2016		All Customers	Deposit	131.2 · Comm ...		3,428.48	23,272.51
Deposit	09/09/2016		All Customers	Deposit	131.2 · Comm ...		4,167.75	19,104.76
Deposit	09/12/2016	ACH T...	All Customers	Deposit	131.2 · Comm ...		3,500.00	15,604.76
Deposit	09/13/2016		All Customers	Deposit	131.2 · Comm ...		7,415.57	8,189.19
Deposit	09/13/2016	CC/PY	All Customers	Deposit	131.2 · Comm ...		225.19	7,964.00
Deposit	09/13/2016	CC/PY	All Customers	Deposit	131.2 · Comm ...		500.48	7,463.52
Deposit	09/13/2016	CC/PY	All Customers	Deposit	131.2 · Comm ...		44.99	7,418.53
Deposit	09/13/2016	CC/PY	All Customers	Deposit	131.2 · Comm ...		22.92	7,395.61
Deposit	09/13/2016		All Customers	Deposit	131.8 · Citizen...		1,301.32	6,094.29
Deposit	09/13/2016		All Customers	Deposit	131.8 · Citizen...		767.87	5,326.42
Deposit	09/13/2016		All Customers	Deposit	131.8 · Citizen...		505.68	4,820.74
Deposit	09/13/2016		All Customers	Deposit	131.2 · Comm ...		685.70	4,135.04
Deposit	09/13/2016		All Customers	Deposit	131.8 · Citizen...		2,047.71	2,087.33
Deposit	09/14/2016	CC/PY	All Customers	Deposit	131.2 · Comm ...		396.04	1,691.29
Deposit	09/14/2016		All Customers	Deposit	131.2 · Comm ...		2,972.79	-1,281.50
Deposit	09/14/2016		All Customers	Deposit	131.8 · Citizen...		1,237.02	-2,518.52
Check	09/14/2016	NSF	All Customers		131.8 · Citizen...	100.00		-2,418.52
Deposit	09/14/2016		All Customers	Deposit	131.2 · Comm ...		1,851.45	-4,269.97
Deposit	09/15/2016	CC/PY	All Customers	Deposit	131.2 · Comm ...		854.80	-5,124.77
Deposit	09/16/2016		All Customers	Deposit	131.8 · Citizen...		416.74	-5,541.51
Deposit	09/16/2016		All Customers	Deposit	131.2 · Comm ...		709.84	-6,251.35
Deposit	09/19/2016	CC/PY	All Customers	Deposit	131.2 · Comm ...		1,164.98	-7,416.33
Deposit	09/19/2016	CC/PY	All Customers	Deposit	131.2 · Comm ...		586.41	-8,002.74
Deposit	09/19/2016		All Customers	Deposit	131.2 · Comm ...		1,876.38	-9,879.12
Deposit	09/19/2016		All Customers	Deposit	131.8 · Citizen...		280.28	-10,159.40
Deposit	09/19/2016	ACH T...	All Customers	Deposit	131.2 · Comm ...		11,000.00	-21,159.40
Deposit	09/21/2016		All Customers	Deposit	131.2 · Comm ...		119.58	-21,278.98
Deposit	09/21/2016	CC/PY	All Customers	Deposit	131.2 · Comm ...		540.09	-21,819.07
Deposit	09/21/2016	CC/PY	All Customers	Deposit	131.2 · Comm ...		74.00	-21,893.07
Deposit	09/21/2016	CC/PY	All Customers	Deposit	131.2 · Comm ...		48.20	-21,941.27
Deposit	09/21/2016		All Customers	Deposit	131.2 · Comm ...		423.07	-22,364.34
Deposit	09/21/2016		All Customers	Deposit	131.8 · Citizen...		660.59	-23,024.93
Deposit	09/21/2016		All Customers	Deposit	131.8 · Citizen...		2,113.70	-25,138.63
Deposit	09/21/2016	CC/PY	All Customers	Deposit	131.2 · Comm ...		320.81	-25,459.44
Deposit	09/25/2016	CC/PY	All Customers	Deposit	131.2 · Comm ...		240.33	-25,699.77
Deposit	09/25/2016	ACH T...	All Customers	Deposit	131.2 · Comm ...		2,000.00	-27,699.77
Deposit	09/26/2016		All Customers	Deposit	131.2 · Comm ...		4,327.98	-32,027.75
Deposit	09/26/2016		All Customers	Deposit	131.2 · Comm ...		2,223.44	-34,251.19
Deposit	09/26/2016		All Customers	Deposit	131.2 · Comm ...		1,830.97	-36,082.16
Deposit	09/26/2016	CC/PY	All Customers	Deposit	131.2 · Comm ...		269.16	-36,351.32
Deposit	09/26/2016		All Customers	Deposit	131.8 · Citizen...		3,486.96	-39,838.28
Deposit	09/26/2016		All Customers	Deposit	131.8 · Citizen...		1,572.48	-41,410.76
Deposit	09/26/2016		All Customers	Deposit	131.8 · Citizen...		1,813.95	-43,224.71

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Accrual Basis

## Kentucky Frontier Gas, LLC General Ledger As of December 31, 2016

Type	Date	Num	Name	Memo	Split	Debit	Credit	Balance
Deposit	09/26/2016		All Customers	Deposit	131.2 · Comm ...		5,245.07	-48,469.78
Deposit	09/27/2016	CC/PY	All Customers	Deposit	131.2 · Comm ...		118.43	-48,588.21
Deposit	09/27/2016	CCPY	All Customers	Deposit	131.2 · Comm ...		50.48	-48,638.69
Deposit	09/27/2016	CC/PY	All Customers	Deposit	131.2 · Comm ...		484.85	-49,123.54
Deposit	09/27/2016		All Customers	Deposit	131.8 · Citizen...		1,909.72	-51,033.26
Deposit	09/27/2016		All Customers	Deposit	131.8 · Citizen...		277.74	-51,311.00
Deposit	09/28/2016	ACH T...	All Customers	Deposit	131.2 · Comm ...		1,400.00	-52,711.00
Deposit	09/28/2016	CC/PY	All Customers	Deposit	131.2 · Comm ...		325.55	-53,036.55
Deposit	09/29/2016		All Customers	Deposit	131.2 · Comm ...		249.40	-53,285.95
Deposit	09/29/2016		All Customers	Deposit	131.2 · Comm ...		1,646.97	-54,932.92
Deposit	09/29/2016	CC/PY	All Customers	Deposit	131.2 · Comm ...		416.43	-55,349.35
Deposit	09/29/2016		All Customers	Deposit	131.2 · Comm ...		1,230.15	-56,579.50
Deposit	09/29/2016		All Customers	Deposit	131.8 · Citizen...		811.88	-57,391.38
Deposit	09/29/2016		All Customers	Deposit	131.8 · Citizen...		2,219.42	-59,610.80
Deposit	09/30/2016		All Customers	Deposit	131.2 · Comm ...		2,742.87	-62,353.67
Deposit	09/30/2016	CC/PY	All Customers	Deposit	131.2 · Comm ...		483.39	-62,837.06
General Journal	09/30/2016	1	All Customers	TO REC SAL...	-SPLIT-	106,181.43		43,344.37
General Journal	09/30/2016	4	All Customers	TO ADJ PER ...	487 · Penalties...		17.11	43,327.26
General Journal	09/30/2016	5	All Customers	TO REM ACH...	405.1 · Manag...	3,946.68		47,273.94
Deposit	10/03/2016	CC/PY	All Customers	Deposit	131.2 · Comm ...		719.56	46,554.38
Check	10/03/2016	7919	All Customers	REF OF CRE...	131.2 · Comm ...	144.14		46,698.52
Deposit	10/04/2016	ACH T...	All Customers	Deposit	131.2 · Comm ...		7,000.00	39,698.52
Deposit	10/04/2016		All Customers	Deposit	131.2 · Comm ...		2,634.62	37,063.90
Deposit	10/04/2016		All Customers	Deposit	131.8 · Citizen...		1,637.49	35,426.41
Deposit	10/04/2016		All Customers	Deposit	131.8 · Citizen...		2,963.09	32,463.32
Deposit	10/04/2016	CC/PY	All Customers	Deposit	131.2 · Comm ...		212.70	32,250.62
Deposit	10/04/2016	CC/PY	All Customers	Deposit	131.2 · Comm ...		344.33	31,906.29
Deposit	10/04/2016		All Customers	Deposit	131.2 · Comm ...		1,270.81	30,635.48
Check	10/04/2016	NSF	All Customers	CHARGEBACK	131.2 · Comm ...	74.00		30,709.48
Deposit	10/05/2016		All Customers	Deposit	131.2 · Comm ...		681.91	30,027.57
Deposit	10/05/2016		All Customers	Deposit	131.2 · Comm ...		818.75	29,208.82
Deposit	10/06/2016		All Customers	Deposit	131.8 · Citizen...		2,032.01	27,176.81
Deposit	10/06/2016		All Customers	Deposit	131.8 · Citizen...		1,027.41	26,149.40
Deposit	10/06/2016		All Customers	Deposit	131.2 · Comm ...		2,913.17	23,236.23
Deposit	10/06/2016	CC/PY	All Customers	Deposit	131.2 · Comm ...		609.90	22,626.33
Deposit	10/07/2016		All Customers	Deposit	131.8 · Citizen...		278.12	22,348.21
Deposit	10/07/2016	CC/PY	All Customers	Deposit	131.2 · Comm ...		574.38	21,773.83
Deposit	10/07/2016	ACH T...	All Customers	Deposit	131.2 · Comm ...		2,000.00	19,773.83
Deposit	10/07/2016		All Customers	Deposit	131.2 · Comm ...		4,674.74	15,099.09
Deposit	10/10/2016		All Customers	Deposit	131.2 · Comm ...		4,708.82	10,390.27
Deposit	10/10/2016	DEP ...	All Customers	Deposit	131.2 · Comm ...		12.62	10,377.65
Deposit	10/10/2016		All Customers	Deposit	131.8 · Citizen...		1,260.32	9,117.33
Deposit	10/11/2016		All Customers	Deposit	131.2 · Comm ...		507.49	8,609.84
Deposit	10/11/2016	CC/PY	All Customers	Deposit	131.2 · Comm ...		386.94	8,222.90
Deposit	10/11/2016	CC/PY	All Customers	Deposit	131.2 · Comm ...		506.92	7,715.98
Deposit	10/11/2016	CC/PY	All Customers	Deposit	131.2 · Comm ...		28.59	7,687.39
Deposit	10/11/2016	CC/PY	All Customers	Deposit	131.2 · Comm ...		19.17	7,668.22
Deposit	10/11/2016		All Customers	Deposit	131.2 · Comm ...		3,282.74	4,385.48
Deposit	10/11/2016		All Customers	Deposit	131.8 · Citizen...		1,773.66	2,611.82

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## Kentucky Frontier Gas, LLC General Ledger As of December 31, 2016

Type	Date	Num	Name	Memo	Split	Debit	Credit	Balance
Deposit	10/11/2016		All Customers	Deposit	131.8 · Citizen...		1,901.51	710.31
Deposit	10/11/2016		All Customers	Deposit	131.2 · Comm ...		5,007.53	-4,297.22
Deposit	10/13/2016		All Customers	Deposit	131.2 · Comm ...		1,014.89	-5,312.11
Deposit	10/13/2016	CC/PY	All Customers	Deposit	131.2 · Comm ...		1,179.37	-6,491.48
Deposit	10/13/2016	CC/PY	All Customers	Deposit	131.2 · Comm ...		438.23	-6,929.71
Deposit	10/13/2016		All Customers	Deposit	131.8 · Citizen...		1,143.05	-8,072.76
Deposit	10/14/2016		All Customers	Deposit	131.2 · Comm ...		5,516.19	-13,588.95
Deposit	10/14/2016		All Customers	Deposit	131.8 · Citizen...		514.45	-14,103.40
Deposit	10/14/2016	CC/PY	All Customers	Deposit	131.2 · Comm ...		730.57	-14,833.97
Deposit	10/17/2016	CC/PY	All Customers	Deposit	131.2 · Comm ...		518.15	-15,352.12
Deposit	10/17/2016		All Customers	Deposit	131.2 · Comm ...		3,560.65	-18,912.77
Deposit	10/17/2016		All Customers	Deposit	131.8 · Citizen...		631.23	-19,544.00
Check	10/17/2016	7967	All Customers	REF OF CRE...	131.2 · Comm ...	582.71		-18,961.29
Deposit	10/18/2016		All Customers	Deposit	131.8 · Citizen...		1,681.77	-20,643.06
Deposit	10/18/2016		All Customers	Deposit	131.2 · Comm ...		2,231.04	-22,874.10
Deposit	10/18/2016	ACH T...	All Customers	Deposit	131.2 · Comm ...		11,900.00	-34,774.10
Deposit	10/18/2016	CC/PY	All Customers	Deposit	131.2 · Comm ...		517.58	-35,291.68
Deposit	10/18/2016	CC/PY	All Customers	Deposit	131.2 · Comm ...		986.57	-36,278.25
Deposit	10/18/2016	CC/PY	All Customers	Deposit	131.2 · Comm ...		21.04	-36,299.29
Deposit	10/19/2016		All Customers	Deposit	131.8 · Citizen...		655.87	-36,955.16
Deposit	10/19/2016	CC/PY	All Customers	Deposit	131.2 · Comm ...		307.05	-37,262.21
Deposit	10/19/2016		All Customers	Deposit	131.2 · Comm ...		407.92	-37,670.13
Deposit	10/20/2016	CC/PY	All Customers	Deposit	131.2 · Comm ...		555.93	-38,226.06
Deposit	10/20/2016		All Customers	Deposit	131.2 · Comm ...		1,092.85	-39,318.91
Deposit	10/20/2016		All Customers	Deposit	131.8 · Citizen...		340.04	-39,658.95
Deposit	10/20/2016		All Customers	Deposit	131.2 · Comm ...		3,685.29	-43,344.24
Deposit	10/21/2016		All Customers	Deposit	131.2 · Comm ...		483.78	-43,828.02
Deposit	10/21/2016	ACH T...	All Customers	Deposit	131.2 · Comm ...		2,800.00	-46,628.02
Deposit	10/21/2016		All Customers	Deposit	131.2 · Comm ...		3,062.07	-49,690.09
Check	10/24/2016	7978	All Customers	LESS UNPAI...	131.2 · Comm ...		12.25	-49,702.34
Check	10/24/2016	7980	All Customers	LESS UNPAI...	131.2 · Comm ...		27.71	-49,730.05
Deposit	10/24/2016		All Customers	Deposit	131.2 · Comm ...		5,074.34	-54,804.39
Deposit	10/25/2016	CC/PY	All Customers	Deposit	131.2 · Comm ...		594.12	-55,398.51
Deposit	10/25/2016	CC/PY	All Customers	Deposit	131.2 · Comm ...		59.83	-55,458.34
Deposit	10/25/2016	CC/PY	All Customers	Deposit	131.2 · Comm ...		62.10	-55,520.44
Deposit	10/25/2016	CC/PY	All Customers	Deposit	131.2 · Comm ...		701.74	-56,222.18
Deposit	10/25/2016		All Customers	Deposit	131.8 · Citizen...		572.44	-56,794.62
Deposit	10/25/2016		All Customers	Deposit	131.8 · Citizen...		4,443.53	-61,238.15
Deposit	10/25/2016		All Customers	Deposit	131.8 · Citizen...		986.72	-62,224.87
Deposit	10/25/2016		All Customers	Deposit	131.8 · Citizen...		436.89	-62,661.76
Deposit	10/25/2016		All Customers	Deposit	131.2 · Comm ...		1,053.70	-63,715.46
Deposit	10/26/2016	CC/PY	All Customers	Deposit	131.2 · Comm ...		767.88	-64,483.34
Deposit	10/26/2016		All Customers	Deposit	131.8 · Citizen...		2,480.35	-66,963.69
Deposit	10/26/2016		All Customers	Deposit	131.2 · Comm ...		3,119.78	-70,083.47
Deposit	10/27/2016	ACH T...	All Customers	Deposit	131.2 · Comm ...		1,900.00	-71,983.47
Deposit	10/27/2016	CC/PY	All Customers	Deposit	131.2 · Comm ...		225.43	-72,208.90
Deposit	10/28/2016		All Customers	Deposit	131.8 · Citizen...		2,070.12	-74,279.02
Deposit	10/28/2016		All Customers	Deposit	131.2 · Comm ...		3,289.36	-77,568.38
Deposit	10/28/2016	CC/PY	All Customers	Deposit	131.2 · Comm ...		561.82	-78,130.20

## Kentucky Frontier Gas, LLC General Ledger As of December 31, 2016

Type	Date	Num	Name	Memo	Split	Debit	Credit	Balance
Deposit	10/28/2016		All Customers	Deposit	131.2 · Comm ...		1,646.15	-79,776.35
Deposit	10/28/2016		All Customers	Deposit	131.8 · Citizen...		2,444.61	-82,220.96
Deposit	10/31/2016	CC/PY	All Customers	Deposit	131.2 · Comm ...		543.94	-82,764.90
Check	10/31/2016	7985	All Customers	CONN FEE	131.2 · Comm ...	50.00		-82,714.90
Deposit	10/31/2016		All Customers	Deposit	131.8 · Citizen...		2,584.81	-85,299.71
General Journal	10/31/2016	1	All Customers	TO REC SAL...	-SPLIT-	153,808.49		68,508.78
General Journal	10/31/2016	3	All Customers	ADJ'S PER B...	487 · Penalties...		274.12	68,234.66
General Journal	10/31/2016	4	All Customers	TO REMOVE ...	405.1 · Manag...	4,409.78		72,644.44
Deposit	11/01/2016	CC/PY	All Customers	Deposit	131.2 · Comm ...		1,334.72	71,309.72
Deposit	11/01/2016	CC/PY	All Customers	Deposit	131.2 · Comm ...		119.31	71,190.41
Deposit	11/01/2016	CC/PY	All Customers	Deposit	131.2 · Comm ...		786.82	70,403.59
Deposit	11/01/2016	ACH T...	All Customers	Deposit	131.2 · Comm ...		7,000.00	63,403.59
Deposit	11/01/2016		All Customers	Deposit	131.2 · Comm ...		3,491.90	59,911.69
Check	11/01/2016	7989	All Customers	REF OF CUS...	131.2 · Comm ...	362.43		60,274.12
Deposit	11/01/2016		All Customers	Deposit	131.8 · Citizen...		1,903.16	58,370.96
Deposit	11/02/2016		All Customers	Deposit	131.8 · Citizen...		1,439.06	56,931.90
Deposit	11/02/2016	CC/PY	All Customers	Deposit	131.2 · Comm ...		932.61	55,999.29
Deposit	11/02/2016		All Customers	Deposit	131.2 · Comm ...		1,322.53	54,676.76
Check	11/03/2016	7994	All Customers	LESS UNPAI...	131.2 · Comm ...		14.71	54,662.05
Deposit	11/03/2016		All Customers	Deposit	131.2 · Comm ...		791.66	53,870.39
Deposit	11/03/2016		All Customers	Deposit	131.8 · Citizen...		1,861.22	52,009.17
Deposit	11/03/2016	CC/PY	All Customers	Deposit	131.2 · Comm ...		584.02	51,425.15
Check	11/03/2016	7996	All Customers	REF OF CRE...	131.2 · Comm ...	63.38		51,488.53
Deposit	11/04/2016		All Customers	Deposit	131.2 · Comm ...		50.00	51,438.53
Deposit	11/04/2016		All Customers	Deposit	131.2 · Comm ...		2,738.50	48,700.03
Check	11/04/2016	8000	All Customers	CUST CREDI...	131.2 · Comm ...	800.00		49,500.03
Deposit	11/04/2016	ACH T...	All Customers	Deposit	131.2 · Comm ...		3,000.00	46,500.03
Deposit	11/04/2016	CC/PY	All Customers	Deposit	131.2 · Comm ...		560.14	45,939.89
Deposit	11/04/2016		All Customers	Deposit	131.8 · Citizen...		2,003.87	43,936.02
Check	11/07/2016	8002	All Customers	REF OF CRE...	131.2 · Comm ...	265.93		44,201.95
Deposit	11/08/2016		All Customers	Deposit	131.8 · Citizen...		4,426.40	39,775.55
Deposit	11/08/2016	CC/PY	All Customers	Deposit	131.2 · Comm ...		1,211.40	38,564.15
Deposit	11/08/2016	CC/PY	All Customers	Deposit	131.2 · Comm ...		998.17	37,565.98
Deposit	11/08/2016	CC/PY	All Customers	Deposit	131.2 · Comm ...		132.13	37,433.85
Deposit	11/08/2016	CC/PY	All Customers	Deposit	131.2 · Comm ...		54.81	37,379.04
Deposit	11/08/2016		All Customers	Deposit	131.2 · Comm ...		831.85	36,547.19
Deposit	11/08/2016		All Customers	Deposit	131.2 · Comm ...		3,339.97	33,207.22
Deposit	11/08/2016		All Customers	Deposit	131.2 · Comm ...		3,542.39	29,664.83
Deposit	11/08/2016		All Customers	Deposit	131.8 · Citizen...		213.73	29,451.10
Deposit	11/09/2016		All Customers	Deposit	131.2 · Comm ...		5,149.81	24,301.29
Deposit	11/09/2016	CC/PY	All Customers	Deposit	131.2 · Comm ...		1,093.97	23,207.32
Deposit	11/09/2016	ACH T...	All Customers	Deposit	131.2 · Comm ...		2,000.00	21,207.32
Deposit	11/09/2016		All Customers	Deposit	131.2 · Comm ...		3,764.66	17,442.66
Deposit	11/10/2016		All Customers	Deposit	131.8 · Citizen...		1,418.49	16,024.17
Deposit	11/10/2016	CC/PY	All Customers	Deposit	131.2 · Comm ...		290.57	15,733.60
Deposit	11/10/2016		All Customers	Deposit	131.8 · Citizen...		2,143.02	13,590.58
Deposit	11/11/2016		All Customers	Deposit	131.2 · Comm ...		3,488.84	10,101.74
Deposit	11/11/2016	DEP ...	All Customers	Deposit	131.2 · Comm ...		0.02	10,101.72
Deposit	11/11/2016	ACH T...	All Customers	Deposit	131.2 · Comm ...		1,300.00	8,801.72

**Kentucky Frontier Gas, LLC**  
**General Ledger**  
**As of December 31, 2016**

Type	Date	Num	Name	Memo	Split	Debit	Credit	Balance
Deposit	11/14/2016	CC/PY	All Customers	Deposit	131.2 · Comm ...		398.91	8,402.81
Deposit	11/14/2016	CC/PY	All Customers	Deposit	131.2 · Comm ...		738.55	7,664.26
Deposit	11/14/2016		All Customers	Deposit	131.2 · Comm ...		931.24	6,733.02
Deposit	11/14/2016		All Customers	Deposit	131.2 · Comm ...		8,109.43	-1,376.41
Deposit	11/15/2016	CC/PY	All Customers	Deposit	131.2 · Comm ...		806.06	-2,182.47
Deposit	11/15/2016		All Customers	Deposit	131.8 · Citizen...		1,691.04	-3,873.51
Deposit	11/16/2016		All Customers	Deposit	131.2 · Comm ...		1,444.80	-5,318.31
Deposit	11/16/2016		All Customers	Deposit	131.2 · Comm ...		165.00	-5,483.31
Deposit	11/16/2016	CC/PY	All Customers	Deposit	131.2 · Comm ...		1,068.02	-6,551.33
Deposit	11/16/2016	CC/PY	All Customers	Deposit	131.2 · Comm ...		75.35	-6,626.68
Deposit	11/16/2016	CC/PY	All Customers	Deposit	131.2 · Comm ...		123.50	-6,750.18
Deposit	11/16/2016		All Customers	Deposit	131.8 · Citizen...		1,124.85	-7,875.03
Deposit	11/16/2016		All Customers	Deposit	131.2 · Comm ...		50.00	-7,925.03
Deposit	11/16/2016		All Customers	Deposit	131.2 · Comm ...		50.00	-7,975.03
Deposit	11/17/2016	CC/PY	All Customers	Deposit	131.2 · Comm ...		1,568.11	-9,543.14
Deposit	11/17/2016	ACH T...	All Customers	Deposit	131.2 · Comm ...		13,000.00	-22,543.14
Deposit	11/17/2016		All Customers	Deposit	131.8 · Citizen...		256.46	-22,799.60
Check	11/17/2016	8039	All Customers	CREDIT REF...	131.2 · Comm ...	58.36		-22,741.24
Check	11/17/2016	8040	All Customers	CUST CREDIT	131.2 · Comm ...	1,239.04		-21,502.20
Deposit	11/17/2016		All Customers	Deposit	131.2 · Comm ...		2,645.08	-24,147.28
Check	11/17/2016	NSF	All Customers		131.2 · Comm ...	110.11		-24,037.17
Deposit	11/21/2016		All Customers	Deposit	131.8 · Citizen...		1,221.58	-25,258.75
Deposit	11/21/2016		All Customers	Deposit	131.8 · Citizen...		1,837.80	-27,096.55
Deposit	11/21/2016		All Customers	Deposit	131.2 · Comm ...		1,092.99	-28,189.54
Deposit	11/21/2016		All Customers	Deposit	131.2 · Comm ...		1,407.41	-29,596.95
Deposit	11/21/2016	CC/PY	All Customers	Deposit	131.2 · Comm ...		1,383.77	-30,980.72
Deposit	11/21/2016		All Customers	Deposit	131.2 · Comm ...		11,169.97	-42,150.69
Deposit	11/21/2016		All Customers	Deposit	131.8 · Citizen...		6,928.99	-49,079.68
Deposit	11/22/2016	CC/PY	All Customers	Deposit	131.2 · Comm ...		405.66	-49,485.34
Deposit	11/22/2016	CC/PY	All Customers	Deposit	131.2 · Comm ...		47.00	-49,532.34
Deposit	11/22/2016	CC/PY	All Customers	Deposit	131.2 · Comm ...		68.96	-49,601.30
Deposit	11/22/2016	CC/PY	All Customers	Deposit	131.2 · Comm ...		1,399.96	-51,001.26
Deposit	11/23/2016		All Customers	Deposit	131.2 · Comm ...		944.07	-51,945.33
Deposit	11/23/2016		All Customers	Deposit	131.8 · Citizen...		1,672.13	-53,617.46
Deposit	11/23/2016	CC/PY	All Customers	Deposit	131.2 · Comm ...		744.10	-54,361.56
Deposit	11/23/2016	ACH T...	All Customers	Deposit	131.2 · Comm ...		4,000.00	-58,361.56
Deposit	11/23/2016		All Customers	Deposit	131.8 · Citizen...		2,545.17	-60,906.73
Check	11/23/2016	NSF	All Customers		131.2 · Comm ...	75.00		-60,831.73
Deposit	11/25/2016	CC/PY	All Customers	Deposit	131.2 · Comm ...		587.23	-61,418.96
Deposit	11/25/2016	CC/PY	All Customers	Deposit	131.2 · Comm ...		1,200.09	-62,619.05
Check	11/28/2016	8064	All Customers	LESS UNPAI...	131.2 · Comm ...		13.16	-62,632.21
Check	11/28/2016	NSF	All Customers		131.2 · Comm ...	249.99		-62,382.22
Deposit	11/28/2016	CC/PY	All Customers	Deposit	131.2 · Comm ...		225.86	-62,608.08
Deposit	11/28/2016	CC/PY	All Customers	Deposit	131.2 · Comm ...		58.95	-62,667.03
Deposit	11/28/2016	CC/PY	All Customers	Deposit	131.2 · Comm ...		46.26	-62,713.29
Deposit	11/28/2016	CC/PY	All Customers	Deposit	131.2 · Comm ...		114.84	-62,828.13
Deposit	11/29/2016		All Customers	Deposit	131.8 · Citizen...		5,989.42	-68,817.55
Deposit	11/29/2016		All Customers	Deposit	131.2 · Comm ...		12,933.56	-81,751.11
Deposit	11/29/2016		All Customers	Deposit	131.2 · Comm ...		13,231.11	-94,982.22

## Kentucky Frontier Gas, LLC General Ledger As of December 31, 2016

Type	Date	Num	Name	Memo	Split	Debit	Credit	Balance
Deposit	11/29/2016	DEP ...	All Customers	Deposit	131.2 · Comm ...		28.13	-95,010.35
Deposit	11/30/2016		All Customers	Deposit	131.2 · Comm ...		2,950.57	-97,960.92
Deposit	11/30/2016	CC/PY	All Customers	Deposit	131.2 · Comm ...		1,315.07	-99,275.99
Deposit	11/30/2016		All Customers	Deposit	131.2 · Comm ...		2,517.77	-101,793.76
Deposit	11/30/2016		All Customers	Deposit	131.8 · Citizen...		1,906.56	-103,700.32
Deposit	11/30/2016		All Customers	Deposit	131.8 · Citizen...		425.18	-104,125.50
General Journal	11/30/2016	1	All Customers	TO REC SAL...	-SPLIT-	353,725.13		249,599.63
General Journal	11/30/2016	4	All Customers	ADJ'S PER B...	487 · Penalties...		4,493.50	245,106.13
General Journal	11/30/2016	5	All Customers	TO REM ACH...	405.1 · Manag...	5,662.35		250,768.48
Deposit	12/01/2016	CC/PY	All Customers	Deposit	131.2 · Comm ...		970.36	249,798.12
Deposit	12/01/2016		All Customers	Deposit	131.2 · Comm ...		3,972.54	245,825.58
Deposit	12/05/2016		All Customers	Deposit	131.2 · Comm ...		2,995.97	242,829.61
Deposit	12/05/2016	ACH T...	All Customers	Deposit	131.2 · Comm ...		10,200.00	232,629.61
Deposit	12/05/2016	CC/PY	All Customers	Deposit	131.2 · Comm ...		1,984.44	230,645.17
Deposit	12/05/2016	CC/PY	All Customers	Deposit	131.2 · Comm ...		806.76	229,838.41
Deposit	12/05/2016		All Customers	Deposit	131.8 · Citizen...		1,743.21	228,095.20
Deposit	12/05/2016		All Customers	Deposit	131.8 · Citizen...		2,348.31	225,746.89
Deposit	12/05/2016		All Customers	Deposit	131.8 · Citizen...		6,734.24	219,012.65
Deposit	12/05/2016	CC/PY	All Customers	Deposit	131.2 · Comm ...		839.85	218,172.80
Deposit	12/06/2016	ACH T...	All Customers	Deposit	131.2 · Comm ...		3,400.00	214,772.80
Deposit	12/06/2016		All Customers	Deposit	131.2 · Comm ...		1,186.70	213,586.10
Check	12/06/2016	NSF	All Customers		131.2 · Comm ...	98.48		213,684.58
Deposit	12/06/2016		All Customers	Deposit	131.2 · Comm ...		4,473.88	209,210.70
Deposit	12/06/2016	CC/PY	All Customers	Deposit	131.2 · Comm ...		3,888.85	205,321.85
Deposit	12/06/2016	CC/PY	All Customers	Deposit	131.2 · Comm ...		303.96	205,017.89
Deposit	12/06/2016		All Customers	Deposit	131.2 · Comm ...		175.52	204,842.37
Deposit	12/07/2016	CC/PY	All Customers	Deposit	131.2 · Comm ...		2,218.74	202,623.63
Deposit	12/07/2016		All Customers	Deposit	131.2 · Comm ...		8,768.46	193,855.17
Deposit	12/07/2016		All Customers	Deposit	131.8 · Citizen...		508.82	193,346.35
Deposit	12/07/2016		All Customers	Deposit	131.2 · Comm ...		12,970.40	180,375.95
Deposit	12/07/2016		All Customers	Deposit	131.8 · Citizen...		779.40	179,596.55
Deposit	12/09/2016		All Customers	Deposit	131.8 · Citizen...		1,613.63	177,982.92
Deposit	12/09/2016		All Customers	Deposit	131.2 · Comm ...		8,363.97	169,618.95
Deposit	12/09/2016	CC/PY	All Customers	Deposit	131.2 · Comm ...		759.13	168,859.82
Deposit	12/12/2016		All Customers	Deposit	131.8 · Citizen...		1,699.23	167,160.59
Deposit	12/12/2016		All Customers	Deposit	131.2 · Comm ...		8,474.50	158,686.09
Deposit	12/12/2016	CC/PY	All Customers	Deposit	131.2 · Comm ...		1,059.75	157,626.34
Deposit	12/12/2016		All Customers	Deposit	131.2 · Comm ...		8,838.41	148,787.93
Deposit	12/12/2016		All Customers	Deposit	131.2 · Comm ...		24.87	148,763.06
Deposit	12/13/2016		All Customers	Deposit	131.2 · Comm ...		11,645.01	137,118.05
Deposit	12/13/2016	CC/PY	All Customers	Deposit	131.2 · Comm ...		152.00	136,966.05
Deposit	12/13/2016	CC/PY	All Customers	Deposit	131.2 · Comm ...		305.46	136,660.59
Deposit	12/13/2016	CC/PY	All Customers	Deposit	131.2 · Comm ...		1,600.57	135,060.02
Deposit	12/13/2016		All Customers	Deposit	131.8 · Citizen...		3,497.42	131,562.60
Check	12/13/2016	NSF	All Customers		131.2 · Comm ...	284.43		131,847.03
Deposit	12/13/2016		All Customers	Deposit	131.2 · Comm ...		1,622.72	130,224.31
Deposit	12/13/2016	ACH T...	All Customers	Deposit	131.2 · Comm ...		8,000.00	122,224.31
Deposit	12/13/2016		All Customers	Deposit	131.8 · Citizen...		615.08	121,609.23
Deposit	12/14/2016	CC/PY	All Customers	Deposit	131.2 · Comm ...		1,751.81	119,857.42

**Kentucky Frontier Gas, LLC**  
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Accrual Basis

Type	Date	Num	Name	Memo	Split	Debit	Credit	Balance
Check	12/14/2016	8152	All Customers	LESS UNPAID...	131.2 · Comm ...		77.29	119,780.13
Check	12/14/2016	8162	All Customers	LESS UNPAID...	131.2 · Comm ...		30.64	119,749.49
Deposit	12/15/2016		All Customers	Deposit	131.2 · Comm ...		5,668.96	114,080.53
Deposit	12/15/2016	CC/PY	All Customers	Deposit	131.2 · Comm ...		903.02	113,177.51
Deposit	12/15/2016		All Customers	Deposit	131.8 · Citizen...		1,101.50	112,076.01
Deposit	12/19/2016		All Customers	Deposit	131.2 · Comm ...		5,554.72	106,521.29
Deposit	12/19/2016		All Customers	Deposit	131.2 · Comm ...		2,637.99	103,883.30
Deposit	12/19/2016	CC/PY	All Customers	Deposit	131.2 · Comm ...		2,061.58	101,821.72
Deposit	12/19/2016		All Customers	Deposit	131.2 · Comm ...		603.66	101,218.06
Deposit	12/19/2016	CC/PY	All Customers	Deposit	131.2 · Comm ...		4,278.05	96,940.01
Deposit	12/19/2016		All Customers	Deposit	131.8 · Citizen...		1,045.08	95,894.93
Deposit	12/19/2016		All Customers	Deposit	131.8 · Citizen...		624.64	95,270.29
Deposit	12/19/2016	ACH T...	All Customers	Deposit	131.2 · Comm ...		14,400.00	80,870.29
Check	12/19/2016	8173	All Customers	REF OF CRE...	131.2 · Comm ...	391.88		81,262.17
Deposit	12/20/2016		All Customers	Deposit	131.2 · Comm ...		12,121.30	69,140.87
Deposit	12/20/2016		All Customers	Deposit	131.8 · Citizen...		9,659.04	59,481.83
Check	12/20/2016	NSF	All Customers		131.8 · Citizen...	215.08		59,696.91
Deposit	12/20/2016	CC/PY	All Customers	Deposit	131.2 · Comm ...		285.06	59,411.85
Deposit	12/20/2016	CC/PY	All Customers	Deposit	131.2 · Comm ...		372.16	59,039.69
Deposit	12/20/2016	CC/PY	All Customers	Deposit	131.2 · Comm ...		1,736.40	57,303.29
Deposit	12/20/2016		All Customers	Deposit	131.8 · Citizen...		1,839.63	55,463.66
Deposit	12/21/2016		All Customers	Deposit	131.2 · Comm ...		702.21	54,761.45
Deposit	12/21/2016	CC/PY	All Customers	Deposit	131.2 · Comm ...		1,476.36	53,285.09
Deposit	12/22/2016		All Customers	Deposit	131.8 · Citizen...		6,984.66	46,300.43
Deposit	12/22/2016		All Customers	Deposit	131.2 · Comm ...		5,179.15	41,121.28
Deposit	12/22/2016	CC/PY	All Customers	Deposit	131.2 · Comm ...		1,433.14	39,688.14
Check	12/22/2016	8186	All Customers	CUST CREDIT	131.2 · Comm ...	82.82		39,770.96
Deposit	12/22/2016	ACH T...	All Customers	Deposit	131.2 · Comm ...		5,400.00	34,370.96
Check	12/22/2016	8190	All Customers	LESS UNPAID...	131.2 · Comm ...		62.25	34,308.71
Deposit	12/23/2016	CC/PY	All Customers	Deposit	131.2 · Comm ...		1,025.51	33,283.20
Check	12/28/2016	8192	All Customers	LESS FINAL ...	131.2 · Comm ...		19.09	33,264.11
Deposit	12/28/2016		All Customers	Deposit	131.2 · Comm ...		17,431.75	15,832.36
Deposit	12/28/2016		All Customers	Deposit	131.2 · Comm ...		10,908.73	4,923.63
Deposit	12/28/2016		All Customers	Deposit	131.8 · Citizen...		6,188.53	-1,264.90
Deposit	12/28/2016		All Customers	Deposit	131.8 · Citizen...		14,922.22	-16,187.12
Deposit	12/28/2016		All Customers	Deposit	131.2 · Comm ...		9,510.25	-25,697.37
Deposit	12/28/2016		All Customers	Deposit	131.2 · Comm ...		50.00	-25,747.37
Deposit	12/28/2016	CC/PY	All Customers	Deposit	131.2 · Comm ...		408.57	-26,155.94
Deposit	12/28/2016	CC/PY	All Customers	Deposit	131.2 · Comm ...		28.25	-26,184.19
Deposit	12/28/2016	CC/PY	All Customers	Deposit	131.2 · Comm ...		410.26	-26,594.45
Deposit	12/28/2016	CC/PY	All Customers	Deposit	131.2 · Comm ...		1,227.95	-27,822.40
Deposit	12/28/2016	CC/PY	All Customers	Deposit	131.2 · Comm ...		384.52	-28,206.92
Deposit	12/28/2016		All Customers	Deposit	131.2 · Comm ...		987.97	-29,194.89
Deposit	12/28/2016		All Customers	Deposit	131.2 · Comm ...		2,796.75	-31,991.64
Deposit	12/29/2016		All Customers	Deposit	131.8 · Citizen...		993.89	-32,985.53
Deposit	12/29/2016	CC/PY	All Customers	Deposit	131.2 · Comm ...		2,450.35	-35,435.88
Deposit	12/29/2016	ACH T...	All Customers	Deposit	131.2 · Comm ...		7,000.00	-42,435.88
Deposit	12/29/2016		All Customers	Deposit	131.2 · Comm ...		10,113.05	-52,548.93
Deposit	12/29/2016		All Customers	Deposit	131.8 · Citizen...		6,266.92	-58,815.85

**Kentucky Frontier Gas, LLC**  
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Type	Date	Num	Name	Memo	Split	Debit	Credit	Balance
Deposit	12/30/2016		All Customers	Deposit	131.2 · Comm ...		11,068.86	-69,884.71
Deposit	12/30/2016		All Customers	Deposit	131.8 · Citizen...		7,434.96	-77,319.67
Check	12/30/2016	NSF	All Customers		131.2 · Comm ...	83.66		-77,236.01
Deposit	12/30/2016	CC/PY	All Customers	Deposit	131.2 · Comm ...		3,588.40	-80,824.41
General Journal	12/31/2016	1	All Customers	TO REC SAL...	-SPLIT-	590,385.56		509,561.15
General Journal	12/31/2016	4	All Customers	ADJ'S PER B...	487 · Penalties...		1,042.56	508,518.59
General Journal	12/31/2016	5	All Customers	REM ACH/CC...	405.1 · Manag...	9,872.67		518,391.26
General Journal	12/31/2016	7	All Customers	AUX DEP'S D...	235 · Custome...		1,150.00	517,241.26
General Journal	12/31/2016	8	All Customers	CUST BREN...	235 · Custome...		115.46	517,125.80
General Journal	12/31/2016	12	All Customers	2016 BAD DE...	904 · Uncollect...		13,487.22	503,638.58
General Journal	12/31/2016	15	All Customers	TO APPLY D...	237.1 · CC- Ac...		4,433.57	499,205.01
General Journal	12/31/2016	16	All Customers	To reverse sal...	241 · Sales Ta...		4,173.42	495,031.59
General Journal	12/31/2016	17	All Customers	TO ADJ TO A...	-SPLIT-	2,013.92		497,045.51
General Journal	12/31/2016	18	All Customers	ADJ TO ACT...	242 · Utility Ta...		647.19	496,398.32
General Journal	12/31/2016	AJE 2/...	D L R Enterprises	To reverse pri...	480 · Residenti...		6,038.27	490,360.05
General Journal	12/31/2016	AJE7/...	AUXIER ROAD GAS	To adjust A/R ...	233.9 · CC- N/...		42,719.51	447,640.54
General Journal	12/31/2016	AJE8/...	AUXIER ROAD GA...	To adjust A/R ...	233.9 · CC- N/...		4,279.55	443,360.99
General Journal	12/31/2016	AJE32...	All Customers	To adjust A/R ...	930.2 · Miscell...	42,000.00		485,360.99
General Journal	12/31/2016	AJE 3/...	All Customers	To adjust A/R ...	-SPLIT-	38,337.02		523,698.01
General Journal	12/31/2016	AJE 4/...	DLR - FWGGS	To adjust A/R ...	930.2 · Miscell...		10,000.00	513,698.01
General Journal	12/31/2016	AJE/32	All Customers	TO REC ADD...	904 · Uncollect...		21,728.80	491,969.21
Total 142 · Customer Accounts Receivable						3,489,780.37	3,303,714.71	491,969.21
<b>143 · Other Accounts Receivable</b>								87,086.83
<b>143.1 · CC- Accounts Rec</b>								0.00
Total 143.1 · CC- Accounts Rec								0.00
<b>148 · Due from DLR</b>								43,000.00
General Journal	12/31/2016	AJE5/...	D L R Enterprises	To adj A/R (c...	930.2 · Miscell...		18,000.00	25,000.00
General Journal	12/31/2016	AJE6/...	D L R Enterprises	To adjust A/R ...	930.2 · Miscell...		25,000.00	0.00
Total 148 · Due from DLR						0.00	43,000.00	0.00
<b>143 · Other Accounts Receivable - Other</b>								44,086.83
General Journal	06/30/2016	7	AUXIER ROAD GAS	JAN-JUN 16 ...	-SPLIT-	6,466.45		50,553.28
General Journal	07/31/2016	6	AUXIER ROAD GA...	TO REC AUX...	-SPLIT-	1,057.50		51,610.78
General Journal	08/31/2016	6	AUXIER ROAD GA...	TO REC AUX...	-SPLIT-	1,055.25		52,666.03
General Journal	09/30/2016	7	AUXIER ROAD GAS	ltron's and LR...	-SPLIT-	1,053.00		53,719.03
General Journal	10/31/2016	5	AUXIER ROAD GAS	ARG ltron's a...	-SPLIT-	1,062.00		54,781.03
General Journal	11/30/2016	6	AUXIER ROAD GA...	ARG SURCH...	-SPLIT-	1,073.30		55,854.33
General Journal	12/31/2016	6	AUXIER ROAD GA...	AUX SURCH...	-SPLIT-	1,093.50		56,947.83
Total 143 · Other Accounts Receivable - Other						12,861.00	0.00	56,947.83
Total 143 · Other Accounts Receivable						12,861.00	43,000.00	56,947.83
<b>145 · Due From Quality Gas</b>								28,232.80
Total 145 · Due From Quality Gas								28,232.80

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Accrual Basis

**Kentucky Frontier Gas, LLC**  
**General Ledger**  
 As of December 31, 2016

Type	Date	Num	Name	Memo	Split	Debit	Credit	Balance
<b>108.09 · CC - Accum Deprec</b>								-89,131.00
General Journal	12/31/2016	AJE29...		To record 201...	Depreciation E...		30,287.00	-119,418.00
Total 108.09 · CC - Accum Deprec						0.00	30,287.00	-119,418.00
<b>108.11 · BTU-Accumulated Depr</b>								-47,281.00
General Journal	12/31/2016	AJE29...		To record 201...	Depreciation E...		15,212.00	-62,493.00
Total 108.11 · BTU-Accumulated Depr						0.00	15,212.00	-62,493.00
<b>115.0 · Consol - Acc Depreciation</b>								-9,296.00
General Journal	12/31/2016	AJE29...		To record 201...	Depreciation E...		9,468.00	-18,764.00
Total 115.0 · Consol - Acc Depreciation						0.00	9,468.00	-18,764.00
<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
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
General Journal	12/31/2016	AJE33...		To adjust A/R ...	930.2 · Miscell...		42,000.00	0.00

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Accrual Basis

**Kentucky Frontier Gas, LLC**  
**General Ledger**  
 As of December 31, 2016

Type	Date	Num	Name	Memo	Split	Debit	Credit	Balance
Total 146 · Reimbursement Receivable						0.00	42,000.00	0.00
<b>147 · N/R - Fontaine Williams</b>								984.54
Total 147 · N/R - Fontaine Williams								984.54
<b>149 · Due from Public Gas</b>								148,480.00
Deposit	02/01/2016		Gas Natural Inc	Deposit	131.7 · CTB S...		50,000.00	98,480.00
Deposit	03/28/2016		Gas Natural Inc	Deposit	131.7 · CTB S...		45,000.00	53,480.00
Deposit	07/22/2016		Gas Natural Inc.	Received fro...	131.7 · CTB S...		53,480.00	0.00
Total 149 · Due from Public Gas						0.00	148,480.00	0.00
<b>173 · Organizational Account</b>								77,312.11
<b>Start Up Costs</b>								77,312.11
<b>SBA Origination Fees</b>								95,056.13
Total SBA Origination Fees								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>								-35,507.00
General Journal	12/31/2016	AJE29...		To record 201...	Depreciation E...		8,877.00	-44,384.00
Total 115 : Accumulated Amort - Start Up						0.00	8,877.00	-44,384.00
<b>Start Up Costs - Other</b>								298.98
Total Start Up Costs - Other								298.98
Total Start Up Costs						0.00	8,877.00	68,435.11
<b>173 · Organizational Account - Other</b>								0.00
Total 173 · Organizational Account - Other								0.00
Total 173 · Organizational Account						0.00	8,877.00	68,435.11
<b>174 · Undeposited Funds</b>								0.00
Total 174 · Undeposited Funds								0.00
<b>101 · Utility Plant</b>								1,531,115.20
<b>101.0 · Utility Plant - consolidated</b>								81,650.93
<b>376 · Meters - Consolidated</b>								52,355.65
Bill	04/20/2016	IN000...	Utility Sales & Servi...	IN00016418	232 · Accounts...	4,931.06		57,286.71
Bill	05/09/2016	IN000...	Utility Sales & Servi...	IN00016527	232 · Accounts...	4,980.88		62,267.59
Bill	05/23/2016	#0001...	Utility Sales & Servi...	#00016621	232 · Accounts...	3,125.68		65,393.27
General Journal	12/31/2016	AJE20...		To reclassify ...	380.04 · Meters		3,825.00	61,568.27
Total 376 · Meters - Consolidated						13,037.62	3,825.00	61,568.27
<b>376.0 · Itrons</b>								0.00
<b>376.001 · CIAC/Itrons -Contrib in Aid Con</b>								0.00

## Kentucky Frontier Gas, LLC General Ledger As of December 31, 2016

Type	Date	Num	Name	Memo	Split	Debit	Credit	Balance
General Journal	12/31/2016	AJE25...		To reclassify ...	376.0 · Itrons		48,390.00	-48,390.00
Total 376.001 · CIAC/Itrons -Contrib in Aid Con						0.00	48,390.00	-48,390.00
<b>376.0 · Itrons - Other</b>								0.00
General Journal	01/31/2016	1	All Customers	TO REC SAL...	142 · Custome...		3,123.00	-3,123.00
Bill	02/01/2016	#403293	Itron	#403293	232 · Accounts...	210.98		-2,912.02
Check	02/08/2016	DB CD	ITRON EVENT	Training	131.2 · Comm ...	1,120.00		-1,792.02
Bill	02/26/2016	57379	United Systems & S...	Inv# 57379 (...)	232 · Accounts...	24,242.76		22,450.74
General Journal	02/29/2016	1	All Customers	TO REC SAL...	142 · Custome...		3,122.00	19,328.74
Bill	03/31/2016	#57754	United Systems & S...	#57754 (10 It...	232 · Accounts...	969.86		20,298.60
General Journal	03/31/2016	1	All Customers	TO REC SAL...	142 · Custome...		3,118.00	17,180.60
General Journal	03/31/2016	3		Adj's per breg...	480 · Residenti...	15.00		17,195.60
General Journal	04/30/2016	1	All Customers	TO REC SAL...	142 · Custome...		3,098.00	14,097.60
Bill	05/13/2016	#58059	United Systems & S...	#58059 (200 ...)	232 · Accounts...	12,638.33		26,735.93
General Journal	05/31/2016	1	All Customers	TO REC SAL...	142 · Custome...		3,045.00	23,690.93
Bill	06/11/2016	416105	Itron	Hardware(Ra...	232 · Accounts...	1,711.60		25,402.53
General Journal	06/30/2016	1	All Customers	TO REC SAL...	142 · Custome...		3,011.00	22,391.53
General Journal	06/30/2016	7	AUXIER ROAD GAS	JAN-JUN 16 ...	143 · Other Ac...		2,874.00	19,517.53
General Journal	06/30/2016	3		ADJ PER BR...	487 · Penalties...	2.00		19,519.53
Bill	07/22/2016	58765	United Systems & S...	58765 (200 IT...	232 · Accounts...	12,598.22		32,117.75
Bill	07/22/2016	44182...	First Bankcard	Itron docking ...	232 · Accounts...	126.00		32,243.75
Bill	07/22/2016	44182...	First Bankcard	Handhelds	232 · Accounts...	394.56		32,638.31
General Journal	07/31/2016	1	All Customers	TO REC SAL...	142 · Custome...		2,965.00	29,673.31
General Journal	07/31/2016	6	AUXIER ROAD GA...	TO REC AUX...	143 · Other Ac...		470.00	29,203.31
Bill	08/05/2016		PAUL RANDALL	SERIAL COM...	232 · Accounts...	27.00		29,230.31
General Journal	08/31/2016	1	All Customers	TO REC SAL...	142 · Custome...		2,948.00	26,282.31
General Journal	08/31/2016	6	AUXIER ROAD GA...	TO REC AUX...	143 · Other Ac...		469.00	25,813.31
General Journal	08/31/2016	5		ADJ PER BR...	487 · Penalties...	1.00		25,814.31
General Journal	09/30/2016	1	All Customers	TO REC SAL...	142 · Custome...		4,386.00	21,428.31
General Journal	09/30/2016	4		TO ADJ PER ...	487 · Penalties...	1.00		21,429.31
General Journal	09/30/2016	7	AUXIER ROAD GAS	Itron's and LR...	143 · Other Ac...		468.00	20,961.31
General Journal	10/31/2016	1	All Customers	TO REC SAL...	142 · Custome...		4,531.00	16,430.31
General Journal	10/31/2016	5	AUXIER ROAD GAS	ARG Itron's a...	143 · Other Ac...		472.00	15,958.31
General Journal	11/30/2016	1	All Customers	TO REC SAL...	142 · Custome...		4,634.00	11,324.31
General Journal	11/30/2016	6	AUXIER ROAD GA...	ARG SURCH...	143 · Other Ac...		477.00	10,847.31
General Journal	12/31/2016	1	All Customers	TO REC SAL...	142 · Custome...		4,693.00	6,154.31
General Journal	12/31/2016	4		ADJ'S PER B...	487 · Penalties...	1.00		6,155.31
General Journal	12/31/2016	6	AUXIER ROAD GA...	AUX SURCH...	143 · Other Ac...		486.00	5,669.31
General Journal	12/31/2016	AJE25...		To reclassify ...	-SPLIT-	48,390.00		54,059.31
Total 376.0 · Itrons - Other						102,449.31	48,390.00	54,059.31
Total 376.0 · Itrons						102,449.31	96,780.00	5,669.31
<b>377 · Meter Sets</b>								26,337.78
Bill	02/23/2016	IN000...	Utility Sales & Servi...	IN00016053	232 · Accounts...	1,062.57		27,400.35
Check	03/23/2016	DB CD	Hodge Products Inc	LOCKS FOR ...	131.2 · Comm ...	401.12		27,801.47
Bill	03/23/2016	IN000...	Utility Sales & Servi...	IN00016214	232 · Accounts...	719.23		28,520.70
Bill	04/01/2016	IN000...	Utility Sales & Servi...	IN00016271	232 · Accounts...	972.00		29,492.70

## Kentucky Frontier Gas, LLC General Ledger As of December 31, 2016

Type	Date	Num	Name	Memo	Split	Debit	Credit	Balance
Check	04/12/2016	DB CD	Hodge Products Inc	Locks	131.2 · Comm ...	533.70		30,026.40
Bill	04/13/2016	IN000...	Utility Sales & Servi...	IN00016336	232 · Accounts...	579.76		30,606.16
Bill	04/18/2016	IN000...	Utility Sales & Servi...	IN00016375	232 · Accounts...	773.76		31,379.92
Bill	05/23/2016	#0001...	Utility Sales & Servi...	#00016621	232 · Accounts...	1,435.00		32,814.92
Bill	06/30/2016	7028543	Miller Supply Inc	Wolfe Bd of Ed	232 · Accounts...	351.98		33,166.90
Bill	07/11/2016	00016...	Utility Sales & Servi...	00016905	232 · Accounts...	1,241.73		34,408.63
Bill	07/14/2016	462184	Holland Supply Com...	462184	232 · Accounts...	432.79		34,841.42
Bill	07/14/2016	7028642	Miller Supply Inc	7028642	232 · Accounts...	94.23		34,935.65
Bill	07/22/2016	IN000...	Utility Sales & Servi...	IN00017001	232 · Accounts...	1,955.00		36,890.65
Bill	07/22/2016	7028709	Miller Supply Inc	7028709	232 · Accounts...	400.99		37,291.64
Total 377 · Meter Sets						10,953.86	0.00	37,291.64
<b>378 · Regulators</b>								2,957.50
General Journal	01/31/2016	1	All Customers	TO REC SAL...	142 · Custome...		65.00	2,892.50
General Journal	12/31/2016	AJE24...		To write off im...	893 · Maint of ...	65.00		2,957.50
Total 378 · Regulators						65.00	65.00	2,957.50
<b>379 · Odorant System</b>								0.00
Check	04/01/2016	DB CD	SUNSOURCE	ODORANT P...	131.2 · Comm ...	277.24		277.24
Check	04/13/2016	DB CD	CORNERSTONE C...	REGULATOR...	131.2 · Comm ...	211.59		488.83
Check	04/21/2016	DB CD	SOLARPANELSTO...	Solar controll...	131.2 · Comm ...	64.25		553.08
Check	04/27/2016	DB CD	Applied Central Equi...	HIGH PRESS...	131.2 · Comm ...	196.00		749.08
Bill	04/30/2016	CUST ...	West Virginia Electri...	CUST NO. 433	232 · Accounts...	570.23		1,319.31
Bill	05/04/2016	#7028...	Miller Supply Inc	#7028277	232 · Accounts...	35.94		1,355.25
Bill	05/04/2016	#7028...	Miller Supply Inc	#7028276	232 · Accounts...	412.13		1,767.38
Bill	05/04/2016	7028275	Miller Supply Inc	7028275	232 · Accounts...	381.07		2,148.45
Check	05/08/2016	DB CD	SUNSOURCE		131.2 · Comm ...	269.74		2,418.19
Bill	05/09/2016	IN002...	JD Westcott & Son I...	IN00245517	232 · Accounts...	6.99		2,425.18
Check	05/14/2016	DB CD	CORNERSTONE C...	REGULATOR...	131.2 · Comm ...	211.11		2,636.29
Bill	05/17/2016	#7028...	Miller Supply Inc	#7028338	232 · Accounts...	24.17		2,660.46
Bill	05/23/2016	#7028...	Miller Supply Inc	#7028357	232 · Accounts...	238.36		2,898.82
Bill	05/23/2016	44182...	First Bankcard	King Tool Co...	232 · Accounts...	1,047.72		3,946.54
Bill	05/31/2016	866000	Layne's ACE HARD...	866000	232 · Accounts...	66.46		4,013.00
Bill	08/04/2016	S1685...	West Virginia Electri...	S1685240.001	232 · Accounts...	48.23		4,061.23
Credit	08/04/2016	S1685...	West Virginia Electri...	S1685240.001	232 · Accounts...		14.15	4,047.08
Check	09/14/2016	DB CD	OMEGA	Odorant	131.2 · Comm ...	122.00		4,169.08
Check	09/14/2016	DB CD	Automation Direct	Odorant	131.2 · Comm ...	188.00		4,357.08
Check	09/14/2016	DB CD	ZBattery	Odorant	131.2 · Comm ...	90.33		4,447.41
Bill	09/23/2016	S1697...	West Virginia Electri...	S1697660.001	232 · Accounts...	314.81		4,762.22
Check	09/25/2016	DB CD	Layne's ACE HARD...	ODORANT	131.2 · Comm ...	67.27		4,829.49
Check	09/25/2016	DB CD	COSTCO WHSE	ODORANT	131.2 · Comm ...	482.08		5,311.57
Check	09/26/2016	DB CD	Lowe's	ODORANT	131.2 · Comm ...	7.92		5,319.49
Check	09/26/2016	DB CD	Auto Zone	ODORANT	131.2 · Comm ...	20.12		5,339.61
Check	09/26/2016	DB CD	Auto Zone	ODORANT	131.2 · Comm ...	9.73		5,349.34
Check	09/26/2016	DB CD	Layne's ACE HARD...	ODORANT	131.2 · Comm ...	16.92		5,366.26
Check	09/26/2016	DB CD	Auto Zone	ODORANT	131.2 · Comm ...	20.53		5,386.79
Check	09/26/2016	DB CD	Auto Zone	ODORANT	131.2 · Comm ...	25.93		5,412.72

**Kentucky Frontier Gas, LLC**  
**General Ledger**  
 As of December 31, 2016

Type	Date	Num	Name	Memo	Split	Debit	Credit	Balance
Check	09/27/2016	DB CD	Layne's ACE HARD...		131.2 · Comm ...	20.36		5,433.08
Check	09/27/2016	DB CD	Layne's ACE HARD...		131.2 · Comm ...	36.91		5,469.99
Check	09/27/2016	DB CD	W. VA. Electric Sup...		131.2 · Comm ...	19.03		5,489.02
Check	09/28/2016	DB CD	Layne's ACE HARD...		131.2 · Comm ...	16.41		5,505.43
Check	09/28/2016	DB CD	Auto Zone		131.2 · Comm ...	3.91		5,509.34
Bill	09/29/2016	S1699...	West Virginia Electri...	S1699041.001	232 · Accounts...	4.52		5,513.86
Credit	09/29/2016	S1699...	West Virginia Electri...	S1699017.001	232 · Accounts...		17.67	5,496.19
Bill	10/04/2016	S1700...	West Virginia Electri...	S1700248.002	232 · Accounts...	128.41		5,624.60
Check	12/28/2016	DB CD	Automation Direct	Odorant	131.2 · Comm ...	296.00		5,920.60
Bill	12/31/2016	2016 ...	Pipeline Solutions Inc	2016 Exp's for...	232 · Accounts...	176.47		6,097.07
General Journal	12/31/2016	AJE9/...		To record pbc...	232 · Accounts...	6,800.00		12,897.07
Total 379 · Odorant System						12,928.89	31.82	12,897.07
<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						139,434.68	100,701.82	120,383.79
<b>101.1 · East Kentucky Utility Plant</b>								639,319.44
<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
Bill	05/09/2016	IN000...	Utility Sales & Servi...	PIPE COUPLI...	232 · Accounts...	1,159.75		2,050.75
Bill	07/22/2016	44182...	First Bankcard	hand held lea...	232 · Accounts...	599.96		2,650.71
General Journal	12/31/2016	AJE28...		To write off s...	932.3 · Tools &...		1,759.71	891.00

**Kentucky Frontier Gas, LLC**  
**General Ledger**  
As of December 31, 2016

Type	Date	Num	Name	Memo	Split	Debit	Credit	Balance
Total 394.1 · Tools, Shop & Garage Equip						1,759.71	1,759.71	891.00
<b>General Plant - Other</b>								0.00
Total General Plant - Other								0.00
Total General Plant						1,759.71	1,759.71	891.00
<b>108.1 · Accumulated Depreciation</b>								0.00
Total 108.1 · Accumulated Depreciation								0.00
<b>114.1 · Gas Plant Acquisition Adj</b>								1,002,195.44
<b>376.01 · Mains</b>								9,515.91
Total 376.01 · Mains								9,515.91
<b>37601 · Meas &amp; Reg Station Eq</b>								5,980.39
Total 37601 · Meas & Reg Station Eq								5,980.39
<b>380.01 · Services</b>								12,220.74
Transfer	05/02/2016			Deposit	131.2 · Comm ...		1,000.00	11,220.74
Transfer	09/30/2016			Deposit	131.2 · Comm ...		1,000.00	10,220.74
General Journal	12/31/2016	AJE23...		To capitalize ...	-SPLIT-	1,180.00		11,400.74
General Journal	12/31/2016	AJE25...		To reclassify ...	376.0 · ltrons	2,000.00		13,400.74
Total 380.01 · Services						3,180.00	2,000.00	13,400.74
<b>380.02 · ECU-CIAC(Contrib in aid Constr)</b>								0.00
General Journal	12/31/2016	AJE25...		To reclassify ...	376.0 · ltrons		2,000.00	-2,000.00
Total 380.02 · ECU-CIAC(Contrib in aid Constr)						0.00	2,000.00	-2,000.00
<b>381.01 · Meters</b>								17,868.69
Total 381.01 · Meters								17,868.69
<b>381.02 · Regulators</b>								0.00
Total 381.02 · Regulators								0.00
<b>382.01 · New Meter Install</b>								589.97
Total 382.01 · New Meter Install								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						3,180.00	4,000.00	1,001,375.44
<b>115.1 · Accumulated Provision for Amort</b>								-363,767.00
General Journal	12/31/2016	AJE29...		To record 201...	Depreciation E...		51,788.00	-415,555.00
Total 115.1 · Accumulated Provision for Amort						0.00	51,788.00	-415,555.00

**Kentucky Frontier Gas, LLC**  
**General Ledger**  
 As of December 31, 2016

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						4,939.71	57,547.71	586,711.44
<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
General Journal	12/31/2016	AJE20...		To reclassify ...	376 · Meters - ...	3,825.00		3,825.00
Total 380.04 · Meters						3,825.00	0.00	3,825.00
<b>380.05 · Regulators</b>								0.00
Total 380.05 · Regulators								0.00
<b>380.12 · Services</b>								0.00
Check	12/15/2016	8166	CHRIS CAVEN	reimb for see...	131.2 · Comm ...	63.39		63.39
General Journal	12/31/2016	11		TO RECLASS...	488.3 · Reimbu...		400.00	-336.61
General Journal	12/31/2016	AJE23...		To capitalize ...	380.01 · Servic...	590.00		253.39
General Journal	12/31/2016	AJE25...		To reclassify ...	376.0 · Itrons	400.00		653.39
Total 380.12 · Services						1,053.39	400.00	653.39
<b>380.120 · Blaine-CIAC(contrib in aid con)</b>								0.00
General Journal	12/31/2016	AJE25...		To reclassify ...	376.0 · Itrons		400.00	-400.00
Total 380.120 · Blaine-CIAC(contrib in aid con)						0.00	400.00	-400.00
<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						4,878.39	800.00	4,078.39
<b>101.2 · Mike Little Gas Plant</b>								347,907.92
<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

**Kentucky Frontier Gas, LLC**  
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Type	Date	Num	Name	Memo	Split	Debit	Credit	Balance
<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>								989.36
<b>389.2 · Land Rights</b>								0.00
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>								989.36
Total 394.2 · Tools, Shop & Garage Equip								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
<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
Bill	06/27/2016	Inv# 1...	Eagle Research Co...	Purchase Meter	232 · Accounts...	4,984.97		4,984.97
Total 369.2 · Meas & Reg Sta Equip								4,984.97
<b>Transmission Plant - Other</b>								0.00
Total Transmission Plant - Other								0.00
Total Transmission Plant								4,984.97
<b>108.2 · Accumulated Depreciation</b>								0.00
Total 108.2 · Accumulated Depreciation								0.00
<b>114.2 · Gas Plant Acquisition Adj</b>								534,385.56
<b>376.22 · Mains</b>								28,484.44
Total 376.22 · Mains								28,484.44
<b>380.22 · Services</b>								6,816.10
Deposit	04/05/2016	CC/PY		NEW SERVI...	131.2 · Comm ...		200.00	6,616.10
Check	05/23/2016	7557	Extreme Excavation ...	New Service i...	131.2 · Comm ...	450.00		7,066.10
Deposit	10/13/2016	CC/PY		NEW SERVI...	131.2 · Comm ...		800.00	6,266.10
Deposit	11/16/2016			partial payme...	131.2 · Comm ...		300.00	5,966.10
Transfer	11/21/2016			Deposit	131.2 · Comm ...		500.00	5,466.10
General Journal	12/31/2016	11		TO RECLASS...	488.3 · Reimbu...		200.00	5,266.10

**Kentucky Frontier Gas, LLC**  
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Type	Date	Num	Name	Memo	Split	Debit	Credit	Balance
General Journal	12/31/2016	AJE23...		To capitalize ...	380.01 · Servic...	2,950.00		8,216.10
General Journal	12/31/2016	AJE25...		To reclassify ...	376.0 · ltrons	2,000.00		10,216.10
Total 380.22 · Services						5,400.00	2,000.00	10,216.10
<b>380.23 · MLG-CIAC(Contri in aid of const</b>								
General Journal	12/31/2016	AJE25...		To reclassify ...	376.0 · ltrons		2,000.00	0.00
Total 380.23 · MLG-CIAC(Contri in aid of const						0.00	2,000.00	-2,000.00
<b>381.22 · Meters</b>								
Bill	08/10/2016	162951	Eagle Research Co...	EQT PURCH ...	232 · Accounts...	1,787.21		15,979.74
Total 381.22 · Meters						1,787.21	0.00	17,766.95
<b>381.23 · Line Replacement</b>								
Total 381.23 · Line Replacement								2,060.52
<b>381.24 · Regulators</b>								
Total 381.24 · Regulators								0.00
<b>114.2 · Gas Plant Acquisition Adj - Other</b>								
Total 114.2 · Gas Plant Acquisition Adj - Other								481,044.76
Total 114.2 · Gas Plant Acquisition Adj						7,187.21	4,000.00	537,572.77
<b>115.2 · Accum Prov for Amort of Gas PI</b>								
General Journal	12/31/2016	AJE29...		To record 201...	Depreciation E...		27,344.00	-187,467.00
Total 115.2 · Accum Prov for Amort of Gas PI						0.00	27,344.00	-214,811.00
<b>101.2 · Mike Little Gas Plant - Other</b>								
Total 101.2 · Mike Little Gas Plant - Other								0.00
Total 101.2 · Mike Little Gas Plant						12,172.18	31,344.00	328,736.10
<b>101.3 · Belfry Utility Plant</b>								
<b>Distribution Plant Assets</b>								
<b>376.3 · Mains</b>								
Total 376.3 · Mains								0.00
<b>380.3 · Services</b>								
Total 380.3 · Services								0.00
<b>381.3 · Meters</b>								
Total 381.3 · Meters								0.00
<b>383.3 · House Regulators</b>								
Total 383.3 · House Regulators								0.00
<b>Distribution Plant Assets - Other</b>								0.00

**Kentucky Frontier Gas, LLC**  
**General Ledger**  
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Type	Date	Num	Name	Memo	Split	Debit	Credit	Balance
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
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>								763,312.70
<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>								79,146.35
Transfer	01/08/2016			Deposit	131.2 · Comm ...		323.30	78,823.05
Transfer	01/12/2016			Deposit	131.2 · Comm ...		829.36	77,993.69
General Journal	01/31/2016	1		reclassify US...	154 · Inventory	5,052.20		83,045.89
General Journal	01/31/2016	1	All Customers	TO REC SAL...	142 · Custome...		3,338.10	79,707.79
Bill	02/16/2016	IN000...	Utility Sales & Servi...	IN00015993	232 · Accounts...	1,484.99		81,192.78
General Journal	02/29/2016	1	All Customers	TO REC SAL...	142 · Custome...		3,335.00	77,857.78
Bill	03/22/2016	IN000...	Utility Sales & Servi...	IN00016182	232 · Accounts...	195.00		78,052.78
Bill	03/22/2016	IN000...	Utility Sales & Servi...	IN00016181	232 · Accounts...	260.00		78,312.78
General Journal	03/31/2016	1	All Customers	TO REC SAL...	142 · Custome...		3,331.80	74,980.98
General Journal	03/31/2016	3		Adj's per breg...	480 · Residenti...		18.75	74,999.73
Bill	04/01/2016	IN000...	Utility Sales & Servi...	IN00016271	232 · Accounts...	210.00		75,209.73
Bill	04/05/2016	Inv# 1...	Unlimited Equipmen...	Inv# 10287	232 · Accounts...	290.53		75,500.26
Bill	04/07/2016	IN000...	Utility Sales & Servi...	IN00016299	232 · Accounts...	16,150.00		91,650.26
Bill	04/13/2016	IN000...	Utility Sales & Servi...	IN00016336	232 · Accounts...	268.38		91,918.64
Bill	04/18/2016	#115395	Action Petroleum Co.	#115395	232 · Accounts...	83.19		92,001.83

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## Kentucky Frontier Gas, LLC General Ledger As of December 31, 2016

Type	Date	Num	Name	Memo	Split	Debit	Credit	Balance
Bill	04/19/2016	28605...	Consolidated Pipe &...	2860521-000-...	232 · Accounts...	262.63		92,264.46
Bill	04/21/2016	IN000...	Utility Sales & Servi...	IN00016389	232 · Accounts...	64.98		92,329.44
General Journal	04/30/2016	1	All Customers	TO REC SAL...	142 · Custome...		3,300.00	89,029.44
Bill	05/02/2016	#115406	Action Petroleum Co.	#115406	232 · Accounts...	164.46		89,193.90
Bill	05/03/2016	Order...	DITCH WITCH MID-...	Order#: 0013...	232 · Accounts...	6,440.50		95,634.40
Credit	05/04/2016		Action Petroleum Co.	credit on acct	232 · Accounts...		80.93	95,553.47
Bill	05/09/2016	IN000...	Utility Sales & Servi...	500' ROLL O...	232 · Accounts...	1,170.00		96,723.47
Bill	05/09/2016	IN000...	Utility Sales & Servi...	IN00016528	232 · Accounts...	650.00		97,373.47
Check	05/11/2016	DB CD	Lowe's		131.2 · Comm ...	367.08		97,740.55
Bill	05/23/2016	#0001...	Utility Sales & Servi...	#00016621	232 · Accounts...	270.00		98,010.55
General Journal	05/31/2016	1	All Customers	TO REC SAL...	142 · Custome...		3,254.80	94,755.75
Bill	06/15/2016	40180...	Action Petroleum Co.	40180060	232 · Accounts...	167.35		94,923.10
General Journal	06/30/2016	1	All Customers	TO REC SAL...	142 · Custome...		3,193.75	91,729.35
General Journal	06/30/2016	7	AUXIER ROAD GAS	JAN-JUN 16 ...	143 · Other Ac...		3,592.45	88,136.90
General Journal	06/30/2016	3		ADJ PER BR...	487 · Penalties...	2.50		88,139.40
Bill	07/01/2016	386259	CAUDILL SEED	386259	232 · Accounts...	122.14		88,261.54
Bill	07/07/2016	1579	Stone Enterprises	1579	232 · Accounts...	245.92		88,507.46
Bill	07/20/2016	#1584	Stone Enterprises	#1584	232 · Accounts...	307.40		88,814.86
Bill	07/21/2016	28610...	Consolidated Pipe &...	2861061-000-...	232 · Accounts...	402.80		89,217.66
Bill	07/22/2016	IN000...	Utility Sales & Servi...	IN00017001	232 · Accounts...	1,645.55		90,863.21
Bill	07/22/2016	7028716	Miller Supply Inc	7028716	232 · Accounts...	32.86		90,896.07
Bill	07/26/2016	115435	Action Petroleum Co.	115435	232 · Accounts...	54.95		90,951.02
Bill	07/28/2016	IN000...	Utility Sales & Servi...	IN00017037	232 · Accounts...	425.67		91,376.69
Bill	07/29/2016	7028749	Miller Supply Inc	7028749	232 · Accounts...	147.66		91,524.35
General Journal	07/31/2016	1	All Customers	TO REC SAL...	142 · Custome...		3,133.80	88,390.55
General Journal	07/31/2016	6	AUXIER ROAD GA...	TO REC AUX...	143 · Other Ac...		587.50	87,803.05
Bill	08/02/2016	387409	CAUDILL SEED	387409	232 · Accounts...	122.14		87,925.19
Bill	08/03/2016	00017...	Utility Sales & Servi...	00017081	232 · Accounts...	2,124.85		90,050.04
Check	08/11/2016	7822	Extreme Excavation ...	GRAVEL FO...	131.2 · Comm ...	600.00		90,650.04
Bill	08/16/2016	8988	James Riley Hall	8988	232 · Accounts...	57.24		90,707.28
Bill	08/19/2016	8989	James Riley Hall	8989	232 · Accounts...	12.72		90,720.00
Bill	08/22/2016	44182...	First Bankcard	SHIPPING ...	232 · Accounts...	2,450.00		93,170.00
Bill	08/22/2016	44182...	First Bankcard	DAMAGE TO ...	232 · Accounts...	259.99		93,429.99
Bill	08/22/2016	00017...	Utility Sales & Servi...	00017230	232 · Accounts...	1,022.05		94,452.04
Bill	08/31/2016	40180...	Action Petroleum Co.	40180060	232 · Accounts...	109.13		94,561.17
General Journal	08/31/2016	1	All Customers	TO REC SAL...	142 · Custome...		3,078.75	91,482.42
General Journal	08/31/2016	6	AUXIER ROAD GA...	TO REC AUX'...	143 · Other Ac...		586.25	90,896.17
General Journal	08/31/2016	5		ADJ PER BR...	487 · Penalties...	408.75		91,304.92
Bill	08/31/2016	00017...	Utility Sales & Servi...	00017310	232 · Accounts...	545.07		91,849.99
Bill	09/09/2016	7028953	Miller Supply Inc	7028953	232 · Accounts...	147.66		91,997.65
Check	09/13/2016	DB CD	CAUDILL SEED		131.2 · Comm ...	61.07		92,058.72
Bill	09/13/2016	28614...	Consolidated Pipe &...	2861445-002-...	232 · Accounts...	80.14		92,138.86
Bill	09/13/2016	28614...	Consolidated Pipe &...	2861445-004-...	232 · Accounts...	95.40		92,234.26
Bill	09/13/2016	28614...	Consolidated Pipe &...	2861445-005-...	232 · Accounts...	237.18		92,471.44
Bill	09/13/2016	28614...	Consolidated Pipe &...	2861445-000-...	232 · Accounts...	200.34		92,671.78
Bill	09/13/2016	28614...	Consolidated Pipe &...	2861445-003-...	232 · Accounts...	70.12		92,741.90
Bill	09/14/2016	1620	Stone Enterprises	1620	232 · Accounts...	377.40		93,119.30
Bill	09/14/2016	28614...	Consolidated Pipe &...	2861445-001-...	232 · Accounts...	120.20		93,239.50
Bill	09/22/2016	#1627	Stone Enterprises	#1627	232 · Accounts...	349.80		93,589.30

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Type	Date	Num	Name	Memo	Split	Debit	Credit	Balance
Bill	09/22/2016	28614...	Consolidated Pipe &...	2861446-000-...	232 · Accounts...	30.05		93,619.35
Bill	09/27/2016	#1015...	AREA WIDE PROT...	#1015304748	232 · Accounts...	1,081.16		94,700.51
Bill	09/27/2016	#1015...	AREA WIDE PROT...	#1015304747	232 · Accounts...	1,182.00		95,882.51
Bill	09/28/2016		J D Westcott & Son ...		232 · Accounts...	226.36		96,108.87
Bill	09/30/2016	9029	James Riley Hall	9029	232 · Accounts...	63.60		96,172.47
General Journal	09/30/2016	1	All Customers	TO REC SAL...	142 · Custome...		4,883.75	91,288.72
General Journal	09/30/2016	4		TO ADJ PER ...	487 · Penalties...	1.25		91,289.97
General Journal	09/30/2016	7	AUXIER ROAD GAS	Itron's and LR...	143 · Other Ac...		585.00	90,704.97
Credit	10/05/2016		AREA WIDE PROT...	credit for over...	232 · Accounts...		2,243.75	88,461.22
Bill	10/05/2016	28615...	Consolidated Pipe &...	2861585-000-...	232 · Accounts...	211.87		88,673.09
Bill	10/07/2016	10856	Unlimited Equipmen...	10856	232 · Accounts...	448.35		89,121.44
Bill	10/13/2016	28616...	Consolidated Pipe &...	2861638-000-...	232 · Accounts...	185.50		89,306.94
Bill	10/19/2016	28616...	Consolidated Pipe &...	2861638-001-...	232 · Accounts...	185.50		89,492.44
Bill	10/26/2016	28616...	Consolidated Pipe &...	2861671-000-...	232 · Accounts...	500.85		89,993.29
Bill	10/31/2016	Cust ...	J D Westcott & Son ...	Cust No. 103	232 · Accounts...	219.12		90,212.41
General Journal	10/31/2016	1	All Customers	TO REC SAL...	142 · Custome...		5,053.80	85,158.61
General Journal	10/31/2016	5	AUXIER ROAD GAS	ARG Itron's a...	143 · Other Ac...		590.00	84,568.61
Bill	11/09/2016	117769	Action Petroleum Co.	117769	232 · Accounts...	90.01		84,658.62
Bill	11/17/2016	28618...	Consolidated Pipe &...	2861808-000-...	232 · Accounts...	1,583.27		86,241.89
General Journal	11/30/2016	1	All Customers	TO REC SAL...	142 · Custome...		5,182.30	81,059.59
General Journal	11/30/2016	6	AUXIER ROAD GA...	ARG SURCH...	143 · Other Ac...		596.30	80,463.29
Check	12/14/2016	DB CD	CAUDILL SEED		131.2 · Comm ...	122.14		80,585.43
General Journal	12/31/2016	1	All Customers	TO REC SAL...	142 · Custome...		5,254.80	75,330.63
General Journal	12/31/2016	4		ADJ'S PER B...	487 · Penalties...	1.25		75,331.88
General Journal	12/31/2016	6	AUXIER ROAD GA...	AUX SURCH...	143 · Other Ac...		607.50	74,724.38
Bill	12/31/2016	INV# ...	PINEDALE - WALD...	LABOR & TR...	232 · Accounts...	7,647.92		82,372.30
Bill	12/31/2016		PINEDALE NATUR...	200 hrs/8 = 2...	232 · Accounts...	12,500.00		94,872.30
General Journal	12/31/2016	10		reclassify rep...	874 · Mains & ...		5,000.00	89,872.30
General Journal	12/31/2016	AJE21...		To capitalize li...	991 · Employe...	45,994.83		135,867.13
General Journal	12/31/2016	AJE25...		To reclassify ...	376.0 · Itrons	53,485.65		189,352.78
Total 376.34 · Mains Belf - Line Replacement						172,169.42	61,962.99	189,352.78
<b>380.33 · Services</b>								12,645.56
Deposit	10/28/2016	CC/PY		New Service -...	131.2 · Comm ...		62.02	12,583.54
General Journal	12/31/2016	AJE23...		To capitalize ...	380.01 · Servic...	590.00		13,173.54
General Journal	12/31/2016	AJE25...		To reclassify ...	376.0 · Itrons	62.02		13,235.56
Total 380.33 · Services						652.02	62.02	13,235.56
<b>380.34 · BUP-CIAC(contri in aid const)</b>								0.00
General Journal	12/31/2016	AJE25...		To reclassify ...	376.0 · Itrons		53,547.67	-53,547.67
Total 380.34 · BUP-CIAC(contri in aid const)						0.00	53,547.67	-53,547.67
<b>381.32 · Regulators</b>								3,075.00
Total 381.32 · Regulators								3,075.00
<b>381.33 · Meters</b>								34,233.60

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**Kentucky Frontier Gas, LLC**  
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Type	Date	Num	Name	Memo	Split	Debit	Credit	Balance
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						172,821.44	115,572.68	820,561.46
<b>115.3 · Accum Prov for Amort of Gas PI</b>								-351,402.00
General Journal	12/31/2016	AJE29...		To record 201...	Depreciation E...		39,125.00	-390,527.00
Total 115.3 · Accum Prov for Amort of Gas PI						0.00	39,125.00	-390,527.00
<b>101.3 · Belfry Utility Plant - Other</b>								0.00
Total 101.3 · Belfry Utility Plant - Other								0.00
Total 101.3 · Belfry Utility Plant						172,821.44	154,697.68	430,034.46
<b>101.4 · Alert Farm Taps Utility Plant</b>								4,263.11
<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

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**Kentucky Frontier Gas, LLC**  
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Type	Date	Num	Name	Memo	Split	Debit	Credit	Balance
<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>								-1,841.00
General Journal	12/31/2016	AJE29...		To record 201...	Depreciation E...		363.00	-2,204.00
Total 115.4 · Accum Prov for Amort of Gas PI						0.00	363.00	-2,204.00
<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	363.00	3,900.11
<b>101.8 · Peoples Gas Utility Plant</b>								46,063.10
<b>Distribution Plant</b>								0.00
<b>376.8 · Mains</b>								0.00
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
<b>392.8 · Vehicles</b>								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
<b>376.88 · Mains</b>								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

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**Kentucky Frontier Gas, LLC**  
**General Ledger**  
**As of December 31, 2016**

Type	Date	Num	Name	Memo	Split	Debit	Credit	Balance
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>								-15,907.00
General Journal	12/31/2016	AJE29...		To record 201...	Depreciation E...		2,637.00	-18,544.00
Total 115.8 · Accum Amortization - Acquisitio								-18,544.00
<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
Total 101.8 · Peoples Gas Utility Plant - Other								0.00
Total 101.8 · Peoples Gas Utility Plant								43,426.10
<b>101 · Utility Plant - Other</b>								0.00
Total 101 · Utility Plant - Other								0.00
Total 101 · Utility Plant								1,517,270.39
<b>101.11 · BTU Purchase</b>								319,121.07
<b>380.10 · Mains</b>								700.00
General Journal	12/31/2016	AJE22...		To reclassify ...	37603 · ELKC...	14,405.65		15,105.65
Total 380.10 · Mains								15,105.65
<b>380.11 · Services</b>								12,207.13
Deposit	12/28/2016			800 new servi...	131.2 · Comm ...		964.00	11,243.13
General Journal	12/31/2016	AJE23...		To capitalize ...	380.01 · Servic...	1,180.00		12,423.13
General Journal	12/31/2016	AJE25...		To reclassify ...	376.0 · ltrons	964.00		13,387.13
Total 380.11 · Services								13,387.13
<b>380.121 · BTU-CIAC(contrib in aid constr)</b>								0.00
General Journal	12/31/2016	AJE25...		To reclassify ...	376.0 · ltrons		964.00	-964.00
Total 380.121 · BTU-CIAC(contrib in aid constr)								-964.00
<b>380.13 · Regulators</b>								815.90
Total 380.13 · Regulators								815.90
<b>380.14 · Main Replacement - BTU</b>								41,888.01
Total 380.14 · Main Replacement - BTU								41,888.01

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Type	Date	Num	Name	Memo	Split	Debit	Credit	Balance
<b>380.16 · Drip Tank</b>								1,010.03
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						16,549.65	1,928.00	333,742.72
<b>101.13 · Public Gas Utility Plant</b>								1,735,960.00
<b>114.13 · PGUP- Util Plant-Other</b>								49,392.00
Total 114.13 · PGUP- Util Plant-Other								49,392.00
<b>115.13 · PGUP-Accum Depreciation</b>								0.00
General Journal	12/31/2016	AJE29...		To record 201...	Depreciation E...		72,303.00	-72,303.00
Total 115.13 · PGUP-Accum Depreciation						0.00	72,303.00	-72,303.00
<b>154.13 · PGUP- Inventory</b>								30,472.00
General Journal	12/31/2016	AJE19...		To adjust PG...	235.131 · PGU...		28,472.00	2,000.00
Total 154.13 · PGUP- Inventory						0.00	28,472.00	2,000.00
<b>191.13 · PGUP- Unrecovered Gas Costs</b>								0.00
Total 191.13 · PGUP- Unrecovered Gas Costs								0.00
<b>376.13 · Mains</b>								1,350,264.00
Total 376.13 · Mains								1,350,264.00
<b>376.14 · New Services</b>								0.00
Deposit	03/09/2016			NEW SERVI...	131.8 · Citizen...		800.00	-800.00
Deposit	06/08/2016	CC/PY		Darrell Wolfe...	131.2 · Comm ...		1,060.00	-1,860.00
Deposit	06/22/2016	CC/PY		NEW SERVI...	131.2 · Comm ...		800.00	-2,660.00
Transfer	07/25/2016			Deposit	131.2 · Comm ...		1,000.00	-3,660.00
Deposit	12/28/2016	CC/PY		NEW CONST...	131.2 · Comm ...		800.00	-4,460.00
General Journal	12/31/2016	11		TO RECLASS...	488.3 · Reimbu...		1,600.00	-6,060.00
General Journal	12/31/2016	AJE23...		To capitalize ...	380.01 · Servic...	4,130.00		-1,930.00
General Journal	12/31/2016	AJE25...		To reclassify ...	376.0 · Itrons	6,060.00		4,130.00
Total 376.14 · New Services						10,190.00	6,060.00	4,130.00
<b>376.15 · Meters</b>								175,118.00
Bill	06/15/2016	461915	Holland Supply Com...	461915	232 · Accounts...	1,767.90		176,885.90
Bill	08/02/2016	462408	Holland Supply Com...	Breathit Co HS	232 · Accounts...	3,075.82		179,961.72
Total 376.15 · Meters						4,843.72	0.00	179,961.72
<b>376.16 · PGUP - Regulators</b>								31,583.00
Total 376.16 · PGUP - Regulators								31,583.00

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Type	Date	Num	Name	Memo	Split	Debit	Credit	Balance
<b>376.17 · Meter Installation</b>								
Bill	08/18/2016	7028838	Miller Supply Inc	Breathitt Co HS	232 · Accounts...	332.12		0.00
								332.12
Total 376.17 · Meter Installation						332.12	0.00	332.12
<b>376.18 · PGUP-CIAC(contri in aid constr)</b>								
General Journal	12/31/2016	AJE25...		To reclassify ...	376.0 · Itrons		6,060.00	0.00
								-6,060.00
Total 376.18 · PGUP-CIAC(contri in aid constr)						0.00	6,060.00	-6,060.00
<b>376.35 · Line Replacement-PGUP</b>								
Total 376.35 · Line Replacement-PGUP								0.00
<b>391.13 · PGUP- Office Equip</b>								
Total 391.13 · PGUP- Office Equip								4,248.00
<b>392.14 · Transp Equip- PGUP</b>								
Total 392.14 · Transp Equip- PGUP								94,883.00
<b>101.13 · Public Gas Utility Plant - Other</b>								
Total 101.13 · Public Gas Utility Plant - Other								0.00
Total 101.13 · Public Gas Utility Plant						15,365.84	112,895.00	1,638,430.84
<b>101.9 · COW CREEK UTILITY PLANT</b>								
<b>376.09 · Mains</b>								
Total 376.09 · Mains								446,356.00
<b>380.09 · Services</b>								
Transfer	05/16/2016			Deposit	131.2 · Comm ...		600.00	10,049.92
Transfer	08/15/2016			Deposit	131.2 · Comm ...		1,000.00	9,449.92
Bill	10/20/2016	9062	James Riley Hall	New Serv	232 · Accounts...	31.80		8,449.92
Deposit	11/04/2016			NEW SERV - ...	131.2 · Comm ...		2,380.00	8,481.72
Deposit	11/08/2016	CC/PY		new service K...	131.2 · Comm ...		800.00	6,101.72
Deposit	11/16/2016			New service J...	131.2 · Comm ...		800.00	5,301.72
General Journal	12/31/2016	AJE23...		To capitalize ...	380.01 · Servic...	2,950.00		4,501.72
General Journal	12/31/2016	AJE25...		To reclassify ...	376.0 · Itrons	5,580.00		7,451.72
								13,031.72
Total 380.09 · Services						8,561.80	5,580.00	13,031.72
<b>380.100 · CC-CIAC(contri in aid constr)</b>								
General Journal	12/31/2016	AJE25...		To reclassify ...	376.0 · Itrons		5,580.00	0.00
								-5,580.00
Total 380.100 · CC-CIAC(contri in aid constr)						0.00	5,580.00	-5,580.00
<b>381.09 · Meters</b>								
Total 381.09 · Meters								46,473.56
<b>383.09 · Regulators/Detectors</b>								
Total 383.09 · Regulators/Detectors								21,815.00

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Type	Date	Num	Name	Memo	Split	Debit	Credit	Balance
<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						8,561.80	11,160.00	538,795.28
<b>103.1 · PGUP- Accum Depreciation</b>								-6,021.00
Total 103.1 · PGUP- Accum Depreciation								-6,021.00
<b>112 · BLAINE</b>								0.00
<b>11201 · Services</b>								0.00
Total 11201 · Services								0.00
<b>115.12 · Blaine- Accum Depreciation</b>								0.00
General Journal	12/31/2016	AJE29...		To record 201...	Depreciation E...		63.00	-63.00
Total 115.12 · Blaine- Accum Depreciation						0.00	63.00	-63.00
<b>112 · BLAINE - Other</b>								0.00
Total 112 · BLAINE - Other								0.00
Total 112 · BLAINE						0.00	63.00	-63.00
<b>154 · Inventory</b>								19,215.14
General Journal	01/31/2016	1		reclassify to LR	376.34 · Mains...		5,052.20	14,162.94
Bill	08/08/2016	00017...	Utility Sales & Servi...	20 4" IPS EF ...	232 · Accounts...	582.90		14,745.84
Total 154 · Inventory						582.90	5,052.20	14,745.84
<b>376.10 · MAINS RELOC-MTN PKW</b>								0.00
Transfer	07/13/2016			Deposit	131.2 · Comm ...		11,345.40	-11,345.40
Check	07/20/2016	7737	Summit Engineering	10-166.00/P2	131.2 · Comm ...	11,345.40		0.00
Transfer	11/09/2016			Deposit	131.2 · Comm ...		15,487.40	-15,487.40
Check	11/10/2016	8024	Summit Engineering	10-166.00/P3,...	131.2 · Comm ...	15,487.40		0.00
Total 376.10 · MAINS RELOC-MTN PKW						26,832.80	26,832.80	0.00
<b>376.23 · MAINS RELOC-MELVIN</b>								0.00
Total 376.23 · MAINS RELOC-MELVIN								0.00
<b>376.90 · MAINS RELOC-PHELPS</b>								0.00
Total 376.90 · MAINS RELOC-PHELPS								0.00
<b>37602 · MAINS RELOC-MINNIE</b>								0.00
Total 37602 · MAINS RELOC-MINNIE								0.00
<b>37603 · ELKCREEK BRIDGE PROJECT#1</b>								0.00
Bill	07/21/2016	304248	AREA WIDE PROT...	304248	232 · Accounts...	841.30		841.30
Check	07/26/2016	7764	Extreme Excavation ...	Gravel & Deli...	131.2 · Comm ...		250.00	1,091.30
Bill	07/28/2016	305025	AREA WIDE PROT...	305025	232 · Accounts...	4,905.15		5,996.45
Bill	08/02/2016	10152...	AREA WIDE PROT...	1015293088	232 · Accounts...	1,001.20		6,997.65
Bill	08/02/2016	10152...	AREA WIDE PROT...	1015293089	232 · Accounts...	788.00		7,785.65

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Type	Date	Num	Name	Memo	Split	Debit	Credit	Balance
Bill	08/09/2016	#31885	Drains Unlimited, Inc.	#31885 2 bor...	232 · Accounts...	37,600.00		45,385.65
Bill	08/09/2016	10152...	AREA WIDE PROT...	1015294408	232 · Accounts...	788.00		46,173.65
Bill	08/23/2016	10152...	AREA WIDE PROT...	1015297274	232 · Accounts...	788.00		46,961.65
Transfer	11/15/2016			Deposit	131.2 · Comm ...		32,556.00	14,405.65
General Journal	12/31/2016	AJE22...		To reclassify ...	380.10 · Mains		14,405.65	0.00
Total 37603 · ELKCREEK BRIDGE PROJECT#1						46,961.65	46,961.65	0.00
<b>37604 · BRIDGE PROJECT #2-MAGOFFIN</b>								0.00
Bill	09/29/2016	9025	James Riley Hall	9025	232 · Accounts...	31.80		31.80
Total 37604 · BRIDGE PROJECT #2-MAGOFFIN						31.80	0.00	31.80
<b>380 · General Plant Assets</b>								121,846.99
<b>391 · Office Furniture &amp; Equipment</b>								23,096.36
<b>391.1 · Office Furniture &amp; Equipment</b>								12,826.02
Bill	01/22/2016	44182...	First Bankcard	NEW TELEP...	232 · Accounts...	3,852.28		16,678.30
General Journal	12/31/2016	AJE16...		To capitalize l...	921.1 · Office ...	4,783.63		21,461.93
General Journal	12/31/2016	AJE27...		To capitalize ...	-SPLIT-	22,740.00		44,201.93
Total 391.1 · Office Furniture & Equipment						31,375.91	0.00	44,201.93
<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						31,375.91	0.00	54,472.27
<b>392 · Transportation Equipment</b>								48,616.24
<b>108 · Gen Utility Plant - Accum Depr</b>								-158,466.00
Deposit	01/14/2016			To rec sale of ...	131.2 · Comm ...	5,300.00		-153,166.00
General Journal	12/31/2016	AJE29...		To record 201...	Depreciation E...		81,738.00	-234,904.00
Total 108 · Gen Utility Plant - Accum Depr						5,300.00	81,738.00	-234,904.00
<b>392.1 · 1996 Ford F-150</b>								5,300.00
Deposit	01/14/2016			To rec sale of ...	131.2 · Comm ...		5,300.00	0.00
Total 392.1 · 1996 Ford F-150						0.00	5,300.00	0.00
<b>392.11 · Transportation Eq- Other</b>								3,657.00
Total 392.11 · Transportation Eq- Other								3,657.00
<b>392.13 · 2016 Tacoma SR 4X4 Access Cab</b>								0.00
Check	01/14/2016	7008	Mann Toyota	Down Payme...	131.2 · Comm ...	6,000.00		6,000.00
General Journal	01/14/2016	2		TO REC.PUR...	-SPLIT-	20,656.51		26,656.51
Total 392.13 · 2016 Tacoma SR 4X4 Access Cab						26,656.51	0.00	26,656.51
<b>392.15 · 2017 Toyota Tacoma</b>								0.00

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Type	Date	Num	Name	Memo	Split	Debit	Credit	Balance
General Journal	12/06/2016	1		To rec purch ...	224.15 · 2017 ...	27,322.68		27,322.68
Total 392.15 · 2017 Toyota Tacoma						27,322.68	0.00	27,322.68
<b>392.2 · 2005 Toyota</b>								12,500.00
Total 392.2 · 2005 Toyota								12,500.00
<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>								33,695.08
Total 392.6 · 2015 Chevy Silverado								33,695.08
<b>392.7 · 2015 F350</b>								41,338.81
Total 392.7 · 2015 F350								41,338.81
<b>392.9 · 2015 Tacoma</b>								26,110.74
Total 392.9 · 2015 Tacoma								26,110.74
<b>392 · Transportation Equipment - Other</b>								4,913.83
Total 392 · Transportation Equipment - Other								4,913.83
Total 392 · Transportation Equipment						59,279.19	87,038.00	20,857.43
<b>394 · Tools, Shop &amp; Garage Equip</b>								14,710.30
Total 394 · Tools, Shop & Garage Equip								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>								1,643.19
Bill	03/23/2016	IN000...	Utility Sales & Servi...	IN00016215	232 · Accounts...	893.00		2,536.19
Check	04/19/2016	DB CD	TRACERELECT	GAS LINE LO...	131.2 · Comm ...	888.30		3,424.49
Bill	04/22/2016		Mike Harris	Two water tan...	232 · Accounts...	1,000.00		4,424.49
Credit	08/26/2016	CRIN0...	Utility Sales & Servi...	Credit Noter ...	232 · Accounts...		715.00	3,709.49
General Journal	12/31/2016	AJE28...		To write off s...	932.3 · Tools &...		2,066.30	1,643.19
Total 397 · Tools & Equipment						2,781.30	2,781.30	1,643.19
<b>380 · General Plant Assets - Other</b>								0.00

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Type	Date	Num	Name	Memo	Split	Debit	Credit	Balance
Total 380 · General Plant Assets - Other								0.00
Total 380 · General Plant Assets						93,436.40	89,819.30	125,464.09
<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>								124,199.00
Total 394.13 · PGUP- Tools, Shop, & Garage Eq								124,199.00
<b>398 · Leasehold Improvements</b>								0.00
Total 398 · Leasehold Improvements								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
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

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Type	Date	Num	Name	Memo	Split	Debit	Credit	Balance
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>								32,650.00
Bill	03/10/2016	#71869	CASELLE	Converted Pu...	232 · Accounts...	10,730.00		43,380.00
Total 125 · CASELLE Billing Software								43,380.00
<b>126 · Esri- GIS Software</b>								0.00
Bill	04/25/2016	QUOT...	ENVIRONMENTAL ...	GIS License	232 · Accounts...	2,500.00		2,500.00
Total 126 · Esri- GIS Software								2,500.00
<b>150 · CC- A/R</b>								70.19
General Journal	12/31/2016	AJE 1/...		To write off im...	921.2 · Office ...		70.19	0.00
Total 150 · CC- A/R								0.00
<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>								324.00
Bill	02/26/2016		Woodrow and Linda ...	Security Depo...	232 · Accounts...	1,200.00		1,524.00
Total 155 · Utility Deposits								1,524.00
<b>232 · Accounts Payable</b>								-723,724.36
Bill	01/01/2016		Woodrow and Linda ...	Rent for Jack...	-SPLIT-		1,200.00	-724,924.36
Bill	01/01/2016	27916	m2m Data Corporati...	#27916	874 · Mains & ...		26.20	-724,950.56
Bill	01/01/2016		Robert J Oxford exe...		-SPLIT-		1,200.00	-726,150.56
Bill	01/01/2016		MARY MUSIC		-SPLIT-		50.00	-726,200.56
Bill	01/01/2016	Inv# 5...	EASTERN TELEPH...	Inv# 5791	-SPLIT-		190.00	-726,390.56
Bill	01/01/2016	60100...	Community Trust Ba...	60100618081...	-SPLIT-		587.29	-726,977.85
Bill	01/01/2016	#70512	CASELLE	#70512 FEB ...	-SPLIT-		649.00	-727,626.85
Bill	01/02/2016	60100...	Community Trust Ba...	60100584401...	-SPLIT-		1,475.26	-729,102.11
Bill	01/02/2016	60100...	Community Trust Ba...	60100584401...	-SPLIT-		13,277.26	-742,379.37
Bill	01/02/2016	GROU...	Anthem Blue Cross ...	GROUP # A5...	-SPLIT-		10,047.96	-752,427.33
Bill Pmt -Check	01/04/2016	6960	MARY MUSIC		131.2 · Comm ...	50.00		-752,377.33
Bill Pmt -Check	01/04/2016	6961	HTC Gas Company,...	10-15	131.2 · Comm ...	384.00		-751,993.33
Bill Pmt -Check	01/04/2016	6962	m2m Data Corporati...	#27916	131.2 · Comm ...	26.20		-751,967.13
Bill Pmt -Check	01/04/2016	6963	Samuel T Alcus	11-15	131.2 · Comm ...	1,388.80		-750,578.33

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Type	Date	Num	Name	Memo	Split	Debit	Credit	Balance
Bill Pmt -Check	01/04/2016	6964	Nytis Exploration Co...		131.2 · Comm ...	7,222.13		-743,356.20
Bill Pmt -Check	01/04/2016	6965	R L Laughlin & Co Inc	11-15	131.2 · Comm ...	26.25		-743,329.95
Bill Pmt -Check	01/04/2016	6966	EASTERN TELEPH...	Inv# 5791	131.2 · Comm ...	190.00		-743,139.95
Bill Pmt -Check	01/04/2016	6967	Dot Weld, Inc.	Inv# 3011	131.2 · Comm ...	358.75		-742,781.20
Bill Pmt -Check	01/04/2016	6968	CASELLE	Inv# 69868 C...	131.2 · Comm ...	1,858.87		-740,922.33
Bill Pmt -Check	01/04/2016	ACH	Birch Communications		131.2 · Comm ...	511.98		-740,410.35
Bill Pmt -Check	01/04/2016	6969	DAVEY PERKINS	2.27.0910.01	131.2 · Comm ...	102.65		-740,307.70
Bill Pmt -Check	01/04/2016	6970	Consolidated Pipe &...		131.2 · Comm ...	886.27		-739,421.43
Bill Pmt -Check	01/04/2016	6971	AT&T		131.2 · Comm ...	194.04		-739,227.39
Bill Pmt -Check	01/04/2016	6972	EASTERN TELEPH...	#6103 DATA ...	131.2 · Comm ...	20.00		-739,207.39
Bill Pmt -Check	01/04/2016	6973	Waste Connections	#3226343	131.2 · Comm ...	85.53		-739,121.86
Bill	01/04/2016	19071	East Kentucky Auto ...	#19071	Transportation ...		909.00	-740,030.86
Bill	01/04/2016	#7707...	SOUTHEAST KY C...	#7707 ANNU...	-SPLIT-		299.00	-740,329.86
Bill	01/04/2016	2243	NMB Associates Inc		Computer Rep...		2,125.00	-742,454.86
Bill Pmt -Check	01/05/2016	6974	First Bankcard	44182292810...	131.2 · Comm ...	715.83		-741,739.03
Bill Pmt -Check	01/05/2016	6975	VERIZON WIRELESS	642083311-0...	131.2 · Comm ...	300.84		-741,438.19
Bill Pmt -Check	01/05/2016	ACH	Appalachian Wireless	00200611207	131.2 · Comm ...	843.81		-740,594.38
Bill Pmt -Check	01/05/2016	2483	Robert J Oxford exe...		131.2 · Comm ...	2,400.00		-738,194.38
Bill Pmt -Check	01/05/2016	2484	Oxford, Robert J.		131.2 · Comm ...	2,431.76		-735,762.62
Bill	01/05/2016	44270	HiTech Signs & Gra...	44270	-SPLIT-		762.14	-736,524.76
Bill	01/05/2016		Rich, Larry		923.1 · Outside...		150.00	-736,674.76
Bill Pmt -Check	01/06/2016	6976	Layne's ACE HARD...	866000	131.2 · Comm ...	610.64		-736,064.12
Bill Pmt -Check	01/06/2016	6977	KLC Enterprises	10-15	131.2 · Comm ...	1,729.28		-734,334.84
Bill Pmt -Check	01/06/2016	6978	Woodrow and Linda ...	Rent for Jack...	131.2 · Comm ...	1,200.00		-733,134.84
Bill Pmt -Check	01/06/2016	2485	NMB Associates Inc		131.2 · Comm ...	4,421.30		-728,713.54
Bill	01/06/2016	10012...	Speedway Superam...	1001229655	-SPLIT-		2,817.50	-731,531.04
Bill	01/06/2016		Rich, Larry		923.1 · Outside...		300.00	-731,831.04
Bill	01/06/2016		Extreme Excavation ...	Installed new ...	874 · Mains & ...		492.50	-732,323.54
Bill	01/06/2016	INV00...	WHAYNE SUPPLY	INV00074821	-SPLIT-		118.75	-732,442.29
Bill Pmt -Check	01/07/2016	6979	B & M AUTO & TRU...	26877	131.2 · Comm ...	20.00		-732,422.29
Bill	01/07/2016	60300...	Community Trust Ba...	60300248851 ...	-SPLIT-		614.22	-733,036.51
Bill	01/07/2016		Rich, Larry		923.1 · Outside...		150.00	-733,186.51
Bill	01/07/2016	Inv# 4...	Mann Toyota	Inv# 40052 M...	-SPLIT-		937.19	-734,123.70
Bill Pmt -Check	01/07/2016	6982	Mann Toyota	Inv# 40052 M...	131.2 · Comm ...	937.19		-733,186.51
Bill Pmt -Check	01/07/2016	6983	Nytis Exploration Co...	11-15 Evan 104	131.2 · Comm ...	2,890.80		-730,295.71
Bill	01/07/2016		Heather Cantrell	Travel to Publ...	880.2 · Travel f...		44.00	-730,339.71
Bill Pmt -Check	01/07/2016	6981	Extreme Excavation ...		131.2 · Comm ...	1,970.00		-728,369.71
Bill	01/07/2016	#2300...	Bocook Engineering ...	#2300438	923.3 · Outside...		7.00	-728,376.71
Bill Pmt -Check	01/08/2016	6984	Quality Natural Gas ...	10-15 FSM	131.2 · Comm ...	10,878.71		-717,498.00
Bill Pmt -Check	01/08/2016	6985	Heather Cantrell	Travel to Publ...	131.2 · Comm ...	44.00		-717,454.00
Bill	01/08/2016		Amazon.com		-SPLIT-		18.82	-717,472.82
Bill Pmt -Check	01/08/2016	DB CD	Amazon.com		131.2 · Comm ...	18.82		-717,454.00
Bill	01/08/2016		Heather Cantrell	office & TH on...	-SPLIT-		125.00	-717,579.00
Bill	01/08/2016	60100...	Community Trust Ba...	60100618146...	-SPLIT-		1,883.00	-719,462.00
Bill	01/10/2016		Birch Communications		-SPLIT-		492.23	-719,954.23
Bill	01/11/2016	60100...	Community Trust Ba...	60100623385-3	-SPLIT-		11,861.90	-731,816.13
Bill Pmt -Check	01/11/2016	6986	Community Trust Ba...	60100623385-3	131.2 · Comm ...	11,861.90		-719,954.23
Bill Pmt -Check	01/11/2016	6987	Heather Cantrell	office & TH on...	131.2 · Comm ...	125.00		-719,829.23
Bill Pmt -Check	01/12/2016	6988	D L R	Transportatio...	131.2 · Comm ...	3,000.00		-716,829.23

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**Kentucky Frontier Gas, LLC**  
**General Ledger**  
**As of December 31, 2016**

Type	Date	Num	Name	Memo	Split	Debit	Credit	Balance
Bill Pmt -Check	01/12/2016	ACH	Prestonsburg City's ...	102-21600-00	131.2 · Comm ...	28.63		-716,800.60
Bill Pmt -Check	01/12/2016	6991	B & M AUTO & TRU...		131.2 · Comm ...	20.00		-716,780.60
Bill Pmt -Check	01/12/2016	6992	Community Trust Ba...	60100584401...	131.2 · Comm ...	1,475.26		-715,305.34
Bill Pmt -Check	01/12/2016	6993	Community Trust Ba...	60100584401...	131.2 · Comm ...	13,277.26		-702,028.08
Bill Pmt -Check	01/12/2016	6994	Community Trust Ba...	60100618081...	131.2 · Comm ...	587.29		-701,440.79
Bill	01/12/2016	#64079	DNI Corp Inc	#64079	-SPLIT-		919.98	-702,360.77
Bill	01/12/2016	80009...	Purchase Power	80009000012...	-SPLIT-		338.77	-702,699.54
Bill Pmt -Check	01/13/2016	6995	Columbia Gas of Ke...	12-15 MLG	131.2 · Comm ...	2,037.78		-700,661.76
Bill Pmt -Check	01/13/2016	6996	East Kentucky Auto ...	#19071	131.2 · Comm ...	909.00		-699,752.76
Bill Pmt -Check	01/13/2016	6997	Miller Supply Inc	#7027603	131.2 · Comm ...	596.26		-699,156.50
Bill Pmt -Check	01/13/2016	6998	Drains Unlimited, Inc.	Inv# 30629	131.2 · Comm ...	5,000.00		-694,156.50
Bill Pmt -Check	01/13/2016	6999	Industrial Training S...	# 31621	131.2 · Comm ...	125.00		-694,031.50
Bill Pmt -Check	01/13/2016	7000	Bocook Engineering ...	#2300438	131.2 · Comm ...	7.00		-694,024.50
Bill Pmt -Check	01/13/2016	7001	KY CRYSTAL WAT...	002207	131.2 · Comm ...	46.35		-693,978.15
Bill Pmt -Check	01/13/2016	7004	T.A.S	#123568611,1...	131.2 · Comm ...	437.40		-693,540.75
Bill Pmt -Check	01/13/2016	7005	CASELLE	#70512 FEB ...	131.2 · Comm ...	649.00		-692,891.75
Bill Pmt -Check	01/13/2016	7006	Utility Sales & Servi...	IN00015312	131.2 · Comm ...	5,052.20		-687,839.55
Bill Pmt -Check	01/13/2016	7007	DNI Corp Inc	#64079	131.2 · Comm ...	919.98		-686,919.57
Bill	01/13/2016	Inv# 7...	Pinpoint Systems, Inc.	Inv# 7339 for...	-SPLIT-		852.80	-687,772.37
Bill Pmt -Check	01/14/2016	7009	Community Trust Ba...	60300248851 ...	131.2 · Comm ...	614.22		-687,158.15
Bill Pmt -Check	01/14/2016	7010	Magnum Drilling of ...	12-15	131.2 · Comm ...	4,200.00		-682,958.15
Bill Pmt -Check	01/14/2016	7011	United Systems & S...	#56865	131.2 · Comm ...	4,886.60		-678,071.55
Bill	01/14/2016	Inv#889	Kentucky Meter Ser...	Inv#889	-SPLIT-		125.00	-678,196.55
Bill	01/14/2016	Inv# 4...	Holbrook Implement...	Inv# 47131	-SPLIT-		50.39	-678,246.94
Bill Pmt -Check	01/15/2016	7012	John N. Hughes, PSC		131.2 · Comm ...	8,000.00		-670,246.94
Bill Pmt -Check	01/15/2016	7013	Anthem Blue Cross ...	GROUP # A5...	131.2 · Comm ...	10,047.96		-660,198.98
Bill Pmt -Check	01/15/2016	7014	Utility Sales & Servi...		131.2 · Comm ...	848.24		-659,350.74
Bill Pmt -Check	01/15/2016	7015	Columbia Gas of Ke...	12-15 PG	131.2 · Comm ...	2,335.47		-657,015.27
Bill Pmt -Check	01/15/2016	7016	Community Trust Ba...	60100618146...	131.2 · Comm ...	1,883.00		-655,132.27
Bill Pmt -Check	01/15/2016	7017	EQT Energy, LLC	11-15	131.2 · Comm ...	22,238.09		-632,894.18
Bill Pmt -Check	01/15/2016	7018	Fast Change Lube &...		131.2 · Comm ...	211.16		-632,683.02
Bill Pmt -Check	01/15/2016	2486	Industrial Gas Servi...		131.2 · Comm ...	8,125.00		-624,558.02
Bill	01/15/2016	05 To...	Chris Waugh, Floyd ...	Registration r...	-SPLIT-		90.81	-624,648.83
Bill	01/15/2016	#31719	Industrial Training S...	#31719	880.6 · Training		500.00	-625,148.83
Bill	01/15/2016	035-0...	Kentucky Power	035-050-309-...	-SPLIT-		129.82	-625,278.65
Bill	01/15/2016	#9758...	VERIZON WIRELESS	#9758926322	921.8 · Teleph...		100.58	-625,379.23
Bill	01/15/2016	Inv# 1...	Jackson Electric & P...	Inv# 156783	-SPLIT-		23.00	-625,402.23
Bill	01/15/2016	Inv# 2...	RICOH USA, INC	Inv# 20818456	-SPLIT-		298.47	-625,700.70
Bill	01/15/2016	01-00...	Jackson Municipal ...	01-00001138-...	-SPLIT-		38.68	-625,739.38
Bill	01/17/2016	00200...	Appalachian Wireless	00200611207	-SPLIT-		1,528.23	-627,267.61
Bill Pmt -Check	01/18/2016	7020	Jefferson Gas, LLC	12-15	131.2 · Comm ...	36,801.84		-590,465.77
Bill Pmt -Check	01/18/2016	7021	Chris Waugh, Floyd ...	Registration r...	131.2 · Comm ...	90.81		-590,374.96
Bill	01/18/2016	#70576	CASELLE	#70576	-SPLIT-		2,000.00	-592,374.96
Bill	01/18/2016	#110871	CONLEY BROS. TI...	#110871	-SPLIT-		661.44	-593,036.40
Bill	01/19/2016	60100...	Community Trust Ba...	60100533313...	-SPLIT-		17,889.17	-609,925.57
Bill Pmt -Check	01/20/2016	ACH	Big Sandy Recc		131.2 · Comm ...	302.28		-609,623.29
Bill	01/20/2016		Travelers		-SPLIT-		5,008.16	-614,631.45
Bill	01/20/2016	#115341	Action Petroleum Co.	#115341	-SPLIT-		80.93	-614,712.38
Bill	01/20/2016	#7027...	Miller Supply Inc	#7027727	-SPLIT-		16.22	-614,728.60

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Accrual Basis

## Kentucky Frontier Gas, LLC General Ledger As of December 31, 2016

Type	Date	Num	Name	Memo	Split	Debit	Credit	Balance
Bill Pmt -Check	01/20/2016	ACH DB	LOAN PROCESSIN...	ADDITIONAL ...	131.2 · Comm ...	156.00		-614,572.60
Bill	01/20/2016		Action Petroleum Co.		-SPLIT-		80.93	-614,653.53
Bill Pmt -Check	01/21/2016	7022	Kentucky Power	035-050-309-...	131.2 · Comm ...	129.82		-614,523.71
Bill Pmt -Check	01/21/2016	7023	Cumberland Valley ...	12-15	131.2 · Comm ...	37,972.80		-576,550.91
Bill	01/22/2016	#1578...	Webb Medical Grou...	#1578Z43368	-SPLIT-		100.00	-576,650.91
Bill	01/22/2016	60100...	Community Trust Ba...	60100623385...	224.12 · CTB L...		11,861.90	-588,512.81
Bill	01/22/2016	44182...	First Bankcard	44182292810...	-SPLIT-		4,760.80	-593,273.61
Bill Pmt -Check	01/25/2016	7024	Speedway Superam...	1001229655	131.2 · Comm ...	2,817.50		-590,456.11
Bill Pmt -Check	01/25/2016	7025	Pinpoint Systems, Inc.		131.2 · Comm ...	4,620.00		-585,836.11
Bill	01/25/2016	60629...	AT&T	60629809550...	-SPLIT-		136.39	-585,972.50
Bill	01/25/2016	60629...	AT&T	60629831202...	-SPLIT-		86.90	-586,059.40
Bill	01/25/2016	#2079...	KEMI	#2079554	-SPLIT-		1,069.90	-587,129.30
Bill	01/25/2016	Inv# 2...	Hays, Maggard & H...	Inv# 22737	923.2 · Outside...		80.00	-587,209.30
Bill	01/25/2016	Inv# 2...	Hays, Maggard & H...	Inv# 22753	923.2 · Outside...		80.00	-587,289.30
Bill	01/25/2016	#111355	CONLEY BROS. TI...	#111355	-SPLIT-		661.44	-587,950.74
Bill Pmt -Check	01/26/2016	7026	John Gray Energy	12-15	131.2 · Comm ...	1,195.84		-586,754.90
Bill Pmt -Check	01/26/2016	7027	Community Trust Ba...	60100533313...	131.2 · Comm ...	16,889.17		-569,865.73
Bill Pmt -Check	01/26/2016	7028	VERIZON WIRELESS	#9758926322	131.2 · Comm ...	100.58		-569,765.15
Bill	01/26/2016		Adams Used Auto P...		-SPLIT-		312.00	-570,077.15
Bill	01/26/2016	INV # ...	D W Gas Meter Test...	INV # 402	-SPLIT-		870.58	-570,947.73
Bill	01/26/2016	#6312	EASTERN TELEPH...	#6312	-SPLIT-		417.99	-571,365.72
Bill	01/27/2016	CUST ...	CARQUEST AUTO ...	CUST NO. 24...	-SPLIT-		94.39	-571,460.11
Bill	01/27/2016	#64338	DNI Corp Inc	#64338	-SPLIT-		603.38	-572,063.49
Bill	01/27/2016	12356...	T.A.S	123569129	-SPLIT-		234.45	-572,297.94
Bill Pmt -Check	01/28/2016	7029	Kentucky Undergrou...	200627649	131.2 · Comm ...	73.60		-572,224.34
Bill Pmt -Check	01/28/2016	7030	Purchase Power	80009000012...	131.2 · Comm ...	338.77		-571,885.57
Bill Pmt -Check	01/28/2016	7031	Utility Sales & Servi...		131.2 · Comm ...	3,582.65		-568,302.92
Bill	01/28/2016	#6348	EASTERN TELEPH...	#6348	-SPLIT-		260.00	-568,562.92
Bill	01/29/2016		Woodrow and Linda ...	Feb-16 Office ...	-SPLIT-		1,200.00	-569,762.92
Bill Pmt -Check	01/29/2016	7035	Kentucky Meter Ser...	Inv#889	131.2 · Comm ...	125.00		-569,637.92
Bill	01/29/2016	60300...	Community Trust Ba...	60300249233...	-SPLIT-		610.30	-570,248.22
Bill	01/29/2016	60300...	Community Trust Ba...	60300268609...	-SPLIT-		364.73	-570,612.95
Bill Pmt -Check	01/29/2016	7037	Community Trust Ba...	60300249233...	131.2 · Comm ...	610.30		-570,002.65
Bill Pmt -Check	01/29/2016	7038	Community Trust Ba...	60300268609...	131.2 · Comm ...	364.73		-569,637.92
Bill Pmt -Check	01/29/2016	7039	Woodrow and Linda ...	Feb-16 Office ...	131.2 · Comm ...	1,200.00		-568,437.92
Bill Pmt -Check	01/29/2016	7040	Adams Used Auto P...		131.2 · Comm ...	312.00		-568,125.92
Bill Pmt -Check	01/29/2016	7041	KY STATE TREASU...	PUBLIC SER...	131.2 · Comm ...	13,360.09		-554,765.83
Bill Pmt -Check	01/29/2016	7044	Holbrook Implement...	Inv# 47131	131.2 · Comm ...	50.39		-554,715.44
Bill Pmt -Check	01/29/2016	7045	Jackson Electric & P...	VOID: Inv# 15...	131.2 · Comm ...	0.00		-554,715.44
Bill Pmt -Check	01/29/2016	7046	RICOH USA, INC	Inv# 20818456	131.2 · Comm ...	298.47		-554,416.97
Bill Pmt -Check	01/29/2016	7047	Webb Medical Grou...	#1578Z43368	131.2 · Comm ...	100.00		-554,316.97
Bill Pmt -Check	01/29/2016	7048	Kentucky Undergrou...	Inv# 200627733	131.2 · Comm ...	88.00		-554,228.97
Bill Pmt -Check	01/29/2016	7049	Samuel T Alcus	12-15	131.2 · Comm ...	83.70		-554,145.27
Bill	01/29/2016	101704	Industrial Gas Servi...		923 · Outside ...		8,311.25	-562,456.52
Bill	01/29/2016	20311...	Budget Conferencing		921.8 · Teleph...		147.86	-562,604.38
Bill	01/29/2016	5-301-...	Federal Express		905.2 · Postag...		39.17	-562,643.55
Bill	01/29/2016		State Wide Press		-SPLIT-		185.50	-562,829.05
Bill	01/29/2016	#6350	EASTERN TELEPH...	#6350	-SPLIT-		79.50	-562,908.55
Bill	01/31/2016	INV#3...	Waste Connections	INV#3258931...	-SPLIT-		85.53	-562,994.08

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Accrual Basis

**Kentucky Frontier Gas, LLC**  
**General Ledger**  
**As of December 31, 2016**

Type	Date	Num	Name	Memo	Split	Debit	Credit	Balance
Bill	01/31/2016	01-16	Spirit Energy	01-16	804.17 · Gas P...		2,092.36	-565,086.44
Bill	01/31/2016	866000	Layne's ACE HARD...	866000	-SPLIT-		412.11	-565,498.55
Bill	01/31/2016		Big Sandy Recc		-SPLIT-		317.30	-565,815.85
Bill	01/31/2016		Prestonsburg City's ...		-SPLIT-		23.54	-565,839.39
Bill	01/31/2016	Cust ...	Mann Toyota	Cust No. 26253	-SPLIT-		4.00	-565,843.39
Bill	01/31/2016	01-16 ...	Jefferson Gas, LLC	01-16 Gas Pu...	804.11 · Gas P...		65,617.44	-631,460.83
Bill	01/31/2016	Inv# 2...	Slone Energy, LLC	Inv# 2262 01...	923.3 · Outside...		675.00	-632,135.83
Bill	01/31/2016	01-16 ...	Slone Energy, LLC	01-16 Sublett ...	804.5 · Gas Pu...		561.72	-632,697.55
Bill	01/31/2016	01-16 ...	Slone Energy, LLC	01-16 Balleng...	804.5 · Gas Pu...		3,442.67	-636,140.22
Bill	01/31/2016	01-16	Cumberland Valley ...	01-16	809 · Gas Purc...		44,925.66	-681,065.88
Bill	01/31/2016	01-16 ...	Jefferson Gas, LLC	01-16 Gas Pu...	804.11 · Gas P...		107,335.32	-788,401.20
Bill	01/31/2016	01-16	Magnum Drilling of ...	01-16	804.9 · Gas Pu...		7,318.50	-795,719.70
Bill	01/31/2016	01-16 ...	Columbia Gas of Ke...	01-16 MLG	804.2 · Gas Pu...		4,300.79	-800,020.49
Bill	01/31/2016		Adams Used Auto P...		-SPLIT-		312.00	-800,332.49
Bill	01/31/2016	#6378	EASTERN TELEPH...	#6378	-SPLIT-		265.00	-800,597.49
Bill	01/31/2016	01-16 ...	Columbia Gas of Ke...	01-16 PG	804.2 · Gas Pu...		5,676.56	-806,274.05
Bill	01/31/2016	01-16	Samuel T Alcus	01-16	806 · Gas Purc...		161.20	-806,435.25
Bill	01/31/2016	002207	KY CRYSTAL WAT...	002207	-SPLIT-		38.60	-806,473.85
Bill	01/31/2016	Inv# 6...	Pinpoint Systems, Inc.	Inv# 6683	-SPLIT-		1,730.00	-808,203.85
Bill	01/31/2016	2248	NMB Associates Inc		921.1 · Office ...		1,483.68	-809,687.53
Bill	01/31/2016	2246	NMB Associates Inc		921.4 · Compu...		12,050.00	-821,737.53
Bill	01/31/2016	01-16	R L Laughlin & Co Inc	01-16	874 · Mains & ...		26.25	-821,763.78
Bill	01/31/2016	Inv's f...	TIRE WORKS	Inv's dated 2-...	-SPLIT-		231.90	-821,995.68
Bill	01/31/2016		Fast Change Lube &...		-SPLIT-		271.52	-822,267.20
Bill	01/31/2016	#64575	DNI Corp Inc	#64575	-SPLIT-		908.57	-823,175.77
Bill	01/31/2016	20062...	Kentucky Undergrou...	200628054	-SPLIT-		124.80	-823,300.57
Bill	01/31/2016	01-16	Hi-Energy Gas Co	01-16	804.10 · Gas P...		2,524.08	-825,824.65
Bill	01/31/2016	01-16	John Gray Energy	01-16	804.4 · Gas Pu...		3,287.82	-829,112.47
Bill	01/31/2016	01-16	EQT Energy, LLC	01-16	804.20 · Gas P...		79,913.36	-909,025.83
Bill	01/31/2016	01-16	Quality Natural Gas ...	01-16	804.1 · Gas Pu...		41,984.52	-951,010.35
Bill	01/31/2016		Steven Shute	Travel Expens...	-SPLIT-		1,383.60	-952,393.95
Bill	01/31/2016	01-16	HTC Gas Company,...	01-16	804.13 · Gas P...		621.00	-953,014.95
Bill	01/31/2016	01-16 ...	Nytis Exploration Co...	01-16 EVAN ...	807 · Gas Purc...		2,338.92	-955,353.87
Bill	01/31/2016	01-16 ...	Nytis Exploration Co...	01-16 DEMA	808 · Gas Purc...		98.10	-955,451.97
Bill	01/31/2016	01-16 ...	Nytis Exploration Co...	01-16 FT'S	804.12 · Gas P...		1,718.40	-957,170.37
Bill	01/31/2016	01-16 ...	Nytis Exploration Co...	01-16 ORIGI...	804.12 · Gas P...		965.72	-958,136.09
Bill	01/31/2016	01-16 ...	Nytis Exploration Co...	01-16 SIGMA	804.12 · Gas P...		1,032.29	-959,168.38
Bill	01/31/2016	01-16	KLC Enterprises	01-16	804.3 · Gas Pu...		4,310.52	-963,478.90
General Journal	01/31/2016	9	GNI	TO REC PAY...	921.2 · Office ...		8,657.50	-972,136.40
Bill	02/01/2016		Robert J Oxford exe...		-SPLIT-		1,200.00	-973,336.40
Bill Pmt -Check	02/01/2016	7051	Community Trust Ba...	60100623385...	131.2 · Comm ...	11,861.90		-961,474.50
Bill Pmt -Check	02/01/2016	7052	Action Petroleum Co.	#115341	131.2 · Comm ...	80.93		-961,393.57
Bill Pmt -Check	02/01/2016	7053	Miller Supply Inc	#7027727	131.2 · Comm ...	16.22		-961,377.35
Bill Pmt -Check	02/01/2016	7055	D W Gas Meter Test...	INV # 402	131.2 · Comm ...	870.58		-960,506.77
Bill Pmt -Check	02/01/2016	7057	Pipeline Solutions Inc	02-15 Tavel E...	131.2 · Comm ...	229.75		-960,277.02
Bill	02/01/2016	#6499	EASTERN TELEPH...	#6499	-SPLIT-		190.00	-960,467.02
Bill Pmt -Check	02/01/2016	2488	Budget Conferencing		131.2 · Comm ...	147.86		-960,319.16
Bill Pmt -Check	02/01/2016	2487	Federal Express		131.2 · Comm ...	39.17		-960,279.99
Bill	02/01/2016	71198	CASELLE	71198	-SPLIT-		699.00	-960,978.99

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Accrual Basis

## Kentucky Frontier Gas, LLC General Ledger As of December 31, 2016

Type	Date	Num	Name	Memo	Split	Debit	Credit	Balance
Bill	02/01/2016	7027780	Miller Supply Inc	7027780	-SPLIT-		9.96	-960,988.95
Bill	02/01/2016	7027781	Miller Supply Inc	7027781	-SPLIT-		31.64	-961,020.59
Bill	02/01/2016	#403293	Itron	#403293		376.0	210.98	-961,231.57
Bill	02/01/2016	#28150	m2m Data Corporati...	#28150		874	26.20	-961,257.77
Bill	02/02/2016	60100...	Community Trust Ba...	60100584401...	-SPLIT-		1,475.26	-962,733.03
Bill Pmt -Check	02/02/2016	ACH	Birch Communications		131.2 · Comm ...	492.23		-962,240.80
Bill Pmt -Check	02/02/2016	7058	AT&T		131.2 · Comm ...	223.29		-962,017.51
Bill Pmt -Check	02/02/2016	7059	CARQUEST AUTO ...	CUST NO. 24...	131.2 · Comm ...		94.39	-961,923.12
Bill Pmt -Check	02/02/2016	7060	EASTERN TELEPH...		131.2 · Comm ...	529.50		-961,393.62
Bill Pmt -Check	02/02/2016	7061	State Wide Press		131.2 · Comm ...	185.50		-961,208.12
Bill Pmt -Check	02/02/2016	7062	Waste Connections	INV#3258931...	131.2 · Comm ...	85.53		-961,122.59
Bill Pmt -Check	02/02/2016	7063	Drains Unlimited, Inc.	Inv# 30629	131.2 · Comm ...	6,000.00		-955,122.59
Bill Pmt -Check	02/02/2016	7064	Industrial Training S...	#31719	131.2 · Comm ...	500.00		-954,622.59
Bill Pmt -Check	02/02/2016	7065	Pinpoint Systems, Inc.		131.2 · Comm ...	1,462.80		-953,159.79
Bill	02/02/2016	60100...	Community Trust Ba...	60100584401...	-SPLIT-		13,277.26	-966,437.05
Bill	02/02/2016	60100...	Community Trust Ba...	60100618081...	-SPLIT-		587.29	-967,024.34
Bill	02/03/2016	#404	D W Gas Meter Test...	#404	-SPLIT-		434.52	-967,458.86
Bill Pmt -Check	02/03/2016	7067	EASTERN TELEPH...	#6312	131.2 · Comm ...	417.99		-967,040.87
Bill Pmt -Check	02/03/2016	7068	Jackson Municipal ...	01-00001138-...	131.2 · Comm ...	38.68		-967,002.19
Bill Pmt -Check	02/03/2016	7069	Layne's ACE HARD...	866000	131.2 · Comm ...	412.11		-966,590.08
Bill Pmt -Check	02/03/2016	7070	Action Petroleum Co.		131.2 · Comm ...	80.93		-966,509.15
Bill Pmt -Check	02/03/2016	7072	Jefferson Gas, LLC	VOID: 12-15 ...	131.2 · Comm ...	0.00		-966,509.15
Bill Pmt -Check	02/03/2016	7073	Jefferson Gas, LLC	12-15 Public ...	131.2 · Comm ...	26,356.57		-940,152.58
Bill	02/03/2016	28601...	Consolidated Pipe &...		-SPLIT-		819.72	-940,972.30
Bill	02/03/2016	60100...	Community Trust Ba...	60100620990...	426 · Interest ...		425.00	-941,397.30
Bill	02/03/2016	Parts f...	P & J TRAILER SAL...	Parts for traile...	-SPLIT-		45.92	-941,443.22
Bill Pmt -Check	02/04/2016	7075	Quality Natural Gas ...	11-15 FSM	131.2 · Comm ...	12,008.30		-929,434.92
Bill Pmt -Check	02/04/2016	2489	Industrial Gas Servi...		131.2 · Comm ...	8,311.25		-921,123.67
Bill	02/04/2016	15011...	AT&T	ACCT# 15011...	-SPLIT-		213.28	-921,336.95
Bill	02/04/2016	10012...	Speedway Superam...	1001229655	-SPLIT-		3,610.41	-924,947.36
Bill	02/04/2016	44463	HiTech Signs & Gra...	44463	-SPLIT-		74.20	-925,021.56
Bill Pmt -Check	02/05/2016	ACH	Appalachian Wireless	00200611207	131.2 · Comm ...	1,528.23		-923,493.33
Bill Pmt -Check	02/05/2016	7076	HiTech Signs & Gra...		131.2 · Comm ...	974.14		-922,519.19
Bill Pmt -Check	02/05/2016	7077	Miller Supply Inc		131.2 · Comm ...	41.60		-922,477.59
Bill Pmt -Check	02/05/2016	7078	Spirit Energy	01-16	131.2 · Comm ...	2,092.36		-920,385.23
Bill Pmt -Check	02/05/2016	7079	John N. Hughes, PSC		131.2 · Comm ...	6,000.00		-914,385.23
Bill Pmt -Check	02/05/2016	7080	CASELLE	#70576	131.2 · Comm ...	2,000.00		-912,385.23
Bill	02/05/2016	Vin#1...	Chris Waugh, Floyd ...	Vin#1012703...	-SPLIT-		62.75	-912,447.98
Bill	02/05/2016	Vin#0...	Chris Waugh, Floyd ...	Vin#0925203...	-SPLIT-		37.35	-912,485.33
Bill Pmt -Check	02/05/2016	7083	Chris Waugh, Floyd ...		131.2 · Comm ...	100.10		-912,385.23
Bill Pmt -Check	02/05/2016	7084	Mann Toyota	Cust No. 26253	131.2 · Comm ...	4.00		-912,381.23
Bill	02/05/2016	Inv# 7...	Kentucky Chamber ...	Inv# 7181912...	-SPLIT-		495.00	-912,876.23
Bill Pmt -Check	02/08/2016	7085	D L R	2014 Transpo...	131.2 · Comm ...	6,000.00		-906,876.23
Bill Pmt -Check	02/08/2016	7087	Slone Energy, LLC		131.2 · Comm ...	4,905.00		-901,971.23
Bill Pmt -Check	02/09/2016	7088	CASELLE	71198	131.2 · Comm ...	699.00		-901,272.23
Bill Pmt -Check	02/09/2016	7089	Community Trust Ba...	60100584401...	131.2 · Comm ...	13,277.26		-887,994.97
Bill Pmt -Check	02/09/2016	7090	KEMI	#2079554	131.2 · Comm ...	1,069.90		-886,925.07
Bill Pmt -Check	02/09/2016	7091	R L Laughlin & Co Inc	1600470-IN	131.2 · Comm ...	26.25		-886,898.82
Bill Pmt -Check	02/09/2016	7092	Community Trust Ba...	60100584401...	131.2 · Comm ...	1,475.26		-885,423.56

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Accrual Basis

## Kentucky Frontier Gas, LLC General Ledger As of December 31, 2016

Type	Date	Num	Name	Memo	Split	Debit	Credit	Balance
Bill Pmt -Check	02/09/2016	7093	D W Gas Meter Test...	#404	131.2 · Comm ...	434.52		-884,989.04
Bill Pmt -Check	02/09/2016	7094	Adams Used Auto P...		131.2 · Comm ...	312.00		-884,677.04
Bill Pmt -Check	02/09/2016	7095	Columbia Gas of Ke...	01-16 MLG	131.2 · Comm ...	4,300.79		-880,376.25
Bill Pmt -Check	02/09/2016	7096	Community Trust Ba...	60100618081...	131.2 · Comm ...	587.29		-879,788.96
Bill Pmt -Check	02/09/2016	7097	EASTERN TELEPH...	#6378	131.2 · Comm ...	265.00		-879,523.96
Bill Pmt -Check	02/09/2016	7098	Hays, Maggard & H...	Inv# 22737	131.2 · Comm ...	80.00		-879,443.96
Bill Pmt -Check	02/09/2016	7099	Consolidated Pipe &...		131.2 · Comm ...	819.72		-878,624.24
Bill Pmt -Check	02/09/2016	7100	Itron	#403293	131.2 · Comm ...	210.98		-878,413.26
Bill Pmt -Check	02/09/2016	7101	First Bankcard	44182292810...	131.2 · Comm ...	4,760.80		-873,652.46
Bill	02/09/2016	60300...	Community Trust Ba...	60300248851 ...	-SPLIT-		614.22	-874,266.68
Bill Pmt -Check	02/09/2016	7102	Community Trust Ba...	60300248851 ...	131.2 · Comm ...	614.22		-873,652.46
Bill	02/09/2016	60300...	Community Trust Ba...	60300329774 ...	-SPLIT-		376.53	-874,028.99
Bill	02/10/2016	#1062	Extreme Excavation ...	#1062 capped...	874 · Mains & ...		985.00	-875,013.99
Bill Pmt -Check	02/10/2016	7103	Extreme Excavation ...	#1062 capped...	131.2 · Comm ...	985.00		-874,028.99
Bill Pmt -Check	02/10/2016	7104	Columbia Gas of Ke...	01-16 PG	131.2 · Comm ...	5,676.56		-868,352.43
Bill Pmt -Check	02/10/2016	7105	Slone Energy, LLC		131.2 · Comm ...	6,070.63		-862,281.80
Bill	02/10/2016	#7027...	Miller Supply Inc	#7027832	-SPLIT-		71.87	-862,353.67
Bill	02/10/2016	60100...	Community Trust Ba...	60100618146...	-SPLIT-		1,883.00	-864,236.67
Bill	02/10/2016		Birch Communications		-SPLIT-		341.08	-864,577.75
Bill Pmt -Check	02/11/2016	ACH	Travelers		131.2 · Comm ...	5,008.16		-859,569.59
Bill Pmt -Check	02/11/2016	ACH	Prestonsburg City's ...	102-21600-00	131.2 · Comm ...	23.54		-859,546.05
Bill	02/11/2016		CAUDILL SEED		-SPLIT-		60.95	-859,607.00
Bill Pmt -Check	02/11/2016	DB CD	CAUDILL SEED		131.2 · Comm ...	60.95		-859,546.05
Bill	02/11/2016	Trailer...	John W White	Reimb for trail...	-SPLIT-		61.99	-859,608.04
Bill Pmt -Check	02/11/2016	7106	John W White	Reimb for trail...	131.2 · Comm ...	61.99		-859,546.05
Bill Pmt -Check	02/11/2016	7107	KLC Enterprises	11-15	131.2 · Comm ...	2,604.15		-856,941.90
Bill Pmt -Check	02/11/2016	7108	Nytis Exploration Co...		131.2 · Comm ...	8,002.28		-848,939.62
Bill Pmt -Check	02/11/2016	7109	Magnum Drilling of ...	01-16	131.2 · Comm ...	7,318.50		-841,621.12
Bill	02/11/2016	Inv# 1...	PINEDALE NATUR...	Inv# 160229 ...	-SPLIT-		751.24	-842,372.36
Bill Pmt -Check	02/11/2016	7110	KY STATE TREASU...	PUBLIC SER...	131.2 · Comm ...	6,863.19		-835,509.17
Bill	02/11/2016	44696	HiTech Signs & Gra...	44696	-SPLIT-		31.80	-835,540.97
Bill	02/11/2016	#111080	CONLEY BROS. TI...	#111080	-SPLIT-		50.00	-835,590.97
Bill Pmt -Check	02/12/2016	7111	Anthem Blue Cross ...	VOID: INV# 0...	131.2 · Comm ...	0.00		-835,590.97
Bill Pmt -Check	02/12/2016	7112	Samuel T Alcus	01-16	131.2 · Comm ...	161.20		-835,429.77
Bill Pmt -Check	02/12/2016	7113	Kentucky Chamber ...	Inv# 7181912...	131.2 · Comm ...	495.00		-834,934.77
Bill Pmt -Check	02/12/2016	7114	Utility Sales & Servi...	IN00015686	131.2 · Comm ...	4,966.27		-829,968.50
Bill Pmt -Check	02/12/2016	7115	Community Trust Ba...	60100620990...	131.2 · Comm ...	425.00		-829,543.50
Bill Pmt -Check	02/12/2016	7117	KY CRYSTAL WAT...	002207	131.2 · Comm ...	38.60		-829,504.90
Bill	02/12/2016	#6398	EASTERN TELEPH...	#6398	-SPLIT-		2,688.00	-832,192.90
Bill	02/12/2016	#6397	EASTERN TELEPH...	#6397	-SPLIT-		335.00	-832,527.90
Bill	02/12/2016	#6407	EASTERN TELEPH...	#6407	-SPLIT-		335.68	-832,863.58
Bill	02/12/2016	80009...	Purchase Power	80009000012...	-SPLIT-		402.50	-833,266.08
Bill	02/12/2016	20944...	RICOH USA, INC	20944809	-SPLIT-		298.47	-833,564.55
Bill	02/13/2016		MARY MUSIC		-SPLIT-		50.00	-833,614.55
Bill	02/15/2016	035-0...	Kentucky Power	035-050-309...	921.9 · Utilities		146.30	-833,760.85
Bill Pmt -Check	02/16/2016	7118	Slone Energy, LLC		131.2 · Comm ...	1,274.40		-832,486.45
Bill Pmt -Check	02/16/2016	7119	PINEDALE NATUR...	Inv# 160229 ...	131.2 · Comm ...	751.24		-831,735.21
Bill	02/16/2016	#408	D W Gas Meter Test...	#408	-SPLIT-		172.50	-831,907.71
Bill Pmt -Check	02/16/2016	7120	P & J TRAILER SAL...	Parts for traile...	131.2 · Comm ...	45.92		-831,861.79

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Accrual Basis

**Kentucky Frontier Gas, LLC**  
**General Ledger**  
**As of December 31, 2016**

Type	Date	Num	Name	Memo	Split	Debit	Credit	Balance
Bill Pmt -Check	02/16/2016	7121	AT&T	ACCT# 15011...	131.2 · Comm ...	213.28		-831,648.51
Bill Pmt -Check	02/16/2016	7122	D W Gas Meter Test...	#408	131.2 · Comm ...	172.50		-831,476.01
Bill Pmt -Check	02/16/2016	7123	Miller Supply Inc	#7027832	131.2 · Comm ...	71.87		-831,404.14
Bill Pmt -Check	02/16/2016	7124	Pinpoint Systems, Inc.	Inv# 6683	131.2 · Comm ...	1,730.00		-829,674.14
Bill	02/16/2016	IN000...	Utility Sales & Servi...	IN00015993	376.34 · Mains...		1,484.99	-831,159.13
Bill	02/17/2016	#409	D W Gas Meter Test...	#409	-SPLIT-		47.70	-831,206.83
Bill Pmt -Check	02/17/2016	7125	Cumberland Valley ...	01-16	131.2 · Comm ...	44,925.66		-786,281.17
Bill Pmt -Check	02/17/2016	7126	D W Gas Meter Test...	#409	131.2 · Comm ...	47.70		-786,233.47
Bill Pmt -Check	02/17/2016	7127	Community Trust Ba...	60100618146...	131.2 · Comm ...	1,883.00		-784,350.47
Bill Pmt -Check	02/17/2016	7128	Speedway Superam...	1001229655	131.2 · Comm ...	3,610.41		-780,740.06
Bill	02/17/2016	1GBH...	Chris Waugh, Floyd ...	REGISTRATI...	-SPLIT-		286.29	-781,026.35
Bill	02/17/2016	1FDJF...	Chris Waugh, Floyd ...	REGISTRATI...	-SPLIT-		94.37	-781,120.72
Bill	02/17/2016	1GC2...	Chris Waugh, Floyd ...	REGISTRATI...	-SPLIT-		611.71	-781,732.43
Bill	02/17/2016	5TFU...	Chris Waugh, Floyd ...	REGISTRATI...	-SPLIT-		352.85	-782,085.28
Bill Pmt -Check	02/17/2016	7129	Chris Waugh, Floyd ...		131.2 · Comm ...	1,345.22		-780,740.06
Bill Pmt -Check	02/17/2016	7130	EASTERN TELEPH...		131.2 · Comm ...	3,358.68		-777,381.38
Bill Pmt -Check	02/17/2016	7131	SOUTHEAST KY C...	#7707 ANNU...	131.2 · Comm ...	299.00		-777,082.38
Bill Pmt -Check	02/17/2016	7132	Office Depot	#6011169008...	131.2 · Comm ...	253.14		-776,829.24
Bill	02/17/2016	60100...	Community Trust Ba...	60100533313...	-SPLIT-		16,889.17	-793,718.41
Bill	02/17/2016		Appalachian Wireless		-SPLIT-		1,242.72	-794,961.13
Bill Pmt -Check	02/18/2016	7133	Jefferson Gas, LLC	01-16 Gas Pu...	131.2 · Comm ...	65,617.44		-729,343.69
Bill Pmt -Check	02/18/2016	2490	NMB Associates Inc		131.2 · Comm ...	7,375.00		-721,968.69
Bill	02/18/2016	20062...	Kentucky Undergrou...	#200627969	-SPLIT-		88.00	-722,056.69
Bill	02/18/2016	#7027...	Miller Supply Inc	#7027871	-SPLIT-		17.38	-722,074.07
Bill	02/18/2016	#7027...	Miller Supply Inc	#7027872	-SPLIT-		758.64	-722,832.71
Bill Pmt -Check	02/19/2016	7136	R L Laughlin & Co Inc	01-16	131.2 · Comm ...	26.25		-722,806.46
Bill Pmt -Check	02/19/2016	7137	TIRE WORKS	Inv's dated 2-...	131.2 · Comm ...	231.90		-722,574.56
Bill Pmt -Check	02/19/2016	7138	EQT Energy, LLC	12-15	131.2 · Comm ...	28,074.14		-694,500.42
Bill	02/19/2016	274960	AREA WIDE PROT...	274960	-SPLIT-		1,147.50	-695,647.92
Bill	02/19/2016	60100...	Community Trust Ba...	60100623385...	-SPLIT-		11,861.90	-707,509.82
Bill	02/21/2016		Heather Cantrell		-SPLIT-		50.00	-707,559.82
Bill Pmt -Check	02/22/2016	ACH	Big Sandy Recc		131.2 · Comm ...	317.30		-707,242.52
Bill Pmt -Check	02/22/2016	7140	Heather Cantrell		131.2 · Comm ...	50.00		-707,192.52
Bill Pmt -Check	02/22/2016	7141	MARY MUSIC		131.2 · Comm ...	50.00		-707,142.52
Bill	02/22/2016	Regist...	Tony Watts, Breathit...	Reg Renewal ...	-SPLIT-		249.85	-707,392.37
Bill	02/22/2016	Reg R...	Tony Watts, Breathit...	Reg Renewal ...	-SPLIT-		14.45	-707,406.82
Bill Pmt -Check	02/22/2016	7142	Tony Watts, Breathit...		131.2 · Comm ...	264.30		-707,142.52
Bill	02/22/2016	REGL...	Tony Watts, Breathit...	REGISTRATI...	-SPLIT-		14.85	-707,157.37
Bill	02/22/2016	#87023	May Truck Parts	#87023	-SPLIT-		165.00	-707,322.37
Bill	02/22/2016	44182...	First Bankcard	44182292810...	-SPLIT-		913.96	-708,236.33
Bill Pmt -Check	02/23/2016	7146	Fast Change Lube &...		131.2 · Comm ...	271.52		-707,964.81
Bill Pmt -Check	02/23/2016	7147	Kentucky Power	035-050-309-...	131.2 · Comm ...	146.30		-707,818.51
Bill Pmt -Check	02/23/2016	7148	Miller Supply Inc	#7027871	131.2 · Comm ...	17.38		-707,801.13
Bill	02/23/2016	#2.34....	GARRETT WARD	DEP REF# 2....	-SPLIT-		115.12	-707,916.25
Bill Pmt -Check	02/23/2016	7150	GARRETT WARD	DEP REF# 2....	131.2 · Comm ...	115.12		-707,801.13
Bill Pmt -Check	02/23/2016	7151	RICOH USA, INC	20944809	131.2 · Comm ...	298.47		-707,502.66
Bill Pmt -Check	02/23/2016	7152	DNI Corp Inc		131.2 · Comm ...	1,511.95		-705,990.71
Bill Pmt -Check	02/23/2016	7153	D L R	Transportatio...	131.2 · Comm ...	8,231.25		-697,759.46
Bill	02/23/2016	64874	DNI Corp Inc	64874	-SPLIT-		1,231.52	-698,990.98

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Accrual Basis

**Kentucky Frontier Gas, LLC**  
**General Ledger**  
**As of December 31, 2016**

Type	Date	Num	Name	Memo	Split	Debit	Credit	Balance
Bill	02/23/2016	IN000...	Utility Sales & Servi...	IN00016053	377 · Meter Sets		1,062.57	-700,053.55
Bill	02/24/2016	411	D W Gas Meter Test...	411	-SPLIT-		183.06	-700,236.61
Bill	02/24/2016	412	D W Gas Meter Test...	412	-SPLIT-		170.00	-700,406.61
Bill Pmt -Check	02/24/2016	7154	DNI Corp Inc	64874	131.2 · Comm ...	1,231.52		-699,175.09
Bill	02/24/2016	2089230	KEMI	2089230	-SPLIT-		1,069.90	-700,244.99
Bill	02/24/2016	#5040...	RICOH USA, INC	#5040695672	-SPLIT-		36.72	-700,281.71
Bill	02/24/2016	#111201	CONLEY BROS. TI...	#111201	-SPLIT-		725.36	-701,007.07
Bill Pmt -Check	02/25/2016	7155	Jefferson Gas, LLC	01-16 Gas Pu...	131.2 · Comm ...	107,335.32		-593,671.75
Bill Pmt -Check	02/25/2016	7156	m2m Data Corporati...	28366	131.2 · Comm ...	26.20		-593,645.55
Bill Pmt -Check	02/25/2016	7157	Community Trust Ba...	60300329774 ...	131.2 · Comm ...	376.53		-593,269.02
Bill Pmt -Check	02/25/2016	7158	Community Trust Ba...	60100533313...	131.2 · Comm ...	16,889.17		-576,379.85
Bill	02/25/2016		Travelers		-SPLIT-		3,262.52	-579,642.37
Bill Pmt -Check	02/25/2016	7160	HiTech Signs & Gra...	44696	131.2 · Comm ...	31.80		-579,610.57
Bill	02/25/2016	60629...	AT&T	60629809550...	921.8 · Teleph...		123.57	-579,734.14
Bill	02/25/2016	60629...	AT&T	60629831202...	-SPLIT-		86.81	-579,820.95
Bill Pmt -Check	02/26/2016	7161	Quality Natural Gas ...	11-15 FT'S	131.2 · Comm ...	9,821.59		-569,999.36
Bill	02/26/2016	March...	Woodrow and Linda ...	March 15 offic...	-SPLIT-		1,200.00	-571,199.36
Bill Pmt -Check	02/26/2016	7162	Woodrow and Linda ...	March 15 offic...	131.2 · Comm ...	1,200.00		-569,999.36
Bill	02/26/2016		Woodrow and Linda ...	Security Depo...	155 · Utility De...		1,200.00	-571,199.36
Bill Pmt -Check	02/26/2016	7163	Woodrow and Linda ...	Security Depo...	131.2 · Comm ...	1,200.00		-569,999.36
Bill	02/26/2016	57379	United Systems & S...	Inv# 57379 (...	376.0 · Itrons		24,242.76	-594,242.12
Bill	02/27/2016	12359...	T.A.S	12359078	-SPLIT-		249.45	-594,491.57
Bill	02/27/2016	ID-351...	CARQUEST AUTO ...	ID-351193	-SPLIT-		14.90	-594,506.47
Bill	02/27/2016		Williams Electric & ...		-SPLIT-		223.79	-594,730.26
Bill	02/28/2016		State Wide Press		-SPLIT-		67.84	-594,798.10
Bill	02/28/2016	#8842	James Riley Hall	#8842	-SPLIT-		38.16	-594,836.26
Bill	02/29/2016		Branham, Sallye		-SPLIT-		1,800.00	-596,636.26
Bill Pmt -Check	02/29/2016	ACH	Branham, Sallye		131.2 · Comm ...	1,800.00		-594,836.26
Bill	02/29/2016	02-15	Magnum Drilling of ...	02-15	804.9 · Gas Pu...		6,720.00	-601,556.26
Bill	02/29/2016	3280397	Waste Connections	3280397	-SPLIT-		85.53	-601,641.79
Bill	02/29/2016		Prestonsburg City's ...		-SPLIT-		32.03	-601,673.82
Bill	02/29/2016	866000	Layne's ACE HARD...	866000	-SPLIT-		17.22	-601,691.04
Bill	02/29/2016	01-00...	Jackson Municipal ...	01-00001138-...	-SPLIT-		52.33	-601,743.37
Bill	02/29/2016	97605...	VERIZON WIRELESS	9760554540	-SPLIT-		123.46	-601,866.83
Bill	02/29/2016		TIRE WORKS		-SPLIT-		721.98	-602,588.81
Bill	02/29/2016	2431	HOMETOWN TRUE...	2431	-SPLIT-		81.14	-602,669.95
Bill	02/29/2016	203251	CARQUEST OF SA...	203251	-SPLIT-		30.14	-602,700.09
Bill	02/29/2016	02-16	Jefferson Gas, LLC	02-16	804.11 · Gas P...		46,822.36	-649,522.45
Bill	02/29/2016	02-16	Cumberland Valley ...	02-16	809 · Gas Purc...		47,810.51	-697,332.96
Bill	02/29/2016	02-16 ...	Columbia Gas of Ke...	02-16 MLG	804.2 · Gas Pu...		3,634.85	-700,967.81
Bill	02/29/2016	02-16 ...	Columbia Gas of Ke...	02-16 PG	804.2 · Gas Pu...		5,171.61	-706,139.42
Bill	02/29/2016		Big Sandy Recc		-SPLIT-		308.35	-706,447.77
Bill	02/29/2016	Inv# 6...	Pinpoint Systems, Inc.	Inv# 6709	-SPLIT-		970.00	-707,417.77
Bill	02/29/2016	02-16 ...	Jefferson Gas, LLC	02-16 Public ...	804.11 · Gas P...		97,019.72	-804,437.49
Bill	02/29/2016	002207	KY CRYSTAL WAT...	002207	-SPLIT-		87.70	-804,525.19
Bill	02/29/2016	INV# ...	Kentucky Undergrou...	INV# 200628...	-SPLIT-		265.60	-804,790.79
Bill	02/29/2016	02-16	Hi-Energy Gas Co	02-16	804.10 · Gas P...		3,770.20	-808,560.99
Bill	02/29/2016		Fast Change Lube &...		-SPLIT-		237.28	-808,798.27
Bill	02/29/2016	02-16	Samuel T Alcus	02-16	806 · Gas Purc...		868.00	-809,666.27

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Accrual Basis

## Kentucky Frontier Gas, LLC General Ledger As of December 31, 2016

Type	Date	Num	Name	Memo	Split	Debit	Credit	Balance
Bill	02/29/2016	02-16	John Gray Energy	02-16	804.4 · Gas Pu...		2,840.71	-812,506.98
Bill	02/29/2016	02-16	HTC Gas Company,...	02-16	804.13 · Gas P...		957.00	-813,463.98
Bill	02/29/2016	02-16	Tackett & Sons Drill...	02-16	804.6 · Gas Pu...		431.60	-813,895.58
Bill	02/29/2016	02-16	EQT Energy, LLC	02-16	804.20 · Gas P...		41,104.65	-855,000.23
Bill	02/29/2016	02-16 ...	Nytils Exploration Co...	02-16 EVAN ...	807 · Gas Purc...		2,439.66	-857,439.89
Bill	02/29/2016	02-16 ...	Nytils Exploration Co...	02-16 DEMA	808 · Gas Purc...		89.71	-857,529.60
Bill	02/29/2016	02-16 ...	Nytils Exploration Co...	02-16 FT'S	804.12 · Gas P...		1,380.87	-858,910.47
Bill	02/29/2016	02-16 ...	Nytils Exploration Co...	02-16 ORIGI...	804.12 · Gas P...		811.33	-859,721.80
Bill	02/29/2016	Mappi...	Slone Energy, LLC	Mapping Feb ...	923.3 · Outside...		633.98	-860,355.78
Bill	02/29/2016	02-16 ...	Slone Energy, LLC	02-16 Sublett ...	804.5 · Gas Pu...		4,141.44	-864,497.22
Bill	02/29/2016	02-16 ...	Slone Energy, LLC	02-16 Craft Cr...	804.5 · Gas Pu...		973.01	-865,470.23
Bill	02/29/2016	02-16 ...	Slone Energy, LLC	02-16 Balleng...	804.5 · Gas Pu...		2,353.10	-867,823.33
Bill	02/29/2016	02-16	Spirit Energy	02-16	804.17 · Gas P...		971.96	-868,795.29
Bill	02/29/2016	02-16	Quality Natural Gas ...	02-16	804.1 · Gas Pu...		36,117.03	-904,912.32
Bill	02/29/2016	02-16	KLC Enterprises	02-16	804.3 · Gas Pu...		3,409.67	-908,321.99
Bill	02/29/2016	02-16 ...	EQT Energy, LLC	02-16 ADJ F...	804.20 · Gas P...		15,686.77	-924,008.76
Bill	03/01/2016	28366	m2m Data Corporati...	28366	874 · Mains & ...		26.20	-924,034.96
Bill	03/01/2016		Robert J Oxford exe...		-SPLIT-		1,200.00	-925,234.96
Bill	03/01/2016	60100...	Community Trust Ba...	60100584401...	-SPLIT-		1,475.26	-926,710.22
Bill	03/01/2016	60100...	Community Trust Ba...	60100584401...	-SPLIT-		13,277.26	-939,987.48
Bill Pmt -Check	03/01/2016	7165	D W Gas Meter Test...		131.2 · Comm ...	353.06		-939,634.42
Bill Pmt -Check	03/01/2016	7166	Kentucky Undergrou...		131.2 · Comm ...	212.80		-939,421.62
Bill Pmt -Check	03/01/2016	7167	Miller Supply Inc	#7027872	131.2 · Comm ...	758.64		-938,662.98
Bill Pmt -Check	03/01/2016	7168	Purchase Power	80009000012...	131.2 · Comm ...	402.50		-938,260.48
Bill Pmt -Check	03/01/2016	7169	Utility Sales & Servi...	IN00015993	131.2 · Comm ...	1,484.99		-936,775.49
Bill Pmt -Check	03/01/2016	7172	Quality Natural Gas ...		131.2 · Comm ...	37,629.99		-899,145.50
Bill	03/01/2016		CASELLE	SUPPORT F...	-SPLIT-		699.00	-899,844.50
Bill	03/01/2016	60100...	Community Trust Ba...	60100618081...	-SPLIT-		587.29	-900,431.79
Bill	03/01/2016	#111241	CONLEY BROS. TI...	#111241	-SPLIT-		40.00	-900,471.79
Bill	03/01/2016	#65128	DNI Corp Inc	#65128	-SPLIT-		974.36	-901,446.15
Bill	03/01/2016	60666...	AT&T	60666685832...	-SPLIT-		144.33	-901,590.48
Bill	03/01/2016	60666...	AT&T	60666685832...	-SPLIT-		153.84	-901,744.32
Bill	03/01/2016	30866	Drains Unlimited, Inc.	30866	-SPLIT-		160.00	-901,904.32
Bill	03/01/2016	2250	NMB Associates Inc		Computer Rep...		5,825.00	-907,729.32
Bill	03/01/2016	2252	NMB Associates Inc		921.4 · Compu...		218.90	-907,948.22
Bill	03/01/2016	0007156	Bailey's Carpet & Ha...	0007156	-SPLIT-		43.97	-907,992.19
Bill	03/02/2016	60300...	Community Trust Ba...	60300249233 ...	-SPLIT-		635.30	-908,627.49
Bill	03/02/2016	IN000...	Utility Sales & Servi...	IN00016155	-SPLIT-		221.40	-908,848.89
Bill Pmt -Check	03/03/2016	7178	Community Trust Ba...	60100623385...	131.2 · Comm ...	11,861.90		-896,986.99
Bill Pmt -Check	03/03/2016	7179	HTC Gas Company,...		131.2 · Comm ...	315.00		-898,671.99
Bill Pmt -Check	03/03/2016	7143	Tony Watts, Breathit...	REGISTRATI...	131.2 · Comm ...	14.85		-898,657.14
Bill	03/03/2016	INV#0...	Anthem Blue Cross ...	#0201603209...	-SPLIT-		6,877.09	-903,534.23
Bill Pmt -Check	03/04/2016	7180	CARQUEST AUTO ...	ID-351193	131.2 · Comm ...	14.90		-903,519.33
Bill Pmt -Check	03/04/2016	7181	Drains Unlimited, Inc.	Inv# 30629	131.2 · Comm ...	5,000.00		-898,519.33
Bill Pmt -Check	03/04/2016	7182	John N. Hughes, PSC		131.2 · Comm ...	4,552.60		-893,966.73
Bill Pmt -Check	03/04/2016	7183	State Wide Press		131.2 · Comm ...	67.84		-893,898.89
Bill Pmt -Check	03/04/2016	7184	T.A.S		131.2 · Comm ...	483.90		-893,414.99
Bill Pmt -Check	03/04/2016	7185	Waste Connections	3280397	131.2 · Comm ...	85.53		-893,329.46
Bill Pmt -Check	03/04/2016	7186	Williams Electric & ...		131.2 · Comm ...	223.79		-893,105.67

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Accrual Basis

**Kentucky Frontier Gas, LLC**  
**General Ledger**  
**As of December 31, 2016**

Type	Date	Num	Name	Memo	Split	Debit	Credit	Balance
Bill Pmt -Check	03/04/2016	7187	Jackson Municipal ...	01-00001138-...	131.2 · Comm ...	52.33		-893,053.34
Bill Pmt -Check	03/04/2016	7188	Layne's ACE HARD...	866000	131.2 · Comm ...	17.22		-893,036.12
Bill Pmt -Check	03/04/2016	7189	VERIZON WIRELESS	9760554540	131.2 · Comm ...	123.46		-892,912.66
Bill Pmt -Check	03/04/2016	ACH	Birch Communications		131.2 · Comm ...	341.08		-892,571.58
Bill	03/04/2016		wyoming.com		-SPLIT-		40.00	-892,611.58
Bill Pmt -Check	03/04/2016	ACH	wyoming.com		131.2 · Comm ...	40.00		-892,571.58
Bill Pmt -Check	03/04/2016	7190	D L R	2014 Transpo...	131.2 · Comm ...	5,000.00		-887,571.58
Bill Pmt -Check	03/04/2016	7191	May Truck Parts	#87023	131.2 · Comm ...	165.00		-887,406.58
Bill Pmt -Check	03/04/2016	7192	TIRE WORKS		131.2 · Comm ...	721.98		-886,684.60
Bill Pmt -Check	03/04/2016	7193	RICOH USA, INC	#5040695672	131.2 · Comm ...	36.72		-886,647.88
Bill Pmt -Check	03/04/2016	7194	HOMETOWN TRUE...	2431	131.2 · Comm ...	81.14		-886,566.74
Bill Pmt -Check	03/04/2016	7195	CARQUEST OF SA...	203251	131.2 · Comm ...	30.14		-886,536.60
Bill	03/04/2016	101712	Industrial Gas Servi...		923 · Outside ...		5,645.00	-892,181.60
Bill Pmt -Check	03/04/2016	2491	Industrial Gas Servi...		131.2 · Comm ...	8,000.00		-884,181.60
Bill	03/04/2016	#111288	CONLEY BROS. TI...	#111288	-SPLIT-		826.80	-885,008.40
Bill	03/04/2016	Acct# ...	AT&T	Acct# 150113...	-SPLIT-		110.60	-885,119.00
Bill	03/06/2016		Heather Cantrell		-SPLIT-		50.00	-885,169.00
Bill	03/06/2016	10012...	Speedway Superam...	1001229655	-SPLIT-		3,161.66	-888,330.66
Bill	03/06/2016	60300...	Community Trust Ba...	60300268609 ...	-SPLIT-		364.73	-888,695.39
Bill Pmt -Check	03/07/2016	ACH	Appalachian Wireless	00200611207	131.2 · Comm ...	1,242.72		-887,452.67
Bill Pmt -Check	03/07/2016	7196	Heather Cantrell		131.2 · Comm ...	50.00		-887,402.67
Bill Pmt -Check	03/07/2016	7197	AREA WIDE PROT...	274960	131.2 · Comm ...	1,147.50		-886,255.17
Bill Pmt -Check	03/07/2016	7198	AT&T		131.2 · Comm ...	210.38		-886,044.79
Bill Pmt -Check	03/07/2016	7199	Hi-Energy Gas Co	01-16	131.2 · Comm ...	2,524.08		-883,520.71
Bill Pmt -Check	03/07/2016	7200	KLC Enterprises	12-15	131.2 · Comm ...	3,926.09		-879,594.62
Bill Pmt -Check	03/07/2016	7201	CASELLE	SUPPORT F...	131.2 · Comm ...	699.00		-878,895.62
Bill Pmt -Check	03/07/2016	7202	KEMI	2089230	131.2 · Comm ...	1,069.90		-877,825.72
Bill Pmt -Check	03/07/2016	7203	United Systems & S...	Inv# 57379 (...)	131.2 · Comm ...	8,000.00		-869,825.72
Bill Pmt -Check	03/07/2016	7204	Hays, Maggard & H...	Inv# 22753	131.2 · Comm ...	80.00		-869,745.72
Bill Pmt -Check	03/07/2016	7205	Utility Sales & Servi...	IN00016053	131.2 · Comm ...	1,062.57		-868,683.15
Bill	03/07/2016		KY STATE TREASU...		408 · Taxes Ot...		30.00	-868,713.15
Bill Pmt -Check	03/07/2016	2492	KY STATE TREASU...		131.2 · Comm ...	30.00		-868,683.15
Bill	03/07/2016	ACCT...	Juniper Health Inc	ACCT # 292140	-SPLIT-		28.11	-868,711.26
Bill	03/07/2016		Extreme Excavation ...	Line repair in ...	874 · Mains & ...		985.00	-869,696.26
Bill Pmt -Check	03/08/2016	7207	Community Trust Ba...	60100584401...	131.2 · Comm ...	1,475.26		-868,221.00
Bill Pmt -Check	03/08/2016	7208	Community Trust Ba...	60100584401...	131.2 · Comm ...	13,277.26		-854,943.74
Bill Pmt -Check	03/08/2016	7209	Community Trust Ba...	60100618081...	131.2 · Comm ...	587.29		-854,356.45
Bill	03/08/2016		Extreme Excavation ...	Relocating & l...	874 · Mains & ...		985.00	-855,341.45
Bill	03/09/2016		Northwestern Mutual		924.3 · Life Ins...		519.49	-855,860.94
Bill Pmt -Check	03/09/2016	ACH	Northwestern Mutual		131.2 · Comm ...	519.49		-855,341.45
Bill	03/09/2016		Extreme Excavation ...	Mains & Sevic...	874 · Mains & ...		985.00	-856,326.45
Bill	03/09/2016	60100...	Community Trust Ba...	60100618146...	-SPLIT-		1,883.00	-858,209.45
Bill Pmt -Check	03/10/2016	7214	John Gray Energy	01-16	131.2 · Comm ...	3,287.82		-854,921.63
Bill Pmt -Check	03/10/2016	7215	Magnum Drilling of ...	02-15	131.2 · Comm ...	6,720.00		-848,201.63
Bill Pmt -Check	03/10/2016	7216	CONLEY BROS. TI...		131.2 · Comm ...	2,239.68		-845,961.95
Bill Pmt -Check	03/10/2016	7217	CONLEY BROS. TI...	#111201	131.2 · Comm ...	725.36		-845,236.59
Bill Pmt -Check	03/10/2016	ACH	Prestonsburg City's ...	102-21600-00	131.2 · Comm ...	32.03		-845,204.56
Bill	03/10/2016		Extreme Excavation ...	finished buryi...	874 · Mains & ...		985.00	-846,189.56
Bill	03/10/2016		Birch Communications		-SPLIT-		318.74	-846,508.30

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Accrual Basis

**Kentucky Frontier Gas, LLC**  
**General Ledger**  
**As of December 31, 2016**

Type	Date	Num	Name	Memo	Split	Debit	Credit	Balance
Bill	03/10/2016	#71869	CASELLE	#71869	125 · CASELL...		10,730.00	-857,238.30
Bill Pmt -Check	03/11/2016	ACH	Travelers		131.2 · Comm ...	3,262.52		-853,975.78
Bill Pmt -Check	03/11/2016	7218	Juniper Health Inc	ACCT # 292140	131.2 · Comm ...	28.11		-853,947.67
Bill Pmt -Check	03/11/2016	7219	DNI Corp Inc	#65128	131.2 · Comm ...	974.36		-852,973.31
Bill	03/11/2016	MOTO...	Chris Waugh, Floyd ...	MOTOR VEH ...	-SPLIT-		46.01	-853,019.32
Bill Pmt -Check	03/11/2016	7220	AT&T		131.2 · Comm ...	298.17		-852,721.15
Bill Pmt -Check	03/11/2016	7221	Chris Waugh, Floyd ...	MOTOR VEH ...	131.2 · Comm ...	46.01		-852,675.14
Bill Pmt -Check	03/11/2016	7222	Columbia Gas of Ke...	02-16 MLG	131.2 · Comm ...	3,634.85		-849,040.29
Bill Pmt -Check	03/11/2016	7223	First Bankcard	44182292810...	131.2 · Comm ...	913.96		-848,126.33
Bill Pmt -Check	03/11/2016	7224	Columbia Gas of Ke...	02-16 PG	131.2 · Comm ...	5,171.61		-842,954.72
Bill Pmt -Check	03/11/2016	7225	Floyd County Sheriff	2015 Franchis...	131.2 · Comm ...	25,986.27		-816,968.45
Bill Pmt -Check	03/11/2016	7226	Drains Unlimited, Inc.	30866	131.2 · Comm ...	160.00		-816,808.45
Bill	03/11/2016		Heather Cantrell	TRAVEL TO J...	-SPLIT-		45.79	-816,854.24
Bill Pmt -Check	03/11/2016	7227	Heather Cantrell	TRAVEL TO J...	131.2 · Comm ...	45.79		-816,808.45
Bill	03/11/2016		Extreme Excavation ...	new service in...	874 · Mains & ...		985.00	-817,793.45
Bill	03/11/2016		MARY MUSIC		-SPLIT-		50.00	-817,843.45
Bill	03/11/2016	#2107...	RICOH USA, INC		-SPLIT-		298.47	-818,141.92
Bill	03/12/2016		Extreme Excavation ...	New service f...	874 · Mains & ...		985.00	-819,126.92
Bill	03/13/2016	80009...	Purchase Power	80009000012...	-SPLIT-		201.00	-819,327.92
Bill Pmt -Check	03/14/2016	7228	Drains Unlimited, Inc.	Inv# 30629	131.2 · Comm ...	5,000.00		-814,327.92
Bill Pmt -Check	03/14/2016	7229	Extreme Excavation ...		131.2 · Comm ...	5,910.00		-808,417.92
Bill Pmt -Check	03/14/2016	7230	Pinpoint Systems, Inc.	Inv# 6709	131.2 · Comm ...	970.00		-807,447.92
Bill Pmt -Check	03/14/2016	7231	United Systems & S...	Inv# 57379 (...)	131.2 · Comm ...	4,000.00		-803,447.92
Bill Pmt -Check	03/14/2016	7232	Speedway Superam...	1001229655	131.2 · Comm ...	3,161.66		-800,286.26
Bill Pmt -Check	03/14/2016	7233	Cumberland Valley ...	02-16	131.2 · Comm ...	47,810.51		-752,475.75
Bill Pmt -Check	03/14/2016	7234	Anthem Blue Cross ...	#0201603209...	131.2 · Comm ...	6,877.09		-745,598.66
Bill Pmt -Check	03/14/2016	7235	Jefferson Gas, LLC	02-16	131.2 · Comm ...	46,822.36		-698,776.30
Bill Pmt -Check	03/14/2016	7236	Community Trust Ba...	60300268609 ...	131.2 · Comm ...	364.73		-698,411.57
Bill Pmt -Check	03/14/2016	7237	Community Trust Ba...	VOID: 603002...	131.2 · Comm ...	0.00		-698,411.57
Bill Pmt -Check	03/14/2016	7238	Community Trust Ba...	60300248851 ...	131.2 · Comm ...	614.22		-697,797.35
Bill Pmt -Check	03/14/2016	7239	Community Trust Ba...	60300249233 ...	131.2 · Comm ...	635.30		-697,162.05
Bill Pmt -Check	03/14/2016	7240	Community Trust Ba...	60100618146...	131.2 · Comm ...	1,883.00		-695,279.05
Bill Pmt -Check	03/14/2016	7241	KY CRYSTAL WAT...	002207	131.2 · Comm ...	87.70		-695,191.35
Bill Pmt -Check	03/14/2016	7242	AT&T	Acct# 150113...	131.2 · Comm ...	110.60		-695,080.75
Bill Pmt -Check	03/14/2016	7243	MARY MUSIC		131.2 · Comm ...	50.00		-695,030.75
Bill	03/14/2016	60100...	Community Trust Ba...	60100533313...	-SPLIT-		17,426.89	-712,457.64
Bill	03/14/2016	035-0...	Kentucky Power	035-050-309-...	-SPLIT-		134.52	-712,592.16
Bill	03/14/2016	#2006...	Kentucky Undergrou...	#200628296	-SPLIT-		156.80	-712,748.96
Bill Pmt -Check	03/15/2016	7244	James Riley Hall	#8842	131.2 · Comm ...	38.16		-712,710.80
Bill Pmt -Check	03/15/2016	7245	Utility Sales & Servi...	IN00016155	131.2 · Comm ...	221.40		-712,489.40
Bill	03/15/2016	#0900...	GO HIRE EMPLOY...	INV# 0900-20...	923.6 · OUTSI...		496.06	-712,985.46
Bill	03/15/2016	INV# ...	DNI Corp Inc	INV# 65410	-SPLIT-		1,196.57	-714,182.03
Bill	03/15/2016	#116904	Heath Consultants	#116904	-SPLIT-		349.79	-714,531.82
Bill	03/15/2016	64208...	VERIZON WIRELESS	ACCT # 6420...	-SPLIT-		123.46	-714,655.28
Bill	03/15/2016	1FTF...	Tony Watts, Breathit...	Vin#1FTFW1...	-SPLIT-		357.68	-715,012.96
Bill Pmt -Check	03/16/2016	7247	Community Trust Ba...	60300329774 ...	131.2 · Comm ...	376.53		-714,636.43
Bill	03/16/2016	#2860...	Consolidated Pipe &...	#2860359-00...	-SPLIT-		241.68	-714,878.11
Bill	03/16/2016		Appalachian Wireless		-SPLIT-		1,349.23	-716,227.34
Bill Pmt -Check	03/17/2016	7249	EQT Energy, LLC	01-16	131.2 · Comm ...	79,913.36		-636,313.98

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Accrual Basis

## Kentucky Frontier Gas, LLC General Ledger As of December 31, 2016

Type	Date	Num	Name	Memo	Split	Debit	Credit	Balance
Bill Pmt -Check	03/17/2016	7250	GO HIRE EMPLOY...	INV# 0900-20...	131.2 · Comm ...	496.06		-635,817.92
Bill	03/17/2016	LLET ...	KY STATE TREASU...	LLET FOR EL...	239 · Accrued ...		175.00	-635,992.92
Bill Pmt -Check	03/17/2016	7251	KY STATE TREASU...	LLET FOR EL...	131.2 · Comm ...	175.00		-635,817.92
Bill	03/17/2016	INV# ...	CARQUEST AUTO ...	INV# 5570-35...	-SPLIT-		74.45	-635,892.37
Bill Pmt -Check	03/18/2016	7253	CARQUEST AUTO ...	INV# 5570-35...	131.2 · Comm ...	74.45		-635,817.92
Bill Pmt -Check	03/18/2016	7254	Kentucky Undergrou...	INV# 200628...	131.2 · Comm ...	265.60		-635,552.32
Bill Pmt -Check	03/18/2016	7255	D L R	2014 Transpo...	131.2 · Comm ...	6,000.00		-629,552.32
Bill Pmt -Check	03/18/2016	2495	Dennis Horner		131.2 · Comm ...	628.32		-628,924.00
Bill Pmt -Check	03/18/2016	2494	NMB Associates Inc		131.2 · Comm ...	4,000.00		-624,924.00
Bill Pmt -Check	03/18/2016	2493	Robert J Oxford exe...		131.2 · Comm ...	2,400.00		-622,524.00
Bill	03/18/2016	60100...	Community Trust Ba...	60100623385...	224.12 · CTB L...		11,861.90	-634,385.90
Bill	03/18/2016		Dustin's Lawn Care ...	mowing office...	-SPLIT-		60.00	-634,445.90
Bill	03/19/2016	60300...	Community Trust Ba...	60300248851 ...	-SPLIT-		614.22	-635,060.12
Bill	03/20/2016		Heather Cantrell		-SPLIT-		50.00	-635,110.12
Bill Pmt -Check	03/21/2016	7257	Community Trust Ba...	60100533313...	131.2 · Comm ...	17,426.89		-617,683.23
Bill	03/21/2016		Travelers	3264H3138	-SPLIT-		3,093.02	-620,776.25
Bill Pmt -Check	03/21/2016	7259	Kentucky Power	035-050-309...	131.2 · Comm ...	134.52		-620,641.73
Bill Pmt -Check	03/21/2016	7260	Hi-Energy Gas Co	02-16	131.2 · Comm ...	3,770.20		-616,871.53
Bill Pmt -Check	03/21/2016	7261	Kentucky Undergrou...	#200628296	131.2 · Comm ...	156.80		-616,714.73
Bill	03/21/2016		Keith E Krejci	Public Gas Inf...	923.3 · Outside...		2,000.00	-618,714.73
Bill Pmt -Check	03/21/2016	7262	Keith E Krejci	Public Gas Inf...	131.2 · Comm ...	2,000.00		-616,714.73
Bill Pmt -Check	03/21/2016	7263	Jefferson Gas, LLC	02-16 Public ...	131.2 · Comm ...	97,019.72		-519,695.01
Bill Pmt -Check	03/21/2016	7264	m2m Data Corporati...	#28150	131.2 · Comm ...	26.20		-519,668.81
Bill	03/22/2016	IN000...	Utility Sales & Servi...	IN00016182	376.34 · Mains...		195.00	-519,863.81
Bill	03/22/2016	IN000...	Utility Sales & Servi...	IN00016181	-SPLIT-		595.09	-520,458.90
Bill Pmt -Check	03/23/2016	ACH	Big Sandy Recc		131.2 · Comm ...	308.35		-520,150.55
Bill	03/23/2016	19179...	PITNEY BOWES G...	1917998-MR16	-SPLIT-		146.28	-520,296.83
Bill	03/23/2016	IN000...	Utility Sales & Servi...	IN00016214	377 · Meter Sets		719.23	-521,016.06
Bill	03/23/2016	IN000...	Utility Sales & Servi...	IN00016215	397 · Tools & ...		893.00	-521,909.06
Bill	03/23/2016	44182...	First Bankcard	44182292810...	-SPLIT-		710.47	-522,619.53
Bill	03/23/2016	8875	James Riley Hall	8875	-SPLIT-		127.20	-522,746.73
Bill Pmt -Check	03/24/2016	7266	DNI Corp Inc	INV# 65410	131.2 · Comm ...	1,196.57		-521,550.16
Bill Pmt -Check	03/24/2016	7267	Heather Cantrell		131.2 · Comm ...	50.00		-521,500.16
Bill Pmt -Check	03/24/2016	7269	Fast Change Lube &...		131.2 · Comm ...	237.28		-521,262.88
Bill Pmt -Check	03/24/2016	7270	Consolidated Pipe &...	#2860359-00...	131.2 · Comm ...	241.68		-521,021.20
Bill Pmt -Check	03/24/2016	7272	RICOH USA, INC		131.2 · Comm ...	298.47		-520,722.73
Bill	03/24/2016		Woodrow and Linda ...	04-16 Office ...	-SPLIT-		1,200.00	-521,922.73
Bill Pmt -Check	03/24/2016	7273	Woodrow and Linda ...	04-16 Office ...	131.2 · Comm ...	1,200.00		-520,722.73
Bill Pmt -Check	03/24/2016	2496	Industrial Gas Servi...		131.2 · Comm ...	35,270.00		-485,452.73
Bill	03/24/2016	2098394	KEMI	2098394	-SPLIT-		1,069.90	-486,522.63
Bill	03/24/2016	Inv# 0...	Fast Change Lube &...	Inv# 02-227142	-SPLIT-		81.62	-486,604.25
Bill	03/25/2016		MARY MUSIC		-SPLIT-		50.00	-486,654.25
Bill	03/25/2016	60629...	AT&T	606298-3120...	921.8 · Teleph...		86.81	-486,741.06
Bill	03/25/2016	60629...	AT&T	60629809550...	921.8 · Teleph...		123.57	-486,864.63
Bill	03/27/2016	#1235...	T.A.S	#12359346	-SPLIT-		195.60	-487,060.23
Bill Pmt -Check	03/28/2016	7275	Heath Consultants	#116904	131.2 · Comm ...	349.79		-486,710.44
Bill Pmt -Check	03/28/2016	7276	m2m Data Corporati...	#28566	131.2 · Comm ...	26.20		-486,684.24
Bill Pmt -Check	03/28/2016	7277	MARY MUSIC		131.2 · Comm ...	50.00		-486,634.24
Bill Pmt -Check	03/28/2016	7278	Purchase Power	80009000012...	131.2 · Comm ...	201.00		-486,433.24

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## Kentucky Frontier Gas, LLC General Ledger As of December 31, 2016

Type	Date	Num	Name	Memo	Split	Debit	Credit	Balance
Bill Pmt -Check	03/28/2016	7279	VERIZON WIRELESS	ACCT # 6420...	131.2 · Comm ...	123.46		-486,309.78
Bill Pmt -Check	03/28/2016	7280	Samuel T Alcus	02-16	131.2 · Comm ...	868.00		-485,441.78
Bill Pmt -Check	03/28/2016	7281	PITNEY BOWES G...	1917998-MR16	131.2 · Comm ...	146.28		-485,295.50
Bill Pmt -Check	03/28/2016	7282	HiTech Signs & Gra...	44463	131.2 · Comm ...	74.20		-485,221.30
Bill	03/28/2016		Dustin's Lawn Care ...	mowing office...	-SPLIT-		85.00	-485,306.30
Bill Pmt -Check	03/28/2016	7271	Dustin's Lawn Care ...		131.2 · Comm ...	145.00		-485,161.30
Bill	03/28/2016	60100...	Community Trust Ba...	60100584401...	-SPLIT-		1,475.26	-486,636.56
Bill	03/28/2016	60100...	Community Trust Ba...	60100584401...	-SPLIT-		13,277.26	-499,913.82
Bill	03/28/2016	60100...	Community Trust Ba...	60100618081...	-SPLIT-		587.29	-500,501.11
Bill	03/28/2016	01-00...	Jackson Municipal ...		-SPLIT-		52.33	-500,553.44
Bill	03/28/2016		R L Laughlin & Co Inc		874 · Mains & ...		26.25	-500,579.69
Bill	03/28/2016	Inv# 0...	Fast Change Lube &...	Inv# 02-227222	-SPLIT-		72.42	-500,652.11
Bill	03/29/2016	60300...	Community Trust Ba...	60300329774 ...	-SPLIT-		376.53	-501,028.64
Bill Pmt -Check	03/29/2016	7284	John Gray Energy	02-16	131.2 · Comm ...	2,840.71		-498,187.93
Bill	03/29/2016	60300...	Community Trust Ba...	60300249233 ...	-SPLIT-		610.30	-498,798.23
Bill	03/29/2016	60300...	Community Trust Ba...	60300268609 ...	-SPLIT-		364.73	-499,162.96
Bill Pmt -Check	03/29/2016	7285	Community Trust Ba...	60300249233 ...	131.2 · Comm ...	610.30		-498,552.66
Bill Pmt -Check	03/29/2016	7286	Community Trust Ba...	60300268609 ...	131.2 · Comm ...	364.73		-498,187.93
Bill	03/30/2016		Branham, Sallye		-SPLIT-		1,800.00	-499,987.93
Bill Pmt -Check	03/30/2016	ACH	Branham, Sallye		131.2 · Comm ...	1,800.00		-498,187.93
Bill Pmt -Check	03/31/2016	7288	EDWARD JONES I...	2015 SEP CO...	131.2 · Comm ...	38,346.90		-459,841.03
Bill	03/31/2016	INV# ...	GO HIRE EMPLOY...	INV# 0900-20...	923.6 · OUTSI...		756.33	-460,597.36
Bill	03/31/2016	03-16	Jefferson Gas, LLC	03-16	804.11 · Gas P...		10,241.23	-470,838.59
Bill	03/31/2016	03-16	Magnum Drilling of ...	03-16	804.9 · Gas Pu...		4,000.50	-474,839.09
Bill	03/31/2016		Layne's ACE HARD...		-SPLIT-		154.14	-474,993.23
Bill	03/31/2016	3305703	Waste Connections	3305703	-SPLIT-		85.53	-475,078.76
Bill	03/31/2016		Big Sandy Recc		-SPLIT-		321.71	-475,400.47
Bill	03/31/2016		Prestonsburg City's ...		-SPLIT-		36.71	-475,437.18
Bill	03/31/2016		State Wide Press		-SPLIT-		1,071.66	-476,508.84
Bill	03/31/2016	101716	Industrial Gas Servi...		923 · Outside ...		6,998.75	-483,507.59
Bill	03/31/2016	#57754	United Systems & S...	#57754 (10 It...	376.0 · Itrons		969.86	-484,477.45
Bill	03/31/2016	002207	KY CRYSTAL WAT...	002207	-SPLIT-		71.45	-484,548.90
Bill	03/31/2016	03-16 ...	Jefferson Gas, LLC	03-16 PUBLI...	804.11 · Gas P...		63,536.56	-548,085.46
Bill	03/31/2016	Inv# 6...	Pinpoint Systems, Inc.	Inv# 6729	-SPLIT-		370.00	-548,455.46
Bill	03/31/2016	03-16 ...	Columbia Gas of Ke...	03-16 MLG	804.2 · Gas Pu...		1,754.16	-550,209.62
Bill	03/31/2016	#2300...	Bocook Engineering ...	#2300747	923.3 · Outside...		206.18	-550,415.80
Bill	03/31/2016	03-16 ...	Columbia Gas of Ke...	03-16 PG	804.2 · Gas Pu...		5,092.22	-555,508.02
Credit	03/31/2016		Columbia Gas of Ke...	OVERBILLED...	804.2 · Gas Pu...	1,562.39		-553,945.63
Bill	03/31/2016	Mappi...	Slone Energy, LLC	Mapping Marc...	923.3 · Outside...		1,729.05	-555,674.68
Bill	03/31/2016	03-16 ...	Slone Energy, LLC	03-16 Sublett ...	804.5 · Gas Pu...		3,354.69	-559,029.37
Bill	03/31/2016	03-16 ...	Slone Energy, LLC	03-16 Balleng...	804.5 · Gas Pu...		496.40	-559,525.77
Bill	03/31/2016	03-16	John Gray Energy	03-16	804.4 · Gas Pu...		8,508.64	-568,034.41
Bill	03/31/2016	03-16	Samuel T Alcus	03-16	806 · Gas Purc...		1,088.10	-569,122.51
Credit	03/31/2016	03-16 ...	Columbia Gas of Ke...	CREDIT FOR...	804.2 · Gas Pu...	2,702.80		-566,419.71
Bill	03/31/2016	1602666	R L Laughlin & Co Inc	1602666	874 · Mains & ...		26.25	-566,445.96
Bill	03/31/2016	03-16	Hi-Energy Gas Co	03-16	804.10 · Gas P...		4,482.84	-570,928.80
Bill	03/31/2016	#65687	DNI Corp Inc	#65687	-SPLIT-		996.49	-571,925.29
Bill	03/31/2016	03-16	EQT Energy, LLC	03-16	804.20 · Gas P...		27,778.69	-599,703.98
Bill	03/31/2016	03-16 ...	Nytis Exploration Co...	03-16 EVAN ...	807 · Gas Purc...		3,039.72	-602,743.70

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Accrual Basis

## Kentucky Frontier Gas, LLC General Ledger As of December 31, 2016

Type	Date	Num	Name	Memo	Split	Debit	Credit	Balance
Bill	03/31/2016	03-16 ...	Nytis Exploration Co...	03-16 SIGMA	804.12 · Gas P...		2,102.94	-604,846.64
Bill	03/31/2016	03-16 ...	Nytis Exploration Co...	03-16 FTS	804.12 · Gas P...		511.88	-605,358.52
Bill	03/31/2016	3-16 D...	Nytis Exploration Co...	03-16 DEMA	808 · Gas Purc...		25.95	-605,384.47
Bill	03/31/2016	03-16 ...	Nytis Exploration Co...	03-16 ORIGI...	804.12 · Gas P...		297.85	-605,682.32
Bill	03/31/2016	03-16	KLC Enterprises	03-16	804.3 · Gas Pu...		1,973.96	-607,656.28
Bill	03/31/2016	03-16	Cumberland Valley ...	03-16	809 · Gas Purc...		6,982.02	-614,638.30
Bill	03/31/2016	03-16 ...	Slone Energy, LLC	03-16 #2313	804.5 · Gas Pu...		396.10	-615,034.40
Bill	03/31/2016	03-16	HTC Gas Company,...		804.13 · Gas P...		1,464.00	-616,498.40
Bill	04/01/2016	#28566	m2m Data Corporati...	#28566	874 · Mains & ...		26.20	-616,524.60
Bill	04/01/2016		Robert J Oxford exe...		-SPLIT-		1,200.00	-617,724.60
Bill	04/01/2016		MAGOFFIN CO RE...	Donation	930.2 · Miscell...		100.00	-617,824.60
Bill Pmt -Check	04/01/2016	7290	GO HIRE EMPLOY...	INV# 0900-20...	131.2 · Comm ...	756.33		-617,068.27
Bill Pmt -Check	04/01/2016	7291	MAGOFFIN CO RE...	Donation	131.2 · Comm ...	100.00		-616,968.27
Bill Pmt -Check	04/01/2016	7293	Community Trust Ba...	60100623385...	131.2 · Comm ...	11,861.90		-605,106.37
Bill Pmt -Check	04/01/2016	7294	Pipeline Solutions Inc		131.2 · Comm ...	40,000.00		-565,106.37
Bill Pmt -Check	04/01/2016	7295	Rich, Larry		131.2 · Comm ...	4,000.00		-561,106.37
Bill Pmt -Check	04/01/2016	7296	Steven Shute	Travel Expens...	131.2 · Comm ...	1,383.60		-559,722.77
Bill Pmt -Check	04/01/2016	7297	Quality Natural Gas ...	01-16	131.2 · Comm ...	41,984.52		-517,738.25
Bill Pmt -Check	04/01/2016	7298	CASELLE	#71869	131.2 · Comm ...	10,730.00		-507,008.25
Bill Pmt -Check	04/01/2016	7299	United Systems & S...	Inv# 57379 (...)	131.2 · Comm ...	4,000.00		-503,008.25
Bill Pmt -Check	04/01/2016	7300	Jackson Municipal ...		131.2 · Comm ...		52.33	-502,955.92
Bill Pmt -Check	04/01/2016	7301	R L Laughlin & Co Inc		131.2 · Comm ...	26.25		-502,929.67
Bill	04/01/2016	#72475	CASELLE	#72475	-SPLIT-		699.00	-503,628.67
Bill	04/01/2016	IN000...	Utility Sales & Servi...	IN00016271	-SPLIT-		2,002.41	-505,631.08
Bill	04/01/2016	60666...	AT&T	60666685832...	-SPLIT-		130.59	-505,761.67
Bill	04/01/2016	#0201...	Anthem Blue Cross ...	#0201604208...	-SPLIT-		6,351.58	-512,113.25
Bill	04/01/2016	INV# ...	ABCO SECURITY	INV# 17397	-SPLIT-		2,035.00	-514,148.25
Bill	04/02/2016		Heather Cantrell		-SPLIT-		50.00	-514,198.25
Bill	04/03/2016	INV# 10	INDUSTRIAL CORR...	INV# 10 , pain...	-SPLIT-		134.75	-514,333.00
Bill Pmt -Check	04/04/2016	7303	Heather Cantrell		131.2 · Comm ...	50.00		-514,283.00
Bill Pmt -Check	04/04/2016	ACH	Birch Communications		131.2 · Comm ...	318.74		-513,964.26
Bill	04/04/2016		Dustin's Lawn Care ...	Mowing grass...	-SPLIT-		85.00	-514,049.26
Bill	04/04/2016	15011...	AT&T	150113768-9	-SPLIT-		110.60	-514,159.86
Bill Pmt -Check	04/05/2016	ACH	Appalachian Wireless	00200611207	131.2 · Comm ...	1,349.23		-512,810.63
Bill Pmt -Check	04/05/2016	7304	HTC Gas Company,...		131.2 · Comm ...	1,578.00		-511,232.63
Bill Pmt -Check	04/05/2016	7305	KEMI	2098394	131.2 · Comm ...	1,069.90		-510,162.73
Bill Pmt -Check	04/05/2016	7306	First Bankcard	44182292810...	131.2 · Comm ...	710.47		-509,452.26
Bill Pmt -Check	04/05/2016	7307	Utility Sales & Servi...		131.2 · Comm ...	2,402.32		-507,049.94
Bill Pmt -Check	04/05/2016	7308	Layne's ACE HARD...		131.2 · Comm ...	154.14		-506,895.80
Bill Pmt -Check	04/05/2016	7309	State Wide Press		131.2 · Comm ...	1,071.66		-505,824.14
Bill Pmt -Check	04/05/2016	7310	T.A.S	#12359346	131.2 · Comm ...	195.60		-505,628.54
Bill Pmt -Check	04/05/2016	7311	Waste Connections	3305703	131.2 · Comm ...	85.53		-505,543.01
Bill	04/05/2016	60100...	Community Trust Ba...	60100618146...	-SPLIT-		1,883.00	-507,426.01
Bill	04/05/2016	Inv# 1...	Unlimited Equipmen...	Inv# 10287	376.34 · Mains...		290.53	-507,716.54
Bill Pmt -Check	04/06/2016	7316	Tony Watts, Breathit...	Vin#1FTFW1...	131.2 · Comm ...	357.68		-507,358.86
Bill	04/06/2016	10012...	Speedway Superam...	1001229655	-SPLIT-		3,734.15	-511,093.01
Bill Pmt -Check	04/07/2016	7318	CASELLE	#72475	131.2 · Comm ...	699.00		-510,394.01
Bill Pmt -Check	04/07/2016	7319	Community Trust Ba...	60100584401...	131.2 · Comm ...	1,475.26		-508,918.75
Bill Pmt -Check	04/07/2016	7320	Community Trust Ba...	60100584401...	131.2 · Comm ...	13,277.26		-495,641.49

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## Kentucky Frontier Gas, LLC General Ledger As of December 31, 2016

Type	Date	Num	Name	Memo	Split	Debit	Credit	Balance
Bill Pmt -Check	04/07/2016	7321	Community Trust Ba...	60100618081...	131.2 · Comm ...	587.29		-495,054.20
Bill Pmt -Check	04/07/2016	7322	Chris Waugh, Floyd ...	VOID: #35876	131.2 · Comm ...	0.00		-495,054.20
Bill	04/07/2016	60300...	Community Trust Ba...	60300248851 ...	-SPLIT-		614.22	-495,668.42
Bill	04/07/2016	IN000...	Utility Sales & Servi...	IN00016299	376.34 · Mains...		16,150.00	-511,818.42
Bill Pmt -Check	04/08/2016	7324	Community Trust Ba...	60300248851 ...	131.2 · Comm ...	614.22		-511,204.20
Bill Pmt -Check	04/08/2016	7325	United Systems & S...	#57754 (10 lt...	131.2 · Comm ...	969.86		-510,234.34
Bill Pmt -Check	04/08/2016	7326	AT&T		131.2 · Comm ...	210.38		-510,023.96
Bill Pmt -Check	04/08/2016	7327	Dustin's Lawn Care ...	VOID: GRAS...	131.2 · Comm ...	0.00		-510,023.96
Bill	04/08/2016	21205...	RICOH USA, INC	21205548	-SPLIT-		298.47	-510,322.43
Bill Pmt -Check	04/09/2016	ACH	Travelers	3264H3138	131.2 · Comm ...	3,093.02		-507,229.41
Bill	04/10/2016		Birch Communications		-SPLIT-		319.68	-507,549.09
Bill Pmt -Check	04/11/2016	7329	City of Prestonsburg	2015 PROPE...	131.2 · Comm ...	174.53		-507,374.56
Bill Pmt -Check	04/11/2016	7330	Floyd County Sheriff	BILL NO. 15...	131.2 · Comm ...	12,671.98		-494,702.58
Bill	04/11/2016		Cintas	#0335609725	-SPLIT-		280.30	-494,982.88
Bill Pmt -Check	04/11/2016	7331	Cintas	#0335609725	131.2 · Comm ...	280.30		-494,702.58
Bill Pmt -Check	04/11/2016	7332	United Systems & S...	Inv# 57379 (...	131.2 · Comm ...	4,000.00		-490,702.58
Bill Pmt -Check	04/11/2016	7333	KY CRYSTAL WAT...	002207	131.2 · Comm ...	71.45		-490,631.13
Bill Pmt -Check	04/11/2016	7334	INDUSTRIAL CORR...	INV# 10	131.2 · Comm ...	134.75		-490,496.38
Bill Pmt -Check	04/11/2016	7335	Magnum Drilling of ...	03-16	131.2 · Comm ...	4,000.50		-486,495.88
Bill	04/11/2016		Dustin's Lawn Care ...	Mowing on 4/...	-SPLIT-		85.00	-486,580.88
Bill Pmt -Check	04/11/2016	7336	Dustin's Lawn Care ...	Mowing grass...	131.2 · Comm ...	85.00		-486,495.88
Bill Pmt -Check	04/11/2016	7337	Dustin's Lawn Care ...	Mowing on 4/...	131.2 · Comm ...	85.00		-486,410.88
Bill	04/11/2016	Inv# 6...	Elite Insurance Age...	Inv# 617388	-SPLIT-		1,075.02	-487,485.90
Bill	04/12/2016		P & J TRAILER SAL...		-SPLIT-		450.50	-487,936.40
Bill Pmt -Check	04/13/2016	7338	AT&T	6066685832...	131.2 · Comm ...	130.59		-487,805.81
Bill Pmt -Check	04/13/2016	7339	Columbia Gas of Ke...	03-16 MLG	131.2 · Comm ...	1,754.16		-486,051.65
Bill Pmt -Check	04/13/2016	7340	Community Trust Ba...	60100618146...	131.2 · Comm ...	1,883.00		-484,168.65
Bill Pmt -Check	04/13/2016	7341	Pinpoint Systems, Inc.	VOID: Inv# 67...	131.2 · Comm ...	0.00		-484,168.65
Bill Pmt -Check	04/13/2016	7342	Pinpoint Systems, Inc.	Inv# 6729	131.2 · Comm ...	370.00		-483,798.65
Bill Pmt -Check	04/13/2016	7343	James Riley Hall		131.2 · Comm ...	127.20		-483,671.45
Bill Pmt -Check	04/13/2016	7345	Columbia Gas of Ke...	03-16 PG	131.2 · Comm ...	3,529.83		-480,141.62
Bill Pmt -Check	04/13/2016	ACH	Prestonsburg City's ...	102-21600-00	131.2 · Comm ...	36.71		-480,104.91
Bill Pmt -Check	04/13/2016	7346	Bocook Engineering ...	#2300747	131.2 · Comm ...	206.18		-479,898.73
Bill Pmt -Check	04/13/2016	7347	Anthem Blue Cross ...	#0201604208...	131.2 · Comm ...	6,351.58		-473,547.15
Bill Pmt -Check	04/13/2016	7348	Speedway Superam...	1001229655	131.2 · Comm ...	3,734.15		-469,813.00
Bill	04/13/2016	#55272	HiTech Signs & Gra...	#55272	-SPLIT-		172.50	-469,985.50
Bill Pmt -Check	04/13/2016	7349	HiTech Signs & Gra...	#55272	131.2 · Comm ...	172.50		-469,813.00
Bill	04/13/2016	IN000...	Utility Sales & Servi...	IN00016336	376.34 · Mains...		268.38	-470,081.38
Bill	04/13/2016	IN000...	Utility Sales & Servi...	IN00016336	377 · Meter Sets		579.76	-470,661.14
Bill	04/13/2016	368042	American Hose & Mi...	#368042	-SPLIT-		147.83	-470,808.97
Bill Pmt -Check	04/14/2016	7350	Bailey's Carpet & Ha...	0007156	131.2 · Comm ...	43.97		-470,765.00
Bill Pmt -Check	04/14/2016	7351	United Systems & S...	Inv# 57379 (...	131.2 · Comm ...	4,242.76		-466,522.24
Bill Pmt -Check	04/14/2016	7352	Utility Sales & Servi...	IN00016271	131.2 · Comm ...	2,002.41		-464,519.83
Bill Pmt -Check	04/14/2016	7353	ABCO SECURITY	INV# 17397	131.2 · Comm ...	2,035.00		-462,484.83
Bill	04/14/2016	20062...	Kentucky Undergrou...	200628623	-SPLIT-		113.60	-462,598.43
Bill	04/14/2016	035-0...	Kentucky Power	035-050-309...	-SPLIT-		135.25	-462,733.68
Bill	04/14/2016	60100...	Community Trust Ba...	60100533313...	-SPLIT-		17,426.89	-480,160.57
Bill	04/14/2016	20062...	Kentucky Undergrou...	200628711	-SPLIT-		297.60	-480,458.17
Bill Pmt -Check	04/15/2016	2497	Industrial Gas Servi...		131.2 · Comm ...	6,998.75		-473,459.42

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Accrual Basis

## Kentucky Frontier Gas, LLC General Ledger As of December 31, 2016

Type	Date	Num	Name	Memo	Split	Debit	Credit	Balance
Bill	04/15/2016	#0900...	GO HIRE EMPLOY...	#0900-2016-03	923.6 · OUTSI...		635.89	-474,095.31
Bill	04/15/2016	3327-5	Sherwin-Williams	3327-5	-SPLIT-		476.24	-474,571.55
Bill	04/15/2016	64208...	VERIZON WIRELESS	642083311-0...	-SPLIT-		123.46	-474,695.01
Bill	04/15/2016	101721	Industrial Gas Servi...		923.1 · Outside...		1,237.50	-475,932.51
Bill	04/16/2016		Heather Cantrell		-SPLIT-		50.00	-475,982.51
Bill	04/16/2016	28726...	AT&T	287267984594	-SPLIT-		47.46	-476,029.97
Bill	04/18/2016	#424	D W Gas Meter Test...	#424	-SPLIT-		588.41	-476,618.38
Bill	04/18/2016	60100...	Community Trust Ba...	60100623385...	224.12 · CTB L...		11,861.90	-488,480.28
Bill	04/18/2016	#115395	Action Petroleum Co.	#115395	376.34 · Mains...		83.19	-488,563.47
Bill	04/18/2016	IN000...	Utility Sales & Servi...	IN00016375	377 · Meter Sets		773.76	-489,337.23
Bill	04/18/2016	00200...	Appalachian Wireless	00200611207	-SPLIT-		790.87	-490,128.10
Bill	04/18/2016	#427	D W Gas Meter Test...	#427	-SPLIT-		97.53	-490,225.63
Bill	04/18/2016	#425	D W Gas Meter Test...	#425	-SPLIT-		180.00	-490,405.63
Bill Pmt -Check	04/19/2016	ACH	Big Sandy Recc		131.2 · Comm ...	321.71		-490,083.92
Bill	04/19/2016		Travelers		-SPLIT-		3,934.03	-494,017.95
Bill Pmt -Check	04/19/2016	7355	D W Gas Meter Test...	#424	131.2 · Comm ...	588.41		-493,429.54
Bill Pmt -Check	04/19/2016	7356	Utility Sales & Servi...	IN00016299	131.2 · Comm ...	8,000.00		-485,429.54
Bill Pmt -Check	04/19/2016	7357	AT&T	150113768-9	131.2 · Comm ...	110.60		-485,318.94
Bill Pmt -Check	04/19/2016	7358	Kentucky Power	035-050-309-...	131.2 · Comm ...	135.25		-485,183.69
Bill Pmt -Check	04/19/2016	7359	Kentucky Undergrou...	200628623	131.2 · Comm ...	113.60		-485,070.09
Bill Pmt -Check	04/19/2016	7360	RICOH USA, INC	21205548	131.2 · Comm ...	298.47		-484,771.62
Bill Pmt -Check	04/19/2016	7361	Fast Change Lube &...		131.2 · Comm ...	154.04		-484,617.58
Bill Pmt -Check	04/19/2016	7363	GO HIRE EMPLOY...	#0900-2016-03	131.2 · Comm ...	635.89		-483,981.69
Bill	04/19/2016		P & J TRAILER SAL...		-SPLIT-		153.94	-484,135.63
Bill	04/19/2016	28605...	Consolidated Pipe &...	2860521-000-...	376.34 · Mains...		262.63	-484,398.26
Bill Pmt -Check	04/20/2016	7364	Elite Insurance Age...	Inv# 617388	131.2 · Comm ...	1,075.02		-483,323.24
Bill Pmt -Check	04/20/2016	7365	EQT Energy, LLC	02-16	131.2 · Comm ...	41,104.65		-442,218.59
Bill Pmt -Check	04/20/2016	7366	P & J TRAILER SAL...		131.2 · Comm ...	604.44		-441,614.15
Bill Pmt -Check	04/20/2016	7367	Heather Cantrell		131.2 · Comm ...	50.00		-441,564.15
Bill Pmt -Check	04/20/2016	7368	Jefferson Gas, LLC	03-16	131.2 · Comm ...	10,241.23		-431,322.92
Bill Pmt -Check	04/20/2016	7369	Tackett & Sons Drill...	02-16	131.2 · Comm ...	431.60		-430,891.32
Bill Pmt -Check	04/20/2016	7371	Spirit Energy	02-16	131.2 · Comm ...	971.96		-429,919.36
Bill Pmt -Check	04/20/2016	7372	Jefferson Gas, LLC	03-16 PUBLI...	131.2 · Comm ...	63,536.56		-366,382.80
Bill	04/20/2016	#65945	DNI Corp Inc	#65945	-SPLIT-		1,180.38	-367,563.18
Bill	04/20/2016		Dustin's Lawn Care ...	Mowing office...	-SPLIT-		60.00	-367,623.18
Bill	04/20/2016	31217	Drains Unlimited, Inc.	31217	-SPLIT-		31.80	-367,654.98
Bill	04/20/2016	IN000...	Utility Sales & Servi...	IN00016418	376 · Meters - ...		4,931.06	-372,586.04
Bill	04/20/2016	#9094...	DISTRIBUTION NOW	#909406487	-SPLIT-		327.65	-372,913.69
Bill	04/20/2016	#9094...	DISTRIBUTION NOW	#909406488	-SPLIT-		45.52	-372,959.21
Bill Pmt -Check	04/21/2016	7373	DNI Corp Inc	#65945	131.2 · Comm ...	1,180.38		-371,778.83
Bill Pmt -Check	04/21/2016	7374	Community Trust Ba...	60100533313...	131.2 · Comm ...	17,426.89		-354,351.94
Bill	04/21/2016		Dustin's Lawn Care ...	Mowing TH o...	768 · Contract ...		25.00	-354,376.94
Bill	04/21/2016	1160229	Action Petroleum Co.	1160229	-SPLIT-		15.90	-354,392.84
Bill	04/21/2016	IN000...	Utility Sales & Servi...	IN00016389	376.34 · Mains...		64.98	-354,457.82
Bill	04/21/2016	44182...	First Bankcard	44182292810...	-SPLIT-		2,621.60	-357,079.42
Bill	04/21/2016	368063	American Hose & Mi...	368063	-SPLIT-		144.03	-357,223.45
Bill	04/22/2016	60300...	Community Trust Ba...	60300329774...	-SPLIT-		376.53	-357,599.98
Bill	04/22/2016	60300...	Community Trust Ba...	60300249233...	-SPLIT-		610.30	-358,210.28
Bill Pmt -Check	04/22/2016	7376	Community Trust Ba...	60300329774...	131.2 · Comm ...	376.53		-357,833.75

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## Kentucky Frontier Gas, LLC General Ledger As of December 31, 2016

Type	Date	Num	Name	Memo	Split	Debit	Credit	Balance
Bill Pmt -Check	04/22/2016	7377	Community Trust Ba...	60300249233...	131.2 · Comm ...	610.30		-357,223.45
Bill Pmt -Check	04/22/2016	7378	Utility Sales & Servi...	IN00016299	131.2 · Comm ...	8,150.00		-349,073.45
Bill Pmt -Check	04/22/2016	7379	Dustin's Lawn Care ...		131.2 · Comm ...	85.00		-348,988.45
Bill	04/22/2016		Mike Harris	Two water tan...	397 · Tools & ...		1,000.00	-349,988.45
Bill	04/22/2016		Woodrow and Linda ...	Office rent for ...	-SPLIT-		1,200.00	-351,188.45
Bill Pmt -Check	04/22/2016	7380	Woodrow and Linda ...	Office rent for ...	131.2 · Comm ...	1,200.00		-349,988.45
Bill Pmt -Check	04/25/2016	7382	Slone Energy, LLC		131.2 · Comm ...	13,681.67		-336,306.78
Bill Pmt -Check	04/25/2016	7383	John Gray Energy	03-16	131.2 · Comm ...	8,508.64		-327,798.14
Bill Pmt -Check	04/25/2016	7384	Nytils Exploration Co...		131.2 · Comm ...	10,875.00		-316,923.14
Bill Pmt -Check	04/25/2016	7385	Sherwin-Williams	3327-5	131.2 · Comm ...	136.26		-316,786.88
Bill Pmt -Check	04/25/2016	2499	NMB Associates Inc		131.2 · Comm ...	6,000.00		-310,786.88
Bill Pmt -Check	04/25/2016	2498	Robert J Oxford exe...		131.2 · Comm ...	2,400.00		-308,386.88
Bill	04/25/2016	2108288	KEMI	2108288	-SPLIT-		3,087.93	-311,474.81
Bill	04/25/2016	QUOT...	ENVIRONMENTAL ...	QUOTATION...	126 · Esri- GIS...		2,500.00	-313,974.81
Bill	04/25/2016	60629...	AT&T	606298-0955...	921.8 · Teleph...		127.20	-314,102.01
Bill	04/25/2016	60629...	AT&T	606298-3120...	921.8 · Teleph...		86.77	-314,188.78
Bill Pmt -Check	04/27/2016	7427	Samuel T Alcus	03-16	131.2 · Comm ...	1,088.10		-313,100.68
Bill Pmt -Check	04/27/2016	7428	Knott County Sheriff	BILL 7F PRO...	131.2 · Comm ...	88.87		-313,011.81
Bill Pmt -Check	04/27/2016	DB CD	AT&T	287267984594	131.2 · Comm ...	47.46		-312,964.35
Bill	04/27/2016	60100...	Community Trust Ba...	60100584401...	-SPLIT-		1,475.26	-314,439.61
Bill	04/27/2016	60100...	Community Trust Ba...	60100584401...	-SPLIT-		13,277.26	-327,716.87
Bill	04/27/2016	60100...	Community Trust Ba...	60100618081...	-SPLIT-		587.29	-328,304.16
Bill	04/27/2016	368097	American Hose & Mi...	368097	-SPLIT-		14.37	-328,318.53
Bill	04/27/2016	7028228	Miller Supply Inc	7028228	-SPLIT-		40.97	-328,359.50
Bill	04/27/2016	#158851	Jackson Electric & P...	#158851	-SPLIT-		42.32	-328,401.82
Bill	04/27/2016	12359...	T.A.S	12359611	-SPLIT-		230.20	-328,632.02
Bill	04/28/2016		Branham, Sallye		-SPLIT-		1,800.00	-330,432.02
Bill Pmt -Check	04/28/2016	ACH	Branham, Sallye		131.2 · Comm ...	1,800.00		-328,632.02
Bill Pmt -Check	04/28/2016	7431	Interstate Natural G...	09,10,11, & 1...	131.2 · Comm ...	159.87		-328,472.15
Bill Pmt -Check	04/28/2016	7432	DITCH WITCH MID-...	VOID:	131.2 · Comm ...	0.00		-328,472.15
Bill	04/28/2016	60100...	Community Trust Ba...	60100620990...	426 · Interest ...		600.00	-329,072.15
Bill	04/29/2016		State Wide Press		-SPLIT-		112.36	-329,184.51
Bill	04/29/2016	01-00...	Jackson Municipal ...	01-00001138-...	-SPLIT-		52.33	-329,236.84
Bill	04/29/2016	002-0...	F S VANHOOSE & ...	002-069625	-SPLIT-		6.11	-329,242.95
Bill	04/29/2016	101720	Industrial Gas Servi...		-SPLIT-		6,541.66	-335,784.61
Bill	04/30/2016	Inv # 3...	Waste Connections	Inv # 3336963	-SPLIT-		85.53	-335,870.14
Bill	04/30/2016		MICHELLE WADE	2 days travel t...	-SPLIT-		85.41	-335,955.55
Bill	04/30/2016	#5020...	TIRE WORKS	#5020 & 5027	-SPLIT-		470.15	-336,425.70
Bill	04/30/2016		John W White	Travel Exp's f...	-SPLIT-		169.21	-336,594.91
Bill	04/30/2016	04-16	Magnum Drilling of ...	04-16	804.9 · Gas Pu...		2,772.00	-339,366.91
Bill	04/30/2016	866000	Layne's ACE HARD...	866000	-SPLIT-		344.84	-339,711.75
Bill	04/30/2016	2705	F S VANHOOSE & ...	2705	-SPLIT-		6.11	-339,717.86
Bill	04/30/2016		Prestonsburg City's ...		-SPLIT-		47.12	-339,764.98
Bill	04/30/2016	00209...	Williams Electric & ...	00209154	-SPLIT-		151.47	-339,916.45
Bill	04/30/2016	CUST ...	West Virginia Electri...	CUST NO. 433	379 · Odorant ...		570.23	-340,486.68
Bill	04/30/2016	REF# ...	Mann Toyota	REF# 42278	-SPLIT-		232.44	-340,719.12
Bill	04/30/2016	#0900...	GO HIRE EMPLOY...	#0900-2016-0...	923.6 · OUTSI...		1,000.65	-341,719.77
Bill	04/30/2016		Big Sandy Recc		-SPLIT-		310.62	-342,030.39
Bill	04/30/2016	Inv# 6...	DNI Corp Inc	Inv# 66238	-SPLIT-		901.81	-342,932.20

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Accrual Basis

**Kentucky Frontier Gas, LLC**  
**General Ledger**  
**As of December 31, 2016**

Type	Date	Num	Name	Memo	Split	Debit	Credit	Balance
Bill	04/30/2016	04-16	Jefferson Gas, LLC	04-16	804.11 · Gas P...		5,892.98	-348,825.18
Bill	04/30/2016	04-16 ...	Columbia Gas of Ke...	04-16 MLG	804.2 · Gas Pu...		1,311.35	-350,136.53
Bill	04/30/2016	002207	KY CRYSTAL WAT...	002207	-SPLIT-		57.95	-350,194.48
Bill	04/30/2016	04-16	Hi-Energy Gas Co	04-16	804.10 · Gas P...		4,514.68	-354,709.16
Bill	04/30/2016	2257	NMB Associates Inc		Computer Rep...		350.00	-355,059.16
Bill	04/30/2016	04-16 ...	Jefferson Gas, LLC	04-16 PUBLIC	804.11 · Gas P...		29,284.64	-384,343.80
Bill	04/30/2016	Inv# 6...	Pinpoint Systems, Inc.	Inv# 6797	-SPLIT-		690.00	-385,033.80
Bill	04/30/2016	04-16 ...	Columbia Gas of Ke...	04-16 PG	804.2 · Gas Pu...		2,053.48	-387,087.28
Bill	04/30/2016	Jan1-...	Oxford, Robert J.		-SPLIT-		881.60	-387,968.88
Bill	04/30/2016	#2006...	Kentucky Undergrou...	#200628950	-SPLIT-		123.20	-388,092.08
Bill	04/30/2016	CUST ...	Sherwin-Williams	CUST NO 42...	-SPLIT-		339.98	-388,432.06
Credit	04/30/2016	PG	Columbia Gas of Ke...	OVERBILLIN...	804.2 · Gas Pu...	2,012.46		-386,419.60
Bill	04/30/2016	04-16	Samuel T Alcus	04-16	806 · Gas Purc...		846.30	-387,265.90
Bill	04/30/2016	04-16	Tackett & Sons Drill...	04-16	804.6 · Gas Pu...		345.28	-387,611.18
Bill	04/30/2016	#1602...	R L Laughlin & Co Inc	#1602993-IN	874 · Mains & ...		26.25	-387,637.43
Bill	04/30/2016	04-16	John Gray Energy	04-16	804.4 · Gas Pu...		259.44	-387,896.87
Bill	04/30/2016	04-16	Cumberland Valley ...	04-16	809 · Gas Purc...		22,493.53	-410,390.40
Bill	04/30/2016	04-16 ...	Slone Energy, LLC	04-16 #2311	804.5 · Gas Pu...		5,574.48	-415,964.88
Bill	04/30/2016	04-16 ...	Slone Energy, LLC	04-16 #2312	804.5 · Gas Pu...		1,431.66	-417,396.54
Bill	04/30/2016	04-16	Quality Natural Gas ...	04-16	804.1 · Gas Pu...		12,334.34	-429,730.88
Bill	04/30/2016	04-16	HTC Gas Company,...	04-16	804.13 · Gas P...		1,653.00	-431,383.88
Bill	04/30/2016	04-16 ...	Nytis Exploration Co...	04-16 EVAN ...	807 · Gas Purc...		2,610.48	-433,994.36
Bill	04/30/2016	04-16 ...	Nytis Exploration Co...	04-16 FARM ...	804.12 · Gas P...		321.59	-434,315.95
Bill	04/30/2016	04-16 ...	Nytis Exploration Co...	04-16 DEMA	808 · Gas Purc...		25.35	-434,341.30
Bill	04/30/2016	04-16 ...	Nytis Exploration Co...	04-16 ORIGI...	804.12 · Gas P...		115.03	-434,456.33
Bill	04/30/2016	04-16 ...	Nytis Exploration Co...	04-16 SIGMA	804.12 · Gas P...		1,711.48	-436,167.81
Bill	04/30/2016	04-16	KLC Enterprises	04-16	804.3 · Gas Pu...		2,982.61	-439,150.42
Bill	05/01/2016	28766	m2m Data Corporati...	28766	874 · Mains & ...		26.20	-439,176.62
Bill	05/01/2016		Robert J Oxford exe...		-SPLIT-		1,200.00	-440,376.62
Bill	05/01/2016		Heather Cantrell		-SPLIT-		50.00	-440,426.62
Bill	05/01/2016	73085	CASELLE	#73085 SUPP...	-SPLIT-		699.00	-441,125.62
Bill	05/01/2016	60666...	AT&T	606666-8583...	-SPLIT-		111.56	-441,237.18
Bill	05/01/2016	#2309...	Slone Energy, LLC	#2309 MAPPI...	923.3 · Outside...		1,125.00	-442,362.18
Bill Pmt -Check	05/02/2016	7436	Action Petroleum Co.		131.2 · Comm ...	99.09		-442,263.09
Bill Pmt -Check	05/02/2016	7437	American Hose & Mi...	#368042	131.2 · Comm ...	147.83		-442,115.26
Bill Pmt -Check	05/02/2016	7438	Drains Unlimited, Inc.	31217	131.2 · Comm ...	31.80		-442,083.46
Bill Pmt -Check	05/02/2016	7439	Kentucky Undergrou...	200628711	131.2 · Comm ...	297.60		-441,785.86
Bill Pmt -Check	05/02/2016	7440	m2m Data Corporati...	28766	131.2 · Comm ...	26.20		-441,759.66
Bill Pmt -Check	05/02/2016	7441	R L Laughlin & Co Inc	1602666	131.2 · Comm ...	26.25		-441,733.41
Bill Pmt -Check	05/02/2016	7442	VERIZON WIRELESS	642083311-0...	131.2 · Comm ...	123.46		-441,609.95
Bill Pmt -Check	05/02/2016	7443	ENVIRONMENTAL ...	QUOTATION...	131.2 · Comm ...	2,500.00		-439,109.95
Bill Pmt -Check	05/02/2016	7444	Community Trust Ba...	60100623385...	131.2 · Comm ...	11,861.90		-427,248.05
Bill Pmt -Check	05/02/2016	7445	Heather Cantrell	VOID:	131.2 · Comm ...	0.00		-427,248.05
Bill	05/02/2016	Travel...	MICHELLE WADE	Travel to Pike...	-SPLIT-		24.57	-427,272.62
Bill	05/02/2016	#115406	Action Petroleum Co.	#115406	376.34 · Mains...		164.46	-427,437.08
Bill	05/02/2016	Inv# 0...	Anthem Blue Cross ...	Inv# 0201605...	-SPLIT-		5,820.49	-433,257.57
Bill	05/03/2016	Order...	DITCH WITCH MID-...	Order#: 0013...	376.34 · Mains...		6,440.50	-439,698.07
Bill Pmt -Check	05/03/2016	7446	DITCH WITCH MID-...	Order#: 0013...	131.2 · Comm ...	6,440.50		-433,257.57
Bill Pmt -Check	05/03/2016	7447	Waste Connections	Inv # 3336963	131.2 · Comm ...	85.53		-433,172.04

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Accrual Basis

**Kentucky Frontier Gas, LLC**  
**General Ledger**  
**As of December 31, 2016**

Type	Date	Num	Name	Memo	Split	Debit	Credit	Balance
Bill Pmt -Check	05/03/2016	7448	TIRE WORKS	#5020 & 5027	131.2 · Comm ...	470.15		-432,701.89
Bill Pmt -Check	05/03/2016	7449	American Hose & Mi...	368097	131.2 · Comm ...	14.37		-432,687.52
Bill Pmt -Check	05/03/2016	7450	American Hose & Mi...	368063	131.2 · Comm ...	144.03		-432,543.49
Bill Pmt -Check	05/03/2016	7451	Jackson Municipal ...	01-00001138-...	131.2 · Comm ...	52.33		-432,491.16
Bill Pmt -Check	05/03/2016	7452	State Wide Press		131.2 · Comm ...	112.36		-432,378.80
Bill Pmt -Check	05/03/2016	7453	John W White	Travel Exp's f...	131.2 · Comm ...	169.21		-432,209.59
Bill Pmt -Check	05/03/2016	ACH	Birch Communications		131.2 · Comm ...	319.68		-431,889.91
Bill	05/03/2016		Staples		-SPLIT-		32.60	-431,922.51
Bill Pmt -Check	05/03/2016	DB CD	Staples		131.2 · Comm ...	32.60		-431,889.91
Bill	05/03/2016		MICHELLE WADE	Travel Exp's f...	-SPLIT-		111.05	-432,000.96
Bill Pmt -Check	05/03/2016	7454	MICHELLE WADE		131.2 · Comm ...	196.46		-431,804.50
Bill	05/03/2016	Travel...	MICHELLE WADE	Travel to Jack...	-SPLIT-		88.92	-431,893.42
Bill	05/03/2016	Inv# 5...	RICOH USA, INC	Inv# 500208430	-SPLIT-		62.66	-431,956.08
Bill Pmt -Check	05/04/2016	7457	KLC Enterprises	01-16	131.2 · Comm ...	4,310.52		-427,645.56
Bill Pmt -Check	05/04/2016	7459	DISTRIBUTION NOW		131.2 · Comm ...	373.17		-427,272.39
Credit	05/04/2016		Action Petroleum Co.	credit on acct	376.34 · Mains...	80.93		-427,191.46
Bill Pmt -Check	05/04/2016	7460	F S VANHOOSE & ...	2705	131.2 · Comm ...	6.11		-427,185.35
Bill Pmt -Check	05/04/2016	7461	Layne's ACE HARD...	866000	131.2 · Comm ...	344.84		-426,840.51
Bill Pmt -Check	05/04/2016	7462	Williams Electric & ...	00209154	131.2 · Comm ...	151.47		-426,689.04
Bill	05/04/2016		Speedway Superam...		-SPLIT-		3,831.02	-430,520.06
Bill	05/04/2016	#431	D W Gas Meter Test...	#431	-SPLIT-		72.57	-430,592.63
Bill	05/04/2016	#7028...	Miller Supply Inc	#7028277	379 · Odorant ...		35.94	-430,628.57
Bill	05/04/2016	#7028...	Miller Supply Inc	#7028276	379 · Odorant ...		412.13	-431,040.70
Bill	05/04/2016	118018	Heath Consultants	#118018	-SPLIT-		152.21	-431,192.91
Bill	05/04/2016	7028275	Miller Supply Inc	7028275	379 · Odorant ...		381.07	-431,573.98
Bill	05/04/2016	15011...	AT&T	150113768-9	-SPLIT-		110.60	-431,684.58
Bill Pmt -Check	05/05/2016	ACH	Appalachian Wireless	00200611207	131.2 · Comm ...	790.87		-430,893.71
Bill Pmt -Check	05/05/2016	7464	MICHELLE WADE		131.2 · Comm ...	113.49		-430,780.22
Bill Pmt -Check	05/05/2016	7465	Hi-Energy Gas Co	03-16	131.2 · Comm ...	4,482.84		-426,297.38
Bill Pmt -Check	05/05/2016	7466	Quality Natural Gas ...	02-16	131.2 · Comm ...	36,117.03		-390,180.35
Bill Pmt -Check	05/05/2016	7467	Mann Toyota	REF# 42278	131.2 · Comm ...	232.44		-389,947.91
Bill Pmt -Check	05/05/2016	7468	Mike Harris	Two water tan...	131.2 · Comm ...	1,000.00		-388,947.91
Bill Pmt -Check	05/05/2016	7469	GO HIRE EMPLOY...	#0900-2016-0...	131.2 · Comm ...	1,000.65		-387,947.26
Bill	05/05/2016	60100...	Community Trust Ba...	60100618146...	-SPLIT-		1,883.00	-389,830.26
Bill	05/05/2016	IN002...	JD Westcott & Son I...	IN00245476	-SPLIT-		19.29	-389,849.55
Bill	05/06/2016	60300...	Community Trust Ba...	60300268609...	-SPLIT-		364.73	-390,214.28
Bill	05/06/2016	#40255	UNISIGN CORPOR...	#40255	-SPLIT-		459.14	-390,673.42
Bill	05/08/2016	#0900...	GO HIRE EMPLOY...	#0900-2016-0...	923.6 · OUTSI...		530.12	-391,203.54
Bill Pmt -Check	05/09/2016	7471	Community Trust Ba...	60300268609...	131.2 · Comm ...	364.73		-390,838.81
Bill Pmt -Check	05/09/2016	7472	AT&T		131.2 · Comm ...	213.97		-390,624.84
Bill Pmt -Check	05/09/2016	7473	Community Trust Ba...	60100584401...	131.2 · Comm ...	13,277.26		-377,347.58
Bill Pmt -Check	05/09/2016	7474	D W Gas Meter Test...	#431	131.2 · Comm ...	72.57		-377,275.01
Bill Pmt -Check	05/09/2016	7475	F S VANHOOSE & ...	002-069625	131.2 · Comm ...	6.11		-377,268.90
Bill Pmt -Check	05/09/2016	7476	First Bankcard	44182292810...	131.2 · Comm ...	2,621.60		-374,647.30
Bill Pmt -Check	05/09/2016	7477	LAWRENCE CO SH...	BILL NO. 16-...	131.2 · Comm ...	35.06		-374,612.24
Bill Pmt -Check	05/09/2016	7478	Martin Co Sheriff	BILL NO. 3F ...	131.2 · Comm ...	12.65		-374,599.59
Bill Pmt -Check	05/09/2016	7479	Community Trust Ba...	60100584401...	131.2 · Comm ...	1,475.26		-373,124.33
Bill Pmt -Check	05/09/2016	7480	Community Trust Ba...	60100618081...	131.2 · Comm ...	587.29		-372,537.04
Bill Pmt -Check	05/09/2016	7481	Action Petroleum Co.	#115406	131.2 · Comm ...	164.46		-372,372.58

## Kentucky Frontier Gas, LLC General Ledger As of December 31, 2016

Type	Date	Num	Name	Memo	Split	Debit	Credit	Balance
Bill Pmt -Check	05/09/2016	7482	Consolidated Pipe &...	2860521-000-...	131.2 · Comm ...	262.63		-372,109.95
Bill Pmt -Check	05/09/2016	7483	DNI Corp Inc	Inv# 66238	131.2 · Comm ...	901.81		-371,208.14
Bill Pmt -Check	05/09/2016	7484	Miller Supply Inc	7028228	131.2 · Comm ...	40.97		-371,167.17
Bill Pmt -Check	05/09/2016	7485	Utility Sales & Servi...		131.2 · Comm ...	1,621.90		-369,545.27
Bill	05/09/2016	60300...	Community Trust Ba...	60300248851...	-SPLIT-		614.22	-370,159.49
Bill Pmt -Check	05/09/2016	7486	WHAYNE SUPPLY	INV00074821	131.2 · Comm ...	118.75		-370,040.74
Bill Pmt -Check	05/09/2016	7487	Unlimited Equipmen...	Inv# 10287	131.2 · Comm ...	290.53		-369,750.21
Bill Pmt -Check	05/09/2016	7488	Community Trust Ba...	60100620990...	131.2 · Comm ...	600.00		-369,150.21
Bill Pmt -Check	05/09/2016	7489	DWAYNE PRICE	BILL NO. 16-...	131.2 · Comm ...	86.41		-369,063.80
Bill Pmt -Check	05/09/2016	7490	Pipeline Solutions Inc	12-14	131.2 · Comm ...	20,000.00		-349,063.80
Bill Pmt -Check	05/09/2016	7491	Rich, Larry	07-14	131.2 · Comm ...	2,000.00		-347,063.80
Bill	05/09/2016	Ease...	Genene Wells	Easement for ...	880.8 · Easem...		500.00	-347,563.80
Bill Pmt -Check	05/09/2016	7492	D L R	2014 Transpo...	131.2 · Comm ...	5,000.00		-342,563.80
Bill Pmt -Check	05/09/2016	7494	AT&T	606666-8583...	131.2 · Comm ...	111.56		-342,452.24
Bill Pmt -Check	05/09/2016	7495	CASELLE	#73085 SUPP...	131.2 · Comm ...	699.00		-341,753.24
Bill Pmt -Check	05/09/2016	7496	Columbia Gas of Ke...	04-16 MLG	131.2 · Comm ...	1,311.35		-340,441.89
Bill Pmt -Check	05/09/2016	7497	Community Trust Ba...	60300248851...	131.2 · Comm ...	614.22		-339,827.67
Bill Pmt -Check	05/09/2016	7498	Danny Webb, Sheriff	BILL NO 2015...	131.2 · Comm ...	76.39		-339,751.28
Bill Pmt -Check	05/09/2016	7499	KEMI	2108288	131.2 · Comm ...	3,087.93		-336,663.35
Bill Pmt -Check	05/09/2016	7500	Knott County Sheriff	2015 8 F 2...	131.2 · Comm ...	93.60		-336,569.75
Bill	05/09/2016		Adams Used Auto P...	Wrecker servi...	-SPLIT-		650.00	-337,219.75
Bill	05/09/2016	31334	Drains Unlimited, Inc.	31334	-SPLIT-		236.13	-337,455.88
Bill	05/09/2016	IN002...	JD Westcott & Son l...	IN00245517	379 · Odorant ...		6.99	-337,462.87
Bill	05/09/2016	IN000...	Utility Sales & Servi...	IN00016530	376.34 · Mains...		1,170.00	-338,632.87
Bill	05/09/2016	IN000...	Utility Sales & Servi...	IN00016528	376.34 · Mains...		650.00	-339,282.87
Bill	05/09/2016	IN000...	Utility Sales & Servi...	IN00016529	394.1 · Tools, ...		1,159.75	-340,442.62
Bill	05/09/2016	IN000...	Utility Sales & Servi...	IN00016527	376 · Meters - ...		4,980.88	-345,423.50
Bill Pmt -Check	05/10/2016	7502	KY CRYSTAL WAT...	002207	131.2 · Comm ...	57.95		-345,365.55
Bill Pmt -Check	05/10/2016	7504	Community Trust Ba...	60100618146...	131.2 · Comm ...	1,883.00		-343,482.55
Bill Pmt -Check	05/10/2016	7505	Magnum Drilling of ...	04-16	131.2 · Comm ...	2,772.00		-340,710.55
Bill Pmt -Check	05/10/2016	7506	Adams Used Auto P...	Wrecker servi...	131.2 · Comm ...	650.00		-340,060.55
Bill Pmt -Check	05/10/2016	7507	RICOH USA, INC	Inv# 500208430	131.2 · Comm ...	62.66		-339,997.89
Bill Pmt -Check	05/10/2016	ACH	Travelers		131.2 · Comm ...	3,934.03		-336,063.86
Bill	05/10/2016	20062...	Kentucky Undergrou...	200629040	-SPLIT-		227.20	-336,291.06
Bill	05/10/2016		Birch Communications		-SPLIT-		320.15	-336,611.21
Bill	05/10/2016	7028298	Miller Supply Inc	7028298	-SPLIT-		2.65	-336,613.86
Bill Pmt -Check	05/11/2016	ACH	Prestonsburg City's ...	102-21600-00	131.2 · Comm ...	47.12		-336,566.74
Bill Pmt -Check	05/11/2016	7508	DNI Corp Inc	#65687	131.2 · Comm ...	996.49		-335,570.25
Bill Pmt -Check	05/11/2016	7509	UNISIGN CORPOR...	#40255	131.2 · Comm ...	459.14		-335,111.11
Bill Pmt -Check	05/11/2016	7511	Hi-Energy Gas Co	04-16	131.2 · Comm ...	4,514.68		-330,596.43
Bill Pmt -Check	05/11/2016	7512	Jackson Electric & P...	VOID: #158851	131.2 · Comm ...	0.00		-330,596.43
Bill	05/11/2016	55343	HiTech Signs & Gra...	55343	-SPLIT-		538.48	-331,134.91
Bill	05/12/2016	Reimb...	Deborah Burnet	Reimb of Afla...	924.7 · Insuran...		41.88	-331,176.79
Bill	05/12/2016	Retire...	Deborah Burnet	Retirement ea...	926 · Employe...		37.98	-331,214.77
Bill Pmt -Check	05/12/2016	7514	Deborah Burnet		131.2 · Comm ...	79.86		-331,134.91
Bill Pmt -Check	05/12/2016	7515	D W Gas Meter Test...		131.2 · Comm ...	277.53		-330,857.38
Bill Pmt -Check	05/12/2016	7516	Anthem Blue Cross ...	Inv# 0201605...	131.2 · Comm ...	5,820.49		-325,036.89
Bill Pmt -Check	05/12/2016	7517	Jefferson Gas, LLC	04-16	131.2 · Comm ...	5,892.98		-319,143.91
Bill Pmt -Check	05/12/2016	7518	T.A.S	12359611	131.2 · Comm ...	230.20		-318,913.71

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Accrual Basis

## Kentucky Frontier Gas, LLC General Ledger As of December 31, 2016

Type	Date	Num	Name	Memo	Split	Debit	Credit	Balance
Bill Pmt -Check	05/12/2016	7519	Heath Consultants	#118018	131.2 · Comm ...	152.21		-318,761.50
Bill Pmt -Check	05/12/2016	7520	Utility Sales & Servi...		131.2 · Comm ...	4,996.04		-313,765.46
Bill Pmt -Check	05/12/2016	7521	West Virginia Electri...	CUST NO. 433	131.2 · Comm ...	570.23		-313,195.23
Bill Pmt -Check	05/12/2016	7523	City of Salyersville	Bill No. F-12-...	131.2 · Comm ...	3,818.59		-309,376.64
Bill Pmt -Check	05/12/2016	7524	Pinpoint Systems, Inc.	Inv# 6797	131.2 · Comm ...	690.00		-308,686.64
Bill	05/12/2016	IN-0645	Heavy's Auto Center	IN-0645	-SPLIT-		572.80	-309,259.44
Bill	05/13/2016	Inv# 1...	Jackson Electric & P...	Inv# 159174	-SPLIT-		11.41	-309,270.85
Bill	05/13/2016	035-0...	Kentucky Power	035-050-309-...	-SPLIT-		148.57	-309,419.42
Bill	05/13/2016	60100...	Community Trust Ba...	60100533313...	-SPLIT-		17,426.89	-326,846.31
Bill	05/13/2016	#58059	United Systems & S...	#58059 (200 ...	376.0 · Itrons		12,638.33	-339,484.64
Bill	05/13/2016	21336...	RICOH USA, INC	21336222	-SPLIT-		298.47	-339,783.11
Bill	05/14/2016		Heather Cantrell		-SPLIT-		50.00	-339,833.11
Bill	05/15/2016	97654...	VERIZON WIRELESS	9765482355	-SPLIT-		123.46	-339,956.57
Bill Pmt -Check	05/16/2016	7525	Heather Cantrell		131.2 · Comm ...	50.00		-339,906.57
Bill	05/16/2016		OPERATION SCHO...	Donation	-SPLIT-		100.00	-340,006.57
Bill Pmt -Check	05/16/2016	7528	OPERATION SCHO...	Donation	131.2 · Comm ...			-339,906.57
Bill Pmt -Check	05/16/2016	7529	Magoffin County Sh...	Bill No. 9775 ...	131.2 · Comm ...	11,085.46		-328,821.11
Bill Pmt -Check	05/16/2016	2500	Industrial Gas Servi...		131.2 · Comm ...	6,541.66		-322,279.45
Bill	05/16/2016		Appalachian Wireless		-SPLIT-		877.20	-323,156.65
Bill	05/16/2016	28726...	AT&T	287267984594	-SPLIT-		1.99	-323,158.64
Bill	05/17/2016	#66532	DNI Corp Inc	#66532	-SPLIT-		1,139.68	-324,298.32
Bill	05/17/2016	#7028...	Miller Supply Inc	#7028338	379 · Odorant ...		24.17	-324,322.49
Bill	05/17/2016	#7028...	Miller Supply Inc	#7028336	-SPLIT-		46.00	-324,368.49
Bill	05/17/2016	#7028...	Miller Supply Inc	#7028337	-SPLIT-		123.81	-324,492.30
Bill Pmt -Check	05/18/2016	7533	DNI Corp Inc	#66532	131.2 · Comm ...	1,139.68		-323,352.62
Bill Pmt -Check	05/18/2016	7534	Hi-Energy Gas Co	05-16	131.2 · Comm ...	191.10		-323,161.52
Bill Pmt -Check	05/18/2016	7535	Jefferson Gas, LLC	04-16 PUBLIC	131.2 · Comm ...	29,284.64		-293,876.88
Bill Pmt -Check	05/18/2016	7536	Kentucky Undergrou...		131.2 · Comm ...	350.40		-293,526.48
Bill Pmt -Check	05/18/2016	7537	Miller Supply Inc		131.2 · Comm ...	448.07		-293,078.41
Bill Pmt -Check	05/18/2016	7538	Speedway Superam...		131.2 · Comm ...	3,831.02		-289,247.39
Bill Pmt -Check	05/18/2016	7539	Miller Supply Inc	7028275	131.2 · Comm ...	381.07		-288,866.32
Bill Pmt -Check	05/18/2016	7540	Drains Unlimited, Inc.	31334	131.2 · Comm ...	236.13		-288,630.19
Bill Pmt -Check	05/18/2016	7541	AT&T	150113768-9	131.2 · Comm ...	110.60		-288,519.59
Bill Pmt -Check	05/18/2016	7542	Miller Supply Inc	7028298	131.2 · Comm ...	2.65		-288,516.94
Bill Pmt -Check	05/18/2016	7543	Sherwin-Williams	CUST NO 42...	131.2 · Comm ...	339.98		-288,176.96
Bill	05/18/2016	60300...	Community Trust Ba...	60300329774...	-SPLIT-		376.53	-288,553.49
Bill	05/18/2016	60300...	Community Trust Ba...	60300268609...	-SPLIT-		364.73	-288,918.22
Bill	05/18/2016	60300...	Community Trust Ba...	60300249233...	-SPLIT-		610.30	-289,528.52
Bill	05/18/2016	#576	VanArk Inc	#576	-SPLIT-		75.00	-289,603.52
Bill Pmt -Check	05/19/2016	7548	Kentucky Power	035-050-309-...	131.2 · Comm ...	148.57		-289,454.95
Bill Pmt -Check	05/19/2016	ACH	Big Sandy Recc		131.2 · Comm ...	310.62		-289,144.33
Bill Pmt -Check	05/19/2016	7549	Samuel T Alcus	04-16	131.2 · Comm ...	846.30		-288,298.03
Bill	05/19/2016	60100...	Community Trust Ba...	60100623385...	224.12 · CTB L...		11,861.90	-300,159.93
Bill	05/19/2016	IN002...	JD Westcott & Son l...		-SPLIT-		25.73	-300,185.66
Bill	05/19/2016		Northwestern Mutual		924.3 · Life Ins...		519.49	-300,705.15
Bill Pmt -Check	05/20/2016		Columbia Gas of Ke...	QuickBooks g...	131.2 · Comm ...	0.00		-300,705.15
Bill Pmt -Check	05/20/2016	7552	GO HIRE EMPLOY...	#0900-2016-0...	131.2 · Comm ...	530.12		-300,175.03
Bill Pmt -Check	05/20/2016	7553	EQT Energy, LLC	03-16	131.2 · Comm ...	27,778.69		-272,396.34
Bill	05/20/2016		Travelers		-SPLIT-		3,928.02	-276,324.36

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Accrual Basis

**Kentucky Frontier Gas, LLC**  
**General Ledger**  
**As of December 31, 2016**

Type	Date	Num	Name	Memo	Split	Debit	Credit	Balance
Bill	05/20/2016		MARY MUSIC		-SPLIT-		50.00	-276,374.36
Bill Pmt -Check	05/23/2016	7554	m2m Data Corporati...	#28972	131.2 · Comm ...	26.20		-276,348.16
Bill Pmt -Check	05/23/2016	7555	MARY MUSIC		131.2 · Comm ...	50.00		-276,298.16
Bill Pmt -Check	05/23/2016	7556	Tackett & Sons Drill...	04-16	131.2 · Comm ...	345.28		-275,952.88
Bill	05/23/2016	2006 ...	Tony Watts, Breathit...	2006 FORD R...	-SPLIT-		155.02	-276,107.90
Bill	05/23/2016	#7028...	Miller Supply Inc	#7028357	379 · Odorant ...		238.36	-276,346.26
Bill	05/23/2016	03675...	UPS FREIGHT	03675480	-SPLIT-		968.21	-277,314.47
Bill	05/23/2016	44182...	First Bankcard	44182292810...	-SPLIT-		2,628.22	-279,942.69
Bill	05/23/2016	#0001...	Utility Sales & Servi...	#00016621	-SPLIT-		4,830.68	-284,773.37
Bill Pmt -Check	05/24/2016	7560	Genene Wells	Easement for ...	131.2 · Comm ...	500.00		-284,273.37
Bill Pmt -Check	05/24/2016	7561	NMB Associates Inc		131.2 · Comm ...	6,000.00		-278,273.37
Bill	05/24/2016		Western Commerce...		-SPLIT-	0.00		-278,273.37
Bill	05/24/2016	JUNE-...	Woodrow and Linda ...	JUNE -16 OF...	-SPLIT-		1,200.00	-279,473.37
Bill Pmt -Check	05/24/2016	7562	Woodrow and Linda ...	JUNE -16 OF...	131.2 · Comm ...	1,200.00		-278,273.37
Bill Pmt -Check	05/24/2016	7563	Community Trust Ba...	60300329774...	131.2 · Comm ...	376.53		-277,896.84
Bill Pmt -Check	05/24/2016	7564	Community Trust Ba...	60300249233...	131.2 · Comm ...	610.30		-277,286.54
Bill Pmt -Check	05/24/2016	7565	Community Trust Ba...	60300268609...	131.2 · Comm ...	364.73		-276,921.81
Bill Pmt -Check	05/24/2016	7566	Community Trust Ba...	60100533313...	131.2 · Comm ...	17,426.89		-259,494.92
Bill Pmt -Check	05/24/2016	7567	JD Westcott & Son I...	IN00245476	131.2 · Comm ...	19.29		-259,475.63
Bill Pmt -Check	05/24/2016	7568	RICOH USA, INC	21336222	131.2 · Comm ...	298.47		-259,177.16
Bill	05/24/2016	#2118...	KEMI	#2118322	-SPLIT-		1,068.61	-260,245.77
Bill	05/24/2016	#5042...	RICOH USA, INC	#5042350143	-SPLIT-		464.44	-260,710.21
Bill	05/25/2016		Randy Burke	Repairs for air...	-SPLIT-		355.00	-261,065.21
Bill Pmt -Check	05/25/2016	7573	Randy Burke	Repairs for air...	131.2 · Comm ...	355.00		-260,710.21
Bill	05/25/2016	IN002...	JD Westcott & Son I...	IN00245823	-SPLIT-		27.12	-260,737.33
Bill	05/25/2016	60629...	AT&T	60629831202...	921.8 · Teleph...		86.79	-260,824.12
Bill	05/25/2016	60629...	AT&T	60629809550...	921.8 · Teleph...		127.22	-260,951.34
Bill	05/25/2016	#368171	American Hose & Mi...	#368171	-SPLIT-		152.36	-261,103.70
Bill	05/25/2016	#WL-2...	CM Contracting	#WL-2372	-SPLIT-		585.00	-261,688.70
Bill Pmt -Check	05/26/2016	7574	HiTech Signs & Gra...	55343	131.2 · Comm ...	538.48		-261,150.22
Bill Pmt -Check	05/26/2016	7575	Tony Watts, Breathit...	2006 FORD R...	131.2 · Comm ...	155.02		-260,995.20
Bill Pmt -Check	05/26/2016	7576	VanArk Inc	#576	131.2 · Comm ...	75.00		-260,920.20
Bill Pmt -Check	05/26/2016	7577	VERIZON WIRELESS	9765482355	131.2 · Comm ...	123.46		-260,796.74
Bill Pmt -Check	05/26/2016	7580	United Systems & S...	#58059	131.2 · Comm ...	12,638.33		-248,158.41
Bill	05/26/2016	GIS D...	Keith E Krejci	GIS DATA M...	923.3 · Outside...		1,800.00	-249,958.41
Bill	05/27/2016	60100...	Community Trust Ba...	60100584401...	-SPLIT-		13,277.26	-263,235.67
Bill	05/27/2016	60100...	Community Trust Ba...	60100618081...	-SPLIT-		587.29	-263,822.96
Bill	05/27/2016	60100...	Community Trust Ba...	60100584401...	-SPLIT-		1,475.26	-265,298.22
Bill	05/31/2016	05-16	Hi-Energy Gas Co	05-16	804.10 · Gas P...		191.10	-265,489.32
Bill	05/31/2016		Branham, Sallye		-SPLIT-		1,800.00	-267,289.32
Bill Pmt -Check	05/31/2016	ACH	Branham, Sallye		131.2 · Comm ...	1,800.00		-265,489.32
Bill Pmt -Check	05/31/2016	7582	AT&T	287267984594	131.2 · Comm ...	1.99		-265,487.33
Bill Pmt -Check	05/31/2016	7583	UPS FREIGHT	03675480	131.2 · Comm ...	968.21		-264,519.12
Bill	05/31/2016	#3357...	Waste Connections	#3357650	-SPLIT-		85.53	-264,604.65
Bill	05/31/2016	#0900...	GO HIRE EMPLOY...	#0900-2016-0...	923.6 · OUTSI...		667.10	-265,271.75
Bill Pmt -Check	05/31/2016	7584	GO HIRE EMPLOY...	#0900-2016-0...	131.2 · Comm ...	667.10		-264,604.65
Bill Pmt -Check	05/31/2016	7585	Waste Connections	#3357650	131.2 · Comm ...	85.53		-264,519.12
Bill Pmt -Check	05/31/2016	7586	JD Westcott & Son I...		131.2 · Comm ...	32.72		-264,486.40
Bill Pmt -Check	05/31/2016	7587	R L Laughlin & Co Inc	#1602993-IN	131.2 · Comm ...	26.25		-264,460.15

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Accrual Basis

**Kentucky Frontier Gas, LLC**  
**General Ledger**  
**As of December 31, 2016**

Type	Date	Num	Name	Memo	Split	Debit	Credit	Balance
Bill Pmt -Check	05/31/2016	7588	RICOH USA, INC	#5042350143	131.2 · Comm ...	464.44		-263,995.71
Bill Pmt -Check	05/31/2016	7589	John Gray Energy	04-16	131.2 · Comm ...	259.44		-263,736.27
Bill	05/31/2016	#66786	DNI Corp Inc	#66786	-SPLIT-		797.34	-264,533.61
Bill	05/31/2016	05-16	Magnum Drilling of ...	05-16	804.9 · Gas Pu...		1,648.50	-266,182.11
Bill	05/31/2016		Prestonsburg City's ...		-SPLIT-		31.51	-266,213.62
Bill	05/31/2016		State Wide Press		-SPLIT-		540.60	-266,754.22
Bill	05/31/2016	05-16	Jefferson Gas, LLC	05-16	804.11 · Gas P...		1,417.11	-268,171.33
Bill	05/31/2016	866000	Layne's ACE HARD...	866000	-SPLIT-		152.56	-268,323.89
Bill	05/31/2016	#27418	B & M AUTO & TRU...	#27418	-SPLIT-		12.00	-268,335.89
Bill	05/31/2016	01-00...	Jackson Municipal ...	01-00001138-...	-SPLIT-		52.33	-268,388.22
Bill	05/31/2016	05-16 ...	Columbia Gas of Ke...	05-16 MLG	804.2 · Gas Pu...		969.32	-269,357.54
Bill	05/31/2016	002207	KY CRYSTAL WAT...	002207	-SPLIT-		71.45	-269,428.99
Bill	05/31/2016	61430...	Big Sandy Recc		-SPLIT-		305.52	-269,734.51
Bill	05/31/2016	26253	Mann Toyota	26253	-SPLIT-		314.30	-270,048.81
Bill	05/31/2016	05-16 ...	Jefferson Gas, LLC	05-16 PUBLI...	804.11 · Gas P...		24,639.83	-294,688.64
Bill	05/31/2016	05-16	Cumberland Valley ...	05-16	809 · Gas Purc...		10,746.38	-305,435.02
Bill	05/31/2016	#9095...	DISTRIBUTION NOW	#909546667	-SPLIT-		40.23	-305,475.25
Bill	05/31/2016	#88255	Central Business Sy...	#88255 MAIN...	-SPLIT-		2,048.00	-307,523.25
Bill	05/31/2016	#9195	EASTERN TELEPH...	#9195	-SPLIT-		361.19	-307,884.44
Bill	05/31/2016	Inv# 6...	Pinpoint Systems, Inc.	Inv# 6866	-SPLIT-		2,370.00	-310,254.44
Bill	05/31/2016		Fast Change Lube &...		-SPLIT-		262.70	-310,517.14
Bill	05/31/2016	05-16 ...	Slone Energy, LLC	05-16 #2314	804.5 · Gas Pu...		99.63	-310,616.77
Bill	05/31/2016	05-16 ...	Slone Energy, LLC	05-16 #2315	804.5 · Gas Pu...		172.69	-310,789.46
Bill	05/31/2016	05-16	Samuel T Alcus	05-16	806 · Gas Purc...		1,720.50	-312,509.96
Bill	05/31/2016	JAN,-...	Interstate Natural G...	JAN-MAY 2016	804.14 · Gas P...		758.70	-313,268.66
Bill	05/31/2016	05-16	HTC Gas Company,...	05-16	804.13 · Gas P...		2,133.00	-315,401.66
Bill	05/31/2016	05-16	R L Laughlin & Co Inc	05-16	874 · Mains & ...		26.25	-315,427.91
Bill	05/31/2016	05-16 ...	Nytis Exploration Co...	05-16 EVAN ...	807 · Gas Purc...		2,759.40	-318,187.31
Bill	05/31/2016	05-16 ...	Nytis Exploration Co...	05-16 DEMA	808 · Gas Purc...		13.83	-318,201.14
Bill	05/31/2016	05-16 ...	Nytis Exploration Co...	05-16 FARM ...	804.12 · Gas P...		195.92	-318,397.06
Bill	05/31/2016	05-16 ...	Nytis Exploration Co...	05-16 ORIGI...	804.12 · Gas P...		120.23	-318,517.29
Bill	05/31/2016	05-16 ...	Nytis Exploration Co...	05-16 SIGMA	804.12 · Gas P...		2,128.45	-320,645.74
Bill	05/31/2016	05-16	EQT Energy, LLC	05-16	804.20 · Gas P...		10,903.33	-331,549.07
Bill	05/31/2016	05-16	KLC Enterprises	05-16	804.3 · Gas Pu...		2,171.60	-333,720.67
Bill	05/31/2016	05-16 ...	Columbia Gas of Ke...	05-16 PG	804.2 · Gas Pu...		1,833.58	-335,554.25
Bill	05/31/2016	05-16	Quality Natural Gas ...	05-16	804.1 · Gas Pu...		8,857.39	-344,411.64
Bill	06/01/2016	#28972	m2m Data Corporati...	#28972	874 · Mains & ...		26.20	-344,437.84
Bill	06/01/2016		Robert J Oxford exe...		-SPLIT-		1,200.00	-345,637.84
Bill Pmt -Check	06/01/2016	7592	Community Trust Ba...	60100623385...	131.2 · Comm ...	11,861.90		-333,775.94
Bill	06/01/2016		Keith E Krejci		-SPLIT-		0.00	-333,775.94
Bill Pmt -Check	06/01/2016	7594	Keith E Krejci	GIS DATA M...	131.2 · Comm ...	1,800.00		-331,975.94
Bill Pmt -Check	06/01/2016	7595	Heather Cantrell	To replace ck...	131.2 · Comm ...	50.00		-331,925.94
Bill	06/01/2016	368192	American Hose & Mi...	368192	-SPLIT-		292.35	-332,218.29
Bill	06/01/2016		CASELLE	73703	-SPLIT-		699.00	-332,917.29
Bill	06/01/2016	12359...	T.A.S	12359878	-SPLIT-		187.55	-333,104.84
Bill	06/01/2016	60666...	AT&T	60666685832...	-SPLIT-		125.42	-333,230.26
Bill	06/01/2016	#2260	NMB Associates Inc	#2260	-SPLIT-		4,050.00	-337,280.26
Bill	06/01/2016	#2310	Slone Energy, LLC	#2310 MAPPI...	923.3 · Outside...		675.00	-337,955.26
Bill Pmt -Check	06/02/2016	ACH	Birch Communications		131.2 · Comm ...	320.15		-337,635.11

**Kentucky Frontier Gas, LLC**  
**General Ledger**  
**As of December 31, 2016**

Type	Date	Num	Name	Memo	Split	Debit	Credit	Balance
Bill Pmt -Check	06/02/2016	7596	DNI Corp Inc	#66786	131.2 · Comm ...	797.34		-336,837.77
Bill Pmt -Check	06/02/2016	7597	JD Westcott & Son I...	IN00245823	131.2 · Comm ...	27.12		-336,810.65
Bill	06/02/2016	P O B...	U S Postal Service	P O BOX 408 ...	-SPLIT-		342.00	-337,152.65
Bill Pmt -Check	06/02/2016	7598	U S Postal Service	P O BOX 408 ...	131.2 · Comm ...	342.00		-336,810.65
Bill	06/02/2016	#0201...	Anthem Blue Cross ...	#0201606208...	-SPLIT-		5,820.49	-342,631.14
Bill	06/02/2016	297632	AREA WIDE PROT...	297632	-SPLIT-		765.00	-343,396.14
Bill	06/03/2016	101724	Industrial Gas Servi...		923 · Outside ...		9,757.50	-353,153.64
Bill	06/03/2016	60100...	Community Trust Ba...	60100618146...	-SPLIT-		1,883.00	-355,036.64
Bill	06/04/2016	15011...	AT&T	150113768	-SPLIT-		110.60	-355,147.24
Bill	06/05/2016		Heather Cantrell	Cleaning offic...	-SPLIT-		50.00	-355,197.24
Bill	06/05/2016		John N. Hughes, PSC		-SPLIT-		10,886.00	-366,083.24
Bill Pmt -Check	06/06/2016	7601	Heather Cantrell	Cleaning offic...	131.2 · Comm ...	50.00		-366,033.24
Bill	06/06/2016	#440	D W Gas Meter Test...	#440	-SPLIT-		998.86	-367,032.10
Bill	06/06/2016	03-16	Quality Natural Gas ...	03-16	804.1 · Gas Pu...		17,608.15	-384,640.25
Bill Pmt -Check	06/06/2016	7602	First Bankcard	44182292810...	131.2 · Comm ...	2,628.22		-382,012.03
Bill Pmt -Check	06/06/2016	7603	KEMI	#2118322	131.2 · Comm ...	1,068.61		-380,943.42
Bill Pmt -Check	06/06/2016	7604	Miller Supply Inc		131.2 · Comm ...	432.34		-380,511.08
Bill Pmt -Check	06/06/2016	7605	Utility Sales & Servi...		131.2 · Comm ...	7,960.63		-372,550.45
Bill Pmt -Check	06/06/2016	7607	State Wide Press		131.2 · Comm ...	540.60		-372,009.85
Bill Pmt -Check	06/06/2016	7608	Layne's ACE HARD...	866000	131.2 · Comm ...	152.56		-371,857.29
Bill Pmt -Check	06/06/2016	7610	B & M AUTO & TRU...	#27418	131.2 · Comm ...	12.00		-371,845.29
Bill Pmt -Check	06/06/2016	7611	Jackson Municipal ...	01-00001138-...	131.2 · Comm ...	52.33		-371,792.96
Bill	06/06/2016	100 1...	Speedway Superam...	100 1229 655	-SPLIT-		4,669.88	-376,462.84
Bill	06/06/2016	#159584	Jackson Electric & P...	#159584	-SPLIT-		50.75	-376,513.59
Bill	06/06/2016	#535469	CARQUEST AUTO ...	#535469	-SPLIT-		50.75	-376,564.34
Bill Pmt -Check	06/07/2016	ACH	Appalachian Wireless	00200611207	131.2 · Comm ...	877.20		-375,687.14
Bill	06/07/2016	#M550	BREATHITT MECH...	#M550	-SPLIT-		80.00	-375,767.14
Bill Pmt -Check	06/08/2016	7617	CARQUEST AUTO ...	#535469	131.2 · Comm ...	50.75		-375,716.39
Bill Pmt -Check	06/08/2016	7618	Jackson Electric & P...	#159584	131.2 · Comm ...	50.75		-375,665.64
Bill Pmt -Check	06/08/2016	7619	KY CRYSTAL WAT...	002207	131.2 · Comm ...	71.45		-375,594.19
Bill Pmt -Check	06/08/2016	7620	Mann Toyota	26253	131.2 · Comm ...	314.30		-375,279.89
Bill	06/08/2016		B W Rogers	pressure gau...	-SPLIT-		301.68	-375,581.57
Bill Pmt -Check	06/08/2016	DB CD	B W Rogers	pressure gau...	131.2 · Comm ...	301.68		-375,279.89
Bill	06/08/2016		360 Training		-SPLIT-		53.10	-375,332.99
Bill Pmt -Check	06/08/2016	DB CD	360 Training		131.2 · Comm ...	53.10		-375,279.89
Bill	06/08/2016	#5570...	CARQUEST AUTO ...	#5570-368818	-SPLIT-		9.11	-375,289.00
Bill	06/08/2016	#5570...	CARQUEST AUTO ...	#5570-368882	-SPLIT-		12.70	-375,301.70
Bill Pmt -Check	06/09/2016	ACH	Northwestern Mutual		131.2 · Comm ...	519.49		-374,782.21
Bill Pmt -Check	06/09/2016	7622	CARQUEST AUTO ...		131.2 · Comm ...	21.81		-374,760.40
Bill	06/09/2016	16060...	LAW OFFICES OF ...	160609327 B...	-SPLIT-		1,210.00	-375,970.40
Bill Pmt -Check	06/10/2016	7624	Community Trust Ba...	60100584401...	131.2 · Comm ...	13,277.26		-362,693.14
Bill Pmt -Check	06/10/2016	7625	Community Trust Ba...	60100584401...	131.2 · Comm ...	1,475.26		-361,217.88
Bill Pmt -Check	06/10/2016	7626	Community Trust Ba...	60100618081...	131.2 · Comm ...	587.29		-360,630.59
Bill Pmt -Check	06/10/2016	7627	AT&T		131.2 · Comm ...	214.01		-360,416.58
Bill Pmt -Check	06/10/2016	7628	DISTRIBUTION NOW	#909546667	131.2 · Comm ...	40.23		-360,376.35
Bill	06/10/2016	21582...	Birch Communications	21582096	-SPLIT-		320.10	-360,696.45
Bill	06/10/2016	21467...	RICOH USA, INC	21467476	-SPLIT-		298.47	-360,994.92
Bill	06/10/2016	90958...	DISTRIBUTION NOW	909687061	-SPLIT-		40.23	-361,035.15
Bill	06/11/2016	416105	Itron	416105	-SPLIT-		2,713.18	-363,748.33

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Accrual Basis

## Kentucky Frontier Gas, LLC General Ledger As of December 31, 2016

Type	Date	Num	Name	Memo	Split	Debit	Credit	Balance
Bill	06/12/2016		Heather Cantrell		-SPLIT-		50.00	-363,798.33
Bill	06/12/2016	80009...	Purchase Power	80009000012...	-SPLIT-		400.97	-364,199.30
Bill Pmt -Check	06/13/2016	ACH	Travelers		131.2 · Comm ...	3,928.02		-360,271.28
Bill Pmt -Check	06/13/2016	ACH	Prestonsburg City's ...	102-21600-00	131.2 · Comm ...	31.51		-360,239.77
Bill Pmt -Check	06/13/2016	7631	Columbia Gas of Ke...	05-16 MLG	131.2 · Comm ...	969.32		-359,270.45
Bill Pmt -Check	06/13/2016	7633	Heather Cantrell		131.2 · Comm ...	50.00		-359,220.45
Bill Pmt -Check	06/13/2016	7634	EASTERN TELEPH...	#9195	131.2 · Comm ...	361.19		-358,859.26
Bill Pmt -Check	06/13/2016	7636	Quality Natural Gas ...	03-16	131.2 · Comm ...	17,608.15		-341,251.11
Bill Pmt -Check	06/14/2016	7638	AT&T		131.2 · Comm ...	236.02		-341,015.09
Bill Pmt -Check	06/14/2016	7639	CASELLE		131.2 · Comm ...	699.00		-340,316.09
Bill Pmt -Check	06/14/2016	7640	Central Business Sy...	#88255 MAIN...	131.2 · Comm ...	2,048.00		-338,268.09
Bill Pmt -Check	06/14/2016	7641	D W Gas Meter Test...	#440	131.2 · Comm ...	998.86		-337,269.23
Bill Pmt -Check	06/14/2016	7642	KLC Enterprises		131.2 · Comm ...	5,383.63		-331,885.60
Bill Pmt -Check	06/14/2016	7643	Magnum Drilling of ...	05-16	131.2 · Comm ...	1,648.50		-330,237.10
Bill Pmt -Check	06/14/2016	7644	T.A.S	12359878	131.2 · Comm ...	187.55		-330,049.55
Bill Pmt -Check	06/14/2016	7645	Community Trust Ba...	60100618146...	131.2 · Comm ...	1,883.00		-328,166.55
Bill Pmt -Check	06/14/2016	7646	LAW OFFICES OF ...	160609327 B...	131.2 · Comm ...	1,210.00		-326,956.55
Bill	06/14/2016		The Wolfe County N...	Public Aware...	909.2 · Public ...		163.40	-327,119.95
Bill	06/14/2016	035-0...	Kentucky Power	035-050-309...	-SPLIT-		204.59	-327,324.54
Bill Pmt -Check	06/15/2016	7648	American Hose & Mi...		131.2 · Comm ...	444.71		-326,879.83
Bill Pmt -Check	06/15/2016	7649	Anthem Blue Cross ...	#0201606208...	131.2 · Comm ...	5,820.49		-321,059.34
Bill Pmt -Check	06/15/2016	7650	Nytis Exploration Co...		131.2 · Comm ...	5,978.34		-315,081.00
Bill Pmt -Check	06/15/2016	7651	Jefferson Gas, LLC	05-16	131.2 · Comm ...	1,417.11		-313,663.89
Bill	06/15/2016	67104	DNI Corp Inc	67104	-SPLIT-		1,148.81	-314,812.70
Bill	06/15/2016	20062...	Kentucky Undergrou...	200629284	-SPLIT-		92.80	-314,905.50
Bill	06/15/2016	40180...	Action Petroleum Co.	40180060	376.34 · Mains...		167.35	-315,072.85
Bill	06/15/2016	461915	Holland Supply Com...	461915	376.15 · Meters		1,767.90	-316,840.75
Bill	06/15/2016	#1082...	Kentucky State Trea...	#108279323 ...	408.4 · Annual ...		6,717.64	-323,558.39
Bill	06/15/2016	#1082...	Kentucky State Trea...	#108279307 ...	408.4 · Annual ...		2,204.79	-325,763.18
Bill	06/15/2016	64208...	VERIZON WIRELESS	642083311-0...	-SPLIT-		123.46	-325,886.64
Bill	06/15/2016	Notice...	Kentucky State Trea...	Notice #1082...	408.4 · Annual ...		2,177.08	-328,063.72
Bill	06/15/2016	01-00...	Jackson Municipal ...	01-00001138...	-SPLIT-		52.33	-328,116.05
Bill	06/16/2016	04-16	EQT Energy, LLC	04-16	804.20 · Gas P...		16,963.46	-345,079.51
Bill Pmt -Check	06/16/2016	7659	Cumberland Valley ...	03-16	131.2 · Comm ...	6,982.02		-338,097.49
Bill Pmt -Check	06/16/2016	7661	Utility Sales & Servi...	#00016621	131.2 · Comm ...	4,830.68		-333,266.81
Bill Pmt -Check	06/16/2016	7662	AREA WIDE PROT...	297632	131.2 · Comm ...	765.00		-332,501.81
Bill Pmt -Check	06/16/2016	7663	Speedway Superam...	100 1229 655	131.2 · Comm ...	4,669.88		-327,831.93
Bill Pmt -Check	06/16/2016	7664	DNI Corp Inc	67104	131.2 · Comm ...	1,148.81		-326,683.12
Bill Pmt -Check	06/16/2016	7666	Fast Change Lube &...		131.2 · Comm ...	262.70		-326,420.42
Bill Pmt -Check	06/16/2016	7667	The Wolfe County N...	Public Aware...	131.2 · Comm ...	163.40		-326,257.02
Bill Pmt -Check	06/16/2016	7668	BREATHITT MECH...	#M550	131.2 · Comm ...	80.00		-326,177.02
Bill	06/16/2016		Appalachian Wireless		-SPLIT-		877.20	-327,054.22
Bill	06/16/2016	06-16	EQT Energy, LLC	06-16	804.20 · Gas P...		5,224.22	-332,278.44
Bill	06/17/2016		MARY MUSIC	Cleaning Office	-SPLIT-		50.00	-332,328.44
Bill	06/17/2016	60100...	Community Trust Ba...	60100623385...	224.12 · CTB L...		11,861.90	-344,190.34
Bill	06/19/2016	831-0...	AT&T	831-000-6214...	-SPLIT-		923.51	-345,113.85
Bill	06/19/2016	60300...	Community Trust Ba...	60300248851...	-SPLIT-		614.22	-345,728.07
Bill	06/20/2016	07-16 ...	Woodrow and Linda ...	Jackson Offic...	-SPLIT-		1,200.00	-346,928.07
Bill Pmt -Check	06/20/2016	7669	MARY MUSIC	Cleaning Office	131.2 · Comm ...	50.00		-346,878.07

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Accrual Basis

**Kentucky Frontier Gas, LLC**  
**General Ledger**  
**As of December 31, 2016**

Type	Date	Num	Name	Memo	Split	Debit	Credit	Balance
Bill	06/20/2016		Travelers		-SPLIT-		3,928.03	-350,806.10
Bill Pmt -Check	06/20/2016	ACH	Big Sandy Recc		131.2 · Comm ...	305.52		-350,500.58
Bill Pmt -Check	06/20/2016	7670	B & M AUTO & TRU...	VOID: 27418	131.2 · Comm ...	0.00		-350,500.58
Bill Pmt -Check	06/20/2016	7671	John N. Hughes, PSC		131.2 · Comm ...	1,500.00		-349,000.58
Bill Pmt -Check	06/20/2016	7672	Kentucky Power	035-050-309-...	131.2 · Comm ...	204.59		-348,795.99
Bill Pmt -Check	06/20/2016	7673	RICOH USA, INC	21467476	131.2 · Comm ...	298.47		-348,497.52
Bill Pmt -Check	06/20/2016	7386	Industrial Gas Servi...		131.2 · Comm ...	10,995.00		-337,502.52
Bill	06/20/2016	0689	Heavy's Auto Center	#0689	-SPLIT-		10.00	-337,512.52
Bill	06/21/2016	IN-0690	Heavy's Auto Center	IN-0690	-SPLIT-		60.00	-337,572.52
Bill	06/21/2016	8316284	CSX Transportation	8316284	880.8 · Easem...		252.37	-337,824.89
Bill	06/21/2016	8316289	CSX Transportation	8316289	880.8 · Easem...		125.00	-337,949.89
Bill	06/21/2016	44182...	First Bankcard	44182292810...	-SPLIT-		6,793.77	-344,743.66
Bill Pmt -Check	06/22/2016	7674	Woodrow and Linda ...	Jackson Offic...	131.2 · Comm ...	1,200.00		-343,543.66
Bill	06/22/2016		Western Commerce...		-SPLIT-		847.96	-344,391.62
Bill	06/22/2016	20-22...	Rich, Larry	20-22ND	923.1 · Outside...		900.00	-345,291.62
Bill Pmt -Check	06/23/2016	ACH	Western Commerce...		131.2 · Comm ...	847.96		-344,443.66
Bill	06/23/2016	#443	D W Gas Meter Test...	#443	-SPLIT-		90.03	-344,533.69
Bill	06/23/2016		Pocahontas Develop...	easement at ...	880.8 · Easem...		400.00	-344,933.69
Bill	06/24/2016	60100...	Community Trust Ba...	60100533313/...	427.1 · Interest...		1,727.36	-346,661.05
Bill	06/24/2016	Loan ...	Community Trust Ba...	Loan Amend...	921.3 · Bank S...		150.00	-346,811.05
Bill Pmt -Check	06/24/2016	7677	Community Trust Ba...	60100533313/...	131.2 · Comm ...	1,727.36		-345,083.69
Bill Pmt -Check	06/24/2016	7678	Community Trust Ba...	Loan Amend...	131.2 · Comm ...	150.00		-344,933.69
Bill Pmt -Check	06/24/2016	7679	Heavy's Auto Center	IN-0690	131.2 · Comm ...	60.00		-344,873.69
Bill Pmt -Check	06/24/2016	7680	Slone Energy, LLC		131.2 · Comm ...	1,800.00		-343,073.69
Bill Pmt -Check	06/24/2016	7681	Heavy's Auto Center	IN-0645	131.2 · Comm ...	572.80		-342,500.89
Bill	06/24/2016	#2128...	KEMI	#2128046	-SPLIT-		1,068.61	-343,569.50
Bill	06/25/2016		Heather Cantrell	Office cleanin...	-SPLIT-		50.00	-343,619.50
Bill	06/25/2016	Inv# 1...	CT Corporation Syst...	Inv# 1530623...	880.4 · License...		30.00	-343,649.50
Bill	06/25/2016	Inv# 2...	Hays, Maggard & H...	Inv# 23308	923.2 · Outside...		3,877.75	-347,527.25
Bill	06/25/2016	Inv# 2...	Hays, Maggard & H...	Inv# 23302	923.2 · Outside...		2,345.49	-349,872.74
Bill	06/25/2016	60629...	AT&T	60629809550...	921.8 · Teleph...		126.33	-349,999.07
Bill	06/25/2016	60629...	AT&T	60629812025...	921.8 · Teleph...		85.90	-350,084.97
Bill	06/26/2016	2265	NMB Associates Inc		921.1 · Office ...		575.00	-350,659.97
Bill Pmt -Check	06/27/2016	7682	D L R	2014 Transpo...	131.2 · Comm ...	3,000.00		-347,659.97
Bill	06/27/2016	4656z...	Webb Medical Grou...	4656Z43368 (...	-SPLIT-		100.00	-347,759.97
Bill	06/27/2016	Donati...	Floyd County Rescu...	Donation for 4...	-SPLIT-		100.00	-347,859.97
Bill	06/27/2016	#3056	THE BIG SANDY N...	#3056	-SPLIT-		240.00	-348,099.97
Bill	06/27/2016	2016 ...	Floyd County Cham...	2016 MEMBE...	-SPLIT-		225.00	-348,324.97
Bill	06/27/2016	60100...	Community Trust Ba...	60100584401...	-SPLIT-		1,475.26	-349,800.23
Bill	06/27/2016	60100...	Community Trust Ba...	60100584401...	-SPLIT-		13,277.26	-363,077.49
Bill	06/27/2016	60100...	Community Trust Ba...	60100618081...	-SPLIT-		587.29	-363,664.78
Bill	06/27/2016	Inv# 1...	Eagle Research Co...	Inv# 162372	369.2 · Meas &...		4,984.97	-368,649.75
Bill Pmt -Check	06/28/2016	7683	Community Trust Ba...	60300248851...	131.2 · Comm ...	614.22		-368,035.53
Bill	06/28/2016	159966	Jackson Electric & P...	159966	-SPLIT-		3.77	-368,039.30
Bill	06/28/2016	55945	HiTech Signs & Gra...	55945	-SPLIT-		238.50	-368,277.80
Bill	06/29/2016		Branham, Sallye		-SPLIT-		1,800.00	-370,077.80
Bill Pmt -Check	06/29/2016	ACH	Branham, Sallye		131.2 · Comm ...	1,800.00		-368,277.80
Bill	06/29/2016	60300...	Community Trust Ba...	60300329774...	-SPLIT-		376.53	-368,654.33
Bill	06/30/2016	H3V14	AFLAC INSURANCE		924.7 · Insuran...		1,081.48	-369,735.81

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Accrual Basis

**Kentucky Frontier Gas, LLC**  
**General Ledger**  
**As of December 31, 2016**

Type	Date	Num	Name	Memo	Split	Debit	Credit	Balance
Bill Pmt -Check	06/30/2016	7686	Community Trust Ba...	60100623385...	131.2 · Comm ...	11,861.90		-357,873.91
Bill Pmt -Check	06/30/2016	7687	Jefferson Gas, LLC	05-16 PUBLI...	131.2 · Comm ...	24,639.83		-333,234.08
Bill Pmt -Check	06/30/2016	7688	Cumberland Valley ...		131.2 · Comm ...	33,239.91		-299,994.17
Bill	06/30/2016	67344	DNI Corp Inc	67344	-SPLIT-		794.27	-300,788.44
Bill	06/30/2016	Inv # 6...	Pinpoint Systems, Inc.	Inv # 6883	-SPLIT-		690.00	-301,478.44
Bill	06/30/2016	866000	Layne's ACE HARD...	866000	-SPLIT-		624.91	-302,103.35
Bill	06/30/2016	71731	DENNIS G. ADAMS...	71731	-SPLIT-		57.19	-302,160.54
Bill	06/30/2016	#3382...	Waste Connections	#3382777	-SPLIT-		85.53	-302,246.07
Bill	06/30/2016		State Wide Press		-SPLIT-		397.50	-302,643.57
Bill	06/30/2016		Prestonsburg City's ...		-SPLIT-		31.51	-302,675.08
Bill	06/30/2016	3056	THE BIG SANDY N...	3056	-SPLIT-		240.00	-302,915.08
Bill	06/30/2016	06-16 ...	Columbia Gas of Ke...	06-16 MLG	804.2 · Gas Pu...		819.68	-303,734.76
Bill	06/30/2016	7028543	Miller Supply Inc	7028543	377 · Meter Sets		351.98	-304,086.74
Bill	06/30/2016	101725	Industrial Gas Servi...		-SPLIT-		10,718.75	-314,805.49
Bill	06/30/2016	06-16	Cumberland Valley ...	06-16	809 · Gas Purc...		12,965.14	-327,770.63
Bill	06/30/2016	14151...	THE PAINTSVILLE ...	141513-14	-SPLIT-		661.50	-328,432.13
Bill	06/30/2016		Intermountain Publis...		-SPLIT-		825.00	-329,257.13
Bill	06/30/2016		COURIER PUBLISH...		-SPLIT-		784.38	-330,041.51
Bill	06/30/2016	002207	KY CRYSTAL WAT...	002207	-SPLIT-		64.70	-330,106.21
Bill	06/30/2016	06-16	Magnum Drilling of ...	06-16	804.9 · Gas Pu...		1,092.00	-331,198.21
Bill	06/30/2016	06-16 ...	Jefferson Gas, LLC	06-16 Public ...	804.11 · Gas P...		6,889.16	-338,087.37
Bill	06/30/2016	06-16	KLC Enterprises	06-16	804.3 · Gas Pu...		1,447.56	-339,534.93
Bill	06/30/2016	06-16	R L Laughlin & Co Inc	06-16	874 · Mains & ...		26.25	-339,561.18
Bill	06/30/2016	06-16	Kentucky Undergrou...	06-16	-SPLIT-		147.20	-339,708.38
Bill	06/30/2016		Fast Change Lube &...		-SPLIT-		313.41	-340,021.79
Bill	06/30/2016	06-16 ...	Columbia Gas of Ke...	06-16 PG	804.2 · Gas Pu...		1,435.66	-341,457.45
Bill	06/30/2016	06-16	Samuel T Alcus	06-16	806 · Gas Purc...		1,379.50	-342,836.95
Bill	06/30/2016	06-16 ...	Nytis Exploration Co...	06-16 EVAN ...	807 · Gas Purc...		3,473.34	-346,310.29
Bill	06/30/2016	06-16 ...	Nytis Exploration Co...	06-16 FT's	804.12 · Gas P...		70.16	-346,380.45
Bill	06/30/2016	06-16	Quality Natural Gas ...	06-16	804.1 · Gas Pu...		6,458.54	-352,838.99
Bill	06/30/2016	06-16 ...	Nytis Exploration Co...	06-16 DEMA	808 · Gas Purc...		9.25	-352,848.24
Bill	06/30/2016	06-16 ...	Nytis Exploration Co...	06-16 ORIGI...	804.12 · Gas P...		49.74	-352,897.98
Bill	06/30/2016	06-16 ...	Nytis Exploration Co...	06-16 SIGMA	804.12 · Gas P...		704.03	-353,602.01
Bill	06/30/2016	06-16	HTC Gas Company,...	06-16	804.13 · Gas P...		924.00	-354,526.01
Bill	07/01/2016	29176	m2m Data Corporati...	29176	874 · Mains & ...		26.20	-354,552.21
Bill	07/01/2016		Robert J Oxford exe...		-SPLIT-		1,200.00	-355,752.21
Bill Pmt -Check	07/01/2016	DB CD	AT&T	831-000-6214...	131.2 · Comm ...	66.51		-355,685.70
Bill	07/01/2016		MARY MUSIC		-SPLIT-		50.00	-355,735.70
Bill	07/01/2016		Big Sandy Recc		-SPLIT-		395.49	-356,131.19
Bill	07/01/2016	12360...	T.A.S	12360138	-SPLIT-		207.45	-356,338.64
Bill	07/01/2016	74376	CASELLE	74376	-SPLIT-		699.00	-357,037.64
Bill	07/01/2016		ANCHORBOXCO		-SPLIT-	0.00		-357,037.64
Bill	07/01/2016	#0201...	Anthem Blue Cross ...	#0201607208...	-SPLIT-		5,987.95	-363,025.59
Bill	07/01/2016	60666...	AT&T	60666685832...	-SPLIT-		120.05	-363,145.64
Bill	07/01/2016	60300...	Community Trust Ba...	60300268609	-SPLIT-		364.73	-363,510.37
Bill	07/01/2016	60300...	Community Trust Ba...	60300248851...	-SPLIT-		614.22	-364,124.59
Bill	07/01/2016	50030...	CT Corporation Syst...	5003064001-00	880.4 · License...		296.00	-364,420.59
Bill	07/01/2016	386259	CAUDILL SEED	386259	376.34 · Mains...		122.14	-364,542.73
Bill	07/01/2016	2324	Stone Energy, LLC	2324	923.3 · Outside...		180.00	-364,722.73

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Accrual Basis

## Kentucky Frontier Gas, LLC General Ledger As of December 31, 2016

Type	Date	Num	Name	Memo	Split	Debit	Credit	Balance
Bill	07/02/2016	60300...	Community Trust Ba...	60300249233...	-SPLIT-		635.30	-365,358.03
Bill Pmt -Check	07/05/2016	ACH	Birch Communications	21582096	131.2 · Comm ...	320.10		-365,037.93
Bill	07/05/2016	60100...	Community Trust Ba...	60100618146...	-SPLIT-		1,883.00	-366,920.93
Bill	07/06/2016	19573	Moore's True Value ...	19573	-SPLIT-		33.98	-366,954.91
Bill Pmt -Check	07/07/2016	ACH	Appalachian Wireless	00200611207	131.2 · Comm ...	877.20		-366,077.71
Bill	07/07/2016	#17806	R & J Repair Service	#17806 Annu...	-SPLIT-		45.00	-366,122.71
Bill	07/07/2016		Jackson True Value		-SPLIT-		23.31	-366,146.02
Bill	07/07/2016	10012...	Speedway Superam...	1001229655	-SPLIT-		4,548.57	-370,694.59
Bill	07/07/2016	1579	Stone Enterprises	1579	376.34 · Mains...		245.92	-370,940.51
Bill Pmt -Check	07/08/2016	7689	AT&T	831-000-6214...	131.2 · Comm ...	857.00		-370,083.51
Bill Pmt -Check	07/08/2016	7690	D W Gas Meter Test...	#443	131.2 · Comm ...	90.03		-369,993.48
Bill Pmt -Check	07/08/2016	7691	DNI Corp Inc	67344	131.2 · Comm ...	794.27		-369,199.21
Bill Pmt -Check	07/08/2016	7692	Itron	416105	131.2 · Comm ...	2,713.18		-366,486.03
Bill Pmt -Check	07/08/2016	7693	Jackson Electric & P...	159966	131.2 · Comm ...	3.77		-366,482.26
Bill Pmt -Check	07/08/2016	7694	Jackson Municipal ...	01-00001138-...	131.2 · Comm ...	52.33		-366,429.93
Bill Pmt -Check	07/08/2016	7695	Layne's ACE HARD...	866000	131.2 · Comm ...	624.91		-365,805.02
Bill Pmt -Check	07/08/2016	7696	MARY MUSIC		131.2 · Comm ...	50.00		-365,755.02
Bill Pmt -Check	07/08/2016	7697	Purchase Power	80009000012...	131.2 · Comm ...	400.97		-365,354.05
Bill Pmt -Check	07/08/2016	7698	State Wide Press		131.2 · Comm ...	397.50		-364,956.55
Bill Pmt -Check	07/08/2016	7699	THE BIG SANDY N...	VOID:	131.2 · Comm ...	0.00		-364,956.55
Bill Pmt -Check	07/08/2016	7700	VERIZON WIRELESS	642083311-0...	131.2 · Comm ...	123.46		-364,833.09
Bill Pmt -Check	07/08/2016	7701	Waste Connections	#3382777	131.2 · Comm ...	85.53		-364,747.56
Bill Pmt -Check	07/08/2016	7702	Webb Medical Grou...	4656Z43368 (...)	131.2 · Comm ...	100.00		-364,647.56
Bill Pmt -Check	07/08/2016	7703	Heather Cantrell	Office cleanin...	131.2 · Comm ...	50.00		-364,597.56
Bill Pmt -Check	07/08/2016	7704	DENNIS G. ADAMS...	71731	131.2 · Comm ...	57.19		-364,540.37
Bill Pmt -Check	07/08/2016	7705	DISTRIBUTION NOW	909687061	131.2 · Comm ...	40.23		-364,500.14
Bill Pmt -Check	07/08/2016	7706	THE BIG SANDY N...	#3056	131.2 · Comm ...	240.00		-364,260.14
Bill Pmt -Check	07/08/2016	7707	Jackson True Value		131.2 · Comm ...	23.31		-364,236.83
Bill Pmt -Check	07/08/2016	7708	R & J Repair Service	#17806 Annu...	131.2 · Comm ...	45.00		-364,191.83
Bill Pmt -Check	07/08/2016	7709	Holland Supply Com...	461915	131.2 · Comm ...	1,767.90		-362,423.93
Bill Pmt -Check	07/08/2016	7710	Community Trust Ba...	60300329774...	131.2 · Comm ...	376.53		-362,047.40
Bill	07/08/2016	5/1-6/...	Oxford, Robert J.		-SPLIT-		571.15	-362,618.55
Bill	07/09/2016	00209...	Williams Electric & ...	00209976	-SPLIT-		18.78	-362,637.33
Bill	07/09/2016		MARY MUSIC		-SPLIT-		50.00	-362,687.33
Bill	07/10/2016		Birch Communications		-SPLIT-		320.03	-363,007.36
Bill	07/11/2016	00016...	Utility Sales & Servi...	00016905	377 · Meter Sets		1,241.73	-364,249.09
Bill Pmt -Check	07/12/2016	ACH	Prestonsburg City's ...	102-21600-00	131.2 · Comm ...	31.51		-364,217.58
Bill Pmt -Check	07/12/2016	ACH	Travelers		131.2 · Comm ...	3,928.03		-360,289.55
Bill Pmt -Check	07/12/2016	7711	Community Trust Ba...	60100584401...	131.2 · Comm ...	13,277.26		-347,012.29
Bill Pmt -Check	07/12/2016	7712	Community Trust Ba...	60100584401...	131.2 · Comm ...	1,475.26		-345,537.03
Bill Pmt -Check	07/12/2016	7713	Community Trust Ba...	60100618081...	131.2 · Comm ...	587.29		-344,949.74
Bill Pmt -Check	07/12/2016	7714	Community Trust Ba...	60300249233...	131.2 · Comm ...	635.30		-344,314.44
Bill	07/12/2016	Inv #3...	Yellow Pages United	Inv# 3740265	-SPLIT-		396.00	-344,710.44
Bill Pmt -Check	07/13/2016	7715	D L R	2014 Transpo...	131.2 · Comm ...	2,708.75		-342,001.69
Bill Pmt -Check	07/14/2016	7716	AT&T		131.2 · Comm ...	332.28		-341,669.41
Bill Pmt -Check	07/14/2016	7717	COURIER PUBLISH...		131.2 · Comm ...	784.38		-340,885.03
Bill Pmt -Check	07/14/2016	7718	First Bankcard	44182292810...	131.2 · Comm ...	6,793.77		-334,091.26
Bill Pmt -Check	07/14/2016	7719	HiTech Signs & Gra...	55945	131.2 · Comm ...	238.50		-333,852.76
Bill Pmt -Check	07/14/2016	7720	HTC Gas Company,...	05-16	131.2 · Comm ...	2,133.00		-331,719.76

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Accrual Basis

**Kentucky Frontier Gas, LLC**  
**General Ledger**  
**As of December 31, 2016**

Type	Date	Num	Name	Memo	Split	Debit	Credit	Balance
Bill Pmt -Check	07/14/2016	7721	KEMI	#2128046	131.2 · Comm ...	1,068.61		-330,651.15
Bill Pmt -Check	07/14/2016	7722	Kentucky Undergrou...	200629284	131.2 · Comm ...	92.80		-330,558.35
Bill Pmt -Check	07/14/2016	7723	KY CRYSTAL WAT...	002207	131.2 · Comm ...	64.70		-330,493.65
Bill Pmt -Check	07/14/2016	7724	Magnum Drilling of ...	06-16	131.2 · Comm ...	1,092.00		-329,401.65
Bill Pmt -Check	07/14/2016	7725	Quality Natural Gas ...	04-16	131.2 · Comm ...	12,334.34		-317,067.31
Bill Pmt -Check	07/14/2016	7726	Samuel T Alcus	05-16	131.2 · Comm ...	1,720.50		-315,346.81
Bill Pmt -Check	07/14/2016	7727	THE BIG SANDY N...	3056	131.2 · Comm ...	240.00		-315,106.81
Bill Pmt -Check	07/14/2016	7728	THE PAINTSVILLE ...	141513-14	131.2 · Comm ...	661.50		-314,445.31
Bill Pmt -Check	07/14/2016	7729	Intermountain Publis...		131.2 · Comm ...	825.00		-313,620.31
Bill Pmt -Check	07/14/2016	7731	Community Trust Ba...	60300268609	131.2 · Comm ...	364.73		-313,255.58
Bill Pmt -Check	07/14/2016	7732	Action Petroleum Co.	40180060	131.2 · Comm ...	86.42		-313,169.16
Bill Pmt -Check	07/14/2016	7733	Columbia Gas of Ke...	06-16 MLG	131.2 · Comm ...	819.68		-312,349.48
Bill Pmt -Check	07/14/2016	7734	Pinpoint Systems, Inc.	Inv# 6866	131.2 · Comm ...	2,370.00		-309,979.48
Bill	07/14/2016	03505...	Kentucky Power	03505030928	-SPLIT-		186.98	-310,166.46
Bill	07/14/2016	#401	BREATHITT ADVO...	#401	-SPLIT-		540.00	-310,706.46
Bill	07/14/2016	462184	Holland Supply Com...	462184	377 · Meter Sets		432.79	-311,139.25
Bill	07/14/2016	7028642	Miller Supply Inc	7028642	377 · Meter Sets		94.23	-311,233.48
Bill	07/15/2016	21597...	RICOH USA, INC	21597994	-SPLIT-		298.47	-311,531.95
Bill	07/15/2016	#9768...	VERIZON WIRELESS	#9768765623	-SPLIT-		123.48	-311,655.43
Bill	07/16/2016		MARY MUSIC		-SPLIT-		50.00	-311,705.43
Bill Pmt -Check	07/18/2016	ACH	Big Sandy Recc		131.2 · Comm ...	395.49		-311,309.94
Bill	07/18/2016	00200...	Appalachian Wireless	00200611207	-SPLIT-		877.58	-312,187.52
Bill Pmt -Check	07/19/2016	ACH	AFLAC INSURANCE		131.2 · Comm ...	1,081.48		-311,106.04
Bill	07/19/2016		MICHELLE WADE	Travel to Saly...	-SPLIT-		17.16	-311,123.20
Bill	07/19/2016	60100...	Community Trust Ba...	60100623385...	224.12 · CTB L...		11,861.90	-322,985.10
Bill	07/19/2016	83100...	AT&T	8310006214689	-SPLIT-		857.00	-323,842.10
Bill	07/20/2016	60100...	Community Trust Ba...	60100533313...	427.1 · Interest...		1,679.96	-325,522.06
Bill	07/20/2016		Travelers		-SPLIT-		3,928.03	-329,450.09
Bill Pmt -Check	07/20/2016	7739	Anthem Blue Cross ...	#0201607208...	131.2 · Comm ...	5,987.95		-323,462.14
Bill	07/20/2016	#67631	DNI Corp Inc	#67631	-SPLIT-		1,116.82	-324,578.96
Bill	07/20/2016	#1584	Stone Enterprises	#1584	376.34 · Mains...		307.40	-324,886.36
Bill	07/20/2016	8318440	CSX Transportation	8318440	880.8 · Easem...		723.12	-325,609.48
Bill Pmt -Check	07/21/2016	7740	Community Trust Ba...	60100618146...	131.2 · Comm ...	1,883.00		-323,726.48
Bill	07/21/2016	304248	AREA WIDE PROT...	304248	37603 · ELKC...		841.30	-324,567.78
Bill	07/21/2016	28610...	Consolidated Pipe &...	2861061-000...	376.34 · Mains...		402.80	-324,970.58
Bill Pmt -Check	07/22/2016	7741	MARY MUSIC		131.2 · Comm ...	100.00		-324,870.58
Bill	07/22/2016	#0E00...	Sherwin-Williams	#OE0073119...	-SPLIT-		654.44	-325,525.02
Bill	07/22/2016	58765	United Systems & S...	58765 (200 IT...	376.0 · Itrons		12,598.22	-338,123.24
Bill	07/22/2016	IN000...	Utility Sales & Servi...	IN00017001	-SPLIT-		3,600.55	-341,723.79
Bill	07/22/2016	7028716	Miller Supply Inc	7028716	376.34 · Mains...		32.86	-341,756.65
Bill	07/22/2016	7028709	Miller Supply Inc	7028709	377 · Meter Sets		400.99	-342,157.64
Bill	07/22/2016	44182...	First Bankcard	44182292810...	-SPLIT-		2,046.81	-344,204.45
Bill	07/22/2016	Policy...	AFLAC INSURANCE	Policy# POK5...	924.7 · Insuran...		35.36	-344,239.81
Bill	07/23/2016		MARY MUSIC	Cleaning office	-SPLIT-		50.00	-344,289.81
Bill	07/24/2016	WL-24...	CM Contracting	WL-2429	-SPLIT-		240.00	-344,529.81
Bill	07/24/2016	WL-24...	CM Contracting	grass at TH	-SPLIT-		100.00	-344,629.81
Bill	07/25/2016		Woodrow and Linda ...	Jackson Offic...	-SPLIT-		1,200.00	-345,829.81
Bill	07/25/2016	Loan ...	Community Trust Ba...	Loan Amend...	921.3 · Bank S...		150.00	-345,979.81
Bill	07/25/2016		Western Commerce...		-SPLIT-		847.96	-346,827.77

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Accrual Basis

## Kentucky Frontier Gas, LLC General Ledger As of December 31, 2016

Type	Date	Num	Name	Memo	Split	Debit	Credit	Balance
Bill Pmt -Check	07/25/2016	ACH	Western Commerce...		131.2 · Comm ...	847.96		-345,979.81
Bill Pmt -Check	07/25/2016	7742	BREATHITT ADVO...	#401	131.2 · Comm ...	540.00		-345,439.81
Bill Pmt -Check	07/25/2016	7743	CT Corporation Syst...	Inv# 1530623...	131.2 · Comm ...	30.00		-345,409.81
Bill Pmt -Check	07/25/2016	7744	Cumberland Valley ...	06-16	131.2 · Comm ...	12,965.14		-332,444.67
Bill Pmt -Check	07/25/2016	7745	DNI Corp Inc	#67631	131.2 · Comm ...	1,116.82		-331,327.85
Bill Pmt -Check	07/25/2016	7746	EQT Energy, LLC	02-16 ADJ F...	131.2 · Comm ...	7,650.23		-323,677.62
Bill Pmt -Check	07/25/2016	7747	Floyd County Rescu...	Donation for 4...	131.2 · Comm ...	100.00		-323,577.62
Bill Pmt -Check	07/25/2016	7748	Hays, Maggard & H...	Inv# 23302	131.2 · Comm ...	2,345.49		-321,232.13
Bill Pmt -Check	07/25/2016	7749	Heavy's Auto Center	#0689	131.2 · Comm ...	10.00		-321,222.13
Bill Pmt -Check	07/25/2016	7750	HTC Gas Company,...		131.2 · Comm ...	3,117.00		-318,105.13
Bill Pmt -Check	07/25/2016	7751	Interstate Natural G...		131.2 · Comm ...	824.83		-317,280.30
Bill Pmt -Check	07/25/2016	7752	Jefferson Gas, LLC	06-16 Public ...	131.2 · Comm ...	6,889.16		-310,391.14
Bill Pmt -Check	07/25/2016	7753	John N. Hughes, PSC		131.2 · Comm ...	4,500.00		-305,891.14
Bill Pmt -Check	07/25/2016	7754	Kentucky Power	03505030928	131.2 · Comm ...	186.98		-305,704.16
Bill Pmt -Check	07/25/2016	7755	KLC Enterprises		131.2 · Comm ...	5,154.21		-300,549.95
Bill Pmt -Check	07/25/2016	7756	m2m Data Corporati...	29176	131.2 · Comm ...	26.20		-300,523.75
Bill Pmt -Check	07/25/2016	7757	Moore's True Value ...	19573	131.2 · Comm ...	33.98		-300,489.77
Bill Pmt -Check	07/25/2016	7758	Nytlis Exploration Co...		131.2 · Comm ...	4,783.93		-295,705.84
Bill Pmt -Check	07/25/2016	7759	Pocahontas Develop...		131.2 · Comm ...	400.00		-295,305.84
Bill Pmt -Check	07/25/2016	7760	R L Laughlin & Co Inc	05-16	131.2 · Comm ...	26.25		-295,279.59
Bill Pmt -Check	07/25/2016	7761	Slone Energy, LLC		131.2 · Comm ...	7,674.56		-287,605.03
Bill Pmt -Check	07/25/2016	7762	Speedway Superam...	1001229655	131.2 · Comm ...	4,548.57		-283,056.46
Bill Pmt -Check	07/25/2016	7763	T.A.S	12360138	131.2 · Comm ...	207.45		-282,849.01
Bill Pmt -Check	07/25/2016	7765	Kentucky State Trea...		131.2 · Comm ...	11,099.51		-271,749.50
Bill Pmt -Check	07/25/2016	7766	Community Trust Ba...	60100533313...	131.2 · Comm ...	1,679.96		-270,069.54
Bill Pmt -Check	07/25/2016	7767	Community Trust Ba...	Loan Amend...	131.2 · Comm ...	150.00		-269,919.54
Bill	07/25/2016	60629...	AT&T	60629809550...	921.8 · Teleph...		126.28	-270,045.82
Bill	07/25/2016	60629...	AT&T	60629831202...	921.8 · Teleph...		85.85	-270,131.67
Bill	07/25/2016	2137697	KEMI	#2137697	-SPLIT-		1,068.61	-271,200.28
Bill	07/25/2016	896	Kentucky Meter Ser...	#896	-SPLIT-		2,352.60	-273,552.88
Bill	07/25/2016	Noice ...	United States Treas...	Notice # CP161	930.2 · Miscell...		181.00	-273,733.88
Bill Pmt -Check	07/26/2016	7768	Woodrow and Linda ...	Jackson Offic...	131.2 · Comm ...	1,200.00		-272,533.88
Bill Pmt -Check	07/26/2016	7769	Fast Change Lube &...		131.2 · Comm ...	313.41		-272,220.47
Bill Pmt -Check	07/26/2016	7770	MARY MUSIC	Cleaning office	131.2 · Comm ...	50.00		-272,170.47
Bill Pmt -Check	07/26/2016	7771	Miller Supply Inc	7028543	131.2 · Comm ...	351.98		-271,818.49
Bill Pmt -Check	07/26/2016	7772	Williams Electric & ...	VOID:	131.2 · Comm ...	0.00		-271,818.49
Bill Pmt -Check	07/26/2016	7773	Williams Electric & ...	00209976	131.2 · Comm ...	18.78		-271,799.71
Bill Pmt -Check	07/26/2016	7774	Kentucky Undergrou...	06-16	131.2 · Comm ...	147.20		-271,652.51
Bill Pmt -Check	07/26/2016	7775	Stone Enterprises	1579	131.2 · Comm ...	245.92		-271,406.59
Bill Pmt -Check	07/26/2016	7776	CASELLE	74376	131.2 · Comm ...	699.00		-270,707.59
Bill Pmt -Check	07/26/2016	7777	Community Trust Ba...	60300248851...	131.2 · Comm ...	614.22		-270,093.37
Bill	07/26/2016	740N...	Kentucky State Trea...	FORM 740NP...	409.4 · KY NO...		28,785.00	-298,878.37
Bill Pmt -Check	07/26/2016	7778	Kentucky State Trea...	FORM 740NP...	131.2 · Comm ...	28,785.00		-270,093.37
Bill Pmt -Check	07/26/2016	7779	CSX Transportation	8316284	131.2 · Comm ...	252.37		-269,841.00
Bill Pmt -Check	07/26/2016	7788	Columbia Gas of Ke...	05-16 PG	131.2 · Comm ...	607.46		-269,233.54
Bill Pmt -Check	07/26/2016	7389	NMB Associates Inc		131.2 · Comm ...	6,801.45		-262,432.09
Bill Pmt -Check	07/26/2016	7388	Oxford, Robert J.		131.2 · Comm ...	1,452.75		-260,979.34
Bill Pmt -Check	07/26/2016	7387	Robert J Oxford exe...		131.2 · Comm ...	2,400.00		-258,579.34
Bill	07/26/2016		P & J TRAILER SAL...		-SPLIT-		37.10	-258,616.44

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Accrual Basis

**Kentucky Frontier Gas, LLC**  
**General Ledger**  
As of December 31, 2016

Type	Date	Num	Name	Memo	Split	Debit	Credit	Balance
Bill	07/26/2016		AFLAC INSURANCE		924.7 · Insuran...		1,048.84	-259,665.28
Bill	07/26/2016	115435	Action Petroleum Co.	115435	376.34 · Mains...		54.95	-259,720.23
Bill	07/27/2016	#11488	APGA Security and I...	#11488	-SPLIT-		395.00	-260,115.23
Bill	07/27/2016	2431	CARQUEST AUTO ...	2431	-SPLIT-		158.32	-260,273.55
Bill Pmt -Check	07/28/2016	7390	Industrial Gas Servi...		131.2 · Comm ...	6,000.00		-254,273.55
Bill	07/28/2016	60100...	Community Trust Ba...		-SPLIT-		1,475.26	-255,748.81
Bill	07/28/2016	60100...	Community Trust Ba...	60100584401...	-SPLIT-		13,277.26	-269,026.07
Bill	07/28/2016	60100...	Community Trust Ba...	60100618081...	-SPLIT-		584.56	-269,610.63
Bill	07/28/2016	305025	AREA WIDE PROT...	305025	37603 · ELKC...		4,905.15	-274,515.78
Bill	07/28/2016	Inv # 5...	Federal Express	Inv # 5-494-5...	-SPLIT-		68.83	-274,584.61
Bill	07/28/2016	IN000...	Utility Sales & Servi...	IN00017037	376.34 · Mains...		425.67	-275,010.28
Bill	07/29/2016	7028749	Miller Supply Inc	7028749	376.34 · Mains...		147.66	-275,157.94
Bill	07/29/2016	7028728	Miller Supply Inc	7028728	-SPLIT-		159.00	-275,316.94
Bill	07/29/2016	60300...	Community Trust Ba...	60300329774 ...	-SPLIT-		376.53	-275,693.47
Bill	07/29/2016	60100...	Community Trust Ba...	60100620990...	426 · Interest ...		613.34	-276,306.81
Bill	07/30/2016		MARY MUSIC		-SPLIT-		50.00	-276,356.81
Bill	07/30/2016	GNC ...	PERRY COUNTY S...	GNC 5650 P...	408.3 · Propert...		63.09	-276,419.90
Bill	07/31/2016		TIRE WORKS	Inv's 5209 an...	-SPLIT-		1,076.48	-277,496.38
Bill	07/31/2016	866000	Layne's ACE HARD...	866000	-SPLIT-		57.24	-277,553.62
Bill	07/31/2016	01-00...	Jackson Municipal ...	01-00001138-...	-SPLIT-		58.21	-277,611.83
Bill	07/31/2016	#67839	DNI Corp Inc	67839	-SPLIT-		813.54	-278,425.37
Bill	07/31/2016	#2314	Jackson True Value	#2314	-SPLIT-		14.83	-278,440.20
Bill	07/31/2016	203251	CARQUEST OF SA...	203251	-SPLIT-		7.05	-278,447.25
Bill	07/31/2016	0117-...	Prestonsburg City's ...	0117-30500-0...	-SPLIT-		29.78	-278,477.03
Bill	07/31/2016	07-16	Cumberland Valley ...	07-16	809 · Gas Purc...		9,799.02	-288,276.05
Bill	07/31/2016	07-16	Magnum Drilling of ...	07-16	804.9 · Gas Pu...		966.00	-289,242.05
Bill	07/31/2016	002207	KY CRYSTAL WAT...	002207	-SPLIT-		72.45	-289,314.50
Bill	07/31/2016	07-16 ...	Columbia Gas of Ke...	07-16 MLG	804.2 · Gas Pu...		756.49	-290,070.99
Bill	07/31/2016	07-16 ...	Jefferson Gas, LLC	07-16 PUBLI...	804.11 · Gas P...		11,958.32	-302,029.31
Bill	07/31/2016	101728	Industrial Gas Servi...		923 · Outside ...		7,511.25	-309,540.56
Bill	07/31/2016		Fast Change Lube &...		-SPLIT-		55.38	-309,595.94
Bill	07/31/2016		Fast Change Lube &...		-SPLIT-		41.26	-309,637.20
Bill	07/31/2016	07-16 ...	Nytils Exploration Co...	07-16 DEMA	808 · Gas Purc...		9.36	-309,646.56
Bill	07/31/2016	07-16 ...	Nytils Exploration Co...	07-16 FT	804.12 · Gas P...		127.33	-309,773.89
Bill	07/31/2016	07-16 ...	Nytils Exploration Co...	07-16 EVAN ...	807 · Gas Purc...		2,790.06	-312,563.95
Bill	07/31/2016	07-16 ...	Nytils Exploration Co...	07-16 SIGMA	804.12 · Gas P...		1,171.21	-313,735.16
Bill	07/31/2016	1604127	R L Laughlin & Co Inc	1604127	874 · Mains & ...		26.25	-313,761.41
Bill	07/31/2016	2266	NMB Associates Inc	2266	-SPLIT-		450.00	-314,211.41
Bill	07/31/2016	07-16	Samuel T Alcus	07-16	806 · Gas Purc...		1,298.90	-315,510.31
Bill	07/31/2016	07-16	EQT Energy, LLC	07-16	804.20 · Gas P...		6,916.19	-322,426.50
Bill	07/31/2016	07-16	Quality Natural Gas ...	07-16	804.1 · Gas Pu...		9,652.45	-332,078.95
Bill	07/31/2016	#6907	Pinpoint Systems, Inc.	#6907	-SPLIT-		290.00	-332,368.95
Bill	07/31/2016	07-16	HTC Gas Company,...	07-16	804.13 · Gas P...		834.00	-333,202.95
Bill	07/31/2016	07-16	KLC Enterprises	07-16	804.3 · Gas Pu...		1,167.48	-334,370.43
Bill	07/31/2016	07-16 ...	Nytils Exploration Co...	07-16 ORIGI...	804.12 · Gas P...		64.14	-334,434.57
Bill	08/01/2016		Robert J Oxford exe...		-SPLIT-		1,200.00	-335,634.57
Bill	08/01/2016	29391	m2m Data Corporati...	29391	874 · Mains & ...		26.20	-335,660.77
Bill	08/01/2016	6055-...	Waste Connections	6055-44936	-SPLIT-		87.07	-335,747.84
Bill	08/01/2016	12360...	T.A.S	12360411	-SPLIT-		228.09	-335,975.93

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Accrual Basis

**Kentucky Frontier Gas, LLC**  
**General Ledger**  
As of December 31, 2016

Type	Date	Num	Name	Memo	Split	Debit	Credit	Balance
Bill Pmt -Check	08/01/2016	7789	EQT Energy, LLC	05-16	131.2 · Comm ...	10,903.33		-325,072.60
Bill	08/01/2016		Rich, Larry	07-25-2016 1/...	923.1 · Outside...		150.00	-325,222.60
Bill	08/01/2016		Xpress Bill Pay		-SPLIT-		519.18	-325,741.78
Bill	08/01/2016		Big Sandy Recc		-SPLIT-		431.85	-326,173.63
Bill	08/01/2016	74994	CASELLE	74994	-SPLIT-		699.00	-326,872.63
Bill	08/01/2016	Inv#02...	Anthem Blue Cross ...	Inv#02016082...	-SPLIT-		7,445.93	-334,318.56
Bill	08/01/2016	60666...	AT&T	60666685832...	-SPLIT-		116.19	-334,434.75
Bill	08/01/2016	31843	Drains Unlimited, Inc.	31843	-SPLIT-		67.67	-334,502.42
Bill	08/01/2016	159873	Jackson Electric & P...	159873 inv da...	-SPLIT-		31.77	-334,534.19
Bill Pmt -Check	08/02/2016	ACH	Birch Communications		131.2 · Comm ...	320.03		-334,214.16
Bill	08/02/2016		TIRE WORKS		-SPLIT-		158.71	-334,372.87
Bill	08/02/2016	462408	Holland Supply Com...	462408	376.15 · Meters		3,075.82	-337,448.69
Bill	08/02/2016	60300...	Community Trust Ba...	60300249233 ...	-SPLIT-		610.30	-338,058.99
Bill	08/02/2016	10152...	AREA WIDE PROT...	1015293088	37603 · ELKC...		1,001.20	-339,060.19
Bill	08/02/2016	10152...	AREA WIDE PROT...	1015293089	37603 · ELKC...		788.00	-339,848.19
Bill	08/02/2016	387409	CAUDILL SEED	387409	376.34 · Mains...		122.14	-339,970.33
Bill	08/03/2016		EASTERN AIR FLO...	SERVICE CA...	-SPLIT-		50.00	-340,020.33
Bill	08/03/2016	S1684...	West Virginia Electri...	S1684916.001	-SPLIT-		14.15	-340,034.48
Bill	08/03/2016	00017...	Utility Sales & Servi...	00017081	376.34 · Mains...		2,124.85	-342,159.33
Bill Pmt -Check	08/04/2016	7791	Community Trust Ba...	60100623385...	131.2 · Comm ...	11,861.90		-330,297.43
Bill Pmt -Check	08/04/2016	7792	Community Trust Ba...	60300329774 ...	131.2 · Comm ...	376.53		-329,920.90
Bill Pmt -Check	08/04/2016	7793	CM Contracting	#WL-2372	131.2 · Comm ...	585.00		-329,335.90
Bill	08/04/2016	10012...	Speedway Superam...	1001229655	-SPLIT-		3,739.82	-333,075.72
Bill	08/04/2016	7028775	Miller Supply Inc	7028775	-SPLIT-		23.85	-333,099.57
Bill	08/04/2016	S1685...	West Virginia Electri...	S1685240.001	379 · Odorant ...		48.23	-333,147.80
Credit	08/04/2016	S1685...	West Virginia Electri...	S1685240.001	379 · Odorant ...	14.15		-333,133.65
Bill Pmt -Check	08/05/2016	ACH	Xpress Bill Pay		131.2 · Comm ...	519.18		-332,614.47
Bill Pmt -Check	08/05/2016	ACH	Appalachian Wireless	00200611207	131.2 · Comm ...	877.58		-331,736.89
Bill	08/05/2016		PAUL RANDALL	SERIAL COM...	376.0 · Itrons		27.00	-331,763.89
Bill	08/05/2016	60100...	Community Trust Ba...	60100618146...	-SPLIT-		1,883.00	-333,646.89
Bill	08/06/2016		MARY MUSIC		-SPLIT-		50.00	-333,696.89
Bill	08/06/2016	60300...	Community Trust Ba...	60300268609...	-SPLIT-		364.73	-334,061.62
Bill	08/08/2016	455	D W Gas Meter Test...	#455	-SPLIT-		333.43	-334,395.05
Bill Pmt -Check	08/08/2016	7802	Pipeline Solutions Inc	12-14	131.2 · Comm ...	32,675.00		-301,720.05
Bill	08/08/2016	114078	CONLEY BROS. TI...	114078	-SPLIT-		96.08	-301,816.13
Bill	08/08/2016	00017...	Utility Sales & Servi...	00017108 4" ...	154 · Inventory		582.90	-302,399.03
Bill	08/09/2016	#31885	Drains Unlimited, Inc.	#31885 2 bor...	37603 · ELKC...		37,600.00	-339,999.03
Bill	08/09/2016	#160657	Jackson Electric & P...	#160657	-SPLIT-		18.69	-340,017.72
Bill	08/09/2016	551865	CARQUEST AUTO ...	551865	-SPLIT-		16.42	-340,034.14
Bill Pmt -Check	08/09/2016	ACH	Travelers		131.2 · Comm ...	3,928.03		-336,106.11
Bill	08/09/2016	10152...	AREA WIDE PROT...	1015294408	37603 · ELKC...		788.00	-336,894.11
Bill	08/10/2016		P & J TRAILER SAL...		-SPLIT-		94.34	-336,988.45
Bill	08/10/2016	#2205...	Birch Communications	#22059677	-SPLIT-		320.50	-337,308.95
Bill	08/10/2016	7028808	Miller Supply Inc	7028808	-SPLIT-		71.87	-337,380.82
Bill	08/10/2016	7028802	Miller Supply Inc	7028802	-SPLIT-		147.66	-337,528.48
Bill	08/10/2016	162951	Eagle Research Co...	INV# 162951	381.22 · Meters		1,787.21	-339,315.69
Bill Pmt -Check	08/11/2016	7803	Anthem Blue Cross ...	Inv#02016082...	131.2 · Comm ...	7,445.93		-331,869.76
Bill Pmt -Check	08/11/2016	7804	AREA WIDE PROT...		131.2 · Comm ...	5,746.45		-326,123.31
Bill Pmt -Check	08/11/2016	7805	CASELLE	74994	131.2 · Comm ...	699.00		-325,424.31

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Accrual Basis

**Kentucky Frontier Gas, LLC**  
**General Ledger**  
**As of December 31, 2016**

Type	Date	Num	Name	Memo	Split	Debit	Credit	Balance
Bill Pmt -Check	08/11/2016	7806	Community Trust Ba...	60300249233 ...	131.2 · Comm ...	610.30		-324,814.01
Bill Pmt -Check	08/11/2016	7807	DNI Corp Inc	67839	131.2 · Comm ...	813.54		-324,000.47
Bill Pmt -Check	08/11/2016	7808	John N. Hughes, PSC		131.2 · Comm ...	2,500.00		-321,500.47
Bill Pmt -Check	08/11/2016	7809	KY CRYSTAL WAT...	002207	131.2 · Comm ...	72.45		-321,428.02
Bill Pmt -Check	08/11/2016	7810	MARY MUSIC		131.2 · Comm ...	50.00		-321,378.02
Bill Pmt -Check	08/11/2016	7811	MICHELLE WADE	Travel to Saly...	131.2 · Comm ...	17.16		-321,360.86
Bill Pmt -Check	08/11/2016	7812	United States Treas...	Notice # CP161	131.2 · Comm ...	181.00		-321,179.86
Bill Pmt -Check	08/11/2016	7813	Community Trust Ba...		131.2 · Comm ...	1,475.26		-319,704.60
Bill Pmt -Check	08/11/2016	7814	Community Trust Ba...	60100584401...	131.2 · Comm ...	13,277.26		-306,427.34
Bill Pmt -Check	08/11/2016	7815	Community Trust Ba...	60100618081...	131.2 · Comm ...	584.56		-305,842.78
Bill Pmt -Check	08/11/2016	7816	MARY MUSIC		131.2 · Comm ...	50.00		-305,792.78
Bill Pmt -Check	08/11/2016	7817	KEMI	#2137697	131.2 · Comm ...	1,068.61		-304,724.17
Bill Pmt -Check	08/11/2016	7818	Action Petroleum Co.	115435	131.2 · Comm ...	54.95		-304,669.22
Bill Pmt -Check	08/11/2016	7819	AFLAC INSURANCE	Policy# POK5...	131.2 · Comm ...	35.36		-304,633.86
Bill Pmt -Check	08/11/2016	7820	D W Gas Meter Test...	#455	131.2 · Comm ...	333.43		-304,300.43
Bill Pmt -Check	08/11/2016	7821	Community Trust Ba...	60100620990...	131.2 · Comm ...	613.34		-303,687.09
Bill Pmt -Check	08/11/2016	7823	AT&T	VOID: 831000...	131.2 · Comm ...	0.00		-303,687.09
Bill Pmt -Check	08/11/2016	7824	Federal Express	Inv # 5-494-5...	131.2 · Comm ...	68.83		-303,618.26
Bill Pmt -Check	08/11/2016	7825	Jackson Municipal ...	01-00001138-...	131.2 · Comm ...	58.21		-303,560.05
Bill Pmt -Check	08/11/2016	7826	Layne's ACE HARD...	866000	131.2 · Comm ...	57.24		-303,502.81
Bill Pmt -Check	08/11/2016	7827	RICOH USA, INC	21597994	131.2 · Comm ...	298.47		-303,204.34
Bill Pmt -Check	08/11/2016	7828	VERIZON WIRELESS	#9768765623	131.2 · Comm ...	123.48		-303,080.86
Bill Pmt -Check	08/11/2016	7829	Waste Connections	6055-44936	131.2 · Comm ...	87.07		-302,993.79
Bill Pmt -Check	08/11/2016	7830	PAUL RANDALL	SERIAL COM...	131.2 · Comm ...	27.00		-302,966.79
Bill Pmt -Check	08/11/2016	7831	Yellow Pages United	Inv# 3740265	131.2 · Comm ...	396.00		-302,570.79
Bill Pmt -Check	08/11/2016	7832	CARQUEST OF SA...	203251	131.2 · Comm ...	7.05		-302,563.74
Bill Pmt -Check	08/11/2016	7833	Columbia Gas of Ke...	07-16 MLG	131.2 · Comm ...	756.49		-301,807.25
Bill	08/11/2016	07-16 ...	Columbia Gas of Ke...	07-16 PG	804.2 · Gas Pu...		1,369.45	-303,176.70
Bill Pmt -Check	08/11/2016	7834	Columbia Gas of Ke...	07-16 PG	131.2 · Comm ...	1,369.45		-301,807.25
Bill Pmt -Check	08/11/2016	7835	Magnum Drilling of ...	07-16	131.2 · Comm ...	966.00		-300,841.25
Bill	08/11/2016	01-00...	Jackson Municipal ...	01-00001138-...	-SPLIT-		5.20	-300,846.45
Bill Pmt -Check	08/11/2016	7836	Jackson Municipal ...	01-00001138-...	131.2 · Comm ...	5.20		-300,841.25
Bill Pmt -Check	08/11/2016	7837	AT&T	60629831202...	131.2 · Comm ...	85.85		-300,755.40
Bill Pmt -Check	08/11/2016	7391	Industrial Gas Servi...		131.2 · Comm ...	8,000.00		-292,755.40
Bill	08/11/2016	2015 ...	Pike County Sherrif	2015 PROPE...	408.3 · Propert...		5,797.42	-298,552.82
Bill Pmt -Check	08/12/2016	ACH	AT&T	60629809550...	131.2 · Comm ...	126.28		-298,426.54
Bill	08/12/2016	21731...	RICOH USA, INC	21731585	-SPLIT-		298.47	-298,725.01
Bill	08/12/2016	035-0...	Kentucky Power	035-050-309-...	-SPLIT-		217.47	-298,942.48
Bill	08/12/2016	60100...	Community Trust Ba...	60100533313...	-SPLIT-		17,426.89	-316,369.37
Bill	08/12/2016	80009...	PITNEY BOWES G...	80009000012...	-SPLIT-		255.96	-316,625.33
Bill	08/13/2016		MARY MUSIC		-SPLIT-		50.00	-316,675.33
Bill Pmt -Check	08/15/2016	7838	D L R	TRANSPORT...	131.2 · Comm ...	3,000.00		-313,675.33
Bill	08/15/2016	20062...	Kentucky Undergrou...	200629954	-SPLIT-		161.60	-313,836.93
Bill	08/15/2016	20063...	Kentucky Undergrou...	200630042	-SPLIT-		195.20	-314,032.13
Bill	08/15/2016	1264	Salyersville Indepen...	1264 1 YR S...	-SPLIT-		32.00	-314,064.13
Bill	08/15/2016	01-00...	Jackson Municipal ...	01-00001138-...	-SPLIT-		53.08	-314,117.21
Bill Pmt -Check	08/16/2016	ACH	Prestonsburg City's ...	102-21600-00	131.2 · Comm ...	29.78		-314,087.43
Bill	08/16/2016		Appalachian Wireless		-SPLIT-		877.92	-314,965.35
Bill	08/16/2016	8319267	CSX Transportation	8319267	880.8 · Easem...		724.47	-315,689.82

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Accrual Basis

## Kentucky Frontier Gas, LLC General Ledger As of December 31, 2016

Type	Date	Num	Name	Memo	Split	Debit	Credit	Balance
Bill	08/16/2016	8988	James Riley Hall	8988	376.34 · Mains...		57.24	-315,747.06
Bill Pmt -Check	08/17/2016	ACH	AFLAC INSURANCE		131.2 · Comm ...	1,048.84		-314,698.22
Bill Pmt -Check	08/17/2016	ACH	AT&T	8310006214689	131.2 · Comm ...	857.00		-313,841.22
Bill	08/18/2016	7028838	Miller Supply Inc	7028838	-SPLIT-		360.27	-314,201.49
Bill	08/18/2016	68139	DNI Corp Inc	68139	-SPLIT-		1,051.74	-315,253.23
Bill Pmt -Check	08/19/2016	ACH	Big Sandy Recc		131.2 · Comm ...	431.85		-314,821.38
Bill Pmt -Check	08/19/2016	ACH	AT&T	60666685832...	131.2 · Comm ...	116.19		-314,705.19
Bill Pmt -Check	08/19/2016	7840	Community Trust Ba...	60100618146...	131.2 · Comm ...	1,883.00		-312,822.19
Bill	08/19/2016	60300...	Community Trust Ba...	60300248851...	-SPLIT-		614.22	-313,436.41
Bill Pmt -Check	08/19/2016	7841	Community Trust Ba...	60300268609...	131.2 · Comm ...	364.73		-313,071.68
Bill Pmt -Check	08/19/2016	7842	Community Trust Ba...	60300248851...	131.2 · Comm ...	614.22		-312,457.46
Bill	08/19/2016		Northwestern Mutual		924.3 · Life Ins...		519.49	-312,976.95
Bill	08/19/2016	83100...	AT&T	8310006214689	-SPLIT-		857.00	-313,833.95
Bill	08/19/2016	60100...	Community Trust Ba...	60100623385...	224.12 · CTB L...		11,861.90	-325,695.85
Bill	08/19/2016	28611...	Consolidated Pipe &...	2861121-000-...	-SPLIT-		454.82	-326,150.67
Bill	08/19/2016	8989	James Riley Hall	8989	376.34 · Mains...		12.72	-326,163.39
Bill	08/20/2016		MARY MUSIC		-SPLIT-		50.00	-326,213.39
Bill	08/22/2016		Travelers		-SPLIT-		3,928.03	-330,141.42
Bill Pmt -Check	08/22/2016	7843	APGA Security and I...	#11488	131.2 · Comm ...	395.00		-329,746.42
Bill	08/22/2016	44182...	First Bankcard	44182292810...	-SPLIT-		3,713.10	-333,459.52
Bill	08/22/2016	380294	CARQUEST AUTO ...		-SPLIT-		3.98	-333,463.50
Bill	08/22/2016	A8982...	Jackson True Value	A898227	-SPLIT-		24.24	-333,487.74
Bill	08/22/2016	RJO J...	Oxford, Robert J.		-SPLIT-		668.82	-334,156.56
Bill	08/22/2016	00017...	Utility Sales & Servi...	00017230	376.34 · Mains...		1,022.05	-335,178.61
Bill	08/23/2016	114232	CONLEY BROS. TI...	114232	-SPLIT-		148.16	-335,326.77
Bill	08/23/2016	10152...	AREA WIDE PROT...	1015297274	37603 · ELKC...		788.00	-336,114.77
Bill	08/23/2016	160946	Jackson Electric & P...	160946	-SPLIT-		5.29	-336,120.06
Bill Pmt -Check	08/24/2016	7845	Cumberland Valley ...	07-16	131.2 · Comm ...	9,799.02		-326,321.04
Bill Pmt -Check	08/24/2016	7846	Samuel T Alcus	06-16	131.2 · Comm ...	1,379.50		-324,941.54
Bill Pmt -Check	08/24/2016	7848	Kentucky Power	035-050-309-...	131.2 · Comm ...	217.47		-324,724.07
Bill	08/24/2016	2147434	KEMI	2147434	-SPLIT-		1,068.61	-325,792.68
Bill	08/24/2016	50441...	RICOH USA, INC	5044118119	-SPLIT-		83.91	-325,876.59
Bill	08/25/2016	60629...	AT&T	60629831202...	-SPLIT-		85.85	-325,962.44
Bill	08/25/2016	60629...	AT&T	60629809550...	-SPLIT-		126.28	-326,088.72
Bill	08/25/2016	0117-...	Prestonsburg City's ...	0117-30500-0...	-SPLIT-		33.54	-326,122.26
Bill Pmt -Check	08/25/2016	Debit	First Bankcard	44182292810...	131.2 · Comm ...	1,000.00		-325,122.26
Bill	08/25/2016	WL2452	CM Contracting	WL2452 Mo...	-SPLIT-		260.00	-325,382.26
Bill	08/25/2016	WL-24...	CM Contracting	WL-2453 Mo...	-SPLIT-		100.00	-325,482.26
Bill	08/26/2016		MARY MUSIC		-SPLIT-		50.00	-325,532.26
Bill	08/26/2016	60100...	Community Trust Ba...	60100584401...	-SPLIT-		1,475.26	-327,007.52
Credit	08/26/2016	CRIN0...	Utility Sales & Servi...	Credit Noter ...	397 · Tools & ...	715.00		-326,292.52
Bill	08/29/2016	NOTI...	United States Treas...	NOTICE CP5...	930.2 · Miscell...		181.69	-326,474.21
Bill Pmt -Check	08/29/2016	7849	United States Treas...	NOTICE CP5...	131.2 · Comm ...	181.69		-326,292.52
Bill Pmt -Check	08/29/2016	7850	Community Trust Ba...	60100533313...	131.2 · Comm ...	17,426.89		-308,865.63
Bill Pmt -Check	08/29/2016	7851	DNI Corp Inc	68139	131.2 · Comm ...	1,051.74		-307,813.89
Bill Pmt -Check	08/30/2016	7853	MARY MUSIC		131.2 · Comm ...	150.00		-307,663.89
Bill	08/31/2016	60100...	Community Trust Ba...	60100584401...	-SPLIT-		13,277.26	-320,941.15
Bill	08/31/2016	68407	DNI Corp Inc	68407	-SPLIT-		817.28	-321,758.43
Bill	08/31/2016	866000	Layne's ACE HARD...	866000	-SPLIT-		334.32	-322,092.75

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Accrual Basis

**Kentucky Frontier Gas, LLC**  
**General Ledger**  
**As of December 31, 2016**

Type	Date	Num	Name	Memo	Split	Debit	Credit	Balance
Bill	08/31/2016	Inv# 6...	Pinpoint Systems, Inc.	Inv# 6947	-SPLIT-		90.00	-322,182.75
Bill	08/31/2016	08-16 ...	Columbia Gas of Ke...	08-16 MLG	804.2 · Gas Pu...		762.53	-322,945.28
Bill	08/31/2016	2270	NMB Associates Inc	#2270	-SPLIT-		375.92	-323,321.20
Bill	08/31/2016	40180...	Action Petroleum Co.	40180060	376.34 · Mains...		109.13	-323,430.33
Bill	08/31/2016	08-16	Magnum Drilling of ...	08-16	804.9 · Gas Pu...		735.00	-324,165.33
Bill	08/31/2016	08-16 ...	Columbia Gas of Ke...	08-16 PG	804.2 · Gas Pu...		1,363.41	-325,528.74
Bill	08/31/2016	002207	KY CRYSTAL WAT...	002207	-SPLIT-		57.95	-325,586.69
Bill	08/31/2016	08-16	Cumberland Valley ...	08-16	809 · Gas Purc...		28,612.86	-354,199.55
Bill	08/31/2016	101730	Industrial Gas Servi...		-SPLIT-		10,211.40	-364,410.95
Bill	08/31/2016	20063...	Kentucky Undergrou...	200630378	-SPLIT-		249.60	-364,660.55
Bill	08/31/2016	2431	HOMETOWN TRUE...	2431	-SPLIT-		49.16	-364,709.71
Bill	08/31/2016	08-16 ...	Jefferson Gas, LLC	08-16 Public ...	804.11 · Gas P...		10,877.50	-375,587.21
Bill	08/31/2016	#2006...	Kentucky Undergrou...	#200630287	-SPLIT-		147.20	-375,734.41
Bill	08/31/2016		Fast Change Lube &...		-SPLIT-		159.16	-375,893.57
Bill	08/31/2016	08-16	Samuel T Alcus	08-16	806 · Gas Purc...		1,066.40	-376,959.97
Bill	08/31/2016	1604483	R L Laughlin & Co Inc	1604483	874 · Mains & ...		26.25	-376,986.22
Bill	08/31/2016	08-16	EQT Energy, LLC	08-16	804.20 · Gas P...		5,356.85	-382,343.07
Credit	08/31/2016	Prior ...	EQT Energy, LLC	Prior Period A...	804.20 · Gas P...	2,771.29		-379,571.78
Bill	08/31/2016	00017...	Utility Sales & Servi...	00017310	376.34 · Mains...		545.07	-380,116.85
Bill	08/31/2016	08-16 ...	Spirit Energy	08-16 100 m...	804.17 · Gas P...		464.76	-380,581.61
Bill	08/31/2016	08-16	KLC Enterprises	08-16	804.3 · Gas Pu...		1,004.80	-381,586.41
Bill	08/31/2016	08-16	Quality Natural Gas ...	08-16	804.1 · Gas Pu...		8,454.26	-390,040.67
Credit	08/31/2016	08-16	Quality Natural Gas ...	08-16 Credit...	804.1 · Gas Pu...	107.71		-389,932.96
Bill	08/31/2016	08-16 ...	Nytils Exploration Co...	08-16 Evan 104	807 · Gas Purc...		3,582.84	-393,515.80
Bill	08/31/2016	08-16 ...	Nytils Exploration Co...	08-16 FT's	804.12 · Gas P...		59.37	-393,575.17
Bill	08/31/2016	08-16 ...	Nytils Exploration Co...	08-16 Dema	808 · Gas Purc...		10.45	-393,585.62
Bill	08/31/2016	08-16 ...	Nytils Exploration Co...	08-16 Original	804.12 · Gas P...		91.19	-393,676.81
Bill	08/31/2016	08-16 ...	Nytils Exploration Co...	08-16 Sigma	804.12 · Gas P...		1,461.83	-395,138.64
Bill	08/31/2016	08-16	HTC Gas Company,...	08-16	804.13 · Gas P...		831.00	-395,969.64
Bill	09/01/2016		Robert J Oxford exe...		-SPLIT-		1,200.00	-397,169.64
Bill	09/01/2016	29584	m2m Data Corporati...	29584	874 · Mains & ...		26.20	-397,195.84
Bill	09/01/2016		Waste Connections		-SPLIT-		87.07	-397,282.91
Bill	09/01/2016	75624	CASELLE	Inv# 75624	-SPLIT-		699.00	-397,981.91
Credit	09/01/2016	CODE...	CASELLE	CODE PC201...	-SPLIT-	250.00		-397,731.91
Bill	09/01/2016	61430...	Big Sandy Recc	61430001	-SPLIT-		441.53	-398,173.44
Bill	09/01/2016	02016...	Anthem Blue Cross ...	#0201609208...	-SPLIT-		6,443.15	-404,616.59
Bill	09/01/2016	12360...	T.A.S	12360569A	-SPLIT-		214.45	-404,831.04
Bill	09/01/2016	8316289	CSX Transportation	8316289 Adm...	-SPLIT-		25.10	-404,856.14
Bill	09/01/2016	60666...	AT&T	60666685832...	-SPLIT-		94.61	-404,950.75
Bill	09/01/2016	66580	HiTech Signs & Gra...	66580	-SPLIT-		152.50	-405,103.25
Bill	09/01/2016	2338	Slone Energy, LLC	2338	923.3 · Outside...		109.19	-405,212.44
Bill Pmt -Check	09/02/2016	ACH	Birch Communications	#22059677	131.2 · Comm ...	320.50		-404,891.94
Bill	09/02/2016	60100...	Community Trust Ba...	60100618146...	-SPLIT-		1,883.00	-406,774.94
Bill	09/03/2016		MARY MUSIC		-SPLIT-		50.00	-406,824.94
Bill	09/04/2016	15011...	AT&T	150113768	-SPLIT-		110.60	-406,935.54
Bill	09/06/2016	60300...	Community Trust Ba...	60300268609...	-SPLIT-		364.73	-407,300.27
Bill	09/07/2016		Woodrow and Linda ...	Office Rent fo...	-SPLIT-		1,200.00	-408,500.27
Bill Pmt -Check	09/07/2016	7855	Woodrow and Linda ...	Office Rent fo...	131.2 · Comm ...	1,200.00		-407,300.27
Bill Pmt -Check	09/07/2016	ACH	Appalachian Wireless	00200611207	131.2 · Comm ...		877.92	-406,422.35

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Accrual Basis

## Kentucky Frontier Gas, LLC General Ledger As of December 31, 2016

Type	Date	Num	Name	Memo	Split	Debit	Credit	Balance
Bill Pmt -Check	09/07/2016	7856	Community Trust Ba...	60100623385...	131.2 · Comm ...	11,861.90		-394,560.45
Bill Pmt -Check	09/07/2016	7857	Jefferson Gas, LLC	07-16 PUBLI...	131.2 · Comm ...	11,958.32		-382,602.13
Bill	09/07/2016		T.A.S		-SPLIT-	0.00		-382,602.13
Bill	09/07/2016	10012...	Speedway Superam...	1001229655	-SPLIT-		5,066.12	-387,668.25
Bill	09/08/2016	0554927	FLOYD COUNTY TI...	0554927 SU...	-SPLIT-		49.61	-387,717.86
Bill Pmt -Check	09/09/2016	ACH	Northwestern Mutual		131.2 · Comm ...	519.49		-387,198.37
Bill Pmt -Check	09/09/2016	7858	Miller Supply Inc		131.2 · Comm ...	858.59		-386,339.78
Bill	09/09/2016	7028953	Miller Supply Inc	7028953	376.34 · Mains...		147.66	-386,487.44
Bill	09/10/2016	JACK...	MICHELLE WADE	TRAVEL TO J...	-SPLIT-		42.90	-386,530.34
Bill	09/10/2016		Birch Communications		-SPLIT-		322.58	-386,852.92
Bill	09/11/2016		MARY MUSIC		-SPLIT-		50.00	-386,902.92
Bill Pmt -Check	09/12/2016	7861	CARQUEST AUTO ...		131.2 · Comm ...	178.72		-386,724.20
Bill Pmt -Check	09/12/2016	7862	CM Contracting		131.2 · Comm ...	340.00		-386,384.20
Bill Pmt -Check	09/12/2016	7863	Columbia Gas of Ke...	08-16 MLG	131.2 · Comm ...	762.53		-385,621.67
Bill Pmt -Check	09/12/2016	7864	CONLEY BROS. TI...		131.2 · Comm ...	244.24		-385,377.43
Bill Pmt -Check	09/12/2016	7865	DNI Corp Inc	68407	131.2 · Comm ...	817.28		-384,560.15
Bill Pmt -Check	09/12/2016	7866	EASTERN AIR FLO...	SERVICE CA...	131.2 · Comm ...	50.00		-384,510.15
Bill Pmt -Check	09/12/2016	7867	Fast Change Lube &...		131.2 · Comm ...	96.64		-384,413.51
Bill Pmt -Check	09/12/2016	7868	FLOYD COUNTY TI...	0554927 SU...	131.2 · Comm ...	49.61		-384,363.90
Bill Pmt -Check	09/12/2016	7869	Jackson Municipal ...	01-00001138-...	131.2 · Comm ...	53.08		-384,310.82
Bill Pmt -Check	09/12/2016	7870	Jackson True Value	#2314	131.2 · Comm ...	14.83		-384,295.99
Bill Pmt -Check	09/12/2016	7871	James Riley Hall	8989	131.2 · Comm ...	12.72		-384,283.27
Bill Pmt -Check	09/12/2016	7872	Kentucky Undergrou...		131.2 · Comm ...	356.80		-383,926.47
Bill Pmt -Check	09/12/2016	7873	Layne's ACE HARD...	866000	131.2 · Comm ...	334.32		-383,592.15
Bill Pmt -Check	09/12/2016	7874	m2m Data Corporati...	29391	131.2 · Comm ...	26.20		-383,565.95
Bill Pmt -Check	09/12/2016	7875	MARY MUSIC		131.2 · Comm ...	50.00		-383,515.95
Bill Pmt -Check	09/12/2016	7876	P & J TRAILER SAL...		131.2 · Comm ...	131.44		-383,384.51
Bill Pmt -Check	09/12/2016	7877	R L Laughlin & Co Inc	06-16	131.2 · Comm ...	26.25		-383,358.26
Bill Pmt -Check	09/12/2016	7880	RICOH USA, INC		131.2 · Comm ...	382.38		-382,975.88
Bill Pmt -Check	09/12/2016	7881	Salyersville Indepen...	1264 1 YR S...	131.2 · Comm ...	32.00		-382,943.88
Bill Pmt -Check	09/12/2016	7882	Speedway Superam...	1001229655	131.2 · Comm ...	3,739.82		-379,204.06
Bill Pmt -Check	09/12/2016	7883	T.A.S	12360411	131.2 · Comm ...	228.09		-378,975.97
Bill Pmt -Check	09/12/2016	7884	United Systems & S...	58765 (200 IT...	131.2 · Comm ...	2,000.00		-376,975.97
Bill Pmt -Check	09/12/2016	7885	Waste Connections		131.2 · Comm ...	87.07		-376,888.90
Bill Pmt -Check	09/12/2016	7887	Community Trust Ba...	60100584401...	131.2 · Comm ...	1,475.26		-375,413.64
Bill Pmt -Check	09/12/2016	7888	CSX Transportation	8316289	131.2 · Comm ...	125.00		-375,288.64
Bill	09/12/2016	80009...	Purchase Power	80009000012...	-SPLIT-		520.27	-375,808.91
Bill Pmt -Check	09/13/2016	7889	Community Trust Ba...	60100584401...	131.2 · Comm ...	13,277.26		-362,531.65
Bill	09/13/2016	60300...	Community Trust Ba...	60300249233...	-SPLIT-		635.30	-363,166.95
Bill Pmt -Check	09/13/2016	7890	Community Trust Ba...	60300249233...	131.2 · Comm ...	635.30		-362,531.65
Bill	09/13/2016		Community Trust Ba...	60300329774...	-SPLIT-		395.36	-362,927.01
Bill Pmt -Check	09/13/2016	7892	Community Trust Ba...		131.2 · Comm ...	395.36		-362,531.65
Bill	09/13/2016	Office ...	Woodrow and Linda ...	Office Rent fo...	-SPLIT-		1,200.00	-363,731.65
Bill Pmt -Check	09/13/2016	ACH	Travelers		131.2 · Comm ...	3,928.03		-359,803.62
Bill Pmt -Check	09/13/2016	ACH	Prestonsburg City's ...	102-21600-00	131.2 · Comm ...	33.54		-359,770.08
Bill Pmt -Check	09/13/2016	ACH	AT&T	60629809550...	131.2 · Comm ...	126.28		-359,643.80
Bill Pmt -Check	09/13/2016	ACH	AT&T	60629831202...	131.2 · Comm ...	85.85		-359,557.95
Bill	09/13/2016		VERIZON WIRELESS		-SPLIT-		123.89	-359,681.84
Bill Pmt -Check	09/13/2016	ACH	VERIZON WIRELESS		131.2 · Comm ...	123.89		-359,557.95

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Accrual Basis

## Kentucky Frontier Gas, LLC General Ledger As of December 31, 2016

Type	Date	Num	Name	Memo	Split	Debit	Credit	Balance
Bill Pmt -Check	09/13/2016	7894	D L R	TRANSPORT...	131.2 · Comm ...	2,700.00		-356,857.95
Bill	09/13/2016	42014	TIRE WORKS	#42014	-SPLIT-		51.94	-356,909.89
Bill	09/13/2016	03505...	Kentucky Power	03505030928	-SPLIT-		210.57	-357,120.46
Bill	09/13/2016	28614...	Consolidated Pipe &...	2861445-002-...	376.34 · Mains...		80.14	-357,200.60
Bill	09/13/2016	28614...	Consolidated Pipe &...	2861445-004-...	376.34 · Mains...		95.40	-357,296.00
Bill	09/13/2016	28614...	Consolidated Pipe &...	2861445-005-...	376.34 · Mains...		237.18	-357,533.18
Bill	09/13/2016	28614...	Consolidated Pipe &...	2861445-000-...	376.34 · Mains...		200.34	-357,733.52
Bill	09/13/2016	28614...	Consolidated Pipe &...	2861445-003-...	376.34 · Mains...		70.12	-357,803.64
Bill	09/13/2016	#3301...	PITNEY BOWES G...	#3301429965	-SPLIT-		146.28	-357,949.92
Bill Pmt -Check	09/14/2016	7895	CSX Transportation	8316289 Adm...	131.2 · Comm ...	25.10		-357,924.82
Bill Pmt -Check	09/14/2016	7896	Stone Enterprises	#1584	131.2 · Comm ...	307.40		-357,617.42
Bill Pmt -Check	09/14/2016	7897	Community Trust Ba...	60300268609...	131.2 · Comm ...	364.73		-357,252.69
Bill	09/14/2016	60100...	Community Trust Ba...	60100533313...	-SPLIT-		17,426.89	-374,679.58
Bill	09/14/2016	1620	Stone Enterprises	1620	376.34 · Mains...		377.40	-375,056.98
Bill	09/14/2016	28614...	Consolidated Pipe &...	2861445-001-...	376.34 · Mains...		120.20	-375,177.18
Bill	09/14/2016		Griffith Plumbing & ...	Repairs to A/...	-SPLIT-		51.42	-375,228.60
Bill Pmt -Check	09/15/2016	7898	KEMI	2147434	131.2 · Comm ...	1,068.61		-374,159.99
Bill Pmt -Check	09/15/2016	7899	Columbia Gas of Ke...	08-16 PG	131.2 · Comm ...	1,363.41		-372,796.58
Bill Pmt -Check	09/15/2016	7900	Community Trust Ba...	60100618146...	131.2 · Comm ...	1,883.00		-370,913.58
Bill Pmt -Check	09/15/2016	7901	Magnum Drilling of ...	08-16	131.2 · Comm ...	735.00		-370,178.58
Bill Pmt -Check	09/15/2016	7902	Sherwin-Williams	#OE0073119...	131.2 · Comm ...	654.44		-369,524.14
Bill Pmt -Check	09/15/2016	7903	TIRE WORKS		131.2 · Comm ...	1,235.19		-368,288.95
Bill Pmt -Check	09/15/2016	7904	Jackson True Value	A898227	131.2 · Comm ...	24.24		-368,264.71
Bill	09/15/2016	Inv#97...	VERIZON WIRELESS	Inv#97720694...	-SPLIT-		517.04	-368,781.75
Bill	09/15/2016	01000...	Jackson Municipal ...	01-00001138-...	-SPLIT-		111.36	-368,893.11
Bill	09/16/2016	21864...	RICOH USA, INC	21864875	-SPLIT-		298.47	-369,191.58
Bill	09/16/2016	60100...	Community Trust Ba...	60100623385...	224.12 · CTB L...		11,861.90	-381,053.48
Bill	09/16/2016	00364...	PITNEY BOWES G...	00364480LN	-SPLIT-		180.20	-381,233.68
Bill	09/18/2016	00200...	Appalachian Wireless	00200611207	-SPLIT-		1,007.13	-382,240.81
Bill	09/18/2016		Heather Cantrell		-SPLIT-		50.00	-382,290.81
Bill Pmt -Check	09/19/2016	ACH	AT&T	60666685832...	131.2 · Comm ...	94.61		-382,196.20
Bill Pmt -Check	09/19/2016	ACH	AT&T	8310006214689	131.2 · Comm ...	857.00		-381,339.20
Bill Pmt -Check	09/19/2016	DB AW	First Bankcard	44182292810...	131.2 · Comm ...	1,000.00		-380,339.20
Bill	09/19/2016		Travelers		-SPLIT-		3,928.04	-384,267.24
Bill	09/19/2016	14100	Hazard Fire & Safet...	#14100	-SPLIT-		452.07	-384,719.31
Bill Pmt -Check	09/19/2016	7905	James Riley Hall	8988	131.2 · Comm ...	57.24		-384,662.07
Bill Pmt -Check	09/19/2016	7906	AREA WIDE PROT...		131.2 · Comm ...	2,577.20		-382,084.87
Bill Pmt -Check	09/19/2016	7907	T.A.S	12360569A	131.2 · Comm ...	214.45		-381,870.42
Bill Pmt -Check	09/19/2016	7908	CSX Transportation	8318440	131.2 · Comm ...	723.12		-381,147.30
Bill Pmt -Check	09/19/2016	7909	PITNEY BOWES G...	80009000012...	131.2 · Comm ...	255.96		-380,891.34
Bill Pmt -Check	09/19/2016	7910	Holland Supply Com...	462184	131.2 · Comm ...	432.79		-380,458.55
Bill Pmt -Check	09/19/2016	7911	KLC Enterprises	06-16	131.2 · Comm ...	1,447.56		-379,010.99
Bill Pmt -Check	09/19/2016	7912	HOMETOWN TRUE...	2431	131.2 · Comm ...	49.16		-378,961.83
Bill	09/19/2016	60300...	Community Trust Ba...	60300248851...	-SPLIT-		614.22	-379,576.05
Bill	09/20/2016	603	VanArk Inc	#603	-SPLIT-		50.00	-379,626.05
Bill Pmt -Check	09/21/2016	ACH	Big Sandy Recc	61430001	131.2 · Comm ...	441.53		-379,184.52
Bill	09/21/2016	44182...	First Bankcard	44182292810...	-SPLIT-		1,156.35	-380,340.87
Bill	09/21/2016	114541	CONLEY BROS. TI...	114541	-SPLIT-		28.00	-380,368.87
Bill	09/21/2016	68698	DNI Corp Inc	68698	-SPLIT-		1,070.62	-381,439.49

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Accrual Basis

**Kentucky Frontier Gas, LLC**  
**General Ledger**  
**As of December 31, 2016**

Type	Date	Num	Name	Memo	Split	Debit	Credit	Balance
Bill	09/22/2016	#1627	Stone Enterprises	#1627	376.34 · Mains...		349.80	-381,789.29
Bill	09/22/2016	28614...	Consolidated Pipe &...	2861446-000-...	376.34 · Mains...		30.05	-381,819.34
Bill	09/23/2016	S1697...	West Virginia Electri...	S1697660.001	379 · Odorant ...		314.81	-382,134.15
Bill	09/23/2016	114612	CONLEY BROS. TI...	114612	-SPLIT-		30.00	-382,164.15
Bill	09/23/2016	Inv#11...	CONLEY BROS. TI...	Inv#114560 D...	-SPLIT-		104.81	-382,268.96
Bill	09/25/2016		Eagle Research Co...		-SPLIT-		96.03	-382,364.99
Bill	09/25/2016	60629...	AT&T	60629831202...	-SPLIT-		85.85	-382,450.84
Bill	09/25/2016	60629...	AT&T	60629809550...	-SPLIT-		126.28	-382,577.12
Bill Pmt -Check	09/26/2016	ACH	Eagle Research Co...		131.2 · Comm ...	96.03		-382,481.09
Bill Pmt -Check	09/26/2016	7913	MARY MUSIC		131.2 · Comm ...	50.00		-382,431.09
Bill	09/26/2016	Inv#21...	KEMI	Inv#2157025	-SPLIT-		1,068.64	-383,499.73
Bill Pmt -Check	09/27/2016	ACH	AT&T	150113768	131.2 · Comm ...	110.60		-383,389.13
Bill Pmt -Check	09/27/2016	7915	Woodrow and Linda ...	Office Rent fo...	131.2 · Comm ...	1,200.00		-382,189.13
Bill Pmt -Check	09/27/2016	7916	Anthem Blue Cross ...		131.2 · Comm ...	6,443.15		-375,745.98
Bill	09/27/2016	60100...	Community Trust Ba...	60100584401...	-SPLIT-		1,475.26	-377,221.24
Bill	09/27/2016	60100...	Community Trust Ba...	60100584401...	-SPLIT-		13,277.26	-390,498.50
Bill	09/27/2016	2431	CARQUEST AUTO ...	2431	-SPLIT-		62.42	-390,560.92
Bill	09/27/2016	#1015...	AREA WIDE PROT...	#1015304748	376.34 · Mains...		1,081.16	-391,642.08
Bill	09/27/2016	#1015...	AREA WIDE PROT...	#1015304747	376.34 · Mains...		1,182.00	-392,824.08
Bill	09/27/2016	#5374	TIRE WORKS	#5374	-SPLIT-		162.56	-392,986.64
Bill	09/27/2016	12360...	T.A.S	12360813	-SPLIT-		169.35	-393,155.99
Bill Pmt -Check	09/28/2016	7917	Quality Natural Gas ...		131.2 · Comm ...	15,315.93		-377,840.06
Bill Pmt -Check	09/28/2016	7918	Community Trust Ba...	60100533313...	131.2 · Comm ...	17,426.89		-360,413.17
Bill	09/28/2016		AFLAC INSURANCE		924.7 · Insuran...		1,622.22	-362,035.39
Bill	09/28/2016	9592	EASTERN TELEPH...	9592	-SPLIT-		90.00	-362,125.39
Bill	09/28/2016	2012 ...	Chris Waugh, Floyd ...	2012 TOY TA...	-SPLIT-		275.33	-362,400.72
Bill	09/28/2016	2015 ...	Chris Waugh, Floyd ...	2015 TOY TA...	-SPLIT-		385.77	-362,786.49
Bill	09/28/2016		J D Westcott & Son ...		376.34 · Mains...		226.36	-363,012.85
Bill	09/29/2016	60300...	Community Trust Ba...	60300329774 ...	-SPLIT-		376.53	-363,389.38
Bill	09/29/2016	9025	James Riley Hall	9025	37604 · BRIDG...		31.80	-363,421.18
Bill	09/29/2016	S1699...	West Virginia Electri...	S1699041.001	-SPLIT-		23.10	-363,444.28
Credit	09/29/2016	S1699...	West Virginia Electri...	S1699017.001	379 · Odorant ...	17.67		-363,426.61
Bill	09/29/2016	564960	CARQUEST AUTO ...	564960	-SPLIT-		50.75	-363,477.36
Bill	09/30/2016	68992	DNI Corp Inc	68992	-SPLIT-		804.82	-364,282.18
Bill	09/30/2016	6055-...	Waste Connections	6055-44936	-SPLIT-		87.07	-364,369.25
Bill	09/30/2016	2431	HOMETOWN TRUE...	2431	-SPLIT-		70.35	-364,439.60
Bill	09/30/2016	09-16 ...	Jefferson Gas, LLC	09-16 PUBLI...	804.11 · Gas P...		11,770.13	-376,209.73
Bill	09/30/2016	09-16	Jefferson Gas, LLC	09-16	804.11 · Gas P...		5,389.65	-381,599.38
Bill	09/30/2016		Prestonsburg City's ...		-SPLIT-		27.24	-381,626.62
Bill	09/30/2016	203251	CARQUEST OF SA...	203251	-SPLIT-		5.04	-381,631.66
Bill	09/30/2016	32208	Drains Unlimited, Inc.	32208	-SPLIT-		29.54	-381,661.20
Bill	09/30/2016	866000	Layne's ACE HARD...	866000	-SPLIT-		103.69	-381,764.89
Bill	09/30/2016	002207	KY CRYSTAL WAT...	002207	-SPLIT-		92.70	-381,857.59
Bill	09/30/2016	09-16 ...	Columbia Gas of Ke...	09-16 MLG	804.2 · Gas Pu...		1,108.75	-382,966.34
Bill	09/30/2016	09-16 ...	Columbia Gas of Ke...	09-16 PG	804.2 · Gas Pu...		1,977.91	-384,944.25
Bill	09/30/2016	09-16	Samuel T Alcus	09-16	806 · Gas Purc...		477.40	-385,421.65
Bill	09/30/2016	09-16	Cumberland Valley ...	09-16	809 · Gas Purc...		33,017.71	-418,439.36
Bill	09/30/2016	101734	Industrial Gas Servi...		-SPLIT-		9,335.00	-427,774.36
Bill	09/30/2016	1604747	R L Laughlin & Co Inc	1604747	874 · Mains & ...		26.25	-427,800.61

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Accrual Basis

**Kentucky Frontier Gas, LLC**  
**General Ledger**  
**As of December 31, 2016**

Type	Date	Num	Name	Memo	Split	Debit	Credit	Balance
Bill	09/30/2016	9029	James Riley Hall	9029	376.34 · Mains...		63.60	-427,864.21
Bill	09/30/2016	A9026...	Jackson True Value	A902636	-SPLIT-		54.97	-427,919.18
Bill	09/30/2016		Jackson Electric & P...		-SPLIT-		17.43	-427,936.61
Bill	09/30/2016	09-16	Magnum Drilling of ...	09-16	804.9 · Gas Pu...		808.50	-428,745.11
Bill	09/30/2016	09-16	KLC Enterprises	09-16	804.3 · Gas Pu...		1,612.53	-430,357.64
Bill	09/30/2016	09-16	Quality Natural Gas ...	09-16	804.1 · Gas Pu...		8,373.49	-438,731.13
Bill	09/30/2016	09-16 ...	Nytis Exploration Co...	09-16 Evan 104	807 · Gas Purc...		2,763.78	-441,494.91
Bill	09/30/2016	09-16 ...	Nytis Exploration Co...	09-16 FT's	804.12 · Gas P...		90.37	-441,585.28
Bill	09/30/2016	09-16 ...	Nytis Exploration Co...	09-16 Dema	808 · Gas Purc...		9.67	-441,594.95
Bill	09/30/2016	09-16 ...	Nytis Exploration Co...	09-16 Original	804.12 · Gas P...		138.38	-441,733.33
Bill	09/30/2016	09-16 ...	Nytis Exploration Co...	09-16 Sigma	804.12 · Gas P...		2,843.98	-444,577.31
Bill	09/30/2016	28615...	Consolidated Pipe &...	2861574-014	-SPLIT-		6.04	-444,583.35
Bill	09/30/2016	Inv#69...	Pinpoint Systems, Inc.	Inv#6967	-SPLIT-		130.00	-444,713.35
Bill	10/01/2016		Robert J Oxford exe...		-SPLIT-		1,200.00	-445,913.35
Bill	10/01/2016		Heather Cantrell		-SPLIT-		50.00	-445,963.35
Bill	10/01/2016	02016...	Anthem Blue Cross ...	0201610207924	-SPLIT-		6,443.15	-452,406.50
Bill	10/01/2016	61430...	Big Sandy Recc	61430001	-SPLIT-		376.28	-452,782.78
Bill	10/01/2016	76233	CASELLE	76233	-SPLIT-		699.00	-453,481.78
Bill	10/01/2016	60666...	AT&T	60666685832...	-SPLIT-		87.63	-453,569.41
Bill	10/01/2016	29732	m2m Data Corporati...	29732	874 · Mains & ...		26.20	-453,595.61
Bill	10/01/2016	Inv# 2...	PINEDALE NATUR...	Inv# 2612436...	-SPLIT-		1,159.20	-454,754.81
Bill	10/02/2016	60300...	Community Trust Ba...	60300249233 ...	-SPLIT-		610.30	-455,365.11
Bill Pmt -Check	10/03/2016	ACH	Birch Communications		131.2 · Comm ...	322.58		-455,042.53
Bill	10/03/2016	10012...	Speedway Superam...	1001229655	-SPLIT-		3,888.60	-458,931.13
Bill	10/03/2016	898	Kentucky Meter Ser...	#898	-SPLIT-		2,313.80	-461,244.93
Bill	10/03/2016	2274	NMB Associates Inc		Computer Rep...		725.00	-461,969.93
Bill	10/03/2016	02-23...	Fast Change Lube &...	02-231311	-SPLIT-		83.66	-462,053.59
Bill Pmt -Check	10/04/2016	7920	Community Trust Ba...	60300248851...	131.2 · Comm ...	614.22		-461,439.37
Bill Pmt -Check	10/04/2016	7921	Community Trust Ba...	60100623385...	131.2 · Comm ...	11,861.90		-449,577.47
Bill Pmt -Check	10/04/2016	7922	Kentucky Power	03505030928	131.2 · Comm ...		210.57	-449,366.90
Bill Pmt -Check	10/04/2016	7923	CASELLE	Inv# 75624	131.2 · Comm ...	449.00		-448,917.90
Bill Pmt -Check	10/04/2016	7924	VanArk Inc	#603	131.2 · Comm ...	50.00		-448,867.90
Bill Pmt -Check	10/04/2016	7925	RICOH USA, INC	21864875	131.2 · Comm ...	298.47		-448,569.43
Bill Pmt -Check	10/04/2016	7926	CT Corporation Syst...	5003064001-00	131.2 · Comm ...	296.00		-448,273.43
Bill Pmt -Check	10/04/2016	7927	m2m Data Corporati...	29584	131.2 · Comm ...	26.20		-448,247.23
Bill Pmt -Check	10/04/2016	7928	R L Laughlin & Co Inc	1604127	131.2 · Comm ...	26.25		-448,220.98
Bill Pmt -Check	10/04/2016	7929	KY CRYSTAL WAT...	002207	131.2 · Comm ...	57.95		-448,163.03
Bill Pmt -Check	10/04/2016	7930	PERRY COUNTY S...	GNC 5650 P...	131.2 · Comm ...	63.09		-448,099.94
Bill Pmt -Check	10/04/2016	7931	DNI Corp Inc	68698	131.2 · Comm ...	1,070.62		-447,029.32
Bill Pmt -Check	10/04/2016	7932	Jackson Municipal ...	01-00001138-...	131.2 · Comm ...	111.36		-446,917.96
Bill Pmt -Check	10/04/2016	7933	Waste Connections	6055-44936	131.2 · Comm ...	87.07		-446,830.89
Bill Pmt -Check	10/04/2016	7934	PITNEY BOWES G...	00364480LN	131.2 · Comm ...	180.20		-446,650.69
Bill	10/04/2016	15011...	AT&T	150113768	-SPLIT-		110.60	-446,761.29
Bill	10/04/2016	S1700...	West Virginia Electri...	S1700248.002	379 · Odorant ...		128.41	-446,889.70
Bill Pmt -Check	10/05/2016	ACH	Appalachian Wireless	00200611207	131.2 · Comm ...	1,007.13		-445,882.57
Bill Pmt -Check	10/05/2016	7935	Community Trust Ba...	60300329774 ...	131.2 · Comm ...	376.53		-445,506.04
Bill Pmt -Check	10/05/2016	7936	Community Trust Ba...	60300249233 ...	131.2 · Comm ...	610.30		-444,895.74
Bill Pmt -Check	10/05/2016	7937	Community Trust Ba...	60300268609 ...	131.2 · Comm ...	364.73		-444,531.01
Credit	10/05/2016		AREA WIDE PROT...	credit for over...	376.34 · Mains...	2,243.75		-442,287.26

**Kentucky Frontier Gas, LLC**  
**General Ledger**  
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Type	Date	Num	Name	Memo	Split	Debit	Credit	Balance
Bill Pmt -Check	10/05/2016	7938	AREA WIDE PROT...		131.2 · Comm ...	807.41		-441,479.85
Bill	10/05/2016		John N. Hughes, PSC		-SPLIT-		13,829.69	-455,309.54
Bill	10/05/2016	60100...	Community Trust Ba...	60100618146...	-SPLIT-		1,883.00	-457,192.54
Bill	10/05/2016	28615...	Consolidated Pipe &...	2861585-000-...	376.34 · Mains...		211.87	-457,404.41
Bill	10/06/2016	60300...	Community Trust Ba...	60300268609 ...	-SPLIT-		364.73	-457,769.14
Bill Pmt -Check	10/06/2016	7939	Jefferson Gas, LLC	08-16 Public ...	131.2 · Comm ...	10,877.50		-446,891.64
Bill Pmt -Check	10/06/2016	7940	Speedway Superam...	1001229655	131.2 · Comm ...	3,000.00		-443,891.64
Bill Pmt -Check	10/06/2016	7941	CAUDILL SEED		131.2 · Comm ...	244.28		-443,647.36
Bill	10/07/2016	10856	Unlimited Equipmen...	10856	376.34 · Mains...		448.35	-444,095.71
Bill	10/07/2016	56275	HiTech Signs & Gra...	56275	-SPLIT-		130.91	-444,226.62
Bill	10/08/2016		MARY MUSIC		-SPLIT-		50.00	-444,276.62
Bill	10/10/2016	20063...	Kentucky Undergrou...	200630714	-SPLIT-		208.00	-444,484.62
Bill	10/10/2016		Birch Communications		-SPLIT-		323.73	-444,808.35
Bill	10/10/2016	20063...	Kentucky Undergrou...	200630623	-SPLIT-		137.60	-444,945.95
Bill Pmt -Check	10/11/2016	ACH	Travelers		131.2 · Comm ...	3,928.04		-441,017.91
Bill Pmt -Check	10/11/2016	7942	Community Trust Ba...	60100584401...	131.2 · Comm ...	1,475.26		-439,542.65
Bill Pmt -Check	10/11/2016	7943	Community Trust Ba...	60100584401...	131.2 · Comm ...	13,277.26		-426,265.39
Bill Pmt -Check	10/11/2016	7944	Miller Supply Inc		131.2 · Comm ...	579.80		-425,685.59
Bill Pmt -Check	10/12/2016	ACH	Prestonsburg City's ...	102-21600-00	131.2 · Comm ...	27.24		-425,658.35
Bill	10/12/2016		Kentucky Power		-SPLIT-		167.90	-425,826.25
Bill	10/12/2016	80009...	Purchase Power		-SPLIT-		60.15	-425,886.40
Bill Pmt -Check	10/13/2016	ACH	AT&T	60629831202...	131.2 · Comm ...	85.85		-425,800.55
Bill Pmt -Check	10/13/2016	ACH	AT&T	60629809550...	131.2 · Comm ...	126.28		-425,674.27
Bill Pmt -Check	10/13/2016	ACH	VERIZON WIRELESS	Inv#97720694...	131.2 · Comm ...	517.04		-425,157.23
Bill	10/13/2016	60300...	Community Trust Ba...	60300248851...	-SPLIT-		614.22	-425,771.45
Bill Pmt -Check	10/13/2016	7945	DNI Corp Inc	68992	131.2 · Comm ...	804.82		-424,966.63
Bill Pmt -Check	10/13/2016	7946	Columbia Gas of Ke...	09-16 MLG	131.2 · Comm ...	1,108.75		-423,857.88
Bill	10/13/2016	28616...	Consolidated Pipe &...	2861638-000-...	376.34 · Mains...		185.50	-424,043.38
Bill Pmt -Check	10/14/2016	7947	EQT Energy, LLC		131.2 · Comm ...	12,140.41		-411,902.97
Bill Pmt -Check	10/14/2016	7948	CONLEY BROS. TI...	114541	131.2 · Comm ...	28.00		-411,874.97
Bill Pmt -Check	10/14/2016	7949	EASTERN TELEPH...	9592	131.2 · Comm ...	90.00		-411,784.97
Bill Pmt -Check	10/14/2016	7950	Heather Cantrell		131.2 · Comm ...	100.00		-411,684.97
Bill Pmt -Check	10/14/2016	7951	HOMETOWN TRUE...	2431	131.2 · Comm ...	70.35		-411,614.62
Bill Pmt -Check	10/14/2016	7952	James Riley Hall	9025	131.2 · Comm ...	31.80		-411,582.82
Bill Pmt -Check	10/14/2016	7953	KEMI	Inv#2157025	131.2 · Comm ...	1,068.64		-410,514.18
Bill Pmt -Check	10/14/2016	7954	KY CRYSTAL WAT...	002207	131.2 · Comm ...	92.70		-410,421.48
Bill Pmt -Check	10/14/2016	7955	Layne's ACE HARD...	866000	131.2 · Comm ...	103.69		-410,317.79
Bill Pmt -Check	10/14/2016	7956	MARY MUSIC		131.2 · Comm ...	50.00		-410,267.79
Bill Pmt -Check	10/14/2016	7957	HiTech Signs & Gra...	66580	131.2 · Comm ...	152.50		-410,115.29
Bill Pmt -Check	10/14/2016	7958	Speedway Superam...	1001229655	131.2 · Comm ...	2,066.12		-408,049.17
Bill Pmt -Check	10/14/2016	7959	Kentucky Undergrou...		131.2 · Comm ...	396.80		-407,652.37
Bill Pmt -Check	10/14/2016	7960	T.A.S	12360813	131.2 · Comm ...	169.35		-407,483.02
Bill Pmt -Check	10/14/2016	7961	CARQUEST AUTO ...	2431	131.2 · Comm ...	62.42		-407,420.60
Bill Pmt -Check	10/14/2016	7962	CARQUEST OF SA...	203251	131.2 · Comm ...	5.04		-407,415.56
Bill Pmt -Check	10/14/2016	7963	TIRE WORKS		131.2 · Comm ...	214.50		-407,201.06
Bill	10/14/2016	115056	CONLEY BROS. TI...	115056	-SPLIT-		763.52	-407,964.58
Bill	10/14/2016	60100...	Community Trust Ba...	60100533313...	-SPLIT-		17,426.89	-425,391.47
Bill	10/14/2016	21994...	RICOH USA, INC	21994580	-SPLIT-		298.47	-425,689.94
Bill	10/15/2016		MARY MUSIC		-SPLIT-		50.00	-425,739.94

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Accrual Basis

## Kentucky Frontier Gas, LLC General Ledger As of December 31, 2016

Type	Date	Num	Name	Memo	Split	Debit	Credit	Balance
Bill Pmt -Check	10/17/2016	7964	Columbia Gas of Ke...	09-16 PG	131.2 · Comm ...	1,977.91		-423,762.03
Bill Pmt -Check	10/17/2016	7965	R L Laughlin & Co Inc	1604483	131.2 · Comm ...	26.25		-423,735.78
Bill Pmt -Check	10/17/2016	7966	Samuel T Alcus	07-16	131.2 · Comm ...	1,298.90		-422,436.88
Bill Pmt -Check	10/17/2016	7968	Jackson True Value	A902636	131.2 · Comm ...	54.97		-422,381.91
Bill Pmt -Check	10/17/2016	7969	Jackson Electric & P...		131.2 · Comm ...	149.91		-422,232.00
Bill	10/17/2016	569426	CARQUEST AUTO ...	569426	-SPLIT-		31.61	-422,263.61
Bill	10/17/2016	00200...	Appalachian Wireless	00200611207	-SPLIT-		919.69	-423,183.30
Credit	10/17/2016		CARQUEST AUTO ...	for overpaym...	Transportation ...	20.40		-423,162.90
Bill	10/17/2016	5404	TIRE WORKS	5404	-SPLIT-		672.21	-423,835.11
Bill Pmt -Check	10/18/2016	7970	Community Trust Ba...	60300248851...	131.2 · Comm ...	614.22		-423,220.89
Bill Pmt -Check	10/18/2016	7971	Community Trust Ba...	60100618146...	131.2 · Comm ...	1,883.00		-421,337.89
Bill Pmt -Check	10/18/2016	7972	Magnum Drilling of ...	09-16	131.2 · Comm ...	808.50		-420,529.39
Bill	10/18/2016	69319	DNI Corp Inc	69319	-SPLIT-		1,156.07	-421,685.46
Bill	10/18/2016	A9131...	Jackson True Value	A913169	-SPLIT-		53.00	-421,738.46
Bill Pmt -Check	10/19/2016	ACH	Big Sandy Recc	61430001	131.2 · Comm ...	376.28		-421,362.18
Bill Pmt -Check	10/19/2016	ACH	AFLAC INSURANCE		131.2 · Comm ...	1,622.22		-419,739.96
Bill	10/19/2016	60100...	Community Trust Ba...	60100623385...	224.12 · CTB L...		11,861.90	-431,601.86
Bill	10/19/2016	28616...	Consolidated Pipe &...	2861638-001-...	376.34 · Mains...		185.50	-431,787.36
Bill	10/19/2016	83100...	AT&T	8310006214689	-SPLIT-		1,725.57	-433,512.93
Bill Pmt -Check	10/20/2016	ACH	AT&T	60666685832...	131.2 · Comm ...	87.63		-433,425.30
Bill	10/20/2016	CD99...	CORNERSTONE C...	CD99017722	-SPLIT-		183.74	-433,609.04
Bill	10/20/2016		Travelers		-SPLIT-		3,928.04	-437,537.08
Bill	10/20/2016	9062	James Riley Hall	9062	380.09 · Servic...		31.80	-437,568.88
Bill	10/20/2016	S1704...	West Virginia Electri...	S1704639.001	-SPLIT-		112.63	-437,681.51
Bill Pmt -Check	10/21/2016	7974	Floyd County Cham...		131.2 · Comm ...	225.00		-437,456.51
Bill	10/21/2016	2016-...	Kentucky Gas Asso...	2016-2017 M...	-SPLIT-		1,326.00	-438,782.51
Bill Pmt -Check	10/21/2016	7975	Chris Waugh, Floyd ...	2012 TOY TA...	131.2 · Comm ...	275.33		-438,507.18
Bill Pmt -Check	10/21/2016	7976	Chris Waugh, Floyd ...	2015 TOY TA...	131.2 · Comm ...	385.77		-438,121.41
Bill Pmt -Check	10/21/2016	7977	Samuel T Alcus	08-16	131.2 · Comm ...	1,066.40		-437,055.01
Bill	10/21/2016	44182...	First Bankcard	44182292810...	-SPLIT-		1,884.54	-438,939.55
Bill	10/21/2016	IN000...	Utility Sales & Servi...	IN00017696	-SPLIT-		217.94	-439,157.49
Bill	10/23/2016		Heather Cantrell		-SPLIT-		50.00	-439,207.49
Bill	10/24/2016	Rene...	Chris Waugh, Floyd ...	Renewal on ...	-SPLIT-		704.37	-439,911.86
Bill Pmt -Check	10/24/2016	7979	Chris Waugh, Floyd ...	Renewal on ...	131.2 · Comm ...	704.37		-439,207.49
Bill	10/24/2016	8319267	CSX Transportation	8319267	921 · Office Su...		27.75	-439,235.24
Bill Pmt -Check	10/24/2016	7981	CSX Transportation		131.2 · Comm ...	752.22		-438,483.02
Bill Pmt -Check	10/25/2016	DB CD	First Bankcard		131.2 · Comm ...	1,000.00		-437,483.02
Bill	10/25/2016	60300...	Community Trust Ba...	60300268609...	-SPLIT-		364.73	-437,847.75
Bill	10/25/2016	60300...	Community Trust Ba...	60300249233...	-SPLIT-		610.30	-438,458.05
Bill	10/25/2016	60300...	Community Trust Ba...	60300248851...	-SPLIT-		614.22	-439,072.27
Bill	10/25/2016	60300...	Community Trust Ba...	60300329774...	-SPLIT-		376.53	-439,448.80
Bill Pmt -Check	10/25/2016	7982	Anthem Blue Cross ...	0201610207924	131.2 · Comm ...	6,443.15		-433,005.65
Bill	10/25/2016	12/7/1...	Dennis Horner		-SPLIT-		1,007.24	-434,012.89
Bill	10/25/2016	571238	CARQUEST AUTO ...	571238	-SPLIT-		37.29	-434,050.18
Bill	10/25/2016	60629...	AT&T	60629809550...	-SPLIT-		131.11	-434,181.29
Bill	10/25/2016	60629...	AT&T	60629831202...	-SPLIT-		85.80	-434,267.09
Bill	10/25/2016	899	Kentucky Meter Ser...	899	-SPLIT-		1,370.00	-435,637.09
Bill	10/25/2016	7029190	Miller Supply Inc	7029190	-SPLIT-		171.19	-435,808.28
Bill Pmt -Check	10/26/2016	ACH	AT&T	150113768	131.2 · Comm ...	110.60		-435,697.68

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Accrual Basis

## Kentucky Frontier Gas, LLC General Ledger As of December 31, 2016

Type	Date	Num	Name	Memo	Split	Debit	Credit	Balance
Bill	10/26/2016	28616...	Consolidated Pipe &...	2861671-000-...	376.34 · Mains...		500.85	-436,198.53
Bill	10/27/2016	11-16 ...	Woodrow and Linda ...	11-16 Jackso...	-SPLIT-		1,200.00	-437,398.53
Bill Pmt -Check	10/27/2016	7984	Woodrow and Linda ...	11-16 Jackso...	131.2 · Comm ...	1,200.00		-436,198.53
Bill	10/27/2016	02-23...	Fast Change Lube &...		-SPLIT-		81.62	-436,280.15
Bill Pmt -Check	10/28/2016	ACH	Kentucky Power		131.2 · Comm ...	167.90		-436,112.25
Bill	10/28/2016		Branham, Sallye		-SPLIT-		1,800.00	-437,912.25
Bill Pmt -Check	10/28/2016	ACH	Branham, Sallye		131.2 · Comm ...	1,800.00		-436,112.25
Bill	10/28/2016		AFLAC INSURANCE		924.7 · Insuran...		954.16	-437,066.41
Bill	10/28/2016		State Wide Press		-SPLIT-		50.88	-437,117.29
Bill	10/28/2016	60100...	Community Trust Ba...	60100584401...	-SPLIT-		13,277.26	-450,394.55
Bill	10/28/2016	60100...	Community Trust Ba...	60100584401...	-SPLIT-		1,475.26	-451,869.81
Bill	10/28/2016	#0044...	PITNEY BOWES G...	#00443366LN	-SPLIT-		180.20	-452,050.01
Bill	10/29/2016		MARY MUSIC		-SPLIT-		50.00	-452,100.01
Bill Pmt -Check	10/31/2016	7986	Community Trust Ba...	60100533313...	131.2 · Comm ...	17,426.89		-434,673.12
Bill	10/31/2016	10-16 ...	Jefferson Gas, LLC	10-16 Public ...	804.11 · Gas P...		18,774.48	-453,447.60
Bill	10/31/2016	10-16	Magnum Drilling of ...	10-16	804.9 · Gas Pu...		1,375.50	-454,823.10
Bill	10/31/2016		DNI Corp Inc		-SPLIT-		801.31	-455,624.41
Bill	10/31/2016		Prestonsburg City's ...		-SPLIT-		30.76	-455,655.17
Bill	10/31/2016	866000	Layne's ACE HARD...	866000	-SPLIT-		64.35	-455,719.52
Bill	10/31/2016	2431	HOMETOWN TRUE...	2431	-SPLIT-		13.86	-455,733.38
Bill	10/31/2016	KY FR...	Sandy Valley Hardw...	KY FRGO	-SPLIT-		16.92	-455,750.30
Bill	10/31/2016	203251	CARQUEST OF SA...	203251	-SPLIT-		144.48	-455,894.78
Bill	10/31/2016	10-16 ...	Spirit Energy	10-16 581 m...	804.17 · Gas P...		2,700.24	-458,595.02
Bill	10/31/2016	101736	Industrial Gas Servi...		-SPLIT-		7,296.25	-465,891.27
Bill	10/31/2016	10-16	Cumberland Valley ...	10-16	809 · Gas Purc...		21,177.77	-487,069.04
Bill	10/31/2016	Cust ...	J D Westcott & Son ...	Cust No. 103	376.34 · Mains...		219.12	-487,288.16
Bill	10/31/2016	28617...	Consolidated Pipe &...	2861742-016-...	-SPLIT-		12.86	-487,301.02
Bill	10/31/2016	5428	TIRE WORKS	5428	-SPLIT-		561.08	-487,862.10
Bill	10/31/2016	002207	KY CRYSTAL WAT...	002207	-SPLIT-		50.20	-487,912.30
Bill	10/31/2016	10-16 ...	Columbia Gas of Ke...	10-16 MLG	804.2 · Gas Pu...		1,348.69	-489,260.99
Bill	10/31/2016	10-16 ...	Columbia Gas of Ke...	10-16 PG	804.2 · Gas Pu...		2,937.72	-492,198.71
Bill	10/31/2016	10-16	Jefferson Gas, LLC	10-16	804.11 · Gas P...		4,899.68	-497,098.39
Bill	10/31/2016	10-16 ...	Nytis Exploration Co...	10-16 EVAN ...	807 · Gas Purc...		2,614.86	-499,713.25
Bill	10/31/2016	10-16 ...	Nytis Exploration Co...	10-16 FT'S	804.12 · Gas P...		423.23	-500,136.48
Bill	10/31/2016	10-16 ...	Nytis Exploration Co...	10-16 ORIGI...	804.12 · Gas P...		256.35	-500,392.83
Bill	10/31/2016	10-16 ...	Nytis Exploration Co...	10-16 DEMA	808 · Gas Purc...		14.63	-500,407.46
Bill	10/31/2016	10-16 ...	Nytis Exploration Co...	10-16 SIGMA	804.12 · Gas P...		2,876.93	-503,284.39
Bill	10/31/2016	06-16 ...	Interstate Natural G...	06-16 thru 10-...	804.14 · Gas P...		161.20	-503,445.59
Bill	10/31/2016	10-16	Samuel T Alcus	10-16 328 mcf	806 · Gas Purc...		1,016.80	-504,462.39
Bill	10/31/2016	10-16	Quality Natural Gas ...	10-16	804.1 · Gas Pu...		12,492.50	-516,954.89
Bill	10/31/2016	10-16	KLC Enterprises	10-16	804.3 · Gas Pu...		1,075.24	-518,030.13
Bill	10/31/2016	10-16	HTC Gas Company,...	10-16	804.13 · Gas P...		339.00	-518,369.13
Bill	10/31/2016	10-16	Southern Energy, LLC	10-16	804.16 · South...		10,913.61	-529,282.74
Bill	11/01/2016	29938	m2m Data Corporati...		874 · Mains & ...		26.20	-529,308.94
Bill	11/01/2016		Robert J Oxford exe...		-SPLIT-		1,200.00	-530,508.94
Bill Pmt -Check	11/01/2016	7987	DNI Corp Inc	69319	131.2 · Comm ...	1,156.07		-529,352.87
Bill	11/01/2016	60100...	Community Trust Ba...	60100620990...	426 · Interest ...		726.66	-530,079.53
Bill Pmt -Check	11/01/2016	7988	Cumberland Valley ...	08-16	131.2 · Comm ...	10,000.00		-520,079.53
Bill	11/01/2016	ADDIT...	THE ELITE AGENC...	ADDITIONAL ...	-SPLIT-		1,073.84	-521,153.37

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Accrual Basis

**Kentucky Frontier Gas, LLC**  
**General Ledger**  
**As of December 31, 2016**

Type	Date	Num	Name	Memo	Split	Debit	Credit	Balance
Bill	11/01/2016	60666...	AT&T	60666685832...	-SPLIT-		94.01	-521,247.38
Bill	11/01/2016	76824	CASELLE	76824	-SPLIT-		699.00	-521,946.38
Bill	11/01/2016		Big Sandy Recc		-SPLIT-		314.33	-522,260.71
Bill	11/01/2016	60554...	Waste Connections	605544936	-SPLIT-		87.07	-522,347.78
Bill	11/01/2016	Inv# 0...	Anthem Blue Cross ...	Inv# 0201611...	-SPLIT-		5,541.61	-527,889.39
Bill	11/01/2016	12361...	T.A.S	#12361317	-SPLIT-		206.85	-528,096.24
Bill	11/01/2016	12361...	T.A.S	12361317	-SPLIT-		206.85	-528,303.09
Bill Pmt -Check	11/02/2016	ACH	Birch Communications		131.2 · Comm ...	323.73		-527,979.36
Bill Pmt -Check	11/02/2016	7990	CASELLE	76233	131.2 · Comm ...	699.00		-527,280.36
Bill Pmt -Check	11/02/2016	7991	James Riley Hall		131.2 · Comm ...	95.40		-527,184.96
Bill Pmt -Check	11/02/2016	7992	m2m Data Corporati...	29732	131.2 · Comm ...	26.20		-527,158.76
Bill Pmt -Check	11/02/2016	7993	Miller Supply Inc	7028953	131.2 · Comm ...	147.66		-527,011.10
Bill	11/02/2016	09-16	Southern Energy, LLC	09-16 EQT K...	804.16 · South...		4,811.52	-531,822.62
Bill	11/02/2016	BILL#...	John P. Hunt, Sheriff	BILL # 2979	-SPLIT-		1,511.37	-533,333.99
Bill Pmt -Check	11/03/2016	7995	THE ELITE AGENC...	ADDITIONAL ...	131.2 · Comm ...	1,073.84		-532,260.15
Bill Pmt -Check	11/04/2016	7997	Community Trust Ba...	60100623385...	131.2 · Comm ...	11,861.90		-520,398.25
Bill Pmt -Check	11/04/2016	7998	Community Trust Ba...	60300329774...	131.2 · Comm ...		376.53	-520,021.72
Bill Pmt -Check	11/04/2016	7999	Community Trust Ba...	60100620990...	131.2 · Comm ...	726.66		-519,295.06
Bill	11/04/2016	60100...	Community Trust Ba...	60100618146...	-SPLIT-		1,883.00	-521,178.06
Bill	11/05/2016		Heather Cantrell		-SPLIT-		50.00	-521,228.06
Bill	11/06/2016	10012...	Speedway Superam...	1001229655	-SPLIT-		4,934.34	-526,162.40
Bill Pmt -Check	11/07/2016	ACH	Appalachian Wireless	00200611207	131.2 · Comm ...	919.69		-525,242.71
Bill Pmt -Check	11/07/2016	8001	MICHELLE WADE	TRAVEL TO J...	131.2 · Comm ...	42.90		-525,199.81
Bill	11/07/2016		TIRE WORKS		-SPLIT-		83.81	-525,283.62
Bill Pmt -Check	11/09/2016	ACH	Prestonsburg City's ...	102-21600-00	131.2 · Comm ...	30.76		-525,252.86
Bill Pmt -Check	11/09/2016	8005	Action Petroleum Co.	40180060	131.2 · Comm ...	109.13		-525,143.73
Bill Pmt -Check	11/09/2016	8006	CARQUEST AUTO ...		131.2 · Comm ...	99.25		-525,044.48
Bill Pmt -Check	11/09/2016	8007	J D Westcott & Son ...		131.2 · Comm ...	226.36		-524,818.12
Bill Pmt -Check	11/09/2016	8008	J D Westcott & Son ...	VOID:	131.2 · Comm ...	0.00		-524,818.12
Bill Pmt -Check	11/09/2016	8009	Community Trust Ba...	60300249233...	131.2 · Comm ...	610.30		-524,207.82
Bill Pmt -Check	11/09/2016	8010	MARY MUSIC		131.2 · Comm ...	100.00		-524,107.82
Bill Pmt -Check	11/09/2016	8011	Kentucky Undergrou...	200630714	131.2 · Comm ...	208.00		-523,899.82
Bill Pmt -Check	11/09/2016	8012	Kentucky Undergrou...	200630623	131.2 · Comm ...	137.60		-523,762.22
Bill Pmt -Check	11/09/2016	8013	R L Laughlin & Co Inc	1604747	131.2 · Comm ...	26.25		-523,735.97
Bill Pmt -Check	11/09/2016	8014	HOMETOWN TRUE...	2431	131.2 · Comm ...	13.86		-523,722.11
Bill Pmt -Check	11/09/2016	8015	Layne's ACE HARD...	866000	131.2 · Comm ...	64.35		-523,657.76
Bill Pmt -Check	11/09/2016	8016	Sandy Valley Hardw...	KY FRGO	131.2 · Comm ...	16.92		-523,640.84
Bill Pmt -Check	11/09/2016	8017	State Wide Press		131.2 · Comm ...	50.88		-523,589.96
Bill Pmt -Check	11/09/2016	8018	Waste Connections	605544936	131.2 · Comm ...	87.07		-523,502.89
Bill Pmt -Check	11/09/2016	8019	Kentucky Gas Asso...	2016-2017 M...	131.2 · Comm ...	1,326.00		-522,176.89
Bill Pmt -Check	11/09/2016	8020	RICOH USA, INC	21994580	131.2 · Comm ...	298.47		-521,878.42
Bill Pmt -Check	11/09/2016	7393	Industrial Gas Servi...		131.2 · Comm ...	6,000.00		-515,878.42
Bill Pmt -Check	11/09/2016	7392	Robert J Oxford exe...		131.2 · Comm ...	2,000.00		-513,878.42
Bill	11/09/2016	117769	Action Petroleum Co.	117769	376.34 · Mains...		90.01	-513,968.43
Bill Pmt -Check	11/10/2016	8022	Community Trust Ba...	60100584401...	131.2 · Comm ...	13,277.26		-500,691.17
Bill Pmt -Check	11/10/2016	8023	Community Trust Ba...	60100584401...	131.2 · Comm ...	1,475.26		-499,215.91
Bill	11/10/2016	03505...	Kentucky Power	03505030928	-SPLIT-		173.94	-499,389.85
Bill	11/10/2016	22728...	Birch Communications	Inv#22728816	-SPLIT-		323.31	-499,713.16
Bill	11/11/2016	22121...	RICOH USA, INC	22121108	-SPLIT-		310.19	-500,023.35

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Accrual Basis

**Kentucky Frontier Gas, LLC**  
**General Ledger**  
As of December 31, 2016

Type	Date	Num	Name	Memo	Split	Debit	Credit	Balance
Bill	11/12/2016		MARY MUSIC		-SPLIT-		50.00	-500,073.35
Bill	11/13/2016		Purchase Power	80009000012...	-SPLIT-		212.76	-500,286.11
Bill Pmt -Check	11/14/2016	ACH	AT&T	60629809550...	131.2 · Comm ...	131.11		-500,155.00
Bill Pmt -Check	11/14/2016	ACH	AT&T	60629831202...	131.2 · Comm ...	85.80		-500,069.20
Bill Pmt -Check	11/14/2016	ACH	Travelers		131.2 · Comm ...	3,928.04		-496,141.16
Bill	11/14/2016	15011...	AT&T	150113768-9	-SPLIT-		110.60	-496,251.76
Bill Pmt -Check	11/14/2016	8025	Cumberland Valley ...	08-16	131.2 · Comm ...	18,612.86		-477,638.90
Bill	11/14/2016	60100...	Community Trust Ba...	60100533313...	-SPLIT-		17,426.89	-495,065.79
Bill Pmt -Check	11/15/2016	8026	Drains Unlimited, Inc.	#31885 2 bor...	131.2 · Comm ...	32,556.00		-462,509.79
Bill Pmt -Check	11/15/2016	8027	Community Trust Ba...	60300268609...	131.2 · Comm ...	364.73		-462,145.06
Bill Pmt -Check	11/15/2016	8028	Holland Supply Com...	462408	131.2 · Comm ...	1,500.00		-460,645.06
Bill Pmt -Check	11/15/2016	8029	United Systems & S...	58765 (200 IT...	131.2 · Comm ...	3,000.00		-457,645.06
Bill Pmt -Check	11/15/2016	8030	KY CRYSTAL WAT...	002207	131.2 · Comm ...	50.20		-457,594.86
Bill Pmt -Check	11/15/2016	8031	D L R		131.2 · Comm ...	2,943.75		-454,651.11
Bill Pmt -Check	11/15/2016	8032	Drains Unlimited, Inc.	32208	131.2 · Comm ...	29.54		-454,621.57
Bill Pmt -Check	11/15/2016	8033	Drains Unlimited, Inc.	31843	131.2 · Comm ...	67.67		-454,553.90
Bill Pmt -Check	11/15/2016	8034	Eagle Research Co...	Inv# 162372	131.2 · Comm ...	1,000.00		-453,553.90
Bill Pmt -Check	11/15/2016	8035	TIRE WORKS	5404	131.2 · Comm ...	672.21		-452,881.69
Bill Pmt -Check	11/15/2016	8036	DNI Corp Inc		131.2 · Comm ...	801.31		-452,080.38
Bill	11/15/2016	2006 ...	Chris Waugh, Floyd ...	Vin# 1FTWW...	-SPLIT-		17.00	-452,097.38
Bill	11/15/2016	01-00...	Jackson Municipal ...	01-00001138-...	-SPLIT-		53.08	-452,150.46
Bill Pmt -Check	11/16/2016	8037	EQT Energy, LLC	08-16	131.2 · Comm ...	2,585.56		-449,564.90
Bill	11/16/2016	Inv# 0...	Williams Electric & ...	Inv# 00211790	-SPLIT-		41.01	-449,605.91
Bill Pmt -Check	11/17/2016	ACH	AFLAC INSURANCE		131.2 · Comm ...	954.16		-448,651.75
Bill Pmt -Check	11/17/2016	8038	Magnum Drilling of ...	10-16	131.2 · Comm ...	1,375.50		-447,276.25
Bill	11/17/2016	20063...	Kentucky Undergrou...	200631043	-SPLIT-		224.00	-447,500.25
Bill	11/17/2016	20063...	Kentucky Undergrou...	200630954	-SPLIT-		164.80	-447,665.05
Bill	11/17/2016		Appalachian Wireless		-SPLIT-		885.85	-448,550.90
Bill	11/17/2016	28618...	Consolidated Pipe &...	2861808-000-...	376.34 · Mains...		1,583.27	-450,134.17
Bill	11/17/2016	Inv#11...	CONLEY BROS. TI...	Inv#115405	-SPLIT-		25.00	-450,159.17
Bill Pmt -Check	11/18/2016	ACH	AT&T	60666685832...	131.2 · Comm ...	94.01		-450,065.16
Bill	11/18/2016	#69950	DNI Corp Inc	#69950	905.2 · Postag...		1,161.90	-451,227.06
Bill	11/18/2016		Northwestern Mutual		924.3 · Life Ins...		574.29	-451,801.35
Bill	11/18/2016	60100...	Community Trust Ba...	60100623385...	224.12 · CTB L...		11,861.90	-463,663.25
Bill	11/18/2016	Buyou...	RICOH USA, INC	Buyout of MP...	-SPLIT-		2,067.53	-465,730.78
Bill	11/19/2016		Heather Cantrell		-SPLIT-		50.00	-465,780.78
Bill	11/19/2016		Eagle Research Co...		-SPLIT-		95.64	-465,876.42
Bill Pmt -Check	11/19/2016	ACH	Eagle Research Co...		131.2 · Comm ...	95.64		-465,780.78
Bill	11/19/2016	83100...	AT&T	8310006214689	-SPLIT-		857.00	-466,637.78
Bill	11/20/2016	Fee o...	U S Postal Service	Fee on Permit...	-SPLIT-		215.00	-466,852.78
Bill Pmt -Check	11/21/2016	8041	Community Trust Ba...	60100618146...	131.2 · Comm ...	1,883.00		-464,969.78
Bill Pmt -Check	11/21/2016	8042	Community Trust Ba...	60300248851...	131.2 · Comm ...	614.22		-464,355.56
Bill Pmt -Check	11/21/2016	ACH	Big Sandy Recc		131.2 · Comm ...	314.33		-464,041.23
Bill Pmt -Check	11/21/2016	8043	Speedway Superam...	1001229655	131.2 · Comm ...	3,888.60		-460,152.63
Bill	11/21/2016		Travelers		-SPLIT-		3,928.04	-464,080.67
Bill Pmt -Check	11/21/2016	8044	Jefferson Gas, LLC	09-16	131.2 · Comm ...	5,389.65		-458,691.02
Bill	11/21/2016	50457...	RICOH USA, INC	5045713062	-SPLIT-		108.78	-458,799.80
Bill	11/21/2016	2173744	KEMI	2173744	-SPLIT-		3,459.67	-462,259.47
Bill Pmt -Check	11/22/2016	8045	Columbia Gas of Ke...	10-16 MLG	131.2 · Comm ...	1,348.69		-460,910.78

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Accrual Basis

**Kentucky Frontier Gas, LLC**  
**General Ledger**  
**As of December 31, 2016**

Type	Date	Num	Name	Memo	Split	Debit	Credit	Balance
Bill Pmt -Check	11/22/2016	8046	RICOH USA, INC	22121108	131.2 · Comm ...	310.19		-460,600.59
Bill Pmt -Check	11/22/2016	8047	Columbia Gas of Ke...	10-16 PG	131.2 · Comm ...	2,937.72		-457,662.87
Bill Pmt -Check	11/22/2016	8048	PITNEY BOWES G...	#3301429965	131.2 · Comm ...	146.28		-457,516.59
Bill	11/22/2016	44182...	First Bankcard	44182292810...	-SPLIT-		1,095.97	-458,612.56
Bill Pmt -Check	11/23/2016	8049	John P. Hunt, Sheriff	BILL # 2979	131.2 · Comm ...	1,511.37		-457,101.19
Bill	11/23/2016	Rent f...	Woodrow and Linda ...	Jackson Offic...	-SPLIT-		1,200.00	-458,301.19
Bill Pmt -Check	11/23/2016	8051	CM Contracting		131.2 · Comm ...	360.00		-457,941.19
Bill Pmt -Check	11/23/2016	8052	Heather Cantrell		131.2 · Comm ...	150.00		-457,791.19
Bill Pmt -Check	11/23/2016	8053	MARY MUSIC		131.2 · Comm ...	50.00		-457,741.19
Bill Pmt -Check	11/23/2016	8054	Pinpoint Systems, Inc.		131.2 · Comm ...	980.00		-456,761.19
Bill Pmt -Check	11/23/2016	8055	Woodrow and Linda...	Jackson Offic...	131.2 · Comm ...	1,200.00		-455,561.19
Bill Pmt -Check	11/23/2016	8057	m2m Data Corporati...		131.2 · Comm ...	26.20		-455,534.99
Bill Pmt -Check	11/23/2016	8058	CONLEY BROS. TI...		131.2 · Comm ...	793.52		-454,741.47
Bill	11/23/2016		Community Trust Ba...	60100620990/...	-SPLIT-		736.67	-455,478.14
Bill Pmt -Check	11/23/2016	8059	Community Trust Ba...	60100620990/...	131.2 · Comm ...	736.67		-454,741.47
Bill Pmt -Check	11/23/2016	8060	T.A.S	#12361317	131.2 · Comm ...	206.85		-454,534.62
Bill Pmt -Check	11/23/2016	8061	Cumberland Valley ...	09-16	131.2 · Comm ...	10,000.00		-444,534.62
Bill	11/23/2016	7029285	Miller Supply Inc	7029285	-SPLIT-		67.31	-444,601.93
Bill	11/23/2016		P & J TRAILER SAL...		-SPLIT-		284.48	-444,886.41
Bill	11/23/2016	Inv#11...	CONLEY BROS. TI...	Inv#115287 D...	-SPLIT-		1,213.30	-446,099.71
Bill	11/25/2016	60629...	AT&T	60629809550...	921.8 · Teleph...		131.13	-446,230.84
Bill	11/25/2016	60629...	AT&T	60629831202...	921.8 · Teleph...		85.82	-446,316.66
Bill	11/25/2016	60100...	Community Trust Ba...	60100584401...	-SPLIT-		13,277.26	-459,593.92
Bill	11/25/2016	60100...	Community Trust Ba...	60100584401...	-SPLIT-		1,475.26	-461,069.18
Bill	11/26/2016		MARY MUSIC		-SPLIT-		50.00	-461,119.18
Bill	11/28/2016		AFLAC INSURANCE		924.7 · Insuran...		954.16	-462,073.34
Bill Pmt -Check	11/28/2016	ACH	Kentucky Power	03505030928	131.2 · Comm ...	173.94		-461,899.40
Bill Pmt -Check	11/28/2016	ACH	AT&T	150113768-9	131.2 · Comm ...	110.60		-461,788.80
Bill Pmt -Check	11/28/2016	8062	AT&T	8310006214689	131.2 · Comm ...	1,725.57		-460,063.23
Bill	11/28/2016	Inv# 475	D W Gas Meter Test...	Inv# 475	-SPLIT-		364.56	-460,427.79
Bill	11/28/2016	#0053...	PITNEY BOWES G...	#00533503LN	-SPLIT-		214.12	-460,641.91
Bill Pmt -Check	11/29/2016	8065	Action Petroleum Co.	117769	131.2 · Comm ...	90.01		-460,551.90
Bill Pmt -Check	11/29/2016	8066	Anthem Blue Cross ...	Inv# 0201611...	131.2 · Comm ...	5,541.61		-455,010.29
Bill Pmt -Check	11/29/2016	8067	CARQUEST OF SA...	203251	131.2 · Comm ...	144.48		-454,865.81
Bill Pmt -Check	11/29/2016	8068	CASELLE	76824	131.2 · Comm ...	699.00		-454,166.81
Bill Pmt -Check	11/29/2016	8069	CORNERSTONE C...	CD99017722	131.2 · Comm ...	183.74		-453,983.07
Bill Pmt -Check	11/29/2016	8070	DNI Corp Inc	#69950	131.2 · Comm ...	1,161.90		-452,821.17
Bill Pmt -Check	11/29/2016	8071	Fast Change Lube &...		131.2 · Comm ...	159.16		-452,662.01
Bill Pmt -Check	11/29/2016	8072	Griffith Plumbing & ...	Repairs to A/...	131.2 · Comm ...	51.42		-452,610.59
Bill Pmt -Check	11/29/2016	8073	HiTech Signs & Gra...	56275	131.2 · Comm ...	130.91		-452,479.68
Bill Pmt -Check	11/29/2016	8074	J D Westcott & Son ...	Cust No. 103	131.2 · Comm ...	219.12		-452,260.56
Bill Pmt -Check	11/29/2016	8075	Kentucky Meter Ser...	#896	131.2 · Comm ...	2,352.60		-449,907.96
Bill Pmt -Check	11/29/2016	8076	Kentucky Undergrou...	200631043	131.2 · Comm ...	224.00		-449,683.96
Bill Pmt -Check	11/29/2016	8077	Stone Enterprises		131.2 · Comm ...	727.20		-448,956.76
Bill Pmt -Check	11/29/2016	8078	Unlimited Equipmen...	10856	131.2 · Comm ...	448.35		-448,508.41
Bill Pmt -Check	11/29/2016	8079	MARY MUSIC		131.2 · Comm ...	50.00		-448,458.41
Bill Pmt -Check	11/29/2016	8080	Chris Waugh, Floyd ...	Vin# 1FTWW...	131.2 · Comm ...	17.00		-448,441.41
Bill Pmt -Check	11/29/2016	8081	Hazard Fire & Safet...	#14100	131.2 · Comm ...	452.07		-447,989.34
Bill Pmt -Check	11/29/2016	8082	Hays, Maggard & H...	Inv# 23308	131.2 · Comm ...	3,877.75		-444,111.59

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Accrual Basis

## Kentucky Frontier Gas, LLC General Ledger As of December 31, 2016

Type	Date	Num	Name	Memo	Split	Debit	Credit	Balance
Bill Pmt -Check	11/29/2016	8083	John N. Hughes, PSC		131.2 · Comm ...	2,386.00		-441,725.59
Bill Pmt -Check	11/29/2016	8084	Community Trust Ba...	60100533313...	131.2 · Comm ...	17,426.89		-424,298.70
Bill Pmt -Check	11/29/2016	7394	Robert J Oxford exe...		131.2 · Comm ...	2,400.00		-421,898.70
Bill	11/29/2016		State Wide Press		-SPLIT-		148.40	-422,047.10
Bill	11/29/2016	60300...	Community Trust Ba...	60300329774 ...	-SPLIT-		376.53	-422,423.63
Bill	11/29/2016	Inv#11...	CONLEY BROS. TI...	Inv#115444	-SPLIT-		185.81	-422,609.44
Bill	11/30/2016		Branham, Sallye		-SPLIT-		1,800.00	-424,409.44
Bill Pmt -Check	11/30/2016	ACH	Branham, Sallye		131.2 · Comm ...	1,800.00		-422,609.44
Bill Pmt -Check	11/30/2016	8087	Cumberland Valley ...	09-16	131.2 · Comm ...	12,000.00		-410,609.44
Bill Pmt -Check	11/30/2016	8088	Jefferson Gas, LLC	09-16 PUBLI...	131.2 · Comm ...	11,770.13		-398,839.31
Bill Pmt -Check	11/30/2016	8089	Quality Natural Gas ...	07-16	131.2 · Comm ...	9,652.45		-389,186.86
Bill	11/30/2016	70214	DNI Corp Inc	70214	-SPLIT-		822.03	-390,008.89
Bill	11/30/2016	866000	Layne's ACE HARD...	866000	-SPLIT-		33.02	-390,041.91
Bill	11/30/2016	103	JD Westcott & Son I...	103	431 · Other Int...		2.78	-390,044.69
Bill	11/30/2016	11-16	Magnum Drilling of ...	11-16	804.9 · Gas Pu...		3,811.50	-393,856.19
Bill	11/30/2016	S1714...	West Virginia Electri...	S1714739.001	431 · Other Int...		5.44	-393,861.63
Bill	11/30/2016	6055-...	Waste Connections	6055-44936	-SPLIT-		87.07	-393,948.70
Bill	11/30/2016	11-16 ...	Columbia Gas of Ke...	11-16 MLG	804.2 · Gas Pu...		554.18	-394,502.88
Bill	11/30/2016		Prestonsburg City's ...		-SPLIT-		25.50	-394,528.38
Bill	11/30/2016	28619...	Consolidated Pipe &...	2861913-020-...	-SPLIT-		16.41	-394,544.79
Bill	11/30/2016	2431	HOMETOWN TRUE...	2431	-SPLIT-		158.76	-394,703.55
Bill	11/30/2016	11-16	Jefferson Gas, LLC	11-16	804.11 · Gas P...		3,888.25	-398,591.80
Bill	11/30/2016	11-16 ...	Jefferson Gas, LLC	11-16 PUBLIC	804.11 · Gas P...		48,264.20	-446,856.00
Bill	11/30/2016	2314	Jackson True Value	2314	-SPLIT-		2.00	-446,858.00
Bill	11/30/2016	11-16	Samuel T Alcus	11-16	806 · Gas Purc...		654.10	-447,512.10
Bill	11/30/2016	11-16 ...	Columbia Gas of Ke...	11-16 PG	804.2 · Gas Pu...		4,329.44	-451,841.54
Bill	11/30/2016	11-16 ...	Columbia Gas of Ke...	11-16 MLG C...	804.2 · Gas Pu...		2,090.27	-453,931.81
Bill	11/30/2016	11-16	Cumberland Valley ...	11-16	809 · Gas Purc...		25,706.37	-479,638.18
Bill	11/30/2016	002207	KY CRYSTAL WAT...	002207	-SPLIT-		57.95	-479,696.13
Bill	11/30/2016	7046	Pinpoint Systems, Inc.	7046	-SPLIT-		890.00	-480,586.13
Bill	11/30/2016	11-16	Hi-Energy Gas Co	11-16	804.10 · Gas P...		3,247.72	-483,833.85
Bill	11/30/2016	101738	Industrial Gas Servi...		-SPLIT-		5,507.50	-489,341.35
Bill	11/30/2016	11-16	Quality Natural Gas ...	11-16	804.1 · Gas Pu...		26,229.22	-515,570.57
Bill	11/30/2016	11-16 ...	Nytis Exploration Co...	11-16 EVAN ...	807 · Gas Purc...		2,680.56	-518,251.13
Bill	11/30/2016	11-16 ...	Nytis Exploration Co...	11-16 FT'S	804.12 · Gas P...		1,113.56	-519,364.69
Bill	11/30/2016	11-16 ...	Nytis Exploration Co...	11-16 DEMA	808 · Gas Purc...		36.59	-519,401.28
Bill	11/30/2016	11-16 ...	Nytis Exploration Co...	11-16 ORIGI...	804.12 · Gas P...		640.90	-520,042.18
Bill	11/30/2016	11-16 ...	Nytis Exploration Co...	11-16 SIGMA	804.12 · Gas P...		1,897.42	-521,939.60
Bill	11/30/2016	11-16	Spirit Energy	11-16	804.17 · Gas P...		2,532.22	-524,471.82
Bill	11/30/2016	11-16	Southern Energy, LLC	11-16	804.16 · South...		55,720.88	-580,192.70
Bill	11/30/2016	11-16	HTC Gas Company,...	11-16	804.13 · Gas P...		1,014.00	-581,206.70
Bill	12/01/2016		Robert J Oxford exe...		-SPLIT-		1,200.00	-582,406.70
Bill	12/01/2016	30138	m2m Data Corporati...	30138	874 · Mains & ...		26.20	-582,432.90
Bill Pmt -Check	12/01/2016	8091	Purchase Power		131.2 · Comm ...	793.18		-581,639.72
Bill Pmt -Check	12/01/2016	8092	Community Trust Ba...	60100623385...	131.2 · Comm ...	11,861.90		-569,777.82
Bill Pmt -Check	12/01/2016	8093	Southern Energy, LLC	09-16 EQT K...	131.2 · Comm ...	4,811.52		-564,966.30
Bill	12/01/2016	12361...	T.A.S	12361585	-SPLIT-		252.35	-565,218.65
Bill	12/01/2016	77434	CASELLE	77434	-SPLIT-		699.00	-565,917.65
Bill	12/01/2016		Big Sandy Recc		-SPLIT-		275.31	-566,192.96

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Accrual Basis

**Kentucky Frontier Gas, LLC**  
**General Ledger**  
**As of December 31, 2016**

Type	Date	Num	Name	Memo	Split	Debit	Credit	Balance
Bill	12/01/2016	Inv# 0...	Anthem Blue Cross ...	Inv#02016122...	-SPLIT-		5,992.38	-572,185.34
Bill	12/01/2016	60666...	AT&T	60666685832...	-SPLIT-		92.98	-572,278.32
Bill	12/02/2016	60300...	Community Trust Ba...	60300249233 ...	-SPLIT-		610.30	-572,888.62
Bill	12/04/2016		Heather Cantrell		-SPLIT-		50.00	-572,938.62
Bill Pmt -Check	12/05/2016	ACH	Birch Communications	Inv#22728816	131.2 · Comm ...	323.31		-572,615.31
Bill Pmt -Check	12/05/2016	8094	Consolidated Pipe &...		131.2 · Comm ...	2,094.46		-570,520.85
Bill Pmt -Check	12/05/2016	8095	West Virginia Electri...		131.2 · Comm ...	609.51		-569,911.34
Bill Pmt -Check	12/05/2016	8097	HTC Gas Company,...		131.2 · Comm ...	1,758.00		-568,153.34
Bill Pmt -Check	12/05/2016	8098	Heather Cantrell		131.2 · Comm ...	50.00		-568,103.34
Bill Pmt -Check	12/05/2016	8099	Samuel T Alcus	09-16	131.2 · Comm ...	477.40		-567,625.94
Bill Pmt -Check	12/05/2016	8100	Utility Sales & Servi...		131.2 · Comm ...	4,842.28		-562,783.66
Bill	12/05/2016	60100...	Community Trust Ba...	60100618146...	-SPLIT-		1,883.00	-564,666.66
Bill	12/05/2016	#5486	TIRE WORKS	#5486	-SPLIT-		647.49	-565,314.15
Bill Pmt -Check	12/06/2016	8101	DNI Corp Inc	70214	131.2 · Comm ...	822.03		-564,492.12
Bill Pmt -Check	12/06/2016	8102	m2m Data Corporati...	30138	131.2 · Comm ...	26.20		-564,465.92
Bill Pmt -Check	12/06/2016	8103	RICOH USA, INC	5045713062	131.2 · Comm ...	108.78		-564,357.14
Bill Pmt -Check	12/06/2016	8104	State Wide Press		131.2 · Comm ...	148.40		-564,208.74
Bill Pmt -Check	12/06/2016	8105	Interstate Natural G...	06-16 thru 10-...	131.2 · Comm ...	161.20		-564,047.54
Bill Pmt -Check	12/06/2016	8106	Jackson Municipal ...	01-00001138-...	131.2 · Comm ...	53.08		-563,994.46
Bill Pmt -Check	12/06/2016	8107	Layne's ACE HARD...	866000	131.2 · Comm ...	33.02		-563,961.44
Bill Pmt -Check	12/06/2016	8108	JD Westcott & Son I...	103	131.2 · Comm ...	2.78		-563,958.66
Bill Pmt -Check	12/06/2016	8109	First Bankcard	44182292810...	131.2 · Comm ...	1,000.00		-562,958.66
Bill Pmt -Check	12/06/2016	8110	West Virginia Electri...	S1714739.001	131.2 · Comm ...	5.44		-562,953.22
Bill Pmt -Check	12/06/2016	8111	Waste Connections	6055-44936	131.2 · Comm ...	87.07		-562,866.15
Bill	12/06/2016	60300...	Community Trust Ba...	60300268609 ...	-SPLIT-		364.73	-563,230.88
Bill	12/06/2016	10012...	Speedway Superam...	1001229655	-SPLIT-		3,813.33	-567,044.21
Bill Pmt -Check	12/07/2016	ACH	Appalachian Wireless	00200611207	131.2 · Comm ...	885.85		-566,158.36
Bill Pmt -Check	12/07/2016	8112	PITNEY BOWES G...	#00443366LN	131.2 · Comm ...	180.20		-565,978.16
Bill Pmt -Check	12/07/2016	8113	Cumberland Valley ...	09-16	131.2 · Comm ...	11,017.71		-554,960.45
Bill	12/07/2016	122133	Heath Consultants	122133	-SPLIT-		346.30	-555,306.75
Bill	12/07/2016	#2016...	RICOH USA, INC	#2016377 FA...	-SPLIT-		211.77	-555,518.52
Bill	12/07/2016	60100...	Community Trust Ba...	60100629878...	426 · Interest ...		416.67	-555,935.19
Bill Pmt -Check	12/08/2016	8114	Pinpoint Systems, Inc.	Inv# 6947	131.2 · Comm ...	90.00		-555,845.19
Bill	12/08/2016		City of Jackson	Business Lice...	408.6 · Busine...		100.00	-555,945.19
Bill Pmt -Check	12/08/2016	8115	City of Jackson	Business Lice...	131.2 · Comm ...	100.00		-555,845.19
Bill Pmt -Check	12/08/2016	8116	Community Trust Ba...	60300329774 ...	131.2 · Comm ...	376.53		-555,468.66
Bill Pmt -Check	12/08/2016	8117	Community Trust Ba...	60300249233 ...	131.2 · Comm ...	610.30		-554,858.36
Bill	12/08/2016	1606444	R L Laughlin & Co Inc	1606444	874 · Mains & ...		26.25	-554,884.61
Bill	12/08/2016	#624	VanArk Inc	#624	-SPLIT-		50.00	-554,934.61
Bill Pmt -Check	12/09/2016	ACH	Northwestern Mutual		131.2 · Comm ...	574.29		-554,360.32
Bill	12/09/2016	112073	CONLEY BROS. TI...	Inv# 112073 ...	-SPLIT-		207.00	-554,567.32
Bill Pmt -Check	12/09/2016	8118	Cumberland Valley ...	10-16	131.2 · Comm ...	13,000.00		-541,567.32
Bill Pmt -Check	12/09/2016	8119	Jefferson Gas, LLC	10-16	131.2 · Comm ...	4,899.68		-536,667.64
Bill Pmt -Check	12/09/2016	8120	Stone Energy, LLC		131.2 · Comm ...	289.19		-536,378.45
Bill Pmt -Check	12/09/2016	8121	Columbia Gas of Ke...	11-16 MLG	131.2 · Comm ...	554.18		-535,824.27
Bill Pmt -Check	12/09/2016	8122	KLC Enterprises		131.2 · Comm ...	2,617.33		-533,206.94
Bill Pmt -Check	12/09/2016	8123	KLC Enterprises	07-16	131.2 · Comm ...	1,167.48		-532,039.46
Bill	12/09/2016	15011...	AT&T		-SPLIT-		110.60	-532,150.06
Bill Pmt -Check	12/09/2016	8124	Community Trust Ba...	60100584401...	131.2 · Comm ...	13,277.26		-518,872.80

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Accrual Basis

**Kentucky Frontier Gas, LLC**  
**General Ledger**  
**As of December 31, 2016**

Type	Date	Num	Name	Memo	Split	Debit	Credit	Balance
Bill Pmt -Check	12/09/2016	8125	Community Trust Ba...	60100584401...	131.2 · Comm ...	1,475.26		-517,397.54
Bill Pmt -Check	12/09/2016	8126	T.A.S	12361317	131.2 · Comm ...	206.85		-517,190.69
Bill	12/10/2016		MARY MUSIC		-SPLIT-		50.00	-517,240.69
Bill	12/10/2016		Birch Communications		-SPLIT-		323.63	-517,564.32
Bill Pmt -Check	12/12/2016	8128	AT&T	8310006214689	131.2 · Comm ...	857.00		-516,707.32
Bill Pmt -Check	12/12/2016	8129	Cumberland Valley ...	10-16	131.2 · Comm ...	8,177.77		-508,529.55
Bill Pmt -Check	12/12/2016	8130	Drains Unlimited, Inc.	#31885 2 bor...	131.2 · Comm ...	2,501.00		-506,028.55
Bill Pmt -Check	12/12/2016	8131	Eagle Research Co...	Inv# 162372	131.2 · Comm ...	1,787.00		-504,241.55
Bill Pmt -Check	12/12/2016	8132	Holland Supply Com...	462408	131.2 · Comm ...	1,575.82		-502,665.73
Bill Pmt -Check	12/12/2016	8133	Pike County Sherrif	2015 PROPE...	131.2 · Comm ...	5,797.42		-496,868.31
Bill Pmt -Check	12/12/2016	8134	RICOH USA, INC	Buyout of MP...	131.2 · Comm ...	2,067.53		-494,800.78
Bill Pmt -Check	12/12/2016	8135	United Systems & S...	58765 (200 IT...	131.2 · Comm ...	3,700.00		-491,100.78
Bill Pmt -Check	12/12/2016	8136	RICOH USA, INC	#2016377 FA...	131.2 · Comm ...	211.77		-490,889.01
Bill Pmt -Check	12/12/2016	8137	Community Trust Ba...	60300268609 ...	131.2 · Comm ...	364.73		-490,524.28
Bill Pmt -Check	12/12/2016	8138	CONLEY BROS. TI...		131.2 · Comm ...	336.81		-490,187.47
Bill Pmt -Check	12/12/2016	8139	D W Gas Meter Test...	Inv# 475	131.2 · Comm ...	364.56		-489,822.91
Bill Pmt -Check	12/12/2016	8140	Jackson True Value		131.2 · Comm ...	55.00		-489,767.91
Bill Pmt -Check	12/12/2016	8141	Kentucky Undergrou...	200630954	131.2 · Comm ...	164.80		-489,603.11
Bill Pmt -Check	12/12/2016	8142	Fast Change Lube &...	02-231311	131.2 · Comm ...	83.66		-489,519.45
Bill Pmt -Check	12/12/2016	8143	HOMETOWN TRUE...	2431	131.2 · Comm ...	158.76		-489,360.69
Bill Pmt -Check	12/12/2016	8144	Williams Electric & ...	Inv# 00211790	131.2 · Comm ...	41.01		-489,319.68
Bill Pmt -Check	12/12/2016	8145	Miller Supply Inc	7029190	131.2 · Comm ...	171.19		-489,148.49
Bill Pmt -Check	12/12/2016	7395	Industrial Gas Servi...		131.2 · Comm ...	8,441.40		-480,707.09
Bill	12/12/2016	03505...	Kentucky Power		-SPLIT-		157.73	-480,864.82
Bill	12/12/2016	80009...	Purchase Power	80009000012...	-SPLIT-		402.50	-481,267.32
Bill	12/12/2016	115916	CONLEY BROS. TI...	115916	-SPLIT-		169.64	-481,436.96
Bill Pmt -Check	12/13/2016	8146	D L R	TRANSPORT...	131.2 · Comm ...	3,000.00		-478,436.96
Bill Pmt -Check	12/13/2016	ACH	Prestonsburg City's ...	102-21600-00	131.2 · Comm ...	25.50		-478,411.46
Bill Pmt -Check	12/13/2016	ACH	Travelers		131.2 · Comm ...	3,928.04		-474,483.42
Bill Pmt -Check	12/13/2016	8147	TIRE WORKS		131.2 · Comm ...	644.89		-473,838.53
Bill Pmt -Check	12/13/2016	8148	KY CRYSTAL WAT...	002207	131.2 · Comm ...	57.95		-473,780.58
Bill Pmt -Check	12/13/2016	8149	VanArk Inc	#624	131.2 · Comm ...	50.00		-473,730.58
Bill Pmt -Check	12/13/2016	8150	Nytis Exploration Co...		131.2 · Comm ...	5,217.83		-468,512.75
Bill Pmt -Check	12/13/2016	8151	Columbia Gas of Ke...	11-16 MLG C...	131.2 · Comm ...	2,090.27		-466,422.48
Bill	12/13/2016	2016377	RICOH USA, INC	2016377 FO...	-SPLIT-		12.71	-466,435.19
Bill Pmt -Check	12/14/2016	8153	KEMI	2173744	131.2 · Comm ...	3,459.67		-462,975.52
Bill Pmt -Check	12/14/2016	8154	Magnum Drilling of ...	11-16	131.2 · Comm ...	3,811.50		-459,164.02
Bill Pmt -Check	12/14/2016	8155	Miller Supply Inc	7029285	131.2 · Comm ...	67.31		-459,096.71
Bill Pmt -Check	12/14/2016	8156	NMB Associates Inc		131.2 · Comm ...	1,300.00		-457,796.71
Bill Pmt -Check	12/14/2016	8157	P & J TRAILER SAL...		131.2 · Comm ...	284.48		-457,512.23
Bill Pmt -Check	12/14/2016	8158	U S Postal Service	Fee on Permit...	131.2 · Comm ...	215.00		-457,297.23
Bill Pmt -Check	12/14/2016	8159	PITNEY BOWES G...	#00533503LN	131.2 · Comm ...	214.12		-457,083.11
Bill Pmt -Check	12/14/2016	8160	Quality Natural Gas ...	08-16	131.2 · Comm ...	8,346.55		-448,736.56
Bill Pmt -Check	12/14/2016	8161	Pinpoint Systems, Inc.	Inv#6967	131.2 · Comm ...	130.00		-448,606.56
Bill Pmt -Check	12/14/2016	7397	Dennis Horner		131.2 · Comm ...	1,007.24		-447,599.32
Bill Pmt -Check	12/14/2016	7396	Oxford, Robert J.		131.2 · Comm ...	668.82		-446,930.50
Bill	12/14/2016	Inv# 3...	PITNEY BOWES G...	Inv# 3302384...	-SPLIT-		146.28	-447,076.78
Bill Pmt -Check	12/15/2016	ACH	AT&T	60629809550...	131.2 · Comm ...	131.13		-446,945.65
Bill Pmt -Check	12/15/2016	ACH	AT&T	60629831202...	131.2 · Comm ...	85.82		-446,859.83

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Accrual Basis

**Kentucky Frontier Gas, LLC**  
**General Ledger**  
**As of December 31, 2016**

Type	Date	Num	Name	Memo	Split	Debit	Credit	Balance
Bill Pmt -Check	12/15/2016	8163	MARY MUSIC		131.2 · Comm ...	50.00		-446,809.83
Bill Pmt -Check	12/15/2016	8164	Spirit Energy		131.2 · Comm ...	3,165.00		-443,644.83
Bill Pmt -Check	12/15/2016	8167	ARG	To remove ne...	131.2 · Comm ...	800.00		-442,844.83
Bill Pmt -Check	12/15/2016	8169	Columbia Gas of Ke...	11-16 PG	131.2 · Comm ...	4,329.44		-438,515.39
Bill	12/15/2016	1606530	R L Laughlin & Co Inc	1606530	874 · Mains & ...		26.25	-438,541.64
Bill	12/15/2016	20063...	Kentucky Undergrou...	200631276	-SPLIT-		187.20	-438,728.84
Bill	12/15/2016	01000...	Jackson Municipal ...	0100001138017	-SPLIT-		53.08	-438,781.92
Bill	12/16/2016	57640	HiTech Signs & Gra...	57640	-SPLIT-		63.60	-438,845.52
Bill	12/18/2016		Heather Cantrell		-SPLIT-		50.00	-438,895.52
Bill	12/19/2016	60300...	Community Trust Ba...	60300248851 ...	-SPLIT-		614.22	-439,509.74
Bill	12/19/2016	Down ...	THE ELITE AGENC...	Down Payme...	-SPLIT-		3,403.37	-442,913.11
Bill Pmt -Check	12/19/2016	8171	THE ELITE AGENC...	Down Payme...	131.2 · Comm ...	3,403.37		-439,509.74
Bill Pmt -Check	12/19/2016	ACH	AFLAC INSURANCE		131.2 · Comm ...	954.16		-438,555.58
Bill Pmt -Check	12/19/2016	ACH	Big Sandy Recc		131.2 · Comm ...	275.31		-438,280.27
Bill Pmt -Check	12/19/2016	8172	Heather Cantrell		131.2 · Comm ...	50.00		-438,230.27
Bill Pmt -Check	12/19/2016	8174	Community Trust Ba...	60300248851 ...	131.2 · Comm ...	614.22		-437,616.05
Bill Pmt -Check	12/19/2016	8175	Community Trust Ba...	60100618146...	131.2 · Comm ...	1,883.00		-435,733.05
Bill Pmt -Check	12/19/2016	8176	Community Trust Ba...	60100629878...	131.2 · Comm ...	416.67		-435,316.38
Bill	12/19/2016	60100...	Community Trust Ba...	60100623385...	224.12 · CTB L...		12,126.77	-447,443.15
Bill	12/19/2016		Appalachian Wireless		-SPLIT-		884.75	-448,327.90
Bill	12/19/2016	83100...	AT&T	8310006214689	-SPLIT-		864.71	-449,192.61
Bill	12/19/2016	#5512	TIRE WORKS	#5512	-SPLIT-		51.02	-449,243.63
Bill	12/20/2016	60100...	Community Trust Ba...	60100533313...	-SPLIT-		17,426.89	-466,670.52
Bill Pmt -Check	12/20/2016	8177	Anthem Blue Cross ...	Inv#02016122...	131.2 · Comm ...	5,992.38		-460,678.14
Bill Pmt -Check	12/20/2016	8178	CASELLE	77434	131.2 · Comm ...	699.00		-459,979.14
Bill Pmt -Check	12/20/2016	8179	Samuel T Alcus	10-16	131.2 · Comm ...	1,016.80		-458,962.34
Bill	12/20/2016		Travelers		-SPLIT-		4,418.04	-463,380.38
Bill Pmt -Check	12/20/2016	8180	T.A.S	12361585	131.2 · Comm ...	252.35		-463,128.03
Bill Pmt -Check	12/20/2016	8181	Fast Change Lube &...		131.2 · Comm ...	81.62		-463,046.41
Bill Pmt -Check	12/20/2016	Wire Trf	Jefferson Gas, LLC	10-16 Public ...	131.2 · Comm ...	18,774.48		-444,271.93
Bill	12/20/2016	01-17 ...	Woodrow and Linda ...	01-17 Office ...	-SPLIT-		1,200.00	-445,471.93
Bill Pmt -Check	12/20/2016	8182	Woodrow and Linda ...	01-17 Office ...	131.2 · Comm ...	1,200.00		-444,271.93
Bill	12/20/2016	70535	DNI Corp Inc	70535	-SPLIT-		1,185.82	-445,457.75
Bill	12/20/2016	#5517	TIRE WORKS	#5517	-SPLIT-		32.00	-445,489.75
Bill	12/20/2016	#5519	TIRE WORKS	#5519	-SPLIT-		665.26	-446,155.01
Bill Pmt -Check	12/21/2016	ACH	AT&T	60666685832...	131.2 · Comm ...	92.98		-446,062.03
Bill Pmt -Check	12/21/2016	8184	Speedway Superam...	1001229655	131.2 · Comm ...	4,934.34		-441,127.69
Bill Pmt -Check	12/21/2016	8185	D L R	TRANSPORT...	131.2 · Comm ...	1,000.00		-440,127.69
Bill Pmt -Check	12/22/2016	8187	Kentucky Meter Ser...		131.2 · Comm ...	3,683.80		-436,443.89
Bill Pmt -Check	12/22/2016	8188	RICOH USA, INC	2016377 FO...	131.2 · Comm ...	12.71		-436,431.18
Bill Pmt -Check	12/22/2016	8189	HiTech Signs & Gra...	57640	131.2 · Comm ...	63.60		-436,367.58
Bill	12/22/2016	44182...	First Bankcard	44182292810...	-SPLIT-		804.80	-437,172.38
Bill	12/23/2016		MARY MUSIC		-SPLIT-		50.00	-437,222.38
Bill	12/25/2016	60629...	AT&T	60629831202...	-SPLIT-		85.82	-437,308.20
Bill	12/25/2016	60629...	AT&T	60629809550...	-SPLIT-		131.13	-437,439.33
Bill Pmt -Check	12/28/2016	ACH DB	Speedway Superam...	1001229655	131.2 · Comm ...	4,934.34		-432,504.99
Bill Pmt -Check	12/28/2016	8193	Community Trust Ba...	60100533313...	131.2 · Comm ...	17,426.89		-415,078.10
Bill Pmt -Check	12/28/2016	8194	MARY MUSIC		131.2 · Comm ...	50.00		-415,028.10
Bill Pmt -Check	12/28/2016	WIRE ...	Jefferson Gas, LLC	11-16 PUBLIC	131.2 · Comm ...	48,264.20		-366,763.90

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Accrual Basis

**Kentucky Frontier Gas, LLC**  
**General Ledger**  
**As of December 31, 2016**

Type	Date	Num	Name	Memo	Split	Debit	Credit	Balance
Bill Pmt -Check	12/28/2016	ACH	AT&T		131.2 · Comm ...	110.60		-366,653.30
Bill	12/28/2016	60100...	Community Trust Ba...	60100584401...	-SPLIT-		1,475.26	-368,128.56
Bill	12/28/2016	60100...	Community Trust Ba...	60100584401...	-SPLIT-		13,277.26	-381,405.82
Bill Pmt -Check	12/29/2016	ACH	Kentucky Power		131.2 · Comm ...	157.73		-381,248.09
Bill Pmt -Check	12/29/2016	8195	VanArk Inc	VOID: #624	131.2 · Comm ...	0.00		-381,248.09
Bill Pmt -Check	12/29/2016	8196	Purchase Power	80009000012...	131.2 · Comm ...	402.50		-380,845.59
Bill Pmt -Check	12/29/2016	8197	R L Laughlin & Co Inc	1606444	131.2 · Comm ...	26.25		-380,819.34
Bill Pmt -Check	12/29/2016	8198	DNI Corp Inc	70535	131.2 · DNI Comm ...	1,185.82		-379,633.52
Bill Pmt -Check	12/29/2016	8199	D L R	May - Dec 15 ...	131.2 · Comm ...	2,000.00		-377,633.52
Bill Pmt -Check	12/29/2016	8200	Cumberland Valley ...	11-16	131.2 · Comm ...	15,000.00		-362,633.52
Bill Pmt -Check	12/29/2016	8201	EQT Energy, LLC		131.2 · Comm ...	10,000.00		-352,633.52
Bill Pmt -Check	12/29/2016	8202	Quality Natural Gas ...		131.2 · Comm ...	20,865.99		-331,767.53
Bill	12/29/2016	60300...	Community Trust Ba...	60300329774 ...	-SPLIT-		376.53	-332,144.06
Bill	12/30/2016	2292	NMB Associates Inc	#2292	-SPLIT-		500.00	-332,644.06
Bill	12/31/2016	RJO J...	Industrial Gas Servi...	RJO Jan-Dec ...	-SPLIT-		26,250.00	-358,894.06
Bill	12/31/2016	Trans...	D L R	Transportatio...	804.15 · Trans...		79,241.25	-438,135.31
Bill	12/31/2016	12-16	Magnum Drilling of ...	12-16	804.9 · Gas Pu...		6,468.00	-444,603.31
Bill	12/31/2016	12-16 ...	Jefferson Gas, LLC	12-16 Public ...	804.11 · Gas P...		103,876.89	-548,480.20
Bill	12/31/2016	#70721	DNI Corp Inc	#70721	-SPLIT-		819.85	-549,300.05
Bill	12/31/2016	101739	Industrial Gas Servi...		923 · Outside ...		7,015.00	-556,315.05
Bill	12/31/2016	Inv# 3...	Waste Connections	Inv# 3535875 ...	-SPLIT-		87.07	-556,402.12
Bill	12/31/2016	INV# ...	CARQUEST OF SA...	INV# 233533	-SPLIT-		31.77	-556,433.89
Bill	12/31/2016	866000	Layne's ACE HARD...	866000	-SPLIT-		67.31	-556,501.20
Bill	12/31/2016		Prestonsburg City's ...		-SPLIT-		29.00	-556,530.20
Bill	12/31/2016	12-16 ...	Columbia Gas of Ke...	12-16 MLG	804.2 · Gas Pu...		670.52	-557,200.72
Bill	12/31/2016	7124	Pinpoint Systems, Inc.	7124	-SPLIT-		970.00	-558,170.72
Bill	12/31/2016	002207	KY CRYSTAL WAT...	002207	-SPLIT-		63.70	-558,234.42
Bill	12/31/2016	12-16	Spirit Energy	12-16	804.17 · Gas P...		14,746.76	-572,981.18
Bill	12/31/2016	12-16	Samuel T Alcus	12-16	806 · Gas Purc...		465.00	-573,446.18
Bill	12/31/2016	12-16	Cumberland Valley ...	12-16	809 · Gas Purc...		49,960.14	-623,406.32
Bill	12/31/2016	12-16	Hi-Energy Gas Co	12-16	804.10 · Gas P...		4,430.20	-627,836.52
Bill	12/31/2016	12-16 ...	Columbia Gas of Ke...	12-16 PG	804.2 · Gas Pu...		5,829.34	-633,665.86
Bill	12/31/2016	Inv# 7...	Pinpoint Systems, Inc.	Inv# 7007 Dat...	-SPLIT-		290.00	-633,955.86
Bill	12/31/2016	Apr - ...	Slope Energy, LLC	Apr - Dec 201...	804.5 · Gas Pu...		4,464.28	-638,420.14
Bill	12/31/2016	Jun - ...	Slope Energy, LLC	Jun - Dec 201...	804.5 · Gas Pu...		7,486.47	-645,906.61
Bill	12/31/2016	90942...	DISTRIBUTION NOW	909428518	-SPLIT-		5.29	-645,911.90
Bill	12/31/2016	12-16 ...	Nytis Exploration Co...	12-16 EVAN ...	807 · Gas Purc...		3,136.08	-649,047.98
Bill	12/31/2016	12-16 ...	Nytis Exploration Co...	12-16 SIGMA	804.12 · Gas P...		847.97	-649,895.95
Bill	12/31/2016	12-16 ...	Nytis Exploration Co...	12-16 DEMA	808 · Gas Purc...		106.80	-650,002.75
Bill	12/31/2016	12-16 ...	Nytis Exploration Co...	12-16 FT'S	804.12 · Gas P...		2,122.35	-652,125.10
Bill	12/31/2016	12-16 ...	Nytis Exploration Co...	12-16 ORIGI...	804.12 · Gas P...		1,229.53	-653,354.63
Bill	12/31/2016	12-16	Quality Natural Gas ...	12-16	804.1 · Gas Pu...		44,057.27	-697,411.90
Bill	12/31/2016	12-16	HTC Gas Company,...	12-16	804.13 · Gas P...		420.00	-697,831.90
Bill	12/31/2016	SS 20...	Pipeline Solutions Inc	SS bill for 201...	-SPLIT-		68,400.00	-766,231.90
Bill	12/31/2016	2016 ...	Pipeline Solutions Inc	2016 Exp's for...	-SPLIT-		2,563.99	-768,795.89
Bill	12/31/2016	INV# ...	PINEDALE - WALD...	INV# KFG-JA...	-SPLIT-		7,647.92	-776,443.81
Bill	12/31/2016	SEP 2...	EDWARD JONES I...	SEP 2016	926 · Employe...		58,091.00	-834,534.81
Bill	12/31/2016	INV# ...	Pinpoint Systems, Inc.	INV# 7425, ...	921.4 · Compu...		1,665.28	-836,200.09
Bill	12/31/2016	for 11-...	KLC Enterprises	for 11-16	804.3 · Gas Pu...		2,317.86	-838,517.95

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**Kentucky Frontier Gas, LLC**  
**General Ledger**  
**As of December 31, 2016**

Type	Date	Num	Name	Memo	Split	Debit	Credit	Balance
Bill	12/31/2016	12-16	KLC Enterprises	12-16	804.3 · Gas Pu...		4,190.21	-842,708.16
Bill	12/31/2016	12-16	Southern Energy, LLC	12-16	804.16 · South...		116,687.63	-959,395.79
Bill	12/31/2016		PINEDALE NATUR...	rental of direct...	376.34 · Mains...		12,500.00	-971,895.79
Bill	12/31/2016	Nov & ...	Interstate Natural G...	Nov & Dec 16	804.14 · Gas P...		426.91	-972,322.70
Bill	12/31/2016	2016 ...	D L R	2016 TRANS...	804.15 · Trans...		14,057.00	-986,379.70
General Journal	12/31/2016	13	City of Wayland	EST FOR 201...	408.5 · Public ...		38,000.00	-1,024,379.70
General Journal	12/31/2016	AJE9/...	PINEDALE NATUR...	To record pbc...	379 · Odorant ...		6,800.00	-1,031,179.70
General Journal	12/31/2016	AJE10...	Kentucky State Trea...	To accrue pbc...	408.5 · Public ...		1,383.04	-1,032,562.74
General Journal	12/31/2016	AJE11...	D L R	To adjust clas...	233.2 · N/P DLR		79,070.00	-1,111,632.74
General Journal	12/31/2016	AJE12...	COW CREEK GAS	To adjust clas...	233.2 · N/P DLR		27,195.49	-1,138,828.23
General Journal	12/31/2016	AJE30...	Gas Natural Inc	To write off ve...	804 · Natural G...	16,958.93		-1,121,869.30
General Journal	12/31/2016	AJE31...	Gas Natural Inc	To write off ve...	921.4 · Compu...	8,657.50		-1,113,211.80
General Journal	12/31/2016	AJE34...	D L R	To adjust A/R ...	930.2 · Miscell...	18,000.00		-1,095,211.80
General Journal	12/31/2016	AJE35...	D L R	To adjust A/R ...	930.2 · Miscell...	10,000.00		-1,085,211.80
General Journal	12/31/2016	AJE/36	D L R	2nd entry to A...	930.2 · Miscell...	25,000.00		-1,060,211.80
Total 232 · Accounts Payable						3,491,751.76	3,828,239.20	-1,060,211.80
<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
Total 211 · Direct Deposit Liabilities								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>								-40,000.00
<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>								-40,000.00
Transfer	09/07/2016			Funds Transfer	131.2 · Comm ...		10,000.00	-50,000.00
Transfer	11/28/2016			Deposit	131.2 · Comm ...		50,000.00	-100,000.00
Total 231.5 · N/P- CTB (Line of Credit)						0.00	60,000.00	-100,000.00
<b>231 · Notes Payable - Other</b>								0.00

**Kentucky Frontier Gas, LLC**  
**General Ledger**  
 As of December 31, 2016

Type	Date	Num	Name	Memo	Split	Debit	Credit	Balance
Total 231 · Notes Payable - Other								0.00
Total 231 · Notes Payable						0.00	60,000.00	-100,000.00
<b>233 · Notes Payable - Assoc Co's</b>								-386,216.19
<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>								-106,265.49
General Journal	12/31/2016	AJE11...		To adjust clas...	232 · Accounts...	79,070.00		-27,195.49
General Journal	12/31/2016	AJE12...		To adjust clas...	232 · Accounts...	27,195.49		0.00
Total 233.2 · N/P DLR						106,265.49	0.00	0.00
<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
General Journal	12/31/2016	AJE13...		To adj to agre...	-SPLIT-	5,885.42		5,885.42
Total 233.8 · CC- N/P Dema						5,885.42	0.00	5,885.42
<b>233.9 · CC- N/P Auxier</b>								-252,347.90
General Journal	12/31/2016	AJE7/...	AUXIER ROAD GAS	To adjust A/R ...	142 · Custome...	42,719.51		-209,628.39
General Journal	12/31/2016	AJE8/...	AUXIER ROAD GA...	To adjust A/R ...	142 · Custome...	4,279.55		-205,348.84
General Journal	12/31/2016	AJE13...		To adj to agre...	233.8 · CC- N/...	7,061.38		-198,287.46
Total 233.9 · CC- N/P Auxier						54,060.44	0.00	-198,287.46
<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						166,211.35	0.00	-220,004.84
<b>235 · Customer Deposits/Retainers</b>								-272,874.39
<b>235.1 · CC- Cust Deposits</b>								-20,050.00
Check	12/14/2016	8152	CHARLENE GREEN	DEP	131.2 · Comm ...	115.00		-19,935.00
Total 235.1 · CC- Cust Deposits						115.00	0.00	-19,935.00
<b>235.13 · PGUP- Cust Deposits</b>								-99,625.00
Check	07/26/2016	7782	BRADEN PARTNER...	DEP	131.2 · Comm ...	100.00		-99,525.00
Check	07/26/2016	7783	ELIZABETH TRENT	DEP	131.2 · Comm ...	100.00		-99,425.00
Check	07/26/2016	7784	P B HOWARD	DEP	131.2 · Comm ...	100.00		-99,325.00
Check	07/26/2016	7785	LARRY BROWN	DEP	131.2 · Comm ...	100.00		-99,225.00
Check	07/26/2016	7786	KAY M CAUDILL	DEP	131.2 · Comm ...	100.00		-99,125.00
Check	08/04/2016	7794	DAWN BRADLEY	DEP	131.2 · Comm ...	100.00		-99,025.00
Check	08/04/2016	7795	RODNEY GRIFFITH	DEP	131.2 · Comm ...	100.00		-98,925.00

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Accrual Basis

**Kentucky Frontier Gas, LLC**  
**General Ledger**  
**As of December 31, 2016**

Type	Date	Num	Name	Memo	Split	Debit	Credit	Balance
Check	08/04/2016	7796	JACKIE HENSLEY	DEP	131.2 · Comm ...	100.00		-98,825.00
Check	08/04/2016	7797	BOBBIE MOORE	DEP	131.2 · Comm ...	100.00		-98,725.00
Deposit	12/28/2016	CC/PY		JOHN E NEIH...	131.2 · Comm ...		100.00	-98,825.00
Total 235.13 · PGUP- Cust Deposits						900.00	100.00	-98,825.00
<b>235.131 · PGUP- Cust Credits</b>								-48,854.62
General Journal	12/31/2016	AJE19...		To adjust PG...	154.13 · PGUP...	28,472.00		-20,382.62
Total 235.131 · PGUP- Cust Credits						28,472.00	0.00	-20,382.62
<b>237 · Accrued Interest Deposits</b>								-4,614.59
<b>237.1 · CC- Accr Int on Deposits</b>								-2,730.26
General Journal	12/31/2016	15		TO APPLY D...	-SPLIT-	2,730.26		0.00
Total 237.1 · CC- Accr Int on Deposits						2,730.26	0.00	0.00
<b>237 · Accrued Interest Deposits - Other</b>								-1,884.33
Check	01/13/2016	7002	SHELBY HALL	DEP INT	131.2 · Comm ...	0.75		-1,883.58
Check	01/13/2016	7003	JUDY SKEENS	DEP INT REF	131.2 · Comm ...	29.22		-1,854.36
Check	02/03/2016	7066	LRETHA KEATON	DEP INT	131.2 · Comm ...	0.57		-1,853.79
Check	02/03/2016	7071	STANLEY FARLER	DEP INT	131.2 · Comm ...	0.01		-1,853.78
Check	02/05/2016	7081	KASEY L TACKETT	DEP INT	131.2 · Comm ...	0.00		-1,853.78
Check	02/05/2016	7082	ABORDO MELECIO...	DEP INT	131.2 · Comm ...	5.46		-1,848.32
Check	02/19/2016	7135	CHRIS HALL	DEP INT	131.2 · Comm ...	16.26		-1,832.06
Bill	02/23/2016	#2.34....	GARRETT WARD	DEP INT	232 · Accounts...	0.06		-1,832.00
Check	03/02/2016	7176	BRIAN SHIPLEY	DEP INT REF	131.2 · Comm ...	0.39		-1,831.61
Check	03/08/2016	7211	Ladonna Nickles	DEP INT	131.2 · Comm ...	0.02		-1,831.59
Check	03/08/2016	7212	ANDREA WILLIAM...	DEP INT	131.2 · Comm ...	0.56		-1,831.03
Check	03/18/2016	7252	JASON BEVERLY	DEP INT	131.2 · Comm ...	0.56		-1,830.47
Check	03/21/2016	7258	TEMPHRA COLLINS	DEP INT	131.2 · Comm ...	0.04		-1,830.43
Check	04/06/2016	7314	LISA MORRIS	DEP INT	131.2 · Comm ...	0.77		-1,829.66
Check	04/06/2016	7317	TAMMY BUSBY	DEP INT	131.2 · Comm ...	0.35		-1,829.31
Check	05/04/2016	7455	MEGAN WRIGHT	DEP INT	131.2 · Comm ...	0.00		-1,829.31
Check	05/04/2016	7456	MEGAN WRIGHT	DEP INT	131.2 · Comm ...	0.26		-1,829.05
Check	05/12/2016	7522	HENRY JOHNSON	DEP INT	131.2 · Comm ...	0.04		-1,829.01
Check	05/17/2016	7532	KASEY L TACKETT	DEP INT	131.2 · Comm ...	0.78		-1,828.23
Check	05/25/2016	7569	SHERRI MULLINS	DEP INT	131.2 · Comm ...	0.27		-1,827.96
Check	05/25/2016	7570	JEREMY AND CHRI...	DEP INT	131.2 · Comm ...	0.00		-1,827.96
Check	05/25/2016	7571	JEREMY AND CHRI...	DEP INT	131.2 · Comm ...	1.17		-1,826.79
Check	05/25/2016	7572	WOODROW JR. B...	DEP INT	131.2 · Comm ...	0.29		-1,826.50
Check	05/26/2016	7579	JIMMY TACKETT	DEP INT	131.2 · Comm ...	0.07		-1,826.43
Check	06/06/2016	7606	JEFF MEADE	DEP INT	131.2 · Comm ...	29.21		-1,797.22
Check	06/06/2016	7609	KERRY HELTON	DEP INT	131.2 · Comm ...	0.09		-1,797.13
Check	06/10/2016	7630	WILLARD BRADY F...	DEP INT	131.2 · Comm ...	0.34		-1,796.79
Check	06/15/2016	7652	CLARENCE SKEENS	DEP INT	131.2 · Comm ...	0.56		-1,796.23
Check	06/15/2016	7658	DOUG JOHNSON	DEP INT	131.2 · Comm ...	0.57		-1,795.66
Check	10/24/2016	7978	CHARLES RAMEY	DEP INT	131.2 · Comm ...	0.40		-1,795.26
Check	10/24/2016	7980	JENNIFER SHEPH...	DEP INT	131.2 · Comm ...	0.74		-1,794.52
Check	11/03/2016	7994	LARRY TIGNOR	DEP INT	131.2 · Comm ...	59.14		-1,735.38

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Accrual Basis

**Kentucky Frontier Gas, LLC**  
**General Ledger**  
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Type	Date	Num	Name	Memo	Split	Debit	Credit	Balance
Check	11/17/2016	8040	JANICE ARNETT	DEP INT	131.2 · Comm ...	0.30		-1,735.08
Check	11/28/2016	8064	KEVIN DYE	DEP INT	131.2 · Comm ...	0.56		-1,734.52
Check	12/14/2016	8162	JOSEPH COLLINS	DEP INT	131.2 · Comm ...	1.34		-1,733.18
Check	12/28/2016	8192	DELORES MCCORD	DEP INT	131.2 · Comm ...	29.41		-1,703.77
General Journal	12/31/2016	8		CUST BREN...	235 · Custome...	0.46		-1,703.31
General Journal	12/31/2016	15		TO APPLY D...	237.1 · CC- Ac...	1,703.31		0.00
Total 237 · Accrued Interest Deposits - Other						1,884.33	0.00	0.00
Total 237 · Accrued Interest Deposits						4,614.59	0.00	0.00
<b>235 · Customer Deposits/Retainers - Other</b>								-99,730.18
Deposit	01/04/2016	CC/PY		Deposit	131.2 · Comm ...		115.00	-99,845.18
Deposit	01/04/2016	CC/PY		Deposit	131.2 · Comm ...		115.00	-99,960.18
Deposit	01/05/2016	CC/PY		Deposit	131.2 · Comm ...		345.00	-100,305.18
Deposit	01/11/2016	CC/PY		Deposit	131.2 · Comm ...		115.00	-100,420.18
Check	01/13/2016	7002	SHELBY HALL	DEP	131.2 · Comm ...	150.00		-100,270.18
Check	01/13/2016	7003	JUDY SKEENS	DEP REF	131.2 · Comm ...	150.00		-100,120.18
Deposit	01/14/2016	CC/PY		Deposit	131.2 · Comm ...		115.00	-100,235.18
Deposit	01/19/2016	CC/PY		Deposit	131.2 · Comm ...		115.00	-100,350.18
Deposit	01/27/2016	CC/PY		Deposit	131.2 · Comm ...		115.00	-100,465.18
Deposit	02/01/2016	CC/PY		Deposit	131.2 · Comm ...		115.00	-100,580.18
Check	02/03/2016	7066	LRETHA KEATON	DEP	131.2 · Comm ...	115.00		-100,465.18
Check	02/03/2016	7071	STANLEY FARLER	DEP	131.2 · Comm ...	115.00		-100,350.18
Deposit	02/05/2016	CC/PY		Deposit	131.2 · Comm ...		115.00	-100,465.18
Check	02/05/2016	7081	KASEY L TACKETT	DEP	131.2 · Comm ...	0.00		-100,465.18
Check	02/05/2016	7082	ABORDO MELECIO...	DEP	131.2 · Comm ...	100.00		-100,365.18
Deposit	02/08/2016	CC/PY		Deposit	131.2 · Comm ...		115.00	-100,480.18
Deposit	02/11/2016	CC/PY		Deposit	131.2 · Comm ...		115.00	-100,595.18
Deposit	02/12/2016	CC/PY		Deposit	131.2 · Comm ...		100.00	-100,695.18
Deposit	02/12/2016	CC/PY		Deposit	131.2 · Comm ...		115.00	-100,810.18
Check	02/19/2016	7135	CHRIS HALL	DEP	131.2 · Comm ...	100.00		-100,710.18
Check	02/19/2016	7139	SHANNON MOORE	DEP	131.2 · Comm ...	115.00		-100,595.18
Check	02/22/2016	7145	TONDA MOLLETTE	DEP	131.2 · Comm ...	115.00		-100,480.18
Bill	02/23/2016	#2.34....	GARRETT WARD	DEP	232 · Accounts...	115.00		-100,365.18
Deposit	03/01/2016	CC/PY		AUXIER CUS...	131.2 · Comm ...		115.00	-100,480.18
Check	03/02/2016	7176	BRIAN SHIPLEY	DEP REF	131.2 · Comm ...	115.00		-100,365.18
Deposit	03/02/2016	CC/PY		Deposit	131.2 · Comm ...		115.00	-100,480.18
Deposit	03/03/2016	CC/PY		Deposit	131.2 · Comm ...		115.00	-100,595.18
Check	03/08/2016	7211	Ladonna Nickles	DEP	131.2 · Comm ...	115.00		-100,480.18
Check	03/08/2016	7212	ANDREA WILLIAM...	DEP	131.2 · Comm ...	115.00		-100,365.18
Deposit	03/09/2016			Deposit	131.8 · Citizen...		150.00	-100,515.18
Deposit	03/09/2016			Deposit	131.8 · Citizen...		150.00	-100,665.18
Deposit	03/10/2016	CC/PY		Deposit	131.2 · Comm ...		115.00	-100,780.18
Deposit	03/11/2016	CC/PY		Deposit	131.2 · Comm ...		115.00	-100,895.18
Deposit	03/18/2016	CC/PY		Deposit	131.2 · Comm ...		265.00	-101,160.18
Check	03/18/2016	7252	JASON BEVERLY	DEP	131.2 · Comm ...	115.00		-101,045.18
Check	03/21/2016	7258	TEMPHRA COLLINS	DEP	131.2 · Comm ...	115.00		-100,930.18
Deposit	03/24/2016	CC/PY		Deposit	131.2 · Comm ...		115.00	-101,045.18

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Accrual Basis

**Kentucky Frontier Gas, LLC**  
**General Ledger**  
**As of December 31, 2016**

Type	Date	Num	Name	Memo	Split	Debit	Credit	Balance
Deposit	03/28/2016	CC/PY		Deposit	131.2 · Comm ...		100.00	-101,145.18
Deposit	03/30/2016	CC/PY		Deposit	131.2 · Comm ...		115.00	-101,260.18
Deposit	04/01/2016	CC/PY		Deposit	131.2 · Comm ...		115.00	-101,375.18
Deposit	04/05/2016	CC/PY		Deposit	131.2 · Comm ...		115.00	-101,490.18
Check	04/06/2016	7313	Curtis Bevins	DEP	131.2 · Comm ...	115.00		-101,375.18
Check	04/06/2016	7314	LISA MORRIS	DEP	131.2 · Comm ...	100.00		-101,275.18
Check	04/06/2016	7317	TAMMY BUSBY	DEP	131.2 · Comm ...	115.00		-101,160.18
Deposit	04/30/2016	CC/PY		Deposit	131.2 · Comm ...		115.00	-101,275.18
Deposit	05/02/2016	CC/PY		Deposit	131.2 · Comm ...		115.00	-101,390.18
Deposit	05/03/2016			Deposit	131.2 · Comm ...		115.00	-101,505.18
Check	05/04/2016	7455	MEGAN WRIGHT	DEP REF	131.2 · Comm ...	0.00		-101,505.18
Check	05/04/2016	7456	MEGAN WRIGHT	DEP REF	131.2 · Comm ...	115.00		-101,390.18
Check	05/04/2016	7458	KRISTINA WHITT	DEP REF	131.2 · Comm ...	115.00		-101,275.18
Check	05/12/2016	7522	HENRY JOHNSON	DEP	131.2 · Comm ...	115.00		-101,160.18
Check	05/17/2016	7532	KASEY L TACKETT	DEP	131.2 · Comm ...	115.00		-101,045.18
Deposit	05/23/2016	CC/PY		Deposit	131.2 · Comm ...		115.00	-101,160.18
Deposit	05/24/2016	CC/PY		Deposit	131.2 · Comm ...		100.00	-101,260.18
Check	05/25/2016	7569	SHERRI MULLINS	DEP REF	131.2 · Comm ...	115.00		-101,145.18
Check	05/25/2016	7570	JEREMY AND CHRI...	DEP REF	131.2 · Comm ...	0.00		-101,145.18
Check	05/25/2016	7571	JEREMY AND CHRI...	DEP REF	131.2 · Comm ...	150.00		-100,995.18
Check	05/25/2016	7572	WOODROW JR. B...	DEP REF	131.2 · Comm ...	115.00		-100,880.18
Check	05/26/2016	7579	JIMMY TACKETT	DEP	131.2 · Comm ...	115.00		-100,765.18
Check	05/31/2016	7590	TONYA COYER	DEP	131.2 · Comm ...	115.00		-100,650.18
Check	05/31/2016	7591	VIRGINIA MUNCY	DEP	131.2 · Comm ...	115.00		-100,535.18
Deposit	06/02/2016			Deposit	131.2 · Comm ...		115.00	-100,650.18
Check	06/02/2016	7600	JONATHAN COX	DEP REF	131.2 · Comm ...	115.00		-100,535.18
Deposit	06/03/2016			Deposit	131.2 · Comm ...		115.00	-100,650.18
Deposit	06/06/2016	CC/PY		Deposit	131.2 · Comm ...		115.00	-100,765.18
Check	06/06/2016	7606	JEFF MEADE	DEP	131.2 · Comm ...	150.00		-100,615.18
Check	06/06/2016	7609	KERRY HELTON	DEP	131.2 · Comm ...	115.00		-100,500.18
Deposit	06/08/2016	CC/PY		Deposit	131.2 · Comm ...		100.00	-100,600.18
Deposit	06/09/2016	CC/PY		Deposit	131.2 · Comm ...		115.00	-100,715.18
Check	06/10/2016	7629	LINDA RING	DEP REF	131.2 · Comm ...	115.00		-100,600.18
Check	06/10/2016	7630	WILLARD BRADY F...	DEP	131.2 · Comm ...	50.00		-100,550.18
Check	06/15/2016	7652	CLARENCE SKEENS	DEP REF	131.2 · Comm ...	115.00		-100,435.18
Check	06/15/2016	7653	MARY JARRELL	DEP	131.2 · Comm ...	0.00		-100,435.18
Check	06/15/2016	7658	DOUG JOHNSON	DEP	131.2 · Comm ...	115.00		-100,320.18
Deposit	06/20/2016	CC/PY		Deposit	131.2 · Comm ...		100.00	-100,420.18
Deposit	06/28/2016	CC/PY		Deposit	131.2 · Comm ...		215.00	-100,635.18
Deposit	07/06/2016	CC/PY		Deposit	131.2 · Comm ...		115.00	-100,750.18
Deposit	07/20/2016	CC/PY		Deposit	131.2 · Comm ...		230.00	-100,980.18
Deposit	07/21/2016	CC/PY		Deposit	131.2 · Comm ...		230.00	-101,210.18
Check	08/15/2016	7839	MARY JARRELL	DEP	131.2 · Comm ...	115.00		-101,095.18
Deposit	09/06/2016			Deposit	131.2 · Comm ...		115.00	-101,210.18
Deposit	09/06/2016	CC/PY		Deposit	131.2 · Comm ...		115.00	-101,325.18
Deposit	09/08/2016	CC/PY		Deposit	131.2 · Comm ...		115.00	-101,440.18
Deposit	09/09/2016	CC/PY		Deposit	131.2 · Comm ...		115.00	-101,555.18
Deposit	09/27/2016	CC/PY		Deposit	131.2 · Comm ...		100.00	-101,655.18
Deposit	09/28/2016	CC/PY		Deposit	131.2 · Comm ...		115.00	-101,770.18

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Accrual Basis

**Kentucky Frontier Gas, LLC**  
**General Ledger**  
**As of December 31, 2016**

Type	Date	Num	Name	Memo	Split	Debit	Credit	Balance
Deposit	10/03/2016	CC/PY		Deposit	131.2 · Comm ...		215.00	-101,985.18
Deposit	10/05/2016			Deposit	131.2 · Comm ...		200.00	-102,185.18
Deposit	10/07/2016	CC/PY		Deposit	131.2 · Comm ...		545.00	-102,730.18
Deposit	10/11/2016	CC/PY		Deposit	131.2 · Comm ...		315.00	-103,045.18
Deposit	10/11/2016	CC/PY		Deposit	131.2 · Comm ...		115.00	-103,160.18
Deposit	10/13/2016	CC/PY		Deposit	131.2 · Comm ...		315.00	-103,475.18
Deposit	10/13/2016	CC/PY		Deposit	131.2 · Comm ...		265.00	-103,740.18
Deposit	10/14/2016	CC/PY		Deposit	131.2 · Comm ...		30.00	-103,770.18
Deposit	10/17/2016	CC/PY		Deposit	131.2 · Comm ...		115.00	-103,885.18
Deposit	10/18/2016	CC/PY		Deposit	131.2 · Comm ...		330.00	-104,215.18
Deposit	10/20/2016	CC/PY		Deposit	131.2 · Comm ...		115.00	-104,330.18
Check	10/24/2016	7978	CHARLES RAMEY	DEP REF	131.2 · Comm ...	115.00		-104,215.18
Check	10/24/2016	7980	JENNIFER SHEPH...	DEP	131.2 · Comm ...	150.00		-104,065.18
Deposit	10/25/2016	CC/PY		Deposit	131.2 · Comm ...		230.00	-104,295.18
Deposit	10/25/2016	CC/PY		Deposit	131.2 · Comm ...		345.00	-104,640.18
Deposit	10/26/2016	CC/PY		Deposit	131.2 · Comm ...		115.00	-104,755.18
Deposit	10/28/2016	CC/PY		Deposit	131.2 · Comm ...		115.00	-104,870.18
Deposit	10/31/2016	CC/PY		Deposit	131.2 · Comm ...		115.00	-104,985.18
Check	10/31/2016	7985	AUXIER ROAD GA...	DEP	131.2 · Comm ...	115.00		-104,870.18
Deposit	11/01/2016	CC/PY		JOHN HART	131.2 · Comm ...		115.00	-104,985.18
Check	11/03/2016	7994	LARRY TIGNOR	DEP	131.2 · Comm ...	150.00		-104,835.18
Deposit	11/04/2016			Deposit	131.2 · Comm ...		150.00	-104,985.18
Deposit	11/04/2016	CC/PY		Deposit	131.2 · Comm ...		115.00	-105,100.18
Deposit	11/08/2016	CC/PY		cust dep for n...	131.2 · Comm ...		150.00	-105,250.18
Deposit	11/08/2016	CC/PY		Deposit	131.2 · Comm ...		345.00	-105,595.18
Deposit	11/09/2016	CC/PY		Deposit	131.2 · Comm ...		215.00	-105,810.18
Deposit	11/10/2016	CC/PY		Deposit	131.2 · Comm ...		215.00	-106,025.18
Deposit	11/14/2016	CC/PY		Deposit	131.2 · Comm ...		215.00	-106,240.18
Deposit	11/15/2016	CC/PY		Deposit	131.2 · Comm ...		230.00	-106,470.18
Deposit	11/16/2016	CC/PY		Deposit	131.2 · Comm ...		394.00	-106,864.18
Deposit	11/16/2016			Deposit	131.2 · Comm ...		150.00	-107,014.18
Deposit	11/16/2016			Deposit	131.2 · Comm ...		150.00	-107,164.18
Check	11/17/2016	8040	JANICE ARNETT	DEP	131.2 · Comm ...	100.00		-107,064.18
Deposit	11/21/2016			Deposit	131.2 · Comm ...		115.00	-107,179.18
Deposit	11/21/2016	CC/PY		Deposit	131.2 · Comm ...		445.00	-107,624.18
Deposit	11/22/2016	CC/PY		Deposit	131.2 · Comm ...		115.00	-107,739.18
Deposit	11/22/2016	CC/PY		Deposit	131.2 · Comm ...		795.00	-108,534.18
Deposit	11/25/2016	CC/PY		Deposit	131.2 · Comm ...		345.00	-108,879.18
Deposit	11/25/2016	CC/PY		Deposit	131.2 · Comm ...		230.00	-109,109.18
Check	11/28/2016	8064	KEVIN DYE	DEP REF	131.2 · Comm ...	115.00		-108,994.18
Deposit	11/30/2016	CC/PY		Deposit	131.2 · Comm ...		230.00	-109,224.18
Check	11/30/2016	8086	AUXIER ROAD GA...	ARG CUST D...	131.2 · Comm ...	345.00		-108,879.18
Deposit	12/01/2016			Deposit	131.2 · Comm ...		511.00	-109,390.18
Deposit	12/05/2016	CC/PY		Deposit	131.2 · Comm ...		115.00	-109,505.18
Deposit	12/06/2016	CC/PY		Deposit	131.2 · Comm ...		115.00	-109,620.18
Check	12/12/2016	8127	SONYA SLONE GIL...	DEP	131.2 · Comm ...	115.00		-109,505.18
Check	12/14/2016	8162	JOSEPH COLLINS	DEP	131.2 · Comm ...	200.00		-109,305.18
Deposit	12/15/2016	CC/PY		Deposit	131.2 · Comm ...		497.00	-109,802.18
Deposit	12/19/2016	CC/PY		Deposit	131.2 · Comm ...		161.00	-109,963.18

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Accrual Basis

**Kentucky Frontier Gas, LLC**  
**General Ledger**  
**As of December 31, 2016**

Type	Date	Num	Name	Memo	Split	Debit	Credit	Balance
Deposit	12/19/2016	CC/PY		Deposit	131.2 · Comm ...		115.00	-110,078.18
Check	12/22/2016	8190	LOGAN WICKER	DEP REF	131.2 · Comm ...	115.00		-109,963.18
Deposit	12/23/2016	CC/PY		Deposit	131.2 · Comm ...		100.00	-110,063.18
Check	12/28/2016	8192	DELORES MCCORD	DEP REF	131.2 · Comm ...	150.00		-109,913.18
Deposit	12/28/2016			Deposit	131.2 · Comm ...		150.00	-110,063.18
Deposit	12/28/2016			Deposit	131.2 · Comm ...		115.00	-110,178.18
General Journal	12/31/2016	7		AUX DEP'S D...	142 · Custome...	1,150.00		-109,028.18
General Journal	12/31/2016	8		CUST BREN...	-SPLIT-	115.00		-108,913.18
Total 235 · Customer Deposits/Retainers - Other						6,990.00	16,173.00	-108,913.18
Total 235 · Customer Deposits/Retainers						41,091.59	16,273.00	-248,055.80
<b>236 · Payroll Liabilities</b>								0.00
Total 236 · Payroll Liabilities								0.00
<b>239 · Accrued Other State Income Tax</b>								-175.00
Bill	03/17/2016	LLET ...	KY STATE TREASU...	LLET FOR EI...	232 · Accounts...	175.00		0.00
General Journal	12/31/2016	AJE14...		To accrue an...	409.3 · Other S...		175.00	-175.00
Total 239 · Accrued Other State Income Tax						175.00	175.00	-175.00
<b>240 · Accrued Salaries</b>								0.00
Total 240 · Accrued Salaries								0.00
<b>241 · Sales Tax Payable</b>								-2,189.11
<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>								-2,189.11
Check	01/18/2016	EPAY	KY DEPT OF REVE...	12-15 SALES ...	131.2 · Comm ...	2,189.11		0.00
General Journal	01/31/2016	1	DEPT OF REV	TO REC SAL...	142 · Custome...		4,959.42	-4,959.42
General Journal	01/31/2016	2	DEPT OF REV	TO REC CO...	489 · Sales Ta...	50.00		-4,909.42
General Journal	01/31/2016	8	DEPT OF REV	TO REC PUB...	142 · Custome...		4,173.42	-9,082.84
Check	02/22/2016	EPAY	KY DEPT OF REVE...	SALES TAX F...	131.2 · Comm ...	4,909.42		-4,173.42
General Journal	02/29/2016	1	DEPT OF REV	TO REC SAL...	142 · Custome...		5,237.04	-9,410.46
General Journal	02/29/2016	2	DEPT OF REV	TO REC CO...	489 · Sales Ta...	50.00		-9,360.46
Check	03/21/2016	EPAY	KY DEPT OF REVE...	SALES TAX F...	131.2 · Comm ...	5,187.04		-4,173.42
General Journal	03/31/2016	1	DEPT OF REV	TO REC SAL...	142 · Custome...		2,702.58	-6,876.00
General Journal	03/31/2016	2	DEPT OF REV	TO REC CO...	489 · Sales Ta...	43.04		-6,832.96
Check	04/20/2016	EPAY	KY DEPT OF REVE...	03-16 SALES ...	131.2 · Comm ...	2,659.54		-4,173.42
General Journal	04/30/2016	1	DEPT OF REV	TO REC SAL...	142 · Custome...		1,991.82	-6,165.24
General Journal	04/30/2016	2	DEPT OF REV	TO REC CO...	489 · Sales Ta...	32.38		-6,132.86
Check	05/20/2016	EPAY	KY DEPT OF REVE...	SALES TAX F...	131.2 · Comm ...	1,959.44		-4,173.42
General Journal	05/31/2016	1	DEPT OF REV	TO REC SAL...	142 · Custome...		1,520.28	-5,693.70
General Journal	05/31/2016	2	DEPT OF REV	rec comm	489 · Sales Ta...	25.30		-5,668.40
Check	06/17/2016	EPAY	KY DEPT OF REVE...	SALES TAX F...	131.2 · Comm ...	1,494.98		-4,173.42
General Journal	06/30/2016	1	DEPT OF REV	TO REC SAL...	142 · Custome...		1,266.54	-5,439.96
General Journal	06/30/2016	2	DEPT OF REV	rec comm	489 · Sales Ta...	21.50		-5,418.46
Check	07/18/2016	EPAY	KY DEPT OF REVE...	SALES TAX F...	131.2 · Comm ...	1,245.04		-4,173.42

**Kentucky Frontier Gas, LLC**  
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Type	Date	Num	Name	Memo	Split	Debit	Credit	Balance
General Journal	07/31/2016	1	DEPT OF REV	TO REC SAL...	142 · Custome...		1,095.06	-5,268.48
General Journal	07/31/2016	2	DEPT OF REV	TO REC CO...	489 · Sales Ta...	18.93		-5,249.55
Check	08/17/2016	EPAY	KY DEPT OF REVE...	SALES TAX F...	131.2 · Comm ...	1,076.13		-4,173.42
General Journal	08/31/2016	1	DEPT OF REV	TO REC SAL...	142 · Custome...		1,140.36	-5,313.78
General Journal	08/31/2016	2	DEPT OF REV	TO REC CO...	489 · Sales Ta...	19.61		-5,294.17
Check	09/19/2016	EPAY	KY DEPT OF REVE...	SALES TAX F...	131.2 · Comm ...	1,120.75		-4,173.42
General Journal	09/30/2016	1	DEPT OF REV	TO REC SAL...	142 · Custome...		1,331.10	-5,504.52
General Journal	09/30/2016	2	KY DEPT OF REVE...	TO REC CO...	489 · Sales Ta...	22.47		-5,482.05
Check	10/18/2016	EPAY	KY DEPT OF REVE...	SALES TAX F...	131.2 · Comm ...	1,308.63		-4,173.42
General Journal	10/31/2016	1	DEPT OF REV	TO REC SAL...	142 · Custome...		1,585.98	-5,759.40
General Journal	10/31/2016	2	DEPT OF REV	COMM FOR 1...	489 · Sales Ta...	26.29		-5,733.11
Check	11/21/2016	EPAY	DEPT OF REV	SALES TAX F...	131.2 · Comm ...	1,559.69		-4,173.42
General Journal	11/30/2016	1	KY DEPT OF REVE...	TO REC SAL...	142 · Custome...		3,039.60	-7,213.02
General Journal	11/30/2016	2	KY DEPT OF REVE...	TO REC CO...	489 · Sales Ta...	48.09		-7,164.93
Check	12/19/2016	EPAY	KY DEPT OF REVE...	SALES TAX F...	131.2 · Comm ...	2,991.51		-4,173.42
General Journal	12/31/2016	1	KY DEPT OF REVE...	TO REC SAL...	142 · Custome...		5,158.56	-9,331.98
General Journal	12/31/2016	2	KY DEPT OF REVE...	COMM 12-16	489 · Sales Ta...	50.00		-9,281.98
General Journal	12/31/2016	16	DEPT OF REV	To reverse sal...	142 · Custome...	4,173.42		-5,108.56
Total 241 · Sales Tax Payable - Other						32,282.31	35,201.76	-5,108.56
Total 241 · Sales Tax Payable						32,282.31	35,201.76	-5,108.56
<b>242 · Utility Tax Payable</b>								-3,184.36
<b>242.1 · CC- Utility Tax Payable</b>								2,013.92
General Journal	12/31/2016	17	All Customers	TO ADJ TO A...	142 · Custome...		2,013.92	0.00
Total 242.1 · CC- Utility Tax Payable						0.00	2,013.92	0.00
<b>242 · Utility Tax Payable - Other</b>								-5,198.28
Check	01/18/2016	EPAY	KY DEPT OF REVE...	12-15 UTILIT...	131.2 · Comm ...	4,551.09		-647.19
General Journal	01/31/2016	1	All Customers	TO REC SAL...	142 · Custome...		12,694.03	-13,341.22
Check	02/22/2016	EPAY	KY DEPT OF REVE...	UTILITY TAX ...	131.2 · Comm ...	12,694.03		-647.19
General Journal	02/29/2016	1	All Customers	TO REC SAL...	142 · Custome...		12,629.00	-13,276.19
Check	03/21/2016	EPAY	KY DEPT OF REVE...	UTILITY TAX ...	131.2 · Comm ...	12,629.00		-647.19
General Journal	03/31/2016	1	All Customers	TO REC SAL...	142 · Custome...		6,404.78	-7,051.97
Check	04/20/2016	EPAY	KY DEPT OF REVE...	03-16 UTILIT...	131.2 · Comm ...	6,404.78		-647.19
General Journal	04/30/2016	1	All Customers	TO REC SAL...	142 · Custome...		4,367.92	-5,015.11
Check	05/19/2016	EPAY	KY DEPT OF REVE...	Utility tax for 0...	131.2 · Comm ...	4,367.92		-647.19
General Journal	05/31/2016	1	All Customers	TO REC SAL...	142 · Custome...		2,967.77	-3,614.96
Check	06/17/2016	EPAY	KY DEPT OF REVE...	UTILITY TAX ...	131.2 · Comm ...	2,967.77		-647.19
General Journal	06/30/2016	1	All Customers	TO REC SAL...	142 · Custome...		2,061.86	-2,709.05
Check	07/18/2016	EPAY	KY DEPT OF REVE...	UTILITY TAX ...	131.2 · Comm ...	2,061.86		-647.19
General Journal	07/31/2016	1	All Customers	TO REC SAL...	142 · Custome...		1,893.70	-2,540.89
Check	08/17/2016	EPAY	KY DEPT OF REVE...	UTILITY TAX ...	131.2 · Comm ...	1,893.70		-647.19
General Journal	08/31/2016	1	All Customers	TO REC SAL...	142 · Custome...		1,892.67	-2,539.86
Check	09/19/2016	EPAY	KY DEPT OF REVE...	UT FOR 08-16	131.2 · Comm ...	1,892.67		-647.19
General Journal	09/30/2016	1	All Customers	TO REC SAL...	142 · Custome...		2,224.81	-2,872.00
Check	10/20/2016	EPAY	KY DEPT OF REVE...	UTILITY TAX ...	131.2 · Comm ...	2,224.81		-647.19
General Journal	10/31/2016	1	All Customers	TO REC SAL...	142 · Custome...		3,276.07	-3,923.26

**Kentucky Frontier Gas, LLC**  
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Type	Date	Num	Name	Memo	Split	Debit	Credit	Balance
Check	11/21/2016	EPAY	DEPT OF REV	UTILITY TAX ...	131.2 · Comm ...	3,276.07		-647.19
General Journal	11/30/2016	1	All Customers	TO REC SAL...	142 · Custome...		7,894.02	-8,541.21
Check	12/19/2016	EPAY	KY DEPT OF REVE...	UTILITY TAX ...	131.2 · Comm ...	7,894.02		-647.19
General Journal	12/31/2016	1	All Customers	TO REC SAL...	142 · Custome...		12,992.79	-13,639.98
General Journal	12/31/2016	18		ADJ TO ACT...	142 · Custome...	647.19		-12,992.79
Total 242 · Utility Tax Payable - Other						63,504.91	71,299.42	-12,992.79
Total 242 · Utility Tax Payable						63,504.91	73,313.34	-12,992.79
<b>250 · N/P- Cow Creek</b>								0.00
Total 250 · N/P- Cow Creek								0.00
<b>251 · CC- A/P</b>								0.00
Total 251 · CC- A/P								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>								-3,623,356.89
<b>224.1 · Community Trust Bank Loan</b>								-589,203.12
Bill	01/19/2016	60100...	Community Trust Ba...	60100533313...	232 · Accounts...	14,900.68		-574,302.44
Bill	02/17/2016	60100...	Community Trust Ba...	60100533313...	232 · Accounts...	15,011.10		-559,291.34
Bill	03/14/2016	60100...	Community Trust Ba...	60100533313...	232 · Accounts...	15,598.07		-543,693.27
Bill	04/14/2016	60100...	Community Trust Ba...	60100533313...	232 · Accounts...	15,598.50		-528,094.77
Bill	05/13/2016	60100...	Community Trust Ba...	60100533313...	232 · Accounts...	15,709.07		-512,385.70
Bill	08/12/2016	60100...	Community Trust Ba...	60100533313...	232 · Accounts...	15,690.94		-496,694.76
Bill	09/14/2016	60100...	Community Trust Ba...	60100533313...	232 · Accounts...	15,744.10		-480,950.66
Bill	10/14/2016	60100...	Community Trust Ba...	60100533313...	232 · Accounts...	15,850.00		-465,100.66
Bill	11/14/2016	60100...	Community Trust Ba...	60100533313...	232 · Accounts...	15,849.41		-449,251.25
Bill	12/20/2016	60100...	Community Trust Ba...	60100533313...	232 · Accounts...	15,953.94		-433,297.31
Total 224.1 · Community Trust Bank Loan						155,905.81	0.00	-433,297.31
<b>224.10 · 2015 F350 Loan CTBI</b>								-28,607.14
Bill	01/07/2016	60300...	Community Trust Ba...	60300248851 ...	232 · Accounts...	541.70		-28,065.44
Bill	02/09/2016	60300...	Community Trust Ba...	60300248851 ...	232 · Accounts...	543.79		-27,521.65
Bill	03/19/2016	60300...	Community Trust Ba...	60300248851 ...	232 · Accounts...	544.40		-26,977.25
Bill	04/07/2016	60300...	Community Trust Ba...	60300248851 ...	232 · Accounts...	545.76		-26,431.49

## Kentucky Frontier Gas, LLC General Ledger As of December 31, 2016

Type	Date	Num	Name	Memo	Split	Debit	Credit	Balance
Bill	05/09/2016	60300...	Community Trust Ba...	60300248851...	232 · Accounts...	547.12		-25,884.37
Bill	06/19/2016	60300...	Community Trust Ba...	60300248851...	232 · Accounts...	548.48		-25,335.89
Bill	07/01/2016	60300...	Community Trust Ba...	60300248851...	232 · Accounts...	549.85		-24,786.04
Bill	08/19/2016	60300...	Community Trust Ba...	60300248851...	232 · Accounts...	551.22		-24,234.82
Bill	09/19/2016	60300...	Community Trust Ba...	60300248851...	232 · Accounts...	552.59		-23,682.23
Bill	10/13/2016	60300...	Community Trust Ba...	60300248851...	232 · Accounts...	553.97		-23,128.26
Bill	10/25/2016	60300...	Community Trust Ba...	60300248851...	232 · Accounts...	555.35		-22,572.91
Bill	12/19/2016	60300...	Community Trust Ba...	60300248851 ...	232 · Accounts...	556.73		-22,016.18
General Journal	12/31/2016	14		TO ADJ TO A...	-SPLIT-		228.73	-22,244.91
Total 224.10 · 2015 F350 Loan CTBI						6,590.96	228.73	-22,244.91
<b>224.11 · CTB-2015 TACOMA</b>								-17,467.54
Bill	01/29/2016	60300...	Community Trust Ba...	60300268609...	232 · Accounts...	44.67		-17,422.87
Bill	03/06/2016	60300...	Community Trust Ba...	60300268609 ...	232 · Accounts...	320.86		-17,102.01
Bill	03/29/2016	60300...	Community Trust Ba...	60300268609 ...	232 · Accounts...	321.66		-16,780.35
Bill	05/06/2016	60300...	Community Trust Ba...	60300268609...	232 · Accounts...	322.48		-16,457.87
Bill	05/18/2016	60300...	Community Trust Ba...	60300268609...	232 · Accounts...	323.26		-16,134.61
Bill	08/06/2016	60300...	Community Trust Ba...	60300268609...	232 · Accounts...	324.88		-15,809.73
Bill	09/06/2016	60300...	Community Trust Ba...	60300268609...	232 · Accounts...	325.69		-15,484.04
Bill	10/06/2016	60300...	Community Trust Ba...	60300268609 ...	232 · Accounts...	326.50		-15,157.54
Bill	10/25/2016	60300...	Community Trust Ba...	60300268609...	232 · Accounts...	327.31		-14,830.23
Bill	12/06/2016	60300...	Community Trust Ba...	60300268609 ...	232 · Accounts...	36.60		-14,793.63
General Journal	12/31/2016	14		TO ADJ TO A...	224.10 · 2015 ...	586.81		-14,206.82
Total 224.11 · CTB-2015 TACOMA						3,260.72	0.00	-14,206.82
<b>224.12 · CTB Loan - SBA #3</b>								-1,500,000.00
Bill	01/11/2016	60100...	Community Trust Ba...	60100623385-3	232 · Accounts...	5,299.40		-1,494,700.60
Bill	01/22/2016	60100...	Community Trust Ba...	60100623385...	232 · Accounts...	11,861.90		-1,482,838.70
Bill	02/19/2016	60100...	Community Trust Ba...	60100623385...	232 · Accounts...	5,000.00		-1,477,838.70
Bill	03/18/2016	60100...	Community Trust Ba...	60100623385...	232 · Accounts...	11,861.90		-1,465,976.80
Bill	04/18/2016	60100...	Community Trust Ba...	60100623385...	232 · Accounts...	11,861.90		-1,454,114.90
Bill	05/19/2016	60100...	Community Trust Ba...	60100623385...	232 · Accounts...	11,861.90		-1,442,253.00
Bill	06/17/2016	60100...	Community Trust Ba...	60100623385...	232 · Accounts...	11,861.90		-1,430,391.10
Bill	07/19/2016	60100...	Community Trust Ba...	60100623385...	232 · Accounts...	11,861.90		-1,418,529.20
Bill	08/19/2016	60100...	Community Trust Ba...	60100623385...	232 · Accounts...	11,861.90		-1,406,667.30
Bill	09/16/2016	60100...	Community Trust Ba...	60100623385...	232 · Accounts...	11,861.90		-1,394,805.40
Bill	10/19/2016	60100...	Community Trust Ba...	60100623385...	232 · Accounts...	11,861.90		-1,382,943.50
Bill	11/18/2016	60100...	Community Trust Ba...	60100623385...	232 · Accounts...	11,861.90		-1,371,081.60
Bill	12/19/2016	60100...	Community Trust Ba...	60100623385...	232 · Accounts...	12,126.77		-1,358,954.83
General Journal	12/31/2016	9		TO RECLASS...	427.12 · Int Ex...		76,261.28	-1,435,216.11
General Journal	12/31/2016	14		TO ADJ TO A...	224.10 · 2015 ...	1,297.70		-1,433,918.41
Total 224.12 · CTB Loan - SBA #3						142,342.87	76,261.28	-1,433,918.41
<b>224.13 · CTB LOAN-2016 TACOMA SR 4X4</b>								0.00
General Journal	01/14/2016	2		TO REC PUR...	392.13 · 2016 ...		20,934.51	-20,934.51
Bill	02/09/2016	60300...	Community Trust Ba...	60300329774 ...	232 · Accounts...	323.91		-20,610.60
Bill	03/29/2016	60300...	Community Trust Ba...	60300329774 ...	232 · Accounts...	324.72		-20,285.88

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Type	Date	Num	Name	Memo	Split	Debit	Credit	Balance
Bill	04/22/2016	60300...	Community Trust Ba...	60300329774...	232 · Accounts...	325.53		-19,960.35
Bill	05/18/2016	60300...	Community Trust Ba...	60300329774...	232 · Accounts...	326.34		-19,634.01
Bill	06/29/2016	60300...	Community Trust Ba...	60300329774...	232 · Accounts...	327.15		-19,306.86
Bill	07/29/2016	60300...	Community Trust Ba...	60300329774 ...	232 · Accounts...	327.97		-18,978.89
Bill	09/13/2016		Community Trust Ba...	60300329774...	232 · Accounts...	328.78		-18,650.11
Bill	09/29/2016	60300...	Community Trust Ba...	60300329774 ...	232 · Accounts...	329.60		-18,320.51
Bill	10/25/2016	60300...	Community Trust Ba...	60300329774...	232 · Accounts...	330.42		-17,990.09
Bill	11/29/2016	60300...	Community Trust Ba...	60300329774 ...	232 · Accounts...	331.25		-17,658.84
Bill	12/29/2016	60300...	Community Trust Ba...	60300329774 ...	232 · Accounts...	332.07		-17,326.77
General Journal	12/31/2016	14		TO ADJ TO A...	224.10 · 2015 ...		368.71	-17,695.48
Total 224.13 · CTB LOAN-2016 TACOMA SR 4X4						3,607.74	21,303.22	-17,695.48
<b>224.15 · 2017 Toyota Tacoma 4x4 Access</b>								0.00
General Journal	12/06/2016	1		To rec purch ...	392.15 · 2017 ...		27,322.68	-27,322.68
Total 224.15 · 2017 Toyota Tacoma 4x4 Access						0.00	27,322.68	-27,322.68
<b>224.2 · USDA Loan #1</b>								-1,132,171.98
Bill	01/02/2016	60100...	Community Trust Ba...	60100584401...	232 · Accounts...	7,431.49		-1,124,740.49
Bill	02/02/2016	60100...	Community Trust Ba...	60100584401...	232 · Accounts...	7,466.10		-1,117,274.39
Bill	03/01/2016	60100...	Community Trust Ba...	60100584401...	232 · Accounts...	7,880.84		-1,109,393.55
Bill	03/28/2016	60100...	Community Trust Ba...	60100584401...	232 · Accounts...	7,550.65		-1,101,842.90
Bill	04/27/2016	60100...	Community Trust Ba...	60100584401...	232 · Accounts...	7,774.33		-1,094,068.57
Bill	05/27/2016	60100...	Community Trust Ba...	60100584401...	232 · Accounts...	7,629.76		-1,086,438.81
Bill	06/27/2016	60100...	Community Trust Ba...	60100584401...	232 · Accounts...	7,845.06		-1,078,593.75
Bill	07/28/2016	60100...	Community Trust Ba...	60100584401...	232 · Accounts...	7,704.53		-1,070,889.22
Bill	08/31/2016	60100...	Community Trust Ba...	60100584401...	232 · Accounts...	7,745.62		-1,063,143.60
Bill	09/27/2016	60100...	Community Trust Ba...	60100584401...	232 · Accounts...	7,961.54		-1,055,182.06
Bill	10/28/2016	60100...	Community Trust Ba...	60100584401...	232 · Accounts...	7,826.81		-1,047,355.25
Bill	11/25/2016	60100...	Community Trust Ba...	60100584401...	232 · Accounts...	8,039.18		-1,039,316.07
Bill	12/28/2016	60100...	Community Trust Ba...	60100584401...	232 · Accounts...	7,908.80		-1,031,407.27
Total 224.2 · USDA Loan #1						100,764.71	0.00	-1,031,407.27
<b>224.3 · USDA Loan #2</b>								-125,796.17
Bill	01/02/2016	60100...	Community Trust Ba...	60100584401...	232 · Accounts...	825.73		-124,970.44
Bill	02/02/2016	60100...	Community Trust Ba...	60100584401...	232 · Accounts...	829.58		-124,140.86
Bill	03/01/2016	60100...	Community Trust Ba...	60100584401...	232 · Accounts...	875.66		-123,265.20
Bill	03/28/2016	60100...	Community Trust Ba...	60100584401...	232 · Accounts...	838.98		-122,426.22
Bill	04/27/2016	60100...	Community Trust Ba...	60100584401...	232 · Accounts...	863.83		-121,562.39
Bill	05/27/2016	60100...	Community Trust Ba...	60100584401...	232 · Accounts...	847.76		-120,714.63
Bill	06/27/2016	60100...	Community Trust Ba...	60100584401...	232 · Accounts...	871.69		-119,842.94
Bill	07/28/2016	60100...	Community Trust Ba...	60100584401...	232 · Accounts...	856.07		-118,986.87
Bill	08/26/2016	60100...	Community Trust Ba...	60100584401...	232 · Accounts...	860.63		-118,126.24
Bill	09/27/2016	60100...	Community Trust Ba...	60100584401...	232 · Accounts...	884.63		-117,241.61
Bill	10/28/2016	60100...	Community Trust Ba...	60100584401...	232 · Accounts...	869.66		-116,371.95
Bill	11/25/2016	60100...	Community Trust Ba...	60100584401...	232 · Accounts...	893.26		-115,478.69
Bill	12/28/2016	60100...	Community Trust Ba...	60100584401...	232 · Accounts...	878.77		-114,599.92

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Accrual Basis

## Kentucky Frontier Gas, LLC General Ledger As of December 31, 2016

Type	Date	Num	Name	Memo	Split	Debit	Credit	Balance
General Journal	12/31/2016	14		TO ADJ TO A...	224.10 · 2015 ...		878.77	-115,478.69
Total 224.3 · USDA Loan #2						11,196.25	878.77	-115,478.69
<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>								-4,634.63
Bill	01/01/2016	60100...	Community Trust Ba...	60100618081...	232 · Accounts...	573.49		-4,061.14
Bill	02/02/2016	60100...	Community Trust Ba...	60100618081...	232 · Accounts...	575.05		-3,486.09
Bill	03/01/2016	60100...	Community Trust Ba...	60100618081...	232 · Accounts...	577.63		-2,908.46
Bill	03/01/2016	60100...	Community Trust Ba...	60100618081...	232 · Accounts...	9.66		-2,898.80
Bill	03/28/2016	60100...	Community Trust Ba...	60100618081...	232 · Accounts...	578.74		-2,320.06
Bill	04/27/2016	60100...	Community Trust Ba...	60100618081...	232 · Accounts...	580.78		-1,739.28
Bill	05/27/2016	60100...	Community Trust Ba...	60100618081...	232 · Accounts...	582.25		-1,157.03
Bill	06/27/2016	60100...	Community Trust Ba...	60100618081...	232 · Accounts...	583.88		-573.15
Bill	07/28/2016	60100...	Community Trust Ba...	60100618081...	232 · Accounts...	582.81		9.66
General Journal	12/31/2016	14		TO ADJ TO A...	224.10 · 2015 ...		9.66	0.00
Total 224.5 · Tacoma Access Loan - CTBI						4,644.29	9.66	0.00
<b>224.6 · Tacoma Loan CTBI</b>								0.00
Bill	07/01/2016	60300...	Community Trust Ba...	60300268609	232 · Accounts...	324.07		324.07
Bill	07/01/2016	60300...	Community Trust Ba...	60300268609	232 · Accounts...	40.66		364.73
General Journal	12/31/2016	14		TO ADJ TO A...	224.10 · 2015 ...		364.73	0.00
Total 224.6 · Tacoma Loan CTBI						364.73	364.73	0.00
<b>224.7 · Tundra Loan CTBI</b>								0.00
Total 224.7 · Tundra Loan CTBI								0.00
<b>224.8 · CTB Loan - SBA #2</b>								-197,635.99
Bill	01/08/2016	60100...	Community Trust Ba...	60100618146...	232 · Accounts...	1,032.65		-196,603.34
Bill	02/10/2016	60100...	Community Trust Ba...	60100618146...	232 · Accounts...	1,036.80		-195,566.54
Bill	03/09/2016	60100...	Community Trust Ba...	60100618146...	232 · Accounts...	1,095.88		-194,470.66
Bill	04/05/2016	60100...	Community Trust Ba...	60100618146...	232 · Accounts...	1,046.76		-193,423.90
Bill	05/05/2016	60100...	Community Trust Ba...	60100618146...	232 · Accounts...	1,078.09		-192,345.81
Bill	06/03/2016	60100...	Community Trust Ba...	60100618146...	232 · Accounts...	1,056.49		-191,289.32
Bill	07/05/2016	60100...	Community Trust Ba...	60100618146...	232 · Accounts...	1,086.84		-190,202.48
Bill	08/05/2016	60100...	Community Trust Ba...	60100618146...	232 · Accounts...	1,064.07		-189,138.41
Bill	09/02/2016	60100...	Community Trust Ba...	60100618146...	232 · Accounts...	1,068.95		-188,069.46
Bill	10/05/2016	60100...	Community Trust Ba...	60100618146...	232 · Accounts...	1,100.12		-186,969.34
Bill	11/04/2016	60100...	Community Trust Ba...	60100618146...	232 · Accounts...	1,078.30		-185,891.04
Bill	12/05/2016	60100...	Community Trust Ba...	60100618146...	232 · Accounts...	1,108.46		-184,782.58
Total 224.8 · CTB Loan - SBA #2						12,853.41	0.00	-184,782.58
<b>224.9 · 2015 Chev Silverado Loan CTBI</b>								-27,840.32
Bill	01/29/2016	60300...	Community Trust Ba...	60300249233...	232 · Accounts...	540.24		-27,300.08
Bill	03/02/2016	60300...	Community Trust Ba...	60300249233 ...	232 · Accounts...	541.59		-26,758.49
Bill	03/29/2016	60300...	Community Trust Ba...	60300249233 ...	232 · Accounts...	542.93		-26,215.56

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Accrual Basis

**Kentucky Frontier Gas, LLC**  
**General Ledger**  
 As of December 31, 2016

Type	Date	Num	Name	Memo	Split	Debit	Credit	Balance
Bill	04/22/2016	60300...	Community Trust Ba...	60300249233...	232 · Accounts...	544.29		-25,671.27
Bill	05/18/2016	60300...	Community Trust Ba...	60300249233...	232 · Accounts...	545.64		-25,125.63
Bill	07/02/2016	60300...	Community Trust Ba...	60300249233...	232 · Accounts...	547.00		-24,578.63
Bill	08/02/2016	60300...	Community Trust Ba...	60300249233 ...	232 · Accounts...	548.37		-24,030.26
Bill	09/13/2016	60300...	Community Trust Ba...	60300249233...	232 · Accounts...	549.73		-23,480.53
Bill	10/02/2016	60300...	Community Trust Ba...	60300249233 ...	232 · Accounts...	551.10		-22,929.43
Bill	10/25/2016	60300...	Community Trust Ba...	60300249233...	232 · Accounts...	552.48		-22,376.95
Bill	12/02/2016	60300...	Community Trust Ba...	60300249233 ...	232 · Accounts...	553.85		-21,823.10
General Journal	12/31/2016	14		TO ADJ TO A...	224.10 · 2015 ...		268.83	-22,091.93
Total 224.9 · 2015 Chev Silverado Loan CTBI						6,017.22	268.83	-22,091.93
<b>224 · Long Term Liability - Other</b>								0.00
Total 224 · Long Term Liability - Other								0.00
Total 224 · Long Term Liability						447,548.71	126,637.90	-3,302,446.08
<b>200 · Opening Bal Equity</b>								0.00
Total 200 · Opening Bal Equity								0.00
<b>211.1 · Partner One Equity - RJO</b>								-376,250.00
<b>208.1 · Partner One Investments</b>								-365,750.00
Total 208.1 · Partner One Investments								-365,750.00
<b>214.1 · Partner One Draws</b>								0.00
Check	04/28/2016	7430	Robert Oxford	.25 of \$120K	131.2 · Comm ...	30,000.00		30,000.00
General Journal	12/31/2016	AJE15...		To adjust non...	214.2 · Partner...	7,055.28		37,055.28
Total 214.1 · Partner One Draws						37,055.28	0.00	37,055.28
<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						37,055.28	0.00	-339,194.72
<b>211.2 · Partner Two Equity - SS</b>								-970,000.00
<b>208.2 · Partner Two Investments</b>								-956,000.00
Transfer	07/01/2016			Deposit	131.2 · Comm ...		50,000.00	-1,006,000.00
Transfer	08/08/2016			Deposit	131.2 · Comm ...		40,000.00	-1,046,000.00
Transfer	09/28/2016			Deposit	131.2 · Comm ...		35,000.00	-1,081,000.00
Total 208.2 · Partner Two Investments						0.00	125,000.00	-1,081,000.00
<b>214.2 · Partner Two Draws</b>								0.00
General Journal	12/31/2016	AJE15...		To adjust non...	-SPLIT-	14,663.43		14,663.43
Total 214.2 · Partner Two Draws						14,663.43	0.00	14,663.43

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Accrual Basis

**Kentucky Frontier Gas, LLC**  
**General Ledger**  
 As of December 31, 2016

Type	Date	Num	Name	Memo	Split	Debit	Credit	Balance
<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						14,663.43	125,000.00	-1,080,336.57
<b>211.3 · Partner Three Equity - LR</b>								-261,500.15
<b>208.3 · Partner Three Investments</b>								-254,500.15
Total 208.3 · Partner Three Investments								-254,500.15
<b>214.3 · Partner Three Draws</b>								0.00
General Journal	12/31/2016	AJE15...		To adjust non...	214.2 · Partner...	4,780.98		4,780.98
Total 214.3 · Partner Three Draws						4,780.98	0.00	4,780.98
<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						4,780.98	0.00	-256,719.17
<b>211.4 · Partner Four Equity - IGS</b>								-118,750.00
<b>208.4 · Partner Four Investments</b>								-115,250.00
Total 208.4 · Partner Four Investments								-115,250.00
<b>214.4 · Partner Four Draws</b>								0.00
Check	04/28/2016	7429	Industrial Gas Servi...	.08 of \$120K	131.2 · Comm ...	9,600.00		9,600.00
General Journal	12/31/2016	AJE15...		To adjust non...	214.2 · Partner...	2,285.31		11,885.31
Total 214.4 · Partner Four Draws						11,885.31	0.00	11,885.31
<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						11,885.31	0.00	-106,864.69
<b>216 · Retained Earnings</b>								49,914.52
Total 216 · Retained Earnings								49,914.52
<b>405 · Management Fee Income</b>								0.00
<b>405.1 · Management Fee Income - Auxier</b>								0.00
Deposit	01/11/2016			Deposit	131.2 · Comm ...		5,000.00	-5,000.00
Deposit	01/14/2016			Deposit	131.2 · Comm ...		40,000.00	-45,000.00
Deposit	01/18/2016			Deposit	131.2 · Comm ...		26,000.00	-71,000.00

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Accrual Basis

## Kentucky Frontier Gas, LLC General Ledger As of December 31, 2016

Type	Date	Num	Name	Memo	Split	Debit	Credit	Balance
Deposit	01/25/2016			Deposit	131.2 · Comm ...		6,000.00	-77,000.00
General Journal	01/31/2016	3		To remove 01...	-SPLIT-	58,397.43		-18,602.57
Deposit	02/09/2016			Deposit	131.2 · Comm ...		10,835.29	-29,437.86
Deposit	02/10/2016			Deposit	131.2 · Comm ...		19,000.00	-48,437.86
Deposit	02/18/2016			Deposit	131.2 · Comm ...		38,000.00	-86,437.86
Deposit	02/25/2016			Deposit	131.2 · Comm ...		45,000.00	-131,437.86
General Journal	02/29/2016	4		To remove A...	-SPLIT-	60,505.83		-70,932.03
General Journal	02/29/2016	8		TO REC CRE...	926 · Employe...		132.93	-71,064.96
Deposit	03/04/2016			Deposit	131.2 · Comm ...		6,000.00	-77,064.96
Deposit	03/11/2016			Deposit	131.2 · Comm ...		48,000.00	-125,064.96
Deposit	03/15/2016			Deposit	131.2 · Comm ...		19,000.00	-144,064.96
Deposit	03/17/2016			Deposit	131.2 · Comm ...		30,000.00	-174,064.96
Deposit	03/24/2016			Deposit	131.2 · Comm ...		7,000.00	-181,064.96
General Journal	03/31/2016	4		To remove A...	-SPLIT-	25,966.07		-155,098.89
Deposit	04/14/2016			Deposit	131.2 · Comm ...		40,000.00	-195,098.89
Deposit	04/20/2016			Deposit	131.2 · Comm ...		25,000.00	-220,098.89
General Journal	04/30/2016	4		To remove A...	-SPLIT-	35,984.40		-184,114.49
Deposit	05/09/2016			Deposit	131.2 · Comm ...		25,000.00	-209,114.49
Deposit	05/16/2016			Deposit	131.2 · Comm ...		24,000.00	-233,114.49
Deposit	05/24/2016			Deposit	131.2 · Comm ...		4,000.00	-237,114.49
General Journal	05/31/2016	5		To remove A...	-SPLIT-	25,736.34		-211,378.15
General Journal	05/31/2016	4	All Customers	To rec Aux C...	142 · Custome...		57,409.45	-268,787.60
General Journal	05/31/2016	9		TO REMOVE ...	807 · Gas Purc...	3,473.34		-265,314.26
General Journal	05/31/2016	2		TO TAKE OF...	874 · Mains & ...	0.55		-265,313.71
General Journal	05/31/2016	6		To rec addito...	807 · Gas Purc...		3,473.34	-268,787.05
Deposit	06/14/2016			Deposit	131.2 · Comm ...		28,000.00	-296,787.05
Deposit	06/15/2016			Deposit	131.2 · Comm ...		16,000.00	-312,787.05
Check	06/30/2016	7685	AUXIER ROAD GA...	CASH TRF T...	131.2 · Comm ...	1,000.00		-311,787.05
General Journal	06/30/2016	5		To remove A...	-SPLIT-	33,871.23		-277,915.82
General Journal	06/30/2016	6	All Customers	TO TAKE OF...	142 · Custome...		6,320.39	-284,236.21
General Journal	06/30/2016	10		TO REC CR ...	880.5 · Travel f...		0.95	-284,237.16
Deposit	07/13/2016			Deposit	131.2 · Comm ...		18,000.00	-302,237.16
Deposit	07/18/2016			Deposit	131.2 · Comm ...		12,500.00	-314,737.16
General Journal	07/31/2016	5	All Customers	TO TAKE OF...	142 · Custome...		4,281.97	-319,019.13
General Journal	07/31/2016	7		TO REMOVE ...	-SPLIT-	23,902.67		-295,116.46
General Journal	07/31/2016	4		TO TAKE OF...	921.4 · Compu...	207.10		-294,909.36
General Journal	07/31/2016	4		TO TAKE OF...	921.4 · Compu...	0.00		-294,909.36
General Journal	07/31/2016	8		TO REMOVE ...	893 · Maint of ...		211.73	-295,121.09
Deposit	08/09/2016			Deposit	131.2 · Comm ...		17,000.00	-312,121.09
Deposit	08/15/2016			Deposit	131.2 · Comm ...		9,000.00	-321,121.09
Deposit	08/22/2016			Deposit	131.2 · Comm ...		2,500.00	-323,621.09
General Journal	08/31/2016	5	All Customers	TO TAKE OF...	142 · Custome...		3,906.90	-327,527.99
General Journal	08/31/2016	7		TO REMOVE ...	-SPLIT-	38,151.13		-289,376.86
General Journal	08/31/2016	3		TO TAKE OF...	-SPLIT-	3,839.37		-285,537.49
General Journal	08/31/2016	9		TO REMOVE ...	874 · Mains & ...	222.68		-285,314.81
General Journal	08/31/2016	9		TO REMOVE ...	806 · Gas Purc...	1,066.40		-284,248.41
Deposit	09/09/2016			Deposit	131.2 · Comm ...		20,000.00	-304,248.41
Deposit	09/13/2016			Deposit	131.2 · Comm ...		4,000.00	-308,248.41
Deposit	09/19/2016			Deposit	131.2 · Comm ...		11,000.00	-319,248.41

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Accrual Basis

**Kentucky Frontier Gas, LLC**  
**General Ledger**  
**As of December 31, 2016**

Type	Date	Num	Name	Memo	Split	Debit	Credit	Balance
General Journal	09/30/2016	3		TO REC REF ...	874 · Mains & ...		115.75	-319,364.16
General Journal	09/30/2016	5	All Customers	TO REM ACH...	142 · Custome...		3,946.68	-323,310.84
General Journal	09/30/2016	5		TO TAKE OF...	-SPLIT-	45,115.76		-278,195.08
Deposit	10/06/2016			Deposit	131.2 · Comm ...		16,000.00	-294,195.08
Deposit	10/14/2016			Deposit	131.2 · Comm ...		12,500.00	-306,695.08
Deposit	10/25/2016			Deposit	131.2 · Comm ...		2,000.00	-308,695.08
General Journal	10/31/2016	6		TO TAKE OF...	-SPLIT-	35,347.30		-273,347.78
General Journal	10/31/2016	4	All Customers	TO REMOVE ...	142 · Custome...		4,409.78	-277,757.56
Deposit	11/09/2016			Deposit	131.2 · Comm ...		21,000.00	-298,757.56
Deposit	11/15/2016			Deposit	131.2 · Comm ...		15,000.00	-313,757.56
Deposit	11/30/2016			Deposit	131.2 · Comm ...		6,000.00	-319,757.56
General Journal	11/30/2016	10		TO REM AUX...	-SPLIT-	39,664.05		-280,093.51
General Journal	11/30/2016	5	All Customers	TO REM ACH...	142 · Custome...		5,662.35	-285,755.86
Deposit	12/09/2016			Deposit	131.2 · Comm ...		8,000.00	-293,755.86
Deposit	12/12/2016			Deposit	131.2 · Comm ...		28,000.00	-321,755.86
Deposit	12/15/2016			Deposit	131.2 · Comm ...		20,000.00	-341,755.86
Deposit	12/20/2016			Deposit	131.2 · Comm ...		5,000.00	-346,755.86
General Journal	12/31/2016	11		TO REM AUX...	-SPLIT-	62,882.54		-283,873.32
General Journal	12/31/2016	5	All Customers	REM ACH/CC...	142 · Custome...		9,872.67	-293,745.99
Total 405.1 · Management Fee Income - Auxier						495,334.19	789,080.18	-293,745.99
<b>405.2 · Managaement Fee Income - Cow Cr</b>								0.00
Total 405.2 · Managaement Fee Income - Cow Cr								0.00
<b>405.3 · Management Fee Income- DLR</b>								0.00
Total 405.3 · Management Fee Income- DLR								0.00
<b>405 · Management Fee Income - Other</b>								0.00
Total 405 · Management Fee Income - Other								0.00
Total 405 · Management Fee Income						495,334.19	789,080.18	-293,745.99
<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	03/31/2016			Deposit	131.7 · CTB S...		4.73	-4.73
Deposit	06/30/2016			Deposit	131.7 · CTB S...		5.07	-9.80
Deposit	09/30/2016			Deposit	131.7 · CTB S...		2.74	-12.54
Deposit	12/31/2016			Deposit	131.7 · CTB S...		0.01	-12.55
Total 419 · Interest Income						0.00	12.55	-12.55
<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

**Kentucky Frontier Gas, LLC**  
**General Ledger**  
 As of December 31, 2016

Type	Date	Num	Name	Memo	Split	Debit	Credit	Balance
Total 419.2 · Dividend Income from Cow Creek								
								0.00
<b>419.3 · LT Cap Loss in Invest in Cow Cr</b>								
Total 419.3 · LT Cap Loss in Invest in Cow Cr								
								0.00
<b>420 · Gain on Asset Sale/Disposition</b>								
General Journal	12/31/2016	AJE26...		To reclassify ...	490 · Other Inc...		4,000.00	-4,000.00
Total 420 · Gain on Asset Sale/Disposition								
						0.00	4,000.00	-4,000.00
<b>421 · Misc Nonoperating Income</b>								
Total 421 · Misc Nonoperating Income								
								0.00
<b>480 · Residential Sales</b>								
General Journal	01/31/2016	1	All Customers	TO REC SAL...	142 · Custome...		230,146.42	-230,146.42
General Journal	01/31/2016	8	All Customers	TO REC PUB...	142 · Custome...		125,769.55	-355,915.97
General Journal	02/29/2016	1	All Customers	TO REC SAL...	142 · Custome...		329,742.98	-685,658.95
General Journal	02/29/2016	3		ADJ PER BR...	-SPLIT-	8,565.59		-677,093.36
General Journal	03/31/2016	1	All Customers	TO REC SAL...	142 · Custome...		151,318.60	-828,411.96
General Journal	03/31/2016	3		Adj's per breg...	-SPLIT-	16,364.21		-812,047.75
General Journal	03/31/2016	3		Adj's per breg...	480 · Residenti...		1,581.70	-813,629.45
General Journal	04/30/2016	1	All Customers	TO REC SAL...	142 · Custome...		100,177.67	-913,807.12
General Journal	04/30/2016	1	All Customers	TO REC SAL...	142 · Custome...		559.60	-914,366.72
General Journal	04/30/2016	3		ADJ PER BR...	-SPLIT-	513.95		-913,852.77
General Journal	05/31/2016	1	All Customers	TO REC SAL...	142 · Custome...		50,340.45	-964,193.22
General Journal	05/31/2016	3		ADJ PER BR...	487 · Penalties...	7,438.47		-956,754.75
General Journal	06/30/2016	1	All Customers	TO REC SAL...	142 · Custome...		23,197.81	-979,952.56
General Journal	06/30/2016	3		ADJ PER BR...	487 · Penalties...	243.80		-979,708.76
General Journal	07/31/2016	1	All Customers	TO REC SAL...	142 · Custome...		18,014.82	-997,723.58
General Journal	07/31/2016	4		ADJ PER BR...	487 · Penalties...	328.14		-997,395.44
General Journal	08/31/2016	1	All Customers	TO REC SAL...	142 · Custome...		16,941.97	-1,014,337.41
General Journal	08/31/2016	5		ADJ PER BR...	487 · Penalties...	321.11		-1,014,016.30
General Journal	09/30/2016	1	All Customers	TO REC SAL...	142 · Custome...		23,176.81	-1,037,193.11
General Journal	09/30/2016	1	All Customers	TO REC SAL...	142 · Custome...		1,057.38	-1,038,250.49
General Journal	09/30/2016	4		TO ADJ PER ...	487 · Penalties...		8.66	-1,038,259.15
General Journal	10/31/2016	1	All Customers	TO REC SAL...	142 · Custome...		53,155.04	-1,091,414.19
General Journal	10/31/2016	1	All Customers	TO REC SAL...	142 · Custome...		637.48	-1,092,051.67
General Journal	10/31/2016	3		ADJ'S PER B...	487 · Penalties...	136.66		-1,091,915.01
General Journal	11/30/2016	1	All Customers	TO REC SAL...	142 · Custome...		192,513.66	-1,284,428.67
General Journal	11/30/2016	4		ADJ'S PER B...	487 · Penalties...	961.68		-1,283,466.99
General Journal	12/31/2016	1	All Customers	TO REC SAL...	142 · Custome...		329,560.66	-1,613,027.65
General Journal	12/31/2016	4		ADJ'S PER B...	487 · Penalties...	838.72		-1,612,188.93
General Journal	12/31/2016	AJE 2/...		To reverse pri...	142 · Custome...	6,038.27		-1,606,150.66
General Journal	12/31/2016	AJE17...		To adjust post...	921.2 · Office ...	8,657.50		-1,597,493.16
General Journal	12/31/2016	AJE 3/...	All Customers	To adjust A/R ...	142 · Custome...		12,720.99	-1,610,214.15
Total 480 · Residential Sales								
						50,408.10	1,660,622.25	-1,610,214.15
<b>481 · Commercial &amp; Industrial Sales</b>								
General Journal	01/31/2016	1	All Customers	TO REC SAL...	142 · Custome...		52,194.92	-52,194.92

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Accrual Basis

**Kentucky Frontier Gas, LLC**  
**General Ledger**  
**As of December 31, 2016**

Type	Date	Num	Name	Memo	Split	Debit	Credit	Balance
General Journal	02/29/2016	1	All Customers	TO REC SAL...	142 · Custome...		84,123.48	-136,318.40
General Journal	02/29/2016	3		ADJ PER BR...	480 · Residenti...	369.62		-135,948.78
General Journal	03/31/2016	1	All Customers	TO REC SAL...	142 · Custome...		41,315.02	-177,263.80
General Journal	03/31/2016	3		Adj's per breg...	480 · Residenti...	56.36		-177,207.44
General Journal	04/30/2016	1	All Customers	TO REC SAL...	142 · Custome...		29,492.17	-206,699.61
General Journal	05/31/2016	1	All Customers	TO REC SAL...	142 · Custome...		19,934.60	-226,634.21
General Journal	05/31/2016	3		ADJ PER BR...	487 · Penalties...	13.78		-226,620.43
General Journal	06/30/2016	1	All Customers	TO REC SAL...	142 · Custome...		15,749.30	-242,369.73
General Journal	06/30/2016	3		ADJ PER BR...	487 · Penalties...	8.43		-242,361.30
General Journal	07/31/2016	1	All Customers	TO REC SAL...	142 · Custome...		14,360.85	-256,722.15
General Journal	07/31/2016	4		ADJ PER BR...	487 · Penalties...	48.59		-256,673.56
General Journal	08/31/2016	1	All Customers	TO REC SAL...	142 · Custome...		15,008.81	-271,682.37
General Journal	08/31/2016	5		ADJ PER BR...	487 · Penalties...		2.43	-271,684.80
General Journal	09/30/2016	1	All Customers	TO REC SAL...	142 · Custome...		15,792.58	-287,477.38
General Journal	09/30/2016	4		TO ADJ PER ...	487 · Penalties...		1.69	-287,479.07
General Journal	10/31/2016	1	All Customers	TO REC SAL...	142 · Custome...		21,506.26	-308,985.33
General Journal	11/30/2016	1	All Customers	TO REC SAL...	142 · Custome...		46,294.26	-355,279.59
General Journal	11/30/2016	4		ADJ'S PER B...	487 · Penalties...	3,106.06		-352,173.53
General Journal	12/31/2016	1	All Customers	TO REC SAL...	142 · Custome...		81,549.55	-433,723.08
<b>Total 481 · Commercial &amp; Industrial Sales</b>						<b>3,602.84</b>	<b>437,325.92</b>	<b>-433,723.08</b>
<b>482 · Commercial Tax Exempt</b>								<b>0.00</b>
General Journal	01/31/2016	1	All Customers	TO REC SAL...	142 · Custome...		53,370.08	-53,370.08
General Journal	01/31/2016	1	All Customers	TO REC SAL...	142 · Custome...		138.10	-53,508.18
General Journal	02/29/2016	1	All Customers	TO REC SAL...	142 · Custome...		90,107.24	-143,615.42
General Journal	02/29/2016	3		ADJ PER BR...	480 · Residenti...	740.25		-142,875.17
General Journal	03/31/2016	1	All Customers	TO REC SAL...	142 · Custome...		37,803.77	-180,678.94
General Journal	03/31/2016	3		Adj's per breg...	480 · Residenti...	256.70		-180,422.24
General Journal	04/30/2016	1	All Customers	TO REC SAL...	142 · Custome...		24,456.50	-204,878.74
General Journal	05/31/2016	1	All Customers	TO REC SAL...	142 · Custome...		10,131.11	-215,009.85
General Journal	05/31/2016	3		ADJ PER BR...	487 · Penalties...	28.84		-214,981.01
General Journal	06/30/2016	1	All Customers	TO REC SAL...	142 · Custome...		3,779.66	-218,760.67
General Journal	07/31/2016	1	All Customers	TO REC SAL...	142 · Custome...		2,989.10	-221,749.77
General Journal	08/31/2016	1	All Customers	TO REC SAL...	142 · Custome...		3,061.82	-224,811.59
General Journal	08/31/2016	5		ADJ PER BR...	487 · Penalties...	3.74		-224,807.85
General Journal	09/30/2016	1	All Customers	TO REC SAL...	142 · Custome...		4,293.93	-229,101.78
General Journal	10/31/2016	1	All Customers	TO REC SAL...	142 · Custome...		10,309.97	-239,411.75
General Journal	10/31/2016	3		ADJ'S PER B...	487 · Penalties...	17.35		-239,394.40
General Journal	11/30/2016	1	All Customers	TO REC SAL...	142 · Custome...		39,130.59	-278,524.99
General Journal	12/31/2016	1	All Customers	TO REC SAL...	142 · Custome...		88,182.80	-366,707.79
<b>Total 482 · Commercial Tax Exempt</b>						<b>1,046.88</b>	<b>367,754.67</b>	<b>-366,707.79</b>
<b>483 · Tracker Adj to Sales</b>								<b>0.00</b>
<b>Total 483 · Tracker Adj to Sales</b>								<b>0.00</b>
<b>484 · Adj to Sales</b>								<b>0.00</b>
<b>Total 484 · Adj to Sales</b>								<b>0.00</b>

**Kentucky Frontier Gas, LLC**  
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Type	Date	Num	Name	Memo	Split	Debit	Credit	Balance
<b>487 · Penalties &amp; Forfeited Discounts</b>								0.00
General Journal	01/31/2016	1	All Customers	TO REC SAL...	142 · Custome...		5,350.30	-5,350.30
General Journal	02/29/2016	1	All Customers	TO REC SAL...	142 · Custome...		13,431.70	-18,782.00
General Journal	03/31/2016	1	All Customers	TO REC SAL...	142 · Custome...		14,440.00	-33,222.00
General Journal	03/31/2016	3		Adj's per breg...	480 · Residenti...	899.40		-32,322.60
General Journal	04/30/2016	1	All Customers	TO REC SAL...	142 · Custome...		6,412.00	-38,734.60
General Journal	04/30/2016	3		ADJ PER BR...	480 · Residenti...	213.73		-38,520.87
General Journal	05/31/2016	1	All Customers	TO REC SAL...	142 · Custome...		4,518.30	-43,039.17
General Journal	05/31/2016	3		ADJ PER BR...	-SPLIT-	38.26		-43,000.91
General Journal	06/30/2016	1	All Customers	TO REC SAL...	142 · Custome...		3,315.51	-46,316.42
General Journal	06/30/2016	3		ADJ PER BR...	-SPLIT-	114.27		-46,202.15
General Journal	07/31/2016	1	All Customers	TO REC SAL...	142 · Custome...		2,219.50	-48,421.65
General Journal	07/31/2016	4		ADJ PER BR...	-SPLIT-	31.48		-48,390.17
General Journal	08/31/2016	1	All Customers	TO REC SAL...	142 · Custome...		2,140.66	-50,530.83
General Journal	08/31/2016	5		ADJ PER BR...	-SPLIT-	11.33		-50,519.50
General Journal	09/30/2016	1	All Customers	TO REC SAL...	142 · Custome...		1,615.07	-52,134.57
General Journal	09/30/2016	4		TO ADJ PER ...	-SPLIT-	15.21		-52,119.36
General Journal	10/31/2016	1	All Customers	TO REC SAL...	142 · Custome...		2,202.89	-54,322.25
General Journal	10/31/2016	3		ADJ'S PER B...	-SPLIT-	50.11		-54,272.14
General Journal	11/30/2016	1	All Customers	TO REC SAL...	142 · Custome...		3,708.70	-57,980.84
General Journal	11/30/2016	4		ADJ'S PER B...	-SPLIT-	205.76		-57,775.08
General Journal	12/31/2016	1	All Customers	TO REC SAL...	142 · Custome...		7,715.40	-65,490.48
General Journal	12/31/2016	4		ADJ'S PER B...	-SPLIT-	1.59		-65,488.89
<b>Total 487 · Penalties &amp; Forfeited Discounts</b>						1,581.14	67,070.03	-65,488.89
<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	02/29/2016	1	All Customers	TO REC SAL...	142 · Custome...		50.00	-50.00
General Journal	03/31/2016	1	All Customers	TO REC SAL...	142 · Custome...		50.00	-100.00
General Journal	04/30/2016	1	All Customers	TO REC SAL...	142 · Custome...		50.00	-150.00
General Journal	05/31/2016	1	All Customers	TO REC SAL...	142 · Custome...		50.00	-200.00
General Journal	06/30/2016	1	All Customers	TO REC SAL...	142 · Custome...		50.00	-250.00
General Journal	07/31/2016	1	All Customers	TO REC SAL...	142 · Custome...		200.00	-450.00
General Journal	09/30/2016	1	All Customers	TO REC SAL...	142 · Custome...		100.00	-550.00
General Journal	11/30/2016	1	All Customers	TO REC SAL...	142 · Custome...		50.00	-600.00
General Journal	12/31/2016	1	All Customers	TO REC SAL...	142 · Custome...		350.00	-950.00
<b>Total 488.10 · Field Collection Fee</b>						0.00	950.00	-950.00
<b>488.11 · Reconnection Fee</b>								0.00
General Journal	01/31/2016	1	All Customers	TO REC SAL...	142 · Custome...		1,300.00	-1,300.00
General Journal	02/29/2016	1	All Customers	TO REC SAL...	142 · Custome...		1,480.00	-2,780.00
General Journal	03/31/2016	1	All Customers	TO REC SAL...	142 · Custome...		2,090.00	-4,870.00
General Journal	04/30/2016	1	All Customers	TO REC SAL...	142 · Custome...		2,150.00	-7,020.00
General Journal	04/30/2016	3		ADJ PER BR...	480 · Residenti...	90.00		-6,930.00
General Journal	05/31/2016	1	All Customers	TO REC SAL...	142 · Custome...		460.00	-7,390.00

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Type	Date	Num	Name	Memo	Split	Debit	Credit	Balance
General Journal	05/31/2016	3		ADJ PER BR...	487 · Penalties...	50.00		-7,340.00
General Journal	06/30/2016	1	All Customers	TO REC SAL...	142 · Custome...		720.00	-8,060.00
General Journal	06/30/2016	3		ADJ PER BR...	487 · Penalties...	90.00		-7,970.00
General Journal	07/31/2016	1	All Customers	TO REC SAL...	142 · Custome...		500.00	-8,470.00
General Journal	07/31/2016	4		ADJ PER BR...	487 · Penalties...	110.00		-8,360.00
General Journal	08/31/2016	1	All Customers	TO REC SAL...	142 · Custome...		370.00	-8,730.00
General Journal	08/31/2016	5		ADJ PER BR...	487 · Penalties...	1,075.00		-7,655.00
General Journal	09/30/2016	1	All Customers	TO REC SAL...	142 · Custome...		1,680.00	-9,335.00
General Journal	10/31/2016	1	All Customers	TO REC SAL...	142 · Custome...		3,190.00	-12,525.00
General Journal	11/30/2016	1	All Customers	TO REC SAL...	142 · Custome...		2,335.00	-14,860.00
General Journal	12/31/2016	1	All Customers	TO REC SAL...	142 · Custome...		1,735.00	-16,595.00
General Journal	12/31/2016	4		ADJ'S PER B...	487 · Penalties...	140.00		-16,455.00
Total 488.11 · Reconnection Fee						1,555.00	18,010.00	-16,455.00
<b>488.12 · Transfer Fee</b>								0.00
General Journal	01/31/2016	1	All Customers	TO REC SAL...	142 · Custome...		30.00	-30.00
General Journal	02/29/2016	1	All Customers	TO REC SAL...	142 · Custome...		30.00	-60.00
General Journal	03/31/2016	1	All Customers	TO REC SAL...	142 · Custome...		450.00	-510.00
General Journal	03/31/2016	3		Adj's per breg...	480 · Residenti...	30.00		-480.00
General Journal	04/30/2016	1	All Customers	TO REC SAL...	142 · Custome...		120.00	-600.00
General Journal	05/31/2016	1	All Customers	TO REC SAL...	142 · Custome...		90.00	-690.00
General Journal	06/30/2016	1	All Customers	TO REC SAL...	142 · Custome...		210.00	-900.00
General Journal	08/31/2016	1	All Customers	TO REC SAL...	142 · Custome...		120.00	-1,020.00
General Journal	09/30/2016	1	All Customers	TO REC SAL...	142 · Custome...		150.00	-1,170.00
General Journal	10/31/2016	1	All Customers	TO REC SAL...	142 · Custome...		180.00	-1,350.00
General Journal	11/30/2016	1	All Customers	TO REC SAL...	142 · Custome...		120.00	-1,470.00
General Journal	12/31/2016	1	All Customers	TO REC SAL...	142 · Custome...		390.00	-1,860.00
Total 488.12 · Transfer Fee						30.00	1,890.00	-1,860.00
<b>488.13 · Reread Meter Fee</b>								0.00
General Journal	03/31/2016	1	All Customers	TO REC SAL...	142 · Custome...		10.00	-10.00
General Journal	07/31/2016	1	All Customers	TO REC SAL...	142 · Custome...		70.00	-80.00
General Journal	12/31/2016	1	All Customers	TO REC SAL...	142 · Custome...		10.00	-90.00
Total 488.13 · Reread Meter Fee						0.00	90.00	-90.00
<b>488.2 · Management</b>								0.00
Total 488.2 · Management								0.00
<b>488.3 · Reimbursed Expenses - Income</b>								0.00
Deposit	01/05/2016	CC/PY		payment on n...	131.2 · Comm ...		200.00	-200.00
Deposit	01/08/2016	CC/PY		New Service ...	131.2 · Comm ...		200.00	-400.00
Deposit	02/03/2016	CC/PY		NEW SERVI...	131.2 · Comm ...		200.00	-600.00
Deposit	03/09/2016			NEW SERVI...	131.8 · Citizen...		800.00	-1,400.00
Deposit	03/18/2016	CC/PY		NEW SERVI...	131.2 · Comm ...		800.00	-2,200.00
General Journal	12/31/2016	11		TO RECLASS...	-SPLIT-	2,200.00		0.00

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Type	Date	Num	Name	Memo	Split	Debit	Credit	Balance
Total 488.3 · Reimbursed Expenses - Income						2,200.00	2,200.00	0.00
<b>488.4 · Service Charges</b>								0.00
General Journal	01/31/2016	1	All Customers	TO REC SAL...	142 · Custome...		850.00	-850.00
General Journal	02/29/2016	1	All Customers	TO REC SAL...	142 · Custome...		350.00	-1,200.00
General Journal	03/31/2016	1	All Customers	TO REC SAL...	142 · Custome...		200.00	-1,400.00
General Journal	04/30/2016	1	All Customers	TO REC SAL...	142 · Custome...		250.00	-1,650.00
General Journal	04/30/2016	3		ADJ PER BR...	480 · Residenti...		50.00	-1,700.00
General Journal	04/30/2016	3		ADJ PER BR...	480 · Residenti...	50.00		-1,650.00
General Journal	05/31/2016	1	All Customers	TO REC SAL...	142 · Custome...		150.00	-1,800.00
General Journal	06/30/2016	1	All Customers	TO REC SAL...	142 · Custome...		200.00	-2,000.00
General Journal	06/30/2016	3		ADJ PER BR...	487 · Penalties...	50.00		-1,950.00
General Journal	09/30/2016	1	All Customers	TO REC SAL...	142 · Custome...		50.00	-2,000.00
General Journal	10/31/2016	1	All Customers	TO REC SAL...	142 · Custome...		350.00	-2,350.00
General Journal	10/31/2016	3		ADJ'S PER B...	487 · Penalties...	50.00		-2,300.00
General Journal	11/30/2016	1	All Customers	TO REC SAL...	142 · Custome...		460.00	-2,760.00
General Journal	12/31/2016	1	All Customers	TO REC SAL...	142 · Custome...		4,400.00	-7,160.00
General Journal	12/31/2016	4		ADJ'S PER B...	487 · Penalties...	50.00		-7,110.00
Total 488.4 · Service Charges						200.00	7,310.00	-7,110.00
<b>488.6 · Relocate Meter Chg</b>								0.00
General Journal	04/30/2016	1	All Customers	TO REC SAL...	142 · Custome...		150.00	-150.00
General Journal	11/30/2016	4		ADJ'S PER B...	487 · Penalties...	150.00		0.00
Total 488.6 · Relocate Meter Chg						150.00	150.00	0.00
<b>488.7 · NSF</b>								0.00
General Journal	01/31/2016	1	All Customers	TO REC SAL...	142 · Custome...		33.00	-33.00
General Journal	02/29/2016	1	All Customers	TO REC SAL...	142 · Custome...		165.00	-198.00
General Journal	03/31/2016	1	All Customers	TO REC SAL...	142 · Custome...		96.00	-294.00
General Journal	04/30/2016	1	All Customers	TO REC SAL...	142 · Custome...		96.00	-390.00
General Journal	04/30/2016	3		ADJ PER BR...	480 · Residenti...	5.00		-385.00
General Journal	08/31/2016	1	All Customers	TO REC SAL...	142 · Custome...		90.00	-475.00
General Journal	11/30/2016	1	All Customers	TO REC SAL...	142 · Custome...		63.00	-538.00
General Journal	12/31/2016	1	All Customers	TO REC SAL...	142 · Custome...		133.00	-671.00
Total 488.7 · NSF						5.00	676.00	-671.00
<b>488.8 · Connection Fee</b>								0.00
General Journal	01/31/2016	1	All Customers	TO REC SAL...	142 · Custome...		650.00	-650.00
General Journal	02/29/2016	1	All Customers	TO REC SAL...	142 · Custome...		1,250.00	-1,900.00
Deposit	03/09/2016			Deposit	131.8 · Citizen...		50.00	-1,950.00
General Journal	03/31/2016	1	All Customers	TO REC SAL...	142 · Custome...		150.00	-2,100.00
General Journal	04/30/2016	1	All Customers	TO REC SAL...	142 · Custome...		50.00	-2,150.00
General Journal	05/31/2016	1	All Customers	TO REC SAL...	142 · Custome...		100.00	-2,250.00
General Journal	06/30/2016	1	All Customers	TO REC SAL...	142 · Custome...		260.00	-2,510.00
General Journal	08/31/2016	1	All Customers	TO REC SAL...	142 · Custome...		330.00	-2,840.00
General Journal	09/30/2016	1	All Customers	TO REC SAL...	142 · Custome...		1,110.00	-3,950.00
General Journal	10/31/2016	1	All Customers	TO REC SAL...	142 · Custome...		2,500.00	-6,450.00

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**As of December 31, 2016**

Type	Date	Num	Name	Memo	Split	Debit	Credit	Balance
General Journal	11/30/2016	1	All Customers	TO REC SAL...	142 · Custome...		1,940.00	-8,390.00
General Journal	12/31/2016	1	All Customers	TO REC SAL...	142 · Custome...		1,330.00	-9,720.00
Total 488.8 · Connection Fee						0.00	9,720.00	-9,720.00
<b>488.9 · Service Call Fee</b>								0.00
General Journal	08/31/2016	1	All Customers	TO REC SAL...	142 · Custome...		100.00	-100.00
General Journal	10/31/2016	1	All Customers	TO REC SAL...	142 · Custome...		10.00	-110.00
Total 488.9 · Service Call Fee						0.00	110.00	-110.00
<b>488 · Miscellaneous Service Revenues - Other</b>								0.00
Total 488 · Miscellaneous Service Revenues - Other								0.00
Total 488 · Miscellaneous Service Revenues						4,140.00	41,106.00	-36,966.00
<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	01/31/2016	2	DEPT OF REV	TO REC CO...	241 · Sales Ta...		50.00	-50.00
General Journal	02/29/2016	2	DEPT OF REV	TO REC CO...	241 · Sales Ta...		50.00	-100.00
General Journal	03/31/2016	2	DEPT OF REV	TO REC CO...	241 · Sales Ta...		43.04	-143.04
General Journal	04/30/2016	2	DEPT OF REV	TO REC CO...	241 · Sales Ta...		32.38	-175.42
General Journal	05/31/2016	2	DEPT OF REV	rec comm	241 · Sales Ta...		25.30	-200.72
General Journal	06/30/2016	2	DEPT OF REV	rec comm	241 · Sales Ta...		21.50	-222.22
General Journal	07/31/2016	2	DEPT OF REV	TO REC CO...	241 · Sales Ta...		18.93	-241.15
General Journal	08/31/2016	2	DEPT OF REV	TO REC CO...	241 · Sales Ta...		19.61	-260.76
General Journal	09/30/2016	2	KY DEPT OF REVE...	TO REC CO...	241 · Sales Ta...		22.47	-283.23
General Journal	10/31/2016	2	DEPT OF REV	COMM FOR 1...	241 · Sales Ta...		26.29	-309.52
General Journal	11/30/2016	2	KY DEPT OF REVE...	TO REC CO...	241 · Sales Ta...		48.09	-357.61
General Journal	12/31/2016	2	KY DEPT OF REVE...	COMM 12-16	241 · Sales Ta...		50.00	-407.61
Total 489 · Sales Tax Commission						0.00	407.61	-407.61
<b>490 · Other Income</b>								0.00
Deposit	01/14/2016			To rec sales p...	131.2 · Comm ...		1,000.00	-1,000.00
Deposit	01/14/2016			To rec sale of ...	131.2 · Comm ...		3,000.00	-4,000.00
General Journal	02/09/2016	1	All Customers	TO REC CON...	142 · Custome...		1,028.00	-5,028.00
Deposit	02/17/2016			refund of cred...	131.2 · Comm ...		339.98	-5,367.98
Deposit	02/29/2016			KNOTT CO R...	131.2 · Comm ...		113.19	-5,481.17
Deposit	03/07/2016			REMAINDER ...	131.2 · Comm ...		100.00	-5,581.17
Deposit	06/06/2016			DAN WADE ...	131.2 · Comm ...		340.50	-5,921.67
Deposit	07/22/2016			Deposit	131.7 · CTB S...		81,399.66	-87,321.33
Deposit	12/12/2016			MISCELLANE...	131.2 · Comm ...		110.60	-87,431.93
General Journal	12/31/2016	AJE26...		To reclassify ...	420 · Gain on ...	4,000.00		-83,431.93
Total 490 · Other Income						4,000.00	87,431.93	-83,431.93
<b>491 · Customer Charge</b>								0.00
General Journal	01/31/2016	1	All Customers	TO REC SAL...	142 · Custome...		31,240.00	-31,240.00

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**Kentucky Frontier Gas, LLC**  
**General Ledger**  
 As of December 31, 2016

Type	Date	Num	Name	Memo	Split	Debit	Credit	Balance
General Journal	02/29/2016	1	All Customers	TO REC SAL...	142 · Custome...		47,720.00	-78,960.00
General Journal	03/31/2016	1	All Customers	TO REC SAL...	142 · Custome...		47,360.00	-126,320.00
General Journal	03/31/2016	3		Adj's per breg...	480 · Residenti...	170.00		-126,150.00
General Journal	04/30/2016	1	All Customers	TO REC SAL...	142 · Custome...		47,000.00	-173,150.00
General Journal	05/31/2016	1	All Customers	TO REC SAL...	142 · Custome...		45,630.00	-218,780.00
General Journal	06/30/2016	1	All Customers	TO REC SAL...	142 · Custome...		45,020.00	-263,800.00
General Journal	06/30/2016	3		ADJ PER BR...	487 · Penalties...	20.00		-263,780.00
General Journal	07/31/2016	1	All Customers	TO REC SAL...	142 · Custome...		44,330.00	-308,110.00
General Journal	08/31/2016	1	All Customers	TO REC SAL...	142 · Custome...		44,220.00	-352,330.00
General Journal	08/31/2016	5		ADJ PER BR...	487 · Penalties...	10.00		-352,320.00
General Journal	09/30/2016	1	All Customers	TO REC SAL...	142 · Custome...		44,330.00	-396,650.00
General Journal	09/30/2016	4		TO ADJ PER ...	487 · Penalties...	10.00		-396,640.00
General Journal	10/31/2016	1	All Customers	TO REC SAL...	142 · Custome...		45,320.00	-441,960.00
General Journal	10/31/2016	3		ADJ'S PER B...	487 · Penalties...	20.00		-441,940.00
General Journal	11/30/2016	1	All Customers	TO REC SAL...	142 · Custome...		46,360.00	-488,300.00
General Journal	11/30/2016	4		ADJ'S PER B...	487 · Penalties...	70.00		-488,230.00
General Journal	12/31/2016	1	All Customers	TO REC SAL...	142 · Custome...		46,930.00	-535,160.00
General Journal	12/31/2016	4		ADJ'S PER B...	487 · Penalties...	10.00		-535,150.00
Total 491 · Customer Charge						310.00	535,460.00	-535,150.00
<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
Total 800.22 · Gas Purch - Cumberland for CC								0.00
<b>804.1 · Gas Purch - Quality</b>								0.00
Bill	01/31/2016	01-16	Quality Natural Gas ...	01-16	232 · Accounts...	41,984.52		41,984.52
Bill	02/29/2016	02-16	Quality Natural Gas ...	02-16	232 · Accounts...	36,117.03		78,101.55
Bill	04/30/2016	04-16	Quality Natural Gas ...	04-16	232 · Accounts...	12,334.34		90,435.89
Bill	05/31/2016	05-16	Quality Natural Gas ...	05-16	232 · Accounts...	8,857.39		99,293.28
Bill	06/06/2016	03-16	Quality Natural Gas ...	03-16	232 · Accounts...	17,608.15		116,901.43
Bill	06/30/2016	06-16	Quality Natural Gas ...	06-16	232 · Accounts...	6,458.54		123,359.97
Bill	07/31/2016	07-16	Quality Natural Gas ...	07-16	232 · Accounts...	9,652.45		133,012.42
Bill	08/31/2016	08-16	Quality Natural Gas ...	08-16	232 · Accounts...	8,454.26		141,466.68
Credit	08/31/2016	08-16	Quality Natural Gas ...	08-16 Credit...	232 · Accounts...		107.71	141,358.97
Bill	09/30/2016	09-16	Quality Natural Gas ...	09-16	232 · Accounts...	8,373.49		149,732.46
Bill	10/31/2016	10-16	Quality Natural Gas ...	10-16	232 · Accounts...	12,492.50		162,224.96

## Kentucky Frontier Gas, LLC General Ledger As of December 31, 2016

Type	Date	Num	Name	Memo	Split	Debit	Credit	Balance
Bill	11/30/2016	11-16	Quality Natural Gas ...	11-16	232 · Accounts...	26,229.22		188,454.18
Bill	12/31/2016	12-16	Quality Natural Gas ...	12-16	232 · Accounts...	44,057.27		232,511.45
Total 804.1 · Gas Purch - Quality						232,619.16	107.71	232,511.45
<b>804.10 · Gas Purch-Hi Energy Gas</b>								0.00
Bill	01/31/2016	01-16	Hi-Energy Gas Co	01-16	232 · Accounts...	2,524.08		2,524.08
Bill	02/29/2016	02-16	Hi-Energy Gas Co	02-16	232 · Accounts...	3,770.20		6,294.28
Bill	03/31/2016	03-16	Hi-Energy Gas Co	03-16	232 · Accounts...	4,482.84		10,777.12
Bill	04/30/2016	04-16	Hi-Energy Gas Co	04-16	232 · Accounts...	4,514.68		15,291.80
Bill	05/31/2016	05-16	Hi-Energy Gas Co	05-16	232 · Accounts...	191.10		15,482.90
Bill	11/30/2016	11-16	Hi-Energy Gas Co	11-16	232 · Accounts...	3,247.72		18,730.62
Bill	12/31/2016	12-16	Hi-Energy Gas Co	12-16	232 · Accounts...	4,430.20		23,160.82
Total 804.10 · Gas Purch-Hi Energy Gas						23,160.82	0.00	23,160.82
<b>804.11 · Gas Purch - Jefferson Gas</b>								0.00
Bill	01/31/2016	01-16 ...	Jefferson Gas, LLC	01-16 Gas Pu...	232 · Accounts...	65,617.44		65,617.44
Bill	01/31/2016	01-16 ...	Jefferson Gas, LLC	01-16 Gas Pu...	232 · Accounts...	107,335.32		172,952.76
Bill	02/29/2016	02-16	Jefferson Gas, LLC	02-16	232 · Accounts...	46,822.36		219,775.12
Bill	02/29/2016	02-16 ...	Jefferson Gas, LLC	02-16 Public ...	232 · Accounts...	97,019.72		316,794.84
Bill	03/31/2016	03-16	Jefferson Gas, LLC	03-16	232 · Accounts...	10,241.23		327,036.07
Bill	03/31/2016	03-16 ...	Jefferson Gas, LLC	03-16 PUBLI...	232 · Accounts...	63,536.56		390,572.63
Bill	04/30/2016	04-16	Jefferson Gas, LLC	04-16	232 · Accounts...	5,892.98		396,465.61
Bill	04/30/2016	04-16 ...	Jefferson Gas, LLC	04-16 PUBLIC	232 · Accounts...	29,284.64		425,750.25
Bill	05/31/2016	05-16	Jefferson Gas, LLC	05-16	232 · Accounts...	1,417.11		427,167.36
Bill	05/31/2016	05-16 ...	Jefferson Gas, LLC	05-16 PUBLI...	232 · Accounts...	24,639.83		451,807.19
Bill	06/30/2016	06-16 ...	Jefferson Gas, LLC	06-16 Public ...	232 · Accounts...	6,889.16		458,696.35
Bill	07/31/2016	07-16 ...	Jefferson Gas, LLC	07-16 PUBLI...	232 · Accounts...	11,958.32		470,654.67
Bill	08/31/2016	08-16 ...	Jefferson Gas, LLC	08-16 Public ...	232 · Accounts...	10,877.50		481,532.17
Bill	09/30/2016	09-16 ...	Jefferson Gas, LLC	09-16 PUBLI...	232 · Accounts...	11,770.13		493,302.30
Bill	09/30/2016	09-16	Jefferson Gas, LLC	09-16	232 · Accounts...	5,389.65		498,691.95
Bill	10/31/2016	10-16 ...	Jefferson Gas, LLC	10-16 Public ...	232 · Accounts...	18,774.48		517,466.43
Bill	10/31/2016	10-16	Jefferson Gas, LLC	10-16	232 · Accounts...	4,899.68		522,366.11
Bill	11/30/2016	11-16	Jefferson Gas, LLC	11-16	232 · Accounts...	3,888.25		526,254.36
Bill	11/30/2016	11-16 ...	Jefferson Gas, LLC	11-16 PUBLIC	232 · Accounts...	48,264.20		574,518.56
Bill	12/31/2016	12-16 ...	Jefferson Gas, LLC	12-16 Public ...	232 · Accounts...	103,876.89		678,395.45
Total 804.11 · Gas Purch - Jefferson Gas						678,395.45	0.00	678,395.45
<b>804.12 · Gas Purch - Nytis Exploration</b>								0.00
Bill	01/31/2016	01-16 ...	Nytis Exploration Co...	01-16 FT'S	232 · Accounts...	1,718.40		1,718.40
Bill	01/31/2016	01-16 ...	Nytis Exploration Co...	01-16 ORIGI...	232 · Accounts...	965.72		2,684.12
Bill	01/31/2016	01-16 ...	Nytis Exploration Co...	01-16 SIGMA	232 · Accounts...	1,032.29		3,716.41
Bill	02/29/2016	02-16 ...	Nytis Exploration Co...	02-16 FT'S	232 · Accounts...	1,380.87		5,097.28
Bill	02/29/2016	02-16 ...	Nytis Exploration Co...	02-16 ORIGI...	232 · Accounts...	811.33		5,908.61
Bill	03/31/2016	03-16 ...	Nytis Exploration Co...	03-16 SIGMA	232 · Accounts...	2,102.94		8,011.55
Bill	03/31/2016	03-16 ...	Nytis Exploration Co...	03-16 FTS	232 · Accounts...	511.88		8,523.43
Bill	03/31/2016	03-16 ...	Nytis Exploration Co...	03-16 ORIGI...	232 · Accounts...	297.85		8,821.28
Bill	04/30/2016	04-16 ...	Nytis Exploration Co...	04-16 FARM ...	232 · Accounts...	321.59		9,142.87

**Kentucky Frontier Gas, LLC**  
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Type	Date	Num	Name	Memo	Split	Debit	Credit	Balance
Bill	04/30/2016	04-16 ...	Nytis Exploration Co...	04-16 ORIGI...	232 · Accounts...	115.03		9,257.90
Bill	04/30/2016	04-16 ...	Nytis Exploration Co...	04-16 SIGMA	232 · Accounts...	1,711.48		10,969.38
Bill	05/31/2016	05-16 ...	Nytis Exploration Co...	05-16 FARM ...	232 · Accounts...	195.92		11,165.30
Bill	05/31/2016	05-16 ...	Nytis Exploration Co...	05-16 ORIGI...	232 · Accounts...	120.23		11,285.53
Bill	05/31/2016	05-16 ...	Nytis Exploration Co...	05-16 SIGMA	232 · Accounts...	2,128.45		13,413.98
Bill	06/30/2016	06-16 ...	Nytis Exploration Co...	06-16 FT's	232 · Accounts...	70.16		13,484.14
Bill	06/30/2016	06-16 ...	Nytis Exploration Co...	06-16 ORIGI...	232 · Accounts...	49.74		13,533.88
Bill	06/30/2016	06-16 ...	Nytis Exploration Co...	06-16 SIGMA	232 · Accounts...	704.03		14,237.91
Bill	07/31/2016	07-16 ...	Nytis Exploration Co...	07-16 FT	232 · Accounts...	127.33		14,365.24
Bill	07/31/2016	07-16 ...	Nytis Exploration Co...	07-16 SIGMA	232 · Accounts...	1,171.21		15,536.45
Bill	07/31/2016	07-16 ...	Nytis Exploration Co...	07-16 ORIGI...	232 · Accounts...	64.14		15,600.59
Bill	08/31/2016	08-16 ...	Nytis Exploration Co...	08-16 FT's	232 · Accounts...	59.37		15,659.96
Bill	08/31/2016	08-16 ...	Nytis Exploration Co...	08-16 Original	232 · Accounts...	91.19		15,751.15
Bill	08/31/2016	08-16 ...	Nytis Exploration Co...	08-16 Sigma	232 · Accounts...	1,461.83		17,212.98
Bill	09/30/2016	09-16 ...	Nytis Exploration Co...	09-16 FT's	232 · Accounts...	90.37		17,303.35
Bill	09/30/2016	09-16 ...	Nytis Exploration Co...	09-16 Original	232 · Accounts...	138.38		17,441.73
Bill	09/30/2016	09-16 ...	Nytis Exploration Co...	09-16 Sigma	232 · Accounts...	2,843.98		20,285.71
Bill	10/31/2016	10-16 ...	Nytis Exploration Co...	10-16 FT'S	232 · Accounts...	423.23		20,708.94
Bill	10/31/2016	10-16 ...	Nytis Exploration Co...	10-16 ORIGI...	232 · Accounts...	256.35		20,965.29
Bill	10/31/2016	10-16 ...	Nytis Exploration Co...	10-16 SIGMA	232 · Accounts...	2,876.93		23,842.22
Bill	11/30/2016	11-16 ...	Nytis Exploration Co...	11-16 FT'S	232 · Accounts...	1,113.56		24,955.78
Bill	11/30/2016	11-16 ...	Nytis Exploration Co...	11-16 ORIGI...	232 · Accounts...	640.90		25,596.68
Bill	11/30/2016	11-16 ...	Nytis Exploration Co...	11-16 SIGMA	232 · Accounts...	1,897.42		27,494.10
Bill	12/31/2016	12-16 ...	Nytis Exploration Co...	12-16 SIGMA	232 · Accounts...	847.97		28,342.07
Bill	12/31/2016	12-16 ...	Nytis Exploration Co...	12-16 FT'S	232 · Accounts...	2,122.35		30,464.42
Bill	12/31/2016	12-16 ...	Nytis Exploration Co...	12-16 ORIGI...	232 · Accounts...	1,229.53		31,693.95
Total 804.12 · Gas Purch - Nytis Exploration						31,693.95	0.00	31,693.95
<b>804.13 · Gas Purch - HTC Gas Company</b>								0.00
Bill	01/31/2016	01-16	HTC Gas Company,...	01-16	232 · Accounts...	621.00		621.00
Bill	02/29/2016	02-16	HTC Gas Company,...	02-16	232 · Accounts...	957.00		1,578.00
Bill	03/31/2016	03-16	HTC Gas Company,...		232 · Accounts...	1,464.00		3,042.00
Bill	04/30/2016	04-16	HTC Gas Company,...	04-16	232 · Accounts...	1,653.00		4,695.00
Bill	05/31/2016	05-16	HTC Gas Company,...	05-16	232 · Accounts...	2,133.00		6,828.00
Bill	06/30/2016	06-16	HTC Gas Company,...	06-16	232 · Accounts...	924.00		7,752.00
Bill	07/31/2016	07-16	HTC Gas Company,...	07-16	232 · Accounts...	834.00		8,586.00
Bill	08/31/2016	08-16	HTC Gas Company,...	08-16	232 · Accounts...	831.00		9,417.00
Bill	10/31/2016	10-16	HTC Gas Company,...	10-16	232 · Accounts...	339.00		9,756.00
Bill	11/30/2016	11-16	HTC Gas Company,...	11-16	232 · Accounts...	1,014.00		10,770.00
Bill	12/31/2016	12-16	HTC Gas Company,...	12-16	232 · Accounts...	420.00		11,190.00
Total 804.13 · Gas Purch - HTC Gas Company						11,190.00	0.00	11,190.00
<b>804.14 · Gas Purch - Interstate Natural</b>								0.00
Bill	05/31/2016	JAN,-...	Interstate Natural G...	JAN-MAY 2016	232 · Accounts...	758.70		758.70
Bill	10/31/2016	06-16 ...	Interstate Natural G...	06-16 thru 10-...	232 · Accounts...	161.20		919.90
Bill	12/31/2016	Nov & ...	Interstate Natural G...	Nov & Dec 16	232 · Accounts...	426.91		1,346.81

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## Kentucky Frontier Gas, LLC General Ledger As of December 31, 2016

Type	Date	Num	Name	Memo	Split	Debit	Credit	Balance
Total 804.14 · Gas Purch - Interstate Natural						1,346.81	0.00	1,346.81
<b>804.15 · Transportation Expense-DLR</b>								0.00
Bill	12/31/2016	Trans...	D L R	Transportatio...	232 · Accounts...	79,241.25		79,241.25
Bill	12/31/2016	2016 ...	D L R	2016 TRANS...	232 · Accounts...	14,057.00		93,298.25
Total 804.15 · Transportation Expense-DLR						93,298.25	0.00	93,298.25
<b>804.16 · Southern Energy, LLC</b>								0.00
Bill	10/31/2016	10-16	Southern Energy, LLC	10-16	232 · Accounts...	10,913.61		10,913.61
Bill	11/02/2016	09-16	Southern Energy, LLC	09-16 EQT K...	232 · Accounts...	4,811.52		15,725.13
Bill	11/30/2016	11-16	Southern Energy, LLC	11-16	232 · Accounts...	55,720.88		71,446.01
Bill	12/31/2016	12-16	Southern Energy, LLC	12-16	232 · Accounts...	116,687.63		188,133.64
Total 804.16 · Southern Energy, LLC						188,133.64	0.00	188,133.64
<b>804.17 · Gas Purch - Spirit Energy</b>								0.00
Bill	01/31/2016	01-16	Spirit Energy	01-16	232 · Accounts...	2,092.36		2,092.36
Bill	02/29/2016	02-16	Spirit Energy	02-16	232 · Accounts...	971.96		3,064.32
Bill	08/31/2016	08-16 ...	Spirit Energy	08-16 100 m...	232 · Accounts...	464.76		3,529.08
Bill	10/31/2016	10-16 ...	Spirit Energy	10-16 581 m...	232 · Accounts...	2,700.24		6,229.32
Bill	11/30/2016	11-16	Spirit Energy	11-16	232 · Accounts...	2,532.22		8,761.54
Bill	12/31/2016	12-16	Spirit Energy	12-16	232 · Accounts...	14,746.76		23,508.30
Total 804.17 · Gas Purch - Spirit Energy						23,508.30	0.00	23,508.30
<b>804.2 · Gas Purch - Columbia</b>								0.00
Bill	01/31/2016	01-16 ...	Columbia Gas of Ke...	01-16 MLG	232 · Accounts...	4,300.79		4,300.79
Bill	01/31/2016	01-16 ...	Columbia Gas of Ke...	01-16 PG	232 · Accounts...	5,676.56		9,977.35
Bill	02/29/2016	02-16 ...	Columbia Gas of Ke...	02-16 MLG	232 · Accounts...	3,634.85		13,612.20
Bill	02/29/2016	02-16 ...	Columbia Gas of Ke...	02-16 PG	232 · Accounts...	5,171.61		18,783.81
Bill	03/31/2016	03-16 ...	Columbia Gas of Ke...	03-16 MLG	232 · Accounts...	1,754.16		20,537.97
Bill	03/31/2016	03-16 ...	Columbia Gas of Ke...	03-16 PG	232 · Accounts...	5,092.22		25,630.19
Credit	03/31/2016		Columbia Gas of Ke...	OVERBILLED...	232 · Accounts...		1,562.39	24,067.80
Credit	03/31/2016	03-16 ...	Columbia Gas of Ke...	CREDIT FOR...	232 · Accounts...		2,702.80	21,365.00
Bill	04/30/2016	04-16 ...	Columbia Gas of Ke...	04-16 MLG	232 · Accounts...	1,311.35		22,676.35
Bill	04/30/2016	04-16 ...	Columbia Gas of Ke...	04-16 PG	232 · Accounts...	2,053.48		24,729.83
Credit	04/30/2016	PG	Columbia Gas of Ke...	OVERBILLIN...	232 · Accounts...		2,012.46	22,717.37
Bill	05/31/2016	05-16 ...	Columbia Gas of Ke...	05-16 MLG	232 · Accounts...	969.32		23,686.69
Bill	05/31/2016	05-16 ...	Columbia Gas of Ke...	05-16 PG	232 · Accounts...	1,833.58		25,520.27
Bill	06/30/2016	06-16 ...	Columbia Gas of Ke...	06-16 MLG	232 · Accounts...	819.68		26,339.95
Bill	06/30/2016	06-16 ...	Columbia Gas of Ke...	06-16 PG	232 · Accounts...	1,435.66		27,775.61
Bill	07/31/2016	07-16 ...	Columbia Gas of Ke...	07-16 MLG	232 · Accounts...	756.49		28,532.10
Bill	08/11/2016	07-16 ...	Columbia Gas of Ke...	07-16 PG	232 · Accounts...	1,369.45		29,901.55
Bill	08/31/2016	08-16 ...	Columbia Gas of Ke...	08-16 MLG	232 · Accounts...	762.53		30,664.08
Bill	08/31/2016	08-16 ...	Columbia Gas of Ke...	08-16 PG	232 · Accounts...	1,363.41		32,027.49
Bill	09/30/2016	09-16 ...	Columbia Gas of Ke...	09-16 MLG	232 · Accounts...	1,108.75		33,136.24
Bill	09/30/2016	09-16 ...	Columbia Gas of Ke...	09-16 PG	232 · Accounts...	1,977.91		35,114.15
Bill	10/31/2016	10-16 ...	Columbia Gas of Ke...	10-16 MLG	232 · Accounts...	1,348.69		36,462.84
Bill	10/31/2016	10-16 ...	Columbia Gas of Ke...	10-16 PG	232 · Accounts...	2,937.72		39,400.56

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Accrual Basis

**Kentucky Frontier Gas, LLC**  
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Type	Date	Num	Name	Memo	Split	Debit	Credit	Balance
Bill	11/30/2016	11-16 ...	Columbia Gas of Ke...	11-16 MLG	232 · Accounts...	554.18		39,954.74
Bill	11/30/2016	11-16 ...	Columbia Gas of Ke...	11-16 PG	232 · Accounts...	4,329.44		44,284.18
Bill	11/30/2016	11-16 ...	Columbia Gas of Ke...	11-16 MLG C...	232 · Accounts...	2,090.27		46,374.45
Bill	12/31/2016	12-16 ...	Columbia Gas of Ke...	12-16 MLG	232 · Accounts...	670.52		47,044.97
Bill	12/31/2016	12-16 ...	Columbia Gas of Ke...	12-16 PG	232 · Accounts...	5,829.34		52,874.31
Total 804.2 · Gas Purch - Columbia						59,151.96	6,277.65	52,874.31
<b>804.20 · Gas Purch- EQT Energy, LLC</b>								0.00
Bill	01/31/2016	01-16	EQT Energy, LLC	01-16	232 · Accounts...	79,913.36		79,913.36
Bill	02/29/2016	02-16	EQT Energy, LLC	02-16	232 · Accounts...	41,104.65		121,018.01
Bill	02/29/2016	02-16 ...	EQT Energy, LLC	02-16 ADJ F...	232 · Accounts...	15,686.77		136,704.78
Bill	03/31/2016	03-16	EQT Energy, LLC	03-16	232 · Accounts...	27,778.69		164,483.47
Bill	05/31/2016	05-16	EQT Energy, LLC	05-16	232 · Accounts...	10,903.33		175,386.80
Bill	06/16/2016	04-16	EQT Energy, LLC	04-16	232 · Accounts...	16,963.46		192,350.26
Bill	06/16/2016	06-16	EQT Energy, LLC	06-16	232 · Accounts...	5,224.22		197,574.48
Bill	07/31/2016	07-16	EQT Energy, LLC	07-16	232 · Accounts...	6,916.19		204,490.67
Bill	08/31/2016	08-16	EQT Energy, LLC	08-16	232 · Accounts...	5,356.85		209,847.52
Credit	08/31/2016	Prior ...	EQT Energy, LLC	Prior Period A...	232 · Accounts...		2,771.29	207,076.23
Total 804.20 · Gas Purch- EQT Energy, LLC						209,847.52	2,771.29	207,076.23
<b>804.21 · Gas Purch - Plateau Energy</b>								0.00
Total 804.21 · Gas Purch - Plateau Energy								0.00
<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	01/31/2016	01-16	KLC Enterprises	01-16	232 · Accounts...	4,310.52		4,310.52
Bill	02/29/2016	02-16	KLC Enterprises	02-16	232 · Accounts...	3,409.67		7,720.19
Bill	03/31/2016	03-16	KLC Enterprises	03-16	232 · Accounts...	1,973.96		9,694.15
Bill	04/30/2016	04-16	KLC Enterprises	04-16	232 · Accounts...	2,982.61		12,676.76
Bill	05/31/2016	05-16	KLC Enterprises	05-16	232 · Accounts...	2,171.60		14,848.36
Bill	06/30/2016	06-16	KLC Enterprises	06-16	232 · Accounts...	1,447.56		16,295.92
Bill	07/31/2016	07-16	KLC Enterprises	07-16	232 · Accounts...	1,167.48		17,463.40
Deposit	08/01/2016			ADJUSTMEN...	131.2 · Comm ...		384.03	17,079.37
Bill	08/31/2016	08-16	KLC Enterprises	08-16	232 · Accounts...	1,004.80		18,084.17
Bill	09/30/2016	09-16	KLC Enterprises	09-16	232 · Accounts...	1,612.53		19,696.70
Bill	10/31/2016	10-16	KLC Enterprises	10-16	232 · Accounts...	1,075.24		20,771.94
Bill	12/31/2016	for 11-...	KLC Enterprises	for 11-16	232 · Accounts...	2,317.86		23,089.80
Bill	12/31/2016	12-16	KLC Enterprises	12-16	232 · Accounts...	4,190.21		27,280.01
Total 804.3 · Gas Purch - KLC						27,664.04	384.03	27,280.01
<b>804.4 · Gas Purch -John Gray Energy</b>								0.00
Bill	01/31/2016	01-16	John Gray Energy	01-16	232 · Accounts...	3,287.82		3,287.82
Bill	02/29/2016	02-16	John Gray Energy	02-16	232 · Accounts...	2,840.71		6,128.53
Bill	03/31/2016	03-16	John Gray Energy	03-16	232 · Accounts...	8,508.64		14,637.17

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Type	Date	Num	Name	Memo	Split	Debit	Credit	Balance
Bill	04/30/2016	04-16	John Gray Energy	04-16	232 · Accounts...	259.44		14,896.61
Total 804.4 · Gas Purch -John Gray Energy						14,896.61	0.00	14,896.61
<b>804.5 · Gas Purch - Slone Energy</b>								0.00
Bill	01/31/2016	01-16 ...	Slone Energy, LLC	01-16 Sublett ...	232 · Accounts...	561.72		561.72
Bill	01/31/2016	01-16 ...	Slone Energy, LLC	01-16 Balleng...	232 · Accounts...	3,442.67		4,004.39
Bill	02/29/2016	02-16 ...	Slone Energy, LLC	02-16 Sublett ...	232 · Accounts...	4,141.44		8,145.83
Bill	02/29/2016	02-16 ...	Slone Energy, LLC	02-16 Craft Cr...	232 · Accounts...	973.01		9,118.84
Bill	02/29/2016	02-16 ...	Slone Energy, LLC	02-16 Balleng...	232 · Accounts...	2,353.10		11,471.94
Bill	03/31/2016	03-16 ...	Slone Energy, LLC	03-16 Sublett ...	232 · Accounts...	3,354.69		14,826.63
Bill	03/31/2016	03-16 ...	Slone Energy, LLC	03-16 Balleng...	232 · Accounts...	496.40		15,323.03
Bill	03/31/2016	03-16 ...	Slone Energy, LLC	03-16 #2313	232 · Accounts...	396.10		15,719.13
Bill	04/30/2016	04-16 ...	Slone Energy, LLC	04-16 #2311	232 · Accounts...	5,574.48		21,293.61
Bill	04/30/2016	04-16 ...	Slone Energy, LLC	04-16 #2312	232 · Accounts...	1,431.66		22,725.27
Bill	05/31/2016	05-16 ...	Slone Energy, LLC	05-16 #2314	232 · Accounts...	99.63		22,824.90
Bill	05/31/2016	05-16 ...	Slone Energy, LLC	05-16 #2315	232 · Accounts...	172.69		22,997.59
Bill	12/31/2016	Apr - ...	Slone Energy, LLC	Apr - Dec 201...	232 · Accounts...	4,464.28		27,461.87
Bill	12/31/2016	Jun - ...	Slone Energy, LLC	Jun - Dec 201...	232 · Accounts...	7,486.47		34,948.34
Total 804.5 · Gas Purch - Slone Energy						34,948.34	0.00	34,948.34
<b>804.6 · Gas Purch - Tackett &amp; Sons</b>								0.00
Bill	02/29/2016	02-16	Tackett & Sons Drill...	02-16	232 · Accounts...	431.60		431.60
Bill	04/30/2016	04-16	Tackett & Sons Drill...	04-16	232 · Accounts...	345.28		776.88
Total 804.6 · Gas Purch - Tackett & Sons						776.88	0.00	776.88
<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	01/31/2016	01-16	Magnum Drilling of ...	01-16	232 · Accounts...	7,318.50		7,318.50
Bill	02/29/2016	02-15	Magnum Drilling of ...	02-15	232 · Accounts...	6,720.00		14,038.50
Bill	03/31/2016	03-16	Magnum Drilling of ...	03-16	232 · Accounts...	4,000.50		18,039.00
Bill	04/30/2016	04-16	Magnum Drilling of ...	04-16	232 · Accounts...	2,772.00		20,811.00
Bill	05/31/2016	05-16	Magnum Drilling of ...	05-16	232 · Accounts...	1,648.50		22,459.50
Bill	06/30/2016	06-16	Magnum Drilling of ...	06-16	232 · Accounts...	1,092.00		23,551.50
Bill	07/31/2016	07-16	Magnum Drilling of ...	07-16	232 · Accounts...	966.00		24,517.50
Bill	08/31/2016	08-16	Magnum Drilling of ...	08-16	232 · Accounts...	735.00		25,252.50
Bill	09/30/2016	09-16	Magnum Drilling of ...	09-16	232 · Accounts...	808.50		26,061.00
Bill	10/31/2016	10-16	Magnum Drilling of ...	10-16	232 · Accounts...	1,375.50		27,436.50
Bill	11/30/2016	11-16	Magnum Drilling of ...	11-16	232 · Accounts...	3,811.50		31,248.00
Bill	12/31/2016	12-16	Magnum Drilling of ...	12-16	232 · Accounts...	6,468.00		37,716.00
Total 804.9 · Gas Purch - Magnum Drilling						37,716.00	0.00	37,716.00
<b>804 · Natural Gas Purchases &amp; Transp - Other</b>								0.00

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Type	Date	Num	Name	Memo	Split	Debit	Credit	Balance
General Journal	12/31/2016	AJE30...	Gas Natural Inc	To write off ve...	232 · Accounts...		16,958.93	-16,958.93
General Journal	12/31/2016	AJE 3/...	All Customers	To adjust A/R ...	142 · Custome...		16,958.53	-33,917.46
Total 804 · Natural Gas Purchases & Transp - Other						0.00	33,917.46	-33,917.46
Total 804 · Natural Gas Purchases & Transp						1,668,347.73	43,458.14	1,624,889.59
<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						1,668,347.73	43,458.14	1,624,889.59
<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
<b>408.21 · Penalty</b>								0.00
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	07/30/2016	GNC ...	PERRY COUNTY S...	GNC 5650 P...	232 · Accounts...	63.09		63.09
Bill	08/11/2016	2015 ...	Pike County Sherrif	2015 PROPE...	232 · Accounts...	5,797.42		5,860.51
Bill	11/02/2016	BILL#...	John P. Hunt, Sheriff	BILL # 2979	232 · Accounts...	1,511.37		7,371.88
Bill	11/02/2016	BILL#...	John P. Hunt, Sheriff	BILL # 2979	232 · Accounts...			7,371.88
General Journal	11/30/2016	10		TO REM AUX...	405.1 · Manag...		1,511.37	5,860.51
General Journal	12/31/2016	13		EST FOR 2016	408.5 · Public ...	30,000.00		35,860.51
Total 408.3 · Property Tax						37,371.88	1,511.37	35,860.51
<b>408.4 · Annual PSC Assessment</b>								0.00
Bill	06/15/2016	#1082...	Kentucky State Trea...	#108279323 ...	232 · Accounts...	6,717.64		6,717.64
Bill	06/15/2016	#1082...	Kentucky State Trea...	#108279307 ...	232 · Accounts...	2,204.79		8,922.43
Bill	06/15/2016	Notice...	Kentucky State Trea...	Notice #1082...	232 · Accounts...	2,177.08		11,099.51
General Journal	06/30/2016	5		To remove A...	405.1 · Manag...		2,204.79	8,894.72
Total 408.4 · Annual PSC Assessment						11,099.51	2,204.79	8,894.72
<b>408.5 · Public Service Company Assess</b>								0.00
General Journal	12/31/2016	13		EST FOR 2016	-SPLIT-	8,000.00		8,000.00

**Kentucky Frontier Gas, LLC**  
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Type	Date	Num	Name	Memo	Split	Debit	Credit	Balance
General Journal	12/31/2016	AJE10...		To accrue pbc...	232 · Accounts...	1,383.04		9,383.04
Total 408.5 · Public Service Company Assess						9,383.04	0.00	9,383.04
<b>408.6 · Business License Tax-Jackson</b>								
Bill	12/08/2016		City of Jackson	Business Lice...	232 · Accounts...	100.00		100.00
Total 408.6 · Business License Tax-Jackson						100.00	0.00	100.00
<b>408 · Taxes Other Than Income Taxes - Other</b>								
Bill	02/22/2016	Regist...	Tony Watts, Breathit...	Reg Renewal ...	232 · Accounts...	22.49		22.49
Bill	02/22/2016	Regist...	Tony Watts, Breathit...	Reg Renewal ...	232 · Accounts...	227.36		249.85
Bill	02/22/2016	Reg R...	Tony Watts, Breathit...	Reg Renewal ...	232 · Accounts...	1.30		251.15
Bill	02/22/2016	Reg R...	Tony Watts, Breathit...	Reg Renewal ...	232 · Accounts...	13.15		264.30
Bill	02/22/2016	REGI...	Tony Watts, Breathit...	REGISTRATI...	232 · Accounts...	1.34		265.64
Bill	02/22/2016	REGI...	Tony Watts, Breathit...	REGISTRATI...	232 · Accounts...	13.51		279.15
General Journal	02/29/2016	4		To remove A...	405.1 · Manag...		25.13	254.02
Bill	03/07/2016		KY STATE TREASU...	2016 annual r...	232 · Accounts...	30.00		284.02
Bill	03/15/2016	1FTF...	Tony Watts, Breathit...	Vin#1FTFW1...	232 · Accounts...	32.19		316.21
Bill	03/15/2016	1FTF...	Tony Watts, Breathit...	Vin#1FTFW1...	232 · Accounts...	325.49		641.70
General Journal	03/31/2016	4		To remove A...	405.1 · Manag...		32.19	609.51
Bill	05/23/2016	2006 ...	Tony Watts, Breathit...	2006 FORD R...	232 · Accounts...	13.95		623.46
Bill	05/23/2016	2006 ...	Tony Watts, Breathit...	2006 FORD R...	232 · Accounts...	141.07		764.53
General Journal	05/31/2016	5		To remove A...	405.1 · Manag...		13.95	750.58
Check	08/22/2016	DB CD	SOS REGISTRATIO...		131.2 · Comm ...	10.00		760.58
Total 408 · Taxes Other Than Income Taxes - Other						831.85	71.27	760.58
Total 408 · Taxes Other Than Income Taxes						58,786.28	3,787.43	54,998.85
<b>409 · Income Taxes</b>								
<b>409.3 · Other State Income Taxes</b>								
General Journal	12/31/2016	AJE14...		To accrue an...	239 · Accrued ...	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>								
Bill	07/26/2016	740N...	Kentucky State Trea...	FORM 740NP...	232 · Accounts...	28,785.00		28,785.00
General Journal	12/31/2016	AJE15...		To adjust non...	214.2 · Partner...		28,785.00	0.00
Total 409.4 · KY NONRESIDENT INCOME TAX WH						28,785.00	28,785.00	0.00
<b>409 · Income Taxes - Other</b>								
Total 409 · Income Taxes - Other								0.00
Total 409 · Income Taxes						28,960.00	28,785.00	175.00
<b>426 · Interest Exp - CTB (Line of Cr)</b>								
Bill	02/03/2016	60100...	Community Trust Ba...	60100620990...	232 · Accounts...	425.00		425.00
Bill	04/28/2016	60100...	Community Trust Ba...	60100620990...	232 · Accounts...	600.00		1,025.00
Bill	07/29/2016	60100...	Community Trust Ba...	60100620990...	232 · Accounts...	613.34		1,638.34

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Type	Date	Num	Name	Memo	Split	Debit	Credit	Balance
Bill	11/01/2016	60100...	Community Trust Ba...	60100620990...	232 · Accounts...	726.66		2,365.00
Bill	11/23/2016		Community Trust Ba...	60100620990/...	232 · Accounts...	66.67		2,431.67
Bill	12/07/2016	60100...	Community Trust Ba...	60100629878...	232 · Accounts...	416.67		2,848.34
Total 426 · Interest Exp - CTB (Line of Cr)						2,848.34	0.00	2,848.34
<b>427 · Interest on Long-Term Debt</b>								0.00
<b>427.1 · Interest on SBA Loan</b>								0.00
Bill	01/19/2016	60100...	Community Trust Ba...	60100533313...	232 · Accounts...	1,988.49		1,988.49
Bill	02/17/2016	60100...	Community Trust Ba...	60100533313...	232 · Accounts...	1,878.07		3,866.56
Bill	03/14/2016	60100...	Community Trust Ba...	60100533313...	232 · Accounts...	1,828.82		5,695.38
Bill	04/14/2016	60100...	Community Trust Ba...	60100533313...	232 · Accounts...	1,828.39		7,523.77
Bill	05/13/2016	60100...	Community Trust Ba...	60100533313...	232 · Accounts...	1,717.82		9,241.59
Bill	06/24/2016	60100...	Community Trust Ba...	60100533313/...	232 · Accounts...	1,727.36		10,968.95
Bill	07/20/2016	60100...	Community Trust Ba...	60100533313...	232 · Accounts...	1,679.96		12,648.91
Bill	08/12/2016	60100...	Community Trust Ba...	60100533313...	232 · Accounts...	1,735.95		14,384.86
Bill	09/14/2016	60100...	Community Trust Ba...	60100533313...	232 · Accounts...	1,682.79		16,067.65
Bill	10/14/2016	60100...	Community Trust Ba...	60100533313...	232 · Accounts...	1,576.89		17,644.54
Bill	11/14/2016	60100...	Community Trust Ba...	60100533313...	232 · Accounts...	1,577.48		19,222.02
Bill	12/20/2016	60100...	Community Trust Ba...	60100533313...	232 · Accounts...	1,472.95		20,694.97
Total 427.1 · Interest on SBA Loan						20,694.97	0.00	20,694.97
<b>427.10 · Interest on 2015 F350 Loan</b>								0.00
Bill	01/07/2016	60300...	Community Trust Ba...	60300248851 ...	232 · Accounts...	72.52		72.52
Bill	02/09/2016	60300...	Community Trust Ba...	60300248851 ...	232 · Accounts...	70.43		142.95
Bill	03/19/2016	60300...	Community Trust Ba...	60300248851 ...	232 · Accounts...	69.82		212.77
Bill	04/07/2016	60300...	Community Trust Ba...	60300248851 ...	232 · Accounts...	68.46		281.23
Bill	05/09/2016	60300...	Community Trust Ba...	60300248851...	232 · Accounts...	67.10		348.33
Bill	06/19/2016	60300...	Community Trust Ba...	60300248851...	232 · Accounts...	65.74		414.07
Bill	07/01/2016	60300...	Community Trust Ba...	60300248851...	232 · Accounts...	64.37		478.44
Bill	08/19/2016	60300...	Community Trust Ba...	60300248851...	232 · Accounts...	63.00		541.44
Bill	09/19/2016	60300...	Community Trust Ba...	60300248851...	232 · Accounts...	61.63		603.07
Bill	10/13/2016	60300...	Community Trust Ba...	60300248851...	232 · Accounts...	60.25		663.32
Bill	10/25/2016	60300...	Community Trust Ba...	60300248851...	232 · Accounts...	58.87		722.19
Bill	12/19/2016	60300...	Community Trust Ba...	60300248851 ...	232 · Accounts...	57.49		779.68
General Journal	12/31/2016	14		TO ADJ TO A...	224.10 · 2015 ...	228.73		1,008.41
Total 427.10 · Interest on 2015 F350 Loan						1,008.41	0.00	1,008.41
<b>427.11 · Int Exp- CTB 2015 Tacoma</b>								0.00
Bill	01/29/2016	60300...	Community Trust Ba...	60300268609...	232 · Accounts...	320.06		320.06
Bill	03/06/2016	60300...	Community Trust Ba...	60300268609 ...	232 · Accounts...	43.87		363.93
Bill	03/29/2016	60300...	Community Trust Ba...	60300268609 ...	232 · Accounts...	43.07		407.00
Bill	05/06/2016	60300...	Community Trust Ba...	60300268609...	232 · Accounts...	42.25		449.25
Bill	05/18/2016	60300...	Community Trust Ba...	60300268609...	232 · Accounts...	41.47		490.72
Bill	08/06/2016	60300...	Community Trust Ba...	60300268609...	232 · Accounts...	39.85		530.57
Bill	09/06/2016	60300...	Community Trust Ba...	60300268609...	232 · Accounts...	39.04		569.61
Bill	10/06/2016	60300...	Community Trust Ba...	60300268609 ...	232 · Accounts...	38.23		607.84
Bill	10/25/2016	60300...	Community Trust Ba...	60300268609...	232 · Accounts...	37.42		645.26

**Kentucky Frontier Gas, LLC**  
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Type	Date	Num	Name	Memo	Split	Debit	Credit	Balance
Bill	12/06/2016	60300...	Community Trust Ba...	60300268609 ...	232 · Accounts...	328.13		973.39
General Journal	12/31/2016	14		TO ADJ TO A...	224.10 · 2015 ...		586.81	386.58
Total 427.11 · Int Exp- CTB 2015 Tacoma						973.39	586.81	386.58
<b>427.12 · Int Exp- CTB SBA #3</b>								0.00
Bill	01/11/2016	60100...	Community Trust Ba...	60100623385-3	232 · Accounts...	6,562.50		6,562.50
Bill	02/19/2016	60100...	Community Trust Ba...	60100623385...	232 · Accounts...	6,861.90		13,424.40
General Journal	12/31/2016	9		TO RECLASS...	224.12 · CTB L...	76,261.28		89,685.68
General Journal	12/31/2016	14		TO ADJ TO A...	224.10 · 2015 ...		1,297.70	88,387.98
Total 427.12 · Int Exp- CTB SBA #3						89,685.68	1,297.70	88,387.98
<b>427.13 · Int Exp-2016 Tacoma Access</b>								0.00
Bill	02/09/2016	60300...	Community Trust Ba...	60300329774 ...	232 · Accounts...	52.62		52.62
Bill	03/29/2016	60300...	Community Trust Ba...	60300329774 ...	232 · Accounts...	51.81		104.43
Bill	04/22/2016	60300...	Community Trust Ba...	60300329774...	232 · Accounts...	51.00		155.43
Bill	05/18/2016	60300...	Community Trust Ba...	60300329774...	232 · Accounts...	50.19		205.62
Bill	06/29/2016	60300...	Community Trust Ba...	60300329774...	232 · Accounts...	49.38		255.00
Bill	07/29/2016	60300...	Community Trust Ba...	60300329774 ...	232 · Accounts...	48.56		303.56
Bill	09/13/2016		Community Trust Ba...	60300329774...	232 · Accounts...	47.75		351.31
Bill	09/29/2016	60300...	Community Trust Ba...	60300329774 ...	232 · Accounts...	46.93		398.24
Bill	10/25/2016	60300...	Community Trust Ba...	60300329774...	232 · Accounts...	46.11		444.35
Bill	11/29/2016	60300...	Community Trust Ba...	60300329774 ...	232 · Accounts...	45.28		489.63
Bill	12/29/2016	60300...	Community Trust Ba...	60300329774 ...	232 · Accounts...	44.46		534.09
General Journal	12/31/2016	14		TO ADJ TO A...	224.10 · 2015 ...	368.71		902.80
Total 427.13 · Int Exp-2016 Tacoma Access						902.80	0.00	902.80
<b>427.15 · Int Exp-CTB ( 2017 Tacoma)</b>								0.00
Total 427.15 · Int Exp-CTB ( 2017 Tacoma)								0.00
<b>427.2 · Interest on USDA Loan #1</b>								0.00
Bill	01/02/2016	60100...	Community Trust Ba...	60100584401...	232 · Accounts...	5,845.77		5,845.77
General Journal	01/31/2016	3		To remove 01...	405.1 · Manag...		5,845.77	0.00
Bill	02/02/2016	60100...	Community Trust Ba...	60100584401...	232 · Accounts...	5,811.16		5,811.16
General Journal	02/29/2016	4		To remove A...	405.1 · Manag...		5,811.16	0.00
Bill	03/01/2016	60100...	Community Trust Ba...	60100584401...	232 · Accounts...	5,396.42		5,396.42
Bill	03/28/2016	60100...	Community Trust Ba...	60100584401...	232 · Accounts...	5,726.61		11,123.03
General Journal	03/31/2016	4		To remove A...	405.1 · Manag...		11,123.03	0.00
Bill	04/27/2016	60100...	Community Trust Ba...	60100584401...	232 · Accounts...	5,502.93		5,502.93
General Journal	04/30/2016	4		To remove A...	405.1 · Manag...		5,502.93	0.00
Bill	05/27/2016	60100...	Community Trust Ba...	60100584401...	232 · Accounts...	5,647.50		5,647.50
General Journal	05/31/2016	5		To remove A...	405.1 · Manag...		5,647.50	0.00
Bill	06/27/2016	60100...	Community Trust Ba...	60100584401...	232 · Accounts...	5,432.20		5,432.20
General Journal	06/30/2016	5		To remove A...	405.1 · Manag...		5,432.20	0.00
Bill	07/28/2016	60100...	Community Trust Ba...	60100584401...	232 · Accounts...	5,572.73		5,572.73
General Journal	07/31/2016	7		TO REMOVE ...	405.1 · Manag...		5,572.73	0.00
Bill	08/31/2016	60100...	Community Trust Ba...	60100584401...	232 · Accounts...	5,531.64		5,531.64
General Journal	08/31/2016	7		TO REMOVE ...	405.1 · Manag...		5,531.64	0.00

**Kentucky Frontier Gas, LLC**  
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Type	Date	Num	Name	Memo	Split	Debit	Credit	Balance
Bill	09/27/2016	60100...	Community Trust Ba...	60100584401...	232 · Accounts...	5,315.72		5,315.72
General Journal	09/30/2016	5		TO TAKE OF...	405.1 · Manag...		5,315.72	0.00
Bill	10/28/2016	60100...	Community Trust Ba...	60100584401...	232 · Accounts...	5,450.45		5,450.45
General Journal	10/31/2016	6		TO TAKE OF...	405.1 · Manag...		5,450.45	0.00
Bill	11/25/2016	60100...	Community Trust Ba...	60100584401...	232 · Accounts...	5,238.08		5,238.08
General Journal	11/30/2016	10		TO REM AUX...	405.1 · Manag...		5,238.08	0.00
Bill	12/28/2016	60100...	Community Trust Ba...	60100584401...	232 · Accounts...	5,368.46		5,368.46
General Journal	12/31/2016	11		TO REM AUX...	405.1 · Manag...		5,368.46	0.00
<b>Total 427.2 · Interest on USDA Loan #1</b>						<b>71,839.67</b>	<b>71,839.67</b>	<b>0.00</b>
<b>427.3 · Interest on USDA Loan #2</b>								<b>0.00</b>
Bill	01/02/2016	60100...	Community Trust Ba...	60100584401...	232 · Accounts...	649.53		649.53
Bill	02/02/2016	60100...	Community Trust Ba...	60100584401...	232 · Accounts...	645.68		1,295.21
Bill	03/01/2016	60100...	Community Trust Ba...	60100584401...	232 · Accounts...	599.60		1,894.81
Bill	03/28/2016	60100...	Community Trust Ba...	60100584401...	232 · Accounts...	636.28		2,531.09
Bill	04/27/2016	60100...	Community Trust Ba...	60100584401...	232 · Accounts...	611.43		3,142.52
Bill	05/27/2016	60100...	Community Trust Ba...	60100584401...	232 · Accounts...	627.50		3,770.02
Bill	06/27/2016	60100...	Community Trust Ba...	60100584401...	232 · Accounts...	603.57		4,373.59
Bill	07/28/2016	60100...	Community Trust Ba...	60100584401...	232 · Accounts...	619.19		4,992.78
Bill	08/26/2016	60100...	Community Trust Ba...	60100584401...	232 · Accounts...	614.63		5,607.41
Bill	09/27/2016	60100...	Community Trust Ba...	60100584401...	232 · Accounts...	590.63		6,198.04
Bill	10/28/2016	60100...	Community Trust Ba...	60100584401...	232 · Accounts...	605.60		6,803.64
Bill	11/25/2016	60100...	Community Trust Ba...	60100584401...	232 · Accounts...	582.00		7,385.64
Bill	12/28/2016	60100...	Community Trust Ba...	60100584401...	232 · Accounts...	596.49		7,982.13
General Journal	12/31/2016	14		TO ADJ TO A...	224.10 · 2015 ...	878.77		8,860.90
<b>Total 427.3 · Interest on USDA Loan #2</b>						<b>8,860.90</b>	<b>0.00</b>	<b>8,860.90</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	01/01/2016	60100...	Community Trust Ba...	60100618081...	232 · Accounts...	13.80		13.80
Bill	02/02/2016	60100...	Community Trust Ba...	60100618081...	232 · Accounts...	12.24		26.04
Bill	03/28/2016	60100...	Community Trust Ba...	60100618081...	232 · Accounts...	8.55		34.59
Bill	04/27/2016	60100...	Community Trust Ba...	60100618081...	232 · Accounts...	6.51		41.10
Bill	05/27/2016	60100...	Community Trust Ba...	60100618081...	232 · Accounts...	5.04		46.14
Bill	06/27/2016	60100...	Community Trust Ba...	60100618081...	232 · Accounts...	3.41		49.55
Bill	07/28/2016	60100...	Community Trust Ba...	60100618081...	232 · Accounts...	1.75		51.30
General Journal	12/31/2016	14		TO ADJ TO A...	224.10 · 2015 ...	9.66		60.96
<b>Total 427.5 · Interest on Tacoma Access Loan</b>						<b>60.96</b>	<b>0.00</b>	<b>60.96</b>
<b>427.6 · Interest on Tacoma Reg Loan</b>								<b>0.00</b>
General Journal	12/31/2016	14		TO ADJ TO A...	224.10 · 2015 ...	364.73		364.73
<b>Total 427.6 · Interest on Tacoma Reg Loan</b>						<b>364.73</b>	<b>0.00</b>	<b>364.73</b>
<b>427.7 · Interest on Tundra Loan</b>								<b>0.00</b>

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Accrual Basis

**Kentucky Frontier Gas, LLC**  
**General Ledger**  
**As of December 31, 2016**

Type	Date	Num	Name	Memo	Split	Debit	Credit	Balance
Bill	06/03/2016	60100...	Community Trust Ba...	60100618146...	232 · Accounts...	826.51		826.51
Total 427.7 · Interest on Tundra Loan						826.51	0.00	826.51
<b>427.8 · Interest on SBA Loan #2</b>								0.00
Bill	01/08/2016	60100...	Community Trust Ba...	60100618146...	232 · Accounts...	850.35		850.35
Bill	02/10/2016	60100...	Community Trust Ba...	60100618146...	232 · Accounts...	846.20		1,696.55
Bill	03/09/2016	60100...	Community Trust Ba...	60100618146...	232 · Accounts...	787.12		2,483.67
Bill	04/05/2016	60100...	Community Trust Ba...	60100618146...	232 · Accounts...	836.24		3,319.91
Bill	05/05/2016	60100...	Community Trust Ba...	60100618146...	232 · Accounts...	804.91		4,124.82
Bill	07/05/2016	60100...	Community Trust Ba...	60100618146...	232 · Accounts...	796.16		4,920.98
Bill	08/05/2016	60100...	Community Trust Ba...	60100618146...	232 · Accounts...	818.93		5,739.91
Bill	09/02/2016	60100...	Community Trust Ba...	60100618146...	232 · Accounts...	814.05		6,553.96
Bill	10/05/2016	60100...	Community Trust Ba...	60100618146...	232 · Accounts...	782.88		7,336.84
Bill	11/04/2016	60100...	Community Trust Ba...	60100618146...	232 · Accounts...	804.70		8,141.54
Bill	12/05/2016	60100...	Community Trust Ba...	60100618146...	232 · Accounts...	774.54		8,916.08
Total 427.8 · Interest on SBA Loan #2						8,916.08	0.00	8,916.08
<b>427.9 · Interest on Silverado Loan</b>								0.00
Bill	01/29/2016	60300...	Community Trust Ba...	60300249233...	232 · Accounts...	70.06		70.06
Bill	03/02/2016	60300...	Community Trust Ba...	60300249233...	232 · Accounts...	68.71		138.77
Bill	03/29/2016	60300...	Community Trust Ba...	60300249233...	232 · Accounts...	67.37		206.14
Bill	04/22/2016	60300...	Community Trust Ba...	60300249233...	232 · Accounts...	66.01		272.15
Bill	05/18/2016	60300...	Community Trust Ba...	60300249233...	232 · Accounts...	64.66		336.81
Bill	07/02/2016	60300...	Community Trust Ba...	60300249233...	232 · Accounts...	63.30		400.11
Bill	08/02/2016	60300...	Community Trust Ba...	60300249233...	232 · Accounts...	61.93		462.04
Bill	09/13/2016	60300...	Community Trust Ba...	60300249233...	232 · Accounts...	60.57		522.61
Bill	10/02/2016	60300...	Community Trust Ba...	60300249233...	232 · Accounts...	59.20		581.81
Bill	10/25/2016	60300...	Community Trust Ba...	60300249233...	232 · Accounts...	57.82		639.63
Bill	12/02/2016	60300...	Community Trust Ba...	60300249233...	232 · Accounts...	56.45		696.08
General Journal	12/31/2016	14		TO ADJ TO A...	224.10 · 2015 ...	268.83		964.91
Total 427.9 · Interest on Silverado Loan						964.91	0.00	964.91
<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						205,099.01	73,724.18	131,374.83
<b>431 · Other Interest Expense</b>								0.00
Bill	09/01/2016	8316289	CSX Transportation	8316289 Adm...	232 · Accounts...	0.10		0.10
Bill	09/21/2016	44182...	First Bankcard	44182292810...	232 · Accounts...	3.76		3.86
Bill	09/21/2016	44182...	First Bankcard	44182292810...	232 · Accounts...	38.06		41.92
General Journal	09/30/2016	5		TO TAKE OF...	405.1 · Manag...		3.76	38.16
Bill	10/21/2016	44182...	First Bankcard	44182292810...	232 · Accounts...	4.40		42.56
Bill	10/21/2016	44182...	First Bankcard	44182292810...	232 · Accounts...	44.47		87.03
General Journal	10/31/2016	6		TO TAKE OF...	405.1 · Manag...		4.40	82.63
Bill	11/22/2016	44182...	First Bankcard	44182292810...	232 · Accounts...	4.83		87.46
Bill	11/22/2016	44182...	First Bankcard	44182292810...	232 · Accounts...	48.89		136.35

**Kentucky Frontier Gas, LLC**  
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Type	Date	Num	Name	Memo	Split	Debit	Credit	Balance
Bill	11/30/2016	103	JD Westcott & Son I...	103	232 · Accounts...	2.78		139.13
Bill	11/30/2016	S1714...	West Virginia Electri...	S1714739.001	232 · Accounts...	5.44		144.57
Bill	11/30/2016	2314	Jackson True Value	2314	232 · Accounts...	0.18		144.75
General Journal	11/30/2016	10		TO REM AUX...	405.1 · Manag...		5.01	139.74
Bill	12/22/2016	44182...	First Bankcard	44182292810...	232 · Accounts...	5.01		144.75
Bill	12/22/2016	44182...	First Bankcard	44182292810...	232 · Accounts...	50.62		195.37
General Journal	12/31/2016	11		TO REM AUX...	405.1 · Manag...		5.01	190.36
Total 431 · Other Interest Expense						208.54	18.18	190.36
<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	03/18/2016		Dustin's Lawn Care ...	mowing office...	232 · Accounts...	5.40		5.40
Bill	03/18/2016		Dustin's Lawn Care ...	mowing office...	232 · Accounts...	54.60		60.00
Check	03/24/2016	7274	CHRIS WADE	CONTRACT ...	131.2 · Comm ...	397.50		457.50
Check	03/28/2016	7283	CHRIS WADE	CONTRACT ...	131.2 · Comm ...	10.80		468.30
Check	03/28/2016	7283	CHRIS WADE	CONTRACT ...	131.2 · Comm ...	109.20		577.50
Bill	03/28/2016		Dustin's Lawn Care ...	mowing office...	232 · Accounts...	5.40		582.90
Bill	03/28/2016		Dustin's Lawn Care ...	mowing office...	232 · Accounts...	54.60		637.50
Bill	03/28/2016		Dustin's Lawn Care ...	TH	232 · Accounts...	25.00		662.50
General Journal	03/31/2016	4		To remove A...	405.1 · Manag...		21.60	640.90
Bill	04/04/2016		Dustin's Lawn Care ...	OFFICE	232 · Accounts...	60.00		700.90
Bill	04/04/2016		Dustin's Lawn Care ...	TH	232 · Accounts...	25.00		725.90
Bill	04/11/2016		Dustin's Lawn Care ...	office	232 · Accounts...	5.40		731.30
Bill	04/11/2016		Dustin's Lawn Care ...	office	232 · Accounts...	54.60		785.90
Bill	04/11/2016		Dustin's Lawn Care ...	TH	232 · Accounts...	25.00		810.90
Bill	04/20/2016		Dustin's Lawn Care ...	Mowing office...	232 · Accounts...	5.40		816.30
Bill	04/20/2016		Dustin's Lawn Care ...	Mowing office...	232 · Accounts...	54.60		870.90
Bill	04/21/2016		Dustin's Lawn Care ...	Mowing TH o...	232 · Accounts...	25.00		895.90
General Journal	04/30/2016	4		To remove A...	405.1 · Manag...		10.80	885.10
Check	05/23/2016	7558	Dustin's Lawn Care ...	OFFICE	131.2 · Comm ...	16.20		901.30
Check	05/23/2016	7558	Dustin's Lawn Care ...	OFFICE	131.2 · Comm ...	163.80		1,065.10
Check	05/23/2016	7558	Dustin's Lawn Care ...	TH	131.2 · Comm ...	75.00		1,140.10
Bill	05/25/2016	#WL-2...	CM Contracting	#WL-2372	232 · Accounts...	52.65		1,192.75
Bill	05/25/2016	#WL-2...	CM Contracting	#WL-2372	232 · Accounts...	532.35		1,725.10
General Journal	05/31/2016	5		To remove A...	405.1 · Manag...		68.85	1,656.25
Bill	07/24/2016	WL-24...	CM Contracting	WL-2429	232 · Accounts...	21.60		1,677.85
Bill	07/24/2016	WL-24...	CM Contracting	WL-2429	232 · Accounts...	218.40		1,896.25
Bill	07/24/2016	WL-24...	CM Contracting	grass at TH	232 · Accounts...	100.00		1,996.25
Bill	07/24/2016	WL-24...	CM Contracting	grass at TH	232 · Accounts...			1,996.25
General Journal	07/31/2016	7		TO REMOVE ...	405.1 · Manag...		21.60	1,974.65
Bill	08/25/2016	WL2452	CM Contracting	WL2452 Mo...	232 · Accounts...	23.40		1,998.05
Bill	08/25/2016	WL2452	CM Contracting	WL2452 Mo...	232 · Accounts...	236.60		2,234.65
Bill	08/25/2016	WL-24...	CM Contracting	WL-2453 Mo...	232 · Accounts...	100.00		2,334.65
Bill	08/25/2016	WL-24...	CM Contracting	WL-2453 Mo...	232 · Accounts...			2,334.65
General Journal	08/31/2016	3		TO TAKE OF...	405.1 · Manag...		23.40	2,311.25

**Kentucky Frontier Gas, LLC**  
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Type	Date	Num	Name	Memo	Split	Debit	Credit	Balance
Total 768 · Contract Labor						2,457.50	146.25	2,311.25
<b>806 · Gas Purch-Aei Kaars</b>								0.00
Bill	01/31/2016	01-16	Samuel T Alcus	01-16	232 · Accounts...	161.20		161.20
General Journal	01/31/2016	3		To remove 01...	405.1 · Manag...		161.20	0.00
Bill	02/29/2016	02-16	Samuel T Alcus	02-16	232 · Accounts...	868.00		868.00
General Journal	02/29/2016	4		To remove A...	405.1 · Manag...		868.00	0.00
Bill	03/31/2016	03-16	Samuel T Alcus	03-16	232 · Accounts...	1,088.10		1,088.10
General Journal	03/31/2016	4		To remove A...	405.1 · Manag...		1,088.10	0.00
Bill	04/30/2016	04-16	Samuel T Alcus	04-16	232 · Accounts...	846.30		846.30
General Journal	04/30/2016	4		To remove A...	405.1 · Manag...		846.30	0.00
Bill	05/31/2016	05-16	Samuel T Alcus	05-16	232 · Accounts...	1,720.50		1,720.50
General Journal	05/31/2016	5		To remove A...	405.1 · Manag...		1,720.50	0.00
Bill	06/30/2016	06-16	Samuel T Alcus	06-16	232 · Accounts...	1,379.50		1,379.50
General Journal	06/30/2016	5		To remove A...	405.1 · Manag...		1,379.50	0.00
Bill	07/31/2016	07-16	Samuel T Alcus	07-16	232 · Accounts...	1,298.90		1,298.90
General Journal	07/31/2016	7		TO REMOVE ...	405.1 · Manag...		1,298.90	0.00
Bill	08/31/2016	08-16	Samuel T Alcus	08-16	232 · Accounts...	1,066.40		1,066.40
General Journal	08/31/2016	9		TO REMOVE ...	405.1 · Manag...		1,066.40	0.00
Bill	09/30/2016	09-16	Samuel T Alcus	09-16	232 · Accounts...	477.40		477.40
General Journal	09/30/2016	5		TO TAKE OF...	405.1 · Manag...		477.40	0.00
Bill	10/31/2016	10-16	Samuel T Alcus	10-16 328 mcf	232 · Accounts...	1,016.80		1,016.80
General Journal	10/31/2016	6		TO TAKE OF...	405.1 · Manag...		1,016.80	0.00
Bill	11/30/2016	11-16	Samuel T Alcus	11-16	232 · Accounts...	654.10		654.10
General Journal	11/30/2016	10		TO REM AUX...	405.1 · Manag...		654.10	0.00
Bill	12/31/2016	12-16	Samuel T Alcus	12-16	232 · Accounts...	465.00		465.00
General Journal	12/31/2016	11		TO REM AUX...	405.1 · Manag...		465.00	0.00
Total 806 · Gas Purch-Aei Kaars						11,042.20	11,042.20	0.00
<b>807 · Gas Purch-Nytis(Evan 104)</b>								0.00
Bill	01/31/2016	01-16 ...	Nytis Exploration Co...	01-16 EVAN ...	232 · Accounts...	2,338.92		2,338.92
General Journal	01/31/2016	3		To remove 01...	405.1 · Manag...		2,338.92	0.00
Bill	02/29/2016	02-16 ...	Nytis Exploration Co...	02-16 EVAN ...	232 · Accounts...	2,439.66		2,439.66
General Journal	02/29/2016	4		To remove A...	405.1 · Manag...		2,439.66	0.00
Bill	03/31/2016	03-16 ...	Nytis Exploration Co...	03-16 EVAN ...	232 · Accounts...	3,039.72		3,039.72
General Journal	03/31/2016	4		To remove A...	405.1 · Manag...		3,039.72	0.00
Bill	04/30/2016	04-16 ...	Nytis Exploration Co...	04-16 EVAN ...	232 · Accounts...	2,610.48		2,610.48
General Journal	04/30/2016	4		To remove A...	405.1 · Manag...		2,610.48	0.00
Bill	05/31/2016	05-16 ...	Nytis Exploration Co...	05-16 EVAN ...	232 · Accounts...	2,759.40		2,759.40
General Journal	05/31/2016	5		To remove A...	405.1 · Manag...		2,759.40	0.00
General Journal	05/31/2016	9		TO REMOVE ...	405.1 · Manag...		3,473.34	-3,473.34
General Journal	05/31/2016	6		To rec addito...	405.1 · Manag...	3,473.34		0.00
Bill	06/30/2016	06-16 ...	Nytis Exploration Co...	06-16 EVAN ...	232 · Accounts...	3,473.34		3,473.34
General Journal	06/30/2016	5		To remove A...	405.1 · Manag...		3,473.34	0.00
Bill	07/31/2016	07-16 ...	Nytis Exploration Co...	07-16 EVAN ...	232 · Accounts...	2,790.06		2,790.06
General Journal	07/31/2016	7		TO REMOVE ...	405.1 · Manag...		2,790.06	0.00
Bill	08/31/2016	08-16 ...	Nytis Exploration Co...	08-16 Evan 104	232 · Accounts...	3,582.84		3,582.84
General Journal	08/31/2016	3		TO TAKE OF...	405.1 · Manag...		3,582.84	0.00

**Kentucky Frontier Gas, LLC**  
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Type	Date	Num	Name	Memo	Split	Debit	Credit	Balance
Bill	09/30/2016	09-16 ...	Nytis Exploration Co...	09-16 Evan 104	232 · Accounts...	2,763.78		2,763.78
General Journal	09/30/2016	5		TO TAKE OF...	405.1 · Manag...		2,763.78	0.00
Bill	10/31/2016	10-16 ...	Nytis Exploration Co...	10-16 EVAN ...	232 · Accounts...	2,614.86		2,614.86
General Journal	10/31/2016	6		TO TAKE OF...	405.1 · Manag...		2,614.86	0.00
Bill	11/30/2016	11-16 ...	Nytis Exploration Co...	11-16 EVAN ...	232 · Accounts...	2,680.56		2,680.56
General Journal	11/30/2016	10		TO REM AUX...	405.1 · Manag...		2,680.56	0.00
Bill	12/31/2016	12-16 ...	Nytis Exploration Co...	12-16 EVAN ...	232 · Accounts...	3,136.08		3,136.08
General Journal	12/31/2016	11		TO REM AUX...	405.1 · Manag...		3,136.08	0.00
<b>Total 807 · Gas Purch-Nytis(Evan 104)</b>						<b>37,703.04</b>	<b>37,703.04</b>	<b>0.00</b>
<b>808 · Gas Purch-Nytis (Dema)</b>								<b>0.00</b>
Bill	01/31/2016	01-16 ...	Nytis Exploration Co...	01-16 DEMA	232 · Accounts...	98.10		98.10
General Journal	01/31/2016	3		To remove 01...	405.1 · Manag...		98.10	0.00
Bill	02/29/2016	02-16 ...	Nytis Exploration Co...	02-16 DEMA	232 · Accounts...	89.71		89.71
General Journal	02/29/2016	4		To remove A...	405.1 · Manag...		89.71	0.00
Bill	03/31/2016	3-16 D...	Nytis Exploration Co...	03-16 DEMA	232 · Accounts...	25.95		25.95
General Journal	03/31/2016	4		To remove A...	405.1 · Manag...		25.95	0.00
Bill	04/30/2016	04-16 ...	Nytis Exploration Co...	04-16 DEMA	232 · Accounts...	25.35		25.35
General Journal	04/30/2016	4		To remove A...	405.1 · Manag...		25.35	0.00
Bill	05/31/2016	05-16 ...	Nytis Exploration Co...	05-16 DEMA	232 · Accounts...	13.83		13.83
General Journal	05/31/2016	5		To remove A...	405.1 · Manag...		13.83	0.00
General Journal	06/30/2016	5		To remove A...	405.1 · Manag...		9.25	-9.25
Bill	06/30/2016	06-16 ...	Nytis Exploration Co...	06-16 DEMA	232 · Accounts...	9.25		0.00
Bill	07/31/2016	07-16 ...	Nytis Exploration Co...	07-16 DEMA	232 · Accounts...	9.36		9.36
General Journal	07/31/2016	7		TO REMOVE ...	405.1 · Manag...		9.36	0.00
Bill	08/31/2016	08-16 ...	Nytis Exploration Co...	08-16 Dema	232 · Accounts...	10.45		10.45
General Journal	08/31/2016	3		TO TAKE OF...	405.1 · Manag...		10.45	0.00
Bill	09/30/2016	09-16 ...	Nytis Exploration Co...	09-16 Dema	232 · Accounts...	9.67		9.67
General Journal	09/30/2016	5		TO TAKE OF...	405.1 · Manag...		9.67	0.00
Bill	10/31/2016	10-16 ...	Nytis Exploration Co...	10-16 DEMA	232 · Accounts...	14.63		14.63
General Journal	10/31/2016	6		TO TAKE OF...	405.1 · Manag...		14.63	0.00
Bill	11/30/2016	11-16 ...	Nytis Exploration Co...	11-16 DEMA	232 · Accounts...	36.59		36.59
General Journal	11/30/2016	10		TO REM AUX...	405.1 · Manag...		36.59	0.00
Bill	12/31/2016	12-16 ...	Nytis Exploration Co...	12-16 DEMA	232 · Accounts...	106.80		106.80
General Journal	12/31/2016	11		TO REM AUX...	405.1 · Manag...		106.80	0.00
<b>Total 808 · Gas Purch-Nytis (Dema)</b>						<b>449.69</b>	<b>449.69</b>	<b>0.00</b>
<b>809 · Gas Purch-Cumberland Valley</b>								<b>0.00</b>
Bill	01/31/2016	01-16	Cumberland Valley ...	01-16	232 · Accounts...	44,925.66		44,925.66
General Journal	01/31/2016	3		To remove 01...	405.1 · Manag...		44,925.66	0.00
Bill	02/29/2016	02-16	Cumberland Valley ...	02-16	232 · Accounts...	47,810.51		47,810.51
General Journal	02/29/2016	4		To remove A...	405.1 · Manag...		47,810.51	0.00
Bill	03/31/2016	03-16	Cumberland Valley ...	03-16	232 · Accounts...	6,982.02		6,982.02
General Journal	03/31/2016	4		To remove A...	405.1 · Manag...		6,982.02	0.00
Bill	04/30/2016	04-16	Cumberland Valley ...	04-16	232 · Accounts...	22,493.53		22,493.53
General Journal	04/30/2016	4		To remove A...	405.1 · Manag...		22,493.53	0.00
Bill	05/31/2016	05-16	Cumberland Valley ...	05-16	232 · Accounts...	10,746.38		10,746.38

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**Kentucky Frontier Gas, LLC**  
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Type	Date	Num	Name	Memo	Split	Debit	Credit	Balance
General Journal	05/31/2016	5		To remove A...	405.1 · Manag...		10,746.38	0.00
Bill	06/30/2016	06-16	Cumberland Valley ...	06-16	232 · Accounts...	12,965.14		12,965.14
General Journal	06/30/2016	5		To remove A...	405.1 · Manag...		12,965.14	0.00
Bill	07/31/2016	07-16	Cumberland Valley ...	07-16	232 · Accounts...	9,799.02		9,799.02
General Journal	07/31/2016	7		TO REMOVE ...	405.1 · Manag...		9,799.02	0.00
Bill	08/31/2016	08-16	Cumberland Valley ...	08-16	232 · Accounts...	28,612.86		28,612.86
General Journal	08/31/2016	7		TO REMOVE ...	405.1 · Manag...		28,612.86	0.00
Bill	09/30/2016	09-16	Cumberland Valley ...	09-16	232 · Accounts...	33,017.71		33,017.71
General Journal	09/30/2016	5		TO TAKE OF...	405.1 · Manag...		33,017.71	0.00
Bill	10/31/2016	10-16	Cumberland Valley ...	10-16	232 · Accounts...	21,177.77		21,177.77
General Journal	10/31/2016	6		TO TAKE OF...	405.1 · Manag...		21,177.77	0.00
Bill	11/30/2016	11-16	Cumberland Valley ...	11-16	232 · Accounts...	25,706.37		25,706.37
General Journal	11/30/2016	10		TO REM AUX...	405.1 · Manag...		25,706.37	0.00
Bill	12/31/2016	12-16	Cumberland Valley ...	12-16	232 · Accounts...	49,960.14		49,960.14
General Journal	12/31/2016	11		TO REM AUX...	405.1 · Manag...		49,960.14	0.00
Total 809 · Gas Purch-Cumberland Valley						314,197.11	314,197.11	0.00
<b>810 · Gas Purch- Chesapeake Energy</b>								0.00
Total 810 · Gas Purch- Chesapeake Energy								0.00
<b>849 · TRANSMISSION EXPENSES</b>								0.00
<b>849.1 · OPERATION</b>								0.00
<b>850 · Oper Supervision &amp; Engineering</b>								0.00
Total 850 · Oper Supervision & Engineering								0.00
<b>851 · System Control &amp; Load Dispatch</b>								0.00
Total 851 · System Control & Load Dispatch								0.00
<b>852 · Communication System Expenses</b>								0.00
Total 852 · Communication System Expenses								0.00
<b>853 · Compressor Station Labor &amp; Exp</b>								0.00
Total 853 · Compressor Station Labor & Exp								0.00
<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

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Type	Date	Num	Name	Memo	Split	Debit	Credit	Balance
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
<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

## Kentucky Frontier Gas, LLC General Ledger As of December 31, 2016

Type	Date	Num	Name	Memo	Split	Debit	Credit	Balance
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	01/01/2016	27916	m2m Data Corporati...	#27916	232 · Accounts...	26.20		26.20
Bill	01/05/2016	44270	HiTech Signs & Gra...	44270	232 · Accounts...	68.59		94.79
Bill	01/05/2016	44270	HiTech Signs & Gra...	44270	232 · Accounts...	693.55		788.34
Bill	01/06/2016		Extreme Excavation ...	Installed new ...	232 · Accounts...	492.50		1,280.84
Bill	01/15/2016	Inv# 1...	Jackson Electric & P...	Inv# 156783	232 · Accounts...	2.07		1,282.91
Bill	01/20/2016	#7027...	Miller Supply Inc	#7027727	232 · Accounts...	1.46		1,284.37
Bill	01/20/2016	#7027...	Miller Supply Inc	#7027727	232 · Accounts...	14.76		1,299.13
Check	01/22/2016	ACH	Eagle Research Co...		131.2 · Comm ...	31.43		1,330.56
Check	01/22/2016	ACH	Eagle Research Co...		131.2 · Comm ...	31.43		1,361.99
Check	01/28/2016	DB CD	Amazon.com		131.2 · Comm ...	3.16		1,365.15
Check	01/28/2016	DB CD	Amazon.com		131.2 · Comm ...	32.00		1,397.15
Check	01/28/2016	DB CD	Amazon.com		131.2 · Comm ...	3.16		1,400.31
Check	01/28/2016	DB CD	Amazon.com		131.2 · Comm ...	32.00		1,432.31
Check	01/28/2016	DB CD	Amazon.com		131.2 · Comm ...	3.16		1,435.47
Check	01/28/2016	DB CD	Amazon.com		131.2 · Comm ...	32.00		1,467.47
Check	01/30/2016	DB CD	Amazon.com		131.2 · Comm ...	13.94		1,481.41
Check	01/30/2016	DB CD	Amazon.com		131.2 · Comm ...	140.90		1,622.31
Check	01/30/2016	DB CD	Amazon.com		131.2 · Comm ...	1.37		1,623.68
Check	01/30/2016	DB CD	Amazon.com		131.2 · Comm ...	13.87		1,637.55
Check	01/30/2016	DB CD	Amazon.com		131.2 · Comm ...	3.12		1,640.67
Check	01/30/2016	DB CD	Amazon.com		131.2 · Comm ...	22.92		1,663.59
Check	01/30/2016	DB CD	Amazon.com		131.2 · Comm ...	24.77		1,688.36
Check	01/30/2016	DB CD	Amazon.com		131.2 · Comm ...	250.47		1,938.83
Bill	01/31/2016	866000	Layne's ACE HARD...	866000	232 · Accounts...	49.45		1,988.28
Bill	01/31/2016	866000	Layne's ACE HARD...	866000	232 · Accounts...	362.66		2,350.94
Bill	01/31/2016	01-16	R L Laughlin & Co Inc	01-16	232 · Accounts...	26.25		2,377.19
Bill	01/31/2016	20062...	Kentucky Undergrou...	200628054	232 · Accounts...	11.23		2,388.42
Bill	01/31/2016	20062...	Kentucky Undergrou...	200628054	232 · Accounts...	113.57		2,501.99
General Journal	01/31/2016	3		To remove 01...	405.1 · Manag...		243.16	2,258.83
Bill	02/01/2016	7027780	Miller Supply Inc	7027780	232 · Accounts...	0.90		2,259.73
Bill	02/01/2016	7027780	Miller Supply Inc	7027780	232 · Accounts...	9.06		2,268.79
Bill	02/01/2016	7027781	Miller Supply Inc	7027781	232 · Accounts...	2.85		2,271.64
Bill	02/01/2016	7027781	Miller Supply Inc	7027781	232 · Accounts...	28.79		2,300.43
Bill	02/01/2016	#28150	m2m Data Corporati...	#28150	232 · Accounts...	26.20		2,326.63
Check	02/03/2016	7043	Floyd Co Clerk	CDL Permit C...	131.2 · Comm ...	5.49		2,332.12
Check	02/03/2016	7043	Floyd Co Clerk	CDL Permit C...	131.2 · Comm ...	55.51		2,387.63
Bill	02/10/2016	#1062	Extreme Excavation ...	#1062 capped...	232 · Accounts...	985.00		3,372.63
Bill	02/10/2016	#7027...	Miller Supply Inc	#7027832	232 · Accounts...	6.47		3,379.10
Bill	02/10/2016	#7027...	Miller Supply Inc	#7027832	232 · Accounts...	65.40		3,444.50
Bill	02/11/2016		CAUDILL SEED		232 · Accounts...	5.49		3,449.99

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Type	Date	Num	Name	Memo	Split	Debit	Credit	Balance
Bill	02/11/2016	44696	HiTech Signs & Gra...	44696	232 · Accounts...	3.82		3,453.81
Bill	02/11/2016	44696	HiTech Signs & Gra...	44696	232 · Accounts...	27.98		3,481.79
Bill	02/18/2016	20062...	Kentucky Undergrou...	#200627969	232 · Accounts...	7.92		3,489.71
Bill	02/18/2016	20062...	Kentucky Undergrou...	#200627969	232 · Accounts...	80.08		3,569.79
Bill	02/18/2016	#7027...	Miller Supply Inc	#7027871	232 · Accounts...	1.56		3,571.35
Bill	02/18/2016	#7027...	Miller Supply Inc	#7027871	232 · Accounts...	15.82		3,587.17
Bill	02/18/2016	#7027...	Miller Supply Inc	WILL BE REL...	232 · Accounts...	758.64		4,345.81
Bill	02/18/2016	#7027...	Miller Supply Inc	#7027872	232 · Accounts...			4,345.81
Bill	02/19/2016	274960	AREA WIDE PROT...	274960	232 · Accounts...	103.28		4,449.09
Bill	02/19/2016	274960	AREA WIDE PROT...	274960	232 · Accounts...	1,044.22		5,493.31
Check	02/22/2016	DB CD	Eagle Research Co...		131.2 · Comm ...	31.43		5,524.74
Check	02/22/2016	DB CD	Eagle Research Co...		131.2 · Comm ...	31.43		5,556.17
Bill	02/27/2016		Williams Electric & ...		232 · Accounts...	20.14		5,576.31
Bill	02/27/2016		Williams Electric & ...		232 · Accounts...	203.65		5,779.96
Bill	02/28/2016	#8842	James Riley Hall	#8842	232 · Accounts...	3.43		5,783.39
Bill	02/28/2016	#8842	James Riley Hall	#8842	232 · Accounts...	34.73		5,818.12
Bill	02/29/2016	866000	Layne's ACE HARD...	866000	232 · Accounts...	1.55		5,819.67
Bill	02/29/2016	866000	Layne's ACE HARD...	866000	232 · Accounts...	15.67		5,835.34
Bill	02/29/2016	2431	HOMETOWN TRUE...	2431	232 · Accounts...	7.30		5,842.64
Bill	02/29/2016	2431	HOMETOWN TRUE...	2431	232 · Accounts...	73.84		5,916.48
Bill	02/29/2016	INV# ...	Kentucky Undergrou...	INV# 200628...	232 · Accounts...	23.90		5,940.38
Bill	02/29/2016	INV# ...	Kentucky Undergrou...	INV# 200628...	232 · Accounts...	241.70		6,182.08
General Journal	02/29/2016	4		To remove A...	405.1 · Manag...		225.53	5,956.55
Bill	03/01/2016	28366	m2m Data Corporati...	28366	232 · Accounts...	26.20		5,982.75
Bill	03/01/2016	30866	Drains Unlimited, Inc.	30866	232 · Accounts...	14.40		5,997.15
Bill	03/01/2016	30866	Drains Unlimited, Inc.	30866	232 · Accounts...	145.60		6,142.75
Bill	03/01/2016	0007156	Bailey's Carpet & Ha...	0007156	232 · Accounts...	3.96		6,146.71
Bill	03/01/2016	0007156	Bailey's Carpet & Ha...	0007156	232 · Accounts...	40.01		6,186.72
Bill	03/02/2016	IN000...	Utility Sales & Servi...	IN00016155	232 · Accounts...	19.93		6,206.65
Bill	03/02/2016	IN000...	Utility Sales & Servi...	IN00016155	232 · Accounts...	201.47		6,408.12
Bill	03/07/2016		Extreme Excavation ...	Line repair in ...	232 · Accounts...	985.00		7,393.12
Bill	03/08/2016		Extreme Excavation ...	Relocating & l...	232 · Accounts...	985.00		8,378.12
Bill	03/09/2016		Extreme Excavation ...	Purged gas li...	232 · Accounts...	985.00		9,363.12
Bill	03/10/2016		Extreme Excavation ...	finished buryi...	232 · Accounts...	985.00		10,348.12
Bill	03/11/2016		Extreme Excavation ...	new service in...	232 · Accounts...	985.00		11,333.12
Bill	03/12/2016		Extreme Excavation ...	New service f...	232 · Accounts...	985.00		12,318.12
Bill	03/14/2016	#2006...	Kentucky Undergrou...	#200628296	232 · Accounts...	14.11		12,332.23
Bill	03/14/2016	#2006...	Kentucky Undergrou...	#200628296	232 · Accounts...	142.69		12,474.92
Bill	03/16/2016	#2860...	Consolidated Pipe &...	#2860359-00...	232 · Accounts...	21.75		12,496.67
Bill	03/16/2016	#2860...	Consolidated Pipe &...	#2860359-00...	232 · Accounts...	219.93		12,716.60
Check	03/19/2016	DB CD	Eagle Research Co...		131.2 · Comm ...	31.43		12,748.03
Check	03/19/2016	DB CD	Eagle Research Co...		131.2 · Comm ...	31.43		12,779.46
Bill	03/22/2016	IN000...	Utility Sales & Servi...	IN00016181	232 · Accounts...	30.16		12,809.62
Bill	03/22/2016	IN000...	Utility Sales & Servi...	IN00016181	232 · Accounts...	304.93		13,114.55
Bill	03/23/2016	8875	James Riley Hall	8875	232 · Accounts...	11.45		13,126.00
Bill	03/23/2016	8875	James Riley Hall	8875	232 · Accounts...	115.75		13,241.75
Bill	03/28/2016		R L Laughlin & Co Inc		232 · Accounts...	26.25		13,268.00
Bill	03/31/2016		Layne's ACE HARD...		232 · Accounts...	13.87		13,281.87
Bill	03/31/2016		Layne's ACE HARD...		232 · Accounts...	140.27		13,422.14

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## Kentucky Frontier Gas, LLC General Ledger As of December 31, 2016

Type	Date	Num	Name	Memo	Split	Debit	Credit	Balance
Bill	03/31/2016	1602666	R L Laughlin & Co Inc	1602666	232 · Accounts...	26.25		13,448.39
General Journal	03/31/2016	4		To remove A...	405.1 · Manag...		213.56	13,234.83
Bill	04/01/2016	#28566	m2m Data Corporati...	#28566	232 · Accounts...	26.20		13,261.03
Bill	04/01/2016	IN000...	Utility Sales & Servi...	IN00016271	232 · Accounts...	73.84		13,334.87
Bill	04/01/2016	IN000...	Utility Sales & Servi...	IN00016271	232 · Accounts...	746.57		14,081.44
Bill	04/03/2016	INV# 10	INDUSTRIAL CORR...	INV# 10 , pain...	232 · Accounts...	12.13		14,093.57
Bill	04/03/2016	INV# 10	INDUSTRIAL CORR...	INV# 10 , pain...	232 · Accounts...	122.62		14,216.19
Bill	04/13/2016	368042	American Hose & Mi...	#368042	232 · Accounts...	13.30		14,229.49
Bill	04/13/2016	368042	American Hose & Mi...	#368042	232 · Accounts...	134.53		14,364.02
Bill	04/14/2016	20062...	Kentucky Undergrou...	200628623	232 · Accounts...	10.22		14,374.24
Bill	04/14/2016	20062...	Kentucky Undergrou...	200628623	232 · Accounts...	103.38		14,477.62
Bill	04/14/2016	20062...	Kentucky Undergrou...	200628711	232 · Accounts...	26.78		14,504.40
Bill	04/14/2016	20062...	Kentucky Undergrou...	200628711	232 · Accounts...	270.82		14,775.22
Bill	04/15/2016	3327-5	Sherwin-Williams	3327-5	232 · Accounts...	42.86		14,818.08
Bill	04/15/2016	3327-5	Sherwin-Williams	3327-5	232 · Accounts...	433.38		15,251.46
Check	04/20/2016	DB CD	Tractor Supply		131.2 · Comm ...	1.52		15,252.98
Check	04/20/2016	DB CD	Tractor Supply		131.2 · Comm ...	15.42		15,268.40
Bill	04/20/2016	#9094...	DISTRIBUTION NOW	#909406487	232 · Accounts...	29.49		15,297.89
Bill	04/20/2016	#9094...	DISTRIBUTION NOW	#909406487	232 · Accounts...	298.16		15,596.05
Bill	04/20/2016	#9094...	DISTRIBUTION NOW	#909406488	232 · Accounts...	4.10		15,600.15
Bill	04/20/2016	#9094...	DISTRIBUTION NOW	#909406488	232 · Accounts...	41.42		15,641.57
Bill	04/21/2016	368063	American Hose & Mi...	368063	232 · Accounts...	12.96		15,654.53
Bill	04/21/2016	368063	American Hose & Mi...	368063	232 · Accounts...	131.07		15,785.60
Check	04/22/2016	DB CD	Lowe's		131.2 · Comm ...	4.69		15,790.29
Check	04/22/2016	DB CD	Lowe's		131.2 · Comm ...	47.39		15,837.68
Check	04/25/2016	ACH	Eagle Research Co...		131.2 · Comm ...	31.43		15,869.11
Check	04/25/2016	ACH	Eagle Research Co...		131.2 · Comm ...	31.43		15,900.54
Bill	04/27/2016	368097	American Hose & Mi...	368097	232 · Accounts...	13.08		15,913.62
Bill	04/27/2016	7028228	Miller Supply Inc	7028228	232 · Accounts...	3.69		15,917.31
Bill	04/27/2016	7028228	Miller Supply Inc	7028228	232 · Accounts...	37.28		15,954.59
Bill	04/27/2016	#158851	Jackson Electric & P...	#158851	232 · Accounts...	3.81		15,958.40
Bill	04/29/2016	002-0...	F S VANHOOSE & ...	002-069625	232 · Accounts...	0.55		15,958.95
Bill	04/29/2016	002-0...	F S VANHOOSE & ...	002-069625	232 · Accounts...	5.56		15,964.51
Bill	04/30/2016	866000	Layne's ACE HARD...	866000	232 · Accounts...	31.04		15,995.55
Bill	04/30/2016	866000	Layne's ACE HARD...	866000	232 · Accounts...	313.80		16,309.35
Bill	04/30/2016	2705	F S VANHOOSE & ...	2705	232 · Accounts...	0.55		16,309.90
Bill	04/30/2016	2705	F S VANHOOSE & ...	2705	232 · Accounts...	5.56		16,315.46
Bill	04/30/2016	00209...	Williams Electric & ...	00209154	232 · Accounts...	13.63		16,329.09
Bill	04/30/2016	00209...	Williams Electric & ...	00209154	232 · Accounts...	137.84		16,466.93
Bill	04/30/2016	#2006...	Kentucky Undergrou...	#200628950	232 · Accounts...	11.09		16,478.02
Bill	04/30/2016	#2006...	Kentucky Undergrou...	#200628950	232 · Accounts...	112.11		16,590.13
Bill	04/30/2016	CUST ...	Sherwin-Williams	CUST NO 42...	232 · Accounts...	30.60		16,620.73
Bill	04/30/2016	CUST ...	Sherwin-Williams	CUST NO 42...	232 · Accounts...	309.38		16,930.11
Bill	04/30/2016	#1602...	R L Laughlin & Co Inc	#1602993-IN	232 · Accounts...	26.25		16,956.36
General Journal	04/30/2016	4		To remove A...	405.1 · Manag...		384.53	16,571.83
Bill	05/01/2016	28766	m2m Data Corporati...	28766	232 · Accounts...	26.20		16,598.03
Bill	05/05/2016	IN002...	JD Westcott & Son I...	IN00245476	232 · Accounts...	1.74		16,599.77
Bill	05/05/2016	IN002...	JD Westcott & Son I...	IN00245476	232 · Accounts...	17.55		16,617.32
Bill	05/09/2016	31334	Drains Unlimited, Inc.	31334	232 · Accounts...	21.25		16,638.57

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Accrual Basis

**Kentucky Frontier Gas, LLC**  
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Type	Date	Num	Name	Memo	Split	Debit	Credit	Balance
Bill	05/09/2016	31334	Drains Unlimited, Inc.	31334	232 · Accounts...	214.88		16,853.45
Bill	05/10/2016	20062...	Kentucky Undergrou...	200629040	232 · Accounts...	20.45		16,873.90
Bill	05/10/2016	20062...	Kentucky Undergrou...	200629040	232 · Accounts...	206.75		17,080.65
Bill	05/10/2016	7028298	Miller Supply Inc	7028298	232 · Accounts...	0.24		17,080.89
Bill	05/10/2016	7028298	Miller Supply Inc	7028298	232 · Accounts...	2.41		17,083.30
Check	05/11/2016	7503	May Brothers Lumb...	Repair to brid...	131.2 · Comm ...	28.62		17,111.92
Check	05/11/2016	7503	May Brothers Lumb...	Repair to brid...	131.2 · Comm ...	289.38		17,401.30
Check	05/11/2016	DB CD	Lowe's	Repair to brid...	131.2 · Comm ...	4.70		17,406.00
Check	05/11/2016	DB CD	Lowe's	Repair to brid...	131.2 · Comm ...	47.56		17,453.56
Bill	05/11/2016	55343	HiTech Signs & Gra...	55343	232 · Accounts...	48.46		17,502.02
Bill	05/11/2016	55343	HiTech Signs & Gra...	55343	232 · Accounts...	490.02		17,992.04
Bill	05/13/2016	Inv# 1...	Jackson Electric & P...	Inv# 159174	232 · Accounts...	1.03		17,993.07
Check	05/16/2016	7527	Jackson Electric & P...	VOID:	131.2 · Comm ...	0.00		17,993.07
Bill	05/17/2016	#7028...	Miller Supply Inc	#7028336	232 · Accounts...	4.14		17,997.21
Bill	05/17/2016	#7028...	Miller Supply Inc	#7028336	232 · Accounts...	41.86		18,039.07
Bill	05/17/2016	#7028...	Miller Supply Inc	#7028337	232 · Accounts...	11.14		18,050.21
Bill	05/17/2016	#7028...	Miller Supply Inc	#7028337	232 · Accounts...	112.67		18,162.88
Bill	05/19/2016	IN002...	JD Westcott & Son I...		232 · Accounts...	2.32		18,165.20
Bill	05/19/2016	IN002...	JD Westcott & Son I...		232 · Accounts...	23.41		18,188.61
Bill	05/23/2016	44182...	First Bankcard	44182292810...	232 · Accounts...	41.20		18,229.81
Bill	05/23/2016	44182...	First Bankcard	44182292810...	232 · Accounts...	416.56		18,646.37
Bill	05/25/2016	#368171	American Hose & Mi...	#368171	232 · Accounts...	13.71		18,660.08
Bill	05/25/2016	#368171	American Hose & Mi...	#368171	232 · Accounts...	138.65		18,798.73
Bill	05/31/2016	866000	Layne's ACE HARD...	866000	232 · Accounts...	86.10		18,884.83
Bill	05/31/2016	#9095...	DISTRIBUTION NOW	#909546667	232 · Accounts...	3.62		18,888.45
Bill	05/31/2016	#9095...	DISTRIBUTION NOW	#909546667	232 · Accounts...	36.61		18,925.06
Bill	05/31/2016	05-16	R L Laughlin & Co Inc	05-16	232 · Accounts...	26.25		18,951.31
General Journal	05/31/2016	5		To remove A...	405.1 · Manag...		228.32	18,722.99
General Journal	05/31/2016	2		TO TAKE OF...	405.1 · Manag...		0.55	18,722.44
Bill	06/01/2016	#28972	m2m Data Corporati...	#28972	232 · Accounts...	26.20		18,748.64
Bill	06/01/2016	368192	American Hose & Mi...	368192	232 · Accounts...	26.31		18,774.95
Bill	06/01/2016	368192	American Hose & Mi...	368192	232 · Accounts...	266.04		19,040.99
Bill	06/02/2016	297632	AREA WIDE PROT...	297632	232 · Accounts...	68.85		19,109.84
Bill	06/02/2016	297632	AREA WIDE PROT...	297632	232 · Accounts...	696.15		19,805.99
Check	06/06/2016	DB CD	Utility Management ...		131.2 · Comm ...	2.33		19,808.32
Check	06/06/2016	DB CD	Utility Management ...		131.2 · Comm ...	23.53		19,831.85
Bill	06/06/2016	#159584	Jackson Electric & P...	#159584	232 · Accounts...	4.57		19,836.42
Check	06/08/2016	7615	Michael Howard and...	Howard v. KF...	131.2 · Comm ...	500.00		20,336.42
Bill	06/08/2016		B W Rogers	pressure gau...	232 · Accounts...	27.15		20,363.57
Bill	06/08/2016		B W Rogers	pressure gau...	232 · Accounts...	274.53		20,638.10
Check	06/10/2016	DB CD	B W Rogers		131.2 · Comm ...	13.30		20,651.40
Check	06/10/2016	DB CD	B W Rogers		131.2 · Comm ...	134.46		20,785.86
Bill	06/10/2016	90958...	DISTRIBUTION NOW	909687061	232 · Accounts...	3.62		20,789.48
Bill	06/10/2016	90958...	DISTRIBUTION NOW	909687061	232 · Accounts...	36.61		20,826.09
Bill	06/11/2016	416105	ltron	Maint Support	232 · Accounts...	90.14		20,916.23
Bill	06/11/2016	416105	ltron	Maint Support	232 · Accounts...	911.44		21,827.67
Check	06/15/2016	7654	FLOYD CO CIRCUI...	CDL PERMIT...	131.2 · Comm ...	2.16		21,829.83
Check	06/15/2016	7654	FLOYD CO CIRCUI...	CDL PERMIT...	131.2 · Comm ...	21.84		21,851.67
Bill	06/15/2016	20062...	Kentucky Undergrou...	200629284	232 · Accounts...	8.35		21,860.02

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Type	Date	Num	Name	Memo	Split	Debit	Credit	Balance
Bill	06/15/2016	20062...	Kentucky Undergrou...	200629284	232 · Accounts...	84.45		21,944.47
Check	06/22/2016	ACH	Eagle Research Co...		131.2 · Comm ...	31.43		21,975.90
Check	06/22/2016	ACH	Eagle Research Co...		131.2 · Comm ...	31.43		22,007.33
Check	06/27/2016	DB CD	TRAFFIC SAFETY ...		131.2 · Comm ...	9.55		22,016.88
Check	06/27/2016	DB CD	TRAFFIC SAFETY ...		131.2 · Comm ...	96.61		22,113.49
Bill	06/28/2016	159966	Jackson Electric & P...	159966	232 · Accounts...	0.34		22,113.83
Bill	06/28/2016	55945	HiTech Signs & Gra...	55945	232 · Accounts...	21.47		22,135.30
Bill	06/28/2016	55945	HiTech Signs & Gra...	55945	232 · Accounts...	217.03		22,352.33
Bill	06/30/2016	866000	Layne's ACE HARD...	866000	232 · Accounts...	53.96		22,406.29
Bill	06/30/2016	866000	Layne's ACE HARD...	866000	232 · Accounts...	545.55		22,951.84
Bill	06/30/2016	06-16	R L Laughlin & Co Inc	06-16	232 · Accounts...	26.25		22,978.09
Bill	06/30/2016	06-16	Kentucky Undergrou...	06-16	232 · Accounts...	13.25		22,991.34
Bill	06/30/2016	06-16	Kentucky Undergrou...	06-16	232 · Accounts...	133.95		23,125.29
General Journal	06/30/2016	5		To remove A...	405.1 · Manag...		403.03	22,722.26
Bill	07/01/2016	29176	m2m Data Corporati...	29176	232 · Accounts...	26.20		22,748.46
Bill	07/07/2016		Jackson True Value		232 · Accounts...	2.10		22,750.56
Bill	07/07/2016		Jackson True Value		232 · Accounts...	21.21		22,771.77
Bill	07/09/2016	00209...	Williams Electric & ...	00209976	232 · Accounts...	1.69		22,773.46
Bill	07/09/2016	00209...	Williams Electric & ...	00209976	232 · Accounts...	17.09		22,790.55
Check	07/20/2016	DB CD	Wal Mart		131.2 · Comm ...	2.86		22,793.41
Check	07/20/2016	DB CD	Wal Mart		131.2 · Comm ...	28.88		22,822.29
Check	07/20/2016	7736	John W White	reimb for sup...	131.2 · Comm ...	2.86		22,825.15
Check	07/20/2016	7736	John W White	reimb for sup...	131.2 · Comm ...	28.93		22,854.08
Check	07/22/2016	ACH	Eagle Research Co...		131.2 · Comm ...	31.43		22,885.51
Check	07/22/2016	ACH	Eagle Research Co...		131.2 · Comm ...	31.43		22,916.94
Check	07/25/2016	DB CD	Speedway Superam...	water & ice fo...	131.2 · Comm ...	1.61		22,918.55
Check	07/25/2016	DB CD	Speedway Superam...	water & ice fo...	131.2 · Comm ...	16.33		22,934.88
Bill	07/29/2016	7028728	Miller Supply Inc	7028728	232 · Accounts...	14.31		22,949.19
Bill	07/29/2016	7028728	Miller Supply Inc	7028728	232 · Accounts...	144.69		23,093.88
Bill	07/31/2016	866000	Layne's ACE HARD...	866000	232 · Accounts...	5.15		23,099.03
Bill	07/31/2016	866000	Layne's ACE HARD...	866000	232 · Accounts...	52.09		23,151.12
Bill	07/31/2016	#2314	Jackson True Value	#2314	232 · Accounts...	1.33		23,152.45
Bill	07/31/2016	#2314	Jackson True Value	#2314	232 · Accounts...	13.50		23,165.95
Bill	07/31/2016	1604127	R L Laughlin & Co Inc	1604127	232 · Accounts...	26.25		23,192.20
General Journal	07/31/2016	7		TO REMOVE ...	405.1 · Manag...		89.59	23,102.61
Bill	08/01/2016	29391	m2m Data Corporati...	29391	232 · Accounts...	26.20		23,128.81
Bill	08/01/2016	31843	Drains Unlimited, Inc.	31843	232 · Accounts...	6.09		23,134.90
Bill	08/01/2016	31843	Drains Unlimited, Inc.	31843	232 · Accounts...	61.58		23,196.48
Bill	08/01/2016	159873	Jackson Electric & P...	159873 inv da...	232 · Accounts...	2.86		23,199.34
Bill	08/01/2016	159873	Jackson Electric & P...	159873 inv da...	232 · Accounts...	28.91		23,228.25
Bill	08/03/2016	S1684...	West Virginia Electri...	S1684916.001	232 · Accounts...	1.27		23,229.52
Bill	08/03/2016	S1684...	West Virginia Electri...	S1684916.001	232 · Accounts...	12.88		23,242.40
Bill	08/04/2016	7028775	Miller Supply Inc	7028775	232 · Accounts...	2.15		23,244.55
Bill	08/04/2016	7028775	Miller Supply Inc	7028775	232 · Accounts...	21.70		23,266.25
Bill	08/09/2016	#160657	Jackson Electric & P...	#160657	232 · Accounts...	1.68		23,267.93
Bill	08/09/2016	#160657	Jackson Electric & P...	#160657	232 · Accounts...	17.01		23,284.94
Bill	08/10/2016	7028808	Miller Supply Inc	7028808	232 · Accounts...	6.47		23,291.41
Bill	08/10/2016	7028808	Miller Supply Inc	7028808	232 · Accounts...	65.40		23,356.81
Bill	08/10/2016	7028802	Miller Supply Inc	7028802	232 · Accounts...	13.29		23,370.10

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Type	Date	Num	Name	Memo	Split	Debit	Credit	Balance
Bill	08/10/2016	7028802	Miller Supply Inc	7028802	232 · Accounts...	134.37		23,504.47
Bill	08/15/2016	20062...	Kentucky Undergrou...	200629954	232 · Accounts...	14.54		23,519.01
Bill	08/15/2016	20062...	Kentucky Undergrou...	200629954	232 · Accounts...	147.06		23,666.07
Bill	08/15/2016	20063...	Kentucky Undergrou...	200630042	232 · Accounts...	17.57		23,683.64
Bill	08/15/2016	20063...	Kentucky Undergrou...	200630042	232 · Accounts...	177.63		23,861.27
Bill	08/18/2016	7028838	Miller Supply Inc	7028838	232 · Accounts...	2.53		23,863.80
Bill	08/18/2016	7028838	Miller Supply Inc	7028838	232 · Accounts...	25.62		23,889.42
Check	08/22/2016	ACH	Eagle Research Co...		131.2 · Comm ...	59.39		23,948.81
Check	08/22/2016	ACH	Eagle Research Co...		131.2 · Comm ...	31.43		23,980.24
Bill	08/22/2016	A8982...	Jackson True Value	A898227	232 · Accounts...	2.00		23,982.24
Bill	08/22/2016	A8982...	Jackson True Value	A898227	232 · Accounts...	20.24		24,002.48
Bill	08/23/2016	160946	Jackson Electric & P...	160946	232 · Accounts...	0.48		24,002.96
Bill	08/23/2016	160946	Jackson Electric & P...	160946	232 · Accounts...	4.81		24,007.77
Bill	08/31/2016	866000	Layne's ACE HARD...	866000	232 · Accounts...	30.09		24,037.86
Bill	08/31/2016	866000	Layne's ACE HARD...	866000	232 · Accounts...	304.23		24,342.09
Bill	08/31/2016	20063...	Kentucky Undergrou...	200630378	232 · Accounts...	22.46		24,364.55
Bill	08/31/2016	20063...	Kentucky Undergrou...	200630378	232 · Accounts...	227.14		24,591.69
Bill	08/31/2016	2431	HOMETOWN TRUE...	2431	232 · Accounts...	4.42		24,596.11
Bill	08/31/2016	2431	HOMETOWN TRUE...	2431	232 · Accounts...	44.74		24,640.85
General Journal	08/31/2016	7		TO REMOVE ...	405.1 · Manag...		149.90	24,490.95
Bill	08/31/2016	#2006...	Kentucky Undergrou...	#200630287	232 · Accounts...	13.25		24,504.20
Bill	08/31/2016	#2006...	Kentucky Undergrou...	#200630287	232 · Accounts...	133.95		24,638.15
Bill	08/31/2016	1604483	R L Laughlin & Co Inc	1604483	232 · Accounts...	26.25		24,664.40
General Journal	08/31/2016	3		TO TAKE OF...	405.1 · Manag...		48.93	24,615.47
General Journal	08/31/2016	9		TO REMOVE ...	-SPLIT-		48.93	24,566.54
Bill	09/01/2016	29584	m2m Data Corporati...	29584	232 · Accounts...	26.20		24,592.74
Bill	09/01/2016	66580	HiTech Signs & Gra...	66580	232 · Accounts...	13.73		24,606.47
Bill	09/01/2016	66580	HiTech Signs & Gra...	66580	232 · Accounts...	138.77		24,745.24
Check	09/08/2016	DB CD	Save a Lot	Water for field...	131.2 · Comm ...	2.27		24,747.51
Check	09/08/2016	DB CD	Save a Lot	Water for field...	131.2 · Comm ...	22.92		24,770.43
Bill	09/19/2016	14100	Hazard Fire & Safet...	#14100	232 · Accounts...	40.69		24,811.12
Bill	09/19/2016	14100	Hazard Fire & Safet...	#14100	232 · Accounts...	411.38		25,222.50
Bill	09/25/2016		Eagle Research Co...		232 · Accounts...	8.64		25,231.14
Bill	09/25/2016		Eagle Research Co...		232 · Accounts...	87.39		25,318.53
Check	09/26/2016	DB CD	BAYOU ENGINEER...	ODORANT	131.2 · Comm ...	46.92		25,365.45
Check	09/26/2016	DB CD	BAYOU ENGINEER...	ODORANT	131.2 · Comm ...	474.42		25,839.87
Check	09/27/2016	DB CD	W. VA. Electric Sup...		131.2 · Comm ...			25,839.87
Check	09/27/2016	DB CD	W. VA. Electric Sup...		131.2 · Comm ...			25,839.87
Check	09/27/2016	DB CD	W. VA. Electric Sup...		131.2 · Comm ...			25,839.87
Check	09/27/2016	DB CD	W. VA. Electric Sup...		131.2 · Comm ...			25,839.87
Check	09/27/2016	DB CD	W. VA. Electric Sup...		131.2 · Comm ...			25,839.87
Check	09/27/2016	DB CD	W. VA. Electric Sup...		131.2 · Comm ...			25,839.87
Check	09/27/2016	DB CD	W. VA. Electric Sup...		131.2 · Comm ...			25,839.87
Bill	09/30/2016	2431	HOMETOWN TRUE...	2431	232 · Accounts...	6.33		25,846.20
Bill	09/30/2016	2431	HOMETOWN TRUE...	2431	232 · Accounts...	64.02		25,910.22
Bill	09/30/2016	32208	Drains Unlimited, Inc.	32208	232 · Accounts...	2.66		25,912.88
Bill	09/30/2016	866000	Layne's ACE HARD...	866000	232 · Accounts...	9.33		25,922.21
Bill	09/30/2016	866000	Layne's ACE HARD...	866000	232 · Accounts...	94.36		26,016.57
Bill	09/30/2016	1604747	R L Laughlin & Co Inc	1604747	232 · Accounts...	26.25		26,042.82

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Type	Date	Num	Name	Memo	Split	Debit	Credit	Balance
Bill	09/30/2016	32208	Drains Unlimited, Inc.	32208	232 · Accounts...	26.88		26,069.70
Bill	09/30/2016	A9026...	Jackson True Value	A902636	232 · Accounts...	4.95		26,074.65
Bill	09/30/2016	A9026...	Jackson True Value	A902636	232 · Accounts...	50.02		26,124.67
Bill	09/30/2016		Jackson Electric & P...		232 · Accounts...	1.57		26,126.24
Bill	09/30/2016		Jackson Electric & P...		232 · Accounts...	15.86		26,142.10
General Journal	09/30/2016	3		TO REC REF ...	405.1 · Manag...	115.75		26,257.85
Bill	09/30/2016	28615...	Consolidated Pipe &...	2861574-014	232 · Accounts...	0.54		26,258.39
Bill	09/30/2016	28615...	Consolidated Pipe &...	2861574-014	232 · Accounts...	5.50		26,263.89
General Journal	09/30/2016	5		TO TAKE OF...	405.1 · Manag...		163.88	26,100.01
Bill	10/01/2016	29732	m2m Data Corporati...	29732	232 · Accounts...	26.20		26,126.21
Bill	10/10/2016	20063...	Kentucky Undergrou...	200630714	232 · Accounts...	18.72		26,144.93
Bill	10/10/2016	20063...	Kentucky Undergrou...	200630714	232 · Accounts...	189.28		26,334.21
Bill	10/10/2016	20063...	Kentucky Undergrou...	200630623	232 · Accounts...	12.38		26,346.59
Bill	10/10/2016	20063...	Kentucky Undergrou...	200630623	232 · Accounts...	125.22		26,471.81
Check	10/14/2016	DB CD	Wal Mart	Gift Cards for ...	131.2 · Comm ...	29.66		26,501.47
Check	10/14/2016	DB CD	Wal Mart	Gift Cards for ...	131.2 · Comm ...	299.86		26,801.33
Bill	10/18/2016	A9131...	Jackson True Value	A913169	232 · Accounts...	4.77		26,806.10
Bill	10/18/2016	A9131...	Jackson True Value	A913169	232 · Accounts...	48.23		26,854.33
Check	10/20/2016	DB CD	CONTINENTAL IND...		131.2 · Comm ...	11.03		26,865.36
Check	10/20/2016	DB CD	CONTINENTAL IND...		131.2 · Comm ...	111.56		26,976.92
Bill	10/20/2016	CD99...	CORNERSTONE C...	CD99017722	232 · Accounts...	16.54		26,993.46
Bill	10/20/2016	CD99...	CORNERSTONE C...	CD99017722	232 · Accounts...	167.20		27,160.66
Bill	10/20/2016	S1704...	West Virginia Electri...	S1704639.001	232 · Accounts...	10.14		27,170.80
Bill	10/20/2016	S1704...	West Virginia Electri...	S1704639.001	232 · Accounts...	102.49		27,273.29
Check	10/25/2016	ACH	Eagle Research Co...		131.2 · Comm ...	8.57		27,281.86
Check	10/25/2016	ACH	Eagle Research Co...		131.2 · Comm ...	86.61		27,368.47
Bill	10/25/2016	7029190	Miller Supply Inc	7029190	232 · Accounts...	15.41		27,383.88
Bill	10/25/2016	7029190	Miller Supply Inc	7029190	232 · Accounts...	155.78		27,539.66
Bill	10/31/2016	866000	Layne's ACE HARD...	866000	232 · Accounts...	5.79		27,545.45
Bill	10/31/2016	866000	Layne's ACE HARD...	866000	232 · Accounts...	58.56		27,604.01
Bill	10/31/2016	2431	HOMETOWN TRUE...	2431	232 · Accounts...	1.25		27,605.26
Bill	10/31/2016	2431	HOMETOWN TRUE...	2431	232 · Accounts...	12.61		27,617.87
Bill	10/31/2016	KY FR...	Sandy Valley Hardw...	KY FRGO	232 · Accounts...	1.52		27,619.39
Bill	10/31/2016	KY FR...	Sandy Valley Hardw...	KY FRGO	232 · Accounts...	15.40		27,634.79
Bill	10/31/2016	28617...	Consolidated Pipe &...	2861742-016-...	232 · Accounts...	1.16		27,635.95
Bill	10/31/2016	28617...	Consolidated Pipe &...	2861742-016-...	232 · Accounts...	11.70		27,647.65
General Journal	10/31/2016	6		TO TAKE OF...	405.1 · Manag...		136.94	27,510.71
Bill	11/01/2016	29938	m2m Data Corporati...		232 · Accounts...	26.20		27,536.91
Check	11/07/2016	8003	John W White	Reimb for part...	131.2 · Comm ...	3.05		27,539.96
Check	11/07/2016	8003	John W White	Reimb for part...	131.2 · Comm ...	30.85		27,570.81
Bill	11/16/2016	Inv# 0...	Williams Electric & ...	Inv# 00211790	232 · Accounts...	3.69		27,574.50
Bill	11/16/2016	Inv# 0...	Williams Electric & ...	Inv# 00211790	232 · Accounts...	37.32		27,611.82
Bill	11/17/2016	20063...	Kentucky Undergrou...	200631043	232 · Accounts...	20.16		27,631.98
Bill	11/17/2016	20063...	Kentucky Undergrou...	200631043	232 · Accounts...	203.84		27,835.82
Bill	11/17/2016	20063...	Kentucky Undergrou...	200630954	232 · Accounts...	14.83		27,850.65
Bill	11/17/2016	20063...	Kentucky Undergrou...	200630954	232 · Accounts...	149.97		28,000.62
Bill	11/19/2016		Eagle Research Co...		232 · Accounts...	31.43		28,032.05
Bill	11/19/2016		Eagle Research Co...		232 · Accounts...	64.21		28,096.26
Bill	11/23/2016	7029285	Miller Supply Inc	7029285	232 · Accounts...	6.06		28,102.32

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Accrual Basis

## Kentucky Frontier Gas, LLC General Ledger As of December 31, 2016

Type	Date	Num	Name	Memo	Split	Debit	Credit	Balance
Bill	11/23/2016	7029285	Miller Supply Inc	7029285	232 · Accounts...	61.25		28,163.57
Bill	11/30/2016	866000	Layne's ACE HARD...	866000	232 · Accounts...	2.97		28,166.54
Bill	11/30/2016	866000	Layne's ACE HARD...	866000	232 · Accounts...	30.05		28,196.59
Bill	11/30/2016	28619...	Consolidated Pipe &...	2861913-020-...	232 · Accounts...	1.48		28,198.07
Bill	11/30/2016	28619...	Consolidated Pipe &...	2861913-020-...	232 · Accounts...	14.93		28,213.00
Bill	11/30/2016	2431	HOMETOWN TRUE...	2431	232 · Accounts...	14.29		28,227.29
Bill	11/30/2016	2431	HOMETOWN TRUE...	2431	232 · Accounts...	144.47		28,371.76
Bill	11/30/2016	2314	Jackson True Value	2314	232 · Accounts...	1.82		28,373.58
General Journal	11/30/2016	10		TO REM AUX...	405.1 · Manag...		97.96	28,275.62
Bill	12/01/2016	30138	m2m Data Corporati...	30138	232 · Accounts...	26.20		28,301.82
Bill	12/08/2016	1606444	R L Laughlin & Co Inc	1606444	232 · Accounts...	26.25		28,328.07
Deposit	12/12/2016			reimb from F...	131.2 · Comm ...		6.11	28,321.96
Bill	12/15/2016	1606530	R L Laughlin & Co Inc	1606530	232 · Accounts...	26.25		28,348.21
Bill	12/15/2016	20063...	Kentucky Undergrou...	200631276	232 · Accounts...	16.85		28,365.06
Bill	12/15/2016	20063...	Kentucky Undergrou...	200631276	232 · Accounts...	170.35		28,535.41
Check	12/19/2016	DB CD	Eagle Research Co...		131.2 · Comm ...	8.57		28,543.98
Check	12/19/2016	DB CD	Eagle Research Co...		131.2 · Comm ...	86.61		28,630.59
Bill	12/31/2016	866000	Layne's ACE HARD...	866000	232 · Accounts...	6.06		28,636.65
Bill	12/31/2016	866000	Layne's ACE HARD...	866000	232 · Accounts...	61.25		28,697.90
Bill	12/31/2016	90942...	DISTRIBUTION NOW	909428518	232 · Accounts...	5.29		28,703.19
Bill	12/31/2016	90942...	DISTRIBUTION NOW	909428518	232 · Accounts...			28,703.19
General Journal	12/31/2016	11		TO REM AUX...	405.1 · Manag...		83.98	28,619.21
General Journal	12/31/2016	10		reclassify rep...	376.34 · Mains...	5,000.00		33,619.21
General Journal	12/31/2016	AJE23...		To capitalize ...	380.01 · Servic...		1,000.00	32,619.21
General Journal	12/31/2016	AJE23...		To capitalize ...	380.01 · Servic...		2,500.00	30,119.21
General Journal	12/31/2016	AJE23...		To capitalize ...	380.01 · Servic...		500.00	29,619.21
General Journal	12/31/2016	AJE23...		To capitalize ...	380.01 · Servic...		500.00	29,119.21
General Journal	12/31/2016	AJE23...		To capitalize ...	380.01 · Servic...		1,000.00	28,119.21
General Journal	12/31/2016	AJE23...		To capitalize ...	380.01 · Servic...		2,500.00	25,619.21
General Journal	12/31/2016	AJE23...		To capitalize ...	380.01 · Servic...		3,500.00	22,119.21
Total 874 · Mains & Services Expenses						36,144.11	14,024.90	22,119.21
<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	04/13/2016	DB CD	PK SAFETY SUPPLY	UNIFORMS	131.2 · Comm ...	42.75		42.75
Check	04/13/2016	DB CD	PK SAFETY SUPPLY	UNIFORMS	131.2 · Comm ...	432.25		475.00
Bill	04/21/2016	44182...	First Bankcard	44182292810...	232 · Accounts...	171.02		646.02
Bill	04/21/2016	44182...	First Bankcard	44182292810...	232 · Accounts...	1,729.24		2,375.26
General Journal	04/30/2016	4		To remove A...	405.1 · Manag...		213.77	2,161.49
Bill	09/21/2016	44182...	First Bankcard	44182292810...	232 · Accounts...	9.09		2,170.58

**Kentucky Frontier Gas, LLC**  
**General Ledger**  
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Type	Date	Num	Name	Memo	Split	Debit	Credit	Balance
Bill	09/21/2016	44182...	First Bankcard	44182292810...	232 · Accounts...	91.89		2,262.47
General Journal	09/30/2016	5		TO TAKE OF...	405.1 · Manag...		9.09	2,253.38
Bill	10/07/2016	56275	HiTech Signs & Gra...	56275	232 · Accounts...	11.78		2,265.16
Bill	10/07/2016	56275	HiTech Signs & Gra...	56275	232 · Accounts...	119.13		2,384.29
General Journal	10/31/2016	6		TO TAKE OF...	405.1 · Manag...		11.78	2,372.51
Check	12/01/2016	DB CD	Sam's Club	Jackets for e...	131.2 · Comm ...	12.01		2,384.52
Check	12/01/2016	DB CD	Sam's Club	Jackets for e...	131.2 · Comm ...	121.47		2,505.99
Check	12/06/2016	DB CD	Sam's Club		131.2 · Comm ...	3.51		2,509.50
Check	12/06/2016	DB CD	Sam's Club		131.2 · Comm ...	35.54		2,545.04
Bill	12/16/2016	57640	HiTech Signs & Gra...	57640	232 · Accounts...	5.72		2,550.76
Bill	12/16/2016	57640	HiTech Signs & Gra...	57640	232 · Accounts...	57.88		2,608.64
General Journal	12/31/2016	11		TO REM AUX...	405.1 · Manag...		21.24	2,587.40
Bill	12/31/2016	2016 ...	Pipeline Solutions Inc	2016 Exp's for...	232 · Accounts...	482.08		3,069.48
Total 878.2 · Uniforms						3,325.36	255.88	3,069.48
<b>878 · Meter &amp; House Regulator Exp - Other</b>								0.00
Total 878 · Meter & House Regulator Exp - Other								0.00
Total 878 · Meter & House Regulator Exp						3,325.36	255.88	3,069.48
<b>879 · Customer Installations Exp</b>								0.00
Total 879 · Customer Installations Exp								0.00
<b>880 · Other Expenses</b>								0.00
<b>880.1 · DOT Physicals</b>								0.00
Check	01/17/2016	DB CD	Breathitt County Fa...		131.2 · Comm ...	50.00		50.00
Check	01/17/2016	DB CD	Breathitt County Fa...		131.2 · Comm ...	50.00		100.00
Bill	01/22/2016	#1578...	Webb Medical Grou...	#1578Z43368	232 · Accounts...	9.00		109.00
Bill	01/22/2016	#1578...	Webb Medical Grou...	#1578Z43368	232 · Accounts...	91.00		200.00
Bill	01/22/2016	#1578...	Webb Medical Grou...	#1578Z43368	232 · Accounts...			200.00
Bill	01/22/2016	#1578...	Webb Medical Grou...	#1578Z43368	232 · Accounts...			200.00
Bill	01/22/2016	#1578...	Webb Medical Grou...	#1578Z43368	232 · Accounts...			200.00
Bill	01/22/2016	#1578...	Webb Medical Grou...	#1578Z43368	232 · Accounts...			200.00
Bill	01/22/2016	#1578...	Webb Medical Grou...	#1578Z43368	232 · Accounts...			200.00
Bill	01/22/2016	#1578...	Webb Medical Grou...	#1578Z43368	232 · Accounts...			200.00
Bill	01/22/2016	#1578...	Webb Medical Grou...	#1578Z43368	232 · Accounts...			200.00
General Journal	01/31/2016	3		To remove 01...	405.1 · Manag...		9.00	191.00
Bill	03/07/2016	ACCT...	Juniper Health Inc	ACCT # 292140	232 · Accounts...	2.53		193.53
Bill	03/07/2016	ACCT...	Juniper Health Inc	ACCT # 292140	232 · Accounts...	25.58		219.11
General Journal	03/31/2016	4		To remove A...	405.1 · Manag...		2.53	216.58
Check	06/02/2016	DB CD	Ky Transportation	Driving history...	131.2 · Comm ...	66.00		282.58
Bill	06/27/2016	4656z...	Webb Medical Grou...	4656Z43368 (...)	232 · Accounts...	9.00		291.58
Bill	06/27/2016	4656z...	Webb Medical Grou...	4656Z43368 (...)	232 · Accounts...	91.00		382.58
Bill	06/27/2016	4656z...	Webb Medical Grou...	4656Z43368 (...)	232 · Accounts...			382.58
Bill	06/27/2016	4656z...	Webb Medical Grou...	4656Z43368 (...)	232 · Accounts...			382.58
Bill	06/27/2016	4656z...	Webb Medical Grou...	4656Z43368 (...)	232 · Accounts...			382.58
Bill	06/27/2016	4656z...	Webb Medical Grou...	4656Z43368 (...)	232 · Accounts...			382.58
Bill	06/27/2016	4656z...	Webb Medical Grou...	4656Z43368 (...)	232 · Accounts...			382.58
Bill	06/27/2016	4656z...	Webb Medical Grou...	4656Z43368 (...)	232 · Accounts...			382.58
Bill	06/27/2016	4656z...	Webb Medical Grou...	4656Z43368 (...)	232 · Accounts...			382.58

**Kentucky Frontier Gas, LLC**  
**General Ledger**  
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Type	Date	Num	Name	Memo	Split	Debit	Credit	Balance
General Journal	06/30/2016	5		To remove A...	405.1 · Manag...		9.00	373.58
Total 880.1 · DOT Physicals						394.11	20.53	373.58
<b>880.10 · DIMP Program</b>								0.00
Bill	07/27/2016	#11488	APGA Security and I...	#11488	232 · Accounts...	395.00		395.00
Bill	07/27/2016	#11488	APGA Security and I...	#11488	232 · Accounts...			395.00
Bill	07/27/2016	#11488	APGA Security and I...	#11488	232 · Accounts...			395.00
Bill	07/27/2016	#11488	APGA Security and I...	#11488	232 · Accounts...			395.00
Bill	07/27/2016	#11488	APGA Security and I...	#11488	232 · Accounts...			395.00
Bill	07/27/2016	#11488	APGA Security and I...	#11488	232 · Accounts...			395.00
Bill	07/27/2016	#11488	APGA Security and I...	#11488	232 · Accounts...			395.00
Bill	07/27/2016	#11488	APGA Security and I...	#11488	232 · Accounts...			395.00
Total 880.10 · DIMP Program						395.00	0.00	395.00
<b>880.2 · Travel for Tech Training</b>								0.00
Bill	01/07/2016		Heather Cantrell	Travel to Publ...	232 · Accounts...	44.00		44.00
Bill	05/23/2016	44182...	First Bankcard	travel for Itron...	232 · Accounts...	36.13		80.13
Bill	05/23/2016	44182...	First Bankcard	travel for Itron...	232 · Accounts...	365.27		445.40
General Journal	05/31/2016	5		To remove A...	405.1 · Manag...		36.13	409.27
Check	10/25/2016	7983	Clarissa White	300m x .39	131.2 · Comm ...	10.53		419.80
Check	10/25/2016	7983	Clarissa White	300m x .39	131.2 · Comm ...	106.47		526.27
General Journal	10/31/2016	6		TO TAKE OF...	405.1 · Manag...		10.53	515.74
Total 880.2 · Travel for Tech Training						562.40	46.66	515.74
<b>880.3 · Drug Testing</b>								0.00
Bill	05/18/2016	#576	VanArk Inc	#576	232 · Accounts...	6.75		6.75
Bill	05/18/2016	#576	VanArk Inc	#576	232 · Accounts...	68.25		75.00
Bill	05/18/2016	#576	VanArk Inc	#576	232 · Accounts...			75.00
Bill	05/18/2016	#576	VanArk Inc	#576	232 · Accounts...			75.00
Bill	05/18/2016	#576	VanArk Inc	#576	232 · Accounts...			75.00
Bill	05/18/2016	#576	VanArk Inc	#576	232 · Accounts...			75.00
Bill	05/18/2016	#576	VanArk Inc	#576	232 · Accounts...			75.00
Bill	05/18/2016	#576	VanArk Inc	#576	232 · Accounts...			75.00
General Journal	05/31/2016	5		To remove A...	405.1 · Manag...		6.75	68.25
Bill	09/20/2016	603	VanArk Inc	#603	232 · Accounts...	4.50		72.75
Bill	09/20/2016	603	VanArk Inc	#603	232 · Accounts...	45.50		118.25
Bill	09/20/2016	603	VanArk Inc	#603	232 · Accounts...			118.25
Bill	09/20/2016	603	VanArk Inc	#603	232 · Accounts...			118.25
Bill	09/20/2016	603	VanArk Inc	#603	232 · Accounts...			118.25
Bill	09/20/2016	603	VanArk Inc	#603	232 · Accounts...			118.25
Bill	09/20/2016	603	VanArk Inc	#603	232 · Accounts...			118.25
Bill	09/20/2016	603	VanArk Inc	#603	232 · Accounts...			118.25
Bill	09/20/2016	603	VanArk Inc	#603	232 · Accounts...			118.25
General Journal	09/30/2016	5		TO TAKE OF...	405.1 · Manag...		4.50	113.75
Bill	12/08/2016	#624	VanArk Inc	#624	232 · Accounts...	4.50		118.25
Bill	12/08/2016	#624	VanArk Inc	#624	232 · Accounts...	45.50		163.75
Bill	12/08/2016	#624	VanArk Inc	#624	232 · Accounts...			163.75
Bill	12/08/2016	#624	VanArk Inc	#624	232 · Accounts...			163.75

## Kentucky Frontier Gas, LLC General Ledger As of December 31, 2016

Type	Date	Num	Name	Memo	Split	Debit	Credit	Balance
Bill	12/08/2016	#624	VanArk Inc	#624	232 · Accounts...			163.75
Bill	12/08/2016	#624	VanArk Inc	#624	232 · Accounts...			163.75
Bill	12/08/2016	#624	VanArk Inc	#624	232 · Accounts...			163.75
Bill	12/08/2016	#624	VanArk Inc	#624	232 · Accounts...			163.75
General Journal	12/31/2016	11		TO REM AUX...	405.1 · Manag...		4.50	159.25
Total 880.3 · Drug Testing						175.00	15.75	159.25
<b>880.4 · Licenses &amp; Permits</b>								0.00
Bill	01/15/2016	05 To...	Chris Waugh, Floyd ...	Registration r...	232 · Accounts...	8.17		8.17
Bill	01/15/2016	05 To...	Chris Waugh, Floyd ...	Registration r...	232 · Accounts...	82.64		90.81
General Journal	01/31/2016	3		To remove 01...	405.1 · Manag...		8.17	82.64
Bill	02/05/2016	Vin#1...	Chris Waugh, Floyd ...	Vin#1012703...	232 · Accounts...	5.65		88.29
Bill	02/05/2016	Vin#1...	Chris Waugh, Floyd ...	Vin#1012703...	232 · Accounts...	57.10		145.39
Bill	02/05/2016	Vin#0...	Chris Waugh, Floyd ...	Vin#0925203...	232 · Accounts...	3.36		148.75
Bill	02/05/2016	Vin#0...	Chris Waugh, Floyd ...	Vin#0925203...	232 · Accounts...	33.99		182.74
Bill	02/17/2016	1GBH...	Chris Waugh, Floyd ...	REGISTRATI...	232 · Accounts...	25.77		208.51
Bill	02/17/2016	1GBH...	Chris Waugh, Floyd ...	REGISTRATI...	232 · Accounts...	260.52		469.03
Bill	02/17/2016	1FDJF...	Chris Waugh, Floyd ...	REGISTRATI...	232 · Accounts...	8.49		477.52
Bill	02/17/2016	1FDJF...	Chris Waugh, Floyd ...	REGISTRATI...	232 · Accounts...	85.88		563.40
Bill	02/17/2016	1GC2...	Chris Waugh, Floyd ...	REGISTRATI...	232 · Accounts...	55.05		618.45
Bill	02/17/2016	1GC2...	Chris Waugh, Floyd ...	REGISTRATI...	232 · Accounts...	556.66		1,175.11
Bill	02/17/2016	5TFU...	Chris Waugh, Floyd ...	REGISTRATI...	232 · Accounts...	31.76		1,206.87
Bill	02/17/2016	5TFU...	Chris Waugh, Floyd ...	REGISTRATI...	232 · Accounts...	321.09		1,527.96
General Journal	02/29/2016	4		To remove A...	405.1 · Manag...		130.08	1,397.88
Bill	03/11/2016	MOTO...	Chris Waugh, Floyd ...	MOTOR VEH ...	232 · Accounts...	4.14		1,402.02
Bill	03/11/2016	MOTO...	Chris Waugh, Floyd ...	MOTOR VEH ...	232 · Accounts...	41.87		1,443.89
Check	03/18/2016	7144	Chris Waugh, Floyd ...	RENEWAL F...	131.2 · Comm ...	7.45		1,451.34
Check	03/18/2016	7144	Chris Waugh, Floyd ...	RENEWAL F...	131.2 · Comm ...	75.32		1,526.66
General Journal	03/31/2016	4		To remove A...	405.1 · Manag...		11.59	1,515.07
Check	04/08/2016	7323	Chris Waugh, Floyd ...	Back taxes an...	131.2 · Comm ...	329.49		1,844.56
Check	04/08/2016	7323	Chris Waugh, Floyd ...	Back taxes an...	131.2 · Comm ...			1,844.56
Check	04/21/2016	7371	BREATHITT COUN...	2012 FORD	131.2 · Comm ...	80.57		1,925.13
Check	04/21/2016	7371	BREATHITT COUN...	2012 FORD	131.2 · Comm ...	814.67		2,739.80
General Journal	04/30/2016	4		To remove A...	405.1 · Manag...		80.57	2,659.23
Check	05/11/2016	7510	Chris Waugh, Floyd ...		131.2 · Comm ...	35.47		2,694.70
Check	05/11/2016	7510	Chris Waugh, Floyd ...		131.2 · Comm ...	358.66		3,053.36
General Journal	05/31/2016	5		To remove A...	405.1 · Manag...		35.47	3,017.89
Bill	06/25/2016	Inv# 1...	CT Corporation Syst...	Inv# 1530623...	232 · Accounts...	30.00		3,047.89
Bill	07/01/2016	50030...	CT Corporation Syst...	5003064001-00	232 · Accounts...	296.00		3,343.89
Bill	07/07/2016	#17806	R & J Repair Service	#17806 Annu...	232 · Accounts...	4.05		3,347.94
Bill	07/07/2016	#17806	R & J Repair Service	#17806 Annu...	232 · Accounts...	40.95		3,388.89
General Journal	07/31/2016	7		TO REMOVE ...	405.1 · Manag...		4.05	3,384.84
Bill	09/28/2016	2012 ...	Chris Waugh, Floyd ...	2012 TOY TA...	232 · Accounts...	24.78		3,409.62
Bill	09/28/2016	2012 ...	Chris Waugh, Floyd ...	2012 TOY TA...	232 · Accounts...	250.55		3,660.17
Bill	09/28/2016	2015 ...	Chris Waugh, Floyd ...	2015 TOY TA...	232 · Accounts...	34.72		3,694.89
Bill	09/28/2016	2015 ...	Chris Waugh, Floyd ...	2015 TOY TA...	232 · Accounts...	351.05		4,045.94
General Journal	09/30/2016	5		TO TAKE OF...	405.1 · Manag...		59.50	3,986.44
Bill	10/24/2016	Rene...	Chris Waugh, Floyd ...	Renewal on ...	232 · Accounts...	63.39		4,049.83

**Kentucky Frontier Gas, LLC**  
**General Ledger**  
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Type	Date	Num	Name	Memo	Split	Debit	Credit	Balance
Bill	10/24/2016	Rene...	Chris Waugh, Floyd ...	Renewal on ...	232 · Accounts...	640.98		4,690.81
General Journal	10/31/2016	6		TO TAKE OF...	405.1 · Manag...		63.39	4,627.42
Check	11/09/2016	8004	Chris Waugh, Floyd ...		131.2 · Comm ...	25.75		4,653.17
Check	11/09/2016	8004	Chris Waugh, Floyd ...		131.2 · Comm ...	260.33		4,913.50
Bill	11/15/2016	2006 ...	Chris Waugh, Floyd ...	Vin# 1FTWW...	232 · Accounts...	1.53		4,915.03
Bill	11/15/2016	2006 ...	Chris Waugh, Floyd ...	Vin# 1FTWW...	232 · Accounts...	15.47		4,930.50
General Journal	11/30/2016	10		TO REM AUX...	405.1 · Manag...		27.28	4,903.22
Check	12/05/2016	8096	Chris Waugh, Floyd ...	Registration R...	131.2 · Comm ...	25.28		4,928.50
Check	12/05/2016	8096	Chris Waugh, Floyd ...	Registration R...	131.2 · Comm ...	255.59		5,184.09
General Journal	12/31/2016	11		TO REM AUX...	405.1 · Manag...		25.28	5,158.81
Total 880.4 · Licenses & Permits						5,604.19	445.38	5,158.81
<b>880.5 · Travel for Members</b>								0.00
<b>Airline</b>								0.00
Total Airline								0.00
<b>Cell Phone</b>								0.00
Total Cell Phone								0.00
<b>Emp share of FICA</b>								0.00
Total Emp share of FICA								0.00
<b>Insurance</b>								0.00
Total Insurance								0.00
<b>Internet</b>								0.00
Total Internet								0.00
<b>Lodging</b>								0.00
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

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Accrual Basis

**Kentucky Frontier Gas, LLC**  
**General Ledger**  
 As of December 31, 2016

Type	Date	Num	Name	Memo	Split	Debit	Credit	Balance
Bill	01/01/2016		Robert J Oxford exe...		232 · Accounts...	154.00		154.00
Bill	01/01/2016		Robert J Oxford exe...		232 · Accounts...	56.00		210.00
Bill	01/01/2016		Robert J Oxford exe...		232 · Accounts...	91.00		301.00
Bill	01/01/2016		Robert J Oxford exe...		232 · Accounts...	98.00		399.00
Bill	01/01/2016		Robert J Oxford exe...		232 · Accounts...	84.00		483.00
Bill	01/01/2016		Robert J Oxford exe...		232 · Accounts...	14.00		497.00
Bill	01/01/2016		Robert J Oxford exe...		232 · Accounts...	126.00		623.00
Bill	01/01/2016		Robert J Oxford exe...		232 · Accounts...	77.00		700.00
Check	01/11/2016	DB CD	Heidis Brooklyn Deli		131.2 · Comm ...	1.67		701.67
Check	01/11/2016	DB CD	Heidis Brooklyn Deli		131.2 · Comm ...	12.27		713.94
Check	01/12/2016	DB CD	AMERICAN AIRLINE		131.2 · Comm ...	6.00		719.94
Check	01/12/2016	DB CD	AMERICAN AIRLINE		131.2 · Comm ...	44.00		763.94
Check	01/12/2016	DB CD	Food City		131.2 · Comm ...	3.71		767.65
Check	01/12/2016	DB CD	Food City		131.2 · Comm ...	27.21		794.86
Check	01/12/2016	DB CD	LIZZIE BS CAFE		131.2 · Comm ...	3.78		798.64
Check	01/12/2016	DB CD	LIZZIE BS CAFE		131.2 · Comm ...	27.72		826.36
Check	01/14/2016	DB CD	Kelseys on Main		131.2 · Comm ...	3.15		829.51
Check	01/14/2016	DB CD	Kelseys on Main		131.2 · Comm ...	31.85		861.36
Check	01/14/2016	DB CD	Pig In A Poke		131.2 · Comm ...	3.51		864.87
Check	01/14/2016	DB CD	Pig In A Poke		131.2 · Comm ...	35.49		900.36
Check	01/14/2016	DB CD	THE BLUE RAVEN		131.2 · Comm ...	10.68		911.04
Check	01/14/2016	DB CD	THE BLUE RAVEN		131.2 · Comm ...	78.32		989.36
Check	01/15/2016	DB CD	Hardee		131.2 · Comm ...	1.37		990.73
Check	01/15/2016	DB CD	Hardee		131.2 · Comm ...	10.06		1,000.79
Check	01/15/2016	DB CD	SE 201 JACKSON		131.2 · Comm ...	2.40		1,003.19
Check	01/15/2016	DB CD	SE 201 JACKSON		131.2 · Comm ...	17.60		1,020.79
Check	01/15/2016	DB CD	Speedway Superam...		131.2 · Comm ...	2.41		1,023.20
Check	01/15/2016	DB CD	Speedway Superam...		131.2 · Comm ...	17.64		1,040.84
Check	01/16/2016	DB CD	National Car Rental		131.2 · Comm ...	50.87		1,091.71
Check	01/16/2016	DB CD	National Car Rental		131.2 · Comm ...	373.04		1,464.75
Check	01/17/2016	DB CD	Shell Oil		131.2 · Comm ...	2.03		1,466.78
Check	01/17/2016	DB CD	Shell Oil		131.2 · Comm ...	20.54		1,487.32
Check	01/17/2016	DB CD	AMERICAN AIRLINE		131.2 · Comm ...	4.50		1,491.82
Check	01/17/2016	DB CD	AMERICAN AIRLINE		131.2 · Comm ...	45.50		1,537.32
Bill	01/22/2016	44182...	First Bankcard	44182292810...	232 · Accounts...	16.78		1,554.10
Bill	01/22/2016	44182...	First Bankcard	44182292810...	232 · Accounts...	169.64		1,723.74
Bill	01/31/2016		Steven Shute	Travel Expens...	232 · Accounts...	124.52		1,848.26
Bill	01/31/2016		Steven Shute	Travel Expens...	232 · Accounts...	1,259.08		3,107.34
General Journal	01/31/2016	3		To remove 01...	405.1 · Manag...		321.38	2,785.96
Bill	02/01/2016		Robert J Oxford exe...		232 · Accounts...	154.00		2,939.96
Bill	02/01/2016		Robert J Oxford exe...		232 · Accounts...	56.00		2,995.96
Bill	02/01/2016		Robert J Oxford exe...		232 · Accounts...	91.00		3,086.96
Bill	02/01/2016		Robert J Oxford exe...		232 · Accounts...	98.00		3,184.96
Bill	02/01/2016		Robert J Oxford exe...		232 · Accounts...	84.00		3,268.96
Bill	02/01/2016		Robert J Oxford exe...		232 · Accounts...	14.00		3,282.96
Bill	02/01/2016		Robert J Oxford exe...		232 · Accounts...	126.00		3,408.96
Bill	02/01/2016		Robert J Oxford exe...		232 · Accounts...	77.00		3,485.96
General Journal	02/29/2016	4		To remove A...	405.1 · Manag...		84.00	3,401.96
Bill	03/01/2016		Robert J Oxford exe...		232 · Accounts...	154.00		3,555.96

**Kentucky Frontier Gas, LLC**  
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Type	Date	Num	Name	Memo	Split	Debit	Credit	Balance
Bill	03/01/2016		Robert J Oxford exe...		232 · Accounts...	56.00		3,611.96
Bill	03/01/2016		Robert J Oxford exe...		232 · Accounts...	91.00		3,702.96
Bill	03/01/2016		Robert J Oxford exe...		232 · Accounts...	98.00		3,800.96
Bill	03/01/2016		Robert J Oxford exe...		232 · Accounts...	84.00		3,884.96
Bill	03/01/2016		Robert J Oxford exe...		232 · Accounts...	14.00		3,898.96
Bill	03/01/2016		Robert J Oxford exe...		232 · Accounts...	126.00		4,024.96
Bill	03/01/2016		Robert J Oxford exe...		232 · Accounts...	77.00		4,101.96
General Journal	03/31/2016	4		To remove A...	405.1 · Manag...		84.00	4,017.96
Bill	04/01/2016		Robert J Oxford exe...		232 · Accounts...	154.00		4,171.96
Bill	04/01/2016		Robert J Oxford exe...		232 · Accounts...	56.00		4,227.96
Bill	04/01/2016		Robert J Oxford exe...		232 · Accounts...	91.00		4,318.96
Bill	04/01/2016		Robert J Oxford exe...		232 · Accounts...	98.00		4,416.96
Bill	04/01/2016		Robert J Oxford exe...		232 · Accounts...	84.00		4,500.96
Bill	04/01/2016		Robert J Oxford exe...		232 · Accounts...	14.00		4,514.96
Bill	04/01/2016		Robert J Oxford exe...		232 · Accounts...	126.00		4,640.96
Bill	04/01/2016		Robert J Oxford exe...		232 · Accounts...	77.00		4,717.96
Check	04/27/2016	DB CD	McDonalds		131.2 · Comm ...	0.46		4,718.42
Check	04/27/2016	DB CD	McDonalds		131.2 · Comm ...	4.62		4,723.04
Check	04/30/2016	DB CD	U S AIRPORT PAR...		131.2 · Comm ...	4.13		4,727.17
Check	04/30/2016	DB CD	U S AIRPORT PAR...		131.2 · Comm ...	41.77		4,768.94
Check	04/30/2016	DB CD	Frontier Airline		131.2 · Comm ...	12.60		4,781.54
Check	04/30/2016	DB CD	Frontier Airline		131.2 · Comm ...	127.40		4,908.94
Bill	04/30/2016	Jan1-...	Oxford, Robert J.	Air travel	232 · Accounts...	716.00		5,624.94
Bill	04/30/2016	Jan1-...	Oxford, Robert J.	Meals and Gas	232 · Accounts...	165.60		5,790.54
Bill	04/30/2016	Jan1-...	Oxford, Robert J.		232 · Accounts...			5,790.54
Bill	04/30/2016	Jan1-...	Oxford, Robert J.		232 · Accounts...			5,790.54
Bill	04/30/2016	Jan1-...	Oxford, Robert J.		232 · Accounts...			5,790.54
Bill	04/30/2016	Jan1-...	Oxford, Robert J.		232 · Accounts...			5,790.54
Bill	04/30/2016	Jan1-...	Oxford, Robert J.		232 · Accounts...			5,790.54
General Journal	04/30/2016	4		To remove A...	405.1 · Manag...		101.19	5,689.35
Bill	05/01/2016		Robert J Oxford exe...		232 · Accounts...	154.00		5,843.35
Bill	05/01/2016		Robert J Oxford exe...		232 · Accounts...	56.00		5,899.35
Bill	05/01/2016		Robert J Oxford exe...		232 · Accounts...	91.00		5,990.35
Bill	05/01/2016		Robert J Oxford exe...		232 · Accounts...	98.00		6,088.35
Bill	05/01/2016		Robert J Oxford exe...		232 · Accounts...	84.00		6,172.35
Bill	05/01/2016		Robert J Oxford exe...		232 · Accounts...	14.00		6,186.35
Bill	05/01/2016		Robert J Oxford exe...		232 · Accounts...	126.00		6,312.35
Bill	05/01/2016		Robert J Oxford exe...		232 · Accounts...	77.00		6,389.35
General Journal	05/31/2016	5		To remove A...	405.1 · Manag...		84.00	6,305.35
Bill	06/01/2016		Robert J Oxford exe...		232 · Accounts...	154.00		6,459.35
Bill	06/01/2016		Robert J Oxford exe...		232 · Accounts...	56.00		6,515.35
Bill	06/01/2016		Robert J Oxford exe...		232 · Accounts...	91.00		6,606.35
Bill	06/01/2016		Robert J Oxford exe...		232 · Accounts...	98.00		6,704.35
Bill	06/01/2016		Robert J Oxford exe...		232 · Accounts...	84.00		6,788.35
Bill	06/01/2016		Robert J Oxford exe...		232 · Accounts...	14.00		6,802.35
Bill	06/01/2016		Robert J Oxford exe...		232 · Accounts...	126.00		6,928.35
Bill	06/01/2016		Robert J Oxford exe...		232 · Accounts...	77.00		7,005.35
Bill	06/21/2016	44182...	First Bankcard	44182292810...	232 · Accounts...	31.82		7,037.17

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## Kentucky Frontier Gas, LLC General Ledger As of December 31, 2016

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Accrual Basis

Type	Date	Num	Name	Memo	Split	Debit	Credit	Balance
Bill	06/21/2016	44182...	First Bankcard	44182292810...	232 · Accounts...	321.75		7,358.92
Check	06/22/2016	DB CD	KFC		131.2 · Comm ...	0.82		7,359.74
Check	06/22/2016	DB CD	KFC		131.2 · Comm ...	8.33		7,368.07
Check	06/22/2016	DB CD	Dairy Queen		131.2 · Comm ...	0.40		7,368.47
Check	06/22/2016	DB CD	Dairy Queen		131.2 · Comm ...	4.00		7,372.47
Check	06/22/2016	DB CD	HOMEWOOD SUIT...		131.2 · Comm ...	13.69		7,386.16
Check	06/22/2016	DB CD	HOMEWOOD SUIT...		131.2 · Comm ...	138.41		7,524.57
Check	06/22/2016	DB CD	Food City		131.2 · Comm ...	0.95		7,525.52
Check	06/22/2016	DB CD	Food City		131.2 · Comm ...	9.66		7,535.18
Check	06/23/2016	DB CD	Speedway Superam...		131.2 · Comm ...	1.76		7,536.94
Check	06/23/2016	DB CD	Speedway Superam...		131.2 · Comm ...	17.80		7,554.74
Check	06/28/2016	DB CD	DIA PARKING		131.2 · Comm ...	5.49		7,560.23
Check	06/28/2016	DB CD	DIA PARKING		131.2 · Comm ...	55.51		7,615.74
Check	06/28/2016	DB CD	Hardee		131.2 · Comm ...	0.49		7,616.23
Check	06/28/2016	DB CD	Hardee		131.2 · Comm ...	4.97		7,621.20
General Journal	06/30/2016	5		To remove A...	405.1 · Manag...		140.37	7,480.83
General Journal	06/30/2016	10		TO REC CR ...	405.1 · Manag...	0.95		7,481.78
Bill	07/01/2016		Robert J Oxford exe...		232 · Accounts...	154.00		7,635.78
Bill	07/01/2016		Robert J Oxford exe...		232 · Accounts...	56.00		7,691.78
Bill	07/01/2016		Robert J Oxford exe...		232 · Accounts...	91.00		7,782.78
Bill	07/01/2016		Robert J Oxford exe...		232 · Accounts...	98.00		7,880.78
Bill	07/01/2016		Robert J Oxford exe...		232 · Accounts...	84.00		7,964.78
Bill	07/01/2016		Robert J Oxford exe...		232 · Accounts...	14.00		7,978.78
Bill	07/01/2016		Robert J Oxford exe...		232 · Accounts...	126.00		8,104.78
Bill	07/01/2016		Robert J Oxford exe...		232 · Accounts...	77.00		8,181.78
Bill	07/08/2016	5/1-6/...	Oxford, Robert J.	Air fare to Pre...	232 · Accounts...	571.15		8,752.93
Bill	07/08/2016	5/1-6/...	Oxford, Robert J.		232 · Accounts...			8,752.93
Bill	07/08/2016	5/1-6/...	Oxford, Robert J.		232 · Accounts...			8,752.93
Bill	07/08/2016	5/1-6/...	Oxford, Robert J.		232 · Accounts...			8,752.93
Bill	07/08/2016	5/1-6/...	Oxford, Robert J.		232 · Accounts...			8,752.93
Bill	07/08/2016	5/1-6/...	Oxford, Robert J.		232 · Accounts...			8,752.93
Bill	07/08/2016	5/1-6/...	Oxford, Robert J.		232 · Accounts...			8,752.93
Bill	07/22/2016	44182...	First Bankcard	44182292810...	232 · Accounts...	11.62		8,764.55
Bill	07/22/2016	44182...	First Bankcard	44182292810...	232 · Accounts...	117.52		8,882.07
General Journal	07/31/2016	7		TO REMOVE ...	405.1 · Manag...		95.62	8,786.45
Bill	08/01/2016		Robert J Oxford exe...		232 · Accounts...	154.00		8,940.45
Bill	08/01/2016		Robert J Oxford exe...		232 · Accounts...	56.00		8,996.45
Bill	08/01/2016		Robert J Oxford exe...		232 · Accounts...	91.00		9,087.45
Bill	08/01/2016		Robert J Oxford exe...		232 · Accounts...	98.00		9,185.45
Bill	08/01/2016		Robert J Oxford exe...		232 · Accounts...	84.00		9,269.45
Bill	08/01/2016		Robert J Oxford exe...		232 · Accounts...	14.00		9,283.45
Bill	08/01/2016		Robert J Oxford exe...		232 · Accounts...	126.00		9,409.45
Bill	08/01/2016		Robert J Oxford exe...		232 · Accounts...	77.00		9,486.45
Check	08/17/2016	DB CD	Sara Lee Sandwich ...		131.2 · Comm ...	0.39		9,486.84
Check	08/17/2016	DB CD	Sara Lee Sandwich ...		131.2 · Comm ...	3.91		9,490.75
Check	08/17/2016	DB CD	WOODY CREEK CAF		131.2 · Comm ...	0.78		9,491.53
Check	08/17/2016	DB CD	WOODY CREEK CAF		131.2 · Comm ...	7.86		9,499.39
Check	08/17/2016	DB CD	Speedway Superam...		131.2 · Comm ...	0.28		9,499.67

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Accrual Basis

**Kentucky Frontier Gas, LLC**  
**General Ledger**  
**As of December 31, 2016**

Type	Date	Num	Name	Memo	Split	Debit	Credit	Balance
Check	08/17/2016	DB CD	Speedway Superam...		131.2 · Comm ...	2.88		9,502.55
Check	08/19/2016	DB CD	KFC		131.2 · Comm ...	0.49		9,503.04
Check	08/19/2016	DB CD	KFC		131.2 · Comm ...	4.97		9,508.01
Check	08/19/2016	DB CD	Food City		131.2 · Comm ...	0.76		9,508.77
Check	08/19/2016	DB CD	Food City		131.2 · Comm ...	7.69		9,516.46
Check	08/22/2016	DB CD	Shelby Ky 1		131.2 · Comm ...	0.77		9,517.23
Check	08/22/2016	DB CD	Shelby Ky 1		131.2 · Comm ...	7.73		9,524.96
Check	08/22/2016	DB CD	DIA PARKING		131.2 · Comm ...	5.49		9,530.45
Check	08/22/2016	DB CD	DIA PARKING		131.2 · Comm ...	55.51		9,585.96
Check	08/22/2016	DB CD	McDonalds		131.2 · Comm ...	0.48		9,586.44
Check	08/22/2016	DB CD	McDonalds		131.2 · Comm ...	4.83		9,591.27
Check	08/22/2016	DB CD	Food City		131.2 · Comm ...	0.56		9,591.83
Check	08/22/2016	DB CD	Food City		131.2 · Comm ...	5.64		9,597.47
Check	08/22/2016	7841	Gas N Go		131.2 · Comm ...	1.55		9,599.02
Bill	08/22/2016	44182...	First Bankcard	44182292810...	232 · Accounts...	20.04		9,619.06
Bill	08/22/2016	44182...	First Bankcard	44182292810...	232 · Accounts...	202.58		9,821.64
Bill	08/22/2016	RJO J...	Oxford, Robert J.	Airline tickets	232 · Accounts...	489.00		10,310.64
Bill	08/22/2016	RJO J...	Oxford, Robert J.	Car Rental	232 · Accounts...	179.82		10,490.46
Bill	08/22/2016	RJO J...	Oxford, Robert J.		232 · Accounts...			10,490.46
Bill	08/22/2016	RJO J...	Oxford, Robert J.		232 · Accounts...			10,490.46
Bill	08/22/2016	RJO J...	Oxford, Robert J.		232 · Accounts...			10,490.46
Bill	08/22/2016	RJO J...	Oxford, Robert J.		232 · Accounts...			10,490.46
Bill	08/22/2016	RJO J...	Oxford, Robert J.		232 · Accounts...			10,490.46
Bill	08/22/2016	RJO J...	Oxford, Robert J.		232 · Accounts...			10,490.46
General Journal	08/31/2016	7		TO REMOVE ...	405.1 · Manag...		115.59	10,374.87
Bill	09/01/2016		Robert J Oxford exe...		232 · Accounts...	154.00		10,528.87
Bill	09/01/2016		Robert J Oxford exe...		232 · Accounts...	56.00		10,584.87
Bill	09/01/2016		Robert J Oxford exe...		232 · Accounts...	91.00		10,675.87
Bill	09/01/2016		Robert J Oxford exe...		232 · Accounts...	98.00		10,773.87
Bill	09/01/2016		Robert J Oxford exe...		232 · Accounts...	84.00		10,857.87
Bill	09/01/2016		Robert J Oxford exe...		232 · Accounts...	14.00		10,871.87
Bill	09/01/2016		Robert J Oxford exe...		232 · Accounts...	126.00		10,997.87
Bill	09/01/2016		Robert J Oxford exe...		232 · Accounts...	77.00		11,074.87
Bill	09/21/2016	44182...	First Bankcard	44182292810...	232 · Accounts...	2.08		11,076.95
Bill	09/21/2016	44182...	First Bankcard	44182292810...	232 · Accounts...	21.00		11,097.95
Check	09/25/2016	DB CD	Food City		131.2 · Comm ...	1.80		11,099.75
Check	09/25/2016	DB CD	Food City		131.2 · Comm ...	18.15		11,117.90
Check	09/25/2016	7894	United Airline		131.2 · Comm ...	2.25		11,120.15
Check	09/25/2016	7894	United Airline		131.2 · Comm ...	22.75		11,142.90
Check	09/25/2016	DB CD	MCGUIRES BRICK...		131.2 · Comm ...	3.15		11,146.05
Check	09/25/2016	DB CD	MCGUIRES BRICK...		131.2 · Comm ...	31.85		11,177.90
Check	09/25/2016	DB CD	Reno's Roadhouse		131.2 · Comm ...	1.49		11,179.39
Check	09/25/2016	DB CD	Reno's Roadhouse		131.2 · Comm ...	15.01		11,194.40
Check	09/27/2016	DB CD	SUBWAY		131.2 · Comm ...	2.72		11,197.12
Check	09/27/2016	DB CD	SUBWAY		131.2 · Comm ...	27.49		11,224.61
Check	09/28/2016	DB CD	Pig In A Poke		131.2 · Comm ...	2.61		11,227.22
Check	09/28/2016	DB CD	Pig In A Poke		131.2 · Comm ...	26.39		11,253.61
Check	09/28/2016	DB CD	Speedway Superam...		131.2 · Comm ...	1.98		11,255.59
Check	09/28/2016	DB CD	Speedway Superam...		131.2 · Comm ...	20.05		11,275.64

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Accrual Basis

Type	Date	Num	Name	Memo	Split	Debit	Credit	Balance
Check	09/30/2016	DB CD	Thrifty Car Rental		131.2 · Comm ...	21.79		11,297.43
Check	09/30/2016	DB CD	Thrifty Car Rental		131.2 · Comm ...	220.31		11,517.74
Check	09/30/2016	DB CD	United Airline		131.2 · Comm ...	2.25		11,519.99
Check	09/30/2016	DB CD	United Airline		131.2 · Comm ...	22.75		11,542.74
Check	09/30/2016	DB CD	NEW BELGIUM HUB		131.2 · Comm ...	0.92		11,543.66
Check	09/30/2016	DB CD	NEW BELGIUM HUB		131.2 · Comm ...	9.29		11,552.95
Check	09/30/2016	DB CD	EXXONMOBIL		131.2 · Comm ...	2.22		11,555.17
Check	09/30/2016	DB CD	EXXONMOBIL		131.2 · Comm ...	22.48		11,577.65
General Journal	09/30/2016	5		TO TAKE OF...	405.1 · Manag...		129.26	11,448.39
Bill	10/01/2016		Robert J Oxford exe...		232 · Accounts...	154.00		11,602.39
Bill	10/01/2016		Robert J Oxford exe...		232 · Accounts...	56.00		11,658.39
Bill	10/01/2016		Robert J Oxford exe...		232 · Accounts...	91.00		11,749.39
Bill	10/01/2016		Robert J Oxford exe...		232 · Accounts...	98.00		11,847.39
Bill	10/01/2016		Robert J Oxford exe...		232 · Accounts...	84.00		11,931.39
Bill	10/01/2016		Robert J Oxford exe...		232 · Accounts...	14.00		11,945.39
Bill	10/01/2016		Robert J Oxford exe...		232 · Accounts...	126.00		12,071.39
Bill	10/01/2016		Robert J Oxford exe...		232 · Accounts...	77.00		12,148.39
Bill	10/21/2016	44182...	First Bankcard	44182292810...	232 · Accounts...	257.07		12,405.46
Bill	10/21/2016	44182...	First Bankcard	44182292810...	232 · Accounts...	25.43		12,430.89
Bill	10/25/2016	12/7/1...	Dennis Horner	SES/LJR/KPSC	232 · Accounts...	49.69		12,480.58
Bill	10/25/2016	12/7/1...	Dennis Horner	Cincinnati, Car	232 · Accounts...	160.62		12,641.20
Bill	10/25/2016	12/7/1...	Dennis Horner	Car,Meals,Fu...	232 · Accounts...	705.55		13,346.75
General Journal	10/31/2016	6		TO TAKE OF...	405.1 · Manag...		109.43	13,237.32
Bill	11/01/2016		Robert J Oxford exe...		232 · Accounts...	154.00		13,391.32
Bill	11/01/2016		Robert J Oxford exe...		232 · Accounts...	56.00		13,447.32
Bill	11/01/2016		Robert J Oxford exe...		232 · Accounts...	91.00		13,538.32
Bill	11/01/2016		Robert J Oxford exe...		232 · Accounts...	98.00		13,636.32
Bill	11/01/2016		Robert J Oxford exe...		232 · Accounts...	84.00		13,720.32
Bill	11/01/2016		Robert J Oxford exe...		232 · Accounts...	14.00		13,734.32
Bill	11/01/2016		Robert J Oxford exe...		232 · Accounts...	126.00		13,860.32
Bill	11/01/2016		Robert J Oxford exe...		232 · Accounts...	77.00		13,937.32
Bill	11/22/2016	44182...	First Bankcard	44182292810...	232 · Accounts...	24.74		13,962.06
Bill	11/22/2016	44182...	First Bankcard	44182292810...	232 · Accounts...	250.11		14,212.17
General Journal	11/30/2016	10		TO REM AUX...	405.1 · Manag...		108.74	14,103.43
Bill	12/01/2016		Robert J Oxford exe...		232 · Accounts...	154.00		14,257.43
Bill	12/01/2016		Robert J Oxford exe...		232 · Accounts...	56.00		14,313.43
Bill	12/01/2016		Robert J Oxford exe...		232 · Accounts...	91.00		14,404.43
Bill	12/01/2016		Robert J Oxford exe...		232 · Accounts...	98.00		14,502.43
Bill	12/01/2016		Robert J Oxford exe...		232 · Accounts...	84.00		14,586.43
Bill	12/01/2016		Robert J Oxford exe...		232 · Accounts...	14.00		14,600.43
Bill	12/01/2016		Robert J Oxford exe...		232 · Accounts...	126.00		14,726.43
Bill	12/01/2016		Robert J Oxford exe...		232 · Accounts...	77.00		14,803.43
Check	12/06/2016	DB CD	McDonalds		131.2 · Comm ...	0.65		14,804.08
Check	12/06/2016	DB CD	McDonalds		131.2 · Comm ...	6.54		14,810.62
Check	12/06/2016	DB CD	Food City		131.2 · Comm ...	0.77		14,811.39
Check	12/06/2016	DB CD	Food City		131.2 · Comm ...	7.78		14,819.17
Check	12/07/2016	DB CD	Food City		131.2 · Comm ...	0.30		14,819.47
Check	12/07/2016	DB CD	Food City		131.2 · Comm ...	3.04		14,822.51
Check	12/07/2016	DB CD	LIZZIE BS CAFE		131.2 · Comm ...	1.25		14,823.76

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Type	Date	Num	Name	Memo	Split	Debit	Credit	Balance
Check	12/07/2016	DB CD	LIZZIE BS CAFE		131.2 · Comm ...	12.64		14,836.40
Check	12/09/2016	DB CD	Dairy Queen		131.2 · Comm ...	0.98		14,837.38
Check	12/09/2016	DB CD	Dairy Queen		131.2 · Comm ...	9.94		14,847.32
Check	12/12/2016	DB CD	Shell Oil		131.2 · Comm ...	2.49		14,849.81
Check	12/12/2016	DB CD	Shell Oil		131.2 · Comm ...	25.20		14,875.01
Check	12/12/2016	DB CD	DIA PARKING		131.2 · Comm ...	5.85		14,880.86
Check	12/12/2016	DB CD	DIA PARKING		131.2 · Comm ...	59.15		14,940.01
General Journal	12/31/2016	11		TO REM AUX...	405.1 · Manag...		96.29	14,843.72
Bill	12/31/2016	2016 ...	Pipeline Solutions Inc	2016 Exp's for...	232 · Accounts...	1,905.44		16,749.16
Total 880.5 · Travel for Members - Other						18,219.03	1,469.87	16,749.16
Total 880.5 · Travel for Members						18,219.03	1,469.87	16,749.16
<b>880.6 · Training</b>								0.00
Bill	01/15/2016	#31719	Industrial Training S...	#31719	232 · Accounts...	500.00		500.00
Bill	01/15/2016	Inv# 1...	Jackson Electric & P...	Inv# 156783	232 · Accounts...	20.93		520.93
Bill	04/27/2016	#158851	Jackson Electric & P...	#158851	232 · Accounts...	38.51		559.44
Bill	05/13/2016	Inv# 1...	Jackson Electric & P...	Inv# 159174	232 · Accounts...	10.38		569.82
Bill	06/06/2016	#159584	Jackson Electric & P...	#159584	232 · Accounts...	46.18		616.00
Bill	06/08/2016		360 Training		232 · Accounts...	4.78		620.78
Bill	06/08/2016		360 Training		232 · Accounts...	48.32		669.10
Check	06/10/2016	DB CD	KY GAS ASSOCIAT...		131.2 · Comm ...	9.00		678.10
Check	06/10/2016	DB CD	KY GAS ASSOCIAT...		131.2 · Comm ...	91.00		769.10
Bill	06/28/2016	159966	Jackson Electric & P...	159966	232 · Accounts...	3.43		772.53
General Journal	06/30/2016	5		To remove A...	405.1 · Manag...		13.78	758.75
Check	10/21/2016	7973	Clarissa White	Travel from J...	131.2 · Comm ...	10.53		769.28
Check	10/21/2016	7973	Clarissa White	Travel from J...	131.2 · Comm ...	106.47		875.75
General Journal	10/31/2016	6		TO TAKE OF...	405.1 · Manag...		10.53	865.22
Total 880.6 · Training						889.53	24.31	865.22
<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
Check	03/02/2016	7173	Mark Caudill	Easement (13...	131.2 · Comm ...	1,000.00		1,000.00
Check	03/02/2016	7174	DANA KENNARD	Easement (13...	131.2 · Comm ...	1,000.00		2,000.00
Bill	05/09/2016	Ease...	Geneve Wells	Easement for ...	232 · Accounts...	500.00		2,500.00
General Journal	05/31/2016	5		To remove A...	405.1 · Manag...		500.00	2,000.00
Bill	06/21/2016	8316284	CSX Transportation	8316284	232 · Accounts...	252.37		2,252.37
Bill	06/21/2016	8316289	CSX Transportation	8316289	232 · Accounts...	125.00		2,377.37
Bill	06/23/2016		Pocahontas Develop...	easement at ...	232 · Accounts...	400.00		2,777.37
General Journal	06/30/2016	5		To remove A...	405.1 · Manag...		400.00	2,377.37
Bill	07/20/2016	8318440	CSX Transportation	8318440	232 · Accounts...	723.12		3,100.49
General Journal	07/31/2016	7		TO REMOVE ...	405.1 · Manag...		723.12	2,377.37
Check	08/03/2016	7790	MAGOFFIN CO CL...	ROW FOR N...	131.2 · Comm ...	25.00		2,402.37
Bill	08/16/2016	8319267	CSX Transportation	8319267	232 · Accounts...	724.47		3,126.84
General Journal	08/31/2016	7		TO REMOVE ...	405.1 · Manag...		724.47	2,402.37

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Type	Date	Num	Name	Memo	Split	Debit	Credit	Balance
Total 880.8 · Easements						4,749.96	2,347.59	2,402.37
<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
Check	08/22/2016	7841	Gas N Go		131.2 · Comm ...	15.72		15.72
Total 880 · Other Expenses - Other						15.72	0.00	15.72
Total 880 · Other Expenses						31,004.94	4,370.09	26,634.85
<b>881 · Rents</b>								0.00
Total 881 · Rents								0.00
<b>871 · DISTRIBUTION OPERATION - Other</b>								0.00
Bill	02/11/2016		CAUDILL SEED		232 · Accounts...	55.46		55.46
Bill	04/27/2016	368097	American Hose & Mi...	368097	232 · Accounts...	1.29		56.75
General Journal	04/30/2016	4		To remove A...	405.1 · Manag...		1.29	55.46
Total 871 · DISTRIBUTION OPERATION - Other						56.75	1.29	55.46
Total 871 · DISTRIBUTION OPERATION						70,531.16	18,652.16	51,879.00
<b>884 · DISTRIBUTION MAINTENANCE</b>								0.00
<b>885 · Maint Supervision &amp; Engineering</b>								0.00
Total 885 · Maint Supervision & Engineering								0.00
<b>886 · Maint of Structures &amp; Improv</b>								0.00
Total 886 · Maint of Structures & Improv								0.00
<b>887 · Maintenance of Mains</b>								0.00
Total 887 · Maintenance of Mains								0.00
<b>888 · Maint of Comp Station Equip</b>								0.00
Total 888 · Maint of Comp Station Equip								0.00
<b>889 · Maint of Meas &amp; Reg Sta Equ - G</b>								0.00
Total 889 · Maint of Meas & Reg Sta Equ - G								0.00
<b>890 · Maint of Meas &amp; Reg Sta Equ - I</b>								0.00
Total 890 · Maint of Meas & Reg Sta Equ - I								0.00
<b>891 · Maint of Meas &amp; Reg Sta Equ - C</b>								0.00
Total 891 · Maint of Meas & Reg Sta Equ - C								0.00
<b>892 · Maintenance of Services</b>								0.00
Total 892 · Maintenance of Services								0.00
<b>893 · Maint of Meters &amp; House Reg</b>								0.00
Bill	01/14/2016	Inv#889	Kentucky Meter Ser...	Inv#889	232 · Accounts...	11.25		11.25
Bill	01/14/2016	Inv#889	Kentucky Meter Ser...	Inv#889	232 · Accounts...	113.75		125.00

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Type	Date	Num	Name	Memo	Split	Debit	Credit	Balance
Bill	01/26/2016	INV # ...	D W Gas Meter Test...	INV # 402	232 · Accounts...	78.35		203.35
Bill	01/26/2016	INV # ...	D W Gas Meter Test...	INV # 402	232 · Accounts...	792.23		995.58
General Journal	01/31/2016	3		To remove 01...	405.1 · Manag...		89.60	905.98
Bill	02/03/2016	#404	D W Gas Meter Test...	#404	232 · Accounts...	39.11		945.09
Bill	02/03/2016	#404	D W Gas Meter Test...	#404	232 · Accounts...	395.41		1,340.50
Bill	02/16/2016	#408	D W Gas Meter Test...	#408	232 · Accounts...	15.53		1,356.03
Bill	02/16/2016	#408	D W Gas Meter Test...	#408	232 · Accounts...	156.97		1,513.00
Bill	02/17/2016	#409	D W Gas Meter Test...	#409	232 · Accounts...	4.29		1,517.29
Bill	02/17/2016	#409	D W Gas Meter Test...	#409	232 · Accounts...	43.41		1,560.70
Bill	02/24/2016	411	D W Gas Meter Test...	411	232 · Accounts...	16.48		1,577.18
Bill	02/24/2016	411	D W Gas Meter Test...	411	232 · Accounts...	166.58		1,743.76
Bill	02/24/2016	412	D W Gas Meter Test...	412	232 · Accounts...	15.30		1,759.06
Bill	02/24/2016	412	D W Gas Meter Test...	412	232 · Accounts...	154.70		1,913.76
General Journal	02/29/2016	4		To remove A...	405.1 · Manag...		90.71	1,823.05
Bill	04/18/2016	#424	D W Gas Meter Test...	#424	232 · Accounts...	52.96		1,876.01
Bill	04/18/2016	#424	D W Gas Meter Test...	#424	232 · Accounts...	535.45		2,411.46
Bill	04/18/2016	#427	D W Gas Meter Test...	#427	232 · Accounts...	8.78		2,420.24
Bill	04/18/2016	#427	D W Gas Meter Test...	#427	232 · Accounts...	88.75		2,508.99
Bill	04/18/2016	#425	D W Gas Meter Test...	#425	232 · Accounts...	16.20		2,525.19
Bill	04/18/2016	#425	D W Gas Meter Test...	#425	232 · Accounts...	163.80		2,688.99
General Journal	04/30/2016	4		To remove A...	405.1 · Manag...		77.94	2,611.05
Bill	05/04/2016	#431	D W Gas Meter Test...	#431	232 · Accounts...	6.53		2,617.58
Bill	05/04/2016	#431	D W Gas Meter Test...	#431	232 · Accounts...	66.04		2,683.62
General Journal	05/31/2016	5		To remove A...	405.1 · Manag...		6.53	2,677.09
Bill	06/06/2016	#440	D W Gas Meter Test...	#440	232 · Accounts...	89.90		2,766.99
Bill	06/06/2016	#440	D W Gas Meter Test...	#440	232 · Accounts...	908.96		3,675.95
Bill	06/23/2016	#443	D W Gas Meter Test...	#443	232 · Accounts...	8.10		3,684.05
Bill	06/23/2016	#443	D W Gas Meter Test...	#443	232 · Accounts...	81.93		3,765.98
General Journal	06/30/2016	5		To remove A...	405.1 · Manag...		98.00	3,667.98
Bill	07/22/2016	#0E00...	Sherwin-Williams	#OE0073119...	232 · Accounts...	58.90		3,726.88
Bill	07/22/2016	#0E00...	Sherwin-Williams	#OE0073119...	232 · Accounts...	595.54		4,322.42
Bill	07/25/2016	896	Kentucky Meter Ser...	#896	232 · Accounts...	211.73		4,534.15
Bill	07/25/2016	896	Kentucky Meter Ser...	#896	232 · Accounts...	2,140.87		6,675.02
General Journal	07/31/2016	7		TO REMOVE ...	405.1 · Manag...		482.36	6,192.66
General Journal	07/31/2016	4		TO TAKE OF...	921.4 · Compu...	0.00		6,192.66
General Journal	07/31/2016	8		TO REMOVE ...	405.1 · Manag...	211.73		6,404.39
Bill	08/08/2016	455	D W Gas Meter Test...	#455	232 · Accounts...	30.01		6,434.40
Bill	08/08/2016	455	D W Gas Meter Test...	#455	232 · Accounts...	303.42		6,737.82
General Journal	08/31/2016	7		TO REMOVE ...	405.1 · Manag...		30.01	6,707.81
Bill	10/03/2016	898	Kentucky Meter Ser...	#898	232 · Accounts...	208.24		6,916.05
Bill	10/03/2016	898	Kentucky Meter Ser...	#898	232 · Accounts...	2,105.56		9,021.61
Bill	10/25/2016	899	Kentucky Meter Ser...	899	232 · Accounts...	123.30		9,144.91
Bill	10/25/2016	899	Kentucky Meter Ser...	899	232 · Accounts...	1,246.70		10,391.61
General Journal	10/31/2016	6		TO TAKE OF...	405.1 · Manag...		331.54	10,060.07
Bill	11/28/2016	Inv# 475	D W Gas Meter Test...	Inv# 475	232 · Accounts...	32.81		10,092.88
Bill	11/28/2016	Inv# 475	D W Gas Meter Test...	Inv# 475	232 · Accounts...	331.75		10,424.63
General Journal	11/30/2016	10		TO REM AUX...	405.1 · Manag...		32.81	10,391.82
General Journal	12/31/2016	AJE24...		To write off im...	378 · Regulators		65.00	10,326.82

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Type	Date	Num	Name	Memo	Split	Debit	Credit	Balance
Total 893 · Maint of Meters & House Reg						11,631.32	1,304.50	10,326.82
<b>894 · Maint of Other Equipment</b>								0.00
Bill	02/03/2016	28601...	Consolidated Pipe &...		232 · Accounts...	73.77		73.77
Bill	02/03/2016	28601...	Consolidated Pipe &...		232 · Accounts...	745.95		819.72
General Journal	02/29/2016	4		To remove A...	405.1 · Manag...		73.77	745.95
Check	03/15/2016	DB CD	Milton Roy LLC		131.2 · Comm ...	22.04		767.99
Check	03/15/2016	DB CD	Milton Roy LLC		131.2 · Comm ...	222.84		990.83
Bill	03/15/2016	#116904	Heath Consultants	#116904	232 · Accounts...	31.48		1,022.31
Bill	03/15/2016	#116904	Heath Consultants	#116904	232 · Accounts...	318.31		1,340.62
General Journal	03/31/2016	4		To remove A...	405.1 · Manag...		53.52	1,287.10
Bill	05/04/2016	118018	Heath Consultants	#118018	232 · Accounts...	13.70		1,300.80
Bill	05/04/2016	118018	Heath Consultants	#118018	232 · Accounts...	138.51		1,439.31
General Journal	05/31/2016	5		To remove A...	405.1 · Manag...		13.70	1,425.61
Bill	08/19/2016	28611...	Consolidated Pipe &...	2861121-000-...	232 · Accounts...	40.93		1,466.54
Bill	08/19/2016	28611...	Consolidated Pipe &...	2861121-000-...	232 · Accounts...	413.89		1,880.43
General Journal	08/31/2016	7		TO REMOVE ...	405.1 · Manag...		40.93	1,839.50
Check	11/18/2016	DB CD	Pulse Instruments	H2S Monitors	131.2 · Comm ...	7.95		1,847.45
Check	11/18/2016	DB CD	Pulse Instruments	H2S Monitors	131.2 · Comm ...	80.33		1,927.78
General Journal	11/30/2016	10		TO REM AUX...	405.1 · Manag...		7.95	1,919.83
Bill	12/07/2016	122133	Heath Consultants	122133	232 · Accounts...	31.17		1,951.00
Bill	12/07/2016	122133	Heath Consultants	122133	232 · Accounts...	315.13		2,266.13
Check	12/19/2016	DB CD	Milton Roy LLC		131.2 · Comm ...	29.43		2,295.56
Check	12/19/2016	DB CD	Milton Roy LLC		131.2 · Comm ...	297.54		2,593.10
General Journal	12/31/2016	11		TO REM AUX...	405.1 · Manag...		60.60	2,532.50
Total 894 · Maint of Other Equipment						2,782.97	250.47	2,532.50
<b>884 · DISTRIBUTION MAINTENANCE - Other</b>								0.00
Total 884 · DISTRIBUTION MAINTENANCE - Other								0.00
Total 884 · DISTRIBUTION MAINTENANCE						14,414.29	1,554.97	12,859.32
<b>870 · DISTRIBUTION EXPENSES - Other</b>								0.00
Total 870 · DISTRIBUTION EXPENSES - Other								0.00
Total 870 · DISTRIBUTION EXPENSES						84,945.45	20,207.13	64,738.32
<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

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Accrual Basis

## Kentucky Frontier Gas, LLC General Ledger As of December 31, 2016

Type	Date	Num	Name	Memo	Split	Debit	Credit	Balance
General Journal	12/31/2016	12		2016 BAD DE...	142 · Custome...	13,487.22		13,487.22
General Journal	12/31/2016	AJE/32		TO REC ADD...	142 · Custome...	21,728.80		35,216.02
Total 904 · Uncollectible Accounts						35,216.02	0.00	35,216.02
<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	01/12/2016	DB CD	UPS		131.2 · Comm ...	0.85		0.85
Check	01/12/2016	DB CD	UPS		131.2 · Comm ...	6.20		7.05
Check	01/12/2016	DB CD	UPS		131.2 · Comm ...	3.51		10.56
Check	01/12/2016	DB CD	UPS		131.2 · Comm ...	25.72		36.28
Bill	01/12/2016	#64079	DNI Corp Inc	#64079	232 · Accounts...	919.98		956.26
Bill	01/12/2016	#64079	DNI Corp Inc	#64079	232 · Accounts...			956.26
Bill	01/12/2016	80009...	Purchase Power	80009000012...	232 · Accounts...	30.49		986.75
Bill	01/12/2016	80009...	Purchase Power	80009000012...	232 · Accounts...	308.28		1,295.03
Bill	01/27/2016	#64338	DNI Corp Inc	#64338	232 · Accounts...	603.38		1,898.41
Bill	01/27/2016	#64338	DNI Corp Inc	#64338	232 · Accounts...			1,898.41
Bill	01/29/2016	5-301-...	Federal Express	Leah Faulkne...	232 · Accounts...	39.17		1,937.58
Bill	01/31/2016	#64575	DNI Corp Inc	#64575	232 · Accounts...	190.08		2,127.66
Bill	01/31/2016	#64575	DNI Corp Inc	#64575	232 · Accounts...	718.49		2,846.15
General Journal	01/31/2016	3		To remove 01...	405.1 · Manag...		224.93	2,621.22
Bill	02/12/2016	80009...	Purchase Power	80009000012...	232 · Accounts...	36.23		2,657.45
Bill	02/12/2016	80009...	Purchase Power	80009000012...	232 · Accounts...	366.27		3,023.72
Check	02/23/2016	DB CD	UPS*INTERNET SH...		131.2 · Comm ...	1.90		3,025.62
Check	02/23/2016	DB CD	UPS*INTERNET SH...		131.2 · Comm ...	19.17		3,044.79
Bill	02/23/2016	64874	DNI Corp Inc	64874	232 · Accounts...	1,231.52		4,276.31
Bill	02/23/2016	64874	DNI Corp Inc	64874	232 · Accounts...			4,276.31
Check	02/25/2016	DB CD	Federal Express		131.2 · Comm ...	4.71		4,281.02
Check	02/25/2016	DB CD	Federal Express		131.2 · Comm ...	47.66		4,328.68
General Journal	02/29/2016	4		To remove A...	405.1 · Manag...		42.84	4,285.84
Bill	03/01/2016	#65128	DNI Corp Inc	#65128	232 · Accounts...	196.80		4,482.64
Bill	03/01/2016	#65128	DNI Corp Inc	#65128	232 · Accounts...	777.56		5,260.20
Check	03/02/2016	DB CD	UPS		131.2 · Comm ...	1.76		5,261.96
Check	03/02/2016	DB CD	UPS		131.2 · Comm ...	17.82		5,279.78
Check	03/02/2016	7175	U S Postal Service	Disconnects	131.2 · Comm ...	31.16		5,310.94
Check	03/02/2016	7175	U S Postal Service	Disconnects	131.2 · Comm ...	315.03		5,625.97
Bill	03/13/2016	80009...	Purchase Power	80009000012...	232 · Accounts...	18.09		5,644.06
Bill	03/13/2016	80009...	Purchase Power	80009000012...	232 · Accounts...	182.91		5,826.97
Bill	03/15/2016	INV# ...	DNI Corp Inc	INV# 65410	232 · Accounts...	1,196.57		7,023.54
Bill	03/15/2016	INV# ...	DNI Corp Inc	INV# 65410	232 · Accounts...			7,023.54
Bill	03/23/2016	19179...	PITNEY BOWES G...	1917998-MR16	232 · Accounts...	13.17		7,036.71
Bill	03/23/2016	19179...	PITNEY BOWES G...	1917998-MR16	232 · Accounts...	133.11		7,169.82
Bill	03/31/2016	#65687	DNI Corp Inc	#65687	232 · Accounts...	205.80		7,375.62
Bill	03/31/2016	#65687	DNI Corp Inc	#65687	232 · Accounts...	790.69		8,166.31
General Journal	03/31/2016	4		To remove A...	405.1 · Manag...		466.78	7,699.53
Check	04/07/2016	DB CD	USPS	VEH TITLES ...	131.2 · Comm ...	0.58		7,700.11

## Kentucky Frontier Gas, LLC General Ledger As of December 31, 2016

Type	Date	Num	Name	Memo	Split	Debit	Credit	Balance
Check	04/07/2016	DB CD	USPS	VEH TITLES ...	131.2 · Comm ...	5.87		7,705.98
Check	04/18/2016	7354	U S Postal Service		131.2 · Comm ...	12.69		7,718.67
Check	04/18/2016	7354	U S Postal Service		131.2 · Comm ...	128.31		7,846.98
Bill	04/20/2016	#65945	DNI Corp Inc	#65945	232 · Accounts...	1,180.38		9,027.36
Bill	04/20/2016	#65945	DNI Corp Inc	#65945	232 · Accounts...			9,027.36
Check	04/22/2016	DB CD	UPS*INTERNET SH...		131.2 · Comm ...	1.93		9,029.29
Check	04/22/2016	DB CD	UPS*INTERNET SH...		131.2 · Comm ...	19.50		9,048.79
Bill	04/30/2016	Inv# 6...	DNI Corp Inc	Inv# 66238	232 · Accounts...	191.10		9,239.89
Bill	04/30/2016	Inv# 6...	DNI Corp Inc	Inv# 66238	232 · Accounts...	710.71		9,950.60
General Journal	04/30/2016	4		To remove A...	405.1 · Manag...		206.30	9,744.30
Check	05/10/2016	7470	U S Postal Service	Budget billing ...	131.2 · Comm ...	89.37		9,833.67
Check	05/10/2016	7470	U S Postal Service	Budget billing ...	131.2 · Comm ...	903.68		10,737.35
Check	05/10/2016	7463	U S Postal Service	Mailing budge...	131.2 · Comm ...	36.00		10,773.35
Check	05/10/2016	7463	U S Postal Service	Mailing budge...	131.2 · Comm ...	363.99		11,137.34
Bill	05/17/2016	#66532	DNI Corp Inc	#66532	232 · Accounts...	1,139.68		12,277.02
Bill	05/17/2016	#66532	DNI Corp Inc	#66532	232 · Accounts...			12,277.02
Check	05/18/2016	7545	U S Postal Service	VOID:	131.2 · Comm ...	0.00		12,277.02
Check	05/18/2016	7545	U S Postal Service	VOID:	131.2 · Comm ...	0.00		12,277.02
Check	05/18/2016	7531	U S Postal Service	Budget billing ...	131.2 · Comm ...	67.62		12,344.64
Check	05/18/2016	7531	U S Postal Service	Budget billing ...	131.2 · Comm ...	683.75		13,028.39
Bill	05/23/2016	03675...	UPS FREIGHT	03675480	232 · Accounts...	87.14		13,115.53
Bill	05/23/2016	03675...	UPS FREIGHT	03675480	232 · Accounts...	881.07		13,996.60
Bill	05/31/2016	#66786	DNI Corp Inc	#66786	232 · Accounts...	167.44		14,164.04
Bill	05/31/2016	#66786	DNI Corp Inc	#66786	232 · Accounts...	629.90		14,793.94
General Journal	05/31/2016	5		To remove A...	405.1 · Manag...		447.57	14,346.37
Check	06/01/2016	7593	U S Postal Service	PAST DUE N...	131.2 · Comm ...	18.49		14,364.86
Check	06/01/2016	7593	U S Postal Service	PAST DUE N...	131.2 · Comm ...	186.96		14,551.82
Bill	06/02/2016	P O B...	U S Postal Service	P O BOX 408 ...	232 · Accounts...	30.78		14,582.60
Bill	06/02/2016	P O B...	U S Postal Service	P O BOX 408 ...	232 · Accounts...	311.22		14,893.82
Check	06/08/2016	7616	U S Postal Service		131.2 · Comm ...	23.81		14,917.63
Check	06/08/2016	7616	U S Postal Service		131.2 · Comm ...	240.79		15,158.42
Bill	06/12/2016	80009...	Purchase Power	80009000012...	232 · Accounts...	36.09		15,194.51
Bill	06/12/2016	80009...	Purchase Power	80009000012...	232 · Accounts...	364.88		15,559.39
Bill	06/15/2016	67104	DNI Corp Inc	67104	232 · Accounts...	1,148.81		16,708.20
Bill	06/15/2016	67104	DNI Corp Inc	67104	232 · Accounts...			16,708.20
Check	06/22/2016	DB CD	USPS GLENWOO...	MAILING OF ...	131.2 · Comm ...	3.72		16,711.92
Check	06/22/2016	DB CD	USPS GLENWOO...	MAILING OF ...	131.2 · Comm ...	37.58		16,749.50
Bill	06/30/2016	67344	DNI Corp Inc	67344	232 · Accounts...	40.80		16,790.30
Bill	06/30/2016	67344	DNI Corp Inc	67344	232 · Accounts...	753.47		17,543.77
General Journal	06/30/2016	5		To remove A...	405.1 · Manag...		153.69	17,390.08
Check	07/14/2016	DB CD	USPS		131.2 · Comm ...	0.58		17,390.66
Check	07/14/2016	DB CD	USPS		131.2 · Comm ...	5.89		17,396.55
Check	07/18/2016	DB CD	USPS		131.2 · Comm ...	6.01		17,402.56
Check	07/18/2016	DB CD	USPS		131.2 · Comm ...	60.79		17,463.35
Check	07/18/2016	DB CD	USPS		131.2 · Comm ...	0.58		17,463.93
Check	07/18/2016	DB CD	USPS		131.2 · Comm ...	5.89		17,469.82
Check	07/19/2016	DB CD	USPS		131.2 · Comm ...	0.58		17,470.40
Check	07/19/2016	DB CD	USPS		131.2 · Comm ...	20.10		17,490.50
Check	07/19/2016	DB CD	USPS		131.2 · Comm ...	0.58		17,491.08

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Accrual Basis

## Kentucky Frontier Gas, LLC General Ledger As of December 31, 2016

Type	Date	Num	Name	Memo	Split	Debit	Credit	Balance
Check	07/19/2016	DB CD	USPS		131.2 · Comm ...	5.89		17,496.97
Bill	07/20/2016	#67631	DNI Corp Inc	#67631	232 · Accounts...	1,116.82		18,613.79
Bill	07/20/2016	#67631	DNI Corp Inc	#67631	232 · Accounts...			18,613.79
Check	07/21/2016	DB CD	USPS		131.2 · Comm ...	1.21		18,615.00
Check	07/21/2016	DB CD	USPS		131.2 · Comm ...	12.24		18,627.24
Bill	07/28/2016	Inv # 5...	Federal Express	Inv # 5-494-5...	232 · Accounts...	6.19		18,633.43
Bill	07/28/2016	Inv # 5...	Federal Express	Inv # 5-494-5...	232 · Accounts...	62.64		18,696.07
Bill	07/31/2016	#67839	DNI Corp Inc	67839	232 · Accounts...	170.84		18,866.91
Bill	07/31/2016	#67839	DNI Corp Inc	67839	232 · Accounts...	642.70		19,509.61
General Journal	07/31/2016	7		TO REMOVE ...	405.1 · Manag...		186.57	19,323.04
Bill	08/12/2016	80009...	PITNEY BOWES G...	80009000012...	232 · Accounts...	23.04		19,346.08
Bill	08/12/2016	80009...	PITNEY BOWES G...	80009000012...	232 · Accounts...	232.92		19,579.00
Check	08/15/2016	DB CD	UPS*INTERNET SH...		131.2 · Comm ...	2.38		19,581.38
Check	08/15/2016	DB CD	UPS*INTERNET SH...		131.2 · Comm ...	24.10		19,605.48
Check	08/15/2016	DB CD	UPS*INTERNET SH...		131.2 · Comm ...	2.16		19,607.64
Check	08/15/2016	DB CD	UPS*INTERNET SH...		131.2 · Comm ...	21.87		19,629.51
Bill	08/18/2016	68139	DNI Corp Inc	68139	232 · Accounts...	1,051.74		20,681.25
Bill	08/18/2016	68139	DNI Corp Inc	68139	232 · Accounts...			20,681.25
Check	08/29/2016	DB CD	UPS		131.2 · Comm ...	1.36		20,682.61
Check	08/29/2016	DB CD	UPS		131.2 · Comm ...	13.77		20,696.38
Bill	08/31/2016	68407	DNI Corp Inc	68407	232 · Accounts...	172.80		20,869.18
Bill	08/31/2016	68407	DNI Corp Inc	68407	232 · Accounts...	644.48		21,513.66
General Journal	08/31/2016	7		TO REMOVE ...	405.1 · Manag...		201.74	21,311.92
Check	09/06/2016	DB CD	UPS*INTERNET SH...		131.2 · Comm ...	1.81		21,313.73
Check	09/06/2016	DB CD	UPS*INTERNET SH...		131.2 · Comm ...	18.26		21,331.99
Bill	09/12/2016	80009...	Purchase Power	80009000012...	232 · Accounts...	46.82		21,378.81
Bill	09/12/2016	80009...	Purchase Power	80009000012...	232 · Accounts...	473.45		21,852.26
Check	09/13/2016	DB CD	UPS		131.2 · Comm ...	1.32		21,853.58
Check	09/13/2016	DB CD	UPS		131.2 · Comm ...	13.35		21,866.93
Bill	09/13/2016	#3301...	PITNEY BOWES G...	#3301429965	232 · Accounts...	13.17		21,880.10
Bill	09/13/2016	#3301...	PITNEY BOWES G...	#3301429965	232 · Accounts...	133.11		22,013.21
Check	09/14/2016	DB CD	USPS		131.2 · Comm ...	4.23		22,017.44
Check	09/14/2016	DB CD	USPS		131.2 · Comm ...	42.77		22,060.21
Bill	09/16/2016	00364...	PITNEY BOWES G...	00364480LN	232 · Accounts...	16.22		22,076.43
Bill	09/16/2016	00364...	PITNEY BOWES G...	00364480LN	232 · Accounts...	163.98		22,240.41
Bill	09/21/2016	68698	DNI Corp Inc	68698	232 · Accounts...	1,070.62		23,311.03
Bill	09/21/2016	68698	DNI Corp Inc	68698	232 · Accounts...			23,311.03
Bill	09/30/2016	68992	DNI Corp Inc	68992	232 · Accounts...	169.01		23,480.04
Bill	09/30/2016	68992	DNI Corp Inc	68992	232 · Accounts...	635.81		24,115.85
General Journal	09/30/2016	5		TO TAKE OF...	405.1 · Manag...		252.58	23,863.27
Bill	10/12/2016	80009...	Purchase Power		232 · Accounts...	5.41		23,868.68
Bill	10/12/2016	80009...	Purchase Power		232 · Accounts...	54.74		23,923.42
Bill	10/18/2016	69319	DNI Corp Inc	69319	232 · Accounts...	1,156.07		25,079.49
Bill	10/18/2016	69319	DNI Corp Inc	69319	232 · Accounts...			25,079.49
Check	10/25/2016	DB CD	UPS*INTERNET SH...		131.2 · Comm ...	1.64		25,081.13
Check	10/25/2016	DB CD	UPS*INTERNET SH...		131.2 · Comm ...	16.61		25,097.74
Check	10/25/2016	DB CD	FedEx		131.2 · Comm ...	6.81		25,104.55
Check	10/25/2016	DB CD	FedEx		131.2 · Comm ...	68.81		25,173.36
Bill	10/28/2016	#0044...	PITNEY BOWES G...	#00443366LN	232 · Accounts...	16.22		25,189.58

**Kentucky Frontier Gas, LLC**  
**General Ledger**  
**As of December 31, 2016**

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Accrual Basis

Type	Date	Num	Name	Memo	Split	Debit	Credit	Balance
Bill	10/28/2016	#0044...	PITNEY BOWES G...	#00443366LN	232 · Accounts...	163.98		25,353.56
Bill	10/31/2016		DNI Corp Inc		232 · Accounts...	171.50		25,525.06
Bill	10/31/2016		DNI Corp Inc		232 · Accounts...	629.81		26,154.87
General Journal	10/31/2016	6		TO TAKE OF...	405.1 · Manag...		201.58	25,953.29
Bill	11/13/2016	80009...	Purchase Power	80009000012...	232 · Accounts...	19.15		25,972.44
Bill	11/13/2016	80009...	Purchase Power	80009000012...	232 · Accounts...	193.61		26,166.05
Bill	11/18/2016	#69950	DNI Corp Inc	#69950	232 · Accounts...	1,161.90		27,327.95
Bill	11/20/2016	Fee o...	U S Postal Service	Fee on Permit...	232 · Accounts...	19.35		27,347.30
Bill	11/20/2016	Fee o...	U S Postal Service	Fee on Permit...	232 · Accounts...	195.65		27,542.95
Check	11/22/2016	DB CD	UPS*INTERNET SH...		131.2 · Comm ...	0.60		27,543.55
Check	11/22/2016	DB CD	UPS*INTERNET SH...		131.2 · Comm ...	6.10		27,549.65
Check	11/22/2016	DB CD	UPS*INTERNET SH...		131.2 · Comm ...	1.55		27,551.20
Check	11/22/2016	DB CD	UPS*INTERNET SH...		131.2 · Comm ...	15.70		27,566.90
Check	11/28/2016	DB CD	UPS*INTERNET SH...		131.2 · Comm ...	1.94		27,568.84
Check	11/28/2016	DB CD	UPS*INTERNET SH...		131.2 · Comm ...	19.65		27,588.49
Check	11/28/2016	8063	U S Postal Service	BULK MAILIN...	131.2 · Comm ...	327.71		27,916.20
Check	11/28/2016	8063	U S Postal Service	BULK MAILIN...	131.2 · Comm ...			27,916.20
Bill	11/28/2016	#0053...	PITNEY BOWES G...	#00533503LN	232 · Accounts...	19.27		27,935.47
Bill	11/28/2016	#0053...	PITNEY BOWES G...	#00533503LN	232 · Accounts...	194.85		28,130.32
Check	11/29/2016	DB CD	UPS*INTERNET SH...		131.2 · Comm ...	2.34		28,132.66
Check	11/29/2016	DB CD	UPS*INTERNET SH...		131.2 · Comm ...	23.66		28,156.32
Bill	11/30/2016	70214	DNI Corp Inc	70214	232 · Accounts...	168.00		28,324.32
Bill	11/30/2016	70214	DNI Corp Inc	70214	232 · Accounts...	654.03		28,978.35
General Journal	11/30/2016	10		TO REM AUX...	405.1 · Manag...		232.20	28,746.15
Check	12/12/2016	DB CD	UPS		131.2 · Comm ...	1.17		28,747.32
Check	12/12/2016	DB CD	UPS		131.2 · Comm ...	11.83		28,759.15
Bill	12/12/2016	80009...	Purchase Power	80009000012...	232 · Accounts...	36.23		28,795.38
Bill	12/12/2016	80009...	Purchase Power	80009000012...	232 · Accounts...	366.27		29,161.65
Bill	12/14/2016	Inv# 3...	PITNEY BOWES G...	Inv# 3302384...	232 · Accounts...	13.17		29,174.82
Bill	12/14/2016	Inv# 3...	PITNEY BOWES G...	Inv# 3302384...	232 · Accounts...	133.11		29,307.93
Bill	12/20/2016	70535	DNI Corp Inc	70535	232 · Accounts...	1,185.82		30,493.75
Bill	12/20/2016	70535	DNI Corp Inc	70535	232 · Accounts...			30,493.75
Bill	12/31/2016	#70721	DNI Corp Inc	#70721	232 · Accounts...	172.80		30,666.55
Bill	12/31/2016	#70721	DNI Corp Inc	#70721	232 · Accounts...	647.05		31,313.60
General Journal	12/31/2016	11		TO REM AUX...	405.1 · Manag...		223.37	31,090.23
Total 905.2 · Postage and Delivery						33,930.38	2,840.15	31,090.23
<b>905.3 · Printing and Reproduction</b>								0.00
Bill	10/25/2016	12/7/1...	Dennis Horner	KPSC Data R...	232 · Accounts...	91.38		91.38
Total 905.3 · Printing and Reproduction						91.38	0.00	91.38
<b>905 · Misc Customer Accounts Exp - Other</b>								0.00
Total 905 · Misc Customer Accounts Exp - Other								0.00
Total 905 · Misc Customer Accounts Exp						34,021.76	2,840.15	31,181.61
<b>900.1 · CUSTOMER ACCT OPERATION - Other</b>								0.00

## Kentucky Frontier Gas, LLC General Ledger As of December 31, 2016

Type	Date	Num	Name	Memo	Split	Debit	Credit	Balance
Total 900.1 · CUSTOMER ACCT OPERATION - Other								0.00
Total 900.1 · CUSTOMER ACCT OPERATION						69,237.78	2,840.15	66,397.63
<b>900 · CUSTOMER ACCOUNTS EXPENSES - Other</b>								0.00
Total 900 · CUSTOMER ACCOUNTS EXPENSES - Other								0.00
Total 900 · CUSTOMER ACCOUNTS EXPENSES						69,237.78	2,840.15	66,397.63
<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	01/21/2016	ACH	wyoming.com		131.2 · Comm ...	2.70		2.70
Check	01/21/2016	ACH	wyoming.com		131.2 · Comm ...	27.30		30.00
General Journal	01/31/2016	3		To remove 01...	405.1 · Manag...		2.70	27.30
Check	02/25/2016	DB CD	wyoming.com		131.2 · Comm ...	2.70		30.00
Check	02/25/2016	DB CD	wyoming.com		131.2 · Comm ...	27.30		57.30
General Journal	02/29/2016	4		To remove A...	405.1 · Manag...		2.70	54.60
Bill	03/04/2016		wyoming.com		232 · Accounts...	3.60		58.20
Bill	03/04/2016		wyoming.com		232 · Accounts...	36.40		94.60
Check	03/28/2016	ACH	wyoming.com		131.2 · Comm ...	2.70		97.30
Check	03/28/2016	ACH	wyoming.com		131.2 · Comm ...	27.30		124.60
General Journal	03/31/2016	4		To remove A...	405.1 · Manag...		6.30	118.30
Check	04/25/2016	ACH	wyoming.com		131.2 · Comm ...	2.70		121.00
Check	04/25/2016	ACH	wyoming.com		131.2 · Comm ...	27.30		148.30
General Journal	04/30/2016	4		To remove A...	405.1 · Manag...		2.70	145.60
Check	05/26/2016	ACH	wyoming.com		131.2 · Comm ...	2.70		148.30
Check	05/26/2016	ACH	wyoming.com		131.2 · Comm ...	27.30		175.60
General Journal	05/31/2016	5		To remove A...	405.1 · Manag...		2.70	172.90
Check	06/28/2016	ACH	wyoming.com		131.2 · Comm ...	2.70		175.60
Check	06/28/2016	ACH	wyoming.com		131.2 · Comm ...	27.30		202.90
General Journal	06/30/2016	5		To remove A...	405.1 · Manag...		2.70	200.20
Check	07/25/2016	ACH	wyoming.com		131.2 · Comm ...	2.70		202.90
Check	07/25/2016	ACH	wyoming.com		131.2 · Comm ...	27.30		230.20
General Journal	07/31/2016	7		TO REMOVE ...	405.1 · Manag...		2.70	227.50
Check	08/06/2016	ACH	wyoming.com		131.2 · Comm ...	6.75		234.25
Check	08/06/2016	ACH	wyoming.com		131.2 · Comm ...	68.25		302.50
Check	08/29/2016	DB CD	wyoming.com		131.2 · Comm ...	2.70		305.20
Check	08/29/2016	DB CD	wyoming.com		131.2 · Comm ...	27.30		332.50
Bill	08/31/2016	Inv# 6...	Pinpoint Systems, Inc.	Inv# 6947	232 · Accounts...	8.10		340.60
Bill	08/31/2016	Inv# 6...	Pinpoint Systems, Inc.	Inv# 6947	232 · Accounts...	81.90		422.50
General Journal	08/31/2016	7		TO REMOVE ...	405.1 · Manag...		17.55	404.95
Check	09/25/2016	DB CD	wyoming.com		131.2 · Comm ...	2.70		407.65

## Kentucky Frontier Gas, LLC General Ledger As of December 31, 2016

Type	Date	Num	Name	Memo	Split	Debit	Credit	Balance
Check	09/25/2016	DB CD	wyoming.com		131.2 · Comm ...	27.30		434.95
General Journal	09/30/2016	5		TO TAKE OF...	405.1 · Manag...		2.70	432.25
Check	10/27/2016	ACH	wyoming.com		131.2 · Comm ...	2.70		434.95
Check	10/27/2016	ACH	wyoming.com		131.2 · Comm ...	27.30		462.25
General Journal	10/31/2016	6		TO TAKE OF...	405.1 · Manag...		2.70	459.55
Check	11/23/2016	ACH	wyoming.com		131.2 · Comm ...	2.70		462.25
Check	11/23/2016	ACH	wyoming.com		131.2 · Comm ...	27.30		489.55
General Journal	11/30/2016	10		TO REM AUX...	405.1 · Manag...		2.70	486.85
Check	12/28/2016	ACH	wyoming.com		131.2 · Comm ...	2.70		489.55
Check	12/28/2016	ACH	wyoming.com		131.2 · Comm ...	27.30		516.85
General Journal	12/31/2016	11		TO REM AUX...	405.1 · Manag...		2.70	514.15
Total 909.1 · Web Support						565.00	50.85	514.15
<b>909.2 · Public Awareness Exp</b>								
Bill	06/14/2016		The Wolfe County N...	Public Aware...	232 · Accounts...	163.40		0.00
Total 909.2 · Public Awareness Exp						163.40	0.00	163.40
<b>909 · Inform &amp; Instruc Advert Exp - Other</b>								
Check	01/12/2016	6990	U S Postal Service	CUSTOMER I...	131.2 · Comm ...	733.35		733.35
Bill	06/21/2016	44182...	First Bankcard	44182292810...	232 · Accounts...	1,747.50		2,480.85
Bill	06/27/2016	#3056	THE BIG SANDY N...	#3056	232 · Accounts...	218.40		2,699.25
Bill	06/27/2016	#3056	THE BIG SANDY N...	#3056	232 · Accounts...	21.60		2,720.85
Bill	06/30/2016	3056	THE BIG SANDY N...	3056	232 · Accounts...	21.60		2,742.45
Bill	06/30/2016	3056	THE BIG SANDY N...	3056	232 · Accounts...	218.40		2,960.85
Bill	06/30/2016	14151...	THE PAINTSVILLE ...	141513-14	232 · Accounts...	59.54		3,020.39
Bill	06/30/2016	14151...	THE PAINTSVILLE ...	141513-14	232 · Accounts...	601.96		3,622.35
Bill	06/30/2016		Intermountain Publis...		232 · Accounts...	74.25		3,696.60
Bill	06/30/2016		Intermountain Publis...		232 · Accounts...	750.75		4,447.35
Bill	06/30/2016		COURIER PUBLISH...		232 · Accounts...	70.59		4,517.94
Bill	06/30/2016		COURIER PUBLISH...		232 · Accounts...	713.79		5,231.73
Bill	06/30/2016		COURIER PUBLISH...		232 · Accounts...			5,231.73
Bill	06/30/2016		COURIER PUBLISH...		232 · Accounts...			5,231.73
Bill	06/30/2016		COURIER PUBLISH...		232 · Accounts...			5,231.73
Bill	06/30/2016		COURIER PUBLISH...		232 · Accounts...			5,231.73
Bill	06/30/2016		COURIER PUBLISH...		232 · Accounts...			5,231.73
General Journal	06/30/2016	5		To remove A...	405.1 · Manag...		247.58	4,984.15
Bill	07/01/2016		ANCHORBOXCO		232 · Accounts...			4,984.15
Bill	07/01/2016		ANCHORBOXCO		232 · Accounts...			4,984.15
Bill	07/01/2016		ANCHORBOXCO		232 · Accounts...			4,984.15
Bill	07/01/2016		ANCHORBOXCO		232 · Accounts...			4,984.15
Bill	07/01/2016		ANCHORBOXCO		232 · Accounts...			4,984.15
Bill	07/01/2016		ANCHORBOXCO		232 · Accounts...			4,984.15
Bill	07/01/2016		ANCHORBOXCO		232 · Accounts...			4,984.15
Bill	07/14/2016	#401	BREATHITT ADVO...	#401	232 · Accounts...	540.00		5,524.15
Bill	07/14/2016	#401	BREATHITT ADVO...	#401	232 · Accounts...			5,524.15
Bill	07/14/2016	#401	BREATHITT ADVO...	#401	232 · Accounts...			5,524.15

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Accrual Basis

**Kentucky Frontier Gas, LLC**  
**General Ledger**  
 As of December 31, 2016

Type	Date	Num	Name	Memo	Split	Debit	Credit	Balance
Bill	07/14/2016	#401	BREATHITT ADVO...	#401	232 · Accounts...			5,524.15
Bill	07/14/2016	#401	BREATHITT ADVO...	#401	232 · Accounts...			5,524.15
Bill	07/14/2016	#401	BREATHITT ADVO...	#401	232 · Accounts...			5,524.15
Bill	07/14/2016	#401	BREATHITT ADVO...	#401	232 · Accounts...			5,524.15
Bill	07/14/2016	#401	BREATHITT ADVO...	#401	232 · Accounts...			5,524.15
Total 909 · Inform & Instruc Advert Exp - Other						5,771.73	247.58	5,524.15
Total 909 · Inform & Instruc Advert Exp						6,500.13	298.43	6,201.70
<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						6,500.13	298.43	6,201.70
<b>906 · CUSTOMER SERVICE &amp; INFORMATION - Other</b>								0.00
Total 906 · CUSTOMER SERVICE & INFORMATION - Other								0.00
Total 906 · CUSTOMER SERVICE & INFORMATION						6,500.13	298.43	6,201.70
<b>910.5 · SALES EXPENSE</b>								0.00
<b>910.6 · SALES OPERATION</b>								0.00
<b>911 · Supervision</b>								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

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Accrual Basis

**Kentucky Frontier Gas, LLC**  
**General Ledger**  
 As of December 31, 2016

Type	Date	Num	Name	Memo	Split	Debit	Credit	Balance
Total 920.1 · Gen Admin Salaries - Leave, etc								0.00
<b>920.2 · Payroll Administration Expenses</b>								<b>0.00</b>
Check	01/04/2016	AW	ADP		131.3 · Comm ...	162.09		162.09
Check	01/15/2016	AW	ADP		131.3 · Comm ...	162.09		324.18
Check	01/19/2016	AW	ADP		131.3 · Comm ...	184.30		508.48
Check	01/22/2016	AW	ADP		131.3 · Comm ...	69.50		577.98
Check	01/29/2016	AW	ADP		131.3 · Comm ...	162.09		740.07
Check	02/12/2016	ACH	ADP		131.3 · Comm ...	162.09		902.16
Check	02/26/2016	ACH	ADP		131.3 · Comm ...	69.50		971.66
Check	02/26/2016	ACH	ADP		131.3 · Comm ...	162.09		1,133.75
Check	03/11/2016	ACH	ADP		131.3 · Comm ...	162.09		1,295.84
Check	03/25/2016	ACH	ADP		131.3 · Comm ...	159.74		1,455.58
Check	03/25/2016	ACH	ADP		131.3 · Comm ...	69.50		1,525.08
Check	04/08/2016	ACH	ADP		131.3 · Comm ...	159.74		1,684.82
Check	04/22/2016	ACH	ADP		131.3 · Comm ...	160.84		1,845.66
Check	04/22/2016	ACH	ADP		131.3 · Comm ...	66.50		1,912.16
Check	05/06/2016	AW	ADP		131.3 · Comm ...	162.95		2,075.11
Check	05/20/2016	AW	ADP		131.3 · Comm ...	162.95		2,238.06
Check	05/27/2016	AW	ADP		131.3 · Comm ...	66.50		2,304.56
Check	06/03/2016	AW	ADP		131.3 · Comm ...	162.95		2,467.51
Check	06/17/2016	AW	ADP		131.3 · Comm ...	165.05		2,632.56
Check	07/01/2016	AW	ADP		131.3 · Comm ...	162.95		2,795.51
Check	07/01/2016	AW	ADP		131.3 · Comm ...	68.00		2,863.51
Check	07/15/2016	AW	ADP		131.3 · Comm ...	162.95		3,026.46
Check	07/29/2016	AW	ADP		131.3 · Comm ...	162.95		3,189.41
Check	07/29/2016	AW	ADP		131.3 · Comm ...	68.00		3,257.41
Check	08/12/2016	ACH	ADP		131.3 · Comm ...	162.95		3,420.36
Check	08/26/2016	ACH	ADP		131.3 · Comm ...	162.95		3,583.31
Check	08/26/2016	ACH	ADP		131.3 · Comm ...	66.50		3,649.81
Check	09/09/2016	ACH	ADP		131.3 · Comm ...	162.95		3,812.76
Check	09/23/2016	ACH	ADP		131.3 · Comm ...	162.95		3,975.71
Check	09/30/2016	ACH	ADP		131.3 · Comm ...	66.50		4,042.21
Check	10/07/2016	ACH	ADP		131.3 · Comm ...	170.15		4,212.36
Check	10/21/2016	ACH	ADP		131.3 · Comm ...	170.15		4,382.51
Check	10/28/2016	ACH	ADP		131.3 · Comm ...	66.50		4,449.01
Check	11/04/2016	AW	ADP		131.3 · Comm ...	170.15		4,619.16
Check	11/18/2016	AW	ADP		131.3 · Comm ...	167.96		4,787.12
Check	11/25/2016	AW	ADP		131.3 · Comm ...	66.50		4,853.62
Check	12/02/2016	ACH	ADP		131.3 · Comm ...	167.96		5,021.58
Check	12/16/2016	ACH	ADP		131.3 · Comm ...	167.96		5,189.54
Check	12/30/2016	ACH	ADP		131.3 · Comm ...	167.96		5,357.50
Check	12/30/2016	ACH	ADP		131.3 · Comm ...	66.50		5,424.00
Total 920.2 · Payroll Administration Expenses						5,424.00	0.00	5,424.00
<b>920 · Admin &amp; General Salaries - Other</b>								<b>0.00</b>
Total 920 · Admin & General Salaries - Other								0.00

## Kentucky Frontier Gas, LLC General Ledger As of December 31, 2016

Type	Date	Num	Name	Memo	Split	Debit	Credit	Balance
Total 920 · Admin & General Salaries						5,424.00	0.00	5,424.00
921 · Office Supplies and Expenses								0.00
921.1 · Office Equipment								0.00
Bill	01/15/2016	Inv# 2...	RICOH USA, INC	Inv# 20818456	232 · Accounts...	26.86		26.86
Bill	01/15/2016	Inv# 2...	RICOH USA, INC	Inv# 20818456	232 · Accounts...	271.61		298.47
Bill	01/31/2016	2248	NMB Associates Inc	New Phones, ...	232 · Accounts...	1,483.68		1,782.15
General Journal	01/31/2016	3		To remove 01...	405.1 · Manag...		26.86	1,755.29
Bill	02/12/2016	20944...	RICOH USA, INC	20944809	232 · Accounts...	26.86		1,782.15
Bill	02/12/2016	20944...	RICOH USA, INC	20944809	232 · Accounts...	271.61		2,053.76
Bill	02/24/2016	#5040...	RICOH USA, INC	#5040695672	232 · Accounts...	3.30		2,057.06
Bill	02/24/2016	#5040...	RICOH USA, INC	#5040695672	232 · Accounts...	33.42		2,090.48
General Journal	02/29/2016	4		To remove A...	405.1 · Manag...		30.16	2,060.32
Bill	03/11/2016	#2107...	RICOH USA, INC		232 · Accounts...	26.86		2,087.18
Bill	03/11/2016	#2107...	RICOH USA, INC		232 · Accounts...	271.61		2,358.79
General Journal	03/31/2016	4		To remove A...	405.1 · Manag...		26.86	2,331.93
Bill	04/08/2016	21205...	RICOH USA, INC	21205548	232 · Accounts...	26.86		2,358.79
Bill	04/08/2016	21205...	RICOH USA, INC	21205548	232 · Accounts...	271.61		2,630.40
General Journal	04/30/2016	4		To remove A...	405.1 · Manag...		26.86	2,603.54
Bill	05/03/2016	Inv# 5...	RICOH USA, INC	Inv# 500208430	232 · Accounts...	5.64		2,609.18
Bill	05/03/2016	Inv# 5...	RICOH USA, INC	Inv# 500208430	232 · Accounts...	57.02		2,666.20
Bill	05/13/2016	21336...	RICOH USA, INC	21336222	232 · Accounts...	26.86		2,693.06
Bill	05/13/2016	21336...	RICOH USA, INC	21336222	232 · Accounts...	271.61		2,964.67
Bill	05/24/2016	#5042...	RICOH USA, INC	#5042350143	232 · Accounts...	41.80		3,006.47
Bill	05/24/2016	#5042...	RICOH USA, INC	#5042350143	232 · Accounts...	422.64		3,429.11
Bill	05/31/2016	#88255	Central Business Sy...	#88255 MAIN...	232 · Accounts...	184.32		3,613.43
Bill	05/31/2016	#88255	Central Business Sy...	#88255 MAIN...	232 · Accounts...	1,863.68		5,477.11
General Journal	05/31/2016	5		To remove A...	405.1 · Manag...		258.62	5,218.49
Bill	06/10/2016	21467...	RICOH USA, INC	21467476	232 · Accounts...	26.86		5,245.35
Bill	06/10/2016	21467...	RICOH USA, INC	21467476	232 · Accounts...	271.61		5,516.96
Bill	06/26/2016	2265	NMB Associates Inc	Integration	232 · Accounts...	575.00		6,091.96
General Journal	06/30/2016	5		To remove A...	405.1 · Manag...		26.86	6,065.10
Bill	07/15/2016	21597...	RICOH USA, INC	21597994	232 · Accounts...	26.86		6,091.96
Bill	07/15/2016	21597...	RICOH USA, INC	21597994	232 · Accounts...	271.61		6,363.57
General Journal	07/31/2016	7		TO REMOVE ...	405.1 · Manag...		26.86	6,336.71
Bill	08/12/2016	21731...	RICOH USA, INC	21731585	232 · Accounts...	26.86		6,363.57
Bill	08/12/2016	21731...	RICOH USA, INC	21731585	232 · Accounts...	271.61		6,635.18
Bill	08/24/2016	50441...	RICOH USA, INC	5044118119	232 · Accounts...	7.55		6,642.73
Bill	08/24/2016	50441...	RICOH USA, INC	5044118119	232 · Accounts...	76.36		6,719.09
General Journal	08/31/2016	7		TO REMOVE ...	405.1 · Manag...		34.41	6,684.68
Bill	09/16/2016	21864...	RICOH USA, INC	21864875	232 · Accounts...	26.86		6,711.54
Bill	09/16/2016	21864...	RICOH USA, INC	21864875	232 · Accounts...	271.61		6,983.15
General Journal	09/30/2016	5		TO TAKE OF...	405.1 · Manag...		26.86	6,956.29
Bill	10/14/2016	21994...	RICOH USA, INC	21994580	232 · Accounts...	26.86		6,983.15
Bill	10/14/2016	21994...	RICOH USA, INC	21994580	232 · Accounts...	271.61		7,254.76
General Journal	10/31/2016	6		TO TAKE OF...	405.1 · Manag...		26.86	7,227.90
Bill	11/11/2016	22121...	RICOH USA, INC	22121108	232 · Accounts...	27.92		7,255.82
Bill	11/11/2016	22121...	RICOH USA, INC	22121108	232 · Accounts...	282.27		7,538.09
Bill	11/18/2016	Buyou...	RICOH USA, INC	Buyout of MP...	232 · Accounts...	186.08		7,724.17

**Kentucky Frontier Gas, LLC**  
**General Ledger**  
**As of December 31, 2016**

Type	Date	Num	Name	Memo	Split	Debit	Credit	Balance
Bill	11/18/2016	Buyou...	RICOH USA, INC	Buyout of MP...	232 · Accounts...	1,881.45		9,605.62
Bill	11/21/2016	50457...	RICOH USA, INC	5045713062	232 · Accounts...	9.79		9,615.41
Bill	11/21/2016	50457...	RICOH USA, INC	5045713062	232 · Accounts...	98.99		9,714.40
General Journal	11/30/2016	10		TO REM AUX...	405.1 · Manag...		223.79	9,490.61
Bill	12/07/2016	#2016...	RICOH USA, INC	#2016377 FA...	232 · Accounts...	19.06		9,509.67
Bill	12/07/2016	#2016...	RICOH USA, INC	#2016377 FA...	232 · Accounts...	192.71		9,702.38
Bill	12/13/2016	2016377	RICOH USA, INC	2016377 FO...	232 · Accounts...	12.71		9,715.09
Bill	12/13/2016	2016377	RICOH USA, INC	2016377 FO...	232 · Accounts...			9,715.09
General Journal	12/31/2016	11		TO REM AUX...	405.1 · Manag...		19.06	9,696.03
General Journal	12/31/2016	AJE16...		To capitalize l...	391.1 · Office ...		4,783.63	4,912.40
Total 921.1 · Office Equipment						10,450.09	5,537.69	4,912.40
<b>921.10 · Meals and Entertainment</b>								0.00
Total 921.10 · Meals and Entertainment								0.00
<b>921.11 · Travel</b>								0.00
Check	01/29/2016	7033	Omalee Christy	366 m x .39	131.2 · Comm ...	12.85		12.85
Check	01/29/2016	7033	Omalee Christy	366 m x .39	131.2 · Comm ...	129.89		142.74
Check	01/29/2016	7034	Deborah Brunet	450 m x .39	131.2 · Comm ...	15.80		158.54
Check	01/29/2016	7034	Deborah Brunet	450 m x .39	131.2 · Comm ...	159.70		318.24
General Journal	01/31/2016	3		To remove 01...	405.1 · Manag...		28.65	289.59
Check	02/04/2016	7074	MICHELLE WADE	110 m x .39	131.2 · Comm ...	3.86		293.45
Check	02/04/2016	7074	MICHELLE WADE	Travel to Jack...	131.2 · Comm ...	39.04		332.49
Check	02/25/2016	7159	MICHELLE WADE	126 M x .39	131.2 · Comm ...	4.42		336.91
Check	02/25/2016	7159	MICHELLE WADE	Travel to Hi-T...	131.2 · Comm ...	44.72		381.63
General Journal	02/29/2016	4		To remove A...	405.1 · Manag...		8.28	373.35
Check	03/01/2016	7170	MICHELLE WADE	Travel to Jack...	131.2 · Comm ...	3.58		376.93
Check	03/01/2016	7170	MICHELLE WADE	Travel to Jack...	131.2 · Comm ...	36.20		413.13
Check	03/10/2016	7213	Heather Cantrell	117.4 M x .39	131.2 · Comm ...	4.12		417.25
Check	03/10/2016	7213	Heather Cantrell	Travel to Jack...	131.2 · Comm ...	41.66		458.91
Bill	03/11/2016		Heather Cantrell	TRAVEL TO J...	232 · Accounts...	4.12		463.03
Bill	03/11/2016		Heather Cantrell	TRAVEL TO J...	232 · Accounts...	41.67		504.70
General Journal	03/31/2016	4		To remove A...	405.1 · Manag...		11.82	492.88
Check	04/27/2016	DB CD	OSKAR BLUES HO...		131.2 · Comm ...	3.51		496.39
Check	04/27/2016	DB CD	OSKAR BLUES HO...		131.2 · Comm ...	35.49		531.88
Check	04/28/2016	7433	Joel Shute	Reimb for rent...	131.2 · Comm ...	70.55		602.43
Check	04/28/2016	7433	Joel Shute	Reimb for rent...	131.2 · Comm ...	713.34		1,315.77
Check	04/30/2016	DB CD	Speedway Superam...		131.2 · Comm ...	2.30		1,318.07
Check	04/30/2016	DB CD	Speedway Superam...		131.2 · Comm ...	23.30		1,341.37
Check	04/30/2016	DB CD	Speedway Superam...		131.2 · Comm ...	1.48		1,342.85
Check	04/30/2016	DB CD	Speedway Superam...		131.2 · Comm ...	15.01		1,357.86
Check	04/30/2016	DB CD	Hardee		131.2 · Comm ...	1.14		1,359.00
Check	04/30/2016	DB CD	Hardee		131.2 · Comm ...	11.51		1,370.51
Bill	04/30/2016		MICHELLE WADE	219 m x .39	232 · Accounts...	7.69		1,378.20
Bill	04/30/2016		MICHELLE WADE	2 days travel t...	232 · Accounts...	77.72		1,455.92
Bill	04/30/2016		John W White	Travel Exp's f...	232 · Accounts...	15.23		1,471.15
Bill	04/30/2016		John W White	Travel Exp's f...	232 · Accounts...	153.98		1,625.13
General Journal	04/30/2016	4		To remove A...	405.1 · Manag...		101.90	1,523.23

## Kentucky Frontier Gas, LLC General Ledger As of December 31, 2016

Type	Date	Num	Name	Memo	Split	Debit	Credit	Balance
Bill	05/02/2016	Travel...	MICHELLE WADE	Travel to Pike...	232 · Accounts...	2.21		1,525.44
Bill	05/02/2016	Travel...	MICHELLE WADE	Travel to Pike...	232 · Accounts...	22.36		1,547.80
Bill	05/03/2016		MICHELLE WADE	Travel Exp's f...	232 · Accounts...	9.99		1,557.79
Bill	05/03/2016		MICHELLE WADE	Travel Exp's f...	232 · Accounts...	101.06		1,658.85
Bill	05/03/2016	Travel...	MICHELLE WADE	Travel to Jack...	232 · Accounts...	8.00		1,666.85
Bill	05/03/2016	Travel...	MICHELLE WADE	Travel to Jack...	232 · Accounts...	80.92		1,747.77
Check	05/06/2016	DB CD	MARATHON PETR...		131.2 · Comm ...	2.31		1,750.08
Check	05/06/2016	DB CD	MARATHON PETR...		131.2 · Comm ...	23.34		1,773.42
Check	05/06/2016	DB CD	Dairy Queen		131.2 · Comm ...	0.49		1,773.91
Check	05/06/2016	DB CD	Dairy Queen		131.2 · Comm ...	4.94		1,778.85
Check	05/06/2016	DB CD	Dairy Queen		131.2 · Comm ...	1.17		1,780.02
Check	05/06/2016	DB CD	Dairy Queen		131.2 · Comm ...	11.86		1,791.88
Check	05/08/2016	DB CD	B P Salyersville		131.2 · Comm ...	1.78		1,793.66
Check	05/08/2016	DB CD	B P Salyersville		131.2 · Comm ...	17.97		1,811.63
Check	05/10/2016	7501	MICHELLE WADE	Travel to Jack...	131.2 · Comm ...	7.79		1,819.42
Check	05/10/2016	7501	MICHELLE WADE	Travel to Jack...	131.2 · Comm ...	78.79		1,898.21
Check	05/16/2016	7526	Clarissa White	Travel from J...	131.2 · Comm ...	5.02		1,903.23
Check	05/16/2016	7526	Clarissa White	Travel from J...	131.2 · Comm ...	50.75		1,953.98
Check	05/16/2016	DB CD	Speedway Superam...		131.2 · Comm ...	2.92		1,956.90
Check	05/16/2016	DB CD	Speedway Superam...		131.2 · Comm ...	29.53		1,986.43
Check	05/17/2016	7530	Joel Shute	Reimb for Ky ...	131.2 · Comm ...	71.87		2,058.30
Check	05/17/2016	7530	Joel Shute	Reimb for Ky ...	131.2 · Comm ...	726.72		2,785.02
General Journal	05/31/2016	5		To remove A...	405.1 · Manag...		113.55	2,671.47
Check	06/22/2016	7676	MICHELLE WADE	TRAVEL TO J...	131.2 · Comm ...	4.18		2,675.65
Check	06/22/2016	7676	MICHELLE WADE	TRAVEL TO J...	131.2 · Comm ...	42.23		2,717.88
General Journal	06/30/2016	5		To remove A...	405.1 · Manag...		4.18	2,713.70
Bill	07/19/2016		MICHELLE WADE	Travel to Saly...	232 · Accounts...	1.54		2,715.24
Bill	07/19/2016		MICHELLE WADE	Travel to Saly...	232 · Accounts...	15.62		2,730.86
General Journal	07/31/2016	7		TO REMOVE ...	405.1 · Manag...		1.54	2,729.32
Bill	09/10/2016	JACK...	MICHELLE WADE	TRAVEL TO J...	232 · Accounts...	3.86		2,733.18
Bill	09/10/2016	JACK...	MICHELLE WADE	TRAVEL TO J...	232 · Accounts...	39.04		2,772.22
General Journal	09/30/2016	5		TO TAKE OF...	405.1 · Manag...		3.86	2,768.36
Total 921.11 · Travel						3,042.14	273.78	2,768.36
<b>921.12 · Credit Cd Charges</b>								0.00
Check	01/05/2016	ACH	Payment Tech Fee		131.2 · Comm ...	357.57		357.57
Check	01/06/2016	ACH	Xpress Bill Pay		131.2 · Comm ...	46.49		404.06
Check	01/06/2016	ACH	Xpress Bill Pay		131.2 · Comm ...	340.91		744.97
General Journal	01/31/2016	3		To remove 01...	405.1 · Manag...		46.49	698.48
Check	02/03/2016	ACH	Paymenttech fee		131.2 · Comm ...	36.44		734.92
Check	02/03/2016	ACH	Paymenttech fee		131.2 · Comm ...	368.49		1,103.41
Check	02/05/2016	ACH	Xpress Bill Pay		131.2 · Comm ...	38.79		1,142.20
Check	02/05/2016	ACH	Xpress Bill Pay		131.2 · Comm ...	392.21		1,534.41
General Journal	02/29/2016	4		To remove A...	405.1 · Manag...		75.23	1,459.18
Check	03/03/2016	DB CD	Paymenttech fee		131.2 · Comm ...	70.44		1,529.62
Check	03/03/2016	DB CD	Paymenttech fee		131.2 · Comm ...	712.23		2,241.85
Check	03/04/2016	ACH	Xpress Bill Pay		131.2 · Comm ...	46.59		2,288.44
Check	03/04/2016	ACH	Xpress Bill Pay		131.2 · Comm ...	471.13		2,759.57

**Kentucky Frontier Gas, LLC**  
**General Ledger**  
 As of December 31, 2016

Type	Date	Num	Name	Memo	Split	Debit	Credit	Balance
General Journal	03/31/2016	4		To remove A...	405.1 · Manag...		117.03	2,642.54
Check	04/05/2016	ACH	Paymentech fee		131.2 · Comm ...	85.57		2,728.11
Check	04/05/2016	ACH	Paymentech fee		131.2 · Comm ...	865.17		3,593.28
Check	04/05/2016	ACH	Xpress Bill Pay		131.2 · Comm ...	48.23		3,641.51
Check	04/05/2016	ACH	Xpress Bill Pay		131.2 · Comm ...	487.63		4,129.14
General Journal	04/30/2016	4		To remove A...	405.1 · Manag...		133.80	3,995.34
Check	05/03/2016	ACH	Paymentech fee		131.2 · Comm ...	63.58		4,058.92
Check	05/03/2016	ACH	Paymentech fee		131.2 · Comm ...	642.82		4,701.74
Check	05/05/2016	ACH	Xpress Bill Pay		131.2 · Comm ...	48.03		4,749.77
Check	05/05/2016	ACH	Xpress Bill Pay		131.2 · Comm ...	485.63		5,235.40
General Journal	05/31/2016	5		To remove A...	405.1 · Manag...		111.61	5,123.79
Check	06/06/2016	ACH	Xpress Bill Pay		131.2 · Comm ...	48.00		5,171.79
Check	06/06/2016	ACH	Xpress Bill Pay		131.2 · Comm ...	485.36		5,657.15
Check	06/06/2016	ACH	Paymentech fee		131.2 · Comm ...	48.97		5,706.12
Check	06/06/2016	ACH	Paymentech fee		131.2 · Comm ...	495.19		6,201.31
General Journal	06/30/2016	5		To remove A...	405.1 · Manag...		96:97	6,104.34
Check	07/01/2016	ACH	Paymentech fee		131.2 · Comm ...	42.35		6,146.69
Check	07/01/2016	ACH	Paymentech fee		131.2 · Comm ...	428.19		6,574.88
Check	07/07/2016	ACH	Xpress Bill Pay		131.2 · Comm ...	50.00		6,624.88
Check	07/07/2016	ACH	Xpress Bill Pay		131.2 · Comm ...	505.56		7,130.44
General Journal	07/31/2016	7		TO REMOVE ...	405.1 · Manag...		92.35	7,038.09
Bill	08/01/2016		Xpress Bill Pay		232 · Accounts...	46.73		7,084.82
Bill	08/01/2016		Xpress Bill Pay		232 · Accounts...	472.45		7,557.27
Check	08/03/2016	ACH	Paymentech fee		131.2 · Comm ...	44.04		7,601.31
Check	08/03/2016	ACH	Paymentech fee		131.2 · Comm ...	445.25		8,046.56
General Journal	08/31/2016	7		TO REMOVE ...	405.1 · Manag...		90.77	7,955.79
Check	09/06/2016	ACH	Paymentech fee		131.2 · Comm ...	34.68		7,990.47
Check	09/06/2016	ACH	Paymentech fee		131.2 · Comm ...	350.69		8,341.16
Check	09/06/2016	ACH	Xpress Bill Pay		131.2 · Comm ...	47.84		8,389.00
Check	09/06/2016	ACH	Xpress Bill Pay		131.2 · Comm ...	483.68		8,872.68
General Journal	09/30/2016	5		TO TAKE OF...	405.1 · Manag...		82.52	8,790.16
Check	10/04/2016	ACH	Paymentech fee		131.2 · Comm ...	35.02		8,825.18
Check	10/04/2016	ACH	Paymentech fee		131.2 · Comm ...	354.10		9,179.28
Check	10/05/2016	ACH	Xpress Bill Pay		131.2 · Comm ...	46.58		9,225.86
Check	10/05/2016	ACH	Xpress Bill Pay		131.2 · Comm ...	470.99		9,696.85
General Journal	10/31/2016	6		TO TAKE OF...	405.1 · Manag...		81.60	9,615.25
Check	11/03/2016	ACH	Paymentech fee		131.2 · Comm ...	48.73		9,663.98
Check	11/03/2016	ACH	Paymentech fee		131.2 · Comm ...	492.66		10,156.64
Check	11/07/2016	ACH	Xpress Bill Pay		131.2 · Comm ...	45.99		10,202.63
Check	11/07/2016	ACH	Xpress Bill Pay		131.2 · Comm ...	465.02		10,667.65
General Journal	11/30/2016	10		TO REM AUX...	405.1 · Manag...		94.72	10,572.93
Check	12/05/2016	ACH	Xpress Bill Pay		131.2 · Comm ...	50.64		10,623.57
Check	12/05/2016	ACH	Xpress Bill Pay		131.2 · Comm ...	512.01		11,135.58
Check	12/05/2016	ACH	Paymentech fee		131.2 · Comm ...	47.59		11,183.17
Check	12/05/2016	ACH	Paymentech fee		131.2 · Comm ...	481.14		11,664.31
General Journal	12/31/2016	11		TO REM AUX...	405.1 · Manag...		98.23	11,566.08
Total 921.12 · Credit Cd Charges						12,687.40	1,121.32	11,566.08

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

Type	Date	Num	Name	Memo	Split	Debit	Credit	Balance
<b>921.2 - Office Supplies &amp; Expense</b>								0.00
Check	01/03/2016	DB CD	Easy ID Solution		131.2 - Comm ...	8.76		8.76
Check	01/03/2016	DB CD	Easy ID Solution		131.2 - Comm ...	64.24		73.00
Check	01/04/2016	DB CD	Staples		131.2 - Comm ...	9.26		82.26
Check	01/04/2016	DB CD	Staples		131.2 - Comm ...	67.87		150.13
Check	01/04/2016	DB CD	INKPOINTS.COM		131.2 - Comm ...	9.49		159.62
Check	01/04/2016	DB CD	INKPOINTS.COM		131.2 - Comm ...	69.62		229.24
Check	01/04/2016	DB CD	INKPOINTS.COM		131.2 - Comm ...			229.24
Check	01/04/2016	DB CD	INKPOINTS.COM		131.2 - Comm ...			229.24
Check	01/04/2016	DB CD	INKPOINTS.COM		131.2 - Comm ...			229.24
Check	01/04/2016	DB CD	INKPOINTS.COM		131.2 - Comm ...			229.24
Check	01/04/2016	DB CD	INKPOINTS.COM		131.2 - Comm ...			229.24
Check	01/04/2016	DB CD	Staples		131.2 - Comm ...	12.57		241.81
Check	01/04/2016	DB CD	Staples		131.2 - Comm ...	92.14		333.95
Check	01/05/2016	DB CD	Amazon.com		131.2 - Comm ...	4.14		338.09
Check	01/05/2016	DB CD	Amazon.com		131.2 - Comm ...	30.36		368.45
Check	01/05/2016	DB CD	Amazon.com		131.2 - Comm ...	2.66		371.11
Check	01/05/2016	DB CD	Amazon.com		131.2 - Comm ...	19.54		390.65
Check	01/05/2016	DB CD	Amazon.com		131.2 - Comm ...	1.91		392.56
Check	01/05/2016	DB CD	Amazon.com		131.2 - Comm ...	13.97		406.53
Check	01/05/2016	DB CD	Amazon.com		131.2 - Comm ...	6.37		412.90
Check	01/05/2016	DB CD	Amazon.com		131.2 - Comm ...	46.73		459.63
Check	01/08/2016	DB CD	Amazon.com		131.2 - Comm ...	5.07		464.70
Check	01/08/2016	DB CD	Amazon.com		131.2 - Comm ...	37.18		501.88
Check	01/08/2016	DB CD	Amazon.com		131.2 - Comm ...	5.59		507.47
Check	01/08/2016	DB CD	Amazon.com		131.2 - Comm ...	41.01		548.48
Bill	01/08/2016		Amazon.com		232 - Accounts...	2.26		550.74
Bill	01/08/2016		Amazon.com		232 - Accounts...	16.56		567.30
Check	01/12/2016	DB CD	Speedway Superam...		131.2 - Comm ...	1.65		568.95
Check	01/12/2016	DB CD	Speedway Superam...		131.2 - Comm ...	12.12		581.07
Check	01/12/2016	DB CD	Staples		131.2 - Comm ...	7.63		588.70
Check	01/12/2016	DB CD	Staples		131.2 - Comm ...	55.95		644.65
Check	01/21/2016	DB CD	Wal Mart		131.2 - Comm ...	4.92		649.57
Check	01/21/2016	DB CD	Wal Mart		131.2 - Comm ...	49.78		699.35
Check	01/21/2016	DB CD	Wal Mart		131.2 - Comm ...			699.35
Check	01/21/2016	DB CD	Wal Mart		131.2 - Comm ...			699.35
Check	01/21/2016	DB CD	Wal Mart		131.2 - Comm ...			699.35
Check	01/21/2016	DB CD	Wal Mart		131.2 - Comm ...			699.35
Check	01/21/2016	DB CD	Wal Mart		131.2 - Comm ...			699.35
Check	01/21/2016	DB CD	Wal Mart		131.2 - Comm ...			699.35
Check	01/21/2016	DB CD	Wal Mart		131.2 - Comm ...			699.35
Check	01/21/2016	DB CD	Amazon.com		131.2 - Comm ...	6.30		705.65
Check	01/21/2016	DB CD	Amazon.com		131.2 - Comm ...	63.67		769.32
Bill	01/22/2016	44182...	First Bankcard	44182292810...	232 - Accounts...	2.03		771.35
Bill	01/22/2016	44182...	First Bankcard	44182292810...	232 - Accounts...	20.57		791.92
Check	01/27/2016	DB CD	Amazon.com		131.2 - Comm ...	3.16		795.08
Check	01/27/2016	DB CD	Amazon.com		131.2 - Comm ...	32.00		827.08
Check	01/29/2016	DB CD	Big Sandy Two Way...		131.2 - Comm ...	1.80		828.88
Check	01/29/2016	DB CD	Big Sandy Two Way...		131.2 - Comm ...	18.20		847.08

## Kentucky Frontier Gas, LLC General Ledger As of December 31, 2016

Type	Date	Num	Name	Memo	Split	Debit	Credit	Balance
Check	01/29/2016	7032	Royse, Betty	Reimburseme...	131.2 · Comm ...	1.24		848.32
Check	01/29/2016	7032	Royse, Betty	Reimburseme...	131.2 · Comm ...	12.53		860.85
Check	01/29/2016	7042	FLOYD CO CIRCUI...		131.2 · Comm ...	2.16		863.01
Check	01/29/2016	7042	FLOYD CO CIRCUI...		131.2 · Comm ...	21.84		884.85
Bill	01/29/2016		State Wide Press		232 · Accounts...	16.70		901.55
Bill	01/29/2016		State Wide Press		232 · Accounts...	168.80		1,070.35
Bill	01/29/2016		State Wide Press		232 · Accounts...			1,070.35
Bill	01/29/2016		State Wide Press		232 · Accounts...			1,070.35
Bill	01/29/2016		State Wide Press		232 · Accounts...			1,070.35
Bill	01/29/2016		State Wide Press		232 · Accounts...			1,070.35
Bill	01/29/2016		State Wide Press		232 · Accounts...			1,070.35
Bill	01/29/2016		State Wide Press		232 · Accounts...			1,070.35
Bill	01/31/2016	002207	KY CRYSTAL WAT...	002207	232 · Accounts...	3.47		1,073.82
Bill	01/31/2016	002207	KY CRYSTAL WAT...	002207	232 · Accounts...	35.13		1,108.95
General Journal	01/31/2016	3		To remove 01...	405.1 · Manag...		119.14	989.81
General Journal	01/31/2016	9		TO REC PAY...	232 · Accounts...	8,657.50		9,647.31
Check	02/01/2016	7054	ABCO SECURITY	INV # 16012	131.2 · Comm ...	21.60		9,668.91
Check	02/01/2016	7054	ABCO SECURITY	INV # 16012	131.2 · Comm ...	218.40		9,887.31
Check	02/02/2016	DB CD	Lowe's	MAILBOX & ...	131.2 · Comm ...	13.69		9,901.00
Check	02/02/2016	DB CD	Lowe's	MAILBOX & ...	131.2 · Comm ...	138.43		10,039.43
Check	02/03/2016	DB CD	Amazon.com		131.2 · Comm ...	3.62		10,043.05
Check	02/03/2016	DB CD	Amazon.com		131.2 · Comm ...	36.62		10,079.67
Bill	02/04/2016	44463	HiTech Signs & Gra...	44463	232 · Accounts...	6.68		10,086.35
Bill	02/04/2016	44463	HiTech Signs & Gra...	44463	232 · Accounts...	67.52		10,153.87
Check	02/05/2016	DB CD	Amazon.com		131.2 · Comm ...	1.17		10,155.04
Check	02/05/2016	DB CD	Amazon.com		131.2 · Comm ...	11.78		10,166.82
Check	02/05/2016	DB CD	INKPOINTS.COM		131.2 · Comm ...	7.23		10,174.05
Check	02/05/2016	DB CD	INKPOINTS.COM		131.2 · Comm ...	73.09		10,247.14
Check	02/05/2016	DB CD	INKPOINTS.COM		131.2 · Comm ...			10,247.14
Check	02/05/2016	DB CD	INKPOINTS.COM		131.2 · Comm ...			10,247.14
Check	02/05/2016	DB CD	INKPOINTS.COM		131.2 · Comm ...			10,247.14
Check	02/05/2016	DB CD	INKPOINTS.COM		131.2 · Comm ...			10,247.14
Check	02/05/2016	DB CD	INKPOINTS.COM		131.2 · Comm ...			10,247.14
Check	02/05/2016	DB CD	INKPOINTS.COM		131.2 · Comm ...			10,247.14
Check	02/10/2016	ACH	HARLAND CLARKE...		131.8 · Citizen...	17.39		10,264.53
Check	02/10/2016	ACH	HARLAND CLARKE...		131.8 · Citizen...	45.69		10,310.22
Check	02/22/2016	DB CD	Amazon.com		131.2 · Comm ...	23.81		10,334.03
Check	02/22/2016	DB CD	Amazon.com		131.2 · Comm ...	2.36		10,336.39
Check	02/22/2016	DB CD	Amazon.com		131.2 · Comm ...	2.36		10,338.75
Check	02/22/2016	DB CD	Amazon.com		131.2 · Comm ...	23.81		10,362.56
Check	02/22/2016	DB CD	Amazon.com		131.2 · Comm ...	2.34		10,364.90
Check	02/22/2016	DB CD	Amazon.com		131.2 · Comm ...	23.62		10,388.52
Bill	02/22/2016	44182...	First Bankcard	44182292810...	232 · Accounts...	1.06		10,389.58
Bill	02/22/2016	44182...	First Bankcard	44182292810...	232 · Accounts...	10.68		10,400.26
Check	02/25/2016	DB CD	B & W GAS APPLIA...		131.2 · Comm ...	2.39		10,402.65
Check	02/25/2016	DB CD	B & W GAS APPLIA...		131.2 · Comm ...	24.11		10,426.76
Bill	02/28/2016		State Wide Press		232 · Accounts...	6.11		10,432.87
Bill	02/28/2016		State Wide Press		232 · Accounts...	61.73		10,494.60
Bill	02/28/2016		State Wide Press		232 · Accounts...			10,494.60

## Kentucky Frontier Gas, LLC General Ledger As of December 31, 2016

Type	Date	Num	Name	Memo	Split	Debit	Credit	Balance
Bill	02/28/2016		State Wide Press		232 · Accounts...			10,494.60
Bill	02/28/2016		State Wide Press		232 · Accounts...			10,494.60
Bill	02/28/2016		State Wide Press		232 · Accounts...			10,494.60
Bill	02/28/2016		State Wide Press		232 · Accounts...			10,494.60
Bill	02/28/2016		State Wide Press		232 · Accounts...			10,494.60
Bill	02/29/2016	002207	KY CRYSTAL WAT...	002207	232 · Accounts...	7.89		10,502.49
Bill	02/29/2016	002207	KY CRYSTAL WAT...	002207	232 · Accounts...	79.81		10,582.30
General Journal	02/29/2016	4		To remove A...	405.1 · Manag...		78.50	10,503.80
General Journal	02/29/2016	3		ADJ PER BR...	480 · Residenti...	18.00		10,521.80
Check	03/01/2016	DB CD	INKPOINTS.COM		131.2 · Comm ...	15.94		10,537.74
Check	03/01/2016	DB CD	INKPOINTS.COM		131.2 · Comm ...	161.18		10,698.92
Check	03/01/2016	DB CD	INKPOINTS.COM		131.2 · Comm ...			10,698.92
Check	03/01/2016	DB CD	INKPOINTS.COM		131.2 · Comm ...			10,698.92
Check	03/01/2016	DB CD	INKPOINTS.COM		131.2 · Comm ...			10,698.92
Check	03/01/2016	DB CD	INKPOINTS.COM		131.2 · Comm ...			10,698.92
Check	03/01/2016	DB CD	INKPOINTS.COM		131.2 · Comm ...			10,698.92
Check	03/01/2016	DB CD	Staples		131.2 · Comm ...	16.24		10,715.16
Check	03/01/2016	DB CD	Staples		131.2 · Comm ...	164.19		10,879.35
Check	03/13/2016	DB CD	INKPOINTS.COM		131.2 · Comm ...	4.98		10,884.33
Check	03/13/2016	DB CD	INKPOINTS.COM		131.2 · Comm ...	50.40		10,934.73
Check	03/13/2016	DB CD	INKPOINTS.COM		131.2 · Comm ...			10,934.73
Check	03/13/2016	DB CD	INKPOINTS.COM		131.2 · Comm ...			10,934.73
Check	03/13/2016	DB CD	INKPOINTS.COM		131.2 · Comm ...			10,934.73
Check	03/13/2016	DB CD	INKPOINTS.COM		131.2 · Comm ...			10,934.73
Check	03/13/2016	DB CD	INKPOINTS.COM		131.2 · Comm ...			10,934.73
Check	03/13/2016	DB CD	INKPOINTS.COM		131.2 · Comm ...			10,934.73
Check	03/15/2016	DB CD	Amazon.com		131.2 · Comm ...	3.68		10,938.41
Check	03/15/2016	DB CD	Amazon.com		131.2 · Comm ...	37.26		10,975.67
Check	03/15/2016	DB CD	Amazon.com		131.2 · Comm ...	1.07		10,976.74
Check	03/15/2016	DB CD	Amazon.com		131.2 · Comm ...	10.86		10,987.60
Check	03/15/2016	DB CD	Amazon.com		131.2 · Comm ...	2.38		10,989.98
Check	03/15/2016	DB CD	Amazon.com		131.2 · Comm ...	24.11		11,014.09
Check	03/15/2016	DB CD	Staples		131.2 · Comm ...	5.72		11,019.81
Check	03/15/2016	DB CD	Staples		131.2 · Comm ...	57.86		11,077.67
Check	03/15/2016	DB CD	INKPOINTS.COM		131.2 · Comm ...	14.46		11,092.13
Check	03/15/2016	DB CD	INKPOINTS.COM		131.2 · Comm ...	146.18		11,238.31
Check	03/15/2016	DB CD	INKPOINTS.COM		131.2 · Comm ...			11,238.31
Check	03/15/2016	DB CD	INKPOINTS.COM		131.2 · Comm ...			11,238.31
Check	03/15/2016	DB CD	INKPOINTS.COM		131.2 · Comm ...			11,238.31
Check	03/15/2016	DB CD	INKPOINTS.COM		131.2 · Comm ...			11,238.31
Check	03/15/2016	DB CD	INKPOINTS.COM		131.2 · Comm ...			11,238.31
Check	03/15/2016	DB CD	INKPOINTS.COM		131.2 · Comm ...			11,238.31
Check	03/15/2016	DB CD	INKPOINTS.COM		131.2 · Comm ...			11,238.31
Check	03/29/2016	DB CD	Staples		131.2 · Comm ...	13.88		11,252.19
Check	03/29/2016	DB CD	Staples		131.2 · Comm ...	140.37		11,392.56
Check	03/29/2016	DBCD	INKPOINTS.COM		131.2 · Comm ...	4.15		11,396.71
Check	03/29/2016	DBCD	INKPOINTS.COM		131.2 · Comm ...	41.99		11,438.70
Check	03/30/2016	DB CD	ADT	Security at Ja...	131.2 · Comm ...	143.37		11,582.07
Bill	03/31/2016		State Wide Press		232 · Accounts...	96.45		11,678.52

## Kentucky Frontier Gas, LLC General Ledger As of December 31, 2016

Type	Date	Num	Name	Memo	Split	Debit	Credit	Balance
Bill	03/31/2016		State Wide Press		232 · Accounts...	975.21		12,653.73
Bill	03/31/2016		State Wide Press		232 · Accounts...			12,653.73
Bill	03/31/2016		State Wide Press		232 · Accounts...			12,653.73
Bill	03/31/2016		State Wide Press		232 · Accounts...			12,653.73
Bill	03/31/2016		State Wide Press		232 · Accounts...			12,653.73
Bill	03/31/2016		State Wide Press		232 · Accounts...			12,653.73
Bill	03/31/2016	002207	KY CRYSTAL WAT...	002207	232 · Accounts...	6.43		12,660.16
Bill	03/31/2016	002207	KY CRYSTAL WAT...	002207	232 · Accounts...	65.02		12,725.18
General Journal	03/31/2016	4		To remove A...	405.1 · Manag...		185.38	12,539.80
Bill	04/01/2016	INV# ...	ABCO SECURITY	INV# 17397	232 · Accounts...	183.15		12,722.95
Bill	04/01/2016	INV# ...	ABCO SECURITY	INV# 17397	232 · Accounts...	1,851.85		14,574.80
Check	04/04/2016	7302	U S Postal Service	STAMPS	131.2 · Comm ...	22.05		14,596.85
Check	04/04/2016	7302	U S Postal Service	STAMPS	131.2 · Comm ...	222.95		14,819.80
Check	04/20/2016	DB CD	Staples		131.2 · Comm ...	4.31		14,824.11
Check	04/20/2016	DB CD	Staples		131.2 · Comm ...	43.63		14,867.74
Check	04/20/2016	DB CD	Amazon.com		131.2 · Comm ...	3.82		14,871.56
Check	04/20/2016	DB CD	Amazon.com		131.2 · Comm ...	38.57		14,910.13
Check	04/20/2016	DB CD	Amazon.com		131.2 · Comm ...	2.72		14,912.85
Check	04/20/2016	DB CD	Amazon.com		131.2 · Comm ...	27.52		14,940.37
Check	04/21/2016	DB CD	Amazon.com		131.2 · Comm ...	3.76		14,944.13
Check	04/21/2016	DB CD	Amazon.com		131.2 · Comm ...	37.98		14,982.11
Check	04/22/2016	DB CD	INKPOINTS.COM		131.2 · Comm ...	7.12		14,989.23
Check	04/22/2016	DB CD	INKPOINTS.COM		131.2 · Comm ...	71.99		15,061.22
Check	04/25/2016	ACH	Amazon.com		131.2 · Comm ...	9.87		15,071.09
Check	04/25/2016	ACH	Amazon.com		131.2 · Comm ...	99.85		15,170.94
Check	04/25/2016	DB CD	Amazon.com		131.2 · Comm ...	2.36		15,173.30
Check	04/25/2016	DB CD	Amazon.com		131.2 · Comm ...	23.81		15,197.11
Check	04/27/2016	DB CD	Amazon.com		131.2 · Comm ...	1.01		15,198.12
Check	04/27/2016	DB CD	Amazon.com		131.2 · Comm ...	10.21		15,208.33
Check	04/27/2016	DB CD	Amazon.com		131.2 · Comm ...	1.00		15,209.33
Check	04/27/2016	DB CD	Amazon.com		131.2 · Comm ...	10.11		15,219.44
Check	04/27/2016	DB CD	Amazon.com		131.2 · Comm ...	4.34		15,223.78
Check	04/27/2016	DB CD	Amazon.com		131.2 · Comm ...	43.89		15,267.67
Check	04/27/2016	DB CD	Giovanni's		131.2 · Comm ...	7.56		15,275.23
Check	04/27/2016	DB CD	Giovanni's		131.2 · Comm ...	76.42		15,351.65
Deposit	04/27/2016	Refund		purch ref	131.2 · Comm ...		1.00	15,350.65
Deposit	04/27/2016	Refund		purch ref	131.2 · Comm ...		10.11	15,340.54
Deposit	04/27/2016	Refund		Deposit	131.2 · Comm ...		9.87	15,330.67
Deposit	04/27/2016	Refund		Deposit	131.2 · Comm ...		99.85	15,230.82
Check	04/28/2016	DB CD	Amazon.com		131.2 · Comm ...	2.48		15,233.30
Check	04/28/2016	DB CD	Amazon.com		131.2 · Comm ...	25.02		15,258.32
Check	04/28/2016	DB CD	Amazon.com		131.2 · Comm ...	7.50		15,265.82
Check	04/28/2016	DB CD	Amazon.com		131.2 · Comm ...	75.87		15,341.69
Bill	04/29/2016		State Wide Press		232 · Accounts...	10.11		15,351.80
Bill	04/29/2016		State Wide Press		232 · Accounts...	102.25		15,454.05
Bill	04/29/2016		State Wide Press		232 · Accounts...			15,454.05
Bill	04/29/2016		State Wide Press		232 · Accounts...			15,454.05
Bill	04/29/2016		State Wide Press		232 · Accounts...			15,454.05

## Kentucky Frontier Gas, LLC General Ledger As of December 31, 2016

Type	Date	Num	Name	Memo	Split	Debit	Credit	Balance
Bill	04/29/2016		State Wide Press		232 · Accounts...			15,454.05
Bill	04/29/2016		State Wide Press		232 · Accounts...			15,454.05
Bill	04/29/2016		State Wide Press		232 · Accounts...			15,454.05
Deposit	04/30/2016	REFU...		Deposit	131.2 · Comm ...		7.50	15,446.55
Deposit	04/30/2016	REFU...		Deposit	131.2 · Comm ...		75.87	15,370.68
Check	04/30/2016	DB CD	Amazon.com		131.2 · Comm ...	5.67		15,376.35
Check	04/30/2016	DB CD	Amazon.com		131.2 · Comm ...	57.36		15,433.71
Bill	04/30/2016	002207	KY CRYSTAL WAT...	002207	232 · Accounts...	5.22		15,438.93
Bill	04/30/2016	002207	KY CRYSTAL WAT...	002207	232 · Accounts...	52.73		15,491.66
General Journal	04/30/2016	4		To remove A...	405.1 · Manag...		265.68	15,225.98
Check	05/02/2016	DB CD	Amazon.com		131.2 · Comm ...	14.22		15,240.20
Check	05/02/2016	DB CD	Amazon.com		131.2 · Comm ...	143.83		15,384.03
Check	05/02/2016	DB CD	Amazon.com		131.2 · Comm ...	9.87		15,393.90
Check	05/02/2016	DB CD	Amazon.com		131.2 · Comm ...	99.85		15,493.75
Bill	05/03/2016		Staples		232 · Accounts...	2.93		15,496.68
Bill	05/03/2016		Staples		232 · Accounts...	29.67		15,526.35
Bill	05/06/2016	#40255	UNISIGN CORPOR...	#40255	232 · Accounts...	41.32		15,567.67
Bill	05/06/2016	#40255	UNISIGN CORPOR...	#40255	232 · Accounts...	417.82		15,985.49
Check	05/08/2016	DB CD	Staples		131.2 · Comm ...	2.38		15,987.87
Check	05/08/2016	DB CD	Staples		131.2 · Comm ...	24.11		16,011.98
Check	05/11/2016	DB CD	Staples		131.2 · Comm ...	10.68		16,022.66
Check	05/11/2016	DB CD	Staples		131.2 · Comm ...	108.02		16,130.68
Check	05/16/2016	DB CD	ROMA CUCINA		131.2 · Comm ...	3.24		16,133.92
Check	05/16/2016	DB CD	ROMA CUCINA		131.2 · Comm ...	32.75		16,166.67
Check	05/18/2016	DB CD	Amazon.com		131.2 · Comm ...	2.30		16,168.97
Check	05/18/2016	DB CD	Amazon.com		131.2 · Comm ...	23.23		16,192.20
Check	05/19/2016	DB CD	Amazon.com		131.2 · Comm ...	1.26		16,193.46
Check	05/19/2016	DB CD	Amazon.com		131.2 · Comm ...	12.72		16,206.18
Check	05/19/2016	DB CD	Amazon.com		131.2 · Comm ...	2.05		16,208.23
Check	05/19/2016	DB CD	Amazon.com		131.2 · Comm ...	20.71		16,228.94
Check	05/19/2016	DB CD	Amazon.com		131.2 · Comm ...	0.92		16,229.86
Check	05/19/2016	DB CD	Amazon.com		131.2 · Comm ...	9.28		16,239.14
Check	05/19/2016	DB CD	Amazon.com		131.2 · Comm ...	3.49		16,242.63
Check	05/19/2016	DB CD	Amazon.com		131.2 · Comm ...	35.28		16,277.91
Check	05/19/2016	DB CD	Amazon.com		131.2 · Comm ...	0.67		16,278.58
Check	05/19/2016	DB CD	Amazon.com		131.2 · Comm ...	6.74		16,285.32
Check	05/20/2016	DB CD	Amazon.com		131.2 · Comm ...	5.66		16,290.98
Check	05/20/2016	DB CD	Amazon.com		131.2 · Comm ...	57.20		16,348.18
Check	05/25/2016	DB CD	Home Lumber	Lock for Publi...	131.2 · Comm ...	3.96		16,352.14
Check	05/25/2016	DB CD	Home Lumber	Lock for Publi...	131.2 · Comm ...	40.04		16,392.18
Bill	05/25/2016		Randy Burke	Repairs for air...	232 · Accounts...	31.95		16,424.13
Bill	05/25/2016		Randy Burke	Repairs for air...	232 · Accounts...	323.05		16,747.18
Check	05/31/2016	DB CD	Amazon.com		131.2 · Comm ...	2.48		16,749.66
Check	05/31/2016	DB CD	Amazon.com		131.2 · Comm ...	25.07		16,774.73
Check	05/31/2016	DB CD	Amazon.com		131.2 · Comm ...	2.49		16,777.22
Check	05/31/2016	DB CD	Amazon.com		131.2 · Comm ...	25.19		16,802.41
Check	05/31/2016	DB CD	Amazon.com		131.2 · Comm ...	3.51		16,805.92
Check	05/31/2016	DB CD	Amazon.com		131.2 · Comm ...	35.49		16,841.41
Bill	05/31/2016		State Wide Press		232 · Accounts...	48.65		16,890.06

## Kentucky Frontier Gas, LLC General Ledger As of December 31, 2016

Type	Date	Num	Name	Memo	Split	Debit	Credit	Balance
Bill	05/31/2016		State Wide Press		232 · Accounts...	491.95		17,382.01
Bill	05/31/2016		State Wide Press		232 · Accounts...			17,382.01
Bill	05/31/2016		State Wide Press		232 · Accounts...			17,382.01
Bill	05/31/2016		State Wide Press		232 · Accounts...			17,382.01
Bill	05/31/2016		State Wide Press		232 · Accounts...			17,382.01
Bill	05/31/2016		State Wide Press		232 · Accounts...			17,382.01
Bill	05/31/2016		State Wide Press		232 · Accounts...			17,382.01
Bill	05/31/2016	002207	KY CRYSTAL WAT...	002207	232 · Accounts...	6.43		17,388.44
Bill	05/31/2016	002207	KY CRYSTAL WAT...	002207	232 · Accounts...	65.02		17,453.46
General Journal	05/31/2016	5		To remove A...	405.1 · Manag...		200.46	17,253.00
Check	06/06/2016	DB CD	Deluxe Checks	KFG Checks	131.2 · Comm ...	171.34		17,424.34
Check	06/15/2016	7647	Royse, Betty	REIMB FOR ...	131.2 · Comm ...	1.64		17,425.98
Check	06/15/2016	7647	Royse, Betty	REIMB FOR ...	131.2 · Comm ...	16.58		17,442.56
Check	06/16/2016	7660	Jeff Buchanan	REIIMB FOR ...	131.2 · Comm ...	0.63		17,443.19
Check	06/16/2016	7660	Jeff Buchanan	REIIMB FOR ...	131.2 · Comm ...	6.35		17,449.54
Check	06/22/2016	DB CD	Amazon.com		131.2 · Comm ...	1.26		17,450.80
Check	06/22/2016	DB CD	Amazon.com		131.2 · Comm ...	12.76		17,463.56
Check	06/22/2016	DB CD	Amazon.com		131.2 · Comm ...	3.06		17,466.62
Check	06/22/2016	DB CD	Amazon.com		131.2 · Comm ...	30.97		17,497.59
Check	06/22/2016	DB CD	Amazon.com		131.2 · Comm ...	2.19		17,499.78
Check	06/22/2016	DB CD	Amazon.com		131.2 · Comm ...	22.09		17,521.87
Check	06/23/2016	DB CD	Amazon.com		131.2 · Comm ...	3.16		17,525.03
Check	06/23/2016	DB CD	Amazon.com		131.2 · Comm ...	31.95		17,556.98
Check	06/27/2016	DB CD	ROMA CUCINA		131.2 · Comm ...	3.14		17,560.12
Check	06/27/2016	DB CD	ROMA CUCINA		131.2 · Comm ...	31.78		17,591.90
Check	06/28/2016	DB CD	Amazon.com		131.2 · Comm ...	3.22		17,595.12
Check	06/28/2016	DB CD	Amazon.com		131.2 · Comm ...	32.53		17,627.65
Check	06/29/2016	DB CD	Amazon.com		131.2 · Comm ...	1.03		17,628.68
Check	06/29/2016	DB CD	Amazon.com		131.2 · Comm ...	10.45		17,639.13
Deposit	06/29/2016	MISC ...		Deposit AMA...	131.2 · Comm ...		3.16	17,635.97
Deposit	06/29/2016	MISC ...		Deposit AMA...	131.2 · Comm ...		31.95	17,604.02
Bill	06/30/2016	866000	Layne's ACE HARD...	866000	232 · Accounts...	2.29		17,606.31
Bill	06/30/2016	866000	Layne's ACE HARD...	866000	232 · Accounts...	23.11		17,629.42
Bill	06/30/2016		State Wide Press		232 · Accounts...	35.78		17,665.20
Bill	06/30/2016		State Wide Press		232 · Accounts...	361.72		18,026.92
Bill	06/30/2016		State Wide Press		232 · Accounts...			18,026.92
Bill	06/30/2016		State Wide Press		232 · Accounts...			18,026.92
Bill	06/30/2016		State Wide Press		232 · Accounts...			18,026.92
Bill	06/30/2016		State Wide Press		232 · Accounts...			18,026.92
Bill	06/30/2016		State Wide Press		232 · Accounts...			18,026.92
Bill	06/30/2016	002207	KY CRYSTAL WAT...	002207	232 · Accounts...	5.82		18,032.74
Bill	06/30/2016	002207	KY CRYSTAL WAT...	002207	232 · Accounts...	58.88		18,091.62
General Journal	06/30/2016	5		To remove A...	405.1 · Manag...		60.06	18,031.56
Check	07/07/2016	DB CD	Staples		131.2 · Comm ...	7.25		18,038.81
Check	07/07/2016	DB CD	Staples		131.2 · Comm ...	73.26		18,112.07
Check	07/19/2016	DB CD	Amazon.com		131.2 · Comm ...	0.90		18,112.97
Check	07/19/2016	DB CD	Amazon.com		131.2 · Comm ...	9.09		18,122.06
Check	07/20/2016	DB CD	Wal Mart		131.2 · Comm ...			18,122.06

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08/01/17

Accrual Basis

## Kentucky Frontier Gas, LLC General Ledger As of December 31, 2016

Type	Date	Num	Name	Memo	Split	Debit	Credit	Balance
Check	07/20/2016	DB CD	Wal Mart		131.2 · Comm ...			18,122.06
Check	07/20/2016	DB CD	Wal Mart		131.2 · Comm ...			18,122.06
Check	07/20/2016	DB CD	Wal Mart		131.2 · Comm ...			18,122.06
Check	07/20/2016	DB CD	Wal Mart		131.2 · Comm ...			18,122.06
Check	07/20/2016	DB CD	Wal Mart		131.2 · Comm ...			18,122.06
Bill	07/22/2016	44182...	First Bankcard	44182292810...	232 · Accounts...	2.04		18,124.10
Bill	07/22/2016	44182...	First Bankcard	44182292810...	232 · Accounts...	20.64		18,144.74
Check	07/26/2016	DB CD	Amazon.com		131.2 · Comm ...	3.59		18,148.33
Check	07/26/2016	DB CD	Amazon.com		131.2 · Comm ...	36.35		18,184.68
Check	07/27/2016	DB CD	Amazon.com		131.2 · Comm ...	3.09		18,187.77
Check	07/27/2016	DB CD	Amazon.com		131.2 · Comm ...	31.29		18,219.06
Check	07/27/2016	DB CD	Amazon.com		131.2 · Comm ...	3.73		18,222.79
Check	07/27/2016	DB CD	Amazon.com		131.2 · Comm ...	37.73		18,260.52
Check	07/27/2016	DB CD	Amazon.com		131.2 · Comm ...	0.81		18,261.33
Check	07/27/2016	DB CD	Amazon.com		131.2 · Comm ...	8.20		18,269.53
Check	07/27/2016	DB CD	Amazon.com		131.2 · Comm ...	10.64		18,280.17
Check	07/27/2016	DB CD	Amazon.com		131.2 · Comm ...	107.59		18,387.76
Bill	07/31/2016	002207	KY CRYSTAL WAT...	002207	232 · Accounts...	6.52		18,394.28
Bill	07/31/2016	002207	KY CRYSTAL WAT...	002207	232 · Accounts...	65.93		18,460.21
General Journal	07/31/2016	7		TO REMOVE ...	405.1 · Manag...		38.57	18,421.64
Bill	08/03/2016		EASTERN AIR FLO...	SERVICE CA...	232 · Accounts...	4.50		18,426.14
Bill	08/03/2016		EASTERN AIR FLO...	SERVICE CA...	232 · Accounts...	45.50		18,471.64
Check	08/11/2016	DB CD	Wal Mart		131.2 · Comm ...	5.67		18,477.31
Check	08/11/2016	DB CD	Wal Mart		131.2 · Comm ...	57.38		18,534.69
Check	08/19/2016	DB CD	Wal Mart		131.2 · Comm ...	2.60		18,537.29
Check	08/19/2016	DB CD	Wal Mart		131.2 · Comm ...	26.25		18,563.54
Check	08/19/2016	DB CD	Staples		131.2 · Comm ...	8.13		18,571.67
Check	08/19/2016	DB CD	Staples		131.2 · Comm ...	82.17		18,653.84
Check	08/22/2016	DB CD	Staples		131.2 · Comm ...	1.99		18,655.83
Check	08/22/2016	DB CD	Staples		131.2 · Comm ...	20.15		18,675.98
Check	08/22/2016	DB CD	Giovanni's		131.2 · Comm ...	4.71		18,680.69
Check	08/22/2016	DB CD	Giovanni's		131.2 · Comm ...	47.60		18,728.29
Bill	08/22/2016	44182...	First Bankcard	44182292810...	232 · Accounts...	6.07		18,734.36
Bill	08/22/2016	44182...	First Bankcard	44182292810...	232 · Accounts...	61.40		18,795.76
Bill	08/22/2016	A8982...	Jackson True Value	A898227	232 · Accounts...	2.00		18,797.76
Bill	08/31/2016	002207	KY CRYSTAL WAT...	002207	232 · Accounts...	5.22		18,802.98
Bill	08/31/2016	002207	KY CRYSTAL WAT...	002207	232 · Accounts...	52.73		18,855.71
General Journal	08/31/2016	7		TO REMOVE ...	405.1 · Manag...		38.89	18,816.82
Bill	09/01/2016	8316289	CSX Transportation	8316289 Adm...	232 · Accounts...	25.00		18,841.82
Check	09/12/2016	7891	LIGHTEN ENTERP...	Window clean...	131.2 · Comm ...	1.35		18,843.17
Check	09/12/2016	7891	LIGHTEN ENTERP...	Window clean...	131.2 · Comm ...	13.65		18,856.82
Bill	09/13/2016	60300...	Community Trust Ba...	60300249233...	232 · Accounts...	25.00		18,881.82
Bill	09/14/2016		Griffith Plumbing & ...	Repairs to A/...	232 · Accounts...	4.63		18,886.45
Bill	09/14/2016		Griffith Plumbing & ...	Repairs to A/...	232 · Accounts...	46.79		18,933.24
Check	09/15/2016	DB CD	Amazon.com		131.2 · Comm ...	2.86		18,936.10
Check	09/15/2016	DB CD	Amazon.com		131.2 · Comm ...	28.93		18,965.03
Check	09/19/2016	DB CD	Amazon.com		131.2 · Comm ...	7.52		18,972.55
Check	09/19/2016	DB CD	Amazon.com		131.2 · Comm ...	76.01		19,048.56
Check	09/19/2016	DB CD	Amazon.com		131.2 · Comm ...	2.54		19,051.10

## Kentucky Frontier Gas, LLC General Ledger As of December 31, 2016

Type	Date	Num	Name	Memo	Split	Debit	Credit	Balance
Check	09/19/2016	DB CD	Amazon.com		131.2 · Comm ...	25.70		19,076.80
Check	09/19/2016	DB CD	Amazon.com		131.2 · Comm ...	5.05		19,081.85
Check	09/19/2016	DB CD	Amazon.com		131.2 · Comm ...	51.08		19,132.93
Check	09/19/2016	DB CD	Amazon.com		131.2 · Comm ...	2.97		19,135.90
Check	09/19/2016	DB CD	Amazon.com		131.2 · Comm ...	30.03		19,165.93
Check	09/21/2016	DB CD	Amazon.com		131.2 · Comm ...	4.32		19,170.25
Check	09/21/2016	DB CD	Amazon.com		131.2 · Comm ...	43.67		19,213.92
Bill	09/21/2016	44182...	First Bankcard	44182292810...	232 · Accounts...	24.97		19,238.89
Bill	09/21/2016	44182...	First Bankcard	44182292810...	232 · Accounts...	252.48		19,491.37
Deposit	09/22/2016			MERCHANT ...	131.2 · Comm ...		33.00	19,458.37
Check	09/25/2016	DB CD	Wal Mart		131.2 · Comm ...	2.38		19,460.75
Check	09/25/2016	DB CD	Wal Mart		131.2 · Comm ...	24.07		19,484.82
Check	09/27/2016	7914	Royse, Betty	REIMB FOR ...	131.2 · Comm ...	1.30		19,486.12
Check	09/27/2016	7914	Royse, Betty	REIMB FOR ...	131.2 · Comm ...	13.18		19,499.30
Bill	09/30/2016	002207	KY CRYSTAL WAT...	002207	232 · Accounts...	8.34		19,507.64
Bill	09/30/2016	002207	KY CRYSTAL WAT...	002207	232 · Accounts...	84.36		19,592.00
General Journal	09/30/2016	5		TO TAKE OF...	405.1 · Manag...		68.23	19,523.77
Check	10/13/2016	DB CD	Staples		131.2 · Comm ...	6.32		19,530.09
Check	10/13/2016	DB CD	Staples		131.2 · Comm ...	63.85		19,593.94
Check	10/17/2016	DB CD	Staples		131.2 · Comm ...	6.58		19,600.52
Check	10/17/2016	DB CD	Staples		131.2 · Comm ...	66.55		19,667.07
Bill	10/21/2016	44182...	First Bankcard	44182292810...	232 · Accounts...	4.37		19,671.44
Bill	10/21/2016	44182...	First Bankcard	44182292810...	232 · Accounts...	44.15		19,715.59
Bill	10/28/2016		State Wide Press		232 · Accounts...	4.58		19,720.17
Bill	10/28/2016		State Wide Press		232 · Accounts...	46.30		19,766.47
Bill	10/28/2016		State Wide Press		232 · Accounts...			19,766.47
Bill	10/28/2016		State Wide Press		232 · Accounts...			19,766.47
Bill	10/28/2016		State Wide Press		232 · Accounts...			19,766.47
Bill	10/28/2016		State Wide Press		232 · Accounts...			19,766.47
Bill	10/28/2016		State Wide Press		232 · Accounts...			19,766.47
Bill	10/28/2016		State Wide Press		232 · Accounts...			19,766.47
Check	10/31/2016	DB CD	Staples		131.2 · Comm ...	4.58		19,771.05
Check	10/31/2016	DB CD	Staples		131.2 · Comm ...	46.28		19,817.33
Bill	10/31/2016	002207	KY CRYSTAL WAT...	002207	232 · Accounts...	4.52		19,821.85
Bill	10/31/2016	002207	KY CRYSTAL WAT...	002207	232 · Accounts...	45.68		19,867.53
General Journal	10/31/2016	6		TO TAKE OF...	405.1 · Manag...		30.95	19,836.58
Check	11/17/2016	DB CD	Staples		131.2 · Comm ...	3.94		19,840.52
Check	11/17/2016	DB CD	Staples		131.2 · Comm ...	39.81		19,880.33
Check	11/22/2016	DB CD	Staples		131.2 · Comm ...	8.03		19,888.36
Check	11/22/2016	DB CD	Staples		131.2 · Comm ...	81.17		19,969.53
Bill	11/22/2016	44182...	First Bankcard	44182292810...	232 · Accounts...	5.17		19,974.70
Bill	11/22/2016	44182...	First Bankcard	44182292810...	232 · Accounts...	52.26		20,026.96
Check	11/23/2016	DB CD	Staples		131.2 · Comm ...	3.15		20,030.11
Check	11/23/2016	DB CD	Staples		131.2 · Comm ...	31.80		20,061.91
Check	11/29/2016	DB CD	Deluxe Checks		131.2 · Comm ...	13.09		20,075.00
Check	11/29/2016	DB CD	Deluxe Checks		131.2 · Comm ...	132.39		20,207.39
Bill	11/29/2016		State Wide Press		232 · Accounts...	13.36		20,220.75
Bill	11/29/2016		State Wide Press		232 · Accounts...	135.04		20,355.79
Bill	11/29/2016		State Wide Press		232 · Accounts...			20,355.79

**Kentucky Frontier Gas, LLC**  
**General Ledger**  
**As of December 31, 2016**

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Accrual Basis

Type	Date	Num	Name	Memo	Split	Debit	Credit	Balance
Bill	11/29/2016		State Wide Press		232 · Accounts...			20,355.79
Bill	11/29/2016		State Wide Press		232 · Accounts...			20,355.79
Bill	11/29/2016		State Wide Press		232 · Accounts...			20,355.79
Bill	11/29/2016		State Wide Press		232 · Accounts...			20,355.79
Bill	11/29/2016		State Wide Press		232 · Accounts...			20,355.79
Bill	11/30/2016	002207	KY CRYSTAL WAT...	002207	232 · Accounts...	5.22		20,361.01
Bill	11/30/2016	002207	KY CRYSTAL WAT...	002207	232 · Accounts...	52.73		20,413.74
General Journal	11/30/2016	10		TO REM AUX...	405.1 · Manag...		51.96	20,361.78
Check	12/05/2016	DB CD	Amazon.com		131.2 · Comm ...	1.49		20,363.27
Check	12/05/2016	DB CD	Amazon.com		131.2 · Comm ...	15.04		20,378.31
Check	12/05/2016	DB CD	Amazon.com		131.2 · Comm ...	2.12		20,380.43
Check	12/05/2016	DB CD	Amazon.com		131.2 · Comm ...	21.38		20,401.81
Check	12/05/2016	DB CD	Amazon.com		131.2 · Comm ...	0.83		20,402.64
Check	12/05/2016	DB CD	Amazon.com		131.2 · Comm ...	8.39		20,411.03
Check	12/05/2016	DB CD	ACCO BRANDS DI...		131.2 · Comm ...	4.48		20,415.51
Check	12/05/2016	DB CD	ACCO BRANDS DI...		131.2 · Comm ...	45.25		20,460.76
Check	12/07/2016	DB CD	Staples		131.2 · Comm ...	8.13		20,468.89
Check	12/07/2016	DB CD	Staples		131.2 · Comm ...	82.17		20,551.06
Check	12/08/2016	DB CD	Giovanni's		131.2 · Comm ...	5.18		20,556.24
Check	12/08/2016	DB CD	Giovanni's		131.2 · Comm ...	52.39		20,608.63
Check	12/15/2016	8165	Royse, Betty	reimb for offic...	131.2 · Comm ...	1.72		20,610.35
Check	12/15/2016	8165	Royse, Betty	reimb for offic...	131.2 · Comm ...	17.41		20,627.76
Check	12/19/2016	DB CD	Showtime Video Tan	Office Exp	131.2 · Comm ...	2.99		20,630.75
Check	12/19/2016	DB CD	Showtime Video Tan	Office Exp	131.2 · Comm ...	30.19		20,660.94
Check	12/19/2016	DB CD	Giovanni's	Office Exp	131.2 · Comm ...	5.16		20,666.10
Check	12/19/2016	DB CD	Giovanni's	Office Exp	131.2 · Comm ...	52.15		20,718.25
Check	12/19/2016	DB CD	Staples		131.2 · Comm ...	4.89		20,723.14
Check	12/19/2016	DB CD	Staples		131.2 · Comm ...	49.46		20,772.60
Check	12/21/2016	8183	CASH	CHRISTMAS ...	131.2 · Comm ...	171.00		20,943.60
Check	12/21/2016	8183	CASH	CHRISTMAS ...	131.2 · Comm ...	1,729.00		22,672.60
Deposit	12/22/2016			TO DEP BAC...	131.2 · Comm ...		100.00	22,572.60
Bill	12/31/2016	002207	KY CRYSTAL WAT...	002207	232 · Accounts...	5.73		22,578.33
Bill	12/31/2016	002207	KY CRYSTAL WAT...	002207	232 · Accounts...	57.97		22,636.30
General Journal	12/31/2016	11		TO REM AUX...	405.1 · Manag...		213.72	22,422.58
General Journal	12/31/2016	AJE 1/...		To write off im...	150 · CC- A/R	70.19		22,492.77
General Journal	12/31/2016	AJE17...		To adjust post...	480 · Residenti...		8,657.50	13,835.27
General Journal	12/31/2016	AJE18...		To adjust acc...	921 · Office Su...		514.75	13,320.52
General Journal	12/31/2016	AJE 3/...	All Customers	To adjust A/R ...	142 · Custome...		8,657.50	4,663.02
Total 921.2 · Office Supplies & Expense						24,216.62	19,553.60	4,663.02
<b>921.3 · Bank Service Charges</b>								0.00
General Journal	01/14/2016	2		TO REC PUR...	392.13 · 2016 ...	278.00		278.00
Check	01/29/2016	AW	BANK CHARGE		131.8 · Citizen...	1.00		279.00
Check	01/31/2016	AW	BANK CHARGE		131.2 · Comm ...	245.10		524.10
Check	02/01/2016	AW	INCOMING WIRE F...	WIRE FEE	131.7 · CTB S...	10.00		534.10
Check	02/01/2016	AW	INCOMING WIRE F...	WIRE FEE	131.7 · CTB S...			534.10
Check	02/01/2016	AW	INCOMING WIRE F...	WIRE FEE	131.7 · CTB S...			534.10
Check	02/01/2016	AW	INCOMING WIRE F...	WIRE FEE	131.7 · CTB S...			534.10

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Accrual Basis

**Kentucky Frontier Gas, LLC**  
**General Ledger**  
**As of December 31, 2016**

Type	Date	Num	Name	Memo	Split	Debit	Credit	Balance
Check	02/01/2016	AW	INCOMING WIRE F...	WIRE FEE	131.7 · CTB S...			534.10
Check	02/01/2016	AW	INCOMING WIRE F...	WIRE FEE	131.7 · CTB S...			534.10
Check	02/01/2016	AW	INCOMING WIRE F...	WIRE FEE	131.7 · CTB S...			534.10
Check	02/01/2016	AW	INCOMING WIRE F...	WIRE FEE	131.7 · CTB S...			534.10
Check	02/19/2016	AW	BANK CHARGE		131.2 · Comm ...	3.00		537.10
Check	02/19/2016	AW	BANK CHARGE		131.2 · Comm ...	3.00		540.10
Check	02/29/2016	ACH	BANK CHARGE		131.8 · Citizen...	1.00		541.10
Check	02/29/2016	AW	BANK CHARGE		131.2 · Comm ...	269.10		810.20
Check	03/01/2016	AW	BANK CHARGE		131.2 · Comm ...	3.00		813.20
Bill	03/02/2016	60300...	Community Trust Ba...	60300249233 ...	232 · Accounts...	25.00		838.20
Check	03/04/2016	AW	BANK CHARGE		131.2 · Comm ...	3.00		841.20
Check	03/25/2016	AW	BANK CHARGE		131.2 · Comm ...	3.00		844.20
Check	03/28/2016	AW	INCOMING WIRE F...		131.7 · CTB S...	10.00		854.20
Check	03/30/2016	AW	BANK CHARGE		131.2 · Comm ...	3.00		857.20
Check	03/31/2016	AW	BANK CHARGE		131.8 · Citizen...	5.00		862.20
Check	03/31/2016	AW	MISCELLANEOUS ...		131.2 · Comm ...	306.75		1,168.95
Check	04/04/2016	AW	BANK CHARGE		131.2 · Comm ...	3.00		1,171.95
Check	04/07/2016	AW	BANK CHARGE		131.2 · Comm ...	3.00		1,174.95
Check	04/21/2016	AW	BANK CHARGE		131.8 · Citizen...	5.00		1,179.95
Check	04/30/2016	ACH	MISCELLANEOUS ...		131.2 · Comm ...	258.60		1,438.55
Check	05/04/2016	AW	BANK CHARGE		131.8 · Citizen...	5.00		1,443.55
Check	05/31/2016	AW	MISCELLANEOUS ...		131.2 · Comm ...	266.40		1,709.95
Check	06/10/2016	AW	BANK CHARGE		131.2 · Comm ...	3.00		1,712.95
Bill	06/24/2016	Loan ...	Community Trust Ba...	Loan Amend...	232 · Accounts...	150.00		1,862.95
Check	06/27/2016	AW	BANK CHARGE		131.2 · Comm ...	3.00		1,865.95
Check	06/30/2016	AW	BANK CHARGE		131.8 · Citizen...	5.00		1,870.95
Check	06/30/2016	AW	BANK CHARGE		131.2 · Comm ...	252.00		2,122.95
Check	06/30/2016	AW	BANK CHARGE		131.7 · CTB S...	4.00		2,126.95
Check	07/01/2016	Wire F...	INCOMING WIRE F...		131.2 · Comm ...	10.00		2,136.95
Bill	07/02/2016	60300...	Community Trust Ba...	60300249233...	232 · Accounts...	25.00		2,161.95
Check	07/12/2016	AW	BANK CHARGE		131.8 · Citizen...	5.00		2,166.95
Check	07/22/2016	AW	INCOMING WIRE F...		131.7 · CTB S...	10.00		2,176.95
Bill	07/25/2016	Loan ...	Community Trust Ba...	Loan Amend...	232 · Accounts...	150.00		2,326.95
Check	07/29/2016	AW	BANK CHARGE		131.8 · Citizen...	5.00		2,331.95
Check	07/29/2016	AW	MISCELLANEOUS ...		131.2 · Comm ...	229.05		2,561.00
Check	08/31/2016	ACH	MISCELLANEOUS ...		131.2 · Comm ...	240.00		2,801.00
Check	08/31/2016	AW	BANK CHARGE		131.8 · Citizen...	10.00		2,811.00
Bill	09/13/2016		Community Trust Ba...	60300329774...	232 · Accounts...	18.83		2,829.83
Check	09/14/2016	AW	BANK CHARGE		131.8 · Citizen...	5.00		2,834.83
Check	09/30/2016	AW	MISCELLANEOUS ...		131.2 · Comm ...	228.75		3,063.58
Check	09/30/2016	AW	Service Charge		131.8 · Citizen...	5.00		3,068.58
Check	09/30/2016	AW	BANK CHARGE		131.7 · CTB S...	4.00		3,072.58
Check	10/31/2016	AW	MISCELLANEOUS ...		131.2 · Comm ...	220.80		3,293.38
Check	11/01/2016	AW	BANK CHARGE		131.8 · Citizen...	5.00		3,298.38
Check	11/17/2016	AW	BANK CHARGE		131.2 · Comm ...	3.00		3,301.38
Bill	11/23/2016		Community Trust Ba...	SBA Packagi...	232 · Accounts...	650.00		3,951.38
Bill	11/23/2016		Community Trust Ba...	Recording Fe...	232 · Accounts...	20.00		3,971.38
Check	11/23/2016	AW	BANK CHARGE		131.2 · Comm ...	3.00		3,974.38
Check	11/28/2016	AW	BANK CHARGE		131.2 · Comm ...	3.00		3,977.38

## Kentucky Frontier Gas, LLC General Ledger As of December 31, 2016

Type	Date	Num	Name	Memo	Split	Debit	Credit	Balance
Check	11/30/2016	AW	MISCELLANEOUS ...		131.2 · Comm ...	236.25		4,213.63
Check	11/30/2016	AW	BANK CHARGE		131.8 · Citizen...	5.00		4,218.63
Check	12/06/2016	AW	BANK CHARGE		131.2 · Comm ...	3.00		4,221.63
Check	12/13/2016	AW	BANK CHARGE		131.2 · Comm ...	3.00		4,224.63
Check	12/20/2016	AW	BANK CHARGE		131.8 · Citizen...	5.00		4,229.63
Check	12/20/2016	Wire F...	Outgoing Wire Fee	Outgoing Wir...	131.2 · Comm ...	20.00		4,249.63
Check	12/28/2016	AW	SPEEDWAY PAY/P...		131.2 · Comm ...	4.00		4,253.63
Check	12/28/2016	AW	SPEEDWAY PAY/P...		131.2 · Comm ...			4,253.63
Check	12/28/2016	WIRE ...	Outgoing Wire Fee	FOR JEFFER...	131.2 · Comm ...	20.00		4,273.63
Check	12/30/2016	AW	BANK CHARGE		131.8 · Citizen...	5.00		4,278.63
Check	12/30/2016	AW	BANK CHARGE		131.2 · Comm ...	3.00		4,281.63
Check	12/30/2016	AW	MISCELLANEOUS ...		131.2 · Comm ...	252.60		4,534.23
Check	12/31/2016	AW	BANK CHARGE		131.7 · CTB S...	4.00		4,538.23
Total 921.3 · Bank Service Charges						4,538.23	0.00	4,538.23
<b>921.4 · Computer Software</b>								<b>0.00</b>
Bill	01/01/2016	#70512	CASELLE	#70512 FEB ...	232 · Accounts...	77.88		77.88
Bill	01/01/2016	#70512	CASELLE	#70512 FEB ...	232 · Accounts...	571.12		649.00
Bill	01/13/2016	Inv# 7...	Pinpoint Systems, Inc.	Inv# 7339 for...	232 · Accounts...	76.75		725.75
Bill	01/13/2016	Inv# 7...	Pinpoint Systems, Inc.	Inv# 7339 for...	232 · Accounts...	776.05		1,501.80
Check	01/17/2016	DB CD	ADOBE *EXPORTP...		131.2 · Comm ...	2.15		1,503.95
Check	01/17/2016	DB CD	ADOBE *EXPORTP...		131.2 · Comm ...	21.73		1,525.68
Bill	01/18/2016	#70576	CASELLE	#70576	232 · Accounts...	180.00		1,705.68
Bill	01/18/2016	#70576	CASELLE	#70576	232 · Accounts...	1,820.00		3,525.68
Bill	01/31/2016	Inv# 6...	Pinpoint Systems, Inc.	Inv# 6683	232 · Accounts...	155.70		3,681.38
Bill	01/31/2016	Inv# 6...	Pinpoint Systems, Inc.	Inv# 6683	232 · Accounts...	1,574.30		5,255.68
Bill	01/31/2016	2246	NMB Associates Inc	Network/Tech...	232 · Accounts...	12,050.00		17,305.68
General Journal	01/31/2016	3		To remove 01...	405.1 · Manag...		492.48	16,813.20
Bill	02/01/2016	71198	CASELLE	71198	232 · Accounts...	62.91		16,876.11
Bill	02/01/2016	71198	CASELLE	71198	232 · Accounts...	636.09		17,512.20
Bill	02/11/2016	Inv# 1...	PINEDALE NATUR...	Inv# 160229 ...	232 · Accounts...	67.61		17,579.81
Bill	02/11/2016	Inv# 1...	PINEDALE NATUR...	Inv# 160229 ...	232 · Accounts...	683.63		18,263.44
Bill	02/29/2016	Inv# 6...	Pinpoint Systems, Inc.	Inv# 6709	232 · Accounts...	87.30		18,350.74
Bill	02/29/2016	Inv# 6...	Pinpoint Systems, Inc.	Inv# 6709	232 · Accounts...	882.70		19,233.44
General Journal	02/29/2016	4		To remove A...	405.1 · Manag...		217.82	19,015.62
Bill	03/01/2016		CASELLE	SUPPORT F...	232 · Accounts...	62.91		19,078.53
Bill	03/01/2016		CASELLE	SUPPORT F...	232 · Accounts...	636.09		19,714.62
Bill	03/01/2016	2252	NMB Associates Inc	Conversion s...	232 · Accounts...	218.90		19,933.52
Bill	03/31/2016	Inv# 6...	Pinpoint Systems, Inc.	Inv# 6729	232 · Accounts...	33.30		19,966.82
Bill	03/31/2016	Inv# 6...	Pinpoint Systems, Inc.	Inv# 6729	232 · Accounts...	336.70		20,303.52
General Journal	03/31/2016	4		To remove A...	405.1 · Manag...		96.21	20,207.31
Bill	04/01/2016	#72475	CASELLE	#72475	232 · Accounts...	62.91		20,270.22
Bill	04/01/2016	#72475	CASELLE	#72475	232 · Accounts...	636.09		20,906.31
Bill	04/30/2016	Inv# 6...	Pinpoint Systems, Inc.	Inv# 6797	232 · Accounts...	62.10		20,968.41
Bill	04/30/2016	Inv# 6...	Pinpoint Systems, Inc.	Inv# 6797	232 · Accounts...	627.90		21,596.31
General Journal	04/30/2016	4		To remove A...	405.1 · Manag...		125.01	21,471.30
Bill	05/01/2016	73085	CASELLE	#73085 SUPP...	232 · Accounts...	62.91		21,534.21
Bill	05/01/2016	73085	CASELLE	#73085 SUPP...	232 · Accounts...	636.09		22,170.30

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Accrual Basis

**Kentucky Frontier Gas, LLC**  
**General Ledger**  
**As of December 31, 2016**

Type	Date	Num	Name	Memo	Split	Debit	Credit	Balance
Bill	05/31/2016	Inv# 6...	Pinpoint Systems, Inc.	Inv# 6866	232 · Accounts...	213.30		22,383.60
Bill	05/31/2016	Inv# 6...	Pinpoint Systems, Inc.	Inv# 6866	232 · Accounts...	2,156.70		24,540.30
General Journal	05/31/2016	5		To remove A...	405.1 · Manag...		276.21	24,264.09
Bill	06/01/2016		CASELLE	73703	232 · Accounts...	62.91		24,327.00
Bill	06/01/2016		CASELLE	73703	232 · Accounts...	636.09		24,963.09
Bill	06/01/2016	#2260	NMB Associates Inc	#2260	232 · Accounts...	364.50		25,327.59
Bill	06/01/2016	#2260	NMB Associates Inc	#2260	232 · Accounts...	3,685.50		29,013.09
Bill	06/30/2016	Inv # 6...	Pinpoint Systems, Inc.	Inv # 6883	232 · Accounts...	62.10		29,075.19
Bill	06/30/2016	Inv # 6...	Pinpoint Systems, Inc.	Inv # 6883	232 · Accounts...	627.90		29,703.09
General Journal	06/30/2016	5		To remove A...	405.1 · Manag...		489.51	29,213.58
Bill	07/01/2016	74376	CASELLE	74376	232 · Accounts...	62.91		29,276.49
Bill	07/01/2016	74376	CASELLE	74376	232 · Accounts...	636.09		29,912.58
Bill	07/31/2016	2266	NMB Associates Inc	2266	232 · Accounts...	40.50		29,953.08
Bill	07/31/2016	2266	NMB Associates Inc	2266	232 · Accounts...	409.50		30,362.58
General Journal	07/31/2016	7		TO REMOVE ...	405.1 · Manag...		103.41	30,259.17
Bill	07/31/2016	#6907	Pinpoint Systems, Inc.	#6907	232 · Accounts...	26.10		30,285.27
Bill	07/31/2016	#6907	Pinpoint Systems, Inc.	#6907	232 · Accounts...	263.90		30,549.17
General Journal	07/31/2016	4		TO TAKE OF...	-SPLIT-		26.10	30,523.07
Bill	08/01/2016	74994	CASELLE	74994	232 · Accounts...	62.91		30,585.98
Bill	08/01/2016	74994	CASELLE	74994	232 · Accounts...	636.09		31,222.07
Bill	08/31/2016	2270	NMB Associates Inc	#2270	232 · Accounts...	33.83		31,255.90
Bill	08/31/2016	2270	NMB Associates Inc	#2270	232 · Accounts...	342.09		31,597.99
General Journal	08/31/2016	7		TO REMOVE ...	405.1 · Manag...		96.74	31,501.25
Bill	09/01/2016	75624	CASELLE	Inv# 75624	232 · Accounts...	62.91		31,564.16
Bill	09/01/2016	75624	CASELLE	Inv# 75624	232 · Accounts...	636.09		32,200.25
Credit	09/01/2016	CODE...	CASELLE	CODE PC201...	232 · Accounts...		22.50	32,177.75
Credit	09/01/2016	CODE...	CASELLE	CODE PC201...	232 · Accounts...		227.50	31,950.25
Bill	09/30/2016	Inv#69...	Pinpoint Systems, Inc.	Inv#6967	232 · Accounts...	11.70		31,961.95
Bill	09/30/2016	Inv#69...	Pinpoint Systems, Inc.	Inv#6967	232 · Accounts...	118.30		32,080.25
General Journal	09/30/2016	5		TO TAKE OF...	405.1 · Manag...		52.11	32,028.14
Bill	10/01/2016	76233	CASELLE	76233	232 · Accounts...	62.91		32,091.05
Bill	10/01/2016	76233	CASELLE	76233	232 · Accounts...	636.09		32,727.14
Bill	10/01/2016	Inv# 2...	PINEDALE NATUR...	Inv# 2612436...	232 · Accounts...	104.33		32,831.47
Bill	10/01/2016	Inv# 2...	PINEDALE NATUR...	Inv# 2612436...	232 · Accounts...	1,054.87		33,886.34
General Journal	10/31/2016	6		TO TAKE OF...	405.1 · Manag...		167.24	33,719.10
Bill	11/01/2016	76824	CASELLE	76824	232 · Accounts...	62.91		33,782.01
Bill	11/01/2016	76824	CASELLE	76824	232 · Accounts...	636.09		34,418.10
Bill	11/30/2016	7046	Pinpoint Systems, Inc.	7046	232 · Accounts...	80.10		34,498.20
Bill	11/30/2016	7046	Pinpoint Systems, Inc.	7046	232 · Accounts...	809.90		35,308.10
General Journal	11/30/2016	10		TO REM AUX...	405.1 · Manag...		143.01	35,165.09
Bill	12/01/2016	77434	CASELLE	77434	232 · Accounts...	62.91		35,228.00
Bill	12/01/2016	77434	CASELLE	77434	232 · Accounts...	636.09		35,864.09
Bill	12/30/2016	2292	NMB Associates Inc	#2292	232 · Accounts...	45.00		35,909.09
Bill	12/30/2016	2292	NMB Associates Inc	#2292	232 · Accounts...	455.00		36,364.09
Bill	12/31/2016	7124	Pinpoint Systems, Inc.	7124	232 · Accounts...	87.30		36,451.39
Bill	12/31/2016	7124	Pinpoint Systems, Inc.	7124	232 · Accounts...	882.70		37,334.09
Bill	12/31/2016	Inv# 7...	Pinpoint Systems, Inc.	Inv# 7007 Dat...	232 · Accounts...	26.10		37,360.19
Bill	12/31/2016	Inv# 7...	Pinpoint Systems, Inc.	Inv# 7007 Dat...	232 · Accounts...	263.90		37,624.09
General Journal	12/31/2016	11		TO REM AUX...	405.1 · Manag...		221.31	37,402.78

**Kentucky Frontier Gas, LLC**  
**General Ledger**  
**As of December 31, 2016**

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Accrual Basis

Type	Date	Num	Name	Memo	Split	Debit	Credit	Balance
Bill	12/31/2016	INV# ...	Pinpoint Systems, Inc.	HP StoreEver...	232 · Accounts...	1,665.28		39,068.06
General Journal	12/31/2016	AJE27...		To capitalize ...	391.1 · Office ...		13,715.00	25,353.06
General Journal	12/31/2016	AJE31...	Gas Natural Inc	To write off ve...	232 · Accounts...		8,657.50	16,695.56
Total 921.4 · Computer Software						41,825.22	25,129.66	16,695.56
<b>921.5 · Cleaning/Janitorial</b>								0.00
Bill	01/01/2016		MARY MUSIC		232 · Accounts...	44.00		44.00
Bill	01/01/2016		MARY MUSIC		232 · Accounts...	6.00		50.00
Bill	01/08/2016		Heather Cantrell	office & TH on...	232 · Accounts...	6.00		56.00
Bill	01/08/2016		Heather Cantrell	office & TH on...	232 · Accounts...	44.00		100.00
Bill	01/08/2016		Heather Cantrell	office & TH on...	232 · Accounts...	75.00		175.00
Check	01/15/2016	7019	MARY MUSIC		131.2 · Comm ...	4.50		179.50
Check	01/15/2016	7019	MARY MUSIC		131.2 · Comm ...	45.50		225.00
Check	01/29/2016	7050	MARY MUSIC		131.2 · Comm ...	4.50		229.50
Check	01/29/2016	7050	MARY MUSIC		131.2 · Comm ...	45.50		275.00
General Journal	01/31/2016	3		To remove 01...	405.1 · Manag...		21.00	254.00
Check	02/08/2016	7086	Heather Cantrell	cleaning on 0...	131.2 · Comm ...	4.50		258.50
Check	02/08/2016	7086	Heather Cantrell	cleaning on 0...	131.2 · Comm ...	45.50		304.00
Bill	02/13/2016		MARY MUSIC		232 · Accounts...	4.50		308.50
Bill	02/13/2016		MARY MUSIC		232 · Accounts...	45.50		354.00
Bill	02/21/2016		Heather Cantrell		232 · Accounts...	4.50		358.50
Bill	02/21/2016		Heather Cantrell		232 · Accounts...	45.50		404.00
Check	02/26/2016	7164	MARY MUSIC	Cleaning on 2...	131.2 · Comm ...	4.50		408.50
Check	02/26/2016	7164	MARY MUSIC	Cleaning on 2...	131.2 · Comm ...	45.50		454.00
General Journal	02/29/2016	4		To remove A...	405.1 · Manag...		18.00	436.00
Bill	03/06/2016		Heather Cantrell		232 · Accounts...	4.50		440.50
Bill	03/06/2016		Heather Cantrell		232 · Accounts...	45.50		486.00
Bill	03/11/2016		MARY MUSIC		232 · Accounts...	4.50		490.50
Bill	03/11/2016		MARY MUSIC		232 · Accounts...	45.50		536.00
Bill	03/20/2016		Heather Cantrell		232 · Accounts...	4.50		540.50
Bill	03/20/2016		Heather Cantrell		232 · Accounts...	45.50		586.00
Bill	03/25/2016		MARY MUSIC		232 · Accounts...	4.50		590.50
Bill	03/25/2016		MARY MUSIC		232 · Accounts...	45.50		636.00
General Journal	03/31/2016	4		To remove A...	405.1 · Manag...		18.00	618.00
Bill	04/02/2016		Heather Cantrell		232 · Accounts...	4.50		622.50
Bill	04/02/2016		Heather Cantrell		232 · Accounts...	45.50		668.00
Check	04/08/2016	7328	MARY MUSIC	Cleaning	131.2 · Comm ...	4.50		672.50
Check	04/08/2016	7328	MARY MUSIC	Cleaning	131.2 · Comm ...	45.50		718.00
Bill	04/16/2016		Heather Cantrell		232 · Accounts...	4.50		722.50
Bill	04/16/2016		Heather Cantrell		232 · Accounts...	45.50		768.00
Check	04/21/2016	7375	Heather Cantrell	Cleaning TH	131.2 · Comm ...	1.35		769.35
Check	04/21/2016	7375	Heather Cantrell	Cleaning TH	131.2 · Comm ...	13.65		783.00
Check	04/22/2016	7381	MARY MUSIC		131.2 · Comm ...	4.50		787.50
Check	04/22/2016	7381	MARY MUSIC		131.2 · Comm ...	45.50		833.00
General Journal	04/30/2016	4		To remove A...	405.1 · Manag...		19.35	813.65
Bill	05/01/2016		Heather Cantrell		232 · Accounts...	4.50		818.15
Bill	05/01/2016		Heather Cantrell		232 · Accounts...	45.50		863.65
Check	05/09/2016	7493	MARY MUSIC	Cleaning offic...	131.2 · Comm ...	4.50		868.15

**Kentucky Frontier Gas, LLC**  
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Type	Date	Num	Name	Memo	Split	Debit	Credit	Balance
Check	05/09/2016	7493	MARY MUSIC	Cleaning offic...	131.2 · Comm ...	45.50		913.65
Bill	05/14/2016		Heather Cantrell		232 · Accounts...	4.50		918.15
Bill	05/14/2016		Heather Cantrell		232 · Accounts...	45.50		963.65
Bill	05/20/2016		MARY MUSIC		232 · Accounts...	4.50		968.15
Bill	05/20/2016		MARY MUSIC		232 · Accounts...	45.50		1,013.65
Check	05/31/2016	7581	MARY MUSIC	Cleaning on 0...	131.2 · Comm ...	4.50		1,018.15
Check	05/31/2016	7581	MARY MUSIC	Cleaning on 0...	131.2 · Comm ...	45.50		1,063.65
General Journal	05/31/2016	5		To remove A...	405.1 · Manag...		22.50	1,041.15
Bill	06/05/2016		Heather Cantrell	Cleaning offic...	232 · Accounts...	4.50		1,045.65
Bill	06/05/2016		Heather Cantrell	Cleaning offic...	232 · Accounts...	45.50		1,091.15
Bill	06/12/2016		Heather Cantrell		232 · Accounts...	4.50		1,095.65
Bill	06/12/2016		Heather Cantrell		232 · Accounts...	45.50		1,141.15
Bill	06/17/2016		MARY MUSIC	Cleaning Office	232 · Accounts...	4.50		1,145.65
Bill	06/17/2016		MARY MUSIC	Cleaning Office	232 · Accounts...	45.50		1,191.15
Bill	06/25/2016		Heather Cantrell	Office cleanin...	232 · Accounts...	4.50		1,195.65
Bill	06/25/2016		Heather Cantrell	Office cleanin...	232 · Accounts...	45.50		1,241.15
General Journal	06/30/2016	5		To remove A...	405.1 · Manag...		18.00	1,223.15
Bill	07/01/2016		MARY MUSIC		232 · Accounts...	4.50		1,227.65
Bill	07/01/2016		MARY MUSIC		232 · Accounts...	45.50		1,273.15
Bill	07/09/2016		MARY MUSIC		232 · Accounts...	4.50		1,277.65
Bill	07/09/2016		MARY MUSIC		232 · Accounts...	45.50		1,323.15
Bill	07/16/2016		MARY MUSIC		232 · Accounts...	4.50		1,327.65
Bill	07/16/2016		MARY MUSIC		232 · Accounts...	45.50		1,373.15
Bill	07/23/2016		MARY MUSIC	Cleaning office	232 · Accounts...	4.50		1,377.65
Bill	07/23/2016		MARY MUSIC	Cleaning office	232 · Accounts...	45.50		1,423.15
Bill	07/30/2016		MARY MUSIC		232 · Accounts...	4.50		1,427.65
Bill	07/30/2016		MARY MUSIC		232 · Accounts...	45.50		1,473.15
General Journal	07/31/2016	7		TO REMOVE ...	405.1 · Manag...		22.50	1,450.65
Bill	08/06/2016		MARY MUSIC		232 · Accounts...	4.50		1,455.15
Bill	08/06/2016		MARY MUSIC		232 · Accounts...	45.50		1,500.65
Bill	08/13/2016		MARY MUSIC		232 · Accounts...	4.50		1,505.15
Bill	08/13/2016		MARY MUSIC		232 · Accounts...	45.50		1,550.65
Bill	08/20/2016		MARY MUSIC		232 · Accounts...	4.50		1,555.15
Bill	08/20/2016		MARY MUSIC		232 · Accounts...	45.50		1,600.65
Bill	08/26/2016		MARY MUSIC		232 · Accounts...	4.50		1,605.15
Bill	08/26/2016		MARY MUSIC		232 · Accounts...	45.50		1,650.65
General Journal	08/31/2016	7		TO REMOVE ...	405.1 · Manag...		18.00	1,632.65
Bill	09/03/2016		MARY MUSIC		232 · Accounts...	4.50		1,637.15
Bill	09/03/2016		MARY MUSIC		232 · Accounts...	45.50		1,682.65
Bill	09/11/2016		MARY MUSIC		232 · Accounts...	4.50		1,687.15
Bill	09/11/2016		MARY MUSIC		232 · Accounts...	45.50		1,732.65
Bill	09/18/2016		Heather Cantrell		232 · Accounts...	4.50		1,737.15
Bill	09/18/2016		Heather Cantrell		232 · Accounts...	45.50		1,782.65
General Journal	09/30/2016	5		TO TAKE OF...	405.1 · Manag...		13.50	1,769.15
Bill	10/01/2016		Heather Cantrell		232 · Accounts...	4.50		1,773.65
Bill	10/01/2016		Heather Cantrell		232 · Accounts...	45.50		1,819.15
Bill	10/08/2016		MARY MUSIC		232 · Accounts...	4.50		1,823.65
Bill	10/08/2016		MARY MUSIC		232 · Accounts...	45.50		1,869.15
Bill	10/15/2016		MARY MUSIC		232 · Accounts...	4.50		1,873.65

**Kentucky Frontier Gas, LLC**  
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Type	Date	Num	Name	Memo	Split	Debit	Credit	Balance
Bill	10/15/2016		MARY MUSIC		232 · Accounts...	45.50		1,919.15
Bill	10/23/2016		Heather Cantrell		232 · Accounts...	4.50		1,923.65
Bill	10/23/2016		Heather Cantrell		232 · Accounts...	45.50		1,969.15
Bill	10/29/2016		MARY MUSIC		232 · Accounts...	4.50		1,973.65
Bill	10/29/2016		MARY MUSIC		232 · Accounts...	45.50		2,019.15
General Journal	10/31/2016	6		TO TAKE OF...	405.1 · Manag...		22.50	1,996.65
Bill	11/05/2016		Heather Cantrell		232 · Accounts...	4.50		2,001.15
Bill	11/05/2016		Heather Cantrell		232 · Accounts...	45.50		2,046.65
Bill	11/12/2016		MARY MUSIC		232 · Accounts...	4.50		2,051.15
Bill	11/12/2016		MARY MUSIC		232 · Accounts...	45.50		2,096.65
Bill	11/19/2016		Heather Cantrell		232 · Accounts...	4.50		2,101.15
Bill	11/19/2016		Heather Cantrell		232 · Accounts...	45.50		2,146.65
Bill	11/26/2016		MARY MUSIC		232 · Accounts...	4.50		2,151.15
Bill	11/26/2016		MARY MUSIC		232 · Accounts...	45.50		2,196.65
General Journal	11/30/2016	10		TO REM AUX...	405.1 · Manag...		18.00	2,178.65
Bill	12/04/2016		Heather Cantrell		232 · Accounts...	4.50		2,183.15
Bill	12/04/2016		Heather Cantrell		232 · Accounts...	45.50		2,228.65
Bill	12/10/2016		MARY MUSIC		232 · Accounts...	4.50		2,233.15
Bill	12/10/2016		MARY MUSIC		232 · Accounts...	45.50		2,278.65
Bill	12/18/2016		Heather Cantrell		232 · Accounts...	4.50		2,283.15
Bill	12/18/2016		Heather Cantrell		232 · Accounts...	45.50		2,328.65
Bill	12/23/2016		MARY MUSIC		232 · Accounts...	4.50		2,333.15
Bill	12/23/2016		MARY MUSIC		232 · Accounts...	45.50		2,378.65
General Journal	12/31/2016	11		TO REM AUX...	405.1 · Manag...		18.00	2,360.65
Total 921.5 · Cleaning/Janitorial						2,590.00	229.35	2,360.65
<b>921.6 · Conferencing</b>								0.00
Total 921.6 · Conferencing								0.00
<b>921.7 · Dues and Subscriptions</b>								0.00
Bill	01/04/2016	#7707...	SOUTHEAST KY C...	#7707 ANNU...	232 · Accounts...	26.91		26.91
Bill	01/04/2016	#7707...	SOUTHEAST KY C...	#7707 ANNU...	232 · Accounts...	272.09		299.00
Check	01/10/2016	DB CD	Amazon.com	Amazon Prim...	131.2 · Comm ...	12.59		311.59
Check	01/10/2016	DB CD	Amazon.com	Amazon Prim...	131.2 · Comm ...	92.35		403.94
Check	01/12/2016	DB CD	USPS		131.2 · Comm ...	27.00		430.94
Check	01/12/2016	DB CD	USPS		131.2 · Comm ...	198.00		628.94
General Journal	01/31/2016	3		To remove 01...	405.1 · Manag...		66.50	562.44
Bill	02/05/2016	Inv# 7...	Kentucky Chamber ...	Inv# 7181912...	232 · Accounts...	44.55		606.99
Bill	02/05/2016	Inv# 7...	Kentucky Chamber ...	Inv# 7181912...	232 · Accounts...	450.45		1,057.44
General Journal	02/29/2016	4		To remove A...	405.1 · Manag...		44.55	1,012.89
Check	04/01/2016	7289	EDWARD JONES I...	Luther Campb...	131.2 · Comm ...	240.00		1,252.89
Bill	06/27/2016	2016 ...	Floyd County Cham...	2016 MEMBE...	232 · Accounts...	20.25		1,273.14
Bill	06/27/2016	2016 ...	Floyd County Cham...	2016 MEMBE...	232 · Accounts...	204.75		1,477.89
General Journal	06/30/2016	5		To remove A...	405.1 · Manag...		20.25	1,457.64
Bill	08/15/2016	1264	Salyersville Indepen...	1264 1 YR S...	232 · Accounts...	2.88		1,460.52
Bill	08/15/2016	1264	Salyersville Indepen...	1264 1 YR S...	232 · Accounts...	29.12		1,489.64
General Journal	08/31/2016	7		TO REMOVE ...	405.1 · Manag...		2.88	1,486.76
Bill	09/08/2016	0554927	FLOYD COUNTY TI...	0554927 SU...	232 · Accounts...	4.46		1,491.22

## Kentucky Frontier Gas, LLC General Ledger As of December 31, 2016

Type	Date	Num	Name	Memo	Split	Debit	Credit	Balance
Bill	09/08/2016	0554927	FLOYD COUNTY TI...	0554927 SU...	232 · Accounts...	45.15		1,536.37
General Journal	09/30/2016	5		TO TAKE OF...	405.1 · Manag...		4.46	1,531.91
Bill	10/21/2016	2016-...	Kentucky Gas Asso...	2016-2017 M...	232 · Accounts...	119.34		1,651.25
Bill	10/21/2016	2016-...	Kentucky Gas Asso...	2016-2017 M...	232 · Accounts...	1,206.66		2,857.91
General Journal	10/31/2016	6		TO TAKE OF...	405.1 · Manag...		119.34	2,738.57
Total 921.7 · Dues and Subscriptions						2,996.55	257.98	2,738.57
<b>921.8 · Telephone and Fax</b>								0.00
Bill	01/01/2016	Inv# 5...	EASTERN TELEPH...	Inv# 5791	232 · Accounts...	22.80		22.80
Bill	01/01/2016	Inv# 5...	EASTERN TELEPH...	Inv# 5791	232 · Accounts...	167.20		190.00
Bill	01/10/2016		Birch Communications		232 · Accounts...	59.07		249.07
Bill	01/10/2016		Birch Communications		232 · Accounts...	433.16		682.23
Bill	01/15/2016	#9758...	VERIZON WIRELESS	#9758926322	232 · Accounts...	100.58		782.81
Bill	01/17/2016	00200...	Appalachian Wireless	00200611207	232 · Accounts...	137.54		920.35
Bill	01/17/2016	00200...	Appalachian Wireless	00200611207	232 · Accounts...	1,390.69		2,311.04
Bill	01/17/2016	00200...	Appalachian Wireless	00200611207	232 · Accounts...			2,311.04
Bill	01/17/2016	00200...	Appalachian Wireless	00200611207	232 · Accounts...			2,311.04
Bill	01/17/2016	00200...	Appalachian Wireless	00200611207	232 · Accounts...			2,311.04
Bill	01/17/2016	00200...	Appalachian Wireless	00200611207	232 · Accounts...			2,311.04
Bill	01/17/2016	00200...	Appalachian Wireless	00200611207	232 · Accounts...			2,311.04
Bill	01/17/2016	00200...	Appalachian Wireless	00200611207	232 · Accounts...			2,311.04
Bill	01/22/2016	44182...	First Bankcard	RINGCENTRAL	232 · Accounts...	62.96		2,374.00
Bill	01/22/2016	44182...	First Bankcard	RINGCENTRAL	232 · Accounts...	636.54		3,010.54
Bill	01/25/2016	60629...	AT&T	60629809550...	232 · Accounts...	136.39		3,146.93
Bill	01/25/2016	60629...	AT&T	60629809550...	232 · Accounts...			3,146.93
Bill	01/25/2016	60629...	AT&T	60629809550...	232 · Accounts...			3,146.93
Bill	01/25/2016	60629...	AT&T	60629809550...	232 · Accounts...			3,146.93
Bill	01/25/2016	60629...	AT&T	60629809550...	232 · Accounts...			3,146.93
Bill	01/25/2016	60629...	AT&T	60629809550...	232 · Accounts...			3,146.93
Bill	01/25/2016	60629...	AT&T	60629809550...	232 · Accounts...			3,146.93
Bill	01/25/2016	60629...	AT&T	60629831202...	232 · Accounts...	86.90		3,233.83
Bill	01/25/2016	60629...	AT&T	60629831202...	232 · Accounts...			3,233.83
Bill	01/25/2016	60629...	AT&T	60629831202...	232 · Accounts...			3,233.83
Bill	01/25/2016	60629...	AT&T	60629831202...	232 · Accounts...			3,233.83
Bill	01/25/2016	60629...	AT&T	60629831202...	232 · Accounts...			3,233.83
Bill	01/25/2016	60629...	AT&T	60629831202...	232 · Accounts...			3,233.83
Bill	01/25/2016	60629...	AT&T	60629831202...	232 · Accounts...			3,233.83
Bill	01/25/2016	60629...	AT&T	60629831202...	232 · Accounts...			3,233.83
Bill	01/26/2016	#6312	EASTERN TELEPH...	#6312	232 · Accounts...	37.62		3,271.45
Bill	01/26/2016	#6312	EASTERN TELEPH...	#6312	232 · Accounts...	380.37		3,651.82
Bill	01/27/2016	12356...	T.A.S	123569129	232 · Accounts...	21.10		3,672.92
Bill	01/27/2016	12356...	T.A.S	123569129	232 · Accounts...	213.35		3,886.27
Bill	01/27/2016	12356...	T.A.S	123569129	232 · Accounts...			3,886.27
Bill	01/27/2016	12356...	T.A.S	123569129	232 · Accounts...			3,886.27
Bill	01/27/2016	12356...	T.A.S	123569129	232 · Accounts...			3,886.27
Bill	01/27/2016	12356...	T.A.S	123569129	232 · Accounts...			3,886.27
Bill	01/27/2016	12356...	T.A.S	123569129	232 · Accounts...			3,886.27
Bill	01/27/2016	12356...	T.A.S	123569129	232 · Accounts...			3,886.27

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Accrual Basis

**Kentucky Frontier Gas, LLC**  
**General Ledger**  
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Type	Date	Num	Name	Memo	Split	Debit	Credit	Balance
Bill	01/27/2016	12356...	T.A.S	123569129	232 · Accounts...			3,886.27
Bill	01/28/2016	#6348	EASTERN TELEPH...	#6348	232 · Accounts...	23.40		3,909.67
Bill	01/28/2016	#6348	EASTERN TELEPH...	#6348	232 · Accounts...	236.60		4,146.27
Bill	01/29/2016	20311...	Budget Conferencing		232 · Accounts...	147.86		4,294.13
Bill	01/29/2016	#6350	EASTERN TELEPH...	#6350	232 · Accounts...	7.16		4,301.29
Bill	01/29/2016	#6350	EASTERN TELEPH...	#6350	232 · Accounts...	72.34		4,373.63
Bill	01/31/2016	#6378	EASTERN TELEPH...	#6378	232 · Accounts...	23.85		4,397.48
Bill	01/31/2016	#6378	EASTERN TELEPH...	#6378	232 · Accounts...	241.15		4,638.63
General Journal	01/31/2016	3		To remove 01...	405.1 · Manag...		618.79	4,019.84
Bill	02/01/2016	#6499	EASTERN TELEPH...	#6499	232 · Accounts...	17.10		4,036.94
Bill	02/01/2016	#6499	EASTERN TELEPH...	#6499	232 · Accounts...	172.90		4,209.84
Bill	02/04/2016	15011...	AT&T	ACCT# 15011...	232 · Accounts...	19.20		4,229.04
Bill	02/04/2016	15011...	AT&T	ACCT# 15011...	232 · Accounts...	194.08		4,423.12
Bill	02/04/2016	15011...	AT&T	ACCT# 15011...	232 · Accounts...			4,423.12
Bill	02/04/2016	15011...	AT&T	ACCT# 15011...	232 · Accounts...			4,423.12
Bill	02/04/2016	15011...	AT&T	ACCT# 15011...	232 · Accounts...			4,423.12
Bill	02/04/2016	15011...	AT&T	ACCT# 15011...	232 · Accounts...			4,423.12
Bill	02/04/2016	15011...	AT&T	ACCT# 15011...	232 · Accounts...			4,423.12
Bill	02/04/2016	15011...	AT&T	ACCT# 15011...	232 · Accounts...			4,423.12
Bill	02/10/2016		Birch Communications		232 · Accounts...	30.70		4,453.82
Bill	02/10/2016		Birch Communications		232 · Accounts...	310.38		4,764.20
Bill	02/12/2016	#6398	EASTERN TELEPH...	#6398	232 · Accounts...	322.56		5,086.76
Bill	02/12/2016	#6398	EASTERN TELEPH...	#6398	232 · Accounts...	2,365.44		7,452.20
Bill	02/12/2016	#6397	EASTERN TELEPH...	#6397	232 · Accounts...	30.15		7,482.35
Bill	02/12/2016	#6397	EASTERN TELEPH...	#6397	232 · Accounts...	304.85		7,787.20
Bill	02/12/2016	#6407	EASTERN TELEPH...	#6407	232 · Accounts...	30.21		7,817.41
Bill	02/12/2016	#6407	EASTERN TELEPH...	#6407	232 · Accounts...	305.47		8,122.88
Bill	02/17/2016		Appalachian Wireless		232 · Accounts...	111.84		8,234.72
Bill	02/17/2016		Appalachian Wireless		232 · Accounts...	1,130.88		9,365.60
Bill	02/17/2016		Appalachian Wireless		232 · Accounts...			9,365.60
Bill	02/17/2016		Appalachian Wireless		232 · Accounts...			9,365.60
Bill	02/17/2016		Appalachian Wireless		232 · Accounts...			9,365.60
Bill	02/17/2016		Appalachian Wireless		232 · Accounts...			9,365.60
Bill	02/17/2016		Appalachian Wireless		232 · Accounts...			9,365.60
Bill	02/17/2016		Appalachian Wireless		232 · Accounts...			9,365.60
Bill	02/22/2016	44182...	First Bankcard	44182292810...	232 · Accounts...	902.22		10,267.82
Bill	02/25/2016	60629...	AT&T	60629809550...	232 · Accounts...	123.57		10,391.39
Bill	02/25/2016	60629...	AT&T	60629831202...	232 · Accounts...	86.81		10,478.20
Bill	02/25/2016	60629...	AT&T	60629831202...	232 · Accounts...			10,478.20
Bill	02/25/2016	60629...	AT&T	60629831202...	232 · Accounts...			10,478.20
Bill	02/25/2016	60629...	AT&T	60629831202...	232 · Accounts...			10,478.20
Bill	02/25/2016	60629...	AT&T	60629831202...	232 · Accounts...			10,478.20
Bill	02/25/2016	60629...	AT&T	60629831202...	232 · Accounts...			10,478.20
Bill	02/25/2016	60629...	AT&T	60629831202...	232 · Accounts...			10,478.20
Bill	02/25/2016	60629...	AT&T	60629831202...	232 · Accounts...			10,478.20
Bill	02/27/2016	12359...	T.A.S	12359078	232 · Accounts...	22.45		10,500.65
Bill	02/27/2016	12359...	T.A.S	12359078	232 · Accounts...	227.00		10,727.65
Bill	02/27/2016	12359...	T.A.S	12359078	232 · Accounts...			10,727.65
Bill	02/27/2016	12359...	T.A.S	12359078	232 · Accounts...			10,727.65

## Kentucky Frontier Gas, LLC General Ledger As of December 31, 2016

Type	Date	Num	Name	Memo	Split	Debit	Credit	Balance
Bill	02/27/2016	12359...	T.A.S	12359078	232 · Accounts...			10,727.65
Bill	02/27/2016	12359...	T.A.S	12359078	232 · Accounts...			10,727.65
Bill	02/27/2016	12359...	T.A.S	12359078	232 · Accounts...			10,727.65
Bill	02/27/2016	12359...	T.A.S	12359078	232 · Accounts...			10,727.65
Bill	02/29/2016	97605...	VERIZON WIRELESS	9760554540	232 · Accounts...	11.11		10,738.76
Bill	02/29/2016	97605...	VERIZON WIRELESS	9760554540	232 · Accounts...	112.35		10,851.11
General Journal	02/29/2016	4		To remove A...	405.1 · Manag...		805.70	10,045.41
Bill	03/01/2016	60666...	AT&T	60666685832...	232 · Accounts...	12.99		10,058.40
Bill	03/01/2016	60666...	AT&T	60666685832...	232 · Accounts...	131.34		10,189.74
Bill	03/01/2016	60666...	AT&T	60666685832...	232 · Accounts...	13.85		10,203.59
Bill	03/01/2016	60666...	AT&T	60666685832...	232 · Accounts...	139.99		10,343.58
Check	03/02/2016	DB CD	AT&T		131.2 · Comm ...	21.40		10,364.98
Check	03/02/2016	DB CD	AT&T		131.2 · Comm ...	216.36		10,581.34
Check	03/02/2016	DB CD	AT&T		131.2 · Comm ...			10,581.34
Check	03/02/2016	DB CD	AT&T		131.2 · Comm ...			10,581.34
Check	03/02/2016	DB CD	AT&T		131.2 · Comm ...			10,581.34
Check	03/02/2016	DB CD	AT&T		131.2 · Comm ...			10,581.34
Check	03/02/2016	DB CD	AT&T		131.2 · Comm ...			10,581.34
Check	03/02/2016	DB CD	AT&T		131.2 · Comm ...			10,581.34
Bill	03/04/2016	Acct# ...	AT&T	Acct# 150113...	232 · Accounts...	9.95		10,591.29
Bill	03/04/2016	Acct# ...	AT&T	Acct# 150113...	232 · Accounts...	100.65		10,691.94
Bill	03/10/2016		Birch Communications		232 · Accounts...	28.69		10,720.63
Bill	03/10/2016		Birch Communications		232 · Accounts...	290.05		11,010.68
Bill	03/15/2016	64208...	VERIZON WIRELESS	ACCT # 6420...	232 · Accounts...	11.11		11,021.79
Bill	03/15/2016	64208...	VERIZON WIRELESS	ACCT # 6420...	232 · Accounts...	112.35		11,134.14
Bill	03/16/2016		Appalachian Wireless		232 · Accounts...	121.43		11,255.57
Bill	03/16/2016		Appalachian Wireless		232 · Accounts...	1,227.80		12,483.37
Bill	03/23/2016	44182...	First Bankcard	44182292810...	232 · Accounts...	63.94		12,547.31
Bill	03/23/2016	44182...	First Bankcard	44182292810...	232 · Accounts...	646.53		13,193.84
Bill	03/25/2016	60629...	AT&T	606298-3120...	232 · Accounts...	86.81		13,280.65
Bill	03/25/2016	60629...	AT&T	60629809550...	232 · Accounts...	123.57		13,404.22
Bill	03/27/2016	#1235...	T.A.S	#12359346	232 · Accounts...	17.60		13,421.82
Bill	03/27/2016	#1235...	T.A.S	#12359346	232 · Accounts...	178.00		13,599.82
Bill	03/27/2016	#1235...	T.A.S	#12359346	232 · Accounts...			13,599.82
Bill	03/27/2016	#1235...	T.A.S	#12359346	232 · Accounts...			13,599.82
Bill	03/27/2016	#1235...	T.A.S	#12359346	232 · Accounts...			13,599.82
Bill	03/27/2016	#1235...	T.A.S	#12359346	232 · Accounts...			13,599.82
Bill	03/27/2016	#1235...	T.A.S	#12359346	232 · Accounts...			13,599.82
Bill	03/27/2016	#1235...	T.A.S	#12359346	232 · Accounts...			13,599.82
General Journal	03/31/2016	4		To remove A...	405.1 · Manag...		511.34	13,088.48
Bill	04/01/2016	60666...	AT&T	60666685832...	232 · Accounts...	11.75		13,100.23
Bill	04/01/2016	60666...	AT&T	60666685832...	232 · Accounts...	118.84		13,219.07
Bill	04/04/2016	15011...	AT&T	150113768-9	232 · Accounts...	9.95		13,229.02
Bill	04/04/2016	15011...	AT&T	150113768-9	232 · Accounts...	100.65		13,329.67
Bill	04/10/2016		Birch Communications		232 · Accounts...	28.77		13,358.44
Bill	04/10/2016		Birch Communications		232 · Accounts...	290.91		13,649.35
Bill	04/15/2016	64208...	VERIZON WIRELESS	642083311-0...	232 · Accounts...	11.11		13,660.46
Bill	04/15/2016	64208...	VERIZON WIRELESS	642083311-0...	232 · Accounts...	112.35		13,772.81
Bill	04/16/2016	28726...	AT&T	287267984594	232 · Accounts...	4.27		13,777.08

## Kentucky Frontier Gas, LLC General Ledger As of December 31, 2016

Type	Date	Num	Name	Memo	Split	Debit	Credit	Balance
Bill	04/16/2016	28726...	AT&T	287267984594	232 · Accounts...	43.19		13,820.27
Bill	04/18/2016	00200...	Appalachian Wireless	00200611207	232 · Accounts...	71.18		13,891.45
Bill	04/18/2016	00200...	Appalachian Wireless	00200611207	232 · Accounts...	719.69		14,611.14
Bill	04/21/2016	44182...	First Bankcard	44182292810...	232 · Accounts...	64.92		14,676.06
Bill	04/21/2016	44182...	First Bankcard	44182292810...	232 · Accounts...	656.42		15,332.48
Bill	04/25/2016	60629...	AT&T	606298-0955...	232 · Accounts...	127.20		15,459.68
Bill	04/25/2016	60629...	AT&T	606298-3120...	232 · Accounts...	86.77		15,546.45
Bill	04/27/2016	12359...	T.A.S	12359611	232 · Accounts...	20.72		15,567.17
Bill	04/27/2016	12359...	T.A.S	12359611	232 · Accounts...	209.48		15,776.65
Bill	04/27/2016	12359...	T.A.S	12359611	232 · Accounts...			15,776.65
Bill	04/27/2016	12359...	T.A.S	12359611	232 · Accounts...			15,776.65
Bill	04/27/2016	12359...	T.A.S	12359611	232 · Accounts...			15,776.65
Bill	04/27/2016	12359...	T.A.S	12359611	232 · Accounts...			15,776.65
Bill	04/27/2016	12359...	T.A.S	12359611	232 · Accounts...			15,776.65
Bill	04/27/2016	12359...	T.A.S	12359611	232 · Accounts...			15,776.65
General Journal	04/30/2016	4		To remove A...	405.1 · Manag...		436.64	15,340.01
Bill	05/01/2016	60666...	AT&T	606666-8583...	232 · Accounts...	10.04		15,350.05
Bill	05/01/2016	60666...	AT&T	606666-8583...	232 · Accounts...	101.52		15,451.57
Bill	05/04/2016	15011...	AT&T	150113768-9	232 · Accounts...	9.95		15,461.52
Bill	05/04/2016	15011...	AT&T	150113768-9	232 · Accounts...	100.65		15,562.17
Bill	05/10/2016		Birch Communications		232 · Accounts...	28.81		15,590.98
Bill	05/10/2016		Birch Communications		232 · Accounts...	291.34		15,882.32
Bill	05/15/2016	97654...	VERIZON WIRELESS	9765482355	232 · Accounts...	11.11		15,893.43
Bill	05/15/2016	97654...	VERIZON WIRELESS	9765482355	232 · Accounts...	112.35		16,005.78
Bill	05/16/2016		Appalachian Wireless		232 · Accounts...	78.95		16,084.73
Bill	05/16/2016		Appalachian Wireless		232 · Accounts...	798.25		16,882.98
Bill	05/16/2016	28726...	AT&T	287267984594	232 · Accounts...	0.18		16,883.16
Bill	05/16/2016	28726...	AT&T	287267984594	232 · Accounts...	1.81		16,884.97
Bill	05/23/2016	44182...	First Bankcard	44182292810...	232 · Accounts...	64.92		16,949.89
Bill	05/23/2016	44182...	First Bankcard	44182292810...	232 · Accounts...	656.42		17,606.31
Bill	05/25/2016	60629...	AT&T	60629831202...	232 · Accounts...	86.79		17,693.10
Bill	05/25/2016	60629...	AT&T	60629809550...	232 · Accounts...	127.22		17,820.32
Bill	05/31/2016	#9195	EASTERN TELEPH...	#9195	232 · Accounts...	32.51		17,852.83
Bill	05/31/2016	#9195	EASTERN TELEPH...	#9195	232 · Accounts...	328.68		18,181.51
General Journal	05/31/2016	5		To remove A...	405.1 · Manag...		450.48	17,731.03
Bill	06/01/2016	12359...	T.A.S	12359878	232 · Accounts...	16.88		17,747.91
Bill	06/01/2016	12359...	T.A.S	12359878	232 · Accounts...	170.67		17,918.58
Bill	06/01/2016	12359...	T.A.S	12359878	232 · Accounts...			17,918.58
Bill	06/01/2016	12359...	T.A.S	12359878	232 · Accounts...			17,918.58
Bill	06/01/2016	12359...	T.A.S	12359878	232 · Accounts...			17,918.58
Bill	06/01/2016	12359...	T.A.S	12359878	232 · Accounts...			17,918.58
Bill	06/01/2016	12359...	T.A.S	12359878	232 · Accounts...			17,918.58
Bill	06/01/2016	12359...	T.A.S	12359878	232 · Accounts...			17,918.58
Bill	06/01/2016	60666...	AT&T	60666685832...	232 · Accounts...	11.29		17,929.87
Bill	06/01/2016	60666...	AT&T	60666685832...	232 · Accounts...	114.13		18,044.00
Bill	06/04/2016	15011...	AT&T	150113768	232 · Accounts...	9.95		18,053.95
Bill	06/04/2016	15011...	AT&T	150113768	232 · Accounts...	100.65		18,154.60
Bill	06/10/2016	21582...	Birch Communications	21582096	232 · Accounts...	28.81		18,183.41
Bill	06/10/2016	21582...	Birch Communications	21582096	232 · Accounts...	291.29		18,474.70

## Kentucky Frontier Gas, LLC General Ledger As of December 31, 2016

Type	Date	Num	Name	Memo	Split	Debit	Credit	Balance
Bill	06/15/2016	64208...	VERIZON WIRELESS	642083311-0...	232 · Accounts...	11.11		18,485.81
Bill	06/15/2016	64208...	VERIZON WIRELESS	642083311-0...	232 · Accounts...	112.35		18,598.16
Bill	06/16/2016		Appalachian Wireless		232 · Accounts...	78.95		18,677.11
Bill	06/16/2016		Appalachian Wireless		232 · Accounts...	798.25		19,475.36
Bill	06/19/2016	831-0...	AT&T	831-000-6214...	232 · Accounts...	83.12		19,558.48
Bill	06/19/2016	831-0...	AT&T	831-000-6214...	232 · Accounts...	840.39		20,398.87
Bill	06/21/2016	44182...	First Bankcard	44182292810...	232 · Accounts...	357.42		20,756.29
Bill	06/21/2016	44182...	First Bankcard	44182292810...	232 · Accounts...	3,613.94		24,370.23
Bill	06/21/2016	44182...	First Bankcard	44182292810...	232 · Accounts...	64.92		24,435.15
Bill	06/21/2016	44182...	First Bankcard	44182292810...	232 · Accounts...	656.42		25,091.57
Bill	06/25/2016	60629...	AT&T	60629809550...	232 · Accounts...	126.33		25,217.90
Bill	06/25/2016	60629...	AT&T	60629812025...	232 · Accounts...	85.90		25,303.80
General Journal	06/30/2016	5		To remove A...	405.1 · Manag...		874.68	24,429.12
Bill	07/01/2016	12360...	T.A.S	12360138	232 · Accounts...	18.67		24,447.79
Bill	07/01/2016	12360...	T.A.S	12360138	232 · Accounts...	188.78		24,636.57
Bill	07/01/2016	12360...	T.A.S	12360138	232 · Accounts...			24,636.57
Bill	07/01/2016	12360...	T.A.S	12360138	232 · Accounts...			24,636.57
Bill	07/01/2016	12360...	T.A.S	12360138	232 · Accounts...			24,636.57
Bill	07/01/2016	12360...	T.A.S	12360138	232 · Accounts...			24,636.57
Bill	07/01/2016	12360...	T.A.S	12360138	232 · Accounts...			24,636.57
Bill	07/01/2016	12360...	T.A.S	12360138	232 · Accounts...			24,636.57
Bill	07/01/2016	60666...	AT&T	60666685832...	232 · Accounts...	10.80		24,647.37
Bill	07/01/2016	60666...	AT&T	60666685832...	232 · Accounts...	109.25		24,756.62
Bill	07/10/2016		Birch Communications		232 · Accounts...	28.80		24,785.42
Bill	07/10/2016		Birch Communications		232 · Accounts...	291.23		25,076.65
Bill	07/12/2016	Inv #3...	Yellow Pages United	Inv# 3740265	232 · Accounts...	35.64		25,112.29
Bill	07/12/2016	Inv #3...	Yellow Pages United	Inv# 3740265	232 · Accounts...	360.36		25,472.65
Bill	07/15/2016	#9768...	VERIZON WIRELESS	#9768765623	232 · Accounts...	11.11		25,483.76
Bill	07/15/2016	#9768...	VERIZON WIRELESS	#9768765623	232 · Accounts...	112.37		25,596.13
Bill	07/18/2016	00200...	Appalachian Wireless	00200611207	232 · Accounts...	78.98		25,675.11
Bill	07/18/2016	00200...	Appalachian Wireless	00200611207	232 · Accounts...	798.60		26,473.71
Bill	07/19/2016	83100...	AT&T	8310006214689	232 · Accounts...	77.13		26,550.84
Bill	07/19/2016	83100...	AT&T	8310006214689	232 · Accounts...	779.87		27,330.71
Bill	07/22/2016	44182...	First Bankcard	44182292810...	232 · Accounts...	64.17		27,394.88
Bill	07/22/2016	44182...	First Bankcard	44182292810...	232 · Accounts...	648.85		28,043.73
Bill	07/25/2016	60629...	AT&T	60629809550...	232 · Accounts...	126.28		28,170.01
Bill	07/25/2016	60629...	AT&T	60629831202...	232 · Accounts...	85.85		28,255.86
General Journal	07/31/2016	7		TO REMOVE ...	405.1 · Manag...		537.43	27,718.43
Bill	08/01/2016	12360...	T.A.S	12360411	232 · Accounts...	20.53		27,738.96
Bill	08/01/2016	12360...	T.A.S	12360411	232 · Accounts...	207.56		27,946.52
Bill	08/01/2016	12360...	T.A.S	12360411	232 · Accounts...			27,946.52
Bill	08/01/2016	12360...	T.A.S	12360411	232 · Accounts...			27,946.52
Bill	08/01/2016	12360...	T.A.S	12360411	232 · Accounts...			27,946.52
Bill	08/01/2016	12360...	T.A.S	12360411	232 · Accounts...			27,946.52
Bill	08/01/2016	12360...	T.A.S	12360411	232 · Accounts...			27,946.52
Bill	08/01/2016	12360...	T.A.S	12360411	232 · Accounts...			27,946.52
Bill	08/01/2016	60666...	AT&T	60666685832...	232 · Accounts...	10.46		27,956.98
Bill	08/01/2016	60666...	AT&T	60666685832...	232 · Accounts...	105.73		28,062.71
Bill	08/10/2016	#2205...	Birch Communications	#22059677	232 · Accounts...	28.85		28,091.56

**Kentucky Frontier Gas, LLC**  
**General Ledger**  
 As of December 31, 2016

08/01/17

Accrual Basis

Type	Date	Num	Name	Memo	Split	Debit	Credit	Balance
Bill	08/10/2016	#2205...	Birch Communications	#22059677	232 · Accounts...	291.65		28,383.21
Bill	08/16/2016		Appalachian Wireless		232 · Accounts...	79.01		28,462.22
Bill	08/16/2016		Appalachian Wireless		232 · Accounts...	798.91		29,261.13
Bill	08/19/2016	83100...	AT&T	8310006214689	232 · Accounts...	77.13		29,338.26
Bill	08/19/2016	83100...	AT&T	8310006214689	232 · Accounts...	779.87		30,118.13
Bill	08/22/2016	44182...	First Bankcard	44182292810...	232 · Accounts...	64.17		30,182.30
Bill	08/22/2016	44182...	First Bankcard	44182292810...	232 · Accounts...	648.85		30,831.15
Bill	08/25/2016	60629...	AT&T	60629831202...	232 · Accounts...	85.85		30,917.00
Bill	08/25/2016	60629...	AT&T	60629831202...	232 · Accounts...			30,917.00
Bill	08/25/2016	60629...	AT&T	60629809550...	232 · Accounts...	126.28		31,043.28
Bill	08/25/2016	60629...	AT&T	60629809550...	232 · Accounts...			31,043.28
Check	08/25/2016	ACH	AT&T		131.2 · Comm ...	19.91		31,063.19
Check	08/25/2016	ACH	AT&T		131.2 · Comm ...	201.29		31,264.48
General Journal	08/31/2016	7		TO REMOVE ...	405.1 · Manag...		534.45	30,730.03
General Journal	08/31/2016	3		TO TAKE OF...	405.1 · Manag...	22.26		30,752.29
General Journal	08/31/2016	9		TO REMOVE ...	874 · Mains & ...	22.26		30,774.55
Bill	09/01/2016	12360...	T.A.S	12360569A	232 · Accounts...	19.30		30,793.85
Bill	09/01/2016	12360...	T.A.S	12360569A	232 · Accounts...	195.15		30,989.00
Bill	09/01/2016	12360...	T.A.S	12360569A	232 · Accounts...			30,989.00
Bill	09/01/2016	12360...	T.A.S	12360569A	232 · Accounts...			30,989.00
Bill	09/01/2016	12360...	T.A.S	12360569A	232 · Accounts...			30,989.00
Bill	09/01/2016	12360...	T.A.S	12360569A	232 · Accounts...			30,989.00
Bill	09/01/2016	12360...	T.A.S	12360569A	232 · Accounts...			30,989.00
Bill	09/01/2016	12360...	T.A.S	12360569A	232 · Accounts...			30,989.00
Bill	09/01/2016	12360...	T.A.S	12360569A	232 · Accounts...			30,989.00
Bill	09/01/2016	60666...	AT&T	60666685832...	232 · Accounts...	8.51		30,997.51
Bill	09/01/2016	60666...	AT&T	60666685832...	232 · Accounts...	86.10		31,083.61
Bill	09/04/2016	15011...	AT&T	150113768	232 · Accounts...	9.95		31,093.56
Bill	09/04/2016	15011...	AT&T	150113768	232 · Accounts...	100.65		31,194.21
Bill	09/07/2016		T.A.S		232 · Accounts...			31,194.21
Bill	09/07/2016		T.A.S		232 · Accounts...			31,194.21
Bill	09/07/2016		T.A.S		232 · Accounts...			31,194.21
Bill	09/07/2016		T.A.S		232 · Accounts...			31,194.21
Bill	09/07/2016		T.A.S		232 · Accounts...			31,194.21
Bill	09/07/2016		T.A.S		232 · Accounts...			31,194.21
Bill	09/07/2016		T.A.S		232 · Accounts...			31,194.21
Bill	09/07/2016		T.A.S		232 · Accounts...			31,194.21
Bill	09/10/2016		Birch Communications		232 · Accounts...	29.03		31,223.24
Bill	09/10/2016		Birch Communications		232 · Accounts...	293.55		31,516.79
Bill	09/13/2016		VERIZON WIRELESS		232 · Accounts...	11.15		31,527.94
Bill	09/13/2016		VERIZON WIRELESS		232 · Accounts...	112.74		31,640.68
Bill	09/15/2016	Inv#97...	VERIZON WIRELESS	Inv#97720694...	232 · Accounts...	46.53		31,687.21
Bill	09/15/2016	Inv#97...	VERIZON WIRELESS	Inv#97720694...	232 · Accounts...	470.51		32,157.72
Bill	09/18/2016	00200...	Appalachian Wireless	00200611207	232 · Accounts...	90.64		32,248.36
Bill	09/18/2016	00200...	Appalachian Wireless	00200611207	232 · Accounts...	916.49		33,164.85
Bill	09/21/2016	44182...	First Bankcard	44182292810...	232 · Accounts...	64.17		33,229.02
Bill	09/21/2016	44182...	First Bankcard	44182292810...	232 · Accounts...	648.85		33,877.87
Bill	09/25/2016	60629...	AT&T	60629831202...	232 · Accounts...	85.85		33,963.72
Bill	09/25/2016	60629...	AT&T	60629831202...	232 · Accounts...			33,963.72
Bill	09/25/2016	60629...	AT&T	60629809550...	232 · Accounts...	126.28		34,090.00

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08/01/17

Accrual Basis

## Kentucky Frontier Gas, LLC General Ledger As of December 31, 2016

Type	Date	Num	Name	Memo	Split	Debit	Credit	Balance
Bill	09/25/2016	60629...	AT&T	60629809550...	232 · Accounts...			34,090.00
Bill	09/27/2016	12360...	T.A.S	12360813	232 · Accounts...	15.24		34,105.24
Bill	09/27/2016	12360...	T.A.S	12360813	232 · Accounts...	154.11		34,259.35
Bill	09/27/2016	12360...	T.A.S	12360813	232 · Accounts...			34,259.35
Bill	09/27/2016	12360...	T.A.S	12360813	232 · Accounts...			34,259.35
Bill	09/27/2016	12360...	T.A.S	12360813	232 · Accounts...			34,259.35
Bill	09/27/2016	12360...	T.A.S	12360813	232 · Accounts...			34,259.35
Bill	09/27/2016	12360...	T.A.S	12360813	232 · Accounts...			34,259.35
Bill	09/27/2016	12360...	T.A.S	12360813	232 · Accounts...			34,259.35
Bill	09/28/2016	9592	EASTERN TELEPH...	9592	232 · Accounts...	8.10		34,267.45
Bill	09/28/2016	9592	EASTERN TELEPH...	9592	232 · Accounts...	81.90		34,349.35
Bill	10/01/2016	60666...	AT&T	60666685832...	232 · Accounts...	7.89		34,357.24
Bill	10/01/2016	60666...	AT&T	60666685832...	232 · Accounts...	79.74		34,436.98
Bill	10/04/2016	15011...	AT&T	150113768	232 · Accounts...	9.95		34,446.93
Bill	10/04/2016	15011...	AT&T	150113768	232 · Accounts...	100.65		34,547.58
Bill	10/10/2016		Birch Communications		232 · Accounts...	29.14		34,576.72
Bill	10/10/2016		Birch Communications		232 · Accounts...	294.59		34,871.31
Bill	10/17/2016	00200...	Appalachian Wireless	00200611207	232 · Accounts...	82.77		34,954.08
Bill	10/17/2016	00200...	Appalachian Wireless	00200611207	232 · Accounts...	836.92		35,791.00
Bill	10/19/2016	83100...	AT&T	8310006214689	232 · Accounts...	155.30		35,946.30
Bill	10/19/2016	83100...	AT&T	8310006214689	232 · Accounts...	1,570.27		37,516.57
Bill	10/21/2016	44182...	First Bankcard	44182292810...	232 · Accounts...	63.90		37,580.47
Bill	10/21/2016	44182...	First Bankcard	44182292810...	232 · Accounts...	646.07		38,226.54
Bill	10/25/2016	60629...	AT&T	60629809550...	232 · Accounts...	11.80		38,238.34
Bill	10/25/2016	60629...	AT&T	60629809550...	232 · Accounts...	119.31		38,357.65
Bill	10/25/2016	60629...	AT&T	60629831202...	232 · Accounts...	7.72		38,365.37
Bill	10/25/2016	60629...	AT&T	60629831202...	232 · Accounts...	78.08		38,443.45
General Journal	10/31/2016	6		TO TAKE OF...	405.1 · Manag...		368.47	38,074.98
Bill	11/01/2016	60666...	AT&T	60666685832...	232 · Accounts...	8.46		38,083.44
Bill	11/01/2016	60666...	AT&T	60666685832...	232 · Accounts...	85.55		38,168.99
Bill	11/01/2016	12361...	T.A.S	#12361317	232 · Accounts...	18.62		38,187.61
Bill	11/01/2016	12361...	T.A.S	#12361317	232 · Accounts...	188.23		38,375.84
Bill	11/01/2016	12361...	T.A.S	#12361317	232 · Accounts...			38,375.84
Bill	11/01/2016	12361...	T.A.S	#12361317	232 · Accounts...			38,375.84
Bill	11/01/2016	12361...	T.A.S	#12361317	232 · Accounts...			38,375.84
Bill	11/01/2016	12361...	T.A.S	#12361317	232 · Accounts...			38,375.84
Bill	11/01/2016	12361...	T.A.S	#12361317	232 · Accounts...			38,375.84
Bill	11/01/2016	12361...	T.A.S	#12361317	232 · Accounts...			38,375.84
Bill	11/01/2016	12361...	T.A.S	#12361317	232 · Accounts...			38,375.84
Bill	11/01/2016	12361...	T.A.S	12361317	232 · Accounts...	18.62		38,394.46
Bill	11/01/2016	12361...	T.A.S	12361317	232 · Accounts...	188.23		38,582.69
Bill	11/01/2016	12361...	T.A.S	12361317	232 · Accounts...			38,582.69
Bill	11/01/2016	12361...	T.A.S	12361317	232 · Accounts...			38,582.69
Bill	11/01/2016	12361...	T.A.S	12361317	232 · Accounts...			38,582.69
Bill	11/01/2016	12361...	T.A.S	12361317	232 · Accounts...			38,582.69
Bill	11/01/2016	12361...	T.A.S	12361317	232 · Accounts...			38,582.69
Bill	11/01/2016	12361...	T.A.S	12361317	232 · Accounts...			38,582.69
Bill	11/01/2016	12361...	T.A.S	12361317	232 · Accounts...			38,582.69
Bill	11/10/2016	22728...	Birch Communications	Inv#22728816	232 · Accounts...	29.10		38,611.79
Bill	11/10/2016	22728...	Birch Communications	Inv#22728816	232 · Accounts...	294.21		38,906.00
Bill	11/14/2016	15011...	AT&T	150113768-9	232 · Accounts...	9.95		38,915.95

**Kentucky Frontier Gas, LLC**  
**General Ledger**  
**As of December 31, 2016**

Type	Date	Num	Name	Memo	Split	Debit	Credit	Balance
Bill	11/14/2016	15011...	AT&T	150113768-9	232 · Accounts...	100.65		39,016.60
Bill	11/17/2016		Appalachian Wireless		232 · Accounts...	79.73		39,096.33
Bill	11/17/2016		Appalachian Wireless		232 · Accounts...	806.12		39,902.45
Bill	11/19/2016	83100...	AT&T	8310006214689	232 · Accounts...	77.13		39,979.58
Bill	11/19/2016	83100...	AT&T	8310006214689	232 · Accounts...	779.87		40,759.45
Bill	11/22/2016	44182...	First Bankcard	44182292810...	232 · Accounts...	63.90		40,823.35
Bill	11/22/2016	44182...	First Bankcard	44182292810...	232 · Accounts...	646.07		41,469.42
Bill	11/25/2016	60629...	AT&T	60629809550...	232 · Accounts...	131.13		41,600.55
Bill	11/25/2016	60629...	AT&T	60629831202...	232 · Accounts...	85.82		41,686.37
General Journal	11/30/2016	10		TO REM AUX...	405.1 · Manag...		522.46	41,163.91
Bill	12/01/2016	12361...	T.A.S	12361585	232 · Accounts...	22.71		41,186.62
Bill	12/01/2016	12361...	T.A.S	12361585	232 · Accounts...	229.64		41,416.26
Bill	12/01/2016	12361...	T.A.S	12361585	232 · Accounts...			41,416.26
Bill	12/01/2016	12361...	T.A.S	12361585	232 · Accounts...			41,416.26
Bill	12/01/2016	12361...	T.A.S	12361585	232 · Accounts...			41,416.26
Bill	12/01/2016	12361...	T.A.S	12361585	232 · Accounts...			41,416.26
Bill	12/01/2016	12361...	T.A.S	12361585	232 · Accounts...			41,416.26
Bill	12/01/2016	60666...	AT&T	60666685832...	232 · Accounts...	8.37		41,424.63
Bill	12/01/2016	60666...	AT&T	60666685832...	232 · Accounts...	84.61		41,509.24
Bill	12/09/2016	15011...	AT&T		232 · Accounts...	9.95		41,519.19
Bill	12/09/2016	15011...	AT&T		232 · Accounts...	100.65		41,619.84
Bill	12/10/2016		Birch Communications		232 · Accounts...	29.13		41,648.97
Bill	12/10/2016		Birch Communications		232 · Accounts...	294.50		41,943.47
Bill	12/19/2016		Appalachian Wireless		232 · Accounts...	79.63		42,023.10
Bill	12/19/2016		Appalachian Wireless		232 · Accounts...	805.12		42,828.22
Bill	12/19/2016	83100...	AT&T	8310006214689	232 · Accounts...	77.82		42,906.04
Bill	12/19/2016	83100...	AT&T	8310006214689	232 · Accounts...	786.89		43,692.93
Bill	12/22/2016	44182...	First Bankcard	44182292810...	232 · Accounts...	63.90		43,756.83
Bill	12/22/2016	44182...	First Bankcard	44182292810...	232 · Accounts...	646.07		44,402.90
Bill	12/25/2016	60629...	AT&T	60629831202...	232 · Accounts...	85.82		44,488.72
Bill	12/25/2016	60629...	AT&T	60629831202...	232 · Accounts...			44,488.72
Bill	12/25/2016	60629...	AT&T	60629809550...	232 · Accounts...	131.13		44,619.85
Bill	12/25/2016	60629...	AT&T	60629809550...	232 · Accounts...			44,619.85
General Journal	12/31/2016	11		TO REM AUX...	405.1 · Manag...		508.46	44,111.39
Total 921.8 · Telephone and Fax						50,280.29	6,168.90	44,111.39
<b>921.9 · Utilities</b>								0.00
Bill	01/15/2016	035-0...	Kentucky Power	PUBLIC OFF...	232 · Accounts...	129.82		129.82
Bill	01/15/2016	035-0...	Kentucky Power	035-050-309-...	232 · Accounts...			129.82
Bill	01/15/2016	01-00...	Jackson Municipal ...	01-00001138-...	232 · Accounts...	3.48		133.30
Bill	01/15/2016	01-00...	Jackson Municipal ...	01-00001138-...	232 · Accounts...	35.20		168.50
Bill	01/31/2016	INV#3...	Waste Connections	INV#3258931...	232 · Accounts...	7.70		176.20
Bill	01/31/2016	INV#3...	Waste Connections	INV#3258931...	232 · Accounts...	77.83		254.03
Bill	01/31/2016	INV#3...	Waste Connections	INV#3258931...	232 · Accounts...			254.03
Bill	01/31/2016	INV#3...	Waste Connections	INV#3258931...	232 · Accounts...			254.03
Bill	01/31/2016	INV#3...	Waste Connections	INV#3258931...	232 · Accounts...			254.03
Bill	01/31/2016	INV#3...	Waste Connections	INV#3258931...	232 · Accounts...			254.03

## Kentucky Frontier Gas, LLC General Ledger As of December 31, 2016

Type	Date	Num	Name	Memo	Split	Debit	Credit	Balance
Bill	01/31/2016	INV#3...	Waste Connections	INV#3258931...	232 · Accounts...			254.03
Bill	01/31/2016	INV#3...	Waste Connections	INV#3258931...	232 · Accounts...			254.03
Bill	01/31/2016		Big Sandy Recc		232 · Accounts...	28.56		282.59
Bill	01/31/2016		Big Sandy Recc		232 · Accounts...	288.74		571.33
Bill	01/31/2016		Prestonsburg City's ...		232 · Accounts...	2.12		573.45
Bill	01/31/2016		Prestonsburg City's ...		232 · Accounts...	21.42		594.87
General Journal	01/31/2016	3		To remove 01...	405.1 · Manag...		41.86	553.01
Bill	02/15/2016	035-0...	Kentucky Power	Public Gas Of...	232 · Accounts...	146.30		699.31
Bill	02/29/2016	3280397	Waste Connections	3280397	232 · Accounts...	7.70		707.01
Bill	02/29/2016	3280397	Waste Connections	3280397	232 · Accounts...	77.83		784.84
Bill	02/29/2016	3280397	Waste Connections	3280397	232 · Accounts...			784.84
Bill	02/29/2016	3280397	Waste Connections	3280397	232 · Accounts...			784.84
Bill	02/29/2016	3280397	Waste Connections	3280397	232 · Accounts...			784.84
Bill	02/29/2016	3280397	Waste Connections	3280397	232 · Accounts...			784.84
Bill	02/29/2016	3280397	Waste Connections	3280397	232 · Accounts...			784.84
Bill	02/29/2016	3280397	Waste Connections	3280397	232 · Accounts...			784.84
Bill	02/29/2016		Prestonsburg City's ...		232 · Accounts...	2.88		787.72
Bill	02/29/2016		Prestonsburg City's ...		232 · Accounts...	29.15		816.87
Bill	02/29/2016	01-00...	Jackson Municipal ...	01-00001138-...	232 · Accounts...	4.71		821.58
Bill	02/29/2016	01-00...	Jackson Municipal ...	01-00001138-...	232 · Accounts...	47.62		869.20
Bill	02/29/2016		Big Sandy Recc		232 · Accounts...	27.75		896.95
Bill	02/29/2016		Big Sandy Recc		232 · Accounts...	280.60		1,177.55
General Journal	02/29/2016	4		To remove A...	405.1 · Manag...		43.04	1,134.51
Bill	03/14/2016	035-0...	Kentucky Power	035-050-309-...	232 · Accounts...	12.11		1,146.62
Bill	03/14/2016	035-0...	Kentucky Power	035-050-309-...	232 · Accounts...	122.41		1,269.03
Bill	03/28/2016	01-00...	Jackson Municipal ...		232 · Accounts...	4.71		1,273.74
Bill	03/28/2016	01-00...	Jackson Municipal ...		232 · Accounts...	47.62		1,321.36
Bill	03/31/2016	3305703	Waste Connections	3305703	232 · Accounts...	7.70		1,329.06
Bill	03/31/2016	3305703	Waste Connections	3305703	232 · Accounts...	77.83		1,406.89
Bill	03/31/2016	3305703	Waste Connections	3305703	232 · Accounts...			1,406.89
Bill	03/31/2016	3305703	Waste Connections	3305703	232 · Accounts...			1,406.89
Bill	03/31/2016	3305703	Waste Connections	3305703	232 · Accounts...			1,406.89
Bill	03/31/2016	3305703	Waste Connections	3305703	232 · Accounts...			1,406.89
Bill	03/31/2016	3305703	Waste Connections	3305703	232 · Accounts...			1,406.89
Bill	03/31/2016	3305703	Waste Connections	3305703	232 · Accounts...			1,406.89
Bill	03/31/2016	3305703	Waste Connections	3305703	232 · Accounts...			1,406.89
Bill	03/31/2016	3305703	Waste Connections	3305703	232 · Accounts...			1,406.89
Bill	03/31/2016		Big Sandy Recc		232 · Accounts...	28.95		1,435.84
Bill	03/31/2016		Big Sandy Recc		232 · Accounts...	292.76		1,728.60
Bill	03/31/2016		Prestonsburg City's ...		232 · Accounts...	3.30		1,731.90
Bill	03/31/2016		Prestonsburg City's ...		232 · Accounts...	33.41		1,765.31
General Journal	03/31/2016	4		To remove A...	405.1 · Manag...		56.77	1,708.54
Bill	04/14/2016	035-0...	Kentucky Power	035-050-309-...	232 · Accounts...	12.17		1,720.71
Bill	04/14/2016	035-0...	Kentucky Power	035-050-309-...	232 · Accounts...	123.08		1,843.79
Bill	04/29/2016	01-00...	Jackson Municipal ...	01-00001138-...	232 · Accounts...	4.71		1,848.50
Bill	04/29/2016	01-00...	Jackson Municipal ...	01-00001138-...	232 · Accounts...	47.62		1,896.12
Bill	04/30/2016	Inv # 3...	Waste Connections	Inv # 3336963	232 · Accounts...	7.70		1,903.82
Bill	04/30/2016	Inv # 3...	Waste Connections	Inv # 3336963	232 · Accounts...	77.83		1,981.65
Bill	04/30/2016	Inv # 3...	Waste Connections	Inv # 3336963	232 · Accounts...			1,981.65
Bill	04/30/2016	Inv # 3...	Waste Connections	Inv # 3336963	232 · Accounts...			1,981.65
Bill	04/30/2016	Inv # 3...	Waste Connections	Inv # 3336963	232 · Accounts...			1,981.65

## Kentucky Frontier Gas, LLC General Ledger As of December 31, 2016

Type	Date	Num	Name	Memo	Split	Debit	Credit	Balance
Bill	04/30/2016	Inv # 3...	Waste Connections	Inv # 3336963	232 · Accounts...			1,981.65
Bill	04/30/2016	Inv # 3...	Waste Connections	Inv # 3336963	232 · Accounts...			1,981.65
Bill	04/30/2016	Inv # 3...	Waste Connections	Inv # 3336963	232 · Accounts...			1,981.65
Bill	04/30/2016		Prestonsburg City's ...		232 · Accounts...	4.24		1,985.89
Bill	04/30/2016		Prestonsburg City's ...		232 · Accounts...	42.88		2,028.77
Bill	04/30/2016		Big Sandy Recc		232 · Accounts...	27.96		2,056.73
Bill	04/30/2016		Big Sandy Recc		232 · Accounts...	282.66		2,339.39
General Journal	04/30/2016	4		To remove A...	405.1 · Manag...		56.78	2,282.61
Bill	05/13/2016	035-0...	Kentucky Power	035-050-309-...	232 · Accounts...	13.37		2,295.98
Bill	05/13/2016	035-0...	Kentucky Power	035-050-309-...	232 · Accounts...	135.20		2,431.18
Bill	05/31/2016	#3357...	Waste Connections	#3357650	232 · Accounts...	7.70		2,438.88
Bill	05/31/2016	#3357...	Waste Connections	#3357650	232 · Accounts...	77.83		2,516.71
Bill	05/31/2016	#3357...	Waste Connections	#3357650	232 · Accounts...			2,516.71
Bill	05/31/2016	#3357...	Waste Connections	#3357650	232 · Accounts...			2,516.71
Bill	05/31/2016	#3357...	Waste Connections	#3357650	232 · Accounts...			2,516.71
Bill	05/31/2016	#3357...	Waste Connections	#3357650	232 · Accounts...			2,516.71
Bill	05/31/2016	#3357...	Waste Connections	#3357650	232 · Accounts...			2,516.71
Bill	05/31/2016	#3357...	Waste Connections	#3357650	232 · Accounts...			2,516.71
Bill	05/31/2016		Prestonsburg City's ...		232 · Accounts...	2.84		2,519.55
Bill	05/31/2016		Prestonsburg City's ...		232 · Accounts...	28.67		2,548.22
Bill	05/31/2016	01-00...	Jackson Municipal ...	01-00001138-...	232 · Accounts...	4.71		2,552.93
Bill	05/31/2016	01-00...	Jackson Municipal ...	01-00001138-...	232 · Accounts...	47.62		2,600.55
Bill	05/31/2016	61430...	Big Sandy Recc		232 · Accounts...	27.50		2,628.05
Bill	05/31/2016	61430...	Big Sandy Recc		232 · Accounts...	278.02		2,906.07
General Journal	05/31/2016	5		To remove A...	405.1 · Manag...		56.12	2,849.95
Bill	06/14/2016	035-0...	Kentucky Power	035-050-309-...	232 · Accounts...	18.41		2,868.36
Bill	06/14/2016	035-0...	Kentucky Power	035-050-309-...	232 · Accounts...	186.18		3,054.54
Bill	06/15/2016	01-00...	Jackson Municipal ...	01-00001138-...	232 · Accounts...	4.71		3,059.25
Bill	06/15/2016	01-00...	Jackson Municipal ...	01-00001138-...	232 · Accounts...	47.62		3,106.87
Bill	06/30/2016	#3382...	Waste Connections	#3382777	232 · Accounts...	7.70		3,114.57
Bill	06/30/2016	#3382...	Waste Connections	#3382777	232 · Accounts...	77.83		3,192.40
Bill	06/30/2016	#3382...	Waste Connections	#3382777	232 · Accounts...			3,192.40
Bill	06/30/2016	#3382...	Waste Connections	#3382777	232 · Accounts...			3,192.40
Bill	06/30/2016	#3382...	Waste Connections	#3382777	232 · Accounts...			3,192.40
Bill	06/30/2016	#3382...	Waste Connections	#3382777	232 · Accounts...			3,192.40
Bill	06/30/2016	#3382...	Waste Connections	#3382777	232 · Accounts...			3,192.40
Bill	06/30/2016		Prestonsburg City's ...		232 · Accounts...	2.84		3,195.24
Bill	06/30/2016		Prestonsburg City's ...		232 · Accounts...	28.67		3,223.91
General Journal	06/30/2016	5		To remove A...	405.1 · Manag...		33.66	3,190.25
Bill	07/01/2016		Big Sandy Recc		232 · Accounts...	35.59		3,225.84
Bill	07/01/2016		Big Sandy Recc		232 · Accounts...	359.90		3,585.74
Bill	07/14/2016	03505...	Kentucky Power	03505030928	232 · Accounts...	16.83		3,602.57
Bill	07/14/2016	03505...	Kentucky Power	03505030928	232 · Accounts...	170.15		3,772.72
Bill	07/31/2016	01-00...	Jackson Municipal ...	01-00001138-...	232 · Accounts...	5.24		3,777.96
Bill	07/31/2016	01-00...	Jackson Municipal ...	01-00001138-...	232 · Accounts...	52.97		3,830.93
Bill	07/31/2016	0117-...	Prestonsburg City's ...	0117-30500-0...	232 · Accounts...	2.68		3,833.61
Bill	07/31/2016	0117-...	Prestonsburg City's ...	0117-30500-0...	232 · Accounts...	27.10		3,860.71
General Journal	07/31/2016	7		TO REMOVE ...	405.1 · Manag...		60.34	3,800.37

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Accrual Basis

## Kentucky Frontier Gas, LLC General Ledger As of December 31, 2016

Type	Date	Num	Name	Memo	Split	Debit	Credit	Balance
Bill	08/01/2016	6055-...	Waste Connections	6055-44936	232 · Accounts...	7.84		3,808.21
Bill	08/01/2016	6055-...	Waste Connections	6055-44936	232 · Accounts...	79.23		3,887.44
Bill	08/01/2016	6055-...	Waste Connections	6055-44936	232 · Accounts...			3,887.44
Bill	08/01/2016	6055-...	Waste Connections	6055-44936	232 · Accounts...			3,887.44
Bill	08/01/2016	6055-...	Waste Connections	6055-44936	232 · Accounts...			3,887.44
Bill	08/01/2016	6055-...	Waste Connections	6055-44936	232 · Accounts...			3,887.44
Bill	08/01/2016	6055-...	Waste Connections	6055-44936	232 · Accounts...			3,887.44
Bill	08/01/2016	6055-...	Waste Connections	6055-44936	232 · Accounts...			3,887.44
Bill	08/01/2016		Big Sandy Recc		232 · Accounts...	38.87		3,926.31
Bill	08/01/2016		Big Sandy Recc		232 · Accounts...	392.98		4,319.29
Bill	08/11/2016	01-00...	Jackson Municipal ...	01-00001138-...	232 · Accounts...	0.47		4,319.76
Bill	08/11/2016	01-00...	Jackson Municipal ...	01-00001138-...	232 · Accounts...	4.73		4,324.49
Bill	08/12/2016	035-0...	Kentucky Power	035-050-309-...	232 · Accounts...	19.57		4,344.06
Bill	08/12/2016	035-0...	Kentucky Power	035-050-309-...	232 · Accounts...	197.90		4,541.96
Bill	08/15/2016	01-00...	Jackson Municipal ...	01-00001138-...	232 · Accounts...	4.78		4,546.74
Bill	08/15/2016	01-00...	Jackson Municipal ...	01-00001138-...	232 · Accounts...	48.30		4,595.04
Bill	08/25/2016	0117-...	Prestonsburg City's ...	0117-30500-0...	232 · Accounts...	3.02		4,598.06
Bill	08/25/2016	0117-...	Prestonsburg City's ...	0117-30500-0...	232 · Accounts...	30.52		4,628.58
General Journal	08/31/2016	7		TO REMOVE ...	405.1 · Manag...		74.55	4,554.03
Bill	09/01/2016		Waste Connections		232 · Accounts...	7.84		4,561.87
Bill	09/01/2016		Waste Connections		232 · Accounts...	79.23		4,641.10
Bill	09/01/2016		Waste Connections		232 · Accounts...			4,641.10
Bill	09/01/2016		Waste Connections		232 · Accounts...			4,641.10
Bill	09/01/2016		Waste Connections		232 · Accounts...			4,641.10
Bill	09/01/2016		Waste Connections		232 · Accounts...			4,641.10
Bill	09/01/2016		Waste Connections		232 · Accounts...			4,641.10
Bill	09/01/2016	61430...	Big Sandy Recc	61430001	232 · Accounts...	39.74		4,680.84
Bill	09/01/2016	61430...	Big Sandy Recc	61430001	232 · Accounts...	401.79		5,082.63
Bill	09/13/2016	03505...	Kentucky Power	03505030928	232 · Accounts...	18.95		5,101.58
Bill	09/13/2016	03505...	Kentucky Power	03505030928	232 · Accounts...	191.62		5,293.20
Bill	09/15/2016	01000...	Jackson Municipal ...	01-00001138-...	232 · Accounts...	10.02		5,303.22
Bill	09/15/2016	01000...	Jackson Municipal ...	01-00001138-...	232 · Accounts...	101.34		5,404.56
Bill	09/30/2016	6055-...	Waste Connections	6055-44936	232 · Accounts...	7.84		5,412.40
Bill	09/30/2016	6055-...	Waste Connections	6055-44936	232 · Accounts...	79.23		5,491.63
Bill	09/30/2016	6055-...	Waste Connections	6055-44936	232 · Accounts...			5,491.63
Bill	09/30/2016	6055-...	Waste Connections	6055-44936	232 · Accounts...			5,491.63
Bill	09/30/2016	6055-...	Waste Connections	6055-44936	232 · Accounts...			5,491.63
Bill	09/30/2016	6055-...	Waste Connections	6055-44936	232 · Accounts...			5,491.63
Bill	09/30/2016	6055-...	Waste Connections	6055-44936	232 · Accounts...			5,491.63
Bill	09/30/2016	6055-...	Waste Connections	6055-44936	232 · Accounts...			5,491.63
Bill	09/30/2016	6055-...	Waste Connections	6055-44936	232 · Accounts...			5,491.63
Bill	09/30/2016		Prestonsburg City's ...		232 · Accounts...	2.45		5,494.08
Bill	09/30/2016		Prestonsburg City's ...		232 · Accounts...	24.79		5,518.87
General Journal	09/30/2016	5		TO TAKE OF...	405.1 · Manag...		86.84	5,432.03
Bill	10/01/2016	61430...	Big Sandy Recc	61430001	232 · Accounts...	33.87		5,465.90
Bill	10/01/2016	61430...	Big Sandy Recc	61430001	232 · Accounts...	342.41		5,808.31
Bill	10/12/2016		Kentucky Power		232 · Accounts...	15.11		5,823.42
Bill	10/12/2016		Kentucky Power		232 · Accounts...	152.79		5,976.21
Bill	10/31/2016		Prestonsburg City's ...		232 · Accounts...	2.77		5,978.98



## Kentucky Frontier Gas, LLC General Ledger As of December 31, 2016

Type	Date	Num	Name	Memo	Split	Debit	Credit	Balance
Bill	10/24/2016	8319267	CSX Transportation	8319267	232 · Accounts...	27.75		-487.00
General Journal	10/31/2016	6		TO TAKE OF...	405.1 · Manag...		27.75	-514.75
General Journal	12/31/2016	AJE18...		To adjust acc...	-SPLIT-	514.75		0.00
Total 921 · Office Supplies and Expenses - Other						542.50	542.50	0.00
Total 921 · Office Supplies and Expenses						161,029.15	59,497.40	101,531.75
<b>922 · Admin Exp Transferred - Credit</b>								0.00
Total 922 · Admin Exp Transferred - Credit								0.00
<b>923 · Outside Services Employed</b>								0.00
<b>923.1 · Outside Services - Manager</b>								0.00
Bill	01/05/2016		Rich, Larry		232 · Accounts...	150.00		150.00
Bill	01/06/2016		Rich, Larry		232 · Accounts...	300.00		450.00
Bill	01/07/2016		Rich, Larry		232 · Accounts...	150.00		600.00
Bill	04/15/2016	101721	Industrial Gas Servi...	RJO 1/4-3/30 ...	232 · Accounts...	1,237.50		1,837.50
Bill	06/22/2016	20-22...	Rich, Larry	20-22ND	232 · Accounts...	900.00		2,737.50
Bill	08/01/2016		Rich, Larry	07-25-2016 1/...	232 · Accounts...	150.00		2,887.50
Bill	12/31/2016	RJO J...	Industrial Gas Servi...	RJO 18 Days...	232 · Accounts...	26,250.00		29,137.50
Total 923.1 · Outside Services - Manager						29,137.50	0.00	29,137.50
<b>923.2 · Outside Services - Accounting</b>								0.00
Bill	01/25/2016	Inv# 2...	Hays, Maggard & H...	Inv# 22737	232 · Accounts...	80.00		80.00
Bill	01/25/2016	Inv# 2...	Hays, Maggard & H...	Inv# 22753	232 · Accounts...	80.00		160.00
General Journal	01/31/2016	3		To remove 01...	405.1 · Manag...		80.00	80.00
Bill	06/25/2016	Inv# 2...	Hays, Maggard & H...	Inv# 23308	232 · Accounts...	3,877.75		3,957.75
Bill	06/25/2016	Inv# 2...	Hays, Maggard & H...	Inv# 23302	232 · Accounts...	2,345.49		6,303.24
General Journal	06/30/2016	5		To remove A...	405.1 · Manag...		2,345.49	3,957.75
Bill	08/31/2016	101730	Industrial Gas Servi...	PAO/ HR, Pa...	232 · Accounts...	3,030.15		6,987.90
Total 923.2 · Outside Services - Accounting						9,413.39	2,425.49	6,987.90
<b>923.3 · Outside Services - Engineering</b>								0.00
Bill	01/07/2016	#2300...	Bocook Engineering ...	#2300438	232 · Accounts...	7.00		7.00
Bill	01/31/2016	Inv# 2...	Slone Energy, LLC	Inv# 2262 01...	232 · Accounts...	675.00		682.00
Bill	02/29/2016	Mappi...	Slone Energy, LLC	Mapping Feb ...	232 · Accounts...	633.98		1,315.98
Bill	03/21/2016		Keith E Krejci	GSI Mapping	232 · Accounts...	2,000.00		3,315.98
Bill	03/31/2016	#2300...	Bocook Engineering ...	#2300747	232 · Accounts...	206.18		3,522.16
Bill	03/31/2016	Mappi...	Slone Energy, LLC	Mapping Marc...	232 · Accounts...	1,729.05		5,251.21
Bill	05/01/2016	#2309...	Slone Energy, LLC	#2309 MAPPI...	232 · Accounts...	1,125.00		6,376.21
Bill	05/26/2016	GIS D...	Keith E Krejci	GIS DATA M...	232 · Accounts...	1,800.00		8,176.21
Bill	06/01/2016		Keith E Krejci		232 · Accounts...			8,176.21
Bill	06/01/2016		Keith E Krejci		232 · Accounts...			8,176.21
Bill	06/01/2016	#2310	Slone Energy, LLC	#2310 MAPPI...	232 · Accounts...	675.00		8,851.21
Bill	07/01/2016	2324	Slone Energy, LLC	2324	232 · Accounts...	180.00		9,031.21
Bill	09/01/2016	2338	Slone Energy, LLC	2338	232 · Accounts...	109.19		9,140.40
Bill	12/31/2016	SS 20...	Pipeline Solutions Inc	On site 88 hrs...	232 · Accounts...	68,400.00		77,540.40

## Kentucky Frontier Gas, LLC General Ledger As of December 31, 2016

Type	Date	Num	Name	Memo	Split	Debit	Credit	Balance
Total 923.3 · Outside Services - Engineering						77,540.40	0.00	77,540.40
<b>923.4 · Outside Services - Legal</b>								0.00
Bill	06/05/2016		John N. Hughes, PSC		232 · Accounts...	979.74		979.74
Bill	06/05/2016		John N. Hughes, PSC		232 · Accounts...	9,906.26		10,886.00
Bill	06/09/2016	16060...	LAW OFFICES OF ...	160609327 B...	232 · Accounts...	108.90		10,994.90
Bill	06/09/2016	16060...	LAW OFFICES OF ...	160609327 B...	232 · Accounts...	1,101.10		12,096.00
General Journal	06/30/2016	5		To remove A...	405.1 · Manag...		1,088.64	11,007.36
Bill	10/05/2016		John N. Hughes, PSC		232 · Accounts...	1,244.67		12,252.03
Bill	10/05/2016		John N. Hughes, PSC		232 · Accounts...	12,585.02		24,837.05
General Journal	10/31/2016	6		TO TAKE OF...	405.1 · Manag...		1,244.67	23,592.38
Total 923.4 · Outside Services - Legal						25,925.69	2,333.31	23,592.38
<b>923.5 · Outside Services - Admin</b>								0.00
Bill	08/31/2016	101730	Industrial Gas Servi...	DRH/ Regula...	232 · Accounts...	7,181.25		7,181.25
Total 923.5 · Outside Services - Admin						7,181.25	0.00	7,181.25
<b>923.6 · OUTSIDE SERV-GO HIRE EMPLOYMENT</b>								0.00
Bill	03/15/2016	#0900...	GO HIRE EMPLOY...	FOR TEMP(C...	232 · Accounts...	496.06		496.06
Bill	03/31/2016	INV# ...	GO HIRE EMPLOY...	CLARISSA W...	232 · Accounts...	756.33		1,252.39
Bill	04/15/2016	#0900...	GO HIRE EMPLOY...	#0900-2016-03	232 · Accounts...	635.89		1,888.28
Bill	04/30/2016	#0900...	GO HIRE EMPLOY...	#0900-2016-0...	232 · Accounts...	1,000.65		2,888.93
Bill	05/08/2016	#0900...	GO HIRE EMPLOY...	#0900-2016-0...	232 · Accounts...	530.12		3,419.05
Bill	05/31/2016	#0900...	GO HIRE EMPLOY...	#0900-2016-0...	232 · Accounts...	667.10		4,086.15
Total 923.6 · OUTSIDE SERV-GO HIRE EMPLOYMENT						4,086.15	0.00	4,086.15
<b>923 · Outside Services Employed - Other</b>								0.00
Bill	01/29/2016	101704	Industrial Gas Servi...	DRH 83.75 ...	232 · Accounts...	8,311.25		8,311.25
Bill	03/04/2016	101712	Industrial Gas Servi...	DRH/PAO Pa...	232 · Accounts...	5,645.00		13,956.25
Bill	03/31/2016	101716	Industrial Gas Servi...	PAO 62 Hrs , ...	232 · Accounts...	6,998.75		20,955.00
Bill	04/29/2016	101720	Industrial Gas Servi...	DRH 59hrs @...	232 · Accounts...	6,541.66		27,496.66
Bill	06/03/2016	101724	Industrial Gas Servi...	DRH 106.5 Hr...	232 · Accounts...	9,757.50		37,254.16
Bill	06/30/2016	101725	Industrial Gas Servi...	DRH 114.25 ...	232 · Accounts...	10,718.75		47,972.91
Bill	07/31/2016	101728	Industrial Gas Servi...	DRH 73.75 Hr...	232 · Accounts...	7,511.25		55,484.16
Bill	09/30/2016	101734	Industrial Gas Servi...	DRH 103 Hrs...	232 · Accounts...	9,335.00		64,819.16
Bill	10/31/2016	101736	Industrial Gas Servi...	DRH/ Adminis...	232 · Accounts...	3,675.00		68,494.16
Bill	10/31/2016	101736	Industrial Gas Servi...	DRH/ GCA C...	232 · Accounts...	1,481.25		69,975.41
Bill	10/31/2016	101736	Industrial Gas Servi...	PAO/ Payroll, ...	232 · Accounts...	2,140.00		72,115.41
Bill	11/30/2016	101738	Industrial Gas Servi...	DRH 48.5 Hrs...	232 · Accounts...	5,507.50		77,622.91
Bill	12/31/2016	101739	Industrial Gas Servi...	DRH/PAO GC...	232 · Accounts...	7,015.00		84,637.91
Total 923 · Outside Services Employed - Other						84,637.91	0.00	84,637.91
Total 923 · Outside Services Employed						237,922.29	4,758.80	233,163.49
<b>924 · Insurance</b>								0.00
<b>924.1 · Auto Insurance</b>								0.00
Bill	01/20/2016		Travelers		232 · Accounts...	450.73		450.73

**Kentucky Frontier Gas, LLC**  
**General Ledger**  
**As of December 31, 2016**

Type	Date	Num	Name	Memo	Split	Debit	Credit	Balance
Bill	01/20/2016		Travelers		232 · Accounts...	4,557.43		5,008.16
Bill	01/20/2016		Travelers		232 · Accounts...			5,008.16
Bill	01/20/2016		Travelers		232 · Accounts...			5,008.16
Bill	01/20/2016		Travelers		232 · Accounts...			5,008.16
Bill	01/20/2016		Travelers		232 · Accounts...			5,008.16
Bill	01/20/2016		Travelers		232 · Accounts...			5,008.16
Bill	01/20/2016		Travelers		232 · Accounts...			5,008.16
General Journal	01/31/2016	3		To remove 01...	405.1 · Manag...		450.73	4,557.43
Bill	02/25/2016		Travelers		232 · Accounts...	293.63		4,851.06
Bill	02/25/2016		Travelers		232 · Accounts...	2,968.89		7,819.95
Bill	02/25/2016		Travelers		232 · Accounts...			7,819.95
Bill	02/25/2016		Travelers		232 · Accounts...			7,819.95
Bill	02/25/2016		Travelers		232 · Accounts...			7,819.95
Bill	02/25/2016		Travelers		232 · Accounts...			7,819.95
Bill	02/25/2016		Travelers		232 · Accounts...			7,819.95
Bill	02/25/2016		Travelers		232 · Accounts...			7,819.95
General Journal	02/29/2016	4		To remove A...	405.1 · Manag...		293.63	7,526.32
Bill	03/21/2016		Travelers	3264H3138	232 · Accounts...	278.37		7,804.69
Bill	03/21/2016		Travelers	3264H3138	232 · Accounts...	2,814.65		10,619.34
Bill	03/21/2016		Travelers	3264H3138	232 · Accounts...			10,619.34
Bill	03/21/2016		Travelers	3264H3138	232 · Accounts...			10,619.34
Bill	03/21/2016		Travelers	3264H3138	232 · Accounts...			10,619.34
Bill	03/21/2016		Travelers	3264H3138	232 · Accounts...			10,619.34
Bill	03/21/2016		Travelers	3264H3138	232 · Accounts...			10,619.34
Bill	03/21/2016		Travelers	3264H3138	232 · Accounts...			10,619.34
General Journal	03/31/2016	4		To remove A...	405.1 · Manag...		278.37	10,340.97
Bill	04/19/2016		Travelers		232 · Accounts...	354.06		10,695.03
General Journal	04/30/2016	4		To remove A...	405.1 · Manag...		354.06	10,340.97
Bill	05/20/2016		Travelers		232 · Accounts...	353.52		10,694.49
Bill	05/20/2016		Travelers		232 · Accounts...	3,574.50		14,268.99
General Journal	05/31/2016	5		To remove A...	405.1 · Manag...		353.52	13,915.47
Bill	06/20/2016		Travelers		232 · Accounts...	353.52		14,268.99
Bill	06/20/2016		Travelers		232 · Accounts...	3,574.51		17,843.50
General Journal	06/30/2016	5		To remove A...	405.1 · Manag...		353.52	17,489.98
Bill	07/20/2016		Travelers		232 · Accounts...	353.52		17,843.50
Bill	07/20/2016		Travelers		232 · Accounts...	3,574.51		21,418.01
General Journal	07/31/2016	7		TO REMOVE ...	405.1 · Manag...		353.52	21,064.49
Bill	08/22/2016		Travelers		232 · Accounts...	353.52		21,418.01
Bill	08/22/2016		Travelers		232 · Accounts...	3,574.51		24,992.52
General Journal	08/31/2016	7		TO REMOVE ...	405.1 · Manag...		353.52	24,639.00
Bill	09/19/2016		Travelers		232 · Accounts...	353.52		24,992.52
Bill	09/19/2016		Travelers		232 · Accounts...	3,574.52		28,567.04
General Journal	09/30/2016	5		TO TAKE OF...	405.1 · Manag...		353.52	28,213.52
Bill	10/20/2016		Travelers		232 · Accounts...	353.52		28,567.04
Bill	10/20/2016		Travelers		232 · Accounts...	3,574.52		32,141.56
General Journal	10/31/2016	6		TO TAKE OF...	405.1 · Manag...		353.52	31,788.04
Bill	11/21/2016		Travelers		232 · Accounts...	353.52		32,141.56
Bill	11/21/2016		Travelers		232 · Accounts...	3,574.52		35,716.08
General Journal	11/30/2016	10		TO REM AUX...	405.1 · Manag...		353.52	35,362.56

## Kentucky Frontier Gas, LLC General Ledger As of December 31, 2016

Type	Date	Num	Name	Memo	Split	Debit	Credit	Balance
Bill	12/20/2016		Travelers		232 · Accounts...	397.62		35,760.18
Bill	12/20/2016		Travelers		232 · Accounts...	4,020.42		39,780.60
General Journal	12/31/2016	11		TO REM AUX...	405.1 · Manag...		397.62	39,382.98
General Journal	12/31/2016	AJE18...		To adjust acc...	921 · Office Su...	3,579.97		42,962.95
Total 924.1 · Auto Insurance						47,212.00	4,249.05	42,962.95
<b>924.2 · General Liability Insurance</b>								0.00
Check	01/26/2016	ACH	Western Commerce...		131.2 · Comm ...	67.16		67.16
Check	01/26/2016	ACH	Western Commerce...		131.2 · Comm ...	679.04		746.20
General Journal	01/31/2016	3		To remove 01...	405.1 · Manag...		67.16	679.04
Check	02/23/2016	ACH	Western Commerce...		131.2 · Comm ...	67.16		746.20
Check	02/23/2016	ACH	Western Commerce...		131.2 · Comm ...	679.04		1,425.24
General Journal	02/29/2016	4		To remove A...	405.1 · Manag...		67.16	1,358.08
Check	03/23/2016	ACH	Western Commerce...		131.2 · Comm ...	67.16		1,425.24
Check	03/23/2016	ACH	Western Commerce...		131.2 · Comm ...	679.04		2,104.28
General Journal	03/31/2016	4		To remove A...	405.1 · Manag...		67.16	2,037.12
Bill	04/11/2016	Inv# 6...	Elite Insurance Age...	Inv# 617388	232 · Accounts...	96.75		2,133.87
Bill	04/11/2016	Inv# 6...	Elite Insurance Age...	Inv# 617388	232 · Accounts...	978.27		3,112.14
Check	04/25/2016	ACH	Western Commerce...		131.2 · Comm ...	67.16		3,179.30
Check	04/25/2016	ACH	Western Commerce...		131.2 · Comm ...	679.04		3,858.34
General Journal	04/30/2016	4		To remove A...	405.1 · Manag...		163.91	3,694.43
Bill	05/24/2016		Western Commerce...		232 · Accounts...			3,694.43
Bill	05/24/2016		Western Commerce...		232 · Accounts...			3,694.43
Check	05/24/2016	ACH	Western Commerce...		131.2 · Comm ...	67.16		3,761.59
Check	05/24/2016	ACH	Western Commerce...		131.2 · Comm ...	679.04		4,440.63
General Journal	05/31/2016	5		To remove A...	405.1 · Manag...		67.16	4,373.47
Bill	06/22/2016		Western Commerce...		232 · Accounts...	67.16		4,440.63
Bill	06/22/2016		Western Commerce...		232 · Accounts...	679.04		5,119.67
General Journal	06/30/2016	5		To remove A...	405.1 · Manag...		67.16	5,052.51
Bill	07/25/2016		Western Commerce...		232 · Accounts...	67.16		5,119.67
Bill	07/25/2016		Western Commerce...		232 · Accounts...	679.04		5,798.71
General Journal	07/31/2016	7		TO REMOVE ...	405.1 · Manag...		67.16	5,731.55
Check	08/23/2016	ACH	Western Commerce...		131.2 · Comm ...	67.16		5,798.71
Check	08/23/2016	ACH	Western Commerce...		131.2 · Comm ...	679.04		6,477.75
General Journal	08/31/2016	7		TO REMOVE ...	405.1 · Manag...		67.16	6,410.59
Check	09/26/2016	ACH	Western Commerce...		131.2 · Comm ...	67.16		6,477.75
Check	09/26/2016	ACH	Western Commerce...		131.2 · Comm ...	679.04		7,156.79
General Journal	09/30/2016	5		TO TAKE OF...	405.1 · Manag...		67.16	7,089.63
Check	10/25/2016	ACH	Western Commerce...		131.2 · Comm ...	67.16		7,156.79
Check	10/25/2016	ACH	Western Commerce...		131.2 · Comm ...	679.04		7,835.83
General Journal	10/31/2016	6		TO TAKE OF...	405.1 · Manag...		67.16	7,768.67
Bill	11/01/2016	ADDIT...	THE ELITE AGENC...	ADDITIONAL ...	232 · Accounts...	96.65		7,865.32
Bill	11/01/2016	ADDIT...	THE ELITE AGENC...	ADDITIONAL ...	232 · Accounts...	977.19		8,842.51
General Journal	11/30/2016	10		TO REM AUX...	405.1 · Manag...		96.65	8,745.86
Bill	12/19/2016	Down ...	THE ELITE AGENC...	Down Payme...	232 · Accounts...	281.80		9,027.66
Bill	12/19/2016	Down ...	THE ELITE AGENC...	Down Payme...	232 · Accounts...	2,849.30		11,876.96
General Journal	12/31/2016	11		TO REM AUX...	405.1 · Manag...		281.80	11,595.16

**Kentucky Frontier Gas, LLC**  
**General Ledger**  
 As of December 31, 2016

Type	Date	Num	Name	Memo	Split	Debit	Credit	Balance
Total 924.2 · General Liability Insurance						12,741.96	1,146.80	11,595.16
<b>924.3 · Life Insurance</b>								0.00
Bill	03/09/2016		Northwestern Mutual		232 · Accounts...	519.49		519.49
Bill	05/19/2016		Northwestern Mutual		232 · Accounts...	519.49		1,038.98
Bill	08/19/2016		Northwestern Mutual		232 · Accounts...	519.49		1,558.47
Bill	11/18/2016		Northwestern Mutual		232 · Accounts...	574.29		2,132.76
Total 924.3 · Life Insurance						2,132.76	0.00	2,132.76
<b>924.4 · Property Insurance</b>								0.00
Check	01/26/2016	ACH	Western Commerce...		131.2 · Comm ...	9.16		9.16
Check	01/26/2016	ACH	Western Commerce...		131.2 · Comm ...	92.60		101.76
General Journal	01/31/2016	3		To remove 01...	405.1 · Manag...		9.16	92.60
Check	02/23/2016	ACH	Western Commerce...		131.2 · Comm ...	9.16		101.76
Check	02/23/2016	ACH	Western Commerce...		131.2 · Comm ...	92.60		194.36
General Journal	02/29/2016	4		To remove A...	405.1 · Manag...		9.16	185.20
Check	03/23/2016	ACH	Western Commerce...		131.2 · Comm ...	9.16		194.36
Check	03/23/2016	ACH	Western Commerce...		131.2 · Comm ...	92.60		286.96
General Journal	03/31/2016	4		To remove A...	405.1 · Manag...		9.16	277.80
Check	04/25/2016	ACH	Western Commerce...		131.2 · Comm ...	9.16		286.96
Check	04/25/2016	ACH	Western Commerce...		131.2 · Comm ...	92.60		379.56
General Journal	04/30/2016	4		To remove A...	405.1 · Manag...		9.16	370.40
Bill	05/24/2016		Western Commerce...		232 · Accounts...			370.40
Bill	05/24/2016		Western Commerce...		232 · Accounts...			370.40
Check	05/24/2016	ACH	Western Commerce...		131.2 · Comm ...	9.16		379.56
Check	05/24/2016	ACH	Western Commerce...		131.2 · Comm ...	92.60		472.16
General Journal	05/31/2016	5		To remove A...	405.1 · Manag...		9.16	463.00
Bill	06/22/2016		Western Commerce...		232 · Accounts...	9.16		472.16
Bill	06/22/2016		Western Commerce...		232 · Accounts...	92.60		564.76
General Journal	06/30/2016	5		To remove A...	405.1 · Manag...		9.16	555.60
Bill	07/25/2016		Western Commerce...		232 · Accounts...	9.16		564.76
Bill	07/25/2016		Western Commerce...		232 · Accounts...	92.60		657.36
General Journal	07/31/2016	7		TO REMOVE ...	405.1 · Manag...		9.16	648.20
Check	08/23/2016	ACH	Western Commerce...		131.2 · Comm ...	9.16		657.36
Check	08/23/2016	ACH	Western Commerce...		131.2 · Comm ...	92.60		749.96
General Journal	08/31/2016	7		TO REMOVE ...	405.1 · Manag...		9.16	740.80
Check	09/26/2016	ACH	Western Commerce...		131.2 · Comm ...	9.16		749.96
Check	09/26/2016	ACH	Western Commerce...		131.2 · Comm ...	92.60		842.56
General Journal	09/30/2016	5		TO TAKE OF...	405.1 · Manag...		9.16	833.40
Check	10/25/2016	ACH	Western Commerce...		131.2 · Comm ...	9.16		842.56
Check	10/25/2016	ACH	Western Commerce...		131.2 · Comm ...	92.60		935.16
General Journal	10/31/2016	6		TO TAKE OF...	405.1 · Manag...		9.16	926.00
Bill	12/19/2016	Down ...	THE ELITE AGENC...	Down Payme...	232 · Accounts...	24.50		950.50
Bill	12/19/2016	Down ...	THE ELITE AGENC...	Down Payme...	232 · Accounts...	247.77		1,198.27
General Journal	12/31/2016	11		TO REM AUX...	405.1 · Manag...		24.50	1,173.77
Total 924.4 · Property Insurance						1,289.87	116.10	1,173.77
<b>924.5 · Worker's Compensation</b>								0.00

**Kentucky Frontier Gas, LLC**  
**General Ledger**  
**As of December 31, 2016**

08/01/17

Accrual Basis

Type	Date	Num	Name	Memo	Split	Debit	Credit	Balance
Bill	01/25/2016	#2079...	KEMI	#2079554	232 · Accounts...	96.29		96.29
Bill	01/25/2016	#2079...	KEMI	#2079554	232 · Accounts...	973.61		1,069.90
General Journal	01/31/2016	3		To remove 01...	405.1 · Manag...		96.29	973.61
Bill	02/24/2016	2089230	KEMI	2089230	232 · Accounts...	96.29		1,069.90
Bill	02/24/2016	2089230	KEMI	2089230	232 · Accounts...	973.61		2,043.51
General Journal	02/29/2016	4		To remove A...	405.1 · Manag...		96.29	1,947.22
Bill	03/24/2016	2098394	KEMI	2098394	232 · Accounts...	96.29		2,043.51
Bill	03/24/2016	2098394	KEMI	2098394	232 · Accounts...	973.61		3,017.12
General Journal	03/31/2016	4		To remove A...	405.1 · Manag...		96.29	2,920.83
Bill	04/25/2016	2108288	KEMI	2108288	232 · Accounts...	277.91		3,198.74
Bill	04/25/2016	2108288	KEMI	2108288	232 · Accounts...	2,810.02		6,008.76
General Journal	04/30/2016	4		To remove A...	405.1 · Manag...		277.91	5,730.85
Bill	05/24/2016	#2118...	KEMI	#2118322	232 · Accounts...	96.17		5,827.02
Bill	05/24/2016	#2118...	KEMI	#2118322	232 · Accounts...	972.44		6,799.46
General Journal	05/31/2016	5		To remove A...	405.1 · Manag...		96.17	6,703.29
Bill	06/24/2016	#2128...	KEMI	#2128046	232 · Accounts...	96.17		6,799.46
Bill	06/24/2016	#2128...	KEMI	#2128046	232 · Accounts...	972.44		7,771.90
General Journal	06/30/2016	5		To remove A...	405.1 · Manag...		96.17	7,675.73
Bill	07/25/2016	2137697	KEMI	#2137697	232 · Accounts...	96.17		7,771.90
Bill	07/25/2016	2137697	KEMI	#2137697	232 · Accounts...	972.44		8,744.34
General Journal	07/31/2016	7		TO REMOVE ...	405.1 · Manag...		96.17	8,648.17
Bill	08/24/2016	2147434	KEMI	2147434	232 · Accounts...	96.17		8,744.34
Bill	08/24/2016	2147434	KEMI	2147434	232 · Accounts...	972.44		9,716.78
General Journal	08/31/2016	7		TO REMOVE ...	405.1 · Manag...		96.17	9,620.61
Bill	09/26/2016	Inv#21...	KEMI	Inv#2157025	232 · Accounts...	96.18		9,716.79
Bill	09/26/2016	Inv#21...	KEMI	Inv#2157025	232 · Accounts...	972.46		10,689.25
General Journal	09/30/2016	5		TO TAKE OF...	405.1 · Manag...		96.18	10,593.07
Bill	11/21/2016	2173744	KEMI	2173744	232 · Accounts...	311.37		10,904.44
Bill	11/21/2016	2173744	KEMI	2173744	232 · Accounts...	3,148.30		14,052.74
General Journal	11/30/2016	10		TO REM AUX...	405.1 · Manag...		311.37	13,741.37
Total 924.5 · Worker's Compensation						15,100.38	1,359.01	13,741.37
<b>924.6 · Health Insurance</b>								0.00
Total 924.6 · Health Insurance								0.00
<b>924.7 · Insurance- Aflac</b>								0.00
Check	01/20/2016	ACH	AFLAC INSURANCE		131.2 · Comm ...	483.40		483.40
Check	02/17/2016	ACH	AFLAC INSURANCE		131.2 · Comm ...	1,253.56		1,736.96
Check	03/17/2016	ACH	AFLAC INSURANCE		131.2 · Comm ...	1,253.56		2,990.52
Deposit	04/06/2016			From Debora...	131.2 · Comm ...		300.00	2,690.52
Check	04/19/2016	ACH	AFLAC INSURANCE		131.2 · Comm ...	1,253.56		3,944.08
Bill	05/12/2016	Reimb...	Deborah Burnet	Reimb of Afla...	232 · Accounts...	41.88		3,985.96
Check	05/18/2016	ACH	AFLAC INSURANCE		131.2 · Comm ...	1,880.34		5,866.30
Check	06/07/2016	7613	Deborah Burnet	VOID: reimb o...	131.2 · Comm ...	0.00		5,866.30
Check	06/07/2016	7614	Deborah Brunet	reimb of AFL...	131.2 · Comm ...	297.54		6,163.84
Deposit	06/08/2016			Check from A...	131.2 · Comm ...		297.54	5,866.30
Check	06/17/2016	ACH	AFLAC INSURANCE		131.2 · Comm ...	1,081.48		6,947.78
Bill	06/30/2016	H3V14	AFLAC INSURANCE		232 · Accounts...	1,081.48		8,029.26

## Kentucky Frontier Gas, LLC General Ledger As of December 31, 2016

Type	Date	Num	Name	Memo	Split	Debit	Credit	Balance
Bill	07/22/2016	Policy...	AFLAC INSURANCE	Policy# POK5...	232 · Accounts...	35.36		8,064.62
Bill	07/26/2016		AFLAC INSURANCE		232 · Accounts...	1,048.84		9,113.46
Check	09/19/2016	ACH	AFLAC INSURANCE		131.2 · Comm ...	1,081.48		10,194.94
Bill	09/28/2016		AFLAC INSURANCE		232 · Accounts...	1,622.22		11,817.16
Bill	10/28/2016		AFLAC INSURANCE		232 · Accounts...	954.16		12,771.32
Bill	11/28/2016		AFLAC INSURANCE		232 · Accounts...	954.16		13,725.48
Total 924.7 · Insurance- Aflac						14,323.02	597.54	13,725.48
<b>924 · Insurance - Other</b>								
0.00								
Bill	04/19/2016		Travelers		232 · Accounts...	3,579.97		3,579.97
General Journal	12/31/2016	AJE18...		To adjust acc...	921 · Office Su...		3,579.97	0.00
Total 924 · Insurance - Other						3,579.97	3,579.97	0.00
Total 924 · Insurance						96,379.96	11,048.47	85,331.49
<b>925 · Injuries &amp; Damages</b>								
Total 925 · Injuries & Damages								0.00
<b>926 · Employee Pensions &amp; Benefits</b>								
0.00								
Bill	01/02/2016	GROU...	Anthem Blue Cross ...	GROUP # A5...	232 · Accounts...	788.10		788.10
Bill	01/02/2016	GROU...	Anthem Blue Cross ...	GROUP # A5...	232 · Accounts...	9,259.86		10,047.96
General Journal	01/31/2016	3		To remove 01...	405.1 · Manag...		788.10	9,259.86
General Journal	02/29/2016	4		To remove A...	405.1 · Manag...		132.93	9,126.93
General Journal	02/29/2016	8		TO REC CRE...	405.1 · Manag...	132.93		9,259.86
Bill	03/03/2016	INV#0...	Anthem Blue Cross ...	#0201603209...	232 · Accounts...	618.94		9,878.80
Bill	03/03/2016	INV#0...	Anthem Blue Cross ...	#0201603209...	232 · Accounts...	6,258.15		16,136.95
General Journal	03/31/2016	4		To remove A...	405.1 · Manag...		618.94	15,518.01
Bill	04/01/2016	#0201...	Anthem Blue Cross ...	#0201604208...	232 · Accounts...	571.64		16,089.65
Bill	04/01/2016	#0201...	Anthem Blue Cross ...	#0201604208...	232 · Accounts...	5,779.94		21,869.59
General Journal	04/30/2016	4		To remove A...	405.1 · Manag...		571.64	21,297.95
Bill	05/02/2016	Inv# 0...	Anthem Blue Cross ...	Inv# 0201605...	232 · Accounts...	523.84		21,821.79
Bill	05/02/2016	Inv# 0...	Anthem Blue Cross ...	Inv# 0201605...	232 · Accounts...	5,296.65		27,118.44
Bill	05/12/2016	Retire...	Deborah Burnet	Retirement ea...	232 · Accounts...	37.98		27,156.42
General Journal	05/31/2016	5		To remove A...	405.1 · Manag...		523.84	26,632.58
Bill	06/02/2016	#0201...	Anthem Blue Cross ...	#0201606208...	232 · Accounts...	523.84		27,156.42
Bill	06/02/2016	#0201...	Anthem Blue Cross ...	#0201606208...	232 · Accounts...	5,296.65		32,453.07
General Journal	06/30/2016	5		To remove A...	405.1 · Manag...		523.84	31,929.23
Bill	07/01/2016	#0201...	Anthem Blue Cross ...	#0201607208...	232 · Accounts...	538.92		32,468.15
Bill	07/01/2016	#0201...	Anthem Blue Cross ...	#0201607208...	232 · Accounts...	5,449.03		37,917.18
General Journal	07/31/2016	7		TO REMOVE ...	405.1 · Manag...		538.92	37,378.26
Bill	08/01/2016	Inv#02...	Anthem Blue Cross ...	Inv#02016082...	232 · Accounts...	670.13		38,048.39
Bill	08/01/2016	Inv#02...	Anthem Blue Cross ...	Inv#02016082...	232 · Accounts...	6,775.80		44,824.19
General Journal	08/31/2016	7		TO REMOVE ...	405.1 · Manag...		670.13	44,154.06
Bill	09/01/2016	02016...	Anthem Blue Cross ...	#0201609208...	232 · Accounts...	579.88		44,733.94
Bill	09/01/2016	02016...	Anthem Blue Cross ...	#0201609208...	232 · Accounts...	5,863.27		50,597.21
General Journal	09/30/2016	5		TO TAKE OF...	405.1 · Manag...		579.88	50,017.33
Bill	10/01/2016	02016...	Anthem Blue Cross ...	0201610207924	232 · Accounts...	579.88		50,597.21
Bill	10/01/2016	02016...	Anthem Blue Cross ...	0201610207924	232 · Accounts...	5,863.27		56,460.48

## Kentucky Frontier Gas, LLC General Ledger As of December 31, 2016

Type	Date	Num	Name	Memo	Split	Debit	Credit	Balance
General Journal	10/31/2016	6		TO TAKE OF...	405.1 · Manag...		579.88	55,880.60
Bill	11/01/2016	Inv# 0...	Anthem Blue Cross ...	Inv# 0201611...	232 · Accounts...	498.74		56,379.34
Bill	11/01/2016	Inv# 0...	Anthem Blue Cross ...	Inv# 0201611...	232 · Accounts...	5,042.87		61,422.21
General Journal	11/30/2016	10		TO REM AUX...	405.1 · Manag...		498.74	60,923.47
Bill	12/01/2016	Inv# 0...	Anthem Blue Cross ...	Inv#02016122...	232 · Accounts...	539.31		61,462.78
Bill	12/01/2016	Inv# 0...	Anthem Blue Cross ...	Inv#02016122...	232 · Accounts...	5,453.07		66,915.85
General Journal	12/31/2016	11		TO REM AUX...	405.1 · Manag...		539.31	66,376.54
Bill	12/31/2016	SEP 2...	EDWARD JONES I...	SEP 2016	232 · Accounts...	58,091.00		124,467.54
Total 926 · Employee Pensions & Benefits						131,033.69	6,566.15	124,467.54
<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
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	02/03/2016			MISCELLANE...	131.8 · Citizen...		186.00	-186.00
Check	02/19/2016	101	VOID	VOID:	131.8 · Citizen...	0.00		-186.00
Check	02/23/2016	7149	VOID	VOID:	131.2 · Comm ...	0.00		-186.00
Check	03/18/2016		CASH	JEFF BUCHA...	131.0 · Petty C...	250.00		64.00
Bill	04/01/2016		MAGOFFIN CO RE...	Donation	232 · Accounts...	100.00		164.00
Check	04/06/2016	7312	Kentucky Sheriffs' B...	Donation	131.2 · Comm ...	100.00		264.00
Check	04/30/2016	DB CD	The Flower Mart		131.2 · Comm ...	6.25		270.25
Check	04/30/2016	DB CD	The Flower Mart		131.2 · Comm ...	63.20		333.45
General Journal	04/30/2016	4		To remove A...	405.1 · Manag...		6.25	327.20
Check	05/02/2016	7434	VOID	VOID:	131.2 · Comm ...	0.00		327.20
Check	05/02/2016	7435	Pike County Clerk	Recording fee...	131.2 · Comm ...	51.00		378.20
Bill	05/16/2016		OPERATION SCHO...	Donation	232 · Accounts...	9.00		387.20
Bill	05/16/2016		OPERATION SCHO...	Donation	232 · Accounts...	91.00		478.20
Check	05/18/2016	7544	PHS Varsity Cheer ...		131.2 · Comm ...	50.00		528.20
Check	05/20/2016	7551	VOID		131.2 · Comm ...			528.20
General Journal	05/31/2016	5		To remove A...	405.1 · Manag...		9.00	519.20
Check	06/10/2016	7623	VOID	VOID:	131.2 · Comm ...	0.00		519.20
Bill	06/27/2016	Donati...	Floyd County Rescu...	Donation for 4...	232 · Accounts...	9.00		528.20
Bill	06/27/2016	Donati...	Floyd County Rescu...	Donation for 4...	232 · Accounts...	91.00		619.20

## Kentucky Frontier Gas, LLC General Ledger As of December 31, 2016

Type	Date	Num	Name	Memo	Split	Debit	Credit	Balance
Check	06/30/2016	7684	VOID	VOID:	131.2 · Comm ...	0.00		619.20
Check	06/30/2016	7656	FLOYD CO CIRCUI...	VOID:	131.2 · Comm ...	0.00		619.20
General Journal	06/30/2016	5		To remove A...	405.1 · Manag...		9.00	610.20
Check	07/15/2016	121	VOID	VOID:	131.8 · Citizen...	0.00		610.20
Check	07/19/2016	7735	Floyd Co Fish & Ga...	Donation	131.2 · Comm ...	2.25		612.45
Check	07/19/2016	7735	Floyd Co Fish & Ga...	Donation	131.2 · Comm ...	22.75		635.20
Bill	07/25/2016	Noice ...	United States Treas...	Notice # CP161	232 · Accounts...	181.00		816.20
General Journal	07/31/2016	7		TO REMOVE ...	405.1 · Manag...		2.25	813.95
General Journal	07/31/2016	4		TO TAKE OF...	921.4 · Compu...		181.00	632.95
Check	08/24/2016	7847	HIGHLANDS FOUN...	2016 GOLF C...	131.2 · Comm ...	18.00		650.95
Check	08/24/2016	7847	HIGHLANDS FOUN...	2016 GOLF C...	131.2 · Comm ...	182.00		832.95
Bill	08/29/2016	NOTI...	United States Treas...	NOTICE CP5...	232 · Accounts...	181.69		1,014.64
Check	08/31/2016	7854	Kenny Roberts	ref of garnish...	131.2 · Comm ...	315.11		1,329.75
General Journal	08/31/2016	7		TO REMOVE ...	405.1 · Manag...		18.00	1,311.75
General Journal	08/31/2016	3		TO TAKE OF...	405.1 · Manag...		181.69	1,130.06
General Journal	08/31/2016	9		TO REMOVE ...	874 · Mains & ...		181.69	948.37
Check	09/12/2016	7878	VOID	VOID:	131.2 · Comm ...	0.00		948.37
Check	09/12/2016	7879	VOID	VOID:	131.2 · Comm ...	0.00		948.37
Check	09/12/2016	7886	VOID	VOID:	131.2 · Comm ...	0.00		948.37
Check	11/09/2016	8021	VOID	VOID:	131.2 · Comm ...	0.00		948.37
Check	11/30/2016	8085	VOID	VOID:	131.2 · Comm ...	0.00		948.37
Check	12/01/2016	8090	VOID	VOID:	131.2 · Comm ...	0.00		948.37
Check	12/15/2016	8168	Floyd County Rescu...	Donation	131.2 · Comm ...	4.50		952.87
Check	12/15/2016	8168	Floyd County Rescu...	Donation	131.2 · Comm ...	45.50		998.37
Check	12/19/2016	8170	VOID	VOID:	131.2 · Comm ...	0.00		998.37
General Journal	12/31/2016	11		TO REM AUX...	405.1 · Manag...		4.50	993.87
General Journal	12/31/2016	AJE5/...	D L R	To adj A/R (c...	148 · Due from...	18,000.00		18,993.87
General Journal	12/31/2016	AJE6/...	D L R	To adjust A/R ...	148 · Due from...	25,000.00		43,993.87
General Journal	12/31/2016	AJE32...	All Customers	To adjust A/R ...	142 · Custome...		42,000.00	1,993.87
General Journal	12/31/2016	AJE33...		To adjust A/R ...	146 · Reimburs...	42,000.00		43,993.87
General Journal	12/31/2016	AJE34...	D L R	To adjust A/R ...	232 · Accounts...		18,000.00	25,993.87
General Journal	12/31/2016	AJE 4/...		To adjust A/R ...	142 · Custome...	10,000.00		35,993.87
General Journal	12/31/2016	AJE35...	D L R	To adjust A/R ...	232 · Accounts...		10,000.00	25,993.87
General Journal	12/31/2016	AJE/36	D L R	2nd entry to A...	232 · Accounts...		25,000.00	993.87
Total 930.2 · Miscellaneous General Expenses - Other						96,773.25	95,779.38	993.87
Total 930.2 · Miscellaneous General Expenses						96,773.25	95,779.38	993.87
<b>931 - Rents</b>								0.00
Bill	01/01/2016		Woodrow and Linda ...	Rent for Jack...	232 · Accounts...	108.00		108.00
Bill	01/01/2016		Robert J Oxford exe...		232 · Accounts...	110.00		218.00
Bill	01/01/2016		Robert J Oxford exe...		232 · Accounts...	40.00		258.00
Bill	01/01/2016		Robert J Oxford exe...		232 · Accounts...	65.00		323.00
Bill	01/01/2016		Robert J Oxford exe...		232 · Accounts...	70.00		393.00
Bill	01/01/2016		Robert J Oxford exe...		232 · Accounts...	60.00		453.00
Bill	01/01/2016		Robert J Oxford exe...		232 · Accounts...	10.00		463.00
Bill	01/01/2016		Robert J Oxford exe...		232 · Accounts...	90.00		553.00
Bill	01/01/2016		Woodrow and Linda ...	Rent for Jack...	232 · Accounts...	1,092.00		1,645.00

**Kentucky Frontier Gas, LLC**  
**General Ledger**  
**As of December 31, 2016**

08/01/17

Accrual Basis

Type	Date	Num	Name	Memo	Split	Debit	Credit	Balance
Check	01/28/2016	ACH	Branham, Sallye		131.2 · Comm ...	162.00		1,807.00
Check	01/28/2016	ACH	Branham, Sallye		131.2 · Comm ...	1,638.00		3,445.00
Check	01/28/2016	ACH	Branham, Sallye		131.2 · Comm ...			3,445.00
Check	01/28/2016	ACH	Branham, Sallye		131.2 · Comm ...			3,445.00
Check	01/28/2016	ACH	Branham, Sallye		131.2 · Comm ...			3,445.00
Check	01/28/2016	ACH	Branham, Sallye		131.2 · Comm ...			3,445.00
Check	01/28/2016	ACH	Branham, Sallye		131.2 · Comm ...			3,445.00
Check	01/28/2016	ACH	Branham, Sallye		131.2 · Comm ...			3,445.00
Bill	01/29/2016		Woodrow and Linda ...	Feb-16 Office ...	232 · Accounts...	108.00		3,553.00
Bill	01/29/2016		Woodrow and Linda ...	Feb-16 Office ...	232 · Accounts...	1,092.00		4,645.00
General Journal	01/31/2016	3		To remove 01...	405.1 · Manag...		438.00	4,207.00
Bill	02/01/2016		Robert J Oxford exe...		232 · Accounts...	110.00		4,317.00
Bill	02/01/2016		Robert J Oxford exe...		232 · Accounts...	40.00		4,357.00
Bill	02/01/2016		Robert J Oxford exe...		232 · Accounts...	65.00		4,422.00
Bill	02/01/2016		Robert J Oxford exe...		232 · Accounts...	70.00		4,492.00
Bill	02/01/2016		Robert J Oxford exe...		232 · Accounts...	60.00		4,552.00
Bill	02/01/2016		Robert J Oxford exe...		232 · Accounts...	10.00		4,562.00
Bill	02/01/2016		Robert J Oxford exe...		232 · Accounts...	90.00		4,652.00
Bill	02/26/2016	March...	Woodrow and Linda ...	March 15 offic...	232 · Accounts...	108.00		4,760.00
Bill	02/26/2016	March...	Woodrow and Linda ...	March 15 offic...	232 · Accounts...	1,092.00		5,852.00
Bill	02/29/2016		Branham, Sallye		232 · Accounts...	162.00		6,014.00
Bill	02/29/2016		Branham, Sallye		232 · Accounts...	1,638.00		7,652.00
Bill	02/29/2016		Branham, Sallye		232 · Accounts...			7,652.00
Bill	02/29/2016		Branham, Sallye		232 · Accounts...			7,652.00
Bill	02/29/2016		Branham, Sallye		232 · Accounts...			7,652.00
Bill	02/29/2016		Branham, Sallye		232 · Accounts...			7,652.00
Bill	02/29/2016		Branham, Sallye		232 · Accounts...			7,652.00
Bill	02/29/2016		Branham, Sallye		232 · Accounts...			7,652.00
General Journal	02/29/2016	4		To remove A...	405.1 · Manag...		330.00	7,322.00
Bill	03/01/2016		Robert J Oxford exe...		232 · Accounts...	110.00		7,432.00
Bill	03/01/2016		Robert J Oxford exe...		232 · Accounts...	40.00		7,472.00
Bill	03/01/2016		Robert J Oxford exe...		232 · Accounts...	65.00		7,537.00
Bill	03/01/2016		Robert J Oxford exe...		232 · Accounts...	70.00		7,607.00
Bill	03/01/2016		Robert J Oxford exe...		232 · Accounts...	60.00		7,667.00
Bill	03/01/2016		Robert J Oxford exe...		232 · Accounts...	10.00		7,677.00
Bill	03/01/2016		Robert J Oxford exe...		232 · Accounts...	90.00		7,767.00
Bill	03/24/2016		Woodrow and Linda ...	04-16 Office ...	232 · Accounts...	108.00		7,875.00
Bill	03/24/2016		Woodrow and Linda ...	04-16 Office ...	232 · Accounts...	1,092.00		8,967.00
Bill	03/30/2016		Branham, Sallye		232 · Accounts...	162.00		9,129.00
Bill	03/30/2016		Branham, Sallye		232 · Accounts...	1,638.00		10,767.00
Bill	03/30/2016		Branham, Sallye		232 · Accounts...			10,767.00
Bill	03/30/2016		Branham, Sallye		232 · Accounts...			10,767.00
Bill	03/30/2016		Branham, Sallye		232 · Accounts...			10,767.00
Bill	03/30/2016		Branham, Sallye		232 · Accounts...			10,767.00
Bill	03/30/2016		Branham, Sallye		232 · Accounts...			10,767.00
Bill	03/30/2016		Branham, Sallye		232 · Accounts...			10,767.00
General Journal	03/31/2016	4		To remove A...	405.1 · Manag...		330.00	10,437.00
Bill	04/01/2016		Robert J Oxford exe...		232 · Accounts...	110.00		10,547.00
Bill	04/01/2016		Robert J Oxford exe...		232 · Accounts...	40.00		10,587.00

**Kentucky Frontier Gas, LLC**  
**General Ledger**  
**As of December 31, 2016**

08/01/17

Accrual Basis

Type	Date	Num	Name	Memo	Split	Debit	Credit	Balance
Bill	04/01/2016		Robert J Oxford exe...		232 · Accounts...	65.00		10,652.00
Bill	04/01/2016		Robert J Oxford exe...		232 · Accounts...	70.00		10,722.00
Bill	04/01/2016		Robert J Oxford exe...		232 · Accounts...	60.00		10,782.00
Bill	04/01/2016		Robert J Oxford exe...		232 · Accounts...	10.00		10,792.00
Bill	04/01/2016		Robert J Oxford exe...		232 · Accounts...	90.00		10,882.00
Bill	04/22/2016		Woodrow and Linda ...	Office rent for ...	232 · Accounts...	108.00		10,990.00
Bill	04/22/2016		Woodrow and Linda ...	Office rent for ...	232 · Accounts...	1,092.00		12,082.00
Bill	04/28/2016		Branham, Sallye		232 · Accounts...	162.00		12,244.00
Bill	04/28/2016		Branham, Sallye		232 · Accounts...	1,638.00		13,882.00
Bill	04/28/2016		Branham, Sallye		232 · Accounts...			13,882.00
Bill	04/28/2016		Branham, Sallye		232 · Accounts...			13,882.00
Bill	04/28/2016		Branham, Sallye		232 · Accounts...			13,882.00
Bill	04/28/2016		Branham, Sallye		232 · Accounts...			13,882.00
Bill	04/28/2016		Branham, Sallye		232 · Accounts...			13,882.00
Bill	04/28/2016		Branham, Sallye		232 · Accounts...			13,882.00
General Journal	04/30/2016	4		To remove A...	405.1 · Manag...		330.00	13,552.00
Bill	05/01/2016		Robert J Oxford exe...		232 · Accounts...	110.00		13,662.00
Bill	05/01/2016		Robert J Oxford exe...		232 · Accounts...	40.00		13,702.00
Bill	05/01/2016		Robert J Oxford exe...		232 · Accounts...	65.00		13,767.00
Bill	05/01/2016		Robert J Oxford exe...		232 · Accounts...	70.00		13,837.00
Bill	05/01/2016		Robert J Oxford exe...		232 · Accounts...	60.00		13,897.00
Bill	05/01/2016		Robert J Oxford exe...		232 · Accounts...	10.00		13,907.00
Bill	05/01/2016		Robert J Oxford exe...		232 · Accounts...	90.00		13,997.00
Bill	05/24/2016	JUNE-...	Woodrow and Linda ...	JUNE -16 OF...	232 · Accounts...	108.00		14,105.00
Bill	05/24/2016	JUNE-...	Woodrow and Linda ...	JUNE -16 OF...	232 · Accounts...	1,092.00		15,197.00
Bill	05/31/2016		Branham, Sallye		232 · Accounts...	162.00		15,359.00
Bill	05/31/2016		Branham, Sallye		232 · Accounts...	1,638.00		16,997.00
Bill	05/31/2016		Branham, Sallye		232 · Accounts...			16,997.00
Bill	05/31/2016		Branham, Sallye		232 · Accounts...			16,997.00
Bill	05/31/2016		Branham, Sallye		232 · Accounts...			16,997.00
Bill	05/31/2016		Branham, Sallye		232 · Accounts...			16,997.00
Bill	05/31/2016		Branham, Sallye		232 · Accounts...			16,997.00
Bill	05/31/2016		Branham, Sallye		232 · Accounts...			16,997.00
General Journal	05/31/2016	5		To remove A...	405.1 · Manag...		330.00	16,667.00
Bill	06/01/2016		Robert J Oxford exe...		232 · Accounts...	110.00		16,777.00
Bill	06/01/2016		Robert J Oxford exe...		232 · Accounts...	40.00		16,817.00
Bill	06/01/2016		Robert J Oxford exe...		232 · Accounts...	65.00		16,882.00
Bill	06/01/2016		Robert J Oxford exe...		232 · Accounts...	70.00		16,952.00
Bill	06/01/2016		Robert J Oxford exe...		232 · Accounts...	60.00		17,012.00
Bill	06/01/2016		Robert J Oxford exe...		232 · Accounts...	10.00		17,022.00
Bill	06/01/2016		Robert J Oxford exe...		232 · Accounts...	90.00		17,112.00
Bill	06/20/2016	07-16 ...	Woodrow and Linda ...	Jackson Offic...	232 · Accounts...	1,092.00		18,204.00
Bill	06/29/2016		Branham, Sallye		232 · Accounts...	162.00		18,366.00
Bill	06/29/2016		Branham, Sallye		232 · Accounts...	1,638.00		20,004.00
Bill	06/29/2016		Branham, Sallye		232 · Accounts...			20,004.00
Bill	06/29/2016		Branham, Sallye		232 · Accounts...			20,004.00
Bill	06/29/2016		Branham, Sallye		232 · Accounts...			20,004.00
Bill	06/29/2016		Branham, Sallye		232 · Accounts...			20,004.00
Bill	06/29/2016		Branham, Sallye		232 · Accounts...			20,004.00
Bill	06/29/2016		Branham, Sallye		232 · Accounts...			20,004.00

**Kentucky Frontier Gas, LLC**  
**General Ledger**  
 As of December 31, 2016

Type	Date	Num	Name	Memo	Split	Debit	Credit	Balance
Bill	06/29/2016		Branham, Sallye		232 · Accounts...			20,004.00
General Journal	06/30/2016	5		To remove A...	405.1 · Manag...		222.00	19,782.00
Bill	07/01/2016		Robert J Oxford exe...		232 · Accounts...	110.00		19,892.00
Bill	07/01/2016		Robert J Oxford exe...		232 · Accounts...	40.00		19,932.00
Bill	07/01/2016		Robert J Oxford exe...		232 · Accounts...	65.00		19,997.00
Bill	07/01/2016		Robert J Oxford exe...		232 · Accounts...	70.00		20,067.00
Bill	07/01/2016		Robert J Oxford exe...		232 · Accounts...	60.00		20,127.00
Bill	07/01/2016		Robert J Oxford exe...		232 · Accounts...	10.00		20,137.00
Bill	07/01/2016		Robert J Oxford exe...		232 · Accounts...	90.00		20,227.00
Bill	07/25/2016		Woodrow and Linda ...	Jackson Offic...	232 · Accounts...	108.00		20,335.00
Bill	07/25/2016		Woodrow and Linda ...	Jackson Offic...	232 · Accounts...	1,092.00		21,427.00
Check	07/28/2016	ACH	Branham, Sallye		131.2 · Comm ...	162.00		21,589.00
Check	07/28/2016	ACH	Branham, Sallye		131.2 · Comm ...	1,638.00		23,227.00
Check	07/28/2016	ACH	Branham, Sallye		131.2 · Comm ...			23,227.00
Check	07/28/2016	ACH	Branham, Sallye		131.2 · Comm ...			23,227.00
Check	07/28/2016	ACH	Branham, Sallye		131.2 · Comm ...			23,227.00
Check	07/28/2016	ACH	Branham, Sallye		131.2 · Comm ...			23,227.00
Check	07/28/2016	ACH	Branham, Sallye		131.2 · Comm ...			23,227.00
Check	07/28/2016	ACH	Branham, Sallye		131.2 · Comm ...			23,227.00
General Journal	07/31/2016	7		TO REMOVE ...	405.1 · Manag...		330.00	22,897.00
Bill	08/01/2016		Robert J Oxford exe...		232 · Accounts...	110.00		23,007.00
Bill	08/01/2016		Robert J Oxford exe...		232 · Accounts...	40.00		23,047.00
Bill	08/01/2016		Robert J Oxford exe...		232 · Accounts...	65.00		23,112.00
Bill	08/01/2016		Robert J Oxford exe...		232 · Accounts...	70.00		23,182.00
Bill	08/01/2016		Robert J Oxford exe...		232 · Accounts...	60.00		23,242.00
Bill	08/01/2016		Robert J Oxford exe...		232 · Accounts...	10.00		23,252.00
Bill	08/01/2016		Robert J Oxford exe...		232 · Accounts...	90.00		23,342.00
Check	08/29/2016	ACH	Branham, Sallye		131.2 · Comm ...	162.00		23,504.00
Check	08/29/2016	ACH	Branham, Sallye		131.2 · Comm ...	1,638.00		25,142.00
Check	08/29/2016	ACH	Branham, Sallye		131.2 · Comm ...			25,142.00
Check	08/29/2016	ACH	Branham, Sallye		131.2 · Comm ...			25,142.00
Check	08/29/2016	ACH	Branham, Sallye		131.2 · Comm ...			25,142.00
Check	08/29/2016	ACH	Branham, Sallye		131.2 · Comm ...			25,142.00
Check	08/29/2016	ACH	Branham, Sallye		131.2 · Comm ...			25,142.00
Check	08/29/2016	ACH	Branham, Sallye		131.2 · Comm ...			25,142.00
General Journal	08/31/2016	7		TO REMOVE ...	405.1 · Manag...		222.00	24,920.00
Bill	09/01/2016		Robert J Oxford exe...		232 · Accounts...	110.00		25,030.00
Bill	09/01/2016		Robert J Oxford exe...		232 · Accounts...	40.00		25,070.00
Bill	09/01/2016		Robert J Oxford exe...		232 · Accounts...	65.00		25,135.00
Bill	09/01/2016		Robert J Oxford exe...		232 · Accounts...	70.00		25,205.00
Bill	09/01/2016		Robert J Oxford exe...		232 · Accounts...	60.00		25,265.00
Bill	09/01/2016		Robert J Oxford exe...		232 · Accounts...	10.00		25,275.00
Bill	09/01/2016		Robert J Oxford exe...		232 · Accounts...	90.00		25,365.00
Bill	09/07/2016		Woodrow and Linda ...	Office Rent fo...	232 · Accounts...	108.00		25,473.00
Bill	09/07/2016		Woodrow and Linda ...	Office Rent fo...	232 · Accounts...	1,092.00		26,565.00
Bill	09/13/2016	Office ...	Woodrow and Linda ...	Office Rent fo...	232 · Accounts...	108.00		26,673.00
Bill	09/13/2016	Office ...	Woodrow and Linda ...	Office Rent fo...	232 · Accounts...	1,092.00		27,765.00
Check	09/28/2016	ACH	Branham, Sallye		131.2 · Comm ...	162.00		27,927.00
Check	09/28/2016	ACH	Branham, Sallye		131.2 · Comm ...	1,638.00		29,565.00

1:34 PM

08/01/17

Accrual Basis

## Kentucky Frontier Gas, LLC General Ledger As of December 31, 2016

Type	Date	Num	Name	Memo	Split	Debit	Credit	Balance
Check	09/28/2016	ACH	Branham, Sallye		131.2 · Comm ...			29,565.00
Check	09/28/2016	ACH	Branham, Sallye		131.2 · Comm ...			29,565.00
Check	09/28/2016	ACH	Branham, Sallye		131.2 · Comm ...			29,565.00
Check	09/28/2016	ACH	Branham, Sallye		131.2 · Comm ...			29,565.00
Check	09/28/2016	ACH	Branham, Sallye		131.2 · Comm ...			29,565.00
Check	09/28/2016	ACH	Branham, Sallye		131.2 · Comm ...			29,565.00
General Journal	09/30/2016	5		TO TAKE OF...	405.1 · Manag...		438.00	29,127.00
Bill	10/01/2016		Robert J Oxford exe...		232 · Accounts...	110.00		29,237.00
Bill	10/01/2016		Robert J Oxford exe...		232 · Accounts...	40.00		29,277.00
Bill	10/01/2016		Robert J Oxford exe...		232 · Accounts...	65.00		29,342.00
Bill	10/01/2016		Robert J Oxford exe...		232 · Accounts...	70.00		29,412.00
Bill	10/01/2016		Robert J Oxford exe...		232 · Accounts...	60.00		29,472.00
Bill	10/01/2016		Robert J Oxford exe...		232 · Accounts...	10.00		29,482.00
Bill	10/01/2016		Robert J Oxford exe...		232 · Accounts...	90.00		29,572.00
Bill	10/27/2016	11-16 ...	Woodrow and Linda ...	11-16 Jackso...	232 · Accounts...	108.00		29,680.00
Bill	10/27/2016	11-16 ...	Woodrow and Linda ...	11-16 Jackso...	232 · Accounts...	1,092.00		30,772.00
Bill	10/28/2016		Branham, Sallye		232 · Accounts...	162.00		30,934.00
Bill	10/28/2016		Branham, Sallye		232 · Accounts...	1,638.00		32,572.00
Bill	10/28/2016		Branham, Sallye		232 · Accounts...			32,572.00
Bill	10/28/2016		Branham, Sallye		232 · Accounts...			32,572.00
Bill	10/28/2016		Branham, Sallye		232 · Accounts...			32,572.00
Bill	10/28/2016		Branham, Sallye		232 · Accounts...			32,572.00
Bill	10/28/2016		Branham, Sallye		232 · Accounts...			32,572.00
Bill	10/28/2016		Branham, Sallye		232 · Accounts...			32,572.00
General Journal	10/31/2016	6		TO TAKE OF...	405.1 · Manag...		330.00	32,242.00
Bill	11/01/2016		Robert J Oxford exe...		232 · Accounts...	110.00		32,352.00
Bill	11/01/2016		Robert J Oxford exe...		232 · Accounts...	40.00		32,392.00
Bill	11/01/2016		Robert J Oxford exe...		232 · Accounts...	65.00		32,457.00
Bill	11/01/2016		Robert J Oxford exe...		232 · Accounts...	70.00		32,527.00
Bill	11/01/2016		Robert J Oxford exe...		232 · Accounts...	60.00		32,587.00
Bill	11/01/2016		Robert J Oxford exe...		232 · Accounts...	10.00		32,597.00
Bill	11/01/2016		Robert J Oxford exe...		232 · Accounts...	90.00		32,687.00
Bill	11/23/2016	Rent f...	Woodrow and Linda ...	Jackson Offic...	232 · Accounts...	108.00		32,795.00
Bill	11/23/2016	Rent f...	Woodrow and Linda ...	Jackson Offic...	232 · Accounts...	1,092.00		33,887.00
Bill	11/30/2016		Branham, Sallye		232 · Accounts...	162.00		34,049.00
Bill	11/30/2016		Branham, Sallye		232 · Accounts...	1,638.00		35,687.00
Bill	11/30/2016		Branham, Sallye		232 · Accounts...			35,687.00
Bill	11/30/2016		Branham, Sallye		232 · Accounts...			35,687.00
Bill	11/30/2016		Branham, Sallye		232 · Accounts...			35,687.00
Bill	11/30/2016		Branham, Sallye		232 · Accounts...			35,687.00
Bill	11/30/2016		Branham, Sallye		232 · Accounts...			35,687.00
Bill	11/30/2016		Branham, Sallye		232 · Accounts...			35,687.00
General Journal	11/30/2016	10		TO REM AUX...	405.1 · Manag...		330.00	35,357.00
Bill	12/01/2016		Robert J Oxford exe...		232 · Accounts...	110.00		35,467.00
Bill	12/01/2016		Robert J Oxford exe...		232 · Accounts...	40.00		35,507.00
Bill	12/01/2016		Robert J Oxford exe...		232 · Accounts...	65.00		35,572.00
Bill	12/01/2016		Robert J Oxford exe...		232 · Accounts...	70.00		35,642.00
Bill	12/01/2016		Robert J Oxford exe...		232 · Accounts...	60.00		35,702.00
Bill	12/01/2016		Robert J Oxford exe...		232 · Accounts...	10.00		35,712.00

**Kentucky Frontier Gas, LLC**  
**General Ledger**  
**As of December 31, 2016**

Type	Date	Num	Name	Memo	Split	Debit	Credit	Balance
Bill	12/01/2016		Robert J Oxford exe...		232 · Accounts...	90.00		35,802.00
Bill	12/20/2016	01-17 ...	Woodrow and Linda ...	01-17 Office ...	232 · Accounts...	108.00		35,910.00
Bill	12/20/2016	01-17 ...	Woodrow and Linda ...	01-17 Office ...	232 · Accounts...	1,092.00		37,002.00
Check	12/29/2016	ACH	Branham, Sallye		131.2 · Comm ...	162.00		37,164.00
Check	12/29/2016	ACH	Branham, Sallye		131.2 · Comm ...	1,638.00		38,802.00
Check	12/29/2016	ACH	Branham, Sallye		131.2 · Comm ...			38,802.00
Check	12/29/2016	ACH	Branham, Sallye		131.2 · Comm ...			38,802.00
Check	12/29/2016	ACH	Branham, Sallye		131.2 · Comm ...			38,802.00
Check	12/29/2016	ACH	Branham, Sallye		131.2 · Comm ...			38,802.00
Check	12/29/2016	ACH	Branham, Sallye		131.2 · Comm ...			38,802.00
Check	12/29/2016	ACH	Branham, Sallye		131.2 · Comm ...			38,802.00
General Journal	12/31/2016	11		TO REM AUX...	405.1 · Manag...		330.00	38,472.00
Total 931 · Rents						42,432.00	3,960.00	38,472.00
<b>919 · ADMIN &amp; GEN OPERATION - Other</b>								0.00
Bill	01/01/2016		Robert J Oxford exe...		232 · Accounts...	55.00		55.00
Bill	02/01/2016		Robert J Oxford exe...		232 · Accounts...	55.00		110.00
Bill	03/01/2016		Robert J Oxford exe...		232 · Accounts...	55.00		165.00
Bill	04/01/2016		Robert J Oxford exe...		232 · Accounts...	55.00		220.00
Bill	05/01/2016		Robert J Oxford exe...		232 · Accounts...	55.00		275.00
Bill	06/01/2016		Robert J Oxford exe...		232 · Accounts...	55.00		330.00
Bill	06/20/2016	07-16 ...	Woodrow and Linda ...	Jackson Offic...	232 · Accounts...	108.00		438.00
General Journal	06/30/2016	5		To remove A...	405.1 · Manag...		108.00	330.00
Bill	07/01/2016		Robert J Oxford exe...		232 · Accounts...	55.00		385.00
Bill	08/01/2016		Robert J Oxford exe...		232 · Accounts...	55.00		440.00
Bill	09/01/2016		Robert J Oxford exe...		232 · Accounts...	55.00		495.00
Bill	10/01/2016		Robert J Oxford exe...		232 · Accounts...	55.00		550.00
Bill	11/01/2016		Robert J Oxford exe...		232 · Accounts...	55.00		605.00
Bill	12/01/2016		Robert J Oxford exe...		232 · Accounts...	55.00		660.00
Total 919 · ADMIN & GEN OPERATION - Other						768.00	108.00	660.00
Total 919 · ADMIN & GEN OPERATION						771,762.34	181,718.20	590,044.14
<b>918 · ADMINISTRATIVE &amp; GENERAL EXP - Other</b>								0.00
Total 918 · ADMINISTRATIVE & GENERAL EXP - Other								0.00
Total 918 · ADMINISTRATIVE & GENERAL EXP						771,762.34	181,718.20	590,044.14
<b>932 · MAINTENANCE OF GENERAL PLANT</b>								0.00
<b>932.0 · Maint of General Plant - Garage</b>								0.00
Bill	06/30/2016	71731	DENNIS G. ADAMS...	71731	232 · Accounts...	5.15		5.15
Bill	06/30/2016	71731	DENNIS G. ADAMS...	71731	232 · Accounts...	52.04		57.19
General Journal	06/30/2016	5		To remove A...	405.1 · Manag...		5.15	52.04
Total 932.0 · Maint of General Plant - Garage						57.19	5.15	52.04
<b>932.1 · Repairs</b>								0.00
<b>Building Repairs</b>								0.00

**Kentucky Frontier Gas, LLC**  
**General Ledger**  
As of December 31, 2016

Type	Date	Num	Name	Memo	Split	Debit	Credit	Balance
Total Building Repairs								0.00
<b>Computer Repairs</b>								0.00
Bill	01/04/2016	2243	NMB Associates Inc	Work on new ...	232 · Accounts...	2,125.00		2,125.00
Bill	03/01/2016	2250	NMB Associates Inc	Jackson phon...	232 · Accounts...	5,825.00		7,950.00
Bill	04/30/2016	2257	NMB Associates Inc	Jackson telep...	232 · Accounts...	350.00		8,300.00
Bill	10/03/2016	2274	NMB Associates Inc	Net Tech Inte...	232 · Accounts...	725.00		9,025.00
General Journal	12/31/2016	AJE27...		To capitalize ...	391.1 · Office ...		9,025.00	0.00
Total Computer Repairs						9,025.00	9,025.00	0.00
<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	01/04/2016	19071	East Kentucky Auto ...	#19071	232 · Accounts...	909.00		909.00
Bill	01/07/2016	Inv# 4...	Mann Toyota	Inv# 40052 M...	232 · Accounts...	112.46		1,021.46
Bill	01/07/2016	Inv# 4...	Mann Toyota	Inv# 40052 M...	232 · Accounts...	824.73		1,846.19
Bill	01/18/2016	#110871	CONLEY BROS. TI...	#110871	232 · Accounts...	59.53		1,905.72
Bill	01/18/2016	#110871	CONLEY BROS. TI...	#110871	232 · Accounts...	601.91		2,507.63
Bill	01/25/2016	#111355	CONLEY BROS. TI...	#111355	232 · Accounts...	59.53		2,567.16
Bill	01/25/2016	#111355	CONLEY BROS. TI...	#111355	232 · Accounts...	601.91		3,169.07
Bill	01/26/2016		Adams Used Auto P...		232 · Accounts...	28.08		3,197.15
Bill	01/26/2016		Adams Used Auto P...		232 · Accounts...	283.92		3,481.07
Bill	01/27/2016	CUST ...	CARQUEST AUTO ...	CUST NO. 24...	232 · Accounts...	8.50		3,489.57
Bill	01/27/2016	CUST ...	CARQUEST AUTO ...	CUST NO. 24...	232 · Accounts...	85.89		3,575.46
Bill	01/31/2016	Cust ...	Mann Toyota	Cust No. 26253	232 · Accounts...	0.36		3,575.82
Bill	01/31/2016	Cust ...	Mann Toyota	Cust No. 26253	232 · Accounts...	3.64		3,579.46
Bill	01/31/2016		Adams Used Auto P...		232 · Accounts...	28.08		3,607.54
Bill	01/31/2016		Adams Used Auto P...		232 · Accounts...	283.92		3,891.46
Bill	01/31/2016	Inv's f...	TIRE WORKS	Inv's dated 2-...	232 · Accounts...	20.87		3,912.33
Bill	01/31/2016	Inv's f...	TIRE WORKS	Inv's dated 2-...	232 · Accounts...	211.03		4,123.36
Bill	01/31/2016		Fast Change Lube &...		232 · Accounts...	24.44		4,147.80
Bill	01/31/2016		Fast Change Lube &...		232 · Accounts...	247.08		4,394.88
General Journal	01/31/2016	3		To remove 01...	405.1 · Manag...		341.85	4,053.03
Check	02/01/2016	DB CD	Tri County Auto & Tr...		131.2 · Comm ...	8.78		4,061.81
Check	02/01/2016	DB CD	Tri County Auto & Tr...		131.2 · Comm ...	88.74		4,150.55
Bill	02/11/2016	#111080	CONLEY BROS. TI...	#111080	232 · Accounts...	4.50		4,155.05
Bill	02/11/2016	#111080	CONLEY BROS. TI...	#111080	232 · Accounts...	45.50		4,200.55

## Kentucky Frontier Gas, LLC General Ledger As of December 31, 2016

Type	Date	Num	Name	Memo	Split	Debit	Credit	Balance
Check	02/12/2016	7116	AVIZION GLASS	WINDSHIELD...	131.2 · Comm ...	17.96		4,218.51
Check	02/12/2016	7116	AVIZION GLASS	WINDSHIELD...	131.2 · Comm ...	181.55		4,400.06
Check	02/22/2016	DB CD	Advance Auto Parts		131.2 · Comm ...	2.77		4,402.83
Check	02/22/2016	DB CD	Advance Auto Parts		131.2 · Comm ...	27.96		4,430.79
Check	02/22/2016	DB CD	Advance Auto Parts		131.2 · Comm ...			4,430.79
Check	02/22/2016	DB CD	Advance Auto Parts		131.2 · Comm ...			4,430.79
Check	02/22/2016	DB CD	Advance Auto Parts		131.2 · Comm ...			4,430.79
Check	02/22/2016	DB CD	Advance Auto Parts		131.2 · Comm ...			4,430.79
Check	02/22/2016	DB CD	Advance Auto Parts		131.2 · Comm ...			4,430.79
Check	02/22/2016	DB CD	Advance Auto Parts		131.2 · Comm ...			4,430.79
Bill	02/24/2016	#111201	CONLEY BROS. TI...	#111201	232 · Accounts...	65.28		4,496.07
Bill	02/24/2016	#111201	CONLEY BROS. TI...	#111201	232 · Accounts...	660.08		5,156.15
Bill	02/27/2016	ID-351...	CARQUEST AUTO ...	ID-351193	232 · Accounts...	1.34		5,157.49
Bill	02/27/2016	ID-351...	CARQUEST AUTO ...	ID-351193	232 · Accounts...	13.56		5,171.05
Bill	02/29/2016		TIRE WORKS		232 · Accounts...	64.98		5,236.03
Bill	02/29/2016		TIRE WORKS		232 · Accounts...	657.00		5,893.03
Bill	02/29/2016	203251	CARQUEST OF SA...	203251	232 · Accounts...	2.71		5,895.74
Bill	02/29/2016	203251	CARQUEST OF SA...	203251	232 · Accounts...	27.43		5,923.17
Bill	02/29/2016		Fast Change Lube &...		232 · Accounts...	21.36		5,944.53
Bill	02/29/2016		Fast Change Lube &...		232 · Accounts...	215.92		6,160.45
General Journal	02/29/2016	4		To remove A...	405.1 · Manag...		189.68	5,970.77
Bill	03/01/2016	#111241	CONLEY BROS. TI...	#111241	232 · Accounts...	3.60		5,974.37
Bill	03/01/2016	#111241	CONLEY BROS. TI...	#111241	232 · Accounts...	36.40		6,010.77
Check	03/02/2016	DB CD	Auto Zone		131.2 · Comm ...	0.95		6,011.72
Check	03/02/2016	DB CD	Auto Zone		131.2 · Comm ...	9.63		6,021.35
Check	03/02/2016	DB CD	Auto Zone		131.2 · Comm ...			6,021.35
Check	03/02/2016	DB CD	Auto Zone		131.2 · Comm ...			6,021.35
Check	03/02/2016	DB CD	Auto Zone		131.2 · Comm ...			6,021.35
Check	03/02/2016	DB CD	Auto Zone		131.2 · Comm ...			6,021.35
Check	03/02/2016	DB CD	Auto Zone		131.2 · Comm ...			6,021.35
Check	03/02/2016	DB CD	Auto Zone		131.2 · Comm ...			6,021.35
Check	03/02/2016	DB CD	Auto Zone		131.2 · Comm ...	0.61		6,021.96
Check	03/02/2016	DB CD	Auto Zone		131.2 · Comm ...	6.16		6,028.12
Check	03/02/2016	DB CD	Auto Zone		131.2 · Comm ...			6,028.12
Check	03/02/2016	DB CD	Auto Zone		131.2 · Comm ...			6,028.12
Check	03/02/2016	DB CD	Auto Zone		131.2 · Comm ...			6,028.12
Check	03/02/2016	DB CD	Auto Zone		131.2 · Comm ...			6,028.12
Check	03/02/2016	DB CD	Auto Zone		131.2 · Comm ...			6,028.12
Check	03/02/2016	DB CD	Auto Zone		131.2 · Comm ...			6,028.12
Check	03/02/2016	DB CD	Auto Zone		131.2 · Comm ...			6,028.12
Check	03/02/2016	DB CD	Auto Zone		131.2 · Comm ...			6,028.12
Check	03/02/2016	DB CD	Auto Zone		131.2 · Comm ...			6,028.12
Bill	03/04/2016	#111288	CONLEY BROS. TI...	#111288	232 · Accounts...	74.41		6,102.53
Bill	03/04/2016	#111288	CONLEY BROS. TI...	#111288	232 · Accounts...	752.39		6,854.92
Check	03/07/2016	DB CD	Auto Zone		131.2 · Comm ...	1.28		6,856.20
Check	03/07/2016	DB CD	Auto Zone		131.2 · Comm ...	12.90		6,869.10
Check	03/07/2016	DB CD	Auto Zone		131.2 · Comm ...			6,869.10
Check	03/07/2016	DB CD	Auto Zone		131.2 · Comm ...			6,869.10
Check	03/07/2016	DB CD	Auto Zone		131.2 · Comm ...			6,869.10
Check	03/07/2016	DB CD	Auto Zone		131.2 · Comm ...			6,869.10
Check	03/07/2016	DB CD	Auto Zone		131.2 · Comm ...			6,869.10
Check	03/07/2016	DB CD	Auto Zone		131.2 · Comm ...			6,869.10
Check	03/07/2016	DB CD	Auto Zone		131.2 · Comm ...			6,869.10



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Accrual Basis

## Kentucky Frontier Gas, LLC General Ledger As of December 31, 2016

Type	Date	Num	Name	Memo	Split	Debit	Credit	Balance
Check	04/15/2016	DB CD	Auto Zone		131.2 · Comm ...	6.00		7,386.18
Check	04/15/2016	DB CD	Auto Zone		131.2 · Comm ...	60.68		7,446.86
Check	04/15/2016	DB CD	Auto Zone		131.2 · Comm ...			7,446.86
Check	04/15/2016	DB CD	Auto Zone		131.2 · Comm ...			7,446.86
Check	04/15/2016	DB CD	Auto Zone		131.2 · Comm ...			7,446.86
Check	04/15/2016	DB CD	Auto Zone		131.2 · Comm ...			7,446.86
Check	04/15/2016	DB CD	Auto Zone		131.2 · Comm ...			7,446.86
Check	04/15/2016	DB CD	Auto Zone		131.2 · Comm ...			7,446.86
Check	04/25/2016	DB CD	Auto Zone		131.2 · Comm ...	3.24		7,450.10
Check	04/25/2016	DB CD	Auto Zone		131.2 · Comm ...	32.78		7,482.88
Check	04/25/2016	DB CD	Auto Zone		131.2 · Comm ...			7,482.88
Check	04/25/2016	DB CD	Auto Zone		131.2 · Comm ...			7,482.88
Check	04/25/2016	DB CD	Auto Zone		131.2 · Comm ...			7,482.88
Check	04/25/2016	DB CD	Auto Zone		131.2 · Comm ...			7,482.88
Check	04/25/2016	DB CD	Auto Zone		131.2 · Comm ...			7,482.88
Check	04/25/2016	DB CD	Auto Zone		131.2 · Comm ...			7,482.88
Bill	04/30/2016	#5020...	TIRE WORKS	#5020 & 5027	232 · Accounts...	42.31		7,525.19
Bill	04/30/2016	#5020...	TIRE WORKS	#5020 & 5027	232 · Accounts...	427.84		7,953.03
Bill	04/30/2016	REF# ...	Mann Toyota	REF# 42278	232 · Accounts...	20.92		7,973.95
Bill	04/30/2016	REF# ...	Mann Toyota	REF# 42278	232 · Accounts...	211.52		8,185.47
General Journal	04/30/2016	4		To remove A...	405.1 · Manag...		106.29	8,079.18
Check	05/05/2016	DB CD	Advance Auto Parts		131.2 · Comm ...	4.06		8,083.24
Check	05/05/2016	DB CD	Advance Auto Parts		131.2 · Comm ...	41.10		8,124.34
Check	05/05/2016	DB CD	Advance Auto Parts		131.2 · Comm ...			8,124.34
Check	05/05/2016	DB CD	Advance Auto Parts		131.2 · Comm ...			8,124.34
Check	05/05/2016	DB CD	Advance Auto Parts		131.2 · Comm ...			8,124.34
Check	05/05/2016	DB CD	Advance Auto Parts		131.2 · Comm ...			8,124.34
Check	05/05/2016	DB CD	Advance Auto Parts		131.2 · Comm ...			8,124.34
Check	05/05/2016	DB CD	Advance Auto Parts		131.2 · Comm ...			8,124.34
Bill	05/09/2016		Adams Used Auto P...	Wrecker servi...	232 · Accounts...	58.50		8,182.84
Bill	05/09/2016		Adams Used Auto P...	Wrecker servi...	232 · Accounts...	591.50		8,774.34
Bill	05/12/2016	IN-0645	Heavy's Auto Center	IN-0645	232 · Accounts...	51.55		8,825.89
Bill	05/12/2016	IN-0645	Heavy's Auto Center	IN-0645	232 · Accounts...	521.25		9,347.14
Check	05/31/2016	DB CD	Auto Zone		131.2 · Comm ...	6.96		9,354.10
Check	05/31/2016	DB CD	Auto Zone		131.2 · Comm ...	70.39		9,424.49
Check	05/31/2016	DB CD	Auto Zone		131.2 · Comm ...			9,424.49
Check	05/31/2016	DB CD	Auto Zone		131.2 · Comm ...			9,424.49
Check	05/31/2016	DB CD	Auto Zone		131.2 · Comm ...			9,424.49
Check	05/31/2016	DB CD	Auto Zone		131.2 · Comm ...			9,424.49
Check	05/31/2016	DB CD	Auto Zone		131.2 · Comm ...			9,424.49
Bill	05/31/2016	#27418	B & M AUTO & TRU...	#27418	232 · Accounts...	1.08		9,425.57
Bill	05/31/2016	#27418	B & M AUTO & TRU...	#27418	232 · Accounts...	10.92		9,436.49
Bill	05/31/2016	26253	Mann Toyota	26253	232 · Accounts...	28.29		9,464.78
Bill	05/31/2016	26253	Mann Toyota	26253	232 · Accounts...	286.01		9,750.79
Bill	05/31/2016		Fast Change Lube &...		232 · Accounts...	23.64		9,774.43
Bill	05/31/2016		Fast Change Lube &...		232 · Accounts...	239.06		10,013.49
General Journal	05/31/2016	5		To remove A...	405.1 · Manag...		174.08	9,839.41
Bill	06/06/2016	#535469	CARQUEST AUTO ...	#535469	232 · Accounts...	4.57		9,843.98

## Kentucky Frontier Gas, LLC General Ledger As of December 31, 2016

Type	Date	Num	Name	Memo	Split	Debit	Credit	Balance
Bill	06/06/2016	#535469	CARQUEST AUTO ...	#535469	232 · Accounts...	46.18		9,890.16
Bill	06/07/2016	#M550	BREATHITT MECH...	#M550	232 · Accounts...	7.20		9,897.36
Bill	06/07/2016	#M550	BREATHITT MECH...	#M550	232 · Accounts...	72.80		9,970.16
Bill	06/08/2016	#5570...	CARQUEST AUTO ...	#5570-368818	232 · Accounts...	0.82		9,970.98
Bill	06/08/2016	#5570...	CARQUEST AUTO ...	#5570-368818	232 · Accounts...	8.29		9,979.27
Bill	06/08/2016	#5570...	CARQUEST AUTO ...	#5570-368882	232 · Accounts...	1.14		9,980.41
Bill	06/08/2016	#5570...	CARQUEST AUTO ...	#5570-368882	232 · Accounts...	11.56		9,991.97
Check	06/13/2016	DB CD	Auto Zone		131.2 · Comm ...	3.34		9,995.31
Check	06/13/2016	DB CD	Auto Zone		131.2 · Comm ...	33.75		10,029.06
Check	06/13/2016	DB CD	Auto Zone		131.2 · Comm ...			10,029.06
Check	06/13/2016	DB CD	Auto Zone		131.2 · Comm ...			10,029.06
Check	06/13/2016	DB CD	Auto Zone		131.2 · Comm ...			10,029.06
Check	06/13/2016	DB CD	Auto Zone		131.2 · Comm ...			10,029.06
Check	06/13/2016	DB CD	Auto Zone		131.2 · Comm ...			10,029.06
Check	06/13/2016	DB CD	Auto Zone		131.2 · Comm ...			10,029.06
Check	06/13/2016	DB CD	Auto Zone		131.2 · Comm ...			10,029.06
Bill	06/20/2016	0689	Heavy's Auto Center	#0689	232 · Accounts...	0.90		10,029.96
Bill	06/20/2016	0689	Heavy's Auto Center	#0689	232 · Accounts...	9.10		10,039.06
Bill	06/21/2016	IN-0690	Heavy's Auto Center	IN-0690	232 · Accounts...	5.40		10,044.46
Bill	06/21/2016	IN-0690	Heavy's Auto Center	IN-0690	232 · Accounts...	54.60		10,099.06
Check	06/28/2016	DB CD	Auto Zone		131.2 · Comm ...	6.18		10,105.24
Check	06/28/2016	DB CD	Auto Zone		131.2 · Comm ...	62.54		10,167.78
Check	06/28/2016	DB CD	Auto Zone		131.2 · Comm ...			10,167.78
Check	06/28/2016	DB CD	Auto Zone		131.2 · Comm ...			10,167.78
Check	06/28/2016	DB CD	Auto Zone		131.2 · Comm ...			10,167.78
Check	06/28/2016	DB CD	Auto Zone		131.2 · Comm ...			10,167.78
Check	06/28/2016	DB CD	Auto Zone		131.2 · Comm ...			10,167.78
Check	06/28/2016	DB CD	Auto Zone		131.2 · Comm ...			10,167.78
Bill	06/30/2016		Fast Change Lube &...		232 · Accounts...	28.21		10,195.99
Bill	06/30/2016		Fast Change Lube &...		232 · Accounts...	285.20		10,481.19
General Journal	06/30/2016	5		To remove A...	405.1 · Manag...		57.76	10,423.43
Check	07/20/2016	7736	John W White	reimb for sup...	131.2 · Comm ...	0.48		10,423.91
Check	07/20/2016	7736	John W White	reimb for sup...	131.2 · Comm ...	4.81		10,428.72
Check	07/21/2016	DB CD	NAPA Prestonsburg		131.2 · Comm ...	4.58		10,433.30
Check	07/21/2016	DB CD	NAPA Prestonsburg		131.2 · Comm ...	46.26		10,479.56
Check	07/21/2016	DB CD	NAPA Prestonsburg		131.2 · Comm ...			10,479.56
Check	07/21/2016	DB CD	NAPA Prestonsburg		131.2 · Comm ...			10,479.56
Check	07/21/2016	DB CD	NAPA Prestonsburg		131.2 · Comm ...			10,479.56
Check	07/21/2016	DB CD	NAPA Prestonsburg		131.2 · Comm ...			10,479.56
Check	07/21/2016	DB CD	NAPA Prestonsburg		131.2 · Comm ...			10,479.56
Check	07/21/2016	DB CD	NAPA Prestonsburg		131.2 · Comm ...			10,479.56
Bill	07/22/2016	44182...	First Bankcard	44182292810...	232 · Accounts...	5.53		10,485.09
Bill	07/22/2016	44182...	First Bankcard	44182292810...	232 · Accounts...	55.92		10,541.01
Bill	07/26/2016		P & J TRAILER SAL...		232 · Accounts...	3.34		10,544.35
Bill	07/26/2016		P & J TRAILER SAL...		232 · Accounts...	33.76		10,578.11
Bill	07/27/2016	2431	CARQUEST AUTO ...	2431	232 · Accounts...	14.25		10,592.36
Bill	07/27/2016	2431	CARQUEST AUTO ...	2431	232 · Accounts...	144.07		10,736.43
Bill	07/31/2016		TIRE WORKS	Inv's 5209 an...	232 · Accounts...	96.88		10,833.31
Bill	07/31/2016		TIRE WORKS	Inv's 5209 an...	232 · Accounts...	979.60		11,812.91
Bill	07/31/2016	203251	CARQUEST OF SA...	203251	232 · Accounts...	0.63		11,813.54

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Type	Date	Num	Name	Memo	Split	Debit	Credit	Balance
Bill	07/31/2016	203251	CARQUEST OF SA...	203251	232 · Accounts...	6.42		11,819.96
Bill	07/31/2016		Fast Change Lube &...		232 · Accounts...	4.98		11,824.94
Bill	07/31/2016		Fast Change Lube &...		232 · Accounts...	50.40		11,875.34
Bill	07/31/2016		Fast Change Lube &...		232 · Accounts...	3.71		11,879.05
Bill	07/31/2016		Fast Change Lube &...		232 · Accounts...	37.55		11,916.60
General Journal	07/31/2016	7		TO REMOVE ...	405.1 · Manag...		134.38	11,782.22
Bill	08/02/2016		TIRE WORKS		232 · Accounts...	14.28		11,796.50
Bill	08/02/2016		TIRE WORKS		232 · Accounts...	144.43		11,940.93
Bill	08/08/2016	114078	CONLEY BROS. TI...	114078	232 · Accounts...	8.65		11,949.58
Bill	08/08/2016	114078	CONLEY BROS. TI...	114078	232 · Accounts...	87.43		12,037.01
Bill	08/09/2016	551865	CARQUEST AUTO ...	551865	232 · Accounts...	1.48		12,038.49
Bill	08/09/2016	551865	CARQUEST AUTO ...	551865	232 · Accounts...	14.94		12,053.43
Bill	08/10/2016		P & J TRAILER SAL...		232 · Accounts...	8.49		12,061.92
Bill	08/10/2016		P & J TRAILER SAL...		232 · Accounts...	85.85		12,147.77
Bill	08/22/2016	380294	CARQUEST AUTO ...		232 · Accounts...	0.36		12,148.13
Bill	08/22/2016	380294	CARQUEST AUTO ...		232 · Accounts...	3.62		12,151.75
Check	08/23/2016	7844	Vicar's Service Station	Tire Rim	131.2 · Comm ...	10.98		12,162.73
Check	08/23/2016	7844	Vicar's Service Station	Tire Rim	131.2 · Comm ...	111.02		12,273.75
Bill	08/23/2016	114232	CONLEY BROS. TI...	114232	232 · Accounts...	13.33		12,287.08
Bill	08/23/2016	114232	CONLEY BROS. TI...	114232	232 · Accounts...	134.83		12,421.91
Check	08/29/2016	DB CD	Auto Zone		131.2 · Comm ...	4.58		12,426.49
Check	08/29/2016	DB CD	Auto Zone		131.2 · Comm ...	46.28		12,472.77
Check	08/29/2016	DB CD	Auto Zone		131.2 · Comm ...			12,472.77
Check	08/29/2016	DB CD	Auto Zone		131.2 · Comm ...			12,472.77
Check	08/29/2016	DB CD	Auto Zone		131.2 · Comm ...			12,472.77
Check	08/29/2016	DB CD	Auto Zone		131.2 · Comm ...			12,472.77
Check	08/29/2016	DB CD	Auto Zone		131.2 · Comm ...			12,472.77
Check	08/29/2016	DB CD	Auto Zone		131.2 · Comm ...			12,472.77
General Journal	08/31/2016	7		TO REMOVE ...	405.1 · Manag...		62.15	12,410.62
Bill	08/31/2016		Fast Change Lube &...		232 · Accounts...	14.32		12,424.94
Bill	08/31/2016		Fast Change Lube &...		232 · Accounts...	144.84		12,569.78
General Journal	08/31/2016	3		TO TAKE OF...	405.1 · Manag...		14.32	12,555.46
General Journal	08/31/2016	9		TO REMOVE ...	874 · Mains & ...		14.32	12,541.14
Bill	09/13/2016	42014	TIRE WORKS	#42014	232 · Accounts...	4.67		12,545.81
Bill	09/13/2016	42014	TIRE WORKS	#42014	232 · Accounts...	47.27		12,593.08
Check	09/21/2016	DB CD	Auto Zone		131.2 · Comm ...	1.14		12,594.22
Check	09/21/2016	DB CD	Auto Zone		131.2 · Comm ...	11.56		12,605.78
Check	09/21/2016	DB CD	Auto Zone		131.2 · Comm ...			12,605.78
Check	09/21/2016	DB CD	Auto Zone		131.2 · Comm ...			12,605.78
Check	09/21/2016	DB CD	Auto Zone		131.2 · Comm ...			12,605.78
Check	09/21/2016	DB CD	Auto Zone		131.2 · Comm ...			12,605.78
Check	09/21/2016	DB CD	Auto Zone		131.2 · Comm ...			12,605.78
Check	09/21/2016	DB CD	Auto Zone		131.2 · Comm ...			12,605.78
Check	09/21/2016	DB CD	Auto Zone		131.2 · Comm ...	0.97		12,606.75
Check	09/21/2016	DB CD	Auto Zone		131.2 · Comm ...	9.82		12,616.57
Check	09/21/2016	DB CD	Auto Zone		131.2 · Comm ...			12,616.57
Check	09/21/2016	DB CD	Auto Zone		131.2 · Comm ...			12,616.57
Check	09/21/2016	DB CD	Auto Zone		131.2 · Comm ...			12,616.57
Check	09/21/2016	DB CD	Auto Zone		131.2 · Comm ...			12,616.57



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Type	Date	Num	Name	Memo	Split	Debit	Credit	Balance
Credit	10/17/2016		CARQUEST AUTO ...	for overpaym...	232 · Accounts...		20.40	14,254.77
Bill	10/17/2016	5404	TIRE WORKS	5404	232 · Accounts...	60.50		14,315.27
Bill	10/17/2016	5404	TIRE WORKS	5404	232 · Accounts...	611.71		14,926.98
Check	10/18/2016	DB CD	Auto Zone		131.2 · Comm ...	1.49		14,928.47
Check	10/18/2016	DB CD	Auto Zone		131.2 · Comm ...	15.01		14,943.48
Bill	10/21/2016	44182...	First Bankcard	44182292810...	232 · Accounts...	71.52		15,015.00
Bill	10/21/2016	44182...	First Bankcard	44182292810...	232 · Accounts...	723.16		15,738.16
Bill	10/25/2016	571238	CARQUEST AUTO ...	571238	232 · Accounts...	3.36		15,741.52
Bill	10/25/2016	571238	CARQUEST AUTO ...	571238	232 · Accounts...	33.93		15,775.45
Bill	10/27/2016	02-23...	Fast Change Lube &...		232 · Accounts...	7.35		15,782.80
Bill	10/27/2016	02-23...	Fast Change Lube &...		232 · Accounts...	74.27		15,857.07
Bill	10/31/2016	203251	CARQUEST OF SA...	203251	232 · Accounts...	13.00		15,870.07
Bill	10/31/2016	203251	CARQUEST OF SA...	203251	232 · Accounts...	131.48		16,001.55
Bill	10/31/2016	5428	TIRE WORKS	5428	232 · Accounts...	50.50		16,052.05
Bill	10/31/2016	5428	TIRE WORKS	5428	232 · Accounts...	510.58		16,562.63
General Journal	10/31/2016	6		TO TAKE OF...	405.1 · Manag...		321.28	16,241.35
Bill	11/07/2016		TIRE WORKS		232 · Accounts...	7.54		16,248.89
Bill	11/07/2016		TIRE WORKS		232 · Accounts...	76.27		16,325.16
Bill	11/17/2016	Inv#11...	CONLEY BROS. TI...	Inv#115405	232 · Accounts...	2.25		16,327.41
Bill	11/17/2016	Inv#11...	CONLEY BROS. TI...	Inv#115405	232 · Accounts...	22.75		16,350.16
Bill	11/23/2016		P & J TRAILER SAL...		232 · Accounts...	25.60		16,375.76
Bill	11/23/2016		P & J TRAILER SAL...		232 · Accounts...	258.88		16,634.64
Bill	11/23/2016	Inv#11...	CONLEY BROS. TI...	Inv#115287 D...	232 · Accounts...	109.20		16,743.84
Bill	11/23/2016	Inv#11...	CONLEY BROS. TI...	Inv#115287 D...	232 · Accounts...	1,104.10		17,847.94
Bill	11/29/2016	Inv#11...	CONLEY BROS. TI...	Inv#115444	232 · Accounts...	16.72		17,864.66
Bill	11/29/2016	Inv#11...	CONLEY BROS. TI...	Inv#115444	232 · Accounts...	169.09		18,033.75
General Journal	11/30/2016	10		TO REM AUX...	405.1 · Manag...		161.31	17,872.44
Bill	12/05/2016	#5486	TIRE WORKS	#5486	232 · Accounts...	58.27		17,930.71
Bill	12/05/2016	#5486	TIRE WORKS	#5486	232 · Accounts...	589.22		18,519.93
Bill	12/09/2016	112073	CONLEY BROS. TI...	Inv# 112073 ...	232 · Accounts...	18.63		18,538.56
Bill	12/09/2016	112073	CONLEY BROS. TI...	Inv# 112073 ...	232 · Accounts...	188.37		18,726.93
Bill	12/12/2016	115916	CONLEY BROS. TI...	115916	232 · Accounts...	15.27		18,742.20
Bill	12/12/2016	115916	CONLEY BROS. TI...	115916	232 · Accounts...	154.37		18,896.57
Check	12/13/2016	DB CD	Auto Zone		131.2 · Comm ...	4.27		18,900.84
Bill	12/19/2016	#5512	TIRE WORKS	#5512	232 · Accounts...	4.59		18,905.43
Bill	12/19/2016	#5512	TIRE WORKS	#5512	232 · Accounts...	46.43		18,951.86
Bill	12/20/2016	#5517	TIRE WORKS	#5517	232 · Accounts...	2.88		18,954.74
Bill	12/20/2016	#5517	TIRE WORKS	#5517	232 · Accounts...	29.12		18,983.86
Bill	12/20/2016	#5519	TIRE WORKS	#5519	232 · Accounts...	59.87		19,043.73
Bill	12/20/2016	#5519	TIRE WORKS	#5519	232 · Accounts...	605.39		19,649.12
Check	12/22/2016	8191	SCOTTY FLEMING	VEHICLE RE...	131.2 · Comm ...	99.00		19,748.12
Check	12/22/2016	8191	SCOTTY FLEMING	VEHICLE RE...	131.2 · Comm ...	1,001.00		20,749.12
Bill	12/31/2016	INV# ...	CARQUEST OF SA...	INV# 233533	232 · Accounts...	2.86		20,751.98
Bill	12/31/2016	INV# ...	CARQUEST OF SA...	INV# 233533	232 · Accounts...	28.91		20,780.89
General Journal	12/31/2016	11		TO REM AUX...	405.1 · Manag...		265.64	20,515.25
General Journal	12/31/2016	AJE13...		To adj to agre...	233.8 · CC- N/...		12,946.80	7,568.45
Total Transportation Equipment - Other						22,527.64	14,959.19	7,568.45

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Type	Date	Num	Name	Memo	Split	Debit	Credit	Balance
Total Transportation Equipment						22,527.64	14,959.19	7,568.45
<b>Equipment Repairs - Other</b>								0.00
Bill	01/06/2016	INV00...	WHAYNE SUPPLY	INV00074821	232 - Accounts...	10.69		10.69
Bill	01/06/2016	INV00...	WHAYNE SUPPLY	INV00074821	232 - Accounts...	108.06		118.75
Bill	01/14/2016	Inv# 4...	Holbrook Implement...	Inv# 47131	232 - Accounts...	4.54		123.29
Bill	01/14/2016	Inv# 4...	Holbrook Implement...	Inv# 47131	232 - Accounts...	45.85		169.14
Check	01/22/2016	DB CD	American Hose & Mi...		131.2 - Comm ...	8.91		178.05
Check	01/22/2016	DB CD	American Hose & Mi...		131.2 - Comm ...	90.12		268.17
General Journal	01/31/2016	3		To remove 01...	405.1 - Manag...		24.14	244.03
Bill	02/03/2016	Parts f...	P & J TRAILER SAL...	Parts for traile...	232 - Accounts...	4.13		248.16
Bill	02/03/2016	Parts f...	P & J TRAILER SAL...	Parts for traile...	232 - Accounts...	41.79		289.95
Bill	02/11/2016	Trailer...	John W White	Reimb for trail...	232 - Accounts...	5.58		295.53
Bill	02/11/2016	Trailer...	John W White	Reimb for trail...	232 - Accounts...	56.41		351.94
Check	02/17/2016	DB CD	Air Systems LLC	GENERATOR...	131.2 - Comm ...	18.35		370.29
Check	02/17/2016	DB CD	Air Systems LLC	GENERATOR...	131.2 - Comm ...	185.57		555.86
Check	02/19/2016	7134	W LL PORTER	PART FOR AL...	131.2 - Comm ...	4.05		559.91
Check	02/19/2016	7134	W LL PORTER	PART FOR AL...	131.2 - Comm ...	40.95		600.86
Bill	02/22/2016	#87023	May Truck Parts	#87023	232 - Accounts...	14.85		615.71
Bill	02/22/2016	#87023	May Truck Parts	#87023	232 - Accounts...	150.15		765.86
General Journal	02/29/2016	4		To remove A...	405.1 - Manag...		46.96	718.90
Bill	04/11/2016		Cintas	#0335609725	232 - Accounts...	25.23		744.13
Bill	04/11/2016		Cintas	#0335609725	232 - Accounts...	255.07		999.20
Check	04/11/2016	DB CD	Holbrook Implement...		131.2 - Comm ...	14.37		1,013.57
Check	04/11/2016	DB CD	Holbrook Implement...		131.2 - Comm ...	145.32		1,158.89
Bill	04/12/2016		P & J TRAILER SAL...		232 - Accounts...	40.55		1,199.44
Bill	04/12/2016		P & J TRAILER SAL...		232 - Accounts...	409.95		1,609.39
Check	04/13/2016	DB CD	Holbrook Implement...		131.2 - Comm ...	1.78		1,611.17
Check	04/13/2016	DB CD	Holbrook Implement...		131.2 - Comm ...	17.99		1,629.16
Check	04/19/2016	DB CD	Tractor Supply		131.2 - Comm ...	5.34		1,634.50
Check	04/19/2016	DB CD	Tractor Supply		131.2 - Comm ...	53.98		1,688.48
Bill	04/19/2016		P & J TRAILER SAL...		232 - Accounts...	13.85		1,702.33
Bill	04/19/2016		P & J TRAILER SAL...		232 - Accounts...	140.09		1,842.42
General Journal	04/30/2016	4		To remove A...	405.1 - Manag...		101.12	1,741.30
Check	05/05/2016	DB CD	Tractor Supply		131.2 - Comm ...	5.05		1,746.35
Check	05/05/2016	DB CD	Tractor Supply		131.2 - Comm ...	51.08		1,797.43
General Journal	05/31/2016	5		To remove A...	405.1 - Manag...		5.05	1,792.38
Check	06/18/2016	DB CD	Tractor Supply		131.2 - Comm ...	2.00		1,794.38
Check	06/18/2016	DB CD	Tractor Supply		131.2 - Comm ...	20.24		1,814.62
Check	06/22/2016	DB CD	DITCH WITCH MID-...		131.2 - Comm ...	6.51		1,821.13
Check	06/22/2016	DB CD	DITCH WITCH MID-...		131.2 - Comm ...	65.77		1,886.90
General Journal	06/30/2016	5		To remove A...	405.1 - Manag...		8.51	1,878.39
Check	10/18/2016	DB CD	P & J TRAILER SAL...		131.2 - Comm ...	15.42		1,893.81
Check	10/18/2016	DB CD	P & J TRAILER SAL...		131.2 - Comm ...	155.95		2,049.76
General Journal	10/31/2016	6		TO TAKE OF...	405.1 - Manag...		15.42	2,034.34
Check	12/13/2016	DB CD	Auto Zone		131.2 - Comm ...	43.17		2,077.51
Total Equipment Repairs - Other						2,278.71	201.20	2,077.51

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Type	Date	Num	Name	Memo	Split	Debit	Credit	Balance
Total Equipment Repairs						24,806.35	15,160.39	9,645.96
<b>932.1 · Repairs - Other</b>								0.00
Total 932.1 · Repairs - Other								0.00
Total 932.1 · Repairs						33,831.35	24,185.39	9,645.96
<b>932.2 · Depreciation Expense</b>								0.00
<b>Depreciation- CC</b>								0.00
General Journal	12/31/2016	AJE29...		To record 201...	Depreciation E...	30,287.00		30,287.00
Total Depreciation- CC						30,287.00	0.00	30,287.00
<b>Depreciation Exp-Shop/Garage Eq</b>								0.00
General Journal	12/31/2016	AJE29...		To record 201...	Depreciation E...	5,814.00		5,814.00
Total Depreciation Exp-Shop/Garage Eq						5,814.00	0.00	5,814.00
<b>Depreciation Exp - BTU</b>								0.00
General Journal	12/31/2016	AJE29...		To record 201...	Depreciation E...	15,212.00		15,212.00
Total Depreciation Exp - BTU						15,212.00	0.00	15,212.00
<b>Depreciation Exp - Gen Plant</b>								0.00
General Journal	12/31/2016	AJE29...		To record 201...	-SPLIT-	30,689.00		30,689.00
Total Depreciation Exp - Gen Plant						30,689.00	0.00	30,689.00
<b>Depreciation Expense - Alert FT</b>								0.00
General Journal	12/31/2016	AJE29...		To record 201...	Depreciation E...	363.00		363.00
Total Depreciation Expense - Alert FT						363.00	0.00	363.00
<b>Depreciation Expense - BG</b>								0.00
General Journal	12/31/2016	AJE29...		To record 201...	Depreciation E...	39,125.00		39,125.00
Total Depreciation Expense - BG						39,125.00	0.00	39,125.00
<b>Depreciation Expense - EKV</b>								0.00
General Journal	12/31/2016	AJE29...		To record 201...	Depreciation E...	51,788.00		51,788.00
Total Depreciation Expense - EKV						51,788.00	0.00	51,788.00
<b>Depreciation Expense - Equip</b>								0.00
Total Depreciation Expense - Equip								0.00
<b>Depreciation Expense - MLG</b>								0.00
General Journal	12/31/2016	AJE29...		To record 201...	Depreciation E...	27,344.00		27,344.00
Total Depreciation Expense - MLG						27,344.00	0.00	27,344.00
<b>Depreciation Expense - PG</b>								0.00

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Type	Date	Num	Name	Memo	Split	Debit	Credit	Balance
General Journal	12/31/2016	AJE29...		To record 201...	Depreciation E...	2,637.00		2,637.00
Total Depreciation Expense - PG						2,637.00	0.00	2,637.00
<b>Depreciation Expense - Vehicles</b>								0.00
General Journal	12/31/2016	AJE29...		To record 201...	Depreciation E...	54,703.00		54,703.00
Total Depreciation Expense - Vehicles						54,703.00	0.00	54,703.00
<b>932.2K · Deprec- PGUP</b>								0.00
General Journal	12/31/2016	AJE29...		To record 201...	Depreciation E...	72,303.00		72,303.00
Total 932.2K · Deprec- PGUP						72,303.00	0.00	72,303.00
<b>932.2L · Deprec-Blaine</b>								0.00
General Journal	12/31/2016	AJE29...		To record 201...	Depreciation E...	63.00		63.00
Total 932.2L · Deprec-Blaine						63.00	0.00	63.00
<b>932.2 · Depreciation Expense - Other</b>								0.00
Total 932.2 · Depreciation Expense - Other								0.00
Total 932.2 · Depreciation Expense						330,328.00	0.00	330,328.00
<b>932.3 · Tools &amp; Equipment</b>								0.00
Check	01/21/2016	DB CD	Lowe's		131.2 · Comm ...	18.98		18.98
Check	01/21/2016	DB CD	Lowe's		131.2 · Comm ...	191.96		210.94
General Journal	01/31/2016	3		To remove 01...	405.1 · Manag...		18.98	191.96
Bill	04/20/2016	31217	Drains Unlimited, Inc.	31217	232 · Accounts...	2.86		194.82
Bill	04/20/2016	31217	Drains Unlimited, Inc.	31217	232 · Accounts...	28.94		223.76
General Journal	04/30/2016	4		To remove A...	405.1 · Manag...		2.86	220.90
Bill	05/25/2016	IN002...	JD Westcott & Son I...	IN00245823	232 · Accounts...	2.44		223.34
Bill	05/25/2016	IN002...	JD Westcott & Son I...	IN00245823	232 · Accounts...	24.68		248.02
General Journal	05/31/2016	5		To remove A...	405.1 · Manag...		2.44	245.58
Bill	07/06/2016	19573	Moore's True Value ...	shovels	232 · Accounts...	3.06		248.64
Bill	07/06/2016	19573	Moore's True Value ...	19573	232 · Accounts...	30.92		279.56
General Journal	07/31/2016	7		TO REMOVE ...	405.1 · Manag...		3.06	276.50
Bill	09/29/2016	S1699...	West Virginia Electri...	S1699041.001	232 · Accounts...	1.67		278.17
Bill	09/29/2016	S1699...	West Virginia Electri...	S1699041.001	232 · Accounts...	16.91		295.08
General Journal	09/30/2016	5		TO TAKE OF...	405.1 · Manag...		1.67	293.41
Bill	10/17/2016	569426	CARQUEST AUTO ...	569426	232 · Accounts...	2.84		296.25
Bill	10/17/2016	569426	CARQUEST AUTO ...	569426	232 · Accounts...	28.77		325.02
Bill	10/21/2016	IN000...	Utility Sales & Servi...	IN00017696	232 · Accounts...	19.61		344.63
Bill	10/21/2016	IN000...	Utility Sales & Servi...	IN00017696	232 · Accounts...	198.33		542.96
General Journal	10/31/2016	6		TO TAKE OF...	405.1 · Manag...		22.45	520.51
General Journal	12/31/2016	AJE28...		To write off s...	-SPLIT-	3,826.01		4,346.52
Total 932.3 · Tools & Equipment						4,397.98	51.46	4,346.52
<b>932.4 · Transportaion Equipment Fuel</b>								0.00
Vehicle 101								0.00

**Kentucky Frontier Gas, LLC**  
**General Ledger**  
 As of December 31, 2016

Type	Date	Num	Name	Memo	Split	Debit	Credit	Balance
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
Bill	01/06/2016	10012...	Speedway Superam...	1001229655	232 · Accounts...	338.10		338.10
Bill	01/06/2016	10012...	Speedway Superam...	1001229655	232 · Accounts...	2,479.40		2,817.50
Bill	01/20/2016	#115341	Action Petroleum Co.	#115341	232 · Accounts...	7.28		2,824.78
Bill	01/20/2016	#115341	Action Petroleum Co.	#115341	232 · Accounts...	73.65		2,898.43
Bill	01/20/2016		Action Petroleum Co.		232 · Accounts...	7.28		2,905.71
Bill	01/20/2016		Action Petroleum Co.		232 · Accounts...	73.65		2,979.36
General Journal	01/31/2016	3		To remove 01...	405.1 · Manag...		352.66	2,626.70
Bill	02/04/2016	10012...	Speedway Superam...	1001229655	232 · Accounts...	324.94		2,951.64
Bill	02/04/2016	10012...	Speedway Superam...	1001229655	232 · Accounts...	3,285.47		6,237.11
General Journal	02/29/2016	4		To remove A...	405.1 · Manag...		324.94	5,912.17
Check	03/02/2016	7177	CHRIS CAVEN	REIMB FOR ...	131.2 · Comm ...	2.97		5,915.14
Check	03/02/2016	7177	CHRIS CAVEN	REIMB FOR ...	131.2 · Comm ...	30.04		5,945.18
Bill	03/06/2016	10012...	Speedway Superam...	1001229655	232 · Accounts...	284.55		6,229.73
Bill	03/06/2016	10012...	Speedway Superam...	1001229655	232 · Accounts...	2,877.11		9,106.84
Check	03/17/2016	7248	CHRIS CAVEN	REIMB FOR ...	131.2 · Comm ...	2.10		9,108.94
Check	03/17/2016	7248	CHRIS CAVEN	REIMB FOR ...	131.2 · Comm ...	21.19		9,130.13
General Journal	03/31/2016	4		To remove A...	405.1 · Manag...		289.62	8,840.51
Bill	04/06/2016	10012...	Speedway Superam...	1001229655	232 · Accounts...	336.07		9,176.58
Bill	04/06/2016	10012...	Speedway Superam...	1001229655	232 · Accounts...	3,398.08		12,574.66
Bill	04/21/2016	1160229	Action Petroleum Co.	1160229	232 · Accounts...	1.43		12,576.09
Bill	04/21/2016	1160229	Action Petroleum Co.	1160229	232 · Accounts...	14.47		12,590.56
General Journal	04/30/2016	4		To remove A...	405.1 · Manag...		337.50	12,253.06
Bill	05/04/2016		Speedway Superam...		232 · Accounts...	344.79		12,597.85
Bill	05/04/2016		Speedway Superam...		232 · Accounts...	3,486.23		16,084.08
General Journal	05/31/2016	5		To remove A...	405.1 · Manag...		344.79	15,739.29
Bill	06/06/2016	100 1...	Speedway Superam...	100 1229 655	232 · Accounts...	420.29		16,159.58
Bill	06/06/2016	100 1...	Speedway Superam...	100 1229 655	232 · Accounts...	4,249.59		20,409.17
General Journal	06/30/2016	5		To remove A...	405.1 · Manag...		420.29	19,988.88
Bill	07/07/2016	10012...	Speedway Superam...	1001229655	232 · Accounts...	409.37		20,398.25
Bill	07/07/2016	10012...	Speedway Superam...	1001229655	232 · Accounts...	4,139.20		24,537.45
General Journal	07/31/2016	7		TO REMOVE ...	405.1 · Manag...		409.37	24,128.08
Bill	08/04/2016	10012...	Speedway Superam...	1001229655	232 · Accounts...	336.58		24,464.66
Bill	08/04/2016	10012...	Speedway Superam...	1001229655	232 · Accounts...	3,403.24		27,867.90
Check	08/17/2016	DB CD	Speedway Superam...		131.2 · Comm ...	0.88		27,868.78
Check	08/17/2016	DB CD	Speedway Superam...		131.2 · Comm ...	8.90		27,877.68
General Journal	08/31/2016	7		TO REMOVE ...	405.1 · Manag...		337.46	27,540.22
Bill	09/07/2016	10012...	Speedway Superam...	1001229655	232 · Accounts...	455.95		27,996.17

## Kentucky Frontier Gas, LLC General Ledger As of December 31, 2016

Type	Date	Num	Name	Memo	Split	Debit	Credit	Balance
Bill	09/07/2016	10012...	Speedway Superam...	1001229655	232 · Accounts...	4,610.17		32,606.34
Check	09/13/2016	7893	John W White	GASOLINE R...	131.2 · Comm ...	4.86		32,611.20
Check	09/13/2016	7893	John W White	GASOLINE R...	131.2 · Comm ...	49.14		32,660.34
Check	09/30/2016	DB CD	EXXONMOBIL		131.2 · Comm ...			32,660.34
Check	09/30/2016	DB CD	EXXONMOBIL		131.2 · Comm ...			32,660.34
Check	09/30/2016	DB CD	EXXONMOBIL		131.2 · Comm ...			32,660.34
Check	09/30/2016	DB CD	EXXONMOBIL		131.2 · Comm ...			32,660.34
Check	09/30/2016	DB CD	EXXONMOBIL		131.2 · Comm ...			32,660.34
Check	09/30/2016	DB CD	EXXONMOBIL		131.2 · Comm ...			32,660.34
General Journal	09/30/2016	5		TO TAKE OF...	405.1 · Manag...		460.81	32,199.53
Bill	10/03/2016	10012...	Speedway Superam...	1001229655	232 · Accounts...	349.97		32,549.50
Bill	10/03/2016	10012...	Speedway Superam...	1001229655	232 · Accounts...	3,538.63		36,088.13
General Journal	10/31/2016	6		TO TAKE OF...	405.1 · Manag...		349.97	35,738.16
Bill	11/06/2016	10012...	Speedway Superam...	1001229655	232 · Accounts...	444.09		36,182.25
Bill	11/06/2016	10012...	Speedway Superam...	1001229655	232 · Accounts...	4,490.25		40,672.50
Check	11/23/2016	8050	John W White	reimb for gas...	131.2 · Comm ...	6.01		40,678.51
Check	11/23/2016	8050	John W White	reimb for gas...	131.2 · Comm ...	60.79		40,739.30
General Journal	11/30/2016	10		TO REM AUX...	405.1 · Manag...		450.10	40,289.20
Bill	12/06/2016	10012...	Speedway Superam...	1001229655	232 · Accounts...	343.20		40,632.40
Bill	12/06/2016	10012...	Speedway Superam...	1001229655	232 · Accounts...	3,470.13		44,102.53
Bill	12/22/2016	44182...	First Bankcard	44182292810...	232 · Accounts...	3.53		44,106.06
Bill	12/22/2016	44182...	First Bankcard	44182292810...	232 · Accounts...	35.67		44,141.73
General Journal	12/31/2016	11		TO REM AUX...	405.1 · Manag...		346.73	43,795.00
Total 932.4 · Transportaion Equipment Fuel - Other						48,219.24	4,424.24	43,795.00
Total 932.4 · Transportaion Equipment Fuel						48,219.24	4,424.24	43,795.00
<b>935 · Amortization Expense</b>								0.00
General Journal	12/31/2016	AJE29...		To record 201...	Depreciation E...	8,877.00		8,877.00
Total 935 · Amortization Expense						8,877.00	0.00	8,877.00
<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						425,710.76	28,666.24	397,044.52
<b>981 · Interest Expense-Meter Deposit</b>								0.00
Check	01/13/2016	7002	SHELBY HALL	DEP REF #10...	131.2 · Comm ...			0.00
Check	02/03/2016	7066	LRETHA KEATON	DEP INT	131.2 · Comm ...	0.03		0.03
Check	02/03/2016	7071	STANLEY FARLER	DEP INT	131.2 · Comm ...	0.07		0.10
Check	02/05/2016	7081	KASEY L TACKETT	DEP INT	131.2 · Comm ...	0.00		0.10
Check	02/05/2016	7082	ABORDO MELECIO...	DEP INT	131.2 · Comm ...	0.03		0.13
Check	02/19/2016	7135	CHRIS HALL	DEP INT	131.2 · Comm ...	0.42		0.55
Check	02/19/2016	7139	SHANNON MOORE	DEP INT	131.2 · Comm ...	0.01		0.56
Check	02/22/2016	7145	TONDA MOLLETTE	DEP INT	131.2 · Comm ...	0.02		0.58
Bill	02/23/2016	#2.34....	GARRETT WARD	DEP INT	232 · Accounts...	0.06		0.64
Check	03/02/2016	7176	BRIAN SHIPLEY	DEP INT REF	131.2 · Comm ...	0.07		0.71
Check	03/08/2016	7211	Ladonna Nickles	DEP INT	131.2 · Comm ...	0.11		0.82

**Kentucky Frontier Gas, LLC**  
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Type	Date	Num	Name	Memo	Split	Debit	Credit	Balance
Check	03/08/2016	7212	ANDREA WILLIAM...	DEP INT	131.2 · Comm ...	0.08		0.90
Check	03/18/2016	7252	JASON BEVERLY	DEP INT	131.2 · Comm ...	0.09		0.99
Check	03/21/2016	7258	TEMPHRA COLLINS	DEP INT	131.2 · Comm ...	0.09		1.08
Check	04/06/2016	7313	Curtis Bevins	DEP INT	131.2 · Comm ...	0.02		1.10
Check	04/06/2016	7314	LISA MORRIS	DEP INT	131.2 · Comm ...	0.10		1.20
Check	04/06/2016	7317	TAMMY BUSBY	DEP INT	131.2 · Comm ...	0.11		1.31
Check	05/04/2016	7455	MEGAN WRIGHT	DEP INT	131.2 · Comm ...	0.00		1.31
Check	05/04/2016	7456	MEGAN WRIGHT	DEP INT	131.2 · Comm ...	0.14		1.45
Check	05/04/2016	7458	KRISTINA WHITT	DEP INT	131.2 · Comm ...	0.13		1.58
Check	05/12/2016	7522	HENRY JOHNSON	DEP INT	131.2 · Comm ...	0.16		1.74
Check	05/17/2016	7532	KASEY L TACKETT	DEP INT	131.2 · Comm ...	0.04		1.78
Check	05/25/2016	7569	SHERRI MULLINS	DEP INT	131.2 · Comm ...	0.17		1.95
Check	05/25/2016	7570	JEREMY AND CHRI...	DEP INT	131.2 · Comm ...	0.00		1.95
Check	05/25/2016	7571	JEREMY AND CHRI...	DEP INT	131.2 · Comm ...	0.22		2.17
Check	05/25/2016	7572	WOODROW JR. B...	DEP INT	131.2 · Comm ...	0.17		2.34
Check	05/26/2016	7579	JIMMY TACKETT	DEP INT	131.2 · Comm ...	0.17		2.51
Check	05/31/2016	7590	TONYA COYER	DEP INT	131.2 · Comm ...	0.12		2.63
Check	05/31/2016	7591	VIRGINIA MUNCY	DEP INT	131.2 · Comm ...	0.13		2.76
Check	06/02/2016	7600	JONATHAN COX	DEP INT	131.2 · Comm ...	0.09		2.85
Check	06/06/2016	7606	JEFF MEADE	DEP INT	131.2 · Comm ...	0.23		3.08
Check	06/06/2016	7609	KERRY HELTON	DEP INT	131.2 · Comm ...	0.18		3.26
Check	06/10/2016	7629	LINDA RING	DEP INT	131.2 · Comm ...	0.19		3.45
Check	06/10/2016	7630	WILLARD BRADY F...	DEP INT	131.2 · Comm ...	0.08		3.53
Check	06/15/2016	7652	CLARENCE SKEENS	DEP INT	131.2 · Comm ...	0.19		3.72
Check	06/15/2016	7653	MARY JARRELL	DEP INT	131.2 · Comm ...	0.00		3.72
Check	06/15/2016	7658	DOUG JOHNSON	DEP INT	131.2 · Comm ...	0.19		3.91
Check	07/26/2016	7782	BRADEN PARTNER...	DEP INT P...	131.2 · Comm ...	2.40		6.31
Check	07/26/2016	7783	ELIZABETH TRENT	DEP INT	131.2 · Comm ...	1.18		7.49
Check	07/26/2016	7784	P B HOWARD	DEP INT PU...	131.2 · Comm ...	1.36		8.85
Check	07/26/2016	7785	LARRY BROWN	DEP INT	131.2 · Comm ...	3.36		12.21
Check	07/26/2016	7786	KAY M CAUDILL	DEP INT	131.2 · Comm ...	1.25		13.46
Check	08/04/2016	7794	DAWN BRADLEY	DEP INT 2016	131.2 · Comm ...	0.13		13.59
Check	08/04/2016	7794	DAWN BRADLEY	PRIOR YR D...	131.2 · Comm ...	0.95		14.54
Check	08/04/2016	7795	RODNEY GRIFFITH	DEP INT 2016	131.2 · Comm ...	0.16		14.70
Check	08/04/2016	7795	RODNEY GRIFFITH	PRIOR YR D...	131.2 · Comm ...	0.49		15.19
Check	08/04/2016	7796	JACKIE HENSLEY	DEP INT 2016	131.2 · Comm ...	0.13		15.32
Check	08/04/2016	7796	JACKIE HENSLEY	PRIOR YR D...	131.2 · Comm ...	1.06		16.38
Check	08/04/2016	7797	BOBBIE MOORE	DEP INT 2016	131.2 · Comm ...	0.18		16.56
Check	08/04/2016	7797	BOBBIE MOORE	PRIOR YR D...	131.2 · Comm ...	1.54		18.10
Check	08/15/2016	7839	MARY JARRELL	DEP INT	131.2 · Comm ...	0.18		18.28
Check	10/24/2016	7978	CHARLES RAMEY	DEP INT	131.2 · Comm ...	0.29		18.57
Check	10/24/2016	7980	JENNIFER SHEPH...	DEP INT	131.2 · Comm ...	0.39		18.96
Check	11/03/2016	7994	LARRY TIGNOR	DEP INT	131.2 · Comm ...	0.37		19.33
Check	11/17/2016	8040	JANICE ARNETT	DEP INT	131.2 · Comm ...	6.04		25.37
Check	11/28/2016	8064	KEVIN DYE	DEP INT	131.2 · Comm ...	0.35		25.72
Check	12/12/2016	8127	SONYA SLONE GIL...	DEP INT	131.2 · Comm ...	0.01		25.73
Check	12/14/2016	8152	CHARLENE GREEN	DEP INT	131.2 · Comm ...	0.45		26.18
Check	12/14/2016	8162	JOSEPH COLLINS	DEP INT	131.2 · Comm ...	0.59		26.77
Check	12/22/2016	8190	LOGAN WICKER	DEP INT	131.2 · Comm ...	0.02		26.79

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Type	Date	Num	Name	Memo	Split	Debit	Credit	Balance
Check	12/28/2016	8192	DELORES MCCORD	DEP INT	131.2 · Comm ...	0.34		27.13
Total 981 · Interest Expense-Meter Deposit						27.13	0.00	27.13
<b>990 · PAYROLL</b>								0.00
<b>991 · Employee Wages</b>								0.00
General Journal	01/08/2016	Payrol...		To balance P...	131.3 · Comm ...	24,032.30		24,032.30
General Journal	01/22/2016	Payrol...		To balance P...	131.3 · Comm ...	24,868.35		48,900.65
General Journal	02/05/2016	Payrol...		To balance P...	131.3 · Comm ...	24,805.88		73,706.53
General Journal	02/19/2016	Payrol...		To balance P...	131.3 · Comm ...	25,029.48		98,736.01
General Journal	03/04/2016	Payrol...		To balance P...	131.3 · Comm ...	25,758.15		124,494.16
General Journal	03/18/2016	Payrol...		To balance P...	131.3 · Comm ...	23,910.05		148,404.21
General Journal	03/31/2016	Payrol...		To balance P...	131.3 · Comm ...	31,774.62		180,178.83
General Journal	04/15/2016	Payrol...		To balance P...	131.3 · Comm ...	24,505.58		204,684.41
General Journal	04/29/2016	Payrol...		To balance P...	131.3 · Comm ...	24,573.86		229,258.27
General Journal	05/13/2016	Payrol...		To balance P...	131.3 · Comm ...	27,280.68		256,538.95
General Journal	05/31/2016	Payrol...		To balance P...	131.3 · Comm ...	24,681.05		281,220.00
General Journal	06/10/2016	Payrol...		To balance P...	131.3 · Comm ...	24,561.02		305,781.02
General Journal	06/24/2016	Payrol...		To balance P...	131.3 · Comm ...	24,815.31		330,596.33
General Journal	07/08/2016	Payrol...		To balance P...	131.3 · Comm ...	24,377.30		354,973.63
General Journal	07/22/2016	Payrol...		To balance P...	131.3 · Comm ...	24,488.05		379,461.68
General Journal	08/05/2016	Payrol...		To balance P...	131.3 · Comm ...	24,611.85		404,073.53
General Journal	08/19/2016	Payrol...		To balance P...	131.3 · Comm ...	26,069.58		430,143.11
General Journal	09/02/2016	Payrol...		To balance pa...	131.3 · Comm ...	24,529.70		454,672.81
General Journal	09/16/2016	Payrol...		To balance P...	131.3 · Comm ...	23,959.14		478,631.95
General Journal	09/30/2016	Payrol...		To balance P...	131.3 · Comm ...	24,965.62		503,597.57
General Journal	10/18/2016	Payrol...		To balance P...	131.3 · Comm ...	25,150.92		528,748.49
General Journal	10/28/2016	Payrol...		To balance P...	131.3 · Comm ...	24,422.33		553,170.82
General Journal	11/16/2016	Payrol...		To balance P...	131.3 · Comm ...	24,111.95		577,282.77
General Journal	11/25/2016	Payrol...		To balance P...	131.3 · Comm ...	22,883.08		600,165.85
General Journal	12/09/2016	Payrol...		To balance P...	131.3 · Comm ...	24,264.24		624,430.09
General Journal	12/23/2016	Payrol...		To balance P...	131.3 · Comm ...	24,213.20		648,643.29
General Journal	12/31/2016	AJE21...		To capitalize li...	376.34 · Mains...		45,994.83	602,648.46
Total 991 · Employee Wages						648,643.29	45,994.83	602,648.46
<b>992 · Employer Social Security</b>								0.00
General Journal	01/08/2016	Payrol...		To balance P...	131.3 · Comm ...	1,495.73		1,495.73
General Journal	01/22/2016	Payrol...		To balance P...	131.3 · Comm ...	1,561.04		3,056.77
General Journal	02/05/2016	Payrol...		To balance P...	131.3 · Comm ...	1,557.17		4,613.94
General Journal	02/19/2016	Payrol...		To balance P...	131.3 · Comm ...	1,571.03		6,184.97
General Journal	03/04/2016	Payrol...		To balance P...	131.3 · Comm ...	1,616.25		7,801.22
General Journal	03/18/2016	Payrol...		To balance P...	131.3 · Comm ...	1,499.89		9,301.11
General Journal	03/31/2016	Payrol...		To balance P...	131.3 · Comm ...	1,987.49		11,288.60
General Journal	04/15/2016	Payrol...		To balance P...	131.3 · Comm ...	1,536.79		12,825.39
General Journal	04/29/2016	Payrol...		To balance P...	131.3 · Comm ...	1,523.59		14,348.98
General Journal	05/13/2016	Payrol...		To balance P...	131.3 · Comm ...	1,710.61		16,059.59
General Journal	05/31/2016	Payrol...		To balance P...	131.3 · Comm ...	1,547.69		17,607.28
General Journal	06/10/2016	Payrol...		To balance P...	131.3 · Comm ...	1,541.99		19,149.27

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Type	Date	Num	Name	Memo	Split	Debit	Credit	Balance
General Journal	06/24/2016	Payrol...		To balance P...	131.3 · Comm ...	1,556.03		20,705.30
General Journal	07/08/2016	Payrol...		To balance P...	131.3 · Comm ...	1,528.87		22,234.17
General Journal	07/22/2016	Payrol...		To balance P...	131.3 · Comm ...	1,535.73		23,769.90
General Journal	08/05/2016	Payrol...		To balance P...	131.3 · Comm ...	1,543.40		25,313.30
General Journal	08/19/2016	Payrol...		To balance P...	131.3 · Comm ...	1,653.32		26,966.62
General Journal	09/02/2016	Payrol...		To balance pa...	131.3 · Comm ...	1,538.31		28,504.93
General Journal	09/16/2016	Payrol...		To balance P...	131.3 · Comm ...	1,502.92		30,007.85
General Journal	09/16/2016	Payrol...		To balance P...	131.3 · Comm ...	351.50		30,359.35
General Journal	09/30/2016	Payrol...		To balance P...	131.3 · Comm ...	1,547.85		31,907.20
General Journal	10/18/2016	Payrol...		To balance P...	131.3 · Comm ...	1,576.83		33,484.03
General Journal	10/28/2016	Payrol...		To balance P...	131.3 · Comm ...	1,531.65		35,015.68
General Journal	11/16/2016	Payrol...		To balance P...	131.3 · Comm ...	1,509.35		36,525.03
General Journal	11/25/2016	Payrol...		To balance P...	131.3 · Comm ...	1,433.16		37,958.19
General Journal	12/09/2016	Payrol...		To balance P...	131.3 · Comm ...	1,518.82		39,477.01
General Journal	12/23/2016	Payrol...		To balance P...	131.3 · Comm ...	1,527.46		41,004.47
Total 992 · Employer Social Security						41,004.47	0.00	41,004.47
<b>993 · Employer Medicare</b>								0.00
General Journal	01/08/2016	Payrol...		To balance P...	131.3 · Comm ...	349.82		349.82
General Journal	01/22/2016	Payrol...		To balance P...	131.3 · Comm ...	365.09		714.91
General Journal	02/05/2016	Payrol...		To balance P...	131.3 · Comm ...	364.19		1,079.10
General Journal	02/19/2016	Payrol...		To balance P...	131.3 · Comm ...	367.42		1,446.52
General Journal	03/04/2016	Payrol...		To balance P...	131.3 · Comm ...	377.99		1,824.51
General Journal	03/18/2016	Payrol...		To balance P...	131.3 · Comm ...	350.78		2,175.29
General Journal	03/31/2016	Payrol...		To balance P...	131.3 · Comm ...	464.84		2,640.13
General Journal	04/15/2016	Payrol...		To balance P...	131.3 · Comm ...	359.41		2,999.54
General Journal	04/29/2016	Payrol...		To balance P...	131.3 · Comm ...	356.31		3,355.85
General Journal	05/13/2016	Payrol...		To balance P...	131.3 · Comm ...	400.06		3,755.91
General Journal	05/31/2016	Payrol...		To balance P...	131.3 · Comm ...	361.97		4,117.88
General Journal	06/10/2016	Payrol...		To balance P...	131.3 · Comm ...	360.66		4,478.54
General Journal	06/24/2016	Payrol...		To balance P...	131.3 · Comm ...	363.92		4,842.46
General Journal	07/08/2016	Payrol...		To balance P...	131.3 · Comm ...	357.57		5,200.03
General Journal	07/22/2016	Payrol...		To balance P...	131.3 · Comm ...	359.19		5,559.22
General Journal	08/05/2016	Payrol...		To balance P...	131.3 · Comm ...	360.95		5,920.17
General Journal	08/19/2016	Payrol...		To balance P...	131.3 · Comm ...	386.68		6,306.85
General Journal	09/02/2016	Payrol...		To balance pa...	131.3 · Comm ...	359.78		6,666.63
General Journal	09/30/2016	Payrol...		To balance P...	131.3 · Comm ...	362.01		7,028.64
General Journal	10/18/2016	Payrol...		To balance P...	131.3 · Comm ...	368.77		7,397.41
General Journal	10/28/2016	Payrol...		To balance P...	131.3 · Comm ...	358.20		7,755.61
General Journal	11/16/2016	Payrol...		To balance P...	131.3 · Comm ...	353.01		8,108.62
General Journal	11/25/2016	Payrol...		To balance P...	131.3 · Comm ...	335.19		8,443.81
General Journal	12/09/2016	Payrol...		To balance P...	131.3 · Comm ...	355.22		8,799.03
General Journal	12/23/2016	Payrol...		To balance P...	131.3 · Comm ...	357.24		9,156.27
Total 993 · Employer Medicare						9,156.27	0.00	9,156.27
<b>994 · Employer FUTA</b>								0.00
General Journal	01/08/2016	Payrol...		To balance P...	131.3 · Comm ...	144.77		144.77

## Kentucky Frontier Gas, LLC General Ledger As of December 31, 2016

08/01/17

Accrual Basis

Type	Date	Num	Name	Memo	Split	Debit	Credit	Balance
General Journal	01/22/2016	Payrol...		To balance P...	131.3 · Comm ...	151.09		295.86
General Journal	02/05/2016	Payrol...		To balance P...	131.3 · Comm ...	150.71		446.57
General Journal	02/19/2016	Payrol...		To balance P...	131.3 · Comm ...	145.22		591.79
General Journal	03/04/2016	Payrol...		To balance P...	131.3 · Comm ...	106.29		698.08
General Journal	03/18/2016	Payrol...		To balance P...	131.3 · Comm ...	57.63		755.71
General Journal	03/31/2016	Payrol...		To balance P...	131.3 · Comm ...	15.73		771.44
General Journal	04/15/2016	Payrol...		To balance P...	131.3 · Comm ...	8.99		780.43
General Journal	04/29/2016	Payrol...		To balance P...	131.3 · Comm ...	2.09		782.52
General Journal	05/13/2016	Payrol...		To balance P...	131.3 · Comm ...	12.67		795.19
General Journal	05/31/2016	Payrol...		To balance P...	131.3 · Comm ...	2.19		797.38
General Journal	06/10/2016	Payrol...		To balance P...	131.3 · Comm ...	4.66		802.04
General Journal	06/24/2016	Payrol...		To balance P...	131.3 · Comm ...	4.26		806.30
General Journal	07/08/2016	Payrol...		To balance P...	131.3 · Comm ...	4.22		810.52
General Journal	07/22/2016	Payrol...		To balance P...	131.3 · Comm ...	4.42		814.94
General Journal	08/05/2016	Payrol...		To balance P...	131.3 · Comm ...	4.29		819.23
General Journal	08/19/2016	Payrol...		To balance P...	131.3 · Comm ...	4.22		823.45
General Journal	09/02/2016	Payrol...		To balance pa...	131.3 · Comm ...	4.19		827.64
General Journal	09/16/2016	Payrol...		To balance P...	131.3 · Comm ...	4.09		831.73
General Journal	09/30/2016	Payrol...		To balance P...	131.3 · Comm ...	5.38		837.11
General Journal	10/18/2016	Payrol...		To balance P...	131.3 · Comm ...	0.47		837.58
Total 994 · Employer FUTA						837.58	0.00	837.58
<b>995 · Employer KY State Unemployment</b>								0.00
General Journal	01/08/2016	Payrol...		To balance P...	131.3 · Comm ...	390.84		390.84
General Journal	01/22/2016	Payrol...		To balance P...	131.3 · Comm ...	410.45		801.29
General Journal	02/05/2016	Payrol...		To balance P...	131.3 · Comm ...	409.46		1,210.75
General Journal	02/19/2016	Payrol...		To balance P...	131.3 · Comm ...	413.07		1,623.82
General Journal	03/04/2016	Payrol...		To balance P...	131.3 · Comm ...	405.52		2,029.34
General Journal	03/18/2016	Payrol...		To balance P...	131.3 · Comm ...	353.70		2,383.04
General Journal	03/31/2016	Payrol...		To balance P...	131.3 · Comm ...	273.61		2,656.65
General Journal	04/15/2016	Payrol...		To balance P...	131.3 · Comm ...	194.06		2,850.71
General Journal	04/29/2016	Payrol...		To balance P...	131.3 · Comm ...	107.69		2,958.40
General Journal	05/13/2016	Payrol...		To balance P...	131.3 · Comm ...	79.87		3,038.27
General Journal	05/31/2016	Payrol...		To balance P...	131.3 · Comm ...	29.77		3,068.04
General Journal	06/10/2016	Payrol...		To balance P...	131.3 · Comm ...	16.88		3,084.92
General Journal	06/24/2016	Payrol...		To balance P...	131.3 · Comm ...	11.42		3,096.34
General Journal	07/08/2016	Payrol...		To balance P...	131.3 · Comm ...	11.33		3,107.67
General Journal	07/22/2016	Payrol...		To balance P...	131.3 · Comm ...	11.87		3,119.54
General Journal	08/05/2016	Payrol...		To balance P...	131.3 · Comm ...	11.51		3,131.05
General Journal	08/19/2016	Payrol...		To balance P...	131.3 · Comm ...	11.33		3,142.38
General Journal	09/02/2016	Payrol...		To balance pa...	131.3 · Comm ...	11.25		3,153.63
General Journal	09/16/2016	Payrol...		To balance P...	131.3 · Comm ...	10.98		3,164.61
General Journal	09/30/2016	Payrol...		To balance P...	131.3 · Comm ...	14.43		3,179.04
Deposit	10/14/2016			ref for overpa...	131.3 · Comm ...		10.79	3,168.25
General Journal	10/18/2016	Payrol...		To balance P...	131.3 · Comm ...	11.63		3,179.88
General Journal	10/28/2016	Payrol...		To balance P...	131.3 · Comm ...	12.32		3,192.20
General Journal	11/16/2016	Payrol...		To balance P...	131.3 · Comm ...	12.32		3,204.52

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08/01/17

Accrual Basis

**Kentucky Frontier Gas, LLC**  
**General Ledger**  
**As of December 31, 2016**

Type	Date	Num	Name	Memo	Split	Debit	Credit	Balance
General Journal	11/25/2016	Payrol...		To balance P...	131.3 · Comm ...	9.63		3,214.15
Total 995 · Employer KY State Unemployment						3,224.94	10.79	3,214.15
<b>996 · Garnishment</b>								
General Journal	08/19/2016	Payrol...		To balance P...	131.3 · Comm ...	315.11		0.00
Deposit	09/19/2016			Deposit	131.3 · Comm ...		315.11	315.11
General Journal	12/23/2016	Payrol...		To balance P...	131.3 · Comm ...	190.55		0.00
Total 996 · Garnishment						505.66	315.11	190.55
<b>990 · PAYROLL - Other</b>								
General Journal	12/31/2016	AJE23...		To capitalize ...	380.01 · Servic...		180.00	0.00
General Journal	12/31/2016	AJE23...		To capitalize ...	380.01 · Servic...		450.00	-180.00
General Journal	12/31/2016	AJE23...		To capitalize ...	380.01 · Servic...		90.00	-630.00
General Journal	12/31/2016	AJE23...		To capitalize ...	380.01 · Servic...		90.00	-720.00
General Journal	12/31/2016	AJE23...		To capitalize ...	380.01 · Servic...		180.00	-810.00
General Journal	12/31/2016	AJE23...		To capitalize ...	380.01 · Servic...		450.00	-990.00
General Journal	12/31/2016	AJE23...		To capitalize ...	380.01 · Servic...		630.00	-1,440.00
Total 990 · PAYROLL - Other						0.00	2,070.00	-2,070.00
Total 990 · PAYROLL						703,372.21	48,390.73	654,981.48
<b>No acct</b>								0.00
Total no acct								0.00
<b>TOTAL</b>						<b>19,244,698.63</b>	<b>19,244,698.63</b>	<b>0.00</b>

Q17. Provide copies of Frontier's cash receipts and cash disbursement journals for the calendar years 2015 and 2016.

A: Attached are cash receipts and cash disbursement journals for Kentucky Frontier and Auxier Road Gas for end of years 2015 and 2016.

For KFG please see PSC 17-263 DataReq1 PDF's please see:

Q17 cash disbursements journal 2015

Q17 cash disbursements journal 2016

Q17 cash receipts 2015

Q17 cash receipts 2016

For Auxier please see "PSC 17-263 Data Request 1.xls" at the following tabs for the Excel version.

Q17 Cash Rec 2015

Q17 Cash Rec 2016

Q17 Cash Dis 2015

Q17 Cash Dis 2016

Q18. Provide Frontier's aged schedule of accounts receivable at December 31, 2014, December 31, 2015, and December 31, 2016.

A: Attached are aged A/R reports for Kentucky Frontier and Auxier Road Gas for end of years 2014, 2015 and 2016.

In PSC 17-263 DataReq1 PDF's please see:

Q18. AR 2014

Please see "PSC 17-263 Data Request 1.xls" at the following tabs

Q18 AR 2015

Q18 AR 2016

2014 is a different file format because it was pulled out of a previous billing system that is no longer in use.

U05120 BR  
Date 8/8/2017

Time 10:23 AM

Last Penalty Posting Date: 10/19/2015 Cut-Off Date Selected: 12/31/2014

KENTUCKY FRONTIER GAS, LLC

Aged Trial Balance

AGED TRIAL BALANCE

Rate Code Summary

Book	Rate Code	Total Count	Account Balance	Current	31 - 60 Days	61 - 90 Days	91 or More Days
Grand Sum Totals	100	23	32.12	12.96	0.00	0.00	19.16
	105	120	708.88	458.14	98.05	0.00	152.69
	106	363	2,032.99	766.20	368.91	653.38	244.50
	108	95	1,974.52	509.84	1,013.97	389.58	61.13
	110	45,932	17,728.49	11,737.61	2,180.64	1,187.41	2,622.83
	111	44,399	(15,753.11)	(16,322.00)	203.28	111.40	254.21
	112	41,772	(12,342.29)	(12,961.65)	221.13	126.13	272.10
	114	2,784	1,598.26	1,388.06	49.42	21.80	138.98
	115	2,764	(49.06)	(70.10)	4.97	2.18	13.89
	116	2,757	44.02	17.62	6.20	2.74	17.46
	121	1,138	984.65	918.61	32.19	22.20	11.65
	122	1,134	(142.66)	(148.46)	2.41	2.22	1.17
	123	1,135	(108.56)	(115.84)	3.02	2.79	1.47
	128	2,075	(12,341.41)	(12,341.41)	0.00	0.00	0.00
	129	2,543	(7,666.67)	(7,685.61)	6.86	0.94	11.14
	480	4,688	68,208.58	67,664.55	136.21	24.85	382.97
	481	98	15,567.64	15,541.38	13.13	13.13	0.00
	482	101	3,298.95	3,298.95	0.00	0.00	0.00
	483	64	4,299.89	4,299.89	0.00	0.00	0.00
	484	191	8,259.16	8,080.64	178.50	0.00	0.02
	118	992	400.20	173.32	72.33	50.12	104.43
	119	1,015	(230.22)	(252.96)	7.24	5.03	10.47
	120	1,015	(208.19)	(236.58)	9.07	6.27	13.05
	126	1,475	(2,547.55)	(2,589.94)	8.72	3.11	30.56
	130	744	(1,555.68)	(1,565.81)	2.86	0.14	7.13
	500	1,202	8,865.69	7,316.96	514.69	28.86	1,005.18
	501	188	869.50	869.50	0.00	0.00	0.00
	502	10	681.69	681.69	0.00	0.00	0.00
	505	30	3,151.91	3,151.91	0.00	0.00	0.00
	525	3,277	38,264.40	38,162.35	13.08	13.59	75.38

U05120 BR

Date 8/8/2017

Time 10:23 AM

Last Penalty Posting Date: 10/19/2015 Cut-Off Date Selected: 12/31/2014

KENTUCKY FRONTIER GAS, LLC

Aged Trial Balance

AGED TRIAL BALANCE

Rate Code Summary

Book	Rate Code	Total Count	Account Balance	Current	31 - 60 Days	61 - 90 Days	91 or More Days
	107	9	54.16	0.00	0.00	5.22	48.94
	127	7,022	(8,895.75)	(8,895.75)	0.00	0.00	0.00
	550	143	15,524.08	15,524.08	0.00	0.00	0.00
	551	137	3,637.11	3,637.11	0.00	0.00	0.00
	552	136	4,699.00	4,084.34	161.07	74.34	379.25
	575	57	8,480.08	8,480.08	0.00	0.00	0.00
	576	1	21.99	21.99	0.00	0.00	0.00
	401	50	935.21	151.92	379.03	208.12	196.14
	402	4	30.61	30.61	0.00	0.00	0.00
	403	1,513	5,190.72	3,698.90	1,300.54	0.00	191.28
	407	84	2,597.16	1,166.09	72.95	9.69	1,348.43
	408	13	511.63	277.77	22.58	0.00	211.28
	411	2	154.28	154.28	0.00	0.00	0.00
	404	18	854.79	854.79	0.00	0.00	0.00
	413	1	411.41	411.41	0.00	0.00	0.00
	415	14	(13.36)	(13.36)	0.00	0.00	0.00
	124	75	180.15	180.15	0.00	0.00	0.00
	125	5,403	(29,306.55)	(29,306.55)	0.00	0.00	0.00
	700	9,456	40,390.11	40,142.26	39.71	0.00	208.14
	701	159	1,692.49	1,692.49	0.00	0.00	0.00
	702	253	14,152.72	14,152.72	0.00	0.00	0.00
	703	103	5,643.99	5,643.99	0.00	0.00	0.00
	704	109	581.53	581.53	0.00	0.00	0.00
	705	52	41,732.51	41,732.51	0.00	0.00	0.00
	706	26	67,648.42	67,648.42	0.00	0.00	0.00
	707	171	1,691.94	1,691.94	0.00	0.00	0.00
	708	475	5,127.27	5,122.10	0.00	0.00	5.17
	709	610	5,414.41	5,315.83	0.00	0.00	98.58
	710	1	0.01	0.00	0.00	0.00	0.01
	904	268	914.48	891.41	23.07	0.00	0.00

U05120 BR

Date 8/8/2017

Time 10:23 AM

Last Penalty Posting Date: 10/19/2015 Cut-Off Date Selected: 12/31/2014

KENTUCKY FRONTIER GAS, LLC

Aged Trial Balance

AGED TRIAL BALANCE

Rate Code Summary

Book	Rate Code	Total Count	Account Balance	Current	31 - 60 Days	61 - 90 Days	91 or More Days
	131	40	(11.97)	(11.97)	0.00	0.00	0.00
	801	70	438.64	434.32	0.00	0.00	4.32
	804	9	97.43	97.43	0.00	0.00	0.00
	805	1	172.80	172.80	0.00	0.00	0.00
	900	49	78.34	78.34	0.00	0.00	0.00
	901	749	925.88	210.12	14.58	0.00	701.18
	905	218	1,267.49	1,258.03	9.46	0.00	0.00
	907	12,972	63,880.32	60,204.89	346.41	41.19	3,287.83
	908	848	18,968.55	18,965.80	0.00	2.75	0.00
	909	283	11,526.56	11,517.23	0.00	9.33	0.00
	910	4	(25.00)	(25.00)	0.00	0.00	0.00
	911	4,444	28,006.91	14,036.68	4,039.65	263.51	9,667.07
	918	857	6,941.16	6,941.16	0.00	0.00	0.00
	919	617	8,261.33	7,343.96	67.95	0.00	849.42
	922	115	604.13	580.38	23.75	0.00	0.00
	912	3	30.26	30.26	0.00	0.00	0.00
	913	50	919.12	520.95	295.37	102.80	0.00
	914	214	1,178.54	983.79	183.32	0.00	11.43
	923	77	322.77	258.47	12.39	0.00	51.91
	915	94	809.06	805.90	3.16	0.00	0.00
	916	29	14.07	14.07	0.00	0.00	0.00
	921	1	141.23	141.23	0.00	0.00	0.00
Grand Totals:		212,233	458,630.36	420,391.72	12,141.87	3,384.82	22,711.95
Aging Range Count:				80	40	30	40

Q19. Provide Frontier's schedule of accounts payable by vendor at December 31, 2014, December 31, 2015, and December 31, 2016.

A: Attached are A/P reports for Kentucky Frontier and Auxier Road Gas for end of years 2014, 2015 and 2016.

In PSC 17-263 DataReq1 PDF's please see:

Q19 AP for KFG & AUX

4:22 PM  
08/08/17

**AUXIER ROAD GAS COMPANY, INC.**  
**A/P Aging Summary**  
As of December 31, 2014

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	Current	1 - 30	31 - 60	61 - 90	> 90	TOTAL
COW CREEK GAS CO	0.00	0.00	0.00	0.00	70.19	70.19
KY FRONTIER GAS, LLC	13,078.33	0.00	0.00	0.00	7,588.22	20,666.55
Martin Co Sheriff	553.51	0.00	0.00	0.00	0.00	553.51
<b>TOTAL</b>	<b>13,631.84</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>7,658.41</b>	<b>21,290.25</b>

4:23 PM

08/08/17

**AUXIER ROAD GAS COMPANY, INC.**  
**A/P Aging Summary**  
As of December 31, 2015

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	Current	1 - 30	31 - 60	61 - 90	> 90	TOTAL
COW CREEK GAS CO	0.00	0.00	0.00	0.00	70.19	70.19
JOHNSON COUNTY SHERI...	3,079.40	0.00	0.00	0.00	0.00	3,079.40
KNOTT COUNTY SHERIFF	423.15	0.00	0.00	0.00	0.00	423.15
KY FRONTIER GAS, LLC	13,471.51	0.00	0.00	0.00	20,666.55	34,138.06
Martin Co Sheriff	1,053.78	0.00	0.00	0.00	0.00	1,053.78
<b>TOTAL</b>	<b>18,027.84</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>20,736.74</b>	<b>38,764.58</b>

4:26 PM

08/08/17

**AUXIER ROAD GAS COMPANY, INC.**  
**A/P Aging Summary**  
As of December 31, 2016

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	Current	1 - 30	31 - 60	61 - 90	> 90	TOTAL
COW CREEK GAS CO	-70.19	0.00	0.00	0.00	70.19	0.00
KENTUCKY STATE TREASUR...	-3,188.86	0.00	0.00	0.00	0.00	-3,188.86
KNOTT COUNTY SHERIFF	36,850.00	0.00	0.00	0.00	0.00	36,850.00
KY FRONTIER GAS, LLC	-45,905.56	0.00	1,073.30	1,062.00	43,770.26	0.00
<b>TOTAL</b>	<b>-12,314.61</b>	<b>0.00</b>	<b>1,073.30</b>	<b>1,062.00</b>	<b>43,840.45</b>	<b>33,661.14</b>

**Kentucky Frontier Gas, LLC**  
**A/P Aging Summary**  
As of December 31, 2014

	Current	1 - 30	31 - 60	61 - 90	> 90	TOTAL
Adams & Adams	0.00	1,645.60	0.00	0.00	0.00	1,645.60
Appalachian Wireless	689.88	0.00	0.00	0.00	0.00	689.88
AT&T	158.62	0.00	0.00	0.00	0.00	158.62
Bailey's Carpet & Hardware	9.42	0.00	0.00	0.00	0.00	9.42
Big Sandy Recc	316.62	0.00	0.00	0.00	0.00	316.62
Big Sandy Technology	257.50	0.00	0.00	0.00	0.00	257.50
Birch Communications	582.54	0.00	0.00	0.00	0.00	582.54
Boca Enterprises Inc	42,000.00	0.00	0.00	0.00	0.00	42,000.00
CARQUEST OF SALYERSVILLE	174.69	0.00	0.00	0.00	0.00	174.69
City of Salyersville	3,182.57	0.00	0.00	0.00	0.00	3,182.57
City of Wayland	323.91	0.00	0.00	0.00	0.00	323.91
Columbia Gas of Kentucky	16,166.18	0.00	0.00	0.00	0.00	16,166.18
CONLEY BROS. TIRE, INC.	1,199.33	0.00	0.00	0.00	0.00	1,199.33
Consolidated Pipe & Supply Co Inc	69.86	293.48	3,296.74	3,221.31	0.00	6,881.39
Cumberland Valley Resources	103,994.14	34,548.57	0.00	0.00	0.00	138,542.71
D L R	59,697.97	0.00	0.00	0.00	63,693.28	123,391.25
Danny Webb, Sheriff	26.01	0.00	0.00	0.00	0.00	26.01
DAY-TIMER	0.00	0.00	0.00	0.00	41.99	41.99
DLR/FWGGG	0.00	0.00	0.00	0.00	1,407.00	1,407.00
Drains Unlimited, Inc.	0.00	0.00	0.00	0.00	1,000.00	1,000.00
EDWARD JONES INVESTMENT	33,048.41	0.00	0.00	0.00	0.00	33,048.41
EQT Energy, LLC	170,766.48	0.00	0.00	0.00	126,066.66	296,833.14
Fast Change Lube & Oil Inc	192.79	0.00	0.00	0.00	0.00	192.79
First Bankcard	481.93	0.00	0.00	0.00	0.00	481.93
Floyd County Sheriff	26,048.85	0.00	0.00	0.00	0.00	26,048.85
Hi-Energy Gas Co	5,024.28	0.00	0.00	0.00	0.00	5,024.28
HTC Gas Company, LLC	2,551.20	0.00	0.00	0.00	0.00	2,551.20
Industrial Gas Services Inc.	48,244.53	4,995.00	6,236.25	5,495.00	94,930.34	159,901.12
Interstate Natural Gas Company	229.16	0.00	0.00	0.00	0.00	229.16
Jefferson Gas, LLC	8,608.61	0.00	0.00	0.00	0.00	8,608.61
John Gray Energy	5,610.80	0.00	0.00	0.00	0.00	5,610.80
John N. Hughes, PSC	6,818.00	0.00	0.00	0.00	0.00	6,818.00
Kentucky Underground Protection Inc	169.07	0.00	0.00	0.00	0.00	169.07
KLC Enterprises	10,477.50	0.00	0.00	0.00	0.00	10,477.50
Knott County Sheriff	38.89	283.76	0.00	0.00	0.00	322.65
KY CRYSTAL WATER	25.10	0.00	0.00	0.00	0.00	25.10
LAWRENCE CO SHERIFF	30.90	0.00	0.00	0.00	0.00	30.90
Layne's ACE HARDWARE	295.65	0.00	0.00	0.00	0.00	295.65
m2m Data Corporation	0.00	-26.20	0.00	0.00	0.00	-26.20
Magnum Drilling of Ohio, Inc.	4,158.00	0.00	0.00	0.00	0.00	4,158.00
Magoffin County Sheriff	9,071.84	0.00	0.00	0.00	0.00	9,071.84
Martin Co Sheriff	16.67	0.00	0.00	0.00	0.00	16.67
Miller Supply Inc	29.47	26.50	0.00	0.00	0.00	55.97
Mountain Aggregates, Inc.	0.00	0.00	0.00	0.00	-6.85	-6.85
MSPS	6,453.57	0.00	0.00	0.00	0.00	6,453.57
NAPA Prestonsburg	65.51	0.00	0.00	0.00	0.00	65.51
NMB Associates Inc	2,297.15	0.00	500.00	0.00	0.00	2,797.15
Nytis Exploration Company	12,969.09	17,789.29	0.00	0.00	0.00	30,758.38
Oxford, Robert J.	0.00	0.00	0.00	0.00	1,163.60	1,163.60
Pike County Sherrif	5,176.27	0.00	0.00	0.00	0.00	5,176.27
Pipeline Solutions Inc	59,341.82	0.00	0.00	0.00	179,600.00	238,941.82
Prestonsburg City's Utilities Commission	43.45	0.00	0.00	0.00	0.00	43.45
Quality Natural Gas LLC	116,296.26	0.00	0.00	0.00	0.00	116,296.26
Rich, Larry	1,500.00	0.00	1,200.00	1,800.00	68,469.03	72,969.03
Robert J Oxford exec off rent	0.00	1,200.00	1,200.00	0.00	1,200.00	3,600.00
Sherwin-Williams	0.00	0.00	0.00	0.00	-138.11	-138.11
Slone Energy, LLC	10,476.03	0.00	0.00	0.00	0.00	10,476.03
Speedway Superamerica LLC	3,950.69	0.00	0.00	0.00	0.00	3,950.69
Staples	0.00	0.00	0.00	0.00	-49.80	-49.80
State Wide Press	720.80	0.00	0.00	0.00	0.00	720.80
Tackett & Sons Drilling	3,372.72	0.00	0.00	0.00	0.00	3,372.72
Utility Sales & Service Inc	9,457.75	0.00	0.00	0.00	2,062.14	11,519.89
Waste Connections	91.05	0.00	0.00	0.00	0.00	91.05

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**Kentucky Frontier Gas, LLC**  
**A/P Aging Summary**  
As of December 31, 2014

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	Current	1 - 30	31 - 60	61 - 90	> 90	TOTAL
Williams Electric & Plumbing Supply wyoming.com	8.44 0.00	0.00 0.00	0.00 0.00	0.00 0.00	0.00 -20.00	8.44 -20.00
<b>TOTAL</b>	<b><u>793,007.97</u></b>	<b><u>60,756.00</u></b>	<b><u>12,432.99</u></b>	<b><u>10,516.31</u></b>	<b><u>539,419.28</u></b>	<b><u>1,416,132.55</u></b>

**Kentucky Frontier Gas, LLC**  
**A/P Aging Summary**  
As of December 31, 2015

	Current	1 - 30	31 - 60	61 - 90	> 90	TOTAL
Appalachian Wireless	843.81	0.00	0.00	0.00	0.00	843.81
ARG	800.00	0.00	0.00	0.00	0.00	800.00
AT&T	194.04	0.00	0.00	0.00	0.00	194.04
B & M AUTO & TRUCK REPAIR	40.00	0.00	0.00	0.00	0.00	40.00
Big Sandy Recc	302.28	0.00	0.00	0.00	0.00	302.28
Birch Communications	511.98	0.00	0.00	0.00	0.00	511.98
Boca Enterprises Inc	0.00	0.00	0.00	0.00	4,750.00	4,750.00
CASELLE	1,858.87	0.00	0.00	0.00	0.00	1,858.87
City of Prestonsburg	174.53	0.00	0.00	0.00	0.00	174.53
City of Salyersville	3,818.59	0.00	0.00	0.00	0.00	3,818.59
Columbia Gas of Kentucky	4,373.25	0.00	0.00	0.00	0.00	4,373.25
Consolidated Pipe & Supply Co Inc	886.27	0.00	0.00	0.00	0.00	886.27
Cumberland Valley Resources	37,972.80	0.00	0.00	0.00	0.00	37,972.80
D L R	-52,187.50	0.00	0.00	0.00	52,187.50	0.00
Danny Webb, Sheriff	76.39	0.00	0.00	0.00	0.00	76.39
DAVEY PERKINS	102.65	0.00	0.00	0.00	0.00	102.65
DAY-TIMER	0.00	0.00	0.00	0.00	41.99	41.99
Dennis Horner	0.00	0.00	628.32	0.00	0.00	628.32
DLR/FWGGS	0.00	0.00	0.00	0.00	1,407.00	1,407.00
Dot Weld, Inc.	0.00	358.75	0.00	0.00	0.00	358.75
Drains Unlimited, Inc.	21,000.00	0.00	0.00	0.00	0.00	21,000.00
DWAYNE PRICE	86.41	0.00	0.00	0.00	0.00	86.41
EASTERN TELEPHONE & TECHNOLOGIES, I...	20.00	0.00	0.00	0.00	0.00	20.00
EDWARD JONES INVESTMENT	38,346.90	0.00	0.00	0.00	0.00	38,346.90
EQT Energy, LLC	50,312.23	0.00	0.00	0.00	0.00	50,312.23
Extreme Excavation Inc	1,477.50	0.00	0.00	0.00	0.00	1,477.50
Fast Change Lube & Oil Inc	211.16	0.00	0.00	0.00	0.00	211.16
First Bankcard	715.83	0.00	0.00	0.00	0.00	715.83
Floyd County Sheriff	38,658.25	0.00	0.00	0.00	0.00	38,658.25
Gas Natural Inc	16,958.93	0.00	0.00	0.00	0.00	16,958.93
HiTech Signs & Graphix	212.00	0.00	0.00	0.00	0.00	212.00
HTC Gas Company, LLC	699.00	0.00	0.00	0.00	0.00	699.00
Industrial Gas Services Inc.	38,950.00	0.00	6,800.00	0.00	0.00	45,750.00
Industrial Training Services, Inc.	125.00	0.00	0.00	0.00	0.00	125.00
Interstate Natural Gas Company	226.00	0.00	0.00	0.00	0.00	226.00
Jefferson Gas, LLC	63,158.41	0.00	0.00	0.00	0.00	63,158.41
John Gray Energy	1,195.84	0.00	0.00	0.00	0.00	1,195.84
John N. Hughes, PSC	0.00	18,552.60	0.00	0.00	0.00	18,552.60
Kentucky Underground Protection Inc	161.60	0.00	0.00	0.00	0.00	161.60
KLC Enterprises	8,259.52	0.00	0.00	0.00	0.00	8,259.52
Knott County Sheriff	182.47	0.00	0.00	0.00	0.00	182.47
KY CRYSTAL WATER	46.35	0.00	0.00	0.00	0.00	46.35
KY STATE TREASURER	20,223.28	0.00	0.00	0.00	0.00	20,223.28
LAWRENCE CO SHERIFF	35.06	0.00	0.00	0.00	0.00	35.06
Layne's ACE HARDWARE	610.64	0.00	0.00	0.00	0.00	610.64
LOAN PROCESSING FEE	0.00	156.00	0.00	0.00	0.00	156.00
Magnum Drilling of Ohio, Inc.	4,200.00	0.00	0.00	0.00	0.00	4,200.00
Magoffin County Sheriff	11,085.46	0.00	0.00	0.00	0.00	11,085.46
Martin Co Sheriff	12.65	0.00	0.00	0.00	0.00	12.65
Miller Supply Inc	596.26	0.00	0.00	0.00	0.00	596.26
Mountain Aggregates, Inc.	0.00	0.00	0.00	0.00	-6.85	-6.85
NMB Associates Inc	550.00	5,823.87	0.00	2,100.00	4,421.30	12,895.17
Nytis Exploration Company	10,893.08	0.00	7,222.13	0.00	0.00	18,115.21
Office Depot	253.14	0.00	0.00	0.00	0.00	253.14
Oxford, Robert J.	2,431.76	0.00	0.00	0.00	0.00	2,431.76
Pinpoint Systems, Inc.	5,230.00	0.00	0.00	0.00	0.00	5,230.00
Pipeline Solutions Inc	66,304.75	0.00	0.00	0.00	92,675.00	158,979.75
Prestonsburg City's Utilities Commission	28.63	0.00	0.00	0.00	0.00	28.63
Quality Natural Gas LLC	70,338.59	0.00	0.00	0.00	0.00	70,338.59
R L Laughlin & Co Inc	26.25	26.25	0.00	0.00	0.00	52.50
Rich, Larry	0.00	0.00	450.00	0.00	19,200.00	19,650.00
Robert J Oxford exec off rent	0.00	1,200.00	1,200.00	0.00	2,400.00	4,800.00
Samuel T Alcus	83.70	1,388.80	0.00	0.00	0.00	1,472.50
Sherwin-Williams	0.00	0.00	0.00	0.00	-339.98	-339.98
Slone Energy, LLC	7,570.64	0.00	0.00	0.00	0.00	7,570.64
T.A.S	437.40	0.00	0.00	0.00	0.00	437.40

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**Kentucky Frontier Gas, LLC**  
**A/P Aging Summary**  
As of December 31, 2015

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	Current	1 - 30	31 - 60	61 - 90	> 90	TOTAL
THE WELLS GROUP,LLC	0.00	0.00	-323.30	0.00	0.00	-323.30
United Systems & Software, Inc.	4,886.60	0.00	0.00	0.00	0.00	4,886.60
Utility Sales & Service Inc	9,397.16	5,052.20	0.00	0.00	0.00	14,449.36
VERIZON WIRELESS	300.84	0.00	0.00	0.00	0.00	300.84
Waste Connections	85.53	0.00	0.00	0.00	0.00	85.53
<b>TOTAL</b>	<b><u>496,352.78</u></b>	<b><u>32,558.47</u></b>	<b><u>15,977.15</u></b>	<b><u>2,100.00</u></b>	<b><u>176,735.96</u></b>	<b><u>723,724.36</u></b>

**Kentucky Frontier Gas, LLC**  
**A/P Aging Summary**  
**As of December 31, 2016**

	Current	1 - 30	31 - 60	61 - 90	> 90	TOTAL
Appalachian Wireless	884.75	0.00	0.00	0.00	0.00	884.75
AT&T	1,081.66	0.00	0.00	0.00	0.00	1,081.66
Birch Communications	0.00	323.63	0.00	0.00	0.00	323.63
Boca Enterprises Inc	0.00	0.00	0.00	0.00	4,750.00	4,750.00
CARQUEST OF SALYERSVILLE	31.77	0.00	0.00	0.00	0.00	31.77
City of Wayland	38,000.00	0.00	0.00	0.00	0.00	38,000.00
Columbia Gas of Kentucky	6,499.86	0.00	0.00	0.00	0.00	6,499.86
Community Trust Bank	27,255.82	0.00	0.00	0.00	0.00	27,255.82
CONLEY BROS. TIRE, INC.	0.00	1,568.75	0.00	0.00	0.00	1,568.75
Consolidated Pipe & Supply Co Inc	0.00	1,599.68	699.21	0.00	0.00	2,298.89
COW CREEK GAS	27,195.49	0.00	0.00	0.00	0.00	27,195.49
Cumberland Valley Resources	49,960.14	10,706.37	0.00	0.00	0.00	60,666.51
D L R	119,368.25	0.00	0.00	0.00	-53,583.75	65,784.50
DAY-TIMER	0.00	0.00	0.00	0.00	41.99	41.99
DISTRIBUTION NOW	5.29	0.00	0.00	0.00	0.00	5.29
DLR/FWGGG	0.00	0.00	0.00	0.00	1,407.00	1,407.00
DNI Corp Inc	819.85	0.00	0.00	0.00	0.00	819.85
Drains Unlimited, Inc.	0.00	0.00	0.00	0.00	2,543.00	2,543.00
Eagle Research Corporation	0.00	0.00	0.00	0.00	3,985.18	3,985.18
EDWARD JONES INVESTMENT	58,091.00	0.00	0.00	0.00	0.00	58,091.00
EQT Energy, LLC	0.00	0.00	0.00	0.00	15,000.00	15,000.00
First Bankcard	804.80	1,095.97	1,884.54	1,156.35	1,759.91	6,701.57
Gas Natural Inc	-25,616.43	0.00	0.00	0.00	16,958.93	-8,657.50
GNI	0.00	0.00	0.00	0.00	8,657.50	8,657.50
Heath Consultants	346.30	0.00	0.00	0.00	0.00	346.30
Hi-Energy Gas Co	4,430.20	3,247.72	0.00	0.00	0.00	7,677.92
HTC Gas Company, LLC	2,265.00	0.00	339.00	0.00	0.00	2,604.00
Industrial Gas Services Inc.	33,265.00	5,507.50	7,296.25	9,335.00	0.00	55,403.75
Interstate Natural Gas Company	426.91	0.00	0.00	0.00	0.00	426.91
Jackson Municipal Waterworks	0.00	53.08	0.00	0.00	0.00	53.08
Jefferson Gas, LLC	103,876.89	3,888.25	0.00	0.00	0.00	107,765.14
John N. Hughes, PSC	0.00	0.00	0.00	13,829.69	0.00	13,829.69
Kentucky State Treasurer	1,383.04	0.00	0.00	0.00	0.00	1,383.04
Kentucky Underground Protection Inc	187.20	0.00	0.00	0.00	0.00	187.20
KLC Enterprises	6,508.07	1,075.24	0.00	0.00	0.00	7,583.31
KY CRYSTAL WATER	63.70	0.00	0.00	0.00	0.00	63.70
Layne's ACE HARDWARE	67.31	0.00	0.00	0.00	0.00	67.31
Magnum Drilling of Ohio, Inc.	6,468.00	0.00	0.00	0.00	0.00	6,468.00
Mountain Aggregates, Inc.	0.00	0.00	0.00	0.00	-6.85	-6.85
NMB Associates Inc	500.00	0.00	725.00	0.00	4,500.92	5,725.92
Nytis Exploration Company	7,442.73	6,369.03	17,237.86	0.00	8,468.62	39,518.24
PINEDALE - WALDEN	7,647.92	0.00	0.00	0.00	0.00	7,647.92
PINEDALE NATURAL GAS	19,300.00	0.00	0.00	1,159.20	0.00	20,459.20
Pinpoint Systems, Inc.	2,925.28	0.00	890.00	0.00	0.00	3,815.28
Pipeline Solutions Inc	70,963.99	0.00	0.00	0.00	66,075.00	137,038.99
PITNEY BOWES GLOBAL FINANCIAL SERVI...	0.00	146.28	0.00	0.00	0.00	146.28
Prestonsburg City's Utilities Commission	29.00	0.00	0.00	0.00	0.00	29.00
Quality Natural Gas LLC	70,286.49	0.00	0.00	0.00	0.00	70,286.49
R L Laughlin & Co Inc	26.25	0.00	0.00	0.00	0.00	26.25
Rich, Larry	0.00	0.00	0.00	0.00	15,300.00	15,300.00
Robert J Oxford exec off rent	0.00	1,200.00	1,200.00	0.00	2,800.00	5,200.00
Samuel T Alcus	465.00	654.10	0.00	0.00	0.00	1,119.10
Slone Energy, LLC	11,950.75	0.00	0.00	0.00	0.00	11,950.75
Southern Energy, LLC	172,408.51	10,913.61	0.00	0.00	0.00	183,322.12
Speedway Superamerica LLC	0.00	-1,121.01	0.00	0.00	0.00	-1,121.01
Spirit Energy	14,746.76	2,532.22	0.00	0.00	0.00	17,278.98
THE WELLS GROUP, LLC	0.00	0.00	0.00	0.00	-323.30	-323.30
TIRE WORKS	0.00	1,395.77	0.00	0.00	0.00	1,395.77
Travelers	4,418.04	0.00	0.00	0.00	0.00	4,418.04
United Systems & Software, Inc.	0.00	0.00	0.00	0.00	3,898.22	3,898.22
Utility Sales & Service Inc	0.00	0.00	217.94	0.00	3,985.54	4,203.48
Waste Connections	87.07	0.00	0.00	0.00	0.00	87.07
<b>TOTAL</b>	<b>846,867.66</b>	<b>51,156.19</b>	<b>30,489.80</b>	<b>25,480.24</b>	<b>106,217.91</b>	<b>1,060,211.80</b>

Q20. Provide Frontier's payroll and related tax information for the calendar year 2016 and supporting time records.

A: See "PSC 17-263 Data Request 1.xls" at Q20 Wage and Tax Register tab.

Q21. Provide job titles, job descriptions, and the length of employment of each employee that was employed in 2015 and 2016.

A: In PSC 17-263 DataReq1 PDF's please see:

Q21 Job Titles-Descriptions

**Q 21: Provide job titles, job descriptions and the length of employment of each employee that was employed in 2015 and 2016.**

<u>Employee Identification</u>	<u>Job Title</u>	<u>Job Description</u>	<u>Length of Employment (Yrs)</u>
File No: 001	Construction Crew Leader	Main Replacement, and Repairs, New Services install's	5.8
File No: 002	Accountant	Financial Manager	12.0
File No: 003	Meter Reader	Read All Itrons Meters, Work Orders	2.6
File No: 004	Operations Manager	Manager of the Utility Opeations	8.8
File No: 005	Field Tech	Read Meters, Work Orders	3.3
File No: 007	Compliance/Safety Specialist	DOT/PSC Compliance, Workplace Safety, Vehicle Info.	8.0
File No: 008	Office Manager	Oversee office operations & billing	8.7
File No: 009	Construction Crew Leader	Main Replacement, and Repairs, New Services install's	5.2
File No: 010	Data Analyst	Assist in billing and reports	5.0
File No: 011	Field Tech	Read Meters, Work Orders, Leak Survey	10.4
File No: 012	Gas Measurement Specialist	Work on all Large volume Meters, Reg. stations, Itrons system	8.8
File No: 014	Field Tech	Read Meters, Work Orders, Leak Survey	1.8
File No: 018	Field Tech	Read Meters, Main Replacement Work Orders	4.1
File No: 020	Customer Service Representative	Answer phones, complete service orders in billing system	4.0
File No: 023	Field Tech	Read Meters, Main Replacement, Work Orders	3.3
File No: 024	Field Tech	Read all Itron Meters, Work Orders	1.7
File No: 025	Laborer	Helper	0.3
File No: 026	Customer Service Representative	Answer phones	0.4
File No: 028	Field Tech	Read Meters, Work Orders	1.7
File No: 029	Field Supervisor (Jackson Office)	Field Supervisor of the Public Gas Operations	5.3
File No: 030	Field Tech	Read Meters, Work Orders	4.4
File No: 031	Customer Service Representative	Answer phones, complete service orders in billing system	3.6
File No: 032	Field Tech	Read Meters, Work Orders	2.5
File No: 033	Customer Service Representative	Answer phones, complete service orders in billing system	1.3

Q22. a. Using the following table format, provide the actual wage rate information for each employee, identified by employee number, for the years 2012 through 2016.

b. Provide the table(s) requested in 22.a. in Microsoft Excel format with all cells unprotected and all formulas intact.

A: See "PSC 17-263 Data Request 1.xls" at Q22 Wage Rate tab

Question 22. a. Using the following table format, provide the actual wage rate information for each employee, identified by employee number, for the years 2012 through 2016

Employee Identification	Wage Type	2012	2013	2014	2015	2016	2016 Wage Increase
		(\$)	(\$)	\$	%	\$	%
File No: 001	Hourly	13.90	14.50	4.3	14.50	17.00	17.2
File No: 002	Salary	47,840.00	47,840.00	0.0	52,910.00	5,070.00	10.6
File No: 003	Hourly	10.00	12.50	25.0	13.50	13.50	0.0
File No: 004	Hourly/Salary	15.45	17.00	1.55	10.0	17.00	4.00
File No: 005	Hourly	12.50	13.00	0.50	4.0	23.5	43,680.00
File No: 006	Hourly	10.00	10.00	0.00	0.00	0.00	0.00
File No: 007	Hourly	13.90	14.40	0.50	3.6	4.2	15.00
File No: 008	Hourly	15.45	16.00	0.55	3.6	4.7	16.75
File No: 009	Hourly	15.45	16.50	1.05	6.8	0.0	0.00
File No: 010	Hourly/Salary	11.00	11.00	0.00	16.00	16.50	0.50
File No: 011	Hourly	13.15	13.50	0.35	2.7	14.8	18.50
File No: 012	Hourly	15.45	16.50	1.05	6.8	12.1	18.50
File No: 013	Hourly	11.75	0.00	0.00	0.00	0.00	0.00
File No: 014	Hourly	13.15	0.00	0.00	0.00	0.00	0.00
File No: 015	Hourly	15.45	0.00	0.00	0.00	0.00	0.00
File No: 016	Hourly	10.50	0.00	0.00	0.00	0.00	0.00
File No: 017	Salary	0.00	1,153.85	1,153.85	0.00	0.00	0.00
File No: 018	Hourly	0.00	12.00	0.00	12.00	14.00	16.7
File No: 020	Hourly	0.00	11.00	0.00	11.00	13.00	18.2
File No: 021	Hourly	0.00	0.00	0.00	12.50	0.00	0.00
File No: 023	Hourly	0.00	0.00	0.00	12.50	14.00	12.0
File No: 024	Hourly	0.00	0.00	0.00	12.50	13.50	1.00
File No: 025	Hourly	0.00	0.00	0.00	12.50	0.00	0.00
File No: 026	Hourly	0.00	0.00	0.00	12.50	0.00	0.00
File No: 028	Hourly	0.00	0.00	0.00	15.50	15.50	0.00
File No: 029	Hourly	0.00	0.00	0.00	20.00	20.00	0.00
File No: 030	Hourly	0.00	0.00	0.00	15.40	15.40	0.00
File No: 031	Hourly	0.00	0.00	0.00	14.75	14.75	0.00
File No: 032	Hourly	0.00	0.00	0.00	11.00	12.50	1.50
File No: 033	Hourly	0.00	0.00	0.00	0.00	11.00	0.00

Q23. a. Using the following table format, provide the actual full-year salary information for each employee, identified by employee number and job title, for the years 2012 through 2016 (in gross dollars - not hourly or monthly rates). The employee salary information for each year shall be provided in a separate table.

b. Provide the table(s) requested in 23.a. in Microsoft Excel format with all cells unprotected and all formulas intact.

A: See "PSC 17-263 Data Request 1.xls" at the following tabs:

Q23 ES 2012

Q23 ES 2013

Q23 ES 2014

Q23 ES 2015

Q23 ES 2016

Q24. Using a table format, provide the regular hours and overtime hours for each employee identified by employee number for the years 2012 through 2016. The employee hour information for each year shall be provided in a separate table. Also, provide a copy of the table(s) in Microsoft Excel format with all cells unprotected and all formulas intact.

A: See "PSC 17-263 Data Request 1.xls" at the following tabs:

Q24 Hours 2012

Q24 Hours 2013

Q24 Hours 2014

Q24 Hours 2015

Q24 Hours 2016

**Q24: Using a table format, provide the regular hours and overtime hours for each employee identified by**

<b>2016</b>		
<b><u>Employee Identification</u></b>	<b><u>Regular Hours</u></b>	<b><u>Overtime Hours</u></b>
File No: 001	1,910	235
File No: 002	0	0
File No: 003	0	0
File No: 004	0	0
File No: 005	0	0
File No: 006	0	0
File No: 007	1,836	22
File No: 008	1,789	48
File No: 009	0	0
File No: 010	704	95
File No: 011	1,874	142
File No: 012	1,863	64
File No: 013	0	0
File No: 014	2,005	170
File No: 015	0	0
File No: 016	0	0
File No: 017	0	0
File No: 018	1,977	192
File No: 019	0	0
File No: 020	1,903	20
File No: 021	0	0
File No: 022	0	0
File No: 023	1,947	71
File No: 024	1,863	96
File No: 025	0	0
File No: 026	307	0
File No: 028	1,917	49
File No: 029	1,868	28
File No: 030	1,557	19
File No: 031	1,869	19
File No: 032	1,877	30
File No: 033	1,052	2

Q25. Refer to the Application, Schedule of Adjusted Operations - Gas Utility.

- a. Provide a copy of the work papers and calculations that Frontier used to develop its pro forma test-year financial information.
- b. State all assumptions that Frontier used to develop its pro forma test-year financial information.
- c. Provide the work papers, calculations, and assumptions requested in Item 25.a. and 25.b in Microsoft Excel format with all cells unprotected and all formulas intact.

A: Assumptions used to develop the test year can be found in section 10 of the application (Statement of Adjusted Operations).

For work papers see "PSC GR17 ARF model.xls" at tab Adj to Test Yr. Many of the assumptions and working comments are included along the non-printed edges of the electronic version, and embedded in various cells.

Q26. Refer to the Application, Item 10, Statement of Adjusted Operations, CAX Customer Accounts Expense.

a. Explain in detail why the "retirement of the keeper of Bad Debts" would materially impact the level of bad debt expense recorded in the test year.

A: Frontier is a tiny company with only 5 employees with access to the billing system. The senior clerk was the "keeper of Bad Debts" and nobody else worked in debt collection or analyzing old accounts receivable. When she retired early this year, we didn't have anybody ready to take over those duties and lost several months of momentum. We have assigned someone new to that, and have now analyzed A/Rs and updated the uncollectable Bad Debts.

Q26. Refer to the Application, Item 10, Statement of Adjusted Operations, CAX Customer Accounts Expense.

b. Provide an itemized list of the bad debts for Public Gas and Frontier that "weren't timely disposed of" and explain why these uncollectibles would not be considered non-recurring costs.

A: The context of this comment is that we may not have written off all the bad debts we should have, at the end of 2016. The Bad Debt history implies that we're doing a better job of managing these, but the 2016 figure looked too low, particularly after adding 1700 customers of Public Gas. In the Public transaction, Frontier took no A/Rs that were out more than 30-60 days, so we don't see any unusual writeoffs that were carried long before Frontier. All of our uncollectables from Frontier including Public would be considered a recurring cost of business.

Please see "PSC 17-263 Data Request 1.xls" at Q26 Aging Rpt tab

Q27. Provide for the calendar years 2007 through 2016 the following information for Frontier. Also, include the information for the pro forma test year.

- a. The reported uncollectibles;
- b. The total gas sales; and
- c. Its uncollectibles stated as a percentage of total gas sales.

A: Frontier didn't operate in 2007-08.

In the consolidation rate Case No. 2011-00443 the Commission denied the inclusion of Bad Debts because it wasn't included in the original application.

Since previous rate case the requested numbers are as follows:

See "PSC 17-263 Data Request 1.xls" at Q27 Bad Debt tab

Average of 2012 – 2016 is \$50,132.77 used in pro forma test year.

Bad Debts

Year	Bad Debt	Total Income	
2012	\$59,119.00	\$2,412,558.31	2.45%
2013	\$81,746.00	\$3,533,206.19	2.31%
2014	\$45,382.94	\$4,196,460.24	1.08%
2015	\$28,715.00	\$3,979,604.78	0.72%
2016	\$35,700.00	\$3,923,853.71	0.91%
pro forma	\$50,132.77	\$3,828,976.10	1.31%

Q28. Refer to the Application, Item 10, Statement of Adjusted Operations, AGX Administrative & General Expense. Frontier states that it has announced employee wage increases that will be effective July 28.

a. Confirm that the referenced wage increase on July 28 is in the calendar year 2017.

A: The wage increase was delayed slightly due to weak summer cash flow. The new wages will take effect for the payroll starting August 13, 2017.

Q28. Refer to the Application, Item 10, Statement of Adjusted Operations, AGX Administrative & General Expense. Frontier states that it has announced employee wage increases that will be effective July 28.

b. Provide all studies and analysis that Frontier and/or any affiliate has conducted on prevailing wages in the Frontier service territory or the state of Kentucky.

A: See attached wage study.

Q28. Refer to the Application, Item 10, Statement of Adjusted Operations, AGX Administrative & General Expense. Frontier states that it has announced employee wage increases that will be effective July 28.

c. If no studies or analysis have been conducted or commissioned, explain why not.

A: Studies were done, see 28.b.

Q28. Refer to the Application, Item 10, Statement of Adjusted Operations, AGX Administrative & General Expense. Frontier states that it has announced employee wage increases that will be effective July 28.

d. Explain why, in light of the present economic conditions, both locally and nationally, the July 28 wage increases are reasonable and appropriate.

A: Safety and reliability are the primary reasons Frontier believes the July 28 (actual date is August 18, 2017) wage increases are reasonable and appropriate. Frontier has lost experienced employees over the first five or six years of operations because its wages and benefits have been below that of other area employers of gas system technicians. Efforts have been made by Frontier to increase benefits and other perks, using the examples of the three municipality owned gas systems of Paintsville, Prestonsburg, and Pikeville. The comparison was difficult because gas operators were utilized by the cities in other operations, such as electric and water systems. Information from other sources also was used to help Frontier settle on the wage increases that are included in the rate case.

Sources that were reviewed are listed in the answers to Data Request No. 28b. But the wage increases that were made effective July 28 are primarily the results of Frontier's experience in personnel matters that relate to what is happening in Eastern Kentucky. Frontier has hired several former coal industry workers that have become, or are becoming trained gas technicians. There are indications that the coal industry will be starting up again soon. Frontier wants to meet the possible challenges that the coal industry may present in offering employment in Eastern Kentucky. Frontier believes the wage increases will give its employees the security and confidence in the company that will make them proud to help Frontier operate safe and reliable gas distribution systems in Eastern Kentucky.

## Your PayScale Report™

Information. It's the key to success, whether you're negotiating a raise or mapping out a career plan. Know what you're worth in the marketplace with our highly-personalized PayScale Report.

To determine your real value, there's no better method than a comparison to real employees just like you. That's why we've created Your Peer Group, the profiles in our database that most closely match yours by industry, skills, experience, location, and more. Throughout your PayScale Report, we'll compare you to Your Peer Group to help you understand how you should be compensated.

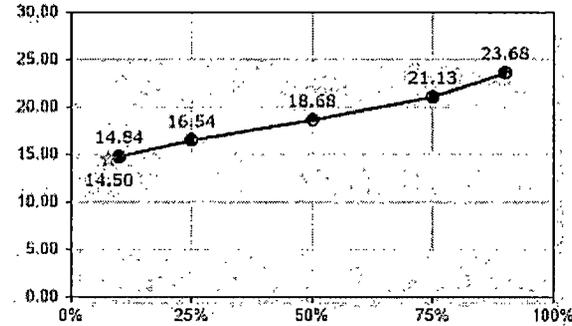
### How To Use This Report:

1. **Your Profile.** Review your profile information. Double-check all the facts and ensure it's completely accurate.
2. **Your Cash Compensation.** Compare your various forms of cash compensation to Your Peer Group.
3. **Your Benefits Summary.** See how your vacation, medical, and other benefits stack up.
4. **Compensation Influencers.** Understand how experience levels, education, and more can affect your compensation.
5. **Anonymous Profiles.** View real profiles from employees within Your Peer Group.
6. **Methodology.** Learn about our techniques for gathering and analyzing data.

### Hourly Rate



Average = \$18.76  
 Your Percentile = 8%



Number Reporting: 45 Currency: U.S. Dollar (USD)



Your PayScale Report  
Wednesday, August 9, 2017

Field Service Technician  
Prestonsburg, Kentucky, United States

## Your Profile Information

Your PayScale Report is based on the following profile from Wednesday, August 9, 2017.

Please review your profile and double-check all the facts. If you discuss this report with your manager, be sure you both agree your profile is an accurate summary of your position.

**Job:** Field Service Technician  
**City:** Prestonsburg  
**Hourly Rate:** \$14.50  
**Skill/Specialty:** Equipment Maintenance  
**Certifications:** Technician, Type Universal  
**Work Shift:** Shift (1st/Day)  
**Employer Type:** Company  
**Job 5 Years Ago:** Pipefitter Helper  
**Years Experience:** 5-9 years  
**Number of Employees Range:** 10-49

## Compensation and Benefits Summary

### Your Cash Compensation

Where do you fall? The following charts show the cash compensation – in all forms – of the employees in Your Peer Group. This may include salary, hourly rates, bonuses, commissions, etc.

### Your Benefits Summary

Don't underestimate the importance of non-cash benefits, such as vacation time and medical coverage. Their positive impact on your life in (and out) of the office shouldn't be overlooked as you evaluate your total compensation package.

#### Your Cash Compensation Summary

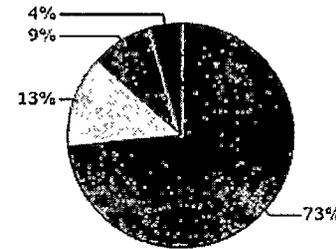
	25th	50th	75th
Total Cash	\$36,950	\$43,425	\$51,026
Salary	\$35,391	\$41,697	\$48,995
Hourly Rate	\$16.54	\$18.68	\$21.13
Bonus	\$709	\$1,576	\$3,228
Profit Sharing	\$370.60	\$812	\$1,588

Currency: U.S. Dollar (USD)

#### Your Benefits Summary

##### Health Benefits:

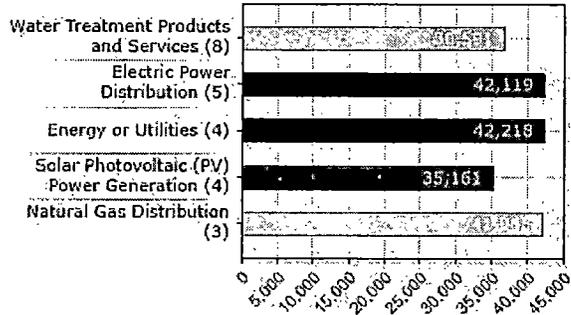
Dental, Medical / Health & Vision 73% receive  
 None 13% receive  
 Medical / Health 9% receive  
 Dental & Medical / Health 4% receive  
 45 reporting



## Compensation Influencers - Employment Setting

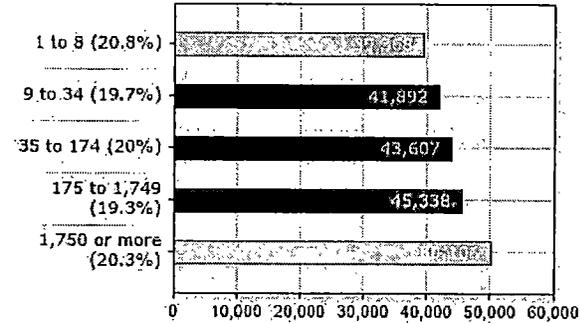
The type of employer you work for or the size of your company can have a direct influence on your cash compensation. We took a look within -- and outside -- Your Peer Group and compared your compensation with the employees who closely match your profile in all respects, except employment setting.

### Average Salary By Product Activity



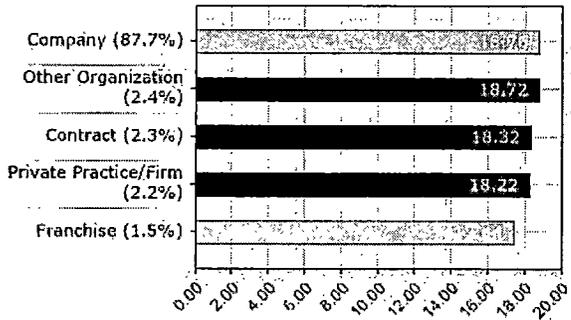
Number Reporting: 41 Currency: U.S. Dollar (USD)

### Average Salary by Company Size (People)



Number Reporting: 26 Currency: U.S. Dollar (USD)

### Average Hourly Rate by Employer Type

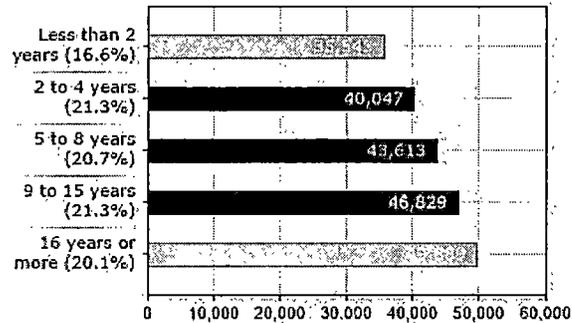


Number Reporting: 164 Currency: U.S. Dollar (USD)

## Compensation Influencers - Skills and Experience

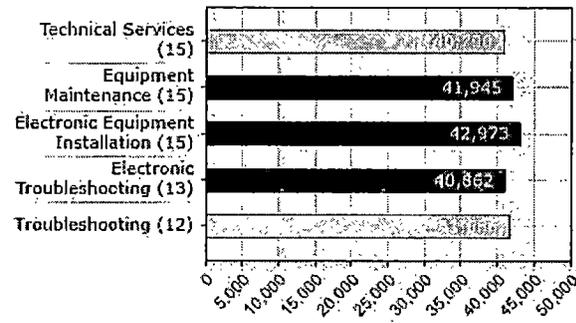
What can you expect as you gain experience and acquire new skills? See how your compensation levels can change – and the type of skills other employees possess – in the following charts. They show comparisons to those who closely match your profile in all respects, except their skills or experience.

### Average Salary By Experience



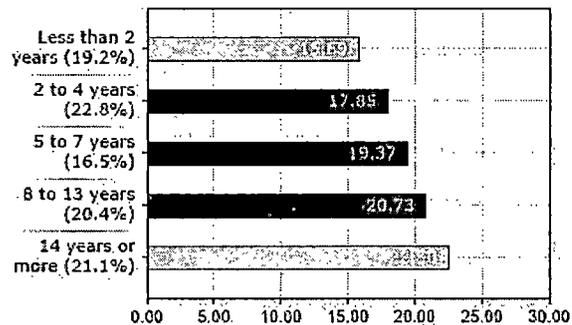
Number Reporting: 41 Currency: U.S. Dollar (USD)

### Average Salary By Skill



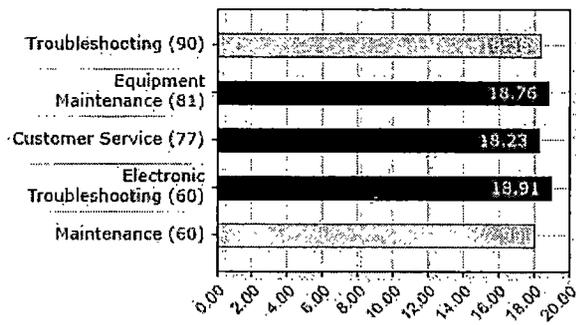
Number Reporting: 34 Currency: U.S. Dollar (USD)

### Average Hourly Rate By Experience



Number Reporting: 165 Currency: U.S. Dollar (USD)

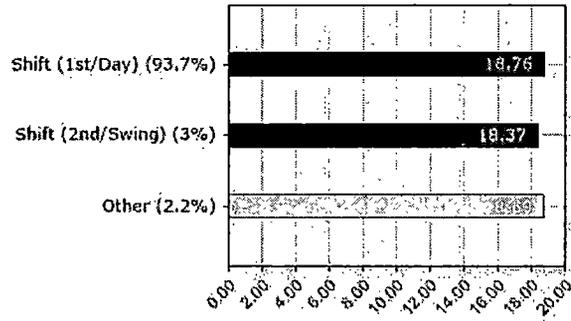
### Average Hourly Rate By Skill



Number Reporting: 147 Currency: U.S. Dollar (USD)



### Average Hourly Rate by Work Shift

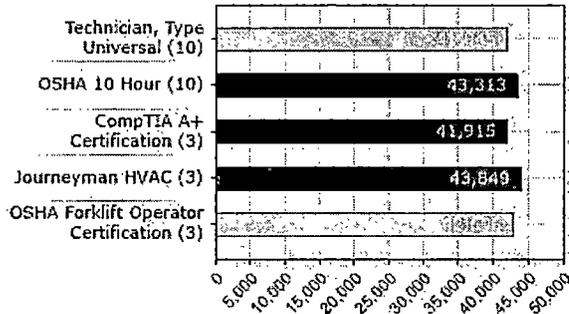


Number Reporting: 149 Currency: U.S. Dollar (USD)

## Compensation Influencers - Training and Education

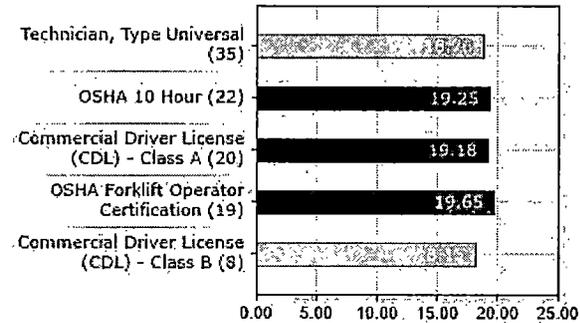
They can make a big difference. The charts below map out the various compensation levels of individuals with profiles that closely match yours, except for their degrees and certifications.

### Average Salary by Certification



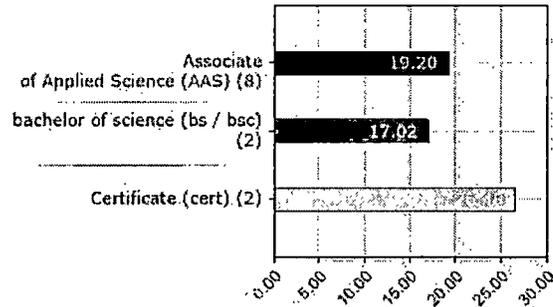
Number Reporting: 20 Currency: U.S. Dollar (USD)

### Average Hourly Rate by Certification



Number Reporting: 96 Currency: U.S. Dollar (USD)

### Average Hourly Rate by Degree



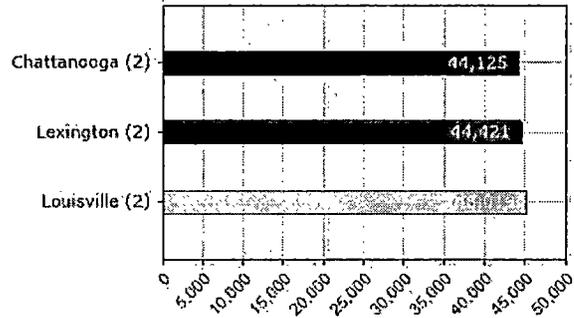
Number Reporting: 19 Currency: U.S. Dollar (USD)

## Compensation Influencers - Location and Demographics

Location. Age. Gender. See how key demographics can effect compensation. We took a look at employees within – and outside -- Your Peer Group who closely match your profile in all respects except these areas.

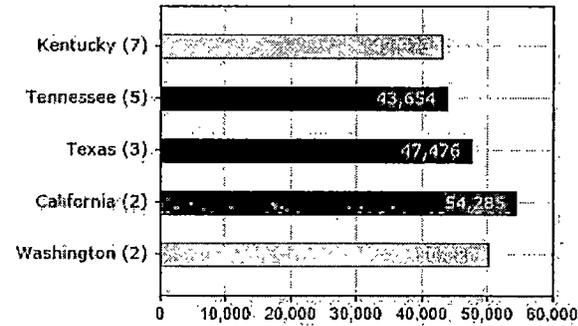
Please note that we don't consider your age or gender when determining your market value. We provide this information only because our users tell us they find it interesting.

### Average Salary By City



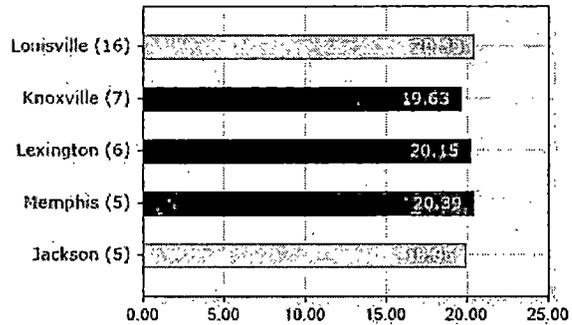
Number Reporting: 40 Currency: U.S. Dollar (USD)

### Average Salary By State



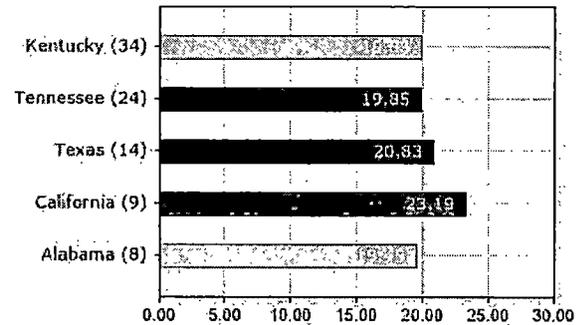
Number Reporting: 41 Currency: U.S. Dollar (USD)

### Average Hourly Rate By City



Number Reporting: 165 Currency: U.S. Dollar (USD)

### Average Hourly Rate By State



Number Reporting: 165 Currency: U.S. Dollar (USD)



## Anonymous Profiles

Review real salaries, skills and more for Anonymous Profiles that match your salary search. See tangible, real-world examples of compensation packages, skill sets, and experience levels of other employees. The following reports are just a sampling of the ones used to determine your market value.



### Profile No. 1

Job ..... Field Service Technician  
 Job Location ..... (City withheld for privacy), Mississippi, United States  
 Years In Field/Career ..... 4  
 Hourly Rate ..... \$20.70  
 Work Week ..... 40  
 0  
 0  
 0  
 0  
 Skill/Specialty ..... Troubleshooting, Equipment Maintenance, Customer Service, Maintenance  
 Certification ..... Technician, Type Universal  
 Work Shift ..... Shift (1st/Day)  
 Management Role ..... No  
 Contractor Type ..... No, I am not a contractor  
 Employer Type ..... Company  
 Employer's Product/Business ..... Natural Gas Distribution  
 Number of Employees ..... 2000  
 Commute Time ..... 20  
 Commute Method ..... Other  
 Government Contractor ..... No  
 Vacation Weeks ..... 3  
 Health Benefit ..... Dental, Vision, Medical / Health  
 Ability to Telecommute ..... No, I can't telecommute  
 Union Status ..... No  
 School, Degree, or Major ..... High School Diploma or GED  
 Age ..... (Age withheld for privacy)  
 Meaningful Job ..... Very much so  
 Job Satisfaction ..... Extremely satisfied  
 Job Stress ..... A little stressful  
 Underemployed ..... No



### Profile No. 2

Job ..... Field Service Technician  
 Job Location ..... (City withheld for privacy), Tennessee, United States  
 Years In Field/Career ..... 26  
 Hourly Rate ..... \$25.93  
 Work Week ..... 40  
 0  
 1  
 1  
 0  
 Skill/Specialty ..... Electronic Troubleshooting, Technical Services, Technical Specification  
 Certification ..... Technician, Type Universal, State Inspection Licence  
 Number Supervised ..... 8  
 People Managed ..... Supervisory/Professional Level  
 People Management Tasks ..... Mentor and advise  
 People Management Experience ..... 20  
 Management Role ..... Yes  
 Employer Type ..... Non-Profit Organization  
 Employer's Product/Business ..... Energy or Utilities  
 Number of Employees ..... 175  
 Government Contractor ..... No  
 Vacation Weeks ..... 3  
 Health Benefit ..... Medical / Health  
 School, Degree, or Major ..... High School Diploma or GED  
 School, Degree, or Major ..... Non-Degree Certificate Program  
 Age ..... (Age withheld for privacy)  
 Job 5 Years Ago ..... Utility Engineer  
 Employer Satisfaction ..... 3  
 Employer Communication ..... 3  
 Employer offers Development ..... 3  
 Employer Appreciation ..... 3  
 Employer has Bright Future ..... 4  
 Manager Relationship ..... 3  
 Transparent Pay Process ..... 2  
 Fair Pay Process ..... 2  
 Relative Top Performer ..... 5 - Strongly Agree  
 Employer Review Rating ..... 4 - Exceeded Expectations  
 Sought New Job ..... No



**Profile No. 3**

Job	Field Service Technician
Job Location	(City withheld for privacy), Kentucky, United States
Years In Field/Career	3
Hourly Rate	\$19.51
Work Week	38
	0
	0
	0
Certification	Technician, Type Universal
Work Shift	Shift (1st/Day)
Management Role	No
Contractor Type	No, I am not a contractor
Employer Type	Company
Number of Employees	8000
Government Contractor	No
Vacation Weeks	2
All Benefits/Perks	401(k)
Health Benefit	Dental, Vision, Medical / Health
Ability to Telecommute	No, I can't telecommute
Union Status	No
School, Degree, or Major	High School Diploma or GED
Age	(Age withheld for privacy)
Race / Ethnicity	Prefer Not to Answer
Job 5 Years Ago	Service Manager Automotive
Meaningful Job	No
Job Satisfaction	Fairly satisfied
Job Stress	Extremely stressful
Underemployed	I'm not sure
Employer Satisfaction	3
Employer offers Development	2
Transparent Pay Process	1 - Strongly Disagree
Fair Pay Process	3
Seeked New Job	Yes
Willingness to be Proactive	3
Recognizes Excellence and Rewards Performance	3
Ability to See From Customer's POV	4
Willingness to Abandon Outdated Products	2
Team Effort to Improve Processes	2
Company's Positive Impact on Society	1 - Strongly Disagree



**Profile No. 4**

Hourly Rate	\$29.00
Work Week	40
	0
	0
	0
Skill/Specialty	Troubleshooting, Heavy Equipment Repair, Electronic Troubleshooting
Certification	Commercial Driver License (CDL) - Class A
Management Role	No
Contractor Pay	Per Hour
Contractor Type	No, I am not a contractor
Employer Type	Company
Employer's Product/Business	Natural Gas Distribution
Number of Employees	3
Commute Time	60
Commute Method	Other
Government Contractor	No
Vacation Weeks	2
Health Benefit	Dental, Vision, Medical / Health
Ability to Telecommute	Yes, I telecommute 100% of the time
Age	(Age withheld for privacy)
Job 5 Years Ago	Heavy Duty Mechanic
Meaningful Job	Yes
Job Satisfaction	Extremely satisfied
Job Stress	A little stressful
Underemployed	No
Employer Satisfaction	5 - Strongly Agree
Employer Communication	5 - Strongly Agree
Employer has Bright Future	5 - Strongly Agree
Manager Relationship	5 - Strongly Agree
Relative Top Performer	4
Employer Review Rating	4 - Exceeded Expectations
Seeked New Job	No
Similar Job	Service Unit Operator, Oil, Gas, and Mining
Job	Field Service Technician
Job Location	(City withheld for privacy), Texas, United States
Years In Field/Career	7
Work Shift	Shift (1st/Day)



**Profile No. 5**

Job ..... Field Service Technician  
 Job Location ..... (City withheld for privacy), Kentucky, United States  
 Years In Field/Career ..... 5  
 Hourly Rate ..... \$17.75  
 Work Week ..... 40  
 0  
 0  
 0  
 0  
 Skill/Specialty ..... Troubleshooting, Customer Service, Maintenance, Systems  
 Troubleshooting, Computer Service, Software Installation &  
 Upgrade, Industrial Hydraulics  
 Certification ..... OSHA 10 Hour, OSHA Forklift Operator Certification  
 Work Shift ..... Shift (1st/Day)  
 Management Role ..... No  
 Contractor Type ..... No, I am not a contractor  
 Employer Type ..... Company  
 Employer's Product/Business ..... Forklifts or Materials Handling Equipment Rental or Leasing  
 Number of Employees ..... 100  
 Government Contractor ..... No  
 Vacation Weeks ..... 1  
 Health Benefit ..... Dental, Vision, Medical / Health  
 Ability to Telecommute ..... No, I can't telecommute  
 Union Status ..... No  
 School, Degree, or Major ..... High School Diploma or GED  
 Age ..... (Age withheld for privacy)  
 Job 5 Years Ago ..... Forklift Mechanic  
 Meaningful Job ..... No  
 Job Satisfaction ..... Fairly satisfied  
 Job Stress ..... Not stressful  
 Underemployed ..... Yes  
 Employment Situation ..... I am happily employed  
 Employer Satisfaction ..... 4  
 Employer Communication ..... 3  
 Employer offers Development ..... 4  
 Employer Appreciation ..... 1 - Strongly Disagree  
 Employer has Bright Future ..... 5 - Strongly Agree  
 Manager Relationship ..... 4  
 Transparent Pay Process ..... 4  
 Fair Pay Process ..... 1 - Strongly Disagree  
 Relative Top Performer ..... 4  
 Employer Review Rating ..... 5 - Far Exceeded Expectations (In the top 10%)  
 Sought New Job ..... No



**Profile No. 6**

Job ..... Field Service Technician  
 Job Location ..... (City withheld for privacy), Arkansas, United States  
 Years In Field/Career ..... 11  
 Hourly Rate ..... \$29.00  
 Work Week ..... 40  
 0  
 1  
 Bonus (Annual) ..... \$3,000  
 1  
 0  
 Skill/Specialty ..... Troubleshooting, Equipment Maintenance, Customer Service,  
 Technical Services, Maintenance, Plumbing  
 Certification ..... Commercial Driver License (CDL) - Class A, OSHA Forklift  
 Operator Certification  
 Work Shift ..... Shift (1st/Day)  
 Management Role ..... No  
 Contractor Type ..... No, I am not a contractor  
 Employer Type ..... Company  
 Employer's Product/Business ..... Natural Gas Distribution  
 Years with Employer ..... 11  
 Commute Method ..... Other  
 Government Contractor ..... No  
 Vacation Weeks ..... 3  
 Health Benefit ..... Dental, Medical / Health  
 Union Status ..... No  
 School, Degree, or Major ..... High School Diploma or GED  
 Age ..... (Age withheld for privacy)





**Profile No. 9**

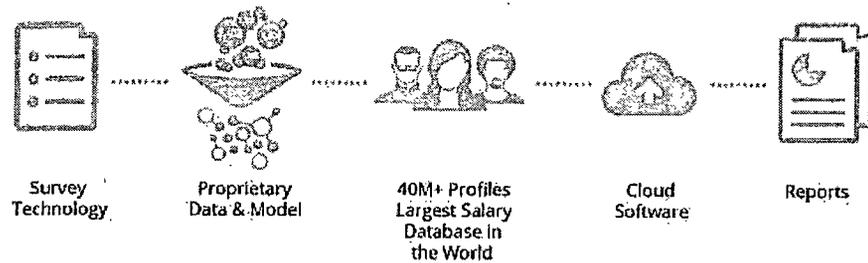
Job ..... Field Service Technician  
 Job Location ..... (City withheld for privacy), Washington, United States  
 Years In Field/Career ..... 1  
 Hourly Rate ..... \$21.00  
 Work Week ..... 40  
     1  
 Overtime Rate ..... \$31.00  
 Overtime Hours ..... 5  
     1  
 Bonus (Annual) ..... \$70.00  
     1  
     0  
 Skill/Specialty ..... Electronic Troubleshooting, Equipment Maintenance, Customer Service, Technical Services, Maintenance, System Repair  
 Certification ..... OSHA 10 Hour, Commercial Driver License (CDL) - Class A, HAZWOPER Certification - 40 Hour  
 Work Shift ..... Shift (1st/Day)  
 Management Role ..... No  
 Contractor Pay ..... Per Hour  
 Contract Length ..... 1  
 Contractor Type ..... Yes, I am an Independent contractor  
 Employer Type ..... Company  
 Employer's Product/Business ..... Wind Power Generation  
 Number of Employees ..... 15  
 Commute Time ..... 60  
 Commute Method ..... Own Car  
 Government Contractor ..... No  
 Vacation Weeks ..... 2  
 Health Benefit ..... Dental, Vision, Medical / Health  
 School, Degree, or Major ..... High School Diploma or GED  
 Age ..... (Age withheld for privacy)  
 Job 5 Years Ago ..... Oil Rig Motorman



**Profile No. 10**

Job ..... Field Service Technician  
 Job Location ..... (City withheld for privacy), Nebraska, United States  
 Years In Field/Career ..... 4  
 Hourly Rate ..... \$15.61  
 Work Week ..... 40  
     1  
 Overtime Rate ..... \$23.41  
 Overtime Hours ..... 5  
     1  
 Bonus (Annual) ..... \$500  
     0  
     0  
 Skill/Specialty ..... Troubleshooting, Electronic Troubleshooting, Technical Services, Customer Service, Systems Troubleshooting, Maintenance, System Repair  
 Work Shift ..... Shift (1st/Day)  
 Management Role ..... No  
 Contractor Type ..... No, I am not a contractor  
 Employer Type ..... Company  
 Employer's Product/Business ..... Irrigation Services  
 Years with Employer ..... 4  
 Number of Employees ..... 200  
 Government Contractor ..... No  
 Vacation Weeks ..... 2  
 All Benefits/Perks ..... Short-term Disability,  
 Health Benefit ..... Dental, Vision, Medical / Health  
 School, Degree, or Major ..... High School Diploma or GED  
 Age ..... (Age withheld for privacy)  
 Job 5 Years Ago ..... Maintenance Technician, Apartments  
 Employer Satisfaction ..... 3  
 Employer Communication ..... 3  
 Employer offers Development ..... 3  
 Employer Appreciation ..... 2  
 Employer has Bright Future ..... 4  
 Manager Relationship ..... 3  
 Relative Top Performer ..... 4  
 Employer Review Rating ..... 3 - Met Expectations  
 Sought New Job ..... Yes

## Methodology



**Data Collection.** PayScale administers the largest real-time salary survey in the world with more than 200,000 new survey records added every month. The database of more than 54 million total salary profiles is updated nightly to reflect the most detailed, up-to-date compensation information available. Our data collection is strongly correlated with the size of the pool being considered, representing the diversity of the general workforce.

People complete a salary profile on PayScale's website for many reasons, but mostly to prepare to ask for a raise, evaluate a job offer, or just to know how they stack up against others in similar positions. Upon completing PayScale's salary survey, individuals receive a series of reports that show how their salary compares to other people with similar education, skills and work experience. Individuals can also explore how changes such as moving to a different city, getting a promotion and going back to school can affect their future earning potential.

**Data Standardization & Matching.** Accurate compensation reporting is highly dependent on the ability to normalize and classify titles, industries, locations and other compensable factors into consistent groups. Knowing that "C++ Developer" is a kind of "Software Engineer" requires a deep understanding of the semantics of these terms as well as the core tasks performed by employees with these titles. PayScale leverages proprietary internal taxonomies as well as proprietary mappings to third party data sources to assure accurate mapping. The breadth and depth of the data assets used to standardize and match data is unparalleled in the industry.

PayScale applies a set of propriety algorithms to assure the consistency and accuracy of every data point used in our compensation models and reports. Our data team regularly compares PayScale compensation data with external sources of data, both publically and privately available. This research has shown that our market data is strongly correlated with other sources of compensation data, including employer submitted data. This research has also shown the breadth and depth of our data is wider than other sources due to our collection methods and software product, where users are able to more precisely describe and price positions, including both the type and size of the organization, and the skills and experience of the position.

Our software does not need to modify or blend profile data, use inflation or cost-of-living adjustments, or age data. This way, we help our customers avoid the shortcomings of traditional salary surveys that dilute the market data using "averages of averages" or "surveys of surveys" approaches.

**MarketMatch™.** The MarketMatch algorithm uses a two-step process for producing compensation data in a PayScale report. The first step is to understand which of our more than 250 compensable factors are important when it comes to pricing a job and how that job's pay is affected by these compensable factors. This is done in order to define a pay distribution for this job. The mix of compensable factors and their effect on pay is highly dependent upon the job. For example, coding languages and locations are important compensable factors for a Software Developer, while average sales prices and annual sales are important for an Account Executive. The second step is to then find the recent profiles that best match the described position in order to tighten the overall distribution from representing the job overall to the specific position described in the PayScale report.

Q29. a. Using the following table format, provide the full-year employee benefit information for the calendar years 2012 through 2016. Provide the employee benefit information for each year in a separate table.

b. Provide the table(s) requested in 29.a. in Microsoft Excel format with all cells unprotected and all formulas intact.

A: See "PSC 17-263 Data Request 1.xls" at the following tabs:

Q29 2012

Q29 2013

Q29 2014

Q29 2015

Q29 2016

**Q29: Using the following table format provide the full-year employee benefit information for the calend**

2012*							
<u>Employee Identification</u>	<u>Health Benefit Cost</u>		<u>Dental Benefits</u>		<u>Vision</u>		<u>Life Ins</u>
	<u>Utility</u>	<u>Emp</u>	<u>Utility</u>	<u>Emp</u>	<u>Utility</u>	<u>Emp</u>	<u>Utility</u>
File No: 001	0	0	0	0	0	0	0
File No: 002	0	0	0	0	0	0	0
File No: 003	0	0	0	0	0	0	0
File No: 004	0	0	0	0	0	0	0
File No: 005	0	0	0	0	0	0	0
File No: 006	0	0	0	0	0	0	0
File No: 007	0	0	0	0	0	0	0
File No: 008	0	0	0	0	0	0	0
File No: 009	0	0	0	0	0	0	0
File No: 010	0	0	0	0	0	0	0
File No: 011	0	0	0	0	0	0	0
File No: 012	0	0	0	0	0	0	0
File No: 013	0	0	0	0	0	0	0
File No: 014	0	0	0	0	0	0	0
File No: 015	0	0	0	0	0	0	0
File No: 016	0	0	0	0	0	0	0
File No: 017	0	0	0	0	0	0	0
File No: 018	0	0	0	0	0	0	0
File No: 019	0	0	0	0	0	0	0
File No: 020	0	0	0	0	0	0	0
File No: 021	0	0	0	0	0	0	0
File No: 022	0	0	0	0	0	0	0
File No: 023	0	0	0	0	0	0	0
File No: 024	0	0	0	0	0	0	0
File No: 025	0	0	0	0	0	0	0
File No: 026	0	0	0	0	0	0	0
File No: 028	0	0	0	0	0	0	0
File No: 029	0	0	0	0	0	0	0
File No: 030	0	0	0	0	0	0	0
File No: 031	0	0	0	0	0	0	0
File No: 032	0	0	0	0	0	0	0
File No: 033	0	0	0	0	0	0	0
<b>2012 TOTAL</b>							

\*The following spreadsheet has been formatted according to the request and the data has been integrated with the exce



**Q29: Using the following table format provide the full-year employee benefit information for the calend**

2013*							
<u>Employee Identification</u>	<u>Health Benefit Cost</u>		<u>Dental Benefits</u>		<u>Vision</u>		<u>Life Ins</u>
	<u>Utility</u>	<u>Emp</u>	<u>Utility</u>	<u>Emp</u>	<u>Utility</u>	<u>Emp</u>	<u>Utility</u>
File No: 001	0	0	0	0	0	0	0
File No: 002	0	0	0	0	0	0	0
File No: 003	0	0	0	0	0	0	0
File No: 004	0	0	0	0	0	0	0
File No: 005	0	0	0	0	0	0	0
File No: 006	0	0	0	0	0	0	0
File No: 007	0	0	0	0	0	0	0
File No: 008	0	0	0	0	0	0	0
File No: 009	0	0	0	0	0	0	0
File No: 010	0	0	0	0	0	0	0
File No: 011	0	0	0	0	0	0	0
File No: 012	0	0	0	0	0	0	0
File No: 013	0	0	0	0	0	0	0
File No: 014	0	0	0	0	0	0	0
File No: 015	0	0	0	0	0	0	0
File No: 016	0	0	0	0	0	0	0
File No: 017	0	0	0	0	0	0	0
File No: 018	0	0	0	0	0	0	0
File No: 019	0	0	0	0	0	0	0
File No: 020	0	0	0	0	0	0	0
File No: 021	0	0	0	0	0	0	0
File No: 022	0	0	0	0	0	0	0
File No: 023	0	0	0	0	0	0	0
File No: 024	0	0	0	0	0	0	0
File No: 025	0	0	0	0	0	0	0
File No: 026	0	0	0	0	0	0	0
File No: 028	0	0	0	0	0	0	0
File No: 029	0	0	0	0	0	0	0
File No: 030	0	0	0	0	0	0	0
File No: 031	0	0	0	0	0	0	0
File No: 032	0	0	0	0	0	0	0
File No: 033	0	0	0	0	0	0	0

**2013 TOTAL**

\*The following spreadsheet has been formatted according to the request and the data has been integrated with the exce



**Q29: Using the following table format provide the full-year employee benefit information for the calend**

2014							
<u>Employee Identification</u>	<u>Health Benefit Cost</u>		<u>Dental Benefits</u>		<u>Vision</u>		<u>Life Ins</u>
	<u>Utility</u>	<u>Emp</u>	<u>Utility</u>	<u>Emp</u>	<u>Utility</u>	<u>Emp</u>	<u>Utility</u>
File No: 001	0	0	0	0	0	0	0
File No: 002	4,484	0	0	0	0	0	0
File No: 003	2,602	0	0	0	0	0	0
File No: 004	2,951	0	0	0	0	0	0
File No: 005	6,353	0	0	0	0	0	0
File No: 006	0	0	0	0	0	0	0
File No: 007	0	0	0	0	0	0	0
File No: 008	7,436	0	0	0	0	0	0
File No: 009	3,162	0	0	0	0	0	0
File No: 010	0	0	0	0	0	0	0
File No: 011	2,685	0	0	0	0	0	0
File No: 012	2,937	0	0	0	0	0	0
File No: 013	0	0	0	0	0	0	0
File No: 014	0	0	0	0	0	0	0
File No: 015	0	0	0	0	0	0	0
File No: 016	0	0	0	0	0	0	0
File No: 017	1,022	0	0	0	0	0	0
File No: 018	684	0	0	0	0	0	0
File No: 019	0	0	0	0	0	0	0
File No: 020	2,807	0	0	0	0	0	0
File No: 021	0	0	0	0	0	0	0
File No: 022	0	0	0	0	0	0	0
File No: 023	1,343	0	0	0	0	0	0
File No: 024	0	0	0	0	0	0	0
File No: 025	0	0	0	0	0	0	0
File No: 026	0	0	0	0	0	0	0
File No: 028	0	0	0	0	0	0	0
File No: 029	0	0	0	0	0	0	0
File No: 030	0	0	0	0	0	0	0
File No: 031	0	0	0	0	0	0	0
File No: 032	0	0	0	0	0	0	0
File No: 033	0	0	0	0	0	0	0



**Q29: Using the following table format provide the full-year employee benefit information for the c**

**2015**

<u>Employee</u> <u>Identification</u>	<u>Health Benefit Cost</u>		<u>Dental Benefits</u>		<u>Vision</u>		<u>Life Ins</u>
	<u>Utility</u>	<u>Emp</u>	<u>Utility</u>	<u>Emp</u>	<u>Utility</u>	<u>Emp</u>	<u>Utility</u>
File No: 001	0	0	0	0	0	0	0
File No: 002	5,102	0	0	0	0	0	0
File No: 003	1,344	0	0	0	0	0	0
File No: 004	3,999	0	0	0	0	0	0
File No: 005	5,792	0	0	0	0	0	0
File No: 006		0	0	0	0	0	0
File No: 007		0	0	0	0	0	0
File No: 008	9,719	0	0	0	0	0	0
File No: 009	3,223	0	0	0	0	0	0
File No: 010	4,009	0	0	0	0	0	0
File No: 011	3,748	0	0	0	0	0	0
File No: 012	3,973	0	0	0	0	0	0
File No: 013		0	0	0	0	0	0
File No: 014		0	0	0	0	0	0
File No: 015		0	0	0	0	0	0
File No: 016		0	0	0	0	0	0
File No: 017		0	0	0	0	0	0
File No: 018	888	0	0	0	0	0	0
File No: 019		0	0	0	0	0	0
File No: 020	3,937	0	0	0	0	0	0
File No: 021		0	0	0	0	0	0
File No: 022		0	0	0	0	0	0
File No: 023	4,504	0	0	0	0	0	0
File No: 024		0	0	0	0	0	0
File No: 025	1,066	0	0	0	0	0	0
File No: 026		0	0	0	0	0	0
File No: 028		0	0	0	0	0	0
File No: 029		0	0	0	0	0	0
File No: 030		0	0	0	0	0	0
File No: 031		0	0	0	0	0	0
File No: 032		0	0	0	0	0	0
File No: 033		0	0	0	0	0	0



**Q29: Using the following table format provide the full-year employee benefit information for the cal**

**2016**

<u>Employee Identification</u>	<u>Health Benefit Cost</u>		<u>Dental Benefits</u>		<u>Vision</u>		<u>Life Insurance</u>	
	<u>Utility</u>	<u>Emp</u>	<u>Utility</u>	<u>Emp</u>	<u>Utility</u>	<u>Emp</u>	<u>Utility</u>	<u>Emp</u>
File No: 001	1,337	0	0	0	0	0	0	0
File No: 002	6,067	0	0	0	0	0	0	0
File No: 003	0	0	0	0	0	0	0	0
File No: 004	4,276	0	0	0	0	0	0	0
File No: 005	0	0	0	0	0	0	0	0
File No: 006	0	0	0	0	0	0	0	0
File No: 007	3,757	0	0	0	0	0	0	0
File No: 008	0	0	0	0	0	0	0	0
File No: 009	0	0	0	0	0	0	0	0
File No: 010	4,276	0	0	0	0	0	0	0
File No: 011	4,063	0	0	0	0	0	0	0
File No: 012	4,248	0	0	0	0	0	0	0
File No: 013	0	0	0	0	0	0	0	0
File No: 014	3,473	0	0	0	0	0	0	0
File No: 015	0	0	0	0	0	0	0	0
File No: 016	0	0	0	0	0	0	0	0
File No: 017	0	0	0	0	0	0	0	0
File No: 018	3,547	0	0	0	0	0	0	0
File No: 019	0	0	0	0	0	0	0	0
File No: 020	4,221	0	0	0	0	0	0	0
File No: 021	0	0	0	0	0	0	0	0
File No: 022	0	0	0	0	0	0	0	0
File No: 023	4,933	0	0	0	0	0	0	0
File No: 024	0	0	0	0	0	0	0	0
File No: 025	0	0	0	0	0	0	0	0
File No: 026	0	0	0	0	0	0	0	0
File No: 028	3,905	0	0	0	0	0	0	0
File No: 029	4,530	0	0	0	0	0	0	0
File No: 030	4,511	0	0	0	0	0	0	0
File No: 031	3,905	0	0	0	0	0	0	0
File No: 032	5,829	0	0	0	0	0	0	0
File No: 033	1,321	0	0	0	0	0	0	0

endar years 2012 through 2016.

AD&D		Totals	
Utility	Emp	Utility	Emp
0	0	1,337	0
0	0	6,067	0
0	0	0	0
0	0	4,276	0
0	0	0	0
0	0	0	0
0	0	3,757	0
0	0	0	0
0	0	0	0
0	0	4,276	0
0	0	4,063	0
0	0	4,248	0
0	0	0	0
0	0	3,473	0
0	0	0	0
0	0	0	0
0	0	0	0
0	0	3,547	0
0	0	0	0
0	0	4,221	0
0	0	0	0
0	0	0	0
0	0	4,933	0
0	0	0	0
0	0	0	0
0	0	0	0
0	0	3,905	0
0	0	4,530	0
0	0	4,511	0
0	0	3,905	0
0	0	5,829	0
0	0	1,321	0

**Q29: Using the following table format provide the full-year employee benefit information for the cal**

**2016**

<u>Employee Identification</u>	<u>Health Benefit Cost</u>		<u>Dental Benefits</u>		<u>Vision</u>		<u>Life Insurance</u>	
	<u>Utility</u>	<u>Emp</u>	<u>Utility</u>	<u>Emp</u>	<u>Utility</u>	<u>Emp</u>	<u>Utility</u>	<u>Emp</u>
File No: 001	1,337	0	0	0	0	0	0	0
File No: 002	6,067	0	0	0	0	0	0	0
File No: 003	0	0	0	0	0	0	0	0
File No: 004	4,276	0	0	0	0	0	0	0
File No: 005	0	0	0	0	0	0	0	0
File No: 006	0	0	0	0	0	0	0	0
File No: 007	3,757	0	0	0	0	0	0	0
File No: 008	0	0	0	0	0	0	0	0
File No: 009	0	0	0	0	0	0	0	0
File No: 010	4,276	0	0	0	0	0	0	0
File No: 011	4,063	0	0	0	0	0	0	0
File No: 012	4,248	0	0	0	0	0	0	0
File No: 013	0	0	0	0	0	0	0	0
File No: 014	3,473	0	0	0	0	0	0	0
File No: 015	0	0	0	0	0	0	0	0
File No: 016	0	0	0	0	0	0	0	0
File No: 017	0	0	0	0	0	0	0	0
File No: 018	3,547	0	0	0	0	0	0	0
File No: 019	0	0	0	0	0	0	0	0
File No: 020	4,221	0	0	0	0	0	0	0
File No: 021	0	0	0	0	0	0	0	0
File No: 022	0	0	0	0	0	0	0	0
File No: 023	4,933	0	0	0	0	0	0	0
File No: 024	0	0	0	0	0	0	0	0
File No: 025	0	0	0	0	0	0	0	0
File No: 026	0	0	0	0	0	0	0	0
File No: 028	3,905	0	0	0	0	0	0	0
File No: 029	4,530	0	0	0	0	0	0	0
File No: 030	4,511	0	0	0	0	0	0	0
File No: 031	3,905	0	0	0	0	0	0	0
File No: 032	5,829	0	0	0	0	0	0	0
File No: 033	1,321	0	0	0	0	0	0	0

endar years 2012 through 2016.

AD&D		Totals	
Utility	Emp	Utility	Emp
0	0	1,337	0
0	0	6,067	0
0	0	0	0
0	0	4,276	0
0	0	0	0
0	0	3,757	0
0	0	0	0
0	0	0	0
0	0	4,276	0
0	0	4,063	0
0	0	4,248	0
0	0	0	0
0	0	3,473	0
0	0	0	0
0	0	0	0
0	0	0	0
0	0	3,547	0
0	0	0	0
0	0	4,221	0
0	0	0	0
0	0	0	0
0	0	4,933	0
0	0	0	0
0	0	0	0
0	0	0	0
0	0	3,905	0
0	0	4,530	0
0	0	4,511	0
0	0	3,905	0
0	0	5,829	0
0	0	1,321	0

Q30. a. Using the following table format, provide the full-year employee retirement plan information for the calendar years 2012 through 2016. Provide the employee benefit information for each year in a separate table.

b. Provide the table(s) requested in 30.a. in Microsoft Excel format with all cells unprotected and all formulas intact.

A: See "PSC 17-263 Data Request 1.xls" at the following tabs:

Q30 SEP 2012

Q30 SEP 2013

Q30 SEP 2014

Q30 SEP 2015

Q30 SEP 2016

Q30: Using the following table format, provide the full-year employee retirement plan information for the calendar years 2012 through 2016. Provide employee benefit information for each year in a separate table.

2013									
Employee Identification	SEP		Retirement*		Any Other*		Totals		
	Utility	Emp	Utility	Emp	Utility	Emp	Utility	Emp	Total Cost
File No: 001	1,169	0	0	0	0	0	1,169	0	1,169
File No: 002	1,914	0	0	0	0	0	1,914	0	1,914
File No: 003	947	0	0	0	0	0	947	0	947
File No: 004	1,359	0	0	0	0	0	1,359	0	1,359
File No: 005	1,071	0	0	0	0	0	1,071	0	1,071
File No: 006	0	0	0	0	0	0	0	0	0
File No: 007	1,187	0	0	0	0	0	1,187	0	1,187
File No: 008	1,343	0	0	0	0	0	1,343	0	1,343
File No: 009	1,336	0	0	0	0	0	1,336	0	1,336
File No: 010	0	0	0	0	0	0	0	0	0
File No: 011	1,122	0	0	0	0	0	1,122	0	1,122
File No: 012	1,322	0	0	0	0	0	1,322	0	1,322
File No: 013	0	0	0	0	0	0	0	0	0
File No: 014	0	0	0	0	0	0	0	0	0
File No: 015	0	0	0	0	0	0	0	0	0
File No: 016	0	0	0	0	0	0	0	0	0
File No: 017	0	0	0	0	0	0	0	0	0
File No: 018	0	0	0	0	0	0	0	0	0
File No: 019	0	0	0	0	0	0	0	0	0
File No: 020	0	0	0	0	0	0	0	0	0
File No: 021	0	0	0	0	0	0	0	0	0
File No: 022	0	0	0	0	0	0	0	0	0
File No: 023	0	0	0	0	0	0	0	0	0
File No: 024	0	0	0	0	0	0	0	0	0
File No: 025	0	0	0	0	0	0	0	0	0
File No: 026	0	0	0	0	0	0	0	0	0
File No: 028	0	0	0	0	0	0	0	0	0
File No: 029	0	0	0	0	0	0	0	0	0
File No: 030	0	0	0	0	0	0	0	0	0
File No: 031	0	0	0	0	0	0	0	0	0
File No: 032	0	0	0	0	0	0	0	0	0
File No: 033	0	0	0	0	0	0	0	0	0
<b>TOTALS</b>	12,769	0	0	0	0	0	12,769	0	12,769

Q30: Using the following table format, provide the full-year employee retirement plan information for the calendar years 2012 through 2016. Provide employee benefit information for each year in a separate table.

2014									
Employee Identification	SEP		Retirement		Any Other		Totals		
	Utility	Emp	Utility	Emp	Utility	Emp	Utility	Emp	Total Cost
File No: 001	2,406	0	0	0	0	0	2,406	0	2,406
File No: 002	3,812	0	0	0	0	0	3,812	0	3,812
File No: 003	2,177	0	0	0	0	0	2,177	0	2,177
File No: 004	2,836	0	0	0	0	0	2,836	0	2,836
File No: 005	2,155	0	0	0	0	0	2,155	0	2,155
File No: 006	0	0	0	0	0	0	0	0	0
File No: 007	2,326	0	0	0	0	0	2,326	0	2,326
File No: 008	2,634	0	0	0	0	0	2,634	0	2,634
File No: 009	2,709	0	0	0	0	0	2,709	0	2,709
File No: 010	2,138	0	0	0	0	0	2,138	0	2,138
File No: 011	2,243	0	0	0	0	0	2,243	0	2,243
File No: 012	2,719	0	0	0	0	0	2,719	0	2,719
File No: 013	0	0	0	0	0	0	0	0	0
File No: 014	0	0	0	0	0	0	0	0	0
File No: 015	0	0	0	0	0	0	0	0	0
File No: 016	0	0	0	0	0	0	0	0	0
File No: 017	0	0	0	0	0	0	0	0	0
File No: 018	2,026	0	0	0	0	0	2,026	0	2,026
File No: 019	0	0	0	0	0	0	0	0	0
File No: 020	1,674	0	0	0	0	0	1,674	0	1,674
File No: 021	0	0	0	0	0	0	0	0	0
File No: 022	0	0	0	0	0	0	0	0	0
File No: 023	1,192	0	0	0	0	0	1,192	0	1,192
File No: 024	0	0	0	0	0	0	0	0	0
File No: 025	0	0	0	0	0	0	0	0	0
File No: 026	0	0	0	0	0	0	0	0	0
File No: 028	0	0	0	0	0	0	0	0	0
File No: 029	0	0	0	0	0	0	0	0	0
File No: 030	0	0	0	0	0	0	0	0	0
File No: 031	0	0	0	0	0	0	0	0	0
File No: 032	0	0	0	0	0	0	0	0	0
File No: 033	0	0	0	0	0	0	0	0	0
<b>TOTALS</b>	<b>33,048</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>33,048</b>	<b>0</b>	<b>33,048</b>

\*

Not Applicable

**Q30: Using the following table format, provide the full-year employee retirement plan information for the calendar years 2012 through 2016. Provide employee benefit information for each year in a separate table.**

2015									
<u>Employee Identification</u>	<u>SEP</u>		<u>Retirement*</u>		<u>Any Other*</u>		<u>Totals</u>		
	<u>Utility</u>	<u>Emp</u>	<u>Utility</u>	<u>Emp</u>	<u>Utility</u>	<u>Emp</u>	<u>Utility</u>	<u>Emp</u>	<u>Total Cost</u>
File No: 001	3,415	0	0	0	0	0	3,415	0	3,415
File No: 002	4,960	0	0	0	0	0	4,960	0	4,960
File No: 003	0	0	0	0	0	0	0	0	0
File No: 004	4,690	0	0	0	0	0	4,690	0	4,690
File No: 005	0	0	0	0	0	0	0	0	0
File No: 006	0	0	0	0	0	0	0	0	0
File No: 007	2,953	0	0	0	0	0	2,953	0	2,953
File No: 008	3,363	0	0	0	0	0	3,363	0	3,363
File No: 009	0	0	0	0	0	0	0	0	0
File No: 010	3,337	0	0	0	0	0	3,337	0	3,337
File No: 011	3,179	0	0	0	0	0	3,179	0	3,179
File No: 012	3,725	0	0	0	0	0	3,725	0	3,725
File No: 013	0	0	0	0	0	0	0	0	0
File No: 014	319	0	0	0	0	0	319	0	319
File No: 015	0	0	0	0	0	0	0	0	0
File No: 016	0	0	0	0	0	0	0	0	0
File No: 017	0	0	0	0	0	0	0	0	0
File No: 018	2,825	0	0	0	0	0	2,825	0	2,825
File No: 019	0	0	0	0	0	0	0	0	0
File No: 020	2,303	0	0	0	0	0	2,303	0	2,303
File No: 021	0	0	0	0	0	0	0	0	0
File No: 022	0	0	0	0	0	0	0	0	0
File No: 023	2,835	0	0	0	0	0	2,835	0	2,835
File No: 024	203	0	0	0	0	0	203	0	203
File No: 025	0	0	0	0	0	0	0	0	0
File No: 026	0	0	0	0	0	0	0	0	0
File No: 028	0	0	0	0	0	0	0	0	0
File No: 029	80	0	0	0	0	0	80	0	80
File No: 030	62	0	0	0	0	0	62	0	62
File No: 031	55	0	0	0	0	0	55	0	55
File No: 032	44	0	0	0	0	0	44	0	44
File No: 033	0	0	0	0	0	0	0	0	0
<b>TOTALS</b>	<b>38,347</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>38,347</b>	<b>0</b>	<b>38,347</b>

\*

**Not Applicable**

**Q30: Using the following table format, provide the full-year employee retirement plan information for the calendar years 2012 through 2016. Provide employee benefit information for each year in a separate table.**

2016									
<u>Employee Identification</u>	<u>SEP</u>		<u>Defined Benefit Retirement*</u>		<u>Any Other*</u>		<u>Totals</u>		
	<u>Utility</u>	<u>Emp</u>	<u>Utility</u>	<u>Emp</u>	<u>Utility</u>	<u>Emp</u>	<u>Utility</u>	<u>Emp</u>	<u>Total Cost</u>
File No: 001	3,595	0	0	0	0	0	3,595	0	3,595
File No: 002	5,291	0	0	0	0	0	5,291	0	5,291
File No: 003		0	0	0	0	0	0	0	0
File No: 004	4,368	0	0	0	0	0	4,368	0	4,368
File No: 005		0	0	0	0	0	0	0	0
File No: 006		0	0	0	0	0	0	0	0
File No: 007	3,103	0	0	0	0	0	3,103	0	3,103
File No: 008	3,438	0	0	0	0	0	3,438	0	3,438
File No: 009		0	0	0	0	0	0	0	0
File No: 010	3,717	0	0	0	0	0	3,717	0	3,717
File No: 011	3,268	0	0	0	0	0	3,268	0	3,268
File No: 012	3,866	0	0	0	0	0	3,866	0	3,866
File No: 013		0	0	0	0	0	0	0	0
File No: 014	2,742	0	0	0	0	0	2,742	0	2,742
File No: 015		0	0	0	0	0	0	0	0
File No: 016		0	0	0	0	0	0	0	0
File No: 017		0	0	0	0	0	0	0	0
File No: 018	2,983	0	0	0	0	0	2,983	0	2,983
File No: 019		0	0	0	0	0	0	0	0
File No: 020	2,713	0	0	0	0	0	2,713	0	2,713
File No: 021		0	0	0	0	0	0	0	0
File No: 022		0	0	0	0	0	0	0	0
File No: 023	2,956	0	0	0	0	0	2,956	0	2,956
File No: 024	2,701	0	0	0	0	0	2,701	0	2,701
File No: 025		0	0	0	0	0	0	0	0
File No: 026		0	0	0	0	0	0	0	0
File No: 028	2,391	0	0	0	0	0	2,391	0	2,391

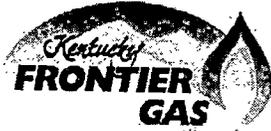
File No: 029	4,184	0	0	0	0	0	4,184	0	4,184
File No: 030		0	0	0	0	0	0	0	0
File No: 031	3,053	0	0	0	0	0	3,053	0	3,053
File No: 032	2,508	0	0	0	0	0	2,508	0	2,508
File No: 033	1,214	0	0	0	0	0	1,214	0	1,214
<b>TOTALS</b>	<b>58,091</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>58,091</b>	<b>0</b>	<b>58,091</b>

\* Not Applicable

Q31. Provide copies of all Frontier's Pension plans, including but not limited to, defined benefit, defined contribution-401(k), and post-employment retirement.

A: Written SEP plan

See PSC 17-263 DataReq1 > Q31 KFG SEP details



## SEP, HEALTH & DISABILITY

Wages are paid at the end of each 2-week pay period.

The Company will contribute a percentage of your eligible W-2 compensation to a Simplified Employee Pension (SEP) plan. This percentage may vary (within IRS limits) up to the maximum allowable amount of 25% of base wages. **This self-directed plan will start accruing after 6 months of service.** It is funded by April 15 of the following year, based on the previous year's earnings.

Frontier offers group medical insurance to employees and their families under various plans. Frontier will pay the first \$300 per month of the cost of the plan of your choice. Coverage of your choice will start on the first of the month following 60 days of service (i.e. August 1 after starting May 23). Frontier has no preference or financial stake in which plan you choose (if any). In most cases your lowest cost will be the plan for which you shoulder the most tolerable risk (i.e. high deductibles and co-pays).

Frontier also provides, at no cost to employees, Disability Insurance (short term and long term) for 60% of base salary; and "AD&D" insurance for accidental death or dismemberment.

At the end of the training and probationary period, we will meet with you to evaluate your performance, progress and job satisfaction.

We hope that you become a long-time part of our team.



## Simplified Employee Pension Plan (SEP)

### Summary

Kentucky Frontier Gas (Frontier) contributes up to 25% of your eligible W-2 compensation into an IRA based on the following:

- You are required to participate.
- You must be 21 or older.
- You must have worked at least six full months in the preceding five years.
- Your annual W-2 income is greater than a minimum (currently \$550).
- You must set up your own qualifying IRA with a qualifying financial institution and provide the Administrator the details no later than January 31 of the year following your eligibility.

Per IRS regulations, we are providing you the following information:

- A copy of the company's Form 5305-SEP & Instructions.
- Traditional IRAs, other than the traditional IRAs into which employer SEP contributions will be made, may provide different rates of return and different terms concerning, among other things, transfers and withdrawals of funds from the IRAs.
- The Administrator of the SEP must furnish each participant within 30 days of the effective date of any amendment to the SEP, a copy of the amendment and a written explanation of its effects.
- The Administrator will give written notification of any employer contributions made under the SEP to that participant's IRA by the later of January 31 of the year following the year for which a contribution is made or 30 days after the contribution is made.

Frontier's SEP Administrator is IGS at 303-422-3400 or [igsinc@att.net](mailto:igsinc@att.net). If you have any questions, please contact the Administrator.

Q32. Provide the minutes from Board of Director meetings for the calendar years 2015 and 2016.

A: Kentucky Frontier Gas, LLC does not have a Board of Directors. Frontier is an LLC that is managed by Member Managers. Managing Member meetings are held frequently throughout the year, usually with conference calls between Steve Shute, Bob Oxford and IGS (Dennis Horner and/or Bob Oxford). Larry Rich has retired and seldom participates in such calls. Notes are taken by individual owners, and in some cases minutes are prepared if financial, legal, acquisition, regulatory or personnel matters are discussed or handled. Attached are minutes of Managing Member meetings taken in 2015 and 2016.

In PSC 17-263 DataReq1 PDF's please see:

Q32 Member Meeting Minutes



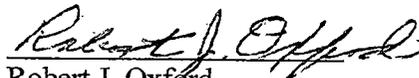
QUESTION 32 Attachment 1

KENTUCKY FRONTIER GAS LLC  
MEMBER MANAGER MEETING

This meeting, designated as the Annual Meeting, was held by telephone on November 23,, 2015, with members Steve Shute and Robert Oxford present, representing himself and Industrial Gas Services, Inc. Notice of the meeting was given to each member on November 2, 2015. Larry Rich was not present.

Topics discussed and agreed to by a majority vote of the members are: Continuance of Steve Shute as operating manager with discretion to provide for day to day operating decisions; retention of the current registered agent; continuance of process to acquire Public Gas Company, and closing with Public after closing a loan with Community Trust Bank of Pikeville for financing of Public before December 31, 2015; seek approval of the Public Service Commission after bank closing; authorize distribution of profits to the members to the extent funds are available up to but not to exceed \$120,000; accept voluntary resignation of Larry Rich as member-manager.

The meeting was adjourned.

  
Robert J. Oxford



QUESTION 32 Attachment 2

KENTUCKY FRONTIER GAS LLC

MEMBER MANAGER ANNUAL MEETING

This meeting was held by telephone on December 22, 2016, with members Steve Shute and Robert Oxford present. Notice of the meeting was given to each member on November 7 and 17, 2016.

Topics discussed and agreed to by a majority vote of the members are: Continuance of Steve Shute as operating manager with discretion to provide for day to day operating decisions; retention of the current registered agent; discussed Southside bridge court ruling and plan to appeal; review options for consolidating Public and Frontier and prepare and file rate application with PSC.

The meeting was adjourned.

  
Robert J. Oxford

Q33. Explain what types or kinds of meters are installed on customers' premises and how the cost of the meters is accounted for.

A: Residential and small Commercial customers will typically have a 250 or 400-series meter capable of 250 or 400 cubic feet per hour (cfh) of maximum capacity. These are diaphragm meters with internal "lungs" that inflate in sequence and drive an index. Frontier has a mélange of meter manufacturer-style-vintage, but has standardized on American AC250 and AL425 meters. All others in this range will be replaced.

A typical Commercial customer like a McDonalds or store will typically have a 600 or 800-series diaphragm meter capable of 600 to 1600 cfh maximum capacity (commercial meters are rated at 2x the "nameplate" volume). Frontier has the same mélange here, and has standardized on American AC630 and AL or AC800 meters.

The largest Commercial meters are rotary meters like the Roots 3M or 5M with max capacity of 3000 or 5000 cfh. These have 2 spinning rotors that drive the index, and are quite smaller than the large diaphragm meters, of which Frontier still has a few. The large diaphragms are notorious for going out of proof and Frontier has replaced or will replace all of these with rotary meters.

Frontier's Large Commercial customers have turbine meters with small high-speed turbine rotors. These are legacy from the previous owner, and are in good condition and keep their proof.

The cost of Meters and associated piping is capitalized, to the extent the cost exceeds the AMR surcharges.

Q34. Explain whether Frontier has measuring and regulating equipment on its system; if so, provide a description of this equipment and how it is used and how the cost of the measuring and regulating equipment is accounted for.

A: Frontier has “measuring and regulating equipment” at every customer location. Every customer has a meter and 1 or more pressure regulators. The only exceptions are some of the former Public Gas customers on low-pressure systems that don’t require a regulator at the customer’s meter.

Most of the individual distribution systems have pressure regulators at the delivery point from the supply pipeline. These are usually 1 or 2-inch pressure regulators by Fisher-Rockwell-Mooney etc that are capable of high volume, and regulate pressure from the pipeline (50 to 1200 psi) down to the distribution pressure, typically 20 psi.

Those same delivery stations have a meter that is usually controlled by the pipeline as the point of custody transfer.

Some distribution systems have a “district regulator” station to reduce pressure from the main 20 psi system to a segment operating at lower pressure. Frontier has a few of these for the Public Gas low-pressure systems, and a couple of other segments in poor condition with pressure at 1 or 2 psi to reduce potential leakage.

There aren’t any internal system meters to measure gas from one segment to another.

All of these M&R facilities are capitalized. These are not covered by the AMR or PRP projects.

Q35. Provide the operating pressure of the natural gas delivered to residential and commercial customers.

A: The standard delivery pressure to customers is  $\frac{1}{4}$  psig or 7 ounces wc.

Depending on operating circumstances, any customer can request a higher meter pressure as needed for the particular load. We have about 1000 higher-pressure meters ranging from  $\frac{1}{2}$  to 5 psig. Half of those are on "Low Pressure" systems in Public Gas, where the system runs at 8 oz or  $\frac{1}{2}$  psi and there is no house regulator.

The billing system compensates CCF for pressure using a fixed factor based on the ratio of non-standard pressure to the standard  $\frac{1}{4}$  psi pressure. Both of these meter pressures are adjusted to the local atmospheric pressure of 14.40 psia.

Q36. Provide the amount of lost and unaccounted for gas in Mcf for 2012- 2016.

A: Kentucky Frontier Gas, LLC

2012 L&U 104,238 Mcf

2013 L&U 46,338 Mcf

2014 L&U 67,803 Mcf

2015 L&U 38,536 Mcf

2016 L&U 60,275 Mcf

Public Gas Co.

2016 L&U 4,972 Mcf

Q37. Refer to the Application, Revenue Requirement Calculation – Operating Ratio Method.

a. Confirm the Pro Forma Operating Expenses before Income Taxes of \$1,999,397 does not include the cost of purchased gas.

A. Correct, the Pro Forma Operating Expenses before Income Taxes of \$1,999,397 does *not* include the cost of purchased gas.

Q37. Refer to the Application, Revenue Requirement Calculation – Operating Ratio Method.

b. Provide a revised Revenue Requirement Calculation that excludes the cost of purchased gas from the calculation and only includes the revenues generated from Frontier's base gas rates.

A. Please see below. Cost of gas has been entirely removed from PSC GR17 ARF ops ratio.PDF form. Net of \$603,810.24 remains the same.

ARF FORM 1 - ATTACHMENT RR-OR - JANUARY 2014

**REVENUE REQUIREMENT CALCULATION - OPERATING RATIO METHOD**

(Method commonly used by investor owned utilities and/or non-profit entities that do not have long-term debt outstanding.)

Pro forma Operating Expenses Before Income Taxes	\$1,999,396.85
Operating Ratio	0.88
Sub-Total	2,272,041.88
Less: Pro forma Operating Expenses Before Income Taxes	-1,999,396.85
Net Income Allowable	272,645.03
Add: Provision for State and Federal Income Taxes, if Applicable (see footnote)	
Interest Expense	175,936.25
Pro forma Operating Expenses Before Taxes	1,999,396.85
Cost of Natural Gas (water utilities should leave this blank)	
Total Revenue Requirement	2,447,978.13
Less: Other Operating Revenue	594,184.10
Non-operating Revenue	111,682.00
Interest Income	
Total Revenue Required from Rates for Service	1,742,112.03
Less: Revenue from Sales at Present Rates	1,138,301.79
Required Revenue Increase	603,810.24

Required Revenue Increase stated as a Percentage of Revenue at Present Rates 53.04%

Q38. Refer to the Application, Statement of Disclosure of Related Party Transactions. List each expenditure included in the following related party compensations and provide a detailed description of that expenditure and all invoices related to that expenditure.

A: The disclosure form calls for transactions with all members over the last 24 months from June 2015 through May 2017.

a. Steven Shute, PSI - util consulting, engg, mgmt \$ 108,700. Mr. Shute bills his time & expenses through his wholly-owned consulting company PSI or Pipeline Solutions, Inc. Mr. Shute billed his actual time spent on Frontier matters at \$75 per hour, which has not changed since 2005. This total includes \$42,700 for the second half of 2015 (total \$63,675), and the 2016 invoice of \$66,000. Frontier accrued these charges, but still owes \$30k for 2015 and all of the 2016 bill. PSI will bill for Mr. Shute's 2017 time at the end of the year.

b. Robert Oxford, IGS - gas supply, engg, mgmt \$ 64,700; payments to Mr. Oxford are through his majority-held company Industrial Gas Services, Inc. This figure includes \$45,200 from IGS invoices from Jul15 to Jun17, and a \$29,762 dividend paid out to some members in April 2016.

c. Larry Rich, Management \$ 4,200; accrued to him but not paid.

d. Industrial Gas Services, Gas supply, filings; admin-HR \$ 169,412; IGS bills for 2 employees other than Bob Oxford. This figure includes \$159,400 from IGS invoices and a \$9,612 dividend paid out to some members in April 2016.

See PSC 17-263 DataReq 1 PDF's form Q38 Shute-Rich

INVOICE NO. 128  
INVOICE DATE: 12/31/2015  
DUE DATE: 12/31/2015

LARRY L. RICH  
104 SAND CASTLE DRIVE  
EMERALD, NC 28594

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

DAYS WORKED	RATE	
JAN 7-11	5 DAYS @300	\$1,500.00
JUL 13		300.00
AUG 25		300.00
OCT 27	½ DAY	150.00
OCT 28		300.00

TOTAL AMOUNT DUE \$2,550.00

INVOICE NO. 135

INVOICE DATE: 12/31/2016

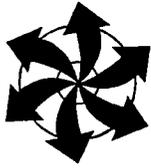
DUE DATE: 12/31/2016

LARRY L. RICH  
104 SAND CASTLE DRIVE  
EMERALD, NC 28594

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

DAYS WORKED	RATE	
JAN 5	½ DAY@300	\$150.00
JAN 6		300.00
JAN 7	½ DAY	150.00
JUN 20-22		900.00
AUG 1	½ DAY	150.00

TOTAL AMOUNT DUE \$1,650.00



**PSI**

Billing for Professional Services: 2015

Invoice Date: 31-Dec-15  
Invoice No. 1515  
Client: Kentucky Frontier Gas LLC  
PO Box 408  
Prestonsburg KY 41653

Eastern Kentucky Gas Utility	hrs	rate	Total
Engineering, financial & management services	369		
DOT annual reports O&M program updates DIMP program updates Meter & ITRON programs Crystal Sales - BREG - BSUM reports Gas msmt, L&U analysis various mgmt duties			
Conversion to Caselle billing program	80		
Public Gas purchase analysis-financing-mgmt	400		
<i>Sr. Utility Engineer</i>	<u>849</u>	hours	\$63,675.00
Utility Analyst - data, BREG, Volumes, Meters	60	\$40	\$2,400.00
<i>Expenses (see detail)</i>			\$229.75
<i>Prior payments</i>			\$0.00
<b>Amount This Invoice</b>			<u><u>\$66,304.75</u></u>

<b>Pipeline Solutions, Inc.</b> <b>PO Box 1054</b> <b>Glenwood Springs, CO 81602</b> <b>970-928-9208 Federal EIN# 84-1187790</b>
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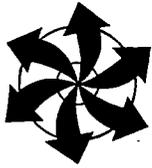
# EXPENSE SUMMARY

1/30/2016

Steven Shute  
 PO Box 1054  
 Glenwood Springs, CO 81602

Date	Place	Meals No.	Amt.	Lodging	Transportation		Other	Detail	Amount
					Air, Car	Pers Mi **			
24-Feb-15	week in	6	cc	WNCH cc	cc	\$57.50		fly from GJT, ice strm DFW delay; stay Winch'r	\$57.50
28-Feb-15	Prestonsburg	4	\$40.00	LSVL cc	cc			fly from Lsvl; delay, stay; rtn Chi-Aspen	\$40.00
						\$132.25		rtn diff airpt, drive GWS-Aspen-GJT-GWS	\$132.25
<b>Totals</b>		10	\$40.00	\$0.00	\$0.00	\$189.75	\$0.00		<u><u>\$229.75</u></u>

\*\*57.5c per mile IRS rate



**PSI**

*Billing for Professional Services: 2016*

**Invoice Date:** 31-Dec-16  
**Invoice No.** 1616  
**Client:** Kentucky Frontier Gas LLC  
PO Box 408  
Prestonsburg KY 41653

**Eastern Kentucky Gas Utility**

**hrs rate Total**

Engineering, financial & management services 769

- DOT annual reports
- O&M program updates
- DIMP program updates
- Meter & ITRON programs
- Sales - BREG - BSUM reports
- Gas msmt, L&U analysis
- various mgmt duties

Conversion to Caselle billing program

Public Gas merge, start odorizers 80

*Sr. Utility Engineer* 849 hours \$66,000.00

Utility Analyst - data, BREG, Volumes, Meters 60 \$40 \$2,400.00

*Expenses (see detail)* \$2,563.99

*Prior payments* \$0.00

**Amount This Invoice** \$70,963.99

<b>Pipeline Solutions, Inc.</b> <b>PO Box 1054</b> <b>Glenwood Springs, CO 81602</b> <b>970-928-9208 Federal EIN# 84-1187790</b>
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**PIPELINE SOLUTIONS, INC.**  
**Time & Mileage Report for Steven Shute**  
**Client: Kentucky Frontier Gas, LLC**

Date	Description	Hours	Description	Hours
January-16	On site management	40	Home office management	116
February-16			Home office management	96
March-16			Home office management	124
April-16			Home office management	92
May-16			Home office management	72
June-16			Home office management	72
July-16			Home office management	64
August-16			Home office management	20
September-16	On site management	48	Home office management	36
October-16			Home office management	32
November-16			Home office management	24
December-16			Home office management	44
<b>Total for Shute</b>		<b>88</b>		<b>792</b>
<b>Hourly Rate</b>		<b>\$75</b>		<b>\$75</b>
<b>Total Billing</b>		<b>\$6,600</b>		<b>\$59,400</b>

**880**

**\$66,000**

# EXPENSE SUMMARY

1/26/2017

Steven Shute  
 PO Box 1054  
 Glenwood Springs, CO 81602

Date	Place	Meals No.	Amt.	Lodging	Transportation		Other	Detail	Amount
					Air, Car	Pers Mi **			
11-Jan-16	week in	6	cc		\$1,270.40	\$43.20		with Jan; fly from EGE, strm ORD delay; divert SDF	\$1,313.60
15-Jan-16	Prestonsburg	5	\$70.00		cc		cc	Natl Car + gas; drop charge, fly from LEX	\$70.00
6-Apr-16	PSI cc						\$148.00	Automation Direct - CTT controls for odorizer	\$148.00
							\$18.49	Big John's Ace Hdwr - odorizer	\$18.49
23-Sep-16	week in	8	cc				\$482.08	CostCo LEX bt 21 jackets	\$482.08
29-Sep-16	Prestonsburg	4	\$29.00		\$449.64	\$43.20		fly EGE to CVG	\$521.84
30-Nov-16							\$9.98	odor controls, 24v supply	\$9.98
<b>Totals</b>		23	\$99.00	\$0.00	\$1,720.04	\$86.40	\$658.55		<u>\$2,563.99</u>

\$0.540 per mile IRS rate

**Industrial Gas Services,**

4891 Independence St., Suite 200  
Wheat Ridge, CO 80033-6714

**Invoice**

DATE	INVOICE NO.
5/31/2015	101666

<b>BILL TO</b>
Kentucky Frontier Gas 4891 Independence St. Suite 200 Wheat Ridge, CO 80033

P.O. NO.	TERMS	DUE DATE
		5/31/2015

ITEM	DESCRIPTION	QTY	RATE	AMOUNT
Accounting/Super...	Payroll, HR PAO	46.25	40.00	1,850.00
Postage	Postage/FedEx		101.95	101.95
Conference Calls			129.92	129.92
Administrative	Administrative DRH	72.75	75.00	5,456.25
GCA Computations	GCA Comps	5.25	75.00	393.75
			<b>Total</b>	<b>\$7,931.87</b>

**Industrial Gas Services,**  
 4891 Independence St., Suite 200  
 Wheat Ridge, CO 80033-6714

# Invoice

DATE	INVOICE NO.
7/1/2015	101669

<b>BILL TO</b>
Kentucky Frontier Gas 4891 Independence St. Suite 200 Wheat Ridge, CO 80033

P.O. NO.	TERMS	DUE DATE
		7/1/2015

ITEM	DESCRIPTION	QTY	RATE	AMOUNT
Accounting/Super...	PAO, Payroll/ HR/ Staff Support	38.25	40.00	1,530.00
GCA Computations	GCA Comps/ DRH	28	75.00	2,100.00
Administrative	Administrative/ DRH	32	75.00	2,400.00
			<b>Total</b>	\$6,030.00



**Industrial Gas Services,**  
 4891 Independence St., Suite 200  
 Wheat Ridge, CO 80033-6714

**Invoice**

DATE	INVOICE NO.
7/31/2015	101679

<b>BILL TO</b>
Kentucky Frontier Gas 4891 Independence St. Suite 200 Wheat Ridge, CO 80033

P.O. NO.	TERMS	DUE DATE
		7/31/2015

ITEM	DESCRIPTION	QTY	RATE	AMOUNT
Accounting/Super...	PAO Payroll,HR Admin.,	52	40.00	2,080.00
Administrative	DRH, GCA, Management, Admin.	50	75.00	3,750.00
			<b>Total</b>	\$5,830.00



**Industrial Gas Services,**  
 4891 Independence St., Suite 200  
 Wheat Ridge, CO 80033-6714

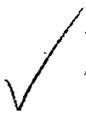
**Invoice**

DATE	INVOICE NO.
8/31/2015	101684.

BILL TO
Kentucky Frontier Gas 4891 Independence St. Suite 200 Wheat Ridge, CO 80033

P.O. NO.	TERMS	DUE DATE
		8/31/2015

ITEM	DESCRIPTION	QTY	RATE	AMOUNT
Administrative	Administrative DRH	54	75.00	4,050.00
Accounting/Super...	HR Admin., Payroll	39.25	40.00	1,570.00
			<b>Total</b>	\$5,620.00



**Industrial Gas Services,**

4891 Independence St., Suite 200  
Wheat Ridge, CO 80033-6714

**Invoice**

DATE	INVOICE NO.
10/2/2015	101685

<b>BILL TO</b>
Kentucky Frontier Gas 4891 Independence St. Suite 200 Wheat Ridge, CO 80033

BO NO	TERMS	DUPLICATE
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**Kentucky Frontier Gas, LLC**

Industrial Gas Services Inc.

Date Type Reference  
9/30/2015 Bill 101685

Original Amt.  
7,662.82

Balance Due  
7,662.82

10/6/2015  
Discount  
Check Amount

Payment  
7,662.82  
7,662.82

2480

Comm Trust Bank Op

7,662.82

PRODUCT DLT103 USE WITH 91669 ENVELOPE

0482

				<b>Total</b>
				\$7,662.82

**Industrial Gas Services,**

4891 Independence St., Suite 200

Wheat Ridge, CO 80033-6714

**Invoice**

DATE	INVOICE NO.
10/31/2015	101690.

BILL TO
Kentucky Frontier Gas 4891 Independence St. Suite 200 Wheat Ridge, CO 80033

P.O. NO.	TERMS	DUE DATE
		11/4/2015

ITEM	DESCRIPTION	QTY	RATE	AMOUNT
Accounting/Super... Administrative	PAO Payroll, HR Support	42.5	40.00	1,700.00
	Administrative Salaries/GCA Comps	68	75.00	5,100.00
			<b>Total</b>	\$6,800.00

*Entered in KFG  
PAO*

**Industrial Gas Services,**

4891 Independence St., Suite 200  
Wheat Ridge, CO 80033-6714

**Invoice**

DATE	INVOICE NO.
11/30/2015	101698

<b>BILL TO</b>
Kentucky Frontier Gas 4891 Independence St. Suite 200 Wheat Ridge, CO 80033

P.O. NO.	TERMS	DUE DATE
		11/30/2015

ITEM	DESCRIPTION	QTY	RATE	AMOUNT
GCA Computations	GCA Comps	6.75	75.00	506.25
Administrative	Administrative DRH	32.25	75.00	2,418.75
Accounting/Super...	Payroll, HR PAO	44	40.00	1,760.00
			<b>Total</b>	\$4,685.00

**Industrial Gas Services,**

4891 Independence St., Suite 200  
Wheat Ridge, CO 80033-6714

**Invoice**

DATE	INVOICE NO.
12/31/2015	101701

BILL TO
Kentucky Frontier Gas 4891 Independence St. Suite 200 Wheat Ridge, CO 80033

P.O. NO.	TERMS	DUE DATE
		12/31/2015

ITEM	DESCRIPTION	QTY	RATE	AMOUNT
Engineering/Man...	Engineering/Management RJO billed hours for 2015		30,825.00	30,825.00
			<b>Total</b>	\$30,825.00

**Industrial Gas Services,**

4891 Independence St., Suite 200  
Wheat Ridge, CO 80033-6714

**Invoice**

DATE	INVOICE NO.
2/29/2016	101712

<b>BILL TO</b>
Kentucky Frontier Gas 4891 Independence St. Suite 200 Wheat Ridge, CO 80033

P.O. NO.	TERMS	DUE DATE
		2/29/2016

ITEM	DESCRIPTION	QTY	RATE	AMOUNT
Accounting/Super... Administrative	PAO , Payroll, Audits for Insurance etc. DRH , Supervision, Admin.	49.25	40.00	1,970.00
		49	75.00	3,675.00
			<b>Total</b>	\$5,645.00

**Industrial Gas Services,**

4891 Independence St., Suite 200  
Wheat Ridge, CO 80033-6714

**Invoice**

DATE	INVOICE NO.
1/29/2016	101704

<b>BILL TO</b>
Kentucky Frontier Gas 4891 Independence St. Suite 200 Wheat Ridge, CO 80033

P.O. NO.	TERMS	DUE DATE
		1/29/2016

ITEM	DESCRIPTION	QTY	RATE	AMOUNT
Engineering/Man...	Engineering/Management	83.75	75.00	6,281.25
Accounting/Super...	PAO/ HR, Payroll, Admin	50.75	40.00	2,030.00
			<b>Total</b>	\$8,311.25

**Industrial Gas Services,**

4891 Independence St., Suite 200  
Wheat Ridge, CO 80033-6714

**Invoice**

DATE	INVOICE NO.
3/31/2016	101716

<b>BILL TO</b>
Kentucky Frontier Gas 4891 Independence St. Suite 200 Wheat Ridge, CO 80033

P.O. NO.	TERMS	DUE DATE
		3/31/2016

ITEM	DESCRIPTION	QTY	RATE	AMOUNT
Accounting/Super...	PAO Payroll, HR, Audits, Admin.	62	40.00	2,480.00
Engineering/Man...	DRH Management/Administrative	31	75.00	2,325.00
GCA Computations	DRH GCA Comps	29.25	75.00	2,193.75
			<b>Total</b>	\$6,998.75



**Industrial Gas Services,**

4891 Independence St., Suite 200  
Wheat Ridge, CO 80033-6714

**Invoice**

DATE	INVOICE NO.
4/25/2016	101719

<b>BILL TO</b>
DLR 4891 Independence St #200 Wheat Ridge CO 80033

P.O. NO.	TERMS	DUE DATE
		4/25/2016

ITEM	DESCRIPTION	QTY	RATE	AMOUNT
Engineering/Man...	Engineering/Management TCWs Sloane, Carty, Mike, Jeff, Shepherd, Thompson etc. discussing strategies and agreements.	14.5	75.00	1,087.50
			<b>Total</b>	\$1,087.50



**Industrial Gas Services,**  
 4891 Independence St., Suite 200  
 Wheat Ridge, CO 80033-6714

**Invoice**

DATE	INVOICE NO.
5/31/2016	101724.

<b>BILL TO</b>
Kentucky Frontier Gas 4891 Independence St. Suite 200 Wheat Ridge, CO 80033

P.O. NO.	TERMS	DUE DATE
		5/31/2016

ITEM	DESCRIPTION	QTY	RATE	AMOUNT
Accounting/Super... Administrative	PAO Payroll issues, HR, Admin. DRH GCA, Admin.,	44.25 106.5	40.00 75.00	1,770.00 7,987.50
			<b>Total</b>	\$9,757.50

*Industrial Gas Services,*

4891 Independence St., Suite 200  
Wheat Ridge, CO 80033-6714

**Invoice**

DATE	INVOICE NO.
6/30/2016	101725.

<b>BILL TO</b>
Kentucky Frontier Gas 4891 Independence St. Suite 200 Wheat Ridge, CO 80033

P.O. NO.	TERMS	DUE DATE
		6/30/2016

ITEM	DESCRIPTION	QTY	RATE	AMOUNT
Administrative	DRH Administrative	86.5	75.00	6,487.50
GCA Computations	GCA Comps DRH	27.75	75.00	2,081.25
Accounting/Super...	PAO Payroll, HR, Admin.	53.75	40.00	2,150.00
			<b>Total</b>	\$10,718.75

**Industrial Gas Services,**

4891 Independence St., Suite 200  
Wheat Ridge, CO 80033-6714

**Invoice**

DATE	INVOICE NO.
7/31/2016	101728

<b>BILL TO</b>
Kentucky Frontier Gas 4891 Independence St. Suite 200 Wheat Ridge, CO 80033

P.O. NO.	TERMS	DUE DATE
		7/31/2016

ITEM	DESCRIPTION	QTY	RATE	AMOUNT
Accounting/Super...	PAO Payroll, HR issues	49.5	40.00	1,980.00
Administrative	DRH	51	75.00	3,825.00
GCA Computations	GCA Comps DRH	2.75	75.00	206.25
Engineering/Man...	Engineering/Management DRH	20	75.00	1,500.00
			<b>Total</b>	\$7,511.25



**Industrial Gas Services,**  
 4891 Independence St., Suite 200  
 Wheat Ridge, CO 80033-6714

**Invoice**

DATE	INVOICE NO.
9/13/2016	101732

<b>BILL TO</b>
DLR 4891 Independence St #200 Wheat Ridge CO 80033

P.O. NO.	TERMS	DUE DATE
		9/13/2016

ITEM	DESCRIPTION	QTY	RATE	AMOUNT
Engineering/Man...	Engineering/Management RJO 8.5 Days @ 600.00/Day 92 Hrs @ 75.00/Hr		8,400.00	8,400.00
			<b>Total</b>	\$8,400.00



**Industrial Gas Services,**

4891 Independence St., Suite 200  
Wheat Ridge, CO 80033-6714

**Invoice**

DATE	INVOICE NO.
9/13/2016	101731

*labeled RJO  
Jan-Jun  
2016*

*Enter in RFA*

BILL TO
Kentucky Frontier Gas 4891 Independence St. Suite 200 Wheat Ridge, CO 80033

P.O. NO.	TERMS	DUE DATE
		9/13/2016

ITEM	DESCRIPTION	QTY	RATE	AMOUNT
Engineering/Man...	Engineering/Management RJO billing Hrs worked 1/1/16-6/30/16 8.5 days @600./day, 82 Hrs @ 75.00/ Hr		11,250.00	11,250.00
			<b>Total</b>	\$11,250.00



**Industrial Gas Services,**

4891 Independence St., Suite 200  
Wheat Ridge, CO 80033-6714

**Invoice**

DATE	INVOICE NO.
9/30/2016	101734

<b>BILL TO</b>
Kentucky Frontier Gas 4891 Independence St. Suite 200 Wheat Ridge, CO 80033

*Enter in QB*

P.O. NO.	TERMS	DUE DATE
		9/30/2016

ITEM	DESCRIPTION	QTY	RATE	AMOUNT
Accounting/Super...	PAO Payroll, HR Issues	40.25	40.00	1,610.00
Engineering/Man...	DRH Engineering/Management	36	75.00	2,700.00
Administrative	DRH Administrative	33	75.00	2,475.00
GCA Computations	DRH /GCA Comps	34	75.00	2,550.00
			<b>Total</b>	\$9,335.00



**Industrial Gas Services,**

4891 Independence St., Suite 200  
Wheat Ridge, CO 80033-6714

**Invoice**

DATE	INVOICE NO.
11/30/2016	101738

BILL TO
Kentucky Frontier Gas 4891 Independence St. Suite 200 Wheat Ridge, CO 80033

P.O. NO.	TERMS	DUE DATE
		11/30/2016

ITEM	DESCRIPTION	QTY	RATE	AMOUNT
Accounting/Super...	PAO, Payroll, HR, Accouts Payable	46.75	40.00	1,870.00
Administrative	Administrative DRH	38.5	75.00	2,887.50
GCA Computations	GCA Comps DRH	10	75.00	750.00
			<b>Total</b>	\$5,507.50



**Industrial Gas Services,**

4891 Independence St., Suite 200  
Wheat Ridge, CO 80033-6714

**Invoice**

DATE	INVOICE NO.
12/31/2016	101739

<b>BILL TO</b>
Kentucky Frontier Gas 4891 Independence St. Suite 200 Wheat Ridge, CO 80033

P.O. NO.	TERMS	DUE DATE
		12/31/2016

ITEM	DESCRIPTION	QTY	RATE	AMOUNT
Accounting/Super...	PAO Payroll, HR 49.75 Hrs @ 40.00	49.75	40.00	1,990.00
GCA Computations	GCA Comps DRH	30.5	75.00	2,287.50
Administrative	Administrative DRH	36.5	75.00	2,737.50
			<b>Total</b>	\$7,015.00

**Industrial Gas Services,**

4891 Independence St., Suite 200  
Wheat Ridge, CO 80033-6714

**Invoice**

DATE	INVOICE NO.
1/31/2017	101742

<b>BILL TO</b>
Kentucky Frontier Gas 4891 Independence St. Suite 200 Wheat Ridge, CO 80033

P.O. NO.	TERMS	DUE DATE
		1/31/2017

ITEM	DESCRIPTION	QTY	RATE	AMOUNT
Administrative	Administrative DRH	50.25	75.00	3,768.75
GCA Computations	GCA Comps DRH	7.5	75.00	562.50
Accounting/Super...	HR, Payroll, Support PAO	64	40.00	2,560.00
			<b>Total</b>	\$6,891.25



**Industrial Gas Services,**  
 4891 Independence St., Suite 200  
 Wheat Ridge, CO 80033-6714

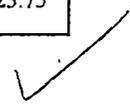
**Invoice**

DATE	INVOICE NO.
3/31/2017	101745

<b>BILL TO</b>
Kentucky Frontier Gas 4891 Independence St. Suite 200 Wheat Ridge, CO 80033

P.O. NO.	TERMS	DUE DATE
		3/31/2017

ITEM	DESCRIPTION	QTY	RATE	AMOUNT
Administrative	Administrative/ GCA's DR	67.25	75.00	5,043.75
Accounting/Super...	HR/Payroll etc. PAO	64.5	40.00	2,580.00
			<b>Total</b>	\$7,623.75



*Industrial Gas Services,*

4891 Independence St., Suite 200  
Wheat Ridge, CO 80033-6714

**Invoice**

DATE	INVOICE NO.
4/30/2017	101748

<b>BILL TO</b>
Kentucky Frontier Gas 4891 Independence St. Suite 200 Wheat Ridge, CO 80033

P.O. NO.	TERMS	DUE DATE
		5/3/2017

ITEM	DESCRIPTION	QTY	RATE	AMOUNT
Accounting/Super...	PAO, Payroll, HR	67.5	40.00	2,700.00
Administrative	DRH, GCA/ Admin.	63.5	75.00	4,762.50
			<b>Total</b>	\$7,462.50



*Industrial Gas Services,*

4891 Independence St., Suite 200  
Wheat Ridge, CO 80033-6714

**Invoice**

DATE	INVOICE NO.
5/31/2017	101750.

BILL TO
Kentucky Frontier Gas 4891 Independence St. Suite 200 Wheat Ridge, CO 80033

*Enter in KFG Books*  
*done*  
*PAO*

P.O. NO.	TERMS	DUE DATE
		5/31/2017

ITEM	DESCRIPTION	QTY	RATE	AMOUNT
Administrative	Administrative DRH	65.5	75.00	4,912.50
Accounting/Super...	Payroll, HR PAO	73.75	40.00	2,950.00
			<b>Total</b>	\$7,862.50