Public Comments Received for Case Number: 2026-00042
Response Friday, August 14, 2026

Your comments in the above referenced matter have been received and will be placed into the case file for the Commission’s consideration. Please cite the case number in this matter, 2026-00042 in any further correspondence.

The documents in this case are available at: View Case Filings for: 2026-00042 (ky.gov).

Received through Public Comments Thursday, August 13, 2026

From: Brian Johnson
City: Ashland
State: KY
Zip: 41102

Comments:
COMMONWEALTH OF KENTUCKY
BEFORE THE PUBLIC SERVICE COMMISSION

ELECTRONIC PURCHASED GAS ADJUSTMENT FILING
OF NATURAL ENERGY UTILITY CORPORATION

CASE NO. 2026-00042

PUBLIC COMMENT OF BRIAN MITCHELL JOHNSON

I am a customer of Natural Energy Utility Corporation (Natural Energy) and the complainant in PSC Case No. 2026-00095. This comment concerns only the GCR accounting issues within this proceeding and is not intended to amend, withdraw, modify, waive, settle, or resolve any account-specific claim, requested relief, evidentiary position, or procedural right in Case No. 2026-00095.

The Commissions September 4, 2025 final Order in Case No. 2024-00369 directed Natural Energys GCR rate report for rates effective January 1, 2026 to include the Contract Customers gas purchase costs and sales in the GCR calculation.

The Commissions March 31, 2026 Order in this proceeding incorporated the record of Case No. 2025-00379 by reference into this case and stated that the final Order in Case No. 2025-00379 will impact the GCR rate components in this proceeding; if a change or credit is ordered in that earlier case, a corresponding change or credit would need to be provided here.

Commission Staffs May 29, 2026 Second Request for Information in this case specifically asked Natural Energy for updated monthly Contract Customer usage, the quarter and amount included in the GCR components, monthly bills, information concerning gas purchase volumes serving the Contract Customer, and an accessible Excel calculation showing whether the Contract Customers gas purchase costs and sales were included in the January 2026 GCR as directed by the Commission.

In its verified June 15, 2026 responses, Natural Energy identified 12,384 Mcf of Contract Customer usage as included in the GCR components for the quarter effective January through March 2026 and stated that the Contract Customers gas costs and sales were included in the GCR calculation for rates effective January 1, 2026. Natural Energy also filed an Excel spreadsheet containing the EGC, AA, and RA calculation that it stated included the Contract Customer.

The publicly filed June 15 Excel spreadsheet reflects key figures from the January 2026 GCR calculation, including $631,179 of Total Expected Gas Cost, 210,393 Mcf of purchases, and the 202,005 Mcf aggregate sales figure. The January filing identifies the 202,005 Mcf as sales for the twelve months ended September 2025. The June 15 spreadsheet does not itself display the underlying customer-level sales records from which the 202,005 Mcf aggregate figure was derived.

The Excel spreadsheet contains formulas performing downstream GCR calculations. However, the filed workbook does not visibly derive the 210,393-Mcf purchase quantity or the 202,005-Mcf sales quantity from underlying supplier-level purchase records or customer-level sales records. Those quantities appear in the workbook as aggregate inputs to the downstream calculation. I do not suggest that the use of aggregate inputs is improper; the point is only that the workbook itself does not disclose the source-record derivation of those figures.

Accordingly, the spreadsheet shows the calculation once the stated aggregate inputs are accepted, but it does not by itself resolve the source-data lineage question: which Contract Customer usage or sales population corresponds to the period and reporting basis underlying the 202,005-Mcf aggregate sales figure, and whether that comparable population is present in the source customer-sales records from which the 202,005-Mcf figure was derived.

I am not alleging that the 12,384 Mcf was omitted. I respectfully ask the Commission to consider completing, through Staff review or other appropriate means, the following source-to-summary reconciliation:

What the 12,384 Mcf and 202,005 Mcf figures each represent, including the underlying beginning and ending dates, the GCR rate-effective period, if any, to which each was assigned, measurement basis, billing basis, and treatment of estimates, rebills, cancellations, corrections, and other adjustments.

Which monthly Contract Customer usage or sales records comprise the 12,384 Mcf identified by Natural Energy and what contemporaneous billing, meter, usage, or other source record supports each monthly amount.

If the 12,384 Mcf figure does not represent the Contract Customer usage or sales population corresponding to the period and reporting basis underlying the 202,005-Mcf aggregate sales figure, what Contract Customer usage or sales population does correspond to that period and reporting basis.

Whether and where that comparable Contract Customer usage or sales population is present in the source customer-sales population from which the 202,005-Mcf aggregate figure was derived.

Whether, on the same measurement and reporting basis, the complete source sales population reconciles mathematically to the 202,005-Mcf figure used in the January 2026 GCR calculation.

Whether the Contract Customers corresponding gas purchase costs and sales were treated consistently in the GCR calculation, including the expected gas cost (EGC), Actual Adjustment (AA), and Refund Adjustment (RA), if any, and any other GCR component affected by those calculations, consistent with the Commissions September 4, 2025 Order.

The record already contains substantial information relevant to this issue. I respectfully ask the Commission to consider completing this reconciliation through Staff review or other appropriate means and stating the result to the extent the Commission considers appropriate. To the extent the underlying customer records are subject to confidential treatment, they need not be publicly disclosed for the Commission to state a nonconfidential conclusion as to whether the required Contract Customer inclusion was verified.

I respectfully ask the Commission to consider addressing in its final disposition whether the Contract Customer usage or sales population corresponding to the period and reporting basis underlying the 202,005-Mcf aggregate figure was included in the source sales population from which that aggregate figure was derived, and whether the corresponding gas purchase costs and sales were treated consistently with the Commissions September 4, 2025 Order.

If the underlying records establish that Natural Energys representation was correct, such a finding would resolve this specific concern. If the records do not establish the reconciliation, I respectfully ask that the remaining discrepancy or evidentiary gap be identified and that the Commission determine whether any correction, refund, credit, or downstream GCR adjustment is required.

This comment does not allege fraud, falsification, intentional overbilling, or that the 12,384-Mcf figure was necessarily omitted from the 202,005-Mcf population. It requests an objective source-to-summary verification of Natural Energys verified representation using the docketed records and, to the extent the Commission considers appropriate, any underlying source records it elects to review, subject to applicable confidentiality protections.

Respectfully submitted,

Brian Mitchell Johnson
Natural Energy Utility Corporation Customer
August 13, 2026

Service List for 2026-00042

* Mark T Baldock
CPA
Natural Energy Utility Corporation
2560 Hoods Creek Pike
Ashland, KY 41102

* Natural Energy Utility Corporation
2560 Hoods Creek Pike
Ashland, KY 41102

* Monica Braun
STOLL KEENON OGDEN PLLC
300 West Vine Street
Suite 2100
Lexington, KY 40507-1801

* Denotes served by Email