

COMMONWEALTH OF KENTUCKY
BEFORE THE PUBLIC SERVICE COMMISSION

In the Matter of:

ELECTRONIC APPLICATION KENTUCKY)	
FRONTIER GAS, LLC FOR AN ALTERNATIVE)	CASE NO.
RATE FILING PURSUANT TO 807 KAR 5:076)	2025-00277
AND OTHER GENERAL RELIEF)	

RESPONSES TO STAFF'S POST HEARING REQUESTS FOR INFORMATION TO
KENTUCKY FRONTIER GAS, LLC
DATED FEBRUARY 6, 2026

COMMONWEALTH OF KENTUCKY
BEFORE THE PUBLIC SERVICE COMMISSION

IN THE MATTER OF:

**ELECTRONIC APPLICATION KENTUCKY)
FRONTIER GAS, LLC FOR AN ALTERNATIVE) CASE NO.
RATE FILING PURSUANT TO 807 KAR 5:076) 2025-00277
AND OTHER GENERAL RELIEF)**

VERIFICATION OF STEVEN SHUTE

COMMONWEALTH OF KENTUCKY)
COUNTY OF FAYETTE)

Steve Shute, Sole Member of Kentucky Frontier Gas, LLC. being duly sworn, states that he has supervised the preparation of these responses to data requests in the above-referenced case and that the matters and things set forth therein are true and accurate to the best of his knowledge, information and belief, formed after reasonable inquiry.

inquiry.

Steven Shatz

The foregoing Verification was signed, acknowledged and sworn to before me this 16th day of February, 2026 by Steven Shute.

L. Allyson Horner

Notary Commission No. KYNP76787

Commission expiration: 8-2-29



KENTUCKY FRONTIER GAS, LLC
CASE NO. 2025-00277
REQUEST FOR INFORMATION RESPONSE

STAFF'S POST HEARING REQUEST DATED FEBRUARY 6, 2026

REQUEST 1

RESPONSIBLE PARTY: **Steven Shute**

Request 1. Refer to the Application, Schedule of Adjusted Operations. Kentucky Frontier reported approximately \$73,000 in forfeited discounts during the test year. Also refer to response to Commission Staff's First Request for Information (Staff's First Request), Excel Document, DR1-15 Late Fees Tab, which indicated that late fees through September 2025 were approximately \$99,000. Refer also to the February 3, 2026 Hearing Testimony of Steven Shute (Shute Hearing Testimony) Hearing Video Transcript (HVT) at 10:36:44, wherein Kentucky Frontier stated it could provide the final 2025 late fee payments and previous year information to see if there were any trends. Provide the late fee occurrences and payments charged for the past 5 full calendar years, 2021 to 2025, by month.

Response 1.

Attached are QuickBooks reports on Acct 487 - Penalties & Forfeited Discounts, for 2021-25. These are monthly tabulations, with separate records for Frontier and for Auxier Road. There are too many transactions to list individually, with about 18,000 in 2024-25.

Staff Request 1

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Most of these are small customers who have a tendency to pay late and stop taking service in the summer. The two Large Commercial customers account for about $\frac{1}{4}$ of these penalties. Some payments are only a few days late, but some are months and are due to various reasons including government shut down.

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Accrual Basis

Kentucky Frontier Gas, LLC
Transaction Detail By Account
January through December 2025

Type	Date	Num	Name	Memo	Class	Clr	Split	Amount	Balance
487 - Penalties & Forfeited Discounts									
General Journal	01/31/2025	1	All Customers	SALES FOR ...	142 - Custome...		13,528.00	13,528.00	
General Journal	01/31/2025	4		BREG ADJS ...	486 - Tracker ...		-30.53	13,497.47	
General Journal	02/28/2025	1	All Customers	SALES FOR ...	142 - Custome...		20,164.00	33,661.47	
General Journal	02/28/2025	4		BREG ADJS ...	486 - Tracker ...		-1,241.03	32,420.44	
General Journal	03/31/2025	1	All Customers	SALES FOR ...	142 - Custome...		7,788.69	40,209.13	
General Journal	03/31/2025	4		BREG ADJS ...	-SPLIT-		-227.70	39,981.43	
General Journal	04/30/2025	1	All Customers	SALES FOR ...	142 - Custome...		6,709.09	46,690.52	
General Journal	04/30/2025	4		BREG ADJS ...	-SPLIT-		-6.01	46,684.51	
General Journal	05/31/2025	1	All Customers	SALES FOR ...	142 - Custome...		4,872.88	51,557.39	
General Journal	05/31/2025	4		BREG ADJS ...	-SPLIT-		-15.68	51,541.71	
General Journal	06/30/2025	1	All Customers	SALES FOR ...	142 - Custome...		3,033.15	54,574.86	
General Journal	07/31/2025	1	All Customers	SALES FOR ...	142 - Custome...		2,266.08	56,840.94	
General Journal	07/31/2025	4		BREG ADJ F...	142 - Custome...		-16.92	56,824.02	
General Journal	08/31/2025	1	All Customers	SALES FOR ...	142 - Custome...		1,528.67	58,352.69	
General Journal	08/31/2025	4		BREG ADJ F...	142 - Custome...		-9.42	58,343.27	
General Journal	09/30/2025	1	All Customers	SALES FOR ...	142 - Custome...		1,570.25	59,913.52	
General Journal	09/30/2025	4		BREG ADJS ...	-SPLIT-		-29.07	59,884.45	
General Journal	10/31/2025	1	All Customers	SALES FOR ...	142 - Custome...		1,907.57	61,792.02	
General Journal	10/31/2025	4		BREG ADJS	-SPLIT-		-6.37	61,785.65	
General Journal	11/30/2025	1	All Customers	SALES FOR ...	142 - Custome...		3,289.78	65,075.43	
General Journal	11/30/2025	4		BREG 11-2025	-SPLIT-		-5.15	65,070.28	
General Journal	12/31/2025	1	All Customers	SALES FOR ...	142 - Custome...		5,256.77	70,327.05	
Total 487 - Penalties & Forfeited Discounts								70,327.05	70,327.05
TOTAL								70,327.05	70,327.05

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Accrual Basis

AUXIER ROAD GAS COMPANY, INC.
Transaction Detail By Account
January through December 2025

Type	Date	Num	Name	Memo	Ctr	Split	Amount	Balance
487 - Penalties								
General Journal	01/31/2025	1	All Customers	SALES FOR ...	142 - Accounts...		5,461.00	5,461.00
General Journal	02/28/2025	1	All Customers	SALES FOR ...	142 - Accounts...		12,265.00	17,726.00
General Journal	02/28/2025	4		BREG ADJ F...	48007 - Tracke...		-10.63	17,715.37
General Journal	03/31/2025	1	All Customers	SALES FOR ...	142 - Accounts...		1,632.00	19,347.37
General Journal	03/31/2025	4		BREG ADJ 0...	142 - Accounts...		-5,126.00	14,221.37
General Journal	04/30/2025	1	All Customers	SALES FOR ...	142 - Accounts...		7,532.00	21,753.37
General Journal	05/31/2025	1	All Customers	SALES FOR ...	142 - Accounts...		6,189.00	27,942.37
General Journal	06/30/2025	1	All Customers	SALES FOR ...	142 - Accounts...		2,094.00	30,036.37
General Journal	07/31/2025	1	All Customers	SALES FOR ...	142 - Accounts...		2,886.00	32,922.37
General Journal	08/31/2025	1	All Customers	SALES FOR ...	142 - Accounts...		134.00	33,056.37
General Journal	09/30/2025	1	All Customers	SALES FOR ...	142 - Accounts...		121.00	33,177.37
General Journal	10/31/2025	1	All Customers	SALES FOR ...	142 - Accounts...		4,424.00	37,601.37
General Journal	11/30/2025	1	All Customers	SALES FOR ...	142 - Accounts...		5,172.00	42,773.37
General Journal	12/31/2025	1	All Customers	SALES FOR ...	142 - Accounts...		4,667.00	47,440.37
Total 487 - Penalties							47,440.37	47,440.37
TOTAL							47,440.37	47,440.37

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Accrual Basis

Kentucky Frontier Gas, LLC
Transaction Detail By Account
January through December 2024

Type	Date	Num	Name	Memo	Class	Cir	Split	Amount	Balance
487 - Penalties & Forfeited Discounts									
General Journal	01/31/2024	1	All Customers	SALES FOR ...	142 - Custome...			6,445.00	6,445.00
General Journal	01/31/2024	4		BREG ADJ F...	-SPLIT-			-10.60	6,434.40
General Journal	02/29/2024	1	All Customers	SALES FOR ...	142 - Custome...			10,373.00	16,807.40
General Journal	02/29/2024	4		BREG ADJS ...	-SPLIT-			-26.54	16,780.86
General Journal	03/31/2024	1	All Customers	SALES FOR ...	142 - Custome...			8,760.00	25,540.86
General Journal	03/31/2024	4		BREG ADJS ...	-SPLIT-			-60.44	25,480.42
General Journal	04/30/2024	1	All Customers	SALES FOR ...	142 - Custome...			5,959.00	31,439.42
General Journal	04/30/2024	4		BREG ADJS ...	142 - Custome...			-53.81	31,385.61
General Journal	05/31/2024	1	All Customers	SALES FOR ...	142 - Custome...			3,166.00	34,551.61
General Journal	06/30/2024	1	All Customers	SALES FOR ...	142 - Custome...			1,930.00	36,481.61
General Journal	07/31/2024	1	All Customers	SALES FOR ...	142 - Custome...			1,878.00	38,359.61
General Journal	08/31/2024	1	All Customers	SALES FOR ...	142 - Custome...			1,852.00	40,211.61
General Journal	09/30/2024	1	All Customers	SALES FOR ...	142 - Custome...			2,270.00	42,481.61
General Journal	10/31/2024	1	All Customers	SALES FOR ...	142 - Custome...			1,886.00	44,367.61
General Journal	11/30/2024	1	All Customers	SALES FOR ...	142 - Custome...			3,788.00	48,155.61
General Journal	11/30/2024	4		BREG ADJ, P...	481 - Commer...			-986.97	47,168.64
General Journal	12/31/2024	1	All Customers	SALES FOR ...	142 - Custome...			4,089.00	51,257.64
General Journal	12/31/2024	4		BREG ADJ F...	-SPLIT-			-48.97	51,208.67
Total 487 - Penalties & Forfeited Discounts								51,208.67	51,208.67
TOTAL								51,208.67	51,208.67

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Accrual Basis

AUXIER ROAD GAS COMPANY, INC.
Transaction Detail By Account
January through December 2024

Type	Date	Num	Name	Memo	Clr	Split	Amount	Balance
487 - Penalties								
General Journal	01/31/2024	1	All Customers	SALES FOR ...	142 - Accounts...		766.00	766.00
General Journal	02/29/2024	1	All Customers	SALES FOR ...	142 - Accounts...		4,762.00	5,528.00
General Journal	03/31/2024	1	All Customers	SALES FOR ...	142 - Accounts...		990.00	6,518.00
General Journal	04/30/2024	1	All Customers	SALES FOR ...	142 - Accounts...		3,445.00	9,963.00
General Journal	05/31/2024	1	All Customers	SALES FOR ...	142 - Accounts...		2,956.00	12,919.00
General Journal	06/30/2024	1	All Customers	SALES FOR ...	142 - Accounts...		1,629.00	14,548.00
General Journal	07/31/2024	1	All Customers	SALES FOR ...	142 - Accounts...		171.00	14,719.00
General Journal	08/31/2024	1	All Customers	SALES FOR ...	142 - Accounts...		131.00	14,850.00
General Journal	09/30/2024	1	All Customers	SALES FOR ...	142 - Accounts...		1,454.00	16,304.00
General Journal	10/31/2024	1	All Customers	SALES FOR ...	142 - Accounts...		150.00	16,454.00
General Journal	11/30/2024	1	All Customers	SALES FOR ...	142 - Accounts...		2,679.00	19,133.00
General Journal	11/30/2024	4		BREG ADJS ...	48007 - Tracke...		-11.64	19,121.36
General Journal	12/31/2024	1	All Customers	SALES FOR ...	142 - Accounts...		2,954.00	22,075.36
Total 487 - Penalties							22,075.36	22,075.36
TOTAL							22,075.36	22,075.36

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Accrual Basis

Kentucky Frontier Gas, LLC
Transaction Detail By Account
January through December 2023

Type	Date	Num	Name	Memo	Class	Cir	Split	Amount	Balance
487 · Penalties & Forfeited Discounts									
General Journal	01/31/2023	1	All Customers	SALES FOR ...	142 · Custome...			29,869.28	29,869.28
General Journal	01/31/2023	3		BREG ADJS ...	-SPLIT-			-151.74	29,717.54
General Journal	02/28/2023	1	All Customers	SALES FOR ...	142 · Custome...			14,817.09	44,534.63
General Journal	02/28/2023	3		BREG ADJS ...	-SPLIT-			-801.05	43,733.58
General Journal	03/31/2023	1	All Customers	SALES FOR ...	142 · Custome...			12,380.21	56,113.79
General Journal	03/31/2023	3		BREG ADJS ...	-SPLIT-			-372.77	55,741.02
General Journal	04/30/2023	1	All Customers	SALES FOR ...	142 · Custome...			12,708.94	68,449.96
General Journal	04/30/2023	3		BREG ADJS ...	142 · Custome...			-418.00	68,031.96
General Journal	05/31/2023	1	All Customers	SALES FOR ...	142 · Custome...			6,320.00	74,351.96
General Journal	05/31/2023	3		BREG ADJS ...	-SPLIT-			-27.26	74,324.70
General Journal	06/30/2023	1	All Customers	SALES FOR ...	142 · Custome...			3,619.59	77,944.29
General Journal	07/31/2023	1	All Customers	SALES FOR ...	142 · Custome...			2,169.26	80,113.55
General Journal	07/31/2023	3		BREG ADJ F...	481.001 · KFG ...			-2.47	80,111.08
General Journal	08/31/2023	1	All Customers	SALES FOR ...	142 · Custome...			2,018.24	82,129.32
General Journal	09/30/2023	1	All Customers	SALES FOR ...	142 · Custome...			2,531.21	84,660.53
General Journal	09/30/2023	3		BREG ADJS ...	-SPLIT-			-10.96	84,649.57
General Journal	10/31/2023	1	All Customers	SALES 10-2023	142 · Custome...			1,914.67	86,564.24
General Journal	10/31/2023	3		BREG ADJ 1...	-SPLIT-			-5.93	86,558.31
General Journal	11/30/2023	1	All Customers	SALES FOR ...	142 · Custome...			2,232.47	88,790.78
General Journal	11/30/2023	3		BREG ADJ 1...	491 · Custome...			-4.43	88,786.35
General Journal	12/31/2023	1	All Customers	SALES FOR ...	142 · Custome...			4,862.40	93,648.75
General Journal	12/31/2023	3		BREG ADJS ...	-SPLIT-			-27.42	93,621.33
Total 487 · Penalties & Forfeited Discounts								93,621.33	93,621.33
TOTAL								93,621.33	93,621.33

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Accrual Basis

AUXIER ROAD GAS COMPANY, INC.
Transaction Detail By Account
January through December 2023

Type	Date	Num	Name	Memo	Clr	Split	Amount	Balance
487 - Penalties								
General Journal	01/31/2023	1	All Customers	SALES FOR ...	142 - Accounts...		1,098.08	11,098.08
General Journal	02/28/2023	1	All Customers	SALES FOR ...	142 - Accounts...		9,253.36	20,351.44
General Journal	02/28/2023	6		BREG ADJS ...	-SPLIT-		-44.43	20,307.01
General Journal	03/31/2023	1	All Customers	SALES FOR ...	142 - Accounts...		9,402.76	29,709.77
General Journal	04/30/2023	1	All Customers	SALES FOR ...	142 - Accounts...		8,256.48	37,966.25
General Journal	05/31/2023	1	All Customers	SALES FOR ...	142 - Accounts...		5,553.75	43,520.00
General Journal	06/30/2023	1	All Customers	SALES FOR ...	142 - Accounts...		313.87	43,833.87
General Journal	07/31/2023	1	All Customers	TO REC SAL...	142 - Accounts...		143.53	43,977.40
General Journal	08/31/2023	1	All Customers	SALES FOR ...	142 - Accounts...		162.63	44,140.03
General Journal	09/30/2023	1	All Customers	SALES FOR ...	142 - Accounts...		1,210.95	45,350.98
General Journal	10/31/2023	1	All Customers	SALES FOR ...	142 - Accounts...		1,412.64	46,763.62
General Journal	10/31/2023	6		BREG ADJ 1...	142 - Accounts...		-2.01	46,761.61
General Journal	11/30/2023	1	All Customers	SALES FOR ...	142 - Accounts...		516.57	47,278.18
General Journal	11/30/2023	6		BREG ADJ 1...	-SPLIT-		-1.82	47,276.36
General Journal	12/31/2023	1	All Customers	SALES FOR ...	142 - Accounts...		459.71	47,736.07
Total 487 - Penalties							47,736.07	47,736.07
TOTAL							47,736.07	47,736.07

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Accrual Basis

Kentucky Frontier Gas, LLC
Transaction Detail By Account
January through December 2022

Type	Date	Num	Name	Memo	Class	Clr	Split	Amount	Balance
487 · Penalties & Forfeited Discounts									
General Journal	01/31/2022	1	All Customers	SALES FOR ...	142 · Custome...			15,111.50	15,111.50
General Journal	01/31/2022	3		BREG ADJ F...	376.18 · PGUP...			-35.39	15,076.11
General Journal	02/28/2022	1	All Customers	SALES FOR ...	142 · Custome...			11,776.99	26,853.10
General Journal	02/28/2022	3		BREG ADJS ...	-SPLIT-			-181.48	26,671.62
General Journal	03/31/2022	1	All Customers	SALES FOR ...	142 · Custome...			13,094.89	39,766.51
General Journal	03/31/2022	3		BREG ADJS ...	-SPLIT-			-116.85	39,649.66
General Journal	04/30/2022	1	All Customers	SALES FOR ...	142 · Custome...			14,982.20	54,631.86
General Journal	04/30/2022	3		BREG ADJS ...	-SPLIT-			-41.21	54,590.65
General Journal	05/31/2022	1	All Customers	SALES FOR ...	142 · Custome...			5,566.75	60,157.40
General Journal	05/31/2022	3		BREG ADJ F...	142 · Custome...			-85.30	60,072.10
General Journal	06/30/2022	1	All Customers	SALES FOR ...	142 · Custome...			2,717.85	62,789.95
General Journal	06/30/2022	3		BREG ADJS ...	-SPLIT-			-6.05	62,783.90
General Journal	07/31/2022	1	All Customers	SALES FOR ...	142 · Custome...			2,810.37	65,594.27
General Journal	07/31/2022	3		BREG ADJ F...	-SPLIT-			-4.82	65,589.45
General Journal	08/31/2022	1	All Customers	SALES FOR ...	142 · Custome...			2,674.64	68,264.09
General Journal	08/31/2022	3		BREG ADJ F...	142 · Custome...			-4.80	68,259.29
General Journal	09/30/2022	1	All Customers	SALES FOR ...	142 · Custome...			2,082.01	70,341.30
General Journal	09/30/2022	3		BREG ADJS ...	-SPLIT-			-39.89	70,301.41
General Journal	10/31/2022	1	All Customers	SALES FOR ...	142 · Custome...			2,455.62	72,757.03
General Journal	10/31/2022	3		BREG ADJS ...	-SPLIT-			-3.37	72,753.66
General Journal	11/30/2022	1	All Customers	SALES FOR ...	142 · Custome...			4,961.11	77,714.77
General Journal	11/30/2022	3		BREG ADJS ...	-SPLIT-			-34.38	77,680.39
General Journal	12/31/2022	3		BREG ADJS ...	480 · Residenti...			-15.15	77,665.24
General Journal	12/31/2022	1	All Customers	SALES FOR ...	142 · Custome...			10,232.84	87,898.08
Total 487 · Penalties & Forfeited Discounts								87,898.08	87,898.08
TOTAL								87,898.08	87,898.08

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Accrual Basis

AUXIER ROAD GAS COMPANY, INC.
Transaction Detail By Account
January through December 2022

Type	Date	Num	Name	Memo	Clr	Split	Amount	Balance
487 - Penalties								
General Journal	01/31/2022	1	All Customers	SALES FOR ...	142 - Accounts..		5,906.87	5,906.87
General Journal	01/31/2022	6		BREG ADJ F...	142 - Accounts...		-14.03	5,892.84
General Journal	02/28/2022	1	All Customers	SALES FOR ...	142 - Accounts...		7,953.43	13,846.27
General Journal	03/31/2022	1	All Customers	SALES FOR ...	142 - Accounts...		6,119.01	19,965.28
General Journal	04/30/2022	1	All Customers	SALES FOR ...	142 - Accounts...		5,777.50	25,742.78
General Journal	05/31/2022	1	All Customers	SALES FOR ...	142 - Accounts...		579.22	26,322.00
General Journal	06/30/2022	1	All Customers	SALES FOR ...	142 - Accounts...		3,566.40	29,888.40
General Journal	07/31/2022	1	All Customers	SALES FOR ...	142 - Accounts..		2,343.89	32,232.29
General Journal	08/31/2022	1	All Customers	SALES FOR ...	142 - Accounts..		1,821.25	34,053.54
General Journal	09/30/2022	1	All Customers	SALES FOR ...	142 - Accounts..		1,906.25	35,959.79
General Journal	09/30/2022	6		BREG ADJ F...	495 - Pipeline ...		-5.95	35,953.84
General Journal	10/31/2022	1	All Customers	SALES FOR ...	142 - Accounts..		3,088.40	39,042.24
General Journal	11/30/2022	1	All Customers	SALES FOR ...	142 - Accounts..		3,917.70	42,959.94
General Journal	12/31/2022	1	All Customers	SALES FOR ...	142 - Accounts..		1,057.09	44,017.03
Total 487 - Penalties							44,017.03	44,017.03
TOTAL							44,017.03	44,017.03

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Accrual Basis

Kentucky Frontier Gas, LLC
Transaction Detail By Account
January through December 2021

Type	Date	Num	Name	Memo	Class	Cr	Split	Amount	Balance
487 - Penalties & Forfeited Discounts									
General Journal	01/31/2021	1	All Customers	Sales for 01-2...	142 - Custome...			5,207.83	5,207.83
General Journal	02/28/2021	1	All Customers	Sales for 02-2...	142 - Custome...			6,552.00	11,759.83
General Journal	03/31/2021	1	All Customers	SALES FOR ...	142 - Custome...			3,663.47	15,423.30
General Journal	03/31/2021	4		BREG ADJS ...	-SPLIT-			-168.26	15,255.04
General Journal	04/30/2021	1	All Customers	SALES FOR ...	142 - Custome...			4,198.60	19,453.64
General Journal	04/30/2021	3		BREG ADJS ...	-SPLIT-			-245.71	19,207.93
General Journal	05/31/2021	1	All Customers	SALES FOR ...	142 - Custome...			1,854.17	21,062.10
General Journal	05/31/2021	3		BREG ADJS ...	-SPLIT-			-2.01	21,060.09
General Journal	06/30/2021	1	All Customers	SALES FOR ...	142 - Custome...			439.78	21,499.87
General Journal	07/31/2021	1	All Customers	SALES FOR ...	142 - Custome...			347.31	21,847.18
General Journal	08/31/2021	1	All Customers	SALES FOR ...	142 - Custome...			1,686.10	23,533.28
General Journal	09/30/2021	1	All Customers	SALES FOR ...	142 - Custome...			2,541.78	26,075.06
General Journal	09/30/2021	3		BREG ADJS ...	-SPLIT-			-4.84	26,070.22
General Journal	10/31/2021	1	All Customers	SALES FOR ...	142 - Custome...			1,797.54	27,867.76
General Journal	10/31/2021	3		BREG ADJS ...	481 - Commer...			-11.41	27,856.35
General Journal	11/30/2021	1	All Customers	SALES FOR ...	142 - Custome...			2,429.09	30,285.44
General Journal	11/30/2021	3		BREG ADJ F...	-SPLIT-			-5.70	30,279.74
General Journal	12/31/2021	1	All Customers	SALES FOR ...	142 - Custome...			6,494.84	36,774.58
General Journal	12/31/2021	3		BREG ADJS ...	481 - Commer...			-7.89	36,766.69
Total 487 - Penalties & Forfeited Discounts								36,766.69	36,766.69
TOTAL								36,766.69	36,766.69

10:44 AM

02/10/26

Accrual Basis

AUXIER ROAD GAS COMPANY, INC.
Transaction Detail By Account
January through December 2021

Type	Date	Num	Name	Memo	Clr	Split	Amount	Balance
487 - Penalties								
General Journal	01/31/2021	1	All Customers	Sales for 01-2...	142 - Accounts...		579.42	579.42
General Journal	02/28/2021	1	All Customers	Sales for 02-2...	142 - Accounts...		4,127.78	4,707.20
General Journal	03/31/2021	1	All Customers	Sales for 03-2...	142 - Accounts...		4,511.93	9,219.13
General Journal	04/30/2021	1	All Customers	SALES FOR ...	142 - Accounts...		695.43	9,914.56
General Journal	05/31/2021	1	All Customers	SALES FOR ...	142 - Accounts...		343.36	10,257.92
General Journal	06/30/2021	1	All Customers	SALES FOR ...	142 - Accounts...		70.07	10,327.99
General Journal	07/31/2021	1	All Customers	SALES FOR ...	142 - Accounts...		12.04	10,340.03
General Journal	08/31/2021	1	All Customers	SALES FOR ...	142 - Accounts...		153.87	10,493.90
General Journal	09/30/2021	1	All Customers	SALES FOR ...	142 - Accounts...		1,316.94	11,810.84
General Journal	10/31/2021	1	All Customers	SALES FOR ...	142 - Accounts...		159.06	11,969.90
General Journal	11/30/2021	1	All Customers	SALES FOR ...	142 - Accounts...		2,280.05	14,249.95
General Journal	11/30/2021	6		BREG ADJ F...	142 - Accounts...		-2.01	14,247.94
General Journal	12/31/2021	1	All Customers	SALES FOR ...	142 - Accounts...		4,814.32	19,062.26
Total 487 - Penalties							19,062.26	19,062.26
TOTAL							19,062.26	19,062.26

KENTUCKY FRONTIER GAS, LLC
CASE NO. 2025-00277
REQUEST FOR INFORMATION RESPONSE

STAFF'S POST HEARING REQUEST DATED FEBRUARY 6, 2026

REQUEST 2

RESPONSIBLE PARTY: **Steven Shute**

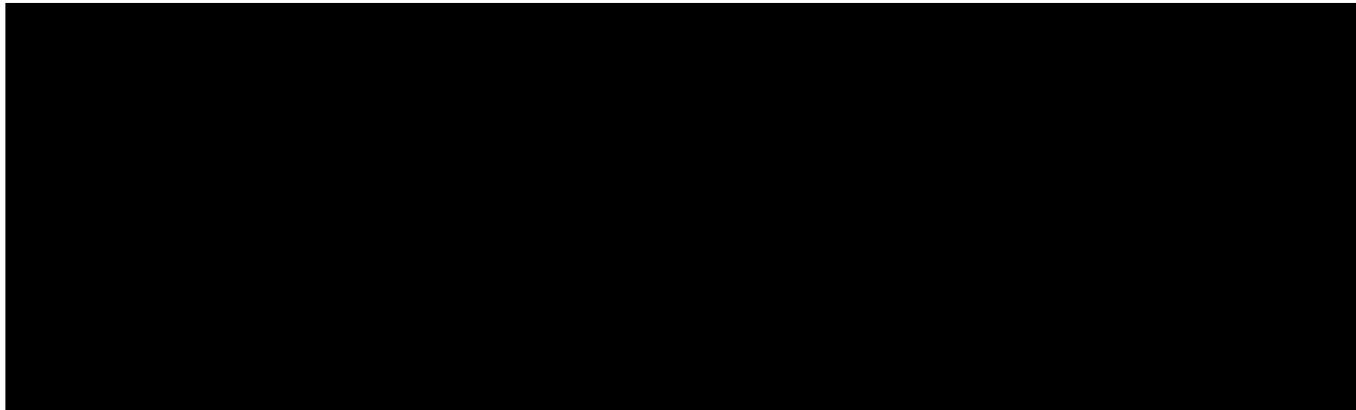
Request 2. Refer to Kentucky Frontier's response to Staff's First Request, Excel Document, DR 1-9, Payroll Tab, starting at row 62. Provide a job description for each of the positions listed in the Calendar 2026 range.

Response 2. Please see Jobs and descriptions on the attachment provided in Excel format and is being uploaded separately into the Commission's electronic filing system. It is also being filed pursuant to a motion for confidential treatment for portions of the attachment.

Staff PH DR-2

Job Descriptions

file as Confidential



KENTUCKY FRONTIER GAS, LLC
CASE NO. 2025-00277
REQUEST FOR INFORMATION RESPONSE

STAFF'S POST HEARING REQUEST DATED FEBRUARY 6, 2026

REQUEST 3

RESPONSIBLE PARTY: **Steven Shute**

Request 3. Refer to Kentucky Frontier's response to Attorney General of the Commonwealth of Kentucky, by and through the Office of Rate Intervention (Attorney General) Second Request for Information, Item 5, which states Kentucky Frontier's truck fleet changes by 103 vehicles per year. Also refer to the February 3, 2026 Shute Hearing Testimony, HVT at 09:56:47, wherein Kentucky Frontier indicated some trucks were sold to Pinedale Natural Gas Co. (Pinedale).

- A. Kentucky Frontier stated that trucks are usually sold around 180,000 miles but stated there were some vehicles sold to Pinedale at 100,000 miles. State how Kentucky Frontier determines when a vehicle should be sold and if that includes at what mileage a vehicle should be sold, identify that milage amount.
- B. State whether there are any other purchasers of vehicles, beside Pinedale, from Kentucky Frontier once it determines a truck should be sold. If yes, how does Kentucky Frontier determine to whom to sell the vehicle.
- C. How does Kentucky Frontier determine the price it sells its trucks, whether to Pinedale or any other purchaser.

Response 3. The overall fleet size does not actually change, as 1-3 vehicles are retired then replaced each year.

- a. The first truck Frontier bought in June 2012 was sold to Pinedale Natural Gas in September 2019 at 170,000 miles (and is still there and has >250k miles). Starting with that one, seven Frontier trucks were retired at an average seven years with 172,400 miles, and sold for \$8,100. The Toyotas hold up this long without excessive repair costs, but become less reliable for use at 80-100 miles per day. Older trucks are rotated to workers with fewer average daily miles and are eventually scheduled for replacement before 200k miles.
- b. Most retired trucks are sold locally. The two recent Pinedale trucks were anomalies: Pinedale workers drive far fewer miles per year and would take longer to run out a new truck. The owner preferred to transfer a Frontier truck with moderate mileage and well-documented history.
- c. Frontier prices trucks for sale using the various “blue book” valuation websites.

KENTUCKY FRONTIER GAS, LLC
CASE NO. 2025-00277
REQUEST FOR INFORMATION RESPONSE

STAFF'S POST HEARING REQUEST DATED FEBRUARY 6, 2026

REQUEST 4

RESPONSIBLE PARTY: **Steven Shute**

Request 4. Refer to Kentucky Frontier's response to Commission Staff's Third Request for Information (Staff's Third Request), Item 14.

- a. The response was unresponsive. Provide a response to Staff's Third Request for Information (Staff's Third Request), Item 14.
- b. Provide the full business name for each of the "Producers" listed and explain if these producers are the owners of the gathering lines that the farm tap customers are attached to. If not confirmed as an owner, then identify who owns the gathering lines that are not owned by these Producers.
- c. Explain whether Kentucky Frontier pays the producer for the natural gas supplied to the farm tap customers or if Kentucky Frontier pays the gathering line owner(s) for the gas supplied to the farm tap customers.
- d. Explain, in detail, how the cost of the natural gas used by the farm tap customer is billed to Kentucky Frontier by each producer listed. Identify whether the rate is based on a contract, NYMEX, another market-based rate, or some other determination. If Kentucky Frontier cannot provide a response for each producer listed, explain why.

Response 4.

- a. In response to Staff DR3-14, Frontier provided the annual summary of gas costs to farm taps for 2023-24 and most of 2025. Monthly data for 2023-24-25 are given, by producer or supplier, in the form kept by the ops manager.
- b. The majority of farm taps operated by Frontier are associated with various Kinzer Drilling entities. Entities as listed on monthly Purchase data, with approximate current meter counts are as follows:

166	Alert Oil & Gas Development, Inc.	Kinzer
118	Quality Natural Gas, LLC	Kinzer
61	KLC Enterprise, LLC	Kinzer
44	Nytis Exploration is now Diversified Energy Marketing LLC	
12	ING is Interstate Natural Gas Company, LLC	
12	Slone Energy, LLC in Oakley area, now disconnected, supply exhausted	
5	Tackett & Sons Drilling Contractor, Inc	
3	Sonny Hall Wells Partners	
1	Vinland Energy now Dara Ky, LLC	

These producers bill Frontier for gas, and Frontier assumes the same entity controls the gathering pipelines that deliver. Many Quality farm taps are fed directly from a wellhead.

- c. See response to b.
- d. Pricing and method vary by producer and are a mix of contract, Index, and MCF and DTh. For 2025, Quality averaged about \$4.15 per mcf or \$3.43 per DTh, which varied each month and

loosely tracked the Index. Alert billed about \$4.10 *per mcf*, where KLC billed about \$4.00 *per DTh*. These three also likely include a mix of contract rates set by Kinzer Drilling for gas users with gas royalties off wells.

Diversified (Nytis) and Interstate are at 80% of TCO index, and Dara (Vinland) was at about TCO +\$1.30 per MCF.

Slone charged an indecipherable mix of fixed and TCO and MCF/DTh. Tackett was fixed at \$3.50 per mcf and Sonny Hall about \$4.00 per DTh.

EXCEL ATTACHMENT
UPLOADED SEPARATELY

KENTUCKY FRONTIER GAS, LLC
CASE NO. 2025-00277
REQUEST FOR INFORMATION RESPONSE

STAFF'S POST HEARING REQUEST DATED FEBRUARY 6, 2026

REQUEST 5

RESPONSIBLE PARTY: **Steven Shute**

Request 5. Refer to Kentucky Frontier's response to Staff's Third Request, Item 14.

- a. Confirm whether "wtd ave Index" stands for Weighted Average Index.
- b. Explain the "wtd ave Index" provided in the response for each year and explain how it was calculated.
- c. Explain whether Kentucky Frontier pays the "wtd ave Index" price for natural gas more often than the \$ per Mcf' price for natural gas when servicing its Farm Tap customers.

Response 5.

- a. Confirmed.
- b. The "wtd ave" annual Index is the Appalachian Index weighted for volume profile, using a typical monthly usage for all Frontier customers, with heavier usage in winter and light load in summer. The weighted average annual Index was provided simply for comparison to the price actually paid to supply farm taps.
- c. See Response 4.d. The sellers set the price for Farm Taps. Although prices are loosely based on App Index, this summary shows the annual average "\$ per MCF" paid. The weighted average annual Index was provided for comparison. The monthly price was never based on weighted average annual Index.

KENTUCKY FRONTIER GAS, LLC
CASE NO. 2025-00277
REQUEST FOR INFORMATION RESPONSE

STAFF'S POST HEARING REQUEST DATED FEBRUARY 6, 2026

REQUEST 6

RESPONSIBLE PARTY: **Steven Shute**

Request 6. Refer to Kentucky Frontier's response to Staff's Third Request, Item 16.

- a. State whether the table provided already incorporates the actual usages for Daysboro Residential and Daysboro Commercial customers.
- b. Provide an update to the original table with the actual month-to-month usage report for both Daysboro Commercial and Daysboro Residential customers for the test period. The Daysboro Commercial and Daysboro Residential customers' actual usage should be provided separately from the current Residential and Commercial classes.
- c. Explain how Kentucky Frontier distinguished between the Residential and Commercial customers when creating this table.
- d. Provide a description for the types of meters and the estimated cost of those meters used for those customers considered to be Residential.
- e. Provide a description on the types of meters and the estimated cost of those meters used for those customers considered to be Commercial.

Response 6.

- a. Yes, the table provided incorporates the actual usages for Daysboro Residential and Daysboro Commercial customers.
- b. See table with Daysboro R&C.
- c. Residential and Commercial customers were designated as such when they first signed up for service. The designations follow the definitions at Sheet 22 of the Frontier rules tariff. Other gas utilities use a designation of “Non-Residential” which is similar to Frontier’s Commercial class. Once designated, the Frontier billing register and billing summary keep track of customers in their respective class.
- d. Nearly every Residential customer has an American AC-250 meter which is about \$180 new. About a dozen Residential loads are large enough for an American AL-425 meter which is about \$500 new; with 2 larger than 500 cfh, likely for a big house with pool or generator.
- e. Of 865 Commercial customers (2025 average), about 660 or 3/4 also have an American AC-250, since most non-residential customers are also small structures or even houses. There are about 100 of AL-425 meters on Commercials; and about 100 larger meters above 500 cfh capacity. The two Large Commercial campuses have turbine meters. These larger meters are \$800 to \$1500 for diaphragm style, and several \$000 for Roots and turbine meters.

Staff PH DR-6b.2 Sales

Revised table from Staff DR3-16

2024 Gas Sales in MCF

	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Totals KM
INDUSTRIAL	10,889	8,767	7,147	6,990	4,281	3,257	3,610	3,202	3,155	4,391	4,994	8,320	69.0
COMMERCIAL	31,042	19,272	12,949	8,336	3,196	2,476	2,511	2,582	2,550	6,001	8,433	22,932	122.3
Daysboro	975	497	341	135	28	10	2	4	14	134	178	688	3.0
RESIDENTIAL	41,125	26,327	17,500	10,835	3,157	2,014	1,699	1,755	1,960	7,662	11,683	31,024	156.7
Daysboro	446	267	187	108	21	7	6	6	33	69	121	344	1.6
FARM TAPS paying	5,901	3,989	2,540	1,804	991	649	552	652	721	1,479	1,732	4,415	25.4
GRAND TOTAL	90,378	59,119	40,663	28,208	11,673	8,413	8,379	8,201	8,433	19,736	27,142	67,724	378.1

EXCEL ATTACHMENT
UPLOADED SEPARATELY

KENTUCKY FRONTIER GAS, LLC
CASE NO. 2025-00277
REQUEST FOR INFORMATION RESPONSE

STAFF'S POST HEARING REQUEST DATED FEBRUARY 6, 2026

REQUEST 7

RESPONSIBLE PARTY: **Steven Shute**

Request 7. Refer to Kentucky Frontier's response to Staff's Third Request, Item 16.

Provide a version of the table with a monthly customer count by class (i.e., Industrial, Commercial, Residential, Farm Taps “paying,” Daysboro Residential, and Daysboro Commercial) for 2024 and 2025.

Response 7. See table.

Staff PH DR-7 Accounts

Meter counts

	Jan-24	Feb-24	Mar-24	Apr-24	May-24	Jun-24	Jul-24	Aug-24	Sep-24	Oct-24	Nov-24	Dec-24
INDUSTRIAL	3	3	3	3	3	3	3	3	3	3	3	3
COMMERCIAL	527	523	525	517	514	511	509	525	517	513	515	533
Daysboro	1	1	1	1	1	1	1	1	1	1	1	1
RESIDENTIAL	2,317	2,312	2,306	2,292	2,279	2,249	2,239	2,236	2,248	2,269	2,297	2,306
Daysboro	37	37	37	38	37	37	37	37	37	37	37	37
FARM TAPS paying	413	412	407	405	403	400	402	386	392	390	390	391
FARM TAPS free	41	56	40	40	40	40	39	40	40	40	39	39
COMMERCIAL - Public Gas	353	353	351	350	346	347	343	345	348	347	350	353
RESIDENTIAL - Public Gas	1,190	1,184	1,177	1,169	1,159	1,143	1,140	1,139	1,146	1,155	1,165	1,176
TOTAL	4,882	4,881	4,847	4,815	4,782	4,731	4,713	4,712	4,732	4,755	4,797	4,839

	Jan-25	Feb-25	Mar-25	Apr-25	May-25	Jun-25	Jul-25	Aug-25	Sep-25	Oct-25	Nov-25	Dec-25
INDUSTRIAL	3	3	3	3	3	3	3	3	3	3	3	3
COMMERCIAL	516	515	513	507	502	501	517	517	517	535	539	512
Daysboro	1	1	1	1	1	1	1	1	1	1	1	1
RESIDENTIAL	2,301	2,301	2,292	2,272	2,254	2,295	2,283	2,271	2,216	2,260	2,280	2,289
Daysboro	37	37	38	37	37	37	36	36	36	36	36	37
FARM TAPS paying	389	390	391	389	388	389	390	389	388	386	385	384
FARM TAPS free	39	39	38	38	38	38	38	38	38	38	38	39
COMMERCIAL - Public Gas	350	349	348	347	346	347	350	344	345	350	350	348
RESIDENTIAL - Public Gas	1,170	1,169	1,165	1,166	1,154	1,170	1,164	1,160	1,140	1,154	1,168	1,175
TOTAL	4,806	4,804	4,789	4,760	4,723	4,781	4,782	4,759	4,684	4,763	4,800	4,788

EXCEL ATTACHMENT
UPLOADED SEPARATELY

KENTUCKY FRONTIER GAS, LLC
CASE NO. 2025-00277
REQUEST FOR INFORMATION RESPONSE

STAFF'S POST HEARING REQUEST DATED FEBRUARY 6, 2026

REQUEST 8

RESPONSIBLE PARTY: **Steven Shute**

Request 8. Refer to Kentucky Frontier's response to Staff's Third Request, Item 24(a).

For each of the projects referenced in the response, that include the replacement of pipe that is not bare steel, explain when the project was incorporated into Kentucky Frontier's Pipeline Replacement Program (PRP) and identify the type of pipe that is being replaced.

Response 8. At inception, most of the "projects in the Belfry Gas system and a few other short segments" in EKU and Mike Little were expected to be replacements of bare steel pipe, but other issues arose. Frontier bought equipment under PRP to assist in finding PE lines that were not traceable, and converted all mapping to GIS, to help track pipe type-vintage-history to prioritize PRP. The Commission safety staff ordered Frontier to lower or replace segments with exposed pipe by a deadline of May 2018. These were mostly exposed PE pipe, and these fell under PRP as they were identified. Several river and creek crossings failed or were found to be very exposed, replacing a mix of bare steel or PE pipe, and were addressed through PRP. The BTU system has a few bare steel sections, as does the Public Gas system, that will be addressed as appropriate through PRP. The PHMSA focus on Aldyl-A pipe will affect several systems; and expression of concern for "Appalachian Oil & Gas Pipe" in the last few months is a new

designation that will likely impact the BTU system. Frontier has pursued both long-term plans for known rotten steel systems, and addressed contingencies as they arose.

KENTUCKY FRONTIER GAS, LLC
CASE NO. 2025-00277
REQUEST FOR INFORMATION RESPONSE

STAFF'S POST HEARING REQUEST DATED FEBRUARY 6, 2026

REQUEST 9

RESPONSIBLE PARTY: **Steven Shute**

Request 9. Refer to Kentucky Frontier's response to Staff's Third Request for Information, Items 24(c) and 24(d). Provide complete responses to Items 24(c) and 24(d). If Kentucky Frontier cannot provide a response in full then explain why.

Response 9. DR3 Requests 24-C and D are not possible to answer. The PRP "Original Project" starting May 2013 was expanded to BTU Gas then Public Gas and Daysboro, and included emergency or contingency projects as they arose. The priorities have been rearranged by the Commission or by PHMSA, such as the directive on exposed pipe for 2018, or PHMSA focus on Aldyl-A and Appalachian O&G pipe. If the latter pipe types are designated for replacement, regardless of leakage or operational history, then Frontier will not finish PRP for many more years. Any attempt at a cost estimate is completely dependent on these unknowable variables. However, the best estimate without including any changes for PHMSA or Commission directives that may come is \$250,000 with 5-7 years of known projects to complete.

KENTUCKY FRONTIER GAS, LLC
CASE NO. 2025-00277
REQUEST FOR INFORMATION RESPONSE

STAFF'S POST HEARING REQUEST DATED FEBRUARY 6, 2026

REQUEST 10

RESPONSIBLE PARTY: **Steven Shute**

Request 10. Refer to Kentucky Frontier's response to Staff's Third Request, Item 25(a).

- a. Provide revised tariff sheets reflecting the proposed seven-year extension for Kentucky Frontier's PRP program.
- b. Identify the primary lines or gas systems that would be the focus of the PRP program's seven-year extension and describe the expected investment in each system, including the estimated monetary amounts and labor hours.

Response 10.

- a. Please see attached for the minor edits to the tariff sheets for Frontier's PRP program. Frontier's PRP proposals were based on estimates and were not fixed-cost or fixed-period projects. The variables of adding systems and contingency / emergency projects extended the time and cost. The Commission received annual reports and did not order a PRP time limit or expiration date.
- b. Bare, corroding, steel pipe replacements in Belfry are prioritized according to each year's leak survey and tying replacement sections together. Frontier recently focused on eliminating the low-pressure systems in Public / Jackson and in Daysboro. The Jackson projects require tedious

RULES & REGULATIONS

VI. PIPELINE REPLACEMENT PROGRAM (PRP)

Applicable to all utility customers receiving service from Kentucky Frontier Gas, LLC

A. CALCULATION OF PIPELINE REPLACEMENT RIDER SURCHARGE:

The PRP surcharge is based on the annual cost of replacing older ~~metal~~ pipe on the Frontier (D) distribution systems.

B. PIPELINE REPLACEMENT PROGRAM FACTORS

All customers receiving service from Frontier, except farm tap customers, shall be assessed a monthly charge in addition to the Customer Charge component of their applicable rate schedule that will enable the Company to complete the pipeline replacement program.

The PRP Rider will be updated annually in order to reflect the impact of net plant additions from pipeline replacements. Such adjustment to the Rider will become effective with meter readings on and after the first billing cycle of May, and will reflect allocation of the required increase based on the distribution approved by the Commission.

VII. AMR & METER UPGRADE PROGRAM

Applicable to all utility customers receiving service from Kentucky Frontier Gas LC.

All customers receiving service from Frontier, including farm tap customers, shall be assessed a monthly charge in addition to the Customer Charge component of their applicable rate schedule that will enable the Company to complete the Automated Meter Reading (AMR) and meter upgrade program

DATE OF ISSUE XXX
DATE EFFECTIVE XXX
ISSUED BY Steve Shute, managing member

**Issued by Authority of an Order of the
Public Service Commission of KY
in Case No. XXX**

and slow work to replace steel pipe in urban streets and ROWs. The Daysboro project is PVC pipe. In 2026, a new access road for constructing the Mountain Parkway will require a replacement of a shallow half-mile section of pipe. The Parkway construction wiped out a strategic tie from Sigma to BTU that will be bored across the four-lane and replaced. Short steel projects in Mike Little and EKU are anticipated in the next year or two. River and creek crossing problems are found nearly every year after big floods, including two crossings of the substantial Levisa Fork River in 2025.

In the future, any prescribed, wholesale replacement of Aldyl-A or App O&G pipe will be a major addition to PRP. Since any cost estimate is completely dependent on these unknowable variables, it is impossible to make any forecast. The current annual PRP expenditure of \$250,000 is doable by mostly Frontier forces, and an appropriate level for the projects that Frontier has identified and prioritized.

KENTUCKY FRONTIER GAS, LLC
CASE NO. 2025-00277
REQUEST FOR INFORMATION RESPONSE

STAFF'S POST HEARING REQUEST DATED FEBRUARY 6, 2026

REQUEST 11

RESPONSIBLE PARTY: **Steven Shute**

Request 11. Refer to Kentucky Frontier's response to Staff's Third Request, Item 36.

Provide a copy of the filed annual reports for Kentucky Frontier's Automated Meter Reading (AMR) Program for the calendar-year period of 2017, 2018, 2019, 2020, 2021, 2022, 2023, and 2024 to incorporate into this case record.

Response 11. See attached AMR annual reports.

KENTUCKY FRONTIER GAS, LLC
Surcharge / Plant Additions

2017

2017	Surcharge	Cost of Plant Additions	Net Plant Additions
PRP	\$76,722.00		
PIPELINE REPLACEMENT		\$71,531.00	-\$5,191.00
ODORANT SYSTEM		\$20,154.00	\$20,154.00
ESRI / GIS		\$2,454.00	\$2,454.00
TOTAL	\$76,722.00	\$94,139.00	\$17,417.00
AMR	\$60,022.00	\$63,319.00	\$3,297.00

Pipe replacement area	Feet of pipe replaced
Belfry	5418
Jackson	3072
MLG	844
Auxier	760
BTU	155
Total	10249

Future plans for PRP in 2018

PRP	Projected Cost
26,900	\$386,000

Future plans for AMR program in 2018

Installation of 200 Meters and 800 AMRs

2018	Surcharge	Cost of Plant Additions	Net Plant Additions
PRP	\$60,000.00		
AMR		\$50,500.00	
Meter		\$15,500.00	
Total	\$60,000.00	\$66,000.00	\$6,000.00

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

COPIED
for 2019

April 12, 2019

Ky Public Service Commission
P. O. Box 615
Frankfort, KY 40602

Re: Pipeline Replacement Program

Gwen R. Pinson,

Enclosed is the Pipeline Replacement Program report due annually in accordance with
Case No. 2017-00263.

If you have any questions, please contact me.

Kimberly Crisp
Kimberly Crisp

Accountant
Kentucky Frontier Gas LLC
(606) 618-0881
kcrisp@kyfrontiergas.com

KENTUCKY FRONTIER GAS, LLC**Surcharge/Plant Additions****2018**

	Surcharge	Cost of Plant Additions	Net Plant Additions
Pipeline Replacement Program	\$259,558.00	\$368,328.00	\$108,770.00
Odorant System		\$2,804.00	\$2,804.00
ERSI/GIS		\$1,731.00	\$1,731.00
TOTAL	\$259,558.00	\$372,863.00	\$113,305.00

AMR	\$56,915.00	\$53,569.00	\$3,346.00
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	Mains Replacement Area	Feet of Pipe replaced
	Belfry	13,357
	Jackson	2,379
TOTAL		15,736

	Services Replacement Area	
	Belfry	2,746
	Jackson	2,601
TOTAL		5,347
TOTAL FOOTAGE REPLACED		21,083

Future plans for PRP in 2019

PRP	Projected Cost
16,329	\$288,860.00

Future plans for AMR program in 2019

Installation of 220 Meters and 550 AMRs	\$8,205
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KENTUCKY FRONTIER GAS, LLC

P O BOX 408

PRESTONSBURG, KY 41653

*(entire
this
one)*

July 14, 2020

Ky Public Service Commission
P O Box 615
Frankfort, KY 40602

Re: Pipeline Replacement Program

Kent Chandler,

Enclosed is the Pipeline Replacement Program report due annually in accordance with Case No. 2018-00263.

I have also attached the document that shows all unpaid expenses incurred for the replacement program.

If you have any questions, please contact me.

Sincerely,

Kimberly Crisp

Kimberly Crisp, Accountant

kcrisp@kyfrontiergas.com

(606) 618-0881

KENTUCKY FRONTIER GAS, LLC
Surcharge/Plant Additions
2019

	Surcharge	Cost of Plant Additions	Net Plant Additions
Pipeline Replacement Program	\$269,559.00	\$228,930.00	-\$40,629.00
Odorant System		\$531.00	\$531.00
ERSI/GIS		\$1,754.00	\$1,754.00
TOTAL	\$269,559.00	\$231,215.00	-\$38,344.00

AMR	\$58,924.00	\$61,790.00	\$2,866.00
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	Mains Replacement Area	Feet of Pipe replaced
Belfry		5,496
Jackson		1,837
BTU		1131
Cow Creek		422
Mike Little Gas		400
TOTAL		9,286

	Services Replacement Area	
Belfry		1,520
Jackson		304
TOTAL		1,824
TOTAL		
FOOTAGE REPLACED		11,110

Future plans for PRP in 2020

PRP	PROJECTED COST
12,514	\$362,906

*various
explanations*

Future plans for AMR program in 2020

Installation of 400 AMRs ; and 300 Meters

\$58,639.00

KENTUCKY FRONTIER GAS, LLC

P O BOX 408

PRESTONSBURG, KY 41653

May 14, 2021

Linda C Bridwell, Executive Director
Ky Public Service Commission
P O Box 615
Frankfort, KY 40602

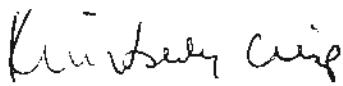
Re: Pipeline Replacement Program

Linda C Bridwell,

Enclosed is the Pipeline Replacement Program report due annually in accordance with
Case No. 2018-00263.

I have also attached the document that shows all unpaid expenses incurred for the replacement
program.

If you have any questions, please contact me.


Kimberly Crisp, Accountant

(606) 618-0881

kcrisp@kyfrontiergas.com

KENTUCKY FRONTIER GAS, LLC
Surcharge/Plant Additions
2020

	Surcharge	Cost of Plant Additions	Net Plant Additions
Pipeline Replacement Program	\$261,707.00	\$230,203.00	-\$31,504.00
Odorant System		\$0.00	\$0.00
ERSI/GIS		\$1,754.00	\$1,754.00
TOTAL	\$261,707.00	\$231,957.00	-\$29,750.00

AMR	\$59,368.00	\$63,914.00	\$4,546.00
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	Mains Replacement Area	Feet of Pipe replaced
	Belfry	3682ft
	Jackson	1625ft
	East Ky Ut	550ft
TOTAL		5857FT

	Services Replacement Area	
	Belfry	1169ft
	Jackson	1255ft
	Phelps	150ft
TOTAL		2574FT

TOTAL FOOTAGE REPLACED	8431FT
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Future plans for PRP in 2021

PRP	PROJECTED COST
8750 FT	183,750.00

Future plans for AMR program in 2021

Installation of 600 AMRs and 150 Meters	\$60,000.00
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Kentucky Public Service Commission

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Filing Receipt

Case	Filer	Description	Posted	Status
2017-00263	Kimberly Crisp	2021 Surcharge and Plant Additions to Pipeline Replacement Program and AMR Program	12/9/2022 12:18:03 PM	Posted

Uploaded File	Size	Description
KyFrontierGasPRPreport2021.pdf	119 KB	(Describe File) Kentucky Frontier Gas 2021 Pipeline Replacement and AMR Report
Equipment_PRP2021_(003).pdf	93 KB	(Describe File) Kentucky Frontier Gas 2021 Attachment to Pipeline Replacement Report
Truck_Mileage_PRP2021_(003).pdf	99 KB	(Describe File) Kentucky Frontier Gas 2021 Attachment to Pipeline Replacement Report
Truck_Mileage_PRP2020_(003).pdf	100 KB	(Describe File) Kentucky Frontier Gas 2021 Attachment to Pipeline Replacement Report
Equipment_Totals__2020.pdf	94 KB	(Describe File) Kentucky Frontier Gas 2021 Attachment to Pipeline Replacement Report

12/9/2022 12:17:42 PM

KENTUCKY FRONTIER GAS, LLC

P O BOX 408

PRESTONSBURG, KY 41653

December 9, 2022

Linda C. Bridwell, Executive Director
Ky Public Service Commission
P O Box 615
Frankfort, KY 40602

Re: Pipeline Replacement Program

Linda C. Bridwell,

Enclosed is the Pipeline Replacement Program report due annually in accordance with Case No. 2017-00263.

I have also provided an attachment that shows all unpaid expenses incurred on the Pipeline Replacement Program.

If you have any questions, please let me know.

Kimberly Crisp, Accountant
(606) 618-0881
kcrisp@kyfrontiergas.com

KENTUCKY FRONTIER GAS, LLC**SURCHARGE/PLANT ADDITIONS****2021**

	Surcharge	Cost of Plant Additions	Net Plant Additions
Pipeline Replacement Program	266,739	303,192	36,453
Odorant System			0
ERSI/GIS		2,924	2,924
TOTAL	266,739	306,116	39,377

AMR	58,538	57,707	-831
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	Mains Replacement Area	Feet of Pipe replaced
Belfry		9,484'
Jackson		290'
Magoffin Co – BTU		160'
TOTAL		9,934FT

	Services Replacement Area	
Belfry		2,084'
Jackson		393'
TOTAL		2,477FT
TOTAL FOOTAGE REPLACED		12,411FT
		2.35MILES

FUTURE PLANS FOR PRP IN 2022

PRP	PROJECTED COSTS
5,270FT	\$151,310

FUTURE PLANS FOR AMR IN 2022 UPGRADE AMR AND METER SYSTEMS

KENTUCKY FRONTIER GAS, LLC
PRP SURCHARGE/PLANT ADDITIONS

2022

	Surcharge	Cost of Plant Additions	Net Plant Additions
Pipeline Replacement Program	263,739	241,161	-22,578
Odorant System			/ 0
ERSI/GIS		924	924
TOTAL	263,739	242,085	-21,654
 AMR	 57,664	 54,793	 - 2,871

	MAINS REPLACEMENT AREA	FEET OF PIPE REPLACED
	Belfry	3,055'
	Jackson	3,555'
	Phelps	470'
	Mike Little Gas	2,730'
TOTAL		9,810 FT

	SERVICE REPLACEMENT AREA	
	Belfry	543'
	Jackson	426'
TOTAL		969 FT
TOTAL FOOTAGE REPLACED		10,779 FT
		2.04 Miles

Future plans for PRP in 2023

PRP	Projected Costs
7,450 ft	\$213,890

Future plans for AMR in 2023

Upgrade AMR System and Purch of Large Volume Meters

PAID	25000	9/27/2022	FOR JAN-DEC 2019 EQ USE BEL
PAID	9580	9/27/2022	FOR BAL ON JAN - DEC 2019 EQ USE BEL
PAID	3250	9/27/2022	FOR JAN DEC 2019 EQ USE JACKSON
PAID	16490.49	10/28/2022	FOR HALF OF MILEAGE JAN-AUG 15,2019
PAID	13000	12/8/2022	FOR 2019 TR MILEAGE JAN-AUG 15,2019
PAID	3490.49	12/28/2022	FOR TR MILEAGE JAN-AUG 15,2019
TOTAL	70810.98		

*paid
in
2019*

KENTUCKY FRONTIER GAS, LLC

P O BOX 408

PRESTONSBURG, KY 41653

April 16, 2024

Linda C. Bridwell, Executive Director

Ky Public Service Commission

P O Box 615

Frankfort, KY 40602

Re: Pipeline Replacement Program

Linda C. Bridwell,

Enclosed is the Pipeline Replacement Program report 2023(year ended 2022) due annually in accordance with Case No. 2017-00263.

I have also provided an attachment that shows all unpaid expenses incurred on the Pipeline Replacement Program.

If you have any questions, please let me know.

Kimberly Crisp, Accountant

(606) 618-0881

kcrisp@kyfrontiergas.com

KENTUCKY FRONTIER GAS, LLC
PRP SURCHARGE/PLANT ADDITIONS

2023

	Surcharge	Cost of Plant Additions	Net Plant Additions
Pipeline Replacement Program	260,900	270,296	9,396
Odorant System		2,904	2,904
ERSI/GIS		1,232	1,232
TOTAL	260,900	274,432	13,532
 AMR	 57,114	 56,808	 -306

	MAINS REPLACEMENT AREA	FEET OF PIPE REPLACED
Belfry		6,268'
BTU		6,172'
Phelps		436'
Jackson		79'
TOTAL		12,955 FT
	SERVICE REPLACEMENT AREA	
Belfry		246'
BTU		823'
Phelps		16'
Jackson		170'
TOTAL		1,255 FT
TOTAL FOOTAGE REPLACED		14,210 FT
		2.69 Miles

Future plans for PRP in 2024

PRP	Projected Costs
7,900 FT	\$226,809

Future plans for AMR in 2024

Upgrade AMR System



Kentucky Public Service Commission

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Filing Receipt

KCRISP@KYFRONTIERGAS.COM

Case	Filer	Description	Posted	Status
2017-00263	Kimberly Renee Crisp	Pipeline Replacement Program report for 2024 due annually in accordance with Case No. 2017-00263.	4/11/2025 3:31:07 PM	Posted

Uploaded File	Size	Description
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SKonica_C3325041115020.pdf	99 KB	(Describe File)
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4/11/2025 3:30:12 PM

KENTUCKY FRONTIER GAS, LLC

P O BOX 408

PRESTONSBURG, KY 41653

April 11, 2025

Linda C. Bridwell, Exe Director
Ky Public Service Commission
P O Box 615
Frankfort, KY 40602

Re: Pipeline Replacement Program

Linda C. Bridwell,

Enclosed is the Pipeline Replacement Program report 2024 due annually in accordance with Case No. 2017-00263.

I have also provided an attachment that shows all unpaid expenses incurred on the Pipeline Replacement Program.

If you have any questions, please let me know.

Sincerely,



Kimberly Crisp, Accountant

(606) 618-0881

kcrisp@kyfrontiergas.com

KENTUCKY FRONTIER GAS, LLC
PRP SURCHARGE/PLANT ADDITIONS

2024

	Surcharge	Cost of Plant Additions	Net Plant Additions
Pipeline Replacement Program	259,660	273,994	14,334
Odorant System		-0-	-0-
ERSI/GIS		1,055	1,055
TOTAL	259,660	275,049	15,389
 AMR	 56,698	 43,990	 - 12,708

	MAINS REPLACEMENT AREA	FEET OF PIPE REPLACED
Belfry		207'
BTU		130'
Public		5,673'
 TOTAL	 6,010 FT	

	SERVICE REPLACEMENT AREA	
Belfry		120'
Public		751'
 TOTAL	 871 FT	
TOTAL FOOTAGE REPLACED		6,881 FT
		1.30 Miles

Future plans for PRP in 2025

PRP	Projected Costs
7,600 FT	\$218,196

Future plans for AMR in 2025

Upgrade AMR System

KENTUCKY FRONTIER GAS, LLC
CASE NO. 2025-00277
REQUEST FOR INFORMATION RESPONSE

STAFF'S POST HEARING REQUEST DATED FEBRUARY 6, 2026

REQUEST 12

RESPONSIBLE PARTY: **Steven Shute**

Request 12. Refer to Kentucky Frontier's response to Staff's Third Request, Item 37(a).

For each year since Kentucky Frontier's AMR Program has been active up to and including the present day, provide, in detail, how many meters have been replaced and the remaining number of meters to be replaced. If Kentucky Frontier cannot provide a response in full, explain why.

Response 12. See attached AMR report in Excel from QuickBooks starting May 2013.

Report shows AMR surcharges collected and the cost of meters and Itron ERT Encoder Receiver Transmitter radios for the meters, and the mobile readers; and regulators that were replaced when old meters were retired. Many of the QuickBooks transactions aren't well documented (i.e. 100 meters or 50 Itrons), but are summarized on the PDFs from the engineer's records.

A major component of the Automated Meter Reading project was to standardize meters, since Frontier's original meter fleet included about 21 different models, each of which required a different ERT radio transmitter. Meter maintenance expenditures went to major refurbishment: converting the meter to temperature compensating or TC, buying new indexes and replacing the meter case tops to conform to standard 10LT or 20LT spuds. Frontier's strategy was to improve

its own meters. Many gas utilities now junk all meters after 10-20 years, instead of testing and rebuilding meters as maintenance, selling the used meter cores to an outside meter shop, then buying back refurbs. Some meter shops don't paint refurbs, and payments to Sherwin Williams were for paint for meters and meter sets.

Since Frontier's inception in 2008 including the AMR project 2013-26, Frontier has purchased about 2500 new meters and refurbished another 2500, and purchased 5100 ERTs and 5 mobile readers.

For 2026, the ending month for AMR is unclear, which defines the amount of surcharges. Frontier has adequate stock to replace ~100 meters that appear to be left, of the undocumented meters in service (with no purchase or test records). Frontier is evaluating whether to purchase another mobile reader for \$25,000, which would more than finish any AMR funding. In addition, Frontier spent several hundred thousand dollars of time & mileage that were never allocated to the AMR project. Going forward with known, fresh meters and ERTs, the estimated cost of meter testing prescribed by the Commission will be \$15,000 per year.

Meters purchased under AMR

10-Feb-13	60	American AC250 Meter 1" 20LT, 5# TC, 2' drive	
15-Apr-13	4	American AC630 25# Meter TC 1.25" 30LT, odometer index	
8-May-13	80	American AC250 Meter 1" 20LT, 5# TC, 2' drive	
22-Jul-14	60	American AC250 Meter 1" 20LT, 5# TC, 2' drive	
15-Dec-14	80	American AC250 Meter 1" 20LT, 5# TC, 2' drive	
2-Apr-15	80	American AC250 Meter 1" 20LT, 5# TC, 2' drive	
1-May-15	7	American AC630 25# Meter TC 1.25" 30LT, odometer index	
1-May-15	2	American AC800 25# Meter TC 1.5" 45LT, odometer index	
21-Dec-15	100	American AC250 Meter 1" 20LT, 5# TC, 2' drive	
21-Apr-16	60	American AC250 Meter 1" 20LT, 5# TC, 2' drive	
17-Feb-17	80	American AC250 Meter 1" 20LT, 5# TC, 2' drive	
Feb18	80	American AC250 Meter 1" 20LT, 5# TC, 2' drive	
13-Feb-19	120	American AC250 Meter 1" 20LT, 5# TC, 2' drive	
21-Aug-19	60	American AC250 Meter 1" 20LT, 5# TC, 2' drive	
2-Aug-19	1	Roots 3M175 CMTC Rotary Meter	
27-Feb-20	180	American AC250 Meter 1" 20LT, 5# TC, 2' drive	
27-Feb-20	4	American AL425 Meter 10# TC 1-1/4" 30LT, odometer index	
27-Feb-20	4	American AC630 25# Meter TC 1-1/4" 30LT, odometer index	
27-Feb-20	1	American AC1000 25# Meter TC 1.5" 45LT, odometer index	
16-Nov-20	120	American AC250 Meter 1" 20LT, 5# TC, 2' drive	
30-Sep-21	75	American AC250 Meter 1" 20LT, 5# TC, 2' drive	
30-Nov-21	75	American AC250 Meter 1" 20LT, 5# TC, 2' drive	
15-Sep-22	100	American AC250 Meter 1" 20LT, 5# TC, 2' drive	
6-Jan-23	100	American AC250 Meter 1" 20LT, 5# TC, 2' drive	
15-Sep-23	10	American AL425 Meter 10# TC 1-1/4" 30LT, odometer index	purch through PNG ~40% less
15-Sep-23	2	American AC630 25# Meter TC 1-1/4" 30LT, odometer index	
15-Sep-23	1	American AC800 25# Meter TC 1.5" 45LT, odometer index	
1-May-24	10	American AL425 Meter 10# TC 1-1/4" 30LT, odometer index	purch through PNG ~40% less
1-May-24	6	American AC630 25# Meter TC 1-1/4" 30LT, odometer index	
1-May-24	6	American AC800 25# Meter TC 1.5" 45LT, odometer index	
15-Apr-25	100	American AC250 Meter 1" 20LT, 5# TC, 2' drive	remfd Delta meters from Jeff Jor
15-Jun-25	100	American AC250 Meter 1" 20LT, 5# TC, 2' drive	remfd Delta meters from Jeff Jor

Itrons purchased under AMR

• 5/06/13	60 ERTs				
• 5/15/13	80 ERTs	total 500			
• 6/20/13	60 ERTs				
• 7/05/13	60 ERTs		system 620	480 in 2013	
• 1/06/14	60 ERTs				
• 4/15/14	60 ERTs	per Uhlman email 10/13/14			
• 8/01/14	60 ERTs				
• 10/31/14	60 ERTs	split shipment 20+40			
• 11/24/14	100 ERTs		system 960	340 in 2014	
• 3/16/15	60 ERTs				
• 3/30/15	60 ERTs				
• 4/30/15	100 ERTs	new vendor, United Systems in Paducah KY			
• 8/19/15	100 ERTs				
• 10/15/15	100 ERTs				
• 12/10/15	80 ERTs		system 1460	500 in 2015	
• 2/6/16	400 ERTs				
• 2/25/16	10 ERTs	for PubGas 800+ mtrs			
• 5/18/16	200 ERTs	mostly PubGas FTs			
• 7/29/16	200 ERTs	Belfry	system 2370	800 in 2016	
• 2/15/17	200 ERTs	Pub Parkway			
• 4/15/17	200 ERTs	Belfry & Pub Pine Ridge & Campton			
• 8/15/17	200 ERTs	finish Pine Ridge, Sigma BTU in Royalton			
• 12/15/17	200 ERTs	Sigma + Auxier	system 3170	800 in 2017	
• 2/15/18	200 ERTs	Auxier + old Cow Creek			
• 3/15/18	200 ERTs	Public FTs			
• 3/22/18		Mobile Lite + FC300 unit #2, refurb			
• 6/15/18	200 ERTs	BTU Royalton + Campton	system 3670	600 in 2018	
• 1/11/19	200 ERTs	EKU Allen & Minnie, finish BTU			
• Apr19	200 ERTs	EKU Middle Creek			
• Jun19	150 ERTs	EKU & Pub Hazel Grn	system 4220	550 in 2019	
• 2/01/20	200 ERTs	Daysboro, EKU			
• Mar20	200 ERTs	EKU and Public FTs	system 4620*	400 in 2020	

- Mar21 200 ERTs Jackson
- Apr21 200 ERTs Jackson
- xx21 200 ERTs Jackson system 5220*
- **6/17/21** finish Jackson, last in KFG 600 in 2021

- Jul22 -100 ERTs Kinzer Free FTs pulled, ERTs to Wendover
- Jul23 MC3 new gen reader + laptop
- Sep25 MC4 second reader

EXCEL ATTACHMENT
UPLOADED SEPARATELY

**KENTUCKY FRONTIER GAS, LLC
CASE NO. 2025-00277
REQUEST FOR INFORMATION RESPONSE**

STAFF'S POST HEARING REQUEST DATED FEBRUARY 6, 2026

REQUEST 13

RESPONSIBLE PARTY: **Steven Shute**

Request 13. Refer to Kentucky Frontier's response to Staff's Third Request, Items 37(b) and 37(c). Provide an updated chart which includes 2025, and the estimate for 2026 up to the proposed June 2026 billing cycle.

Response 13.

See attached updated summary for 2025 and 2026. Frontier proposes to end the AMR surcharge with the effective date of new rates, anticipated for April 1.

Staff PH DR-13 AMR funding*based on Staff DR3-37 AMR*

	AMR SURCHARGE	AMR PLANT ADDNS	NET AMR ADDITIONS
2013	\$ 29,968	\$ 44,968	\$ 15,000
2014	\$ 44,337	\$ 48,677	\$ 4,340
2015	\$ 43,012	\$ 50,827	\$ 7,815
2016	\$ 48,390	\$ 63,271	\$ 14,881
2017	\$ 60,022	\$ 63,319	\$ 3,297
2018	\$ 56,915	\$ 53,569	\$ (3,346)
2019	\$ 58,924	\$ 61,790	\$ 2,866
2020	\$ 59,368	\$ 63,914	\$ 4,546
2021	\$ 58,538	\$ 57,707	\$ (831)
2022	\$ 57,664	\$ 54,793	\$ (2,871)
2023	\$ 57,114	\$ 56,808	\$ (306)
2024	\$ 56,698	\$ 43,990	\$ (12,708)
2025	\$ 55,859	\$ 100,415	\$ 44,556
2026	\$ 14,000	\$ 25,000	\$ 11,000
TOTAL	\$ 700,809	\$ 789,048	\$ 88,239

estimates

EXCEL ATTACHMENT
UPLOADED SEPARATELY

KENTUCKY FRONTIER GAS, LLC
CASE NO. 2025-00277
REQUEST FOR INFORMATION RESPONSE

STAFF'S POST HEARING REQUEST DATED FEBRUARY 6, 2026

REQUEST 14

RESPONSIBLE PARTY: **Steven Shute**

Request 14. Refer to Kentucky Frontier's response to Staff's Third Request, Item 37(c). Provide a yearly breakdown of all costs associated with Kentucky Frontier's AMR program. The response should distinguish between original budgeted amounts and actual expenditures for materials and labor. This response should include any supplemental documentation justifying the yearly expenditure amounts. If Kentucky Frontier cannot provide a response in full, explain why.

Response 14. Please see Response No. 12. There is no way to "distinguish between original budgeted amounts and actual expenditures". Frontier employed an ever-changing mix of new meters and refurbished meters from 5 outside meter shops with a mix of services: some could only test and adjust, some could install TC temperature compensation, some had used parts in inventory, some only new parts, some sold refurbed meters when Covid stopped the supply chain for new ones. The cost of a new 250 meter climbed from \$65 to \$180 since AMR inception in 2013. The meter transmitters went from \$50 to \$90 each. The reader / data collector was under \$10,000 for the first 2 or 3, which are now obsolete and must be replaced with new units at \$25,000 each.

There is no further “documentation justifying the yearly expenditure amounts”. Frontier spent the amount collected from AMR surcharges, usually more than collected to build the meter replacement and AMR strategy around that annual amount.

Frontier did not charge any labor, materials, or mileage to the AMR program. In 2018-21, Frontier tracked meter replacement labor in a sub account through its payroll processor. Those years averaged 2324 hrs and almost \$50,000 in labor, which were not charged to AMR. On about 5,000 meters, each meter replaced (or AMR radio installed) took at least 2 hours of labor and 45 miles of driving (since Frontier estimates the average customer is 22 miles from a shop). Along with new regulators required on some installations, and fittings to put them together, the cost of each meter replacement was likely \$100 more than the amount charged to AMR for the meter & radio transmitter. Overall, Frontier likely absorbed \$500,000 in additional costs to complete the AMR project.

KENTUCKY FRONTIER GAS, LLC
CASE NO. 2025-00277
REQUEST FOR INFORMATION RESPONSE

STAFF'S POST HEARING REQUEST DATED FEBRUARY 6, 2026

REQUEST 15

RESPONSIBLE PARTY: **Steven Shute**

Request 15. Refer to Kentucky Frontier's response to Staff's Third Request, Item 40(d).

- a. Explain how the “market rate for similar services” referenced by Kentucky Frontier was determined. Provide any supplemental documentation to support this response. If Kentucky Frontier cannot provide a response in full then explain why.
- b. Explain how Kentucky Frontier determined the transactions to be “paid at less than the market rate for similar services.” Provide any supplemental documentation to support this response. If Kentucky Frontier cannot provide a response in full, explain why.
- c. Provide any written policies, procedures, or internal correspondence for determining the payment and cost for these services between Kentucky Frontier and Pinedale. If these do not exist, explain how the cost for these services between Kentucky Frontier and Pinedale are determined.

Response 15.

- a. The part-time Pinedale financial analyst works a fraction of the time for Kentucky Frontier and is billed at \$75 per hour, which was the same amount billed for the 2017 alternative rate filing

(“ARF”), which is the approximate “fully distributed cost” of actual cost to PNG with a small allocation of overhead. At the time Frontier’s 2017 ARF was being prepared, Frontier reviewed recent rate proceedings¹ for the hourly rates being charged by rate consultants to other utilities in Kentucky. Those ranged from \$150 to \$300 per hour. Frontier has also looked at recent rate cases before the Commission and those hourly rates are still far more than the \$75 per hour that is billed to Frontier.

- b. Pinedale and Frontier pay outside contractors for various financial services including payroll, bookkeeping and tax accounting. These services range from \$95-110 /hr for bookkeepers to \$300 and more for tax accountants and CPAs. The skills and experience of the PNG financial analyst fit somewhere in the middle-upper range of these personnel. Also see Response a above regarding rate consultant hourly rates in Commission proceedings.
- c. There is no written policy or procedure. The cost for the services between Kentucky Frontier and Pinedale are set on approximate cost and will never exceed market rates from a contractor.

¹ See, *In the Matter of: Electronic Application of Kentucky Utilities Company for an Adjustment of its Electric Rates and for Certificates of Public Convenience and Necessity*, Case No. 2016-00370, (Ky. P.S.C. filed Nov. 23, 2016); *In the Matter of: Electronic Application of Louisville Gas and Electric Company for an Adjustment of its Electric and Gas Rates and for Certificates of Public Convenience and Necessity*, Case No. 2016-00371, (Ky. P.S.C. filed Nov. 23, 2016).

KENTUCKY FRONTIER GAS, LLC
CASE NO. 2025-00277
REQUEST FOR INFORMATION RESPONSE

STAFF'S POST HEARING REQUEST DATED FEBRUARY 6, 2026

REQUEST 16

RESPONSIBLE PARTY: **Steven Shute**

Request 16. Refer to Kentucky Frontier's Corrected Rebuttal Testimony at pdf page 12, which states Kentucky Frontier has received actual insurance quotes that support an increase of \$42,917. Refer to the February 3, 2026 Shute Hearing Testimony, HVT at 10:56:35, wherein Kentucky Frontier stated that it had provided these insurance quotes. Provide the location of all five insurance quotes in the case record or in the alternative, provide the insurance quotes as a response to this request.

Response 16. Please see the attached insurance package.



COMMERCIAL INSURANCE PROPOSAL

Kentucky Frontier Gas

Policy Period: 12/22/2025 to 12/22/2026

Prepared by:

[REDACTED] - Denver



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Marketing Results

Market	AM Best Rating	Line of Coverage	Result
[REDACTED] (Admitted)	A+ (Superior) XV (\$2 Billion or Greater)	Auto, WC, Property and Inland Marine	Incumbent Market - Quote Presented
[REDACTED] (Non-Admitted)	A (Excellent) XV (\$2 Billion or Greater)	General and Excess Liability	Incumbent Market - Quote Presented
[REDACTED] (Admitted)	A+ (Superior) XV (\$2 Billion or Greater)	EPL	Incumbent Market - Quote Presented

25-26 Marketing Results

Carrier	Policy	Results
Markel	GL & Excess	Declined: Due Claims Frequency
Crum & Forester	GL & Excess	Minimum premium \$250K
EIURS (Scottsdale)	GL & Excess	Declined: Due to utility gas distribution no longer being in appetite
AXA XL	GL & Excess	Declined: Due to residential / commercial exposure.
Everest	GL & Excess	Declined: Due to residential / commercial exposure.
ARGO	GL & Excess	Declined: Due to class.
Hamilton Specialty	GL & Excess	Declined: Due to supplying and servicing.
Navigators	GL & Excess	Declined: Due to class.
Progressive	Auto	Indication: \$130K due to open claim
National Fire & Indemnity	Auto	Indication: \$140K due to open claim
Travelers	Auto	No longer writing propane/natural gas exposures
Hartford	Auto	Not in appetite
Nationwide	Auto	Not in appetite

Premium Summary

Line of Coverage	2024-2025 Carrier Policies	2025-2026 Carrier Quotes
Commercial Property		
Inland Marine		
General Liability		
Commercial Automobile		
Workers' Compensation & Employer's Liability		
Umbrella Excess Liability		
Employment Practices Liability		
Estimated Annual Premium		

Program Renewal Notes:

- 24-25 GL Sales \$5,706,087, 25-26 GL Sales \$6,131,086
 - GL rate went from 14.8964 to 14.7284
- Auto went from 20 (at 24-25 renewal) to 23 vehicles currently

Named Insured & Location Schedule

Named Insured(s) **Kentucky Frontier Gas, LLC**
[REDACTED]

DLR Enterprises, Inc

FEIN: [REDACTED]

Auxier Road Gas Co., Inc.

FEIN: [REDACTED]

Mailing Address **PO Box 408**
Prestonsburg, KY 41653

Location(s) **2963 Ky-321**
Prestonsburg, KY 41653
Occupancy: Office

Old Burning Fork
Salyersville, KY 41465
Occupancy: Meter House

173 Ky-15
Jackson, KY 41339
Occupancy: Office

RT 3 Honey Branch
Debord, KY 41214
Occupancy: Meter House

Stonecrest Goble Lane
Prestonsburg, KY 41653
Occupancy: Regular Station

RT 1427 Abbott Creek Rd
Prestonsburg, KY 41653-8930
Occupancy: Meter House

Please let us know if any of the above information changes.

Commercial Property

Insurance Company																																								
Locations and Limits	<p>Scheduled limits as follows:</p> <p>2963 Ky-321, Prestonsburg, KY 41653</p> <table> <tr><td>\$</td><td>595,508</td><td>Building</td></tr> <tr><td>\$</td><td>69,760</td><td>Contents (Business Personal Property)</td></tr> <tr><td>\$</td><td>300,000</td><td>Coal Mine Subsidence</td></tr> </table> <p>Old Burning Fork, Salyersville, KY 41465</p> <table> <tr><td>\$</td><td>9,528</td><td>Building</td></tr> <tr><td>\$</td><td>0</td><td>Contents (Business Personal Property)</td></tr> </table> <p>173 Ky-15, Jackson, KY 41339</p> <table> <tr><td>\$</td><td>40,000</td><td>Contents (Business Personal Property)</td></tr> </table> <p>RT 3 Honey Branch, Debord, KY 41214</p> <table> <tr><td>\$</td><td>23,820</td><td>Building</td></tr> <tr><td>\$</td><td>8,000</td><td>Coal Mine Subsidence</td></tr> </table> <p>Stonecrest Goble Lane, Prestonsburg, KY 41653</p> <table> <tr><td>\$</td><td>9,528</td><td>Building</td></tr> <tr><td>\$</td><td>8,000</td><td>Coal Mine Subsidence</td></tr> </table> <p>1427 Abbott Creek Rd, Prestonsburg, KY 41653</p> <table> <tr><td>\$</td><td>9,528</td><td>Building</td></tr> <tr><td>\$</td><td>8,000</td><td>Coal Mine Subsidence</td></tr> </table> <p>Blanket Limit as follows:</p> <table> <tr><td>\$</td><td>250,000</td><td>Blanket Business Income (All Locations)</td></tr> </table> <p><i>Insured ultimately determines the values insured</i></p>	\$	595,508	Building	\$	69,760	Contents (Business Personal Property)	\$	300,000	Coal Mine Subsidence	\$	9,528	Building	\$	0	Contents (Business Personal Property)	\$	40,000	Contents (Business Personal Property)	\$	23,820	Building	\$	8,000	Coal Mine Subsidence	\$	9,528	Building	\$	8,000	Coal Mine Subsidence	\$	9,528	Building	\$	8,000	Coal Mine Subsidence	\$	250,000	Blanket Business Income (All Locations)
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Deductibles	<table> <tr><td>\$</td><td>1,000</td><td>Building & Contents, Per Claim</td></tr> <tr><td></td><td>72 Hours</td><td>Business Income & Extra Expense</td></tr> <tr><td></td><td>2%</td><td>Wind/Hail</td></tr> </table>	\$	1,000	Building & Contents, Per Claim		72 Hours	Business Income & Extra Expense		2%	Wind/Hail																														
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Cause of Loss	Special Form																																							
Coinsurance	80%																																							
Valuation	Replacement Cost																																							
Minimum Earned Premium	Not Applicable																																							
Audit able	No																																							
Annual Premium																																								

Kentucky Frontier Gas

Commercial Insurance Proposal

Inland Marine

Insurance Company	[REDACTED]		
Locations and Limits	<u>Your Property</u> \$ 101,500 Contractor's Equipment Limit – Scheduled \$ 112,000 Well Servicing, Drilling, Workover Equip., Scheduled Rigs \$ 20,000 Miscellaneous Tools and Equipment		
	<i>Insured ultimately determines the values insured</i>		
	<u>Property of Others</u> \$ 10,000 Employee Tools \$ 100,000 Leased, Rented or Borrowed Equipment		
Deductibles	\$ 1,000 Per Occurrence \$ 2,500 Per Occurrence (Rigs)		
Coinurance	80%		
Valuation	Replacement Cost <5 years old otherwise Actual Cash Value		
Coverage Enhancements (Including but not limited to)	\$ 10,000 Rental Expense Reimbursement \$ 25,000 Pollution Clean Up \$ 25,000 Debris Removal		
Notable Exclusions (Including but not limited to)	<ul style="list-style-type: none"> Loss of Use (1st and 3rd party) Losses for Property while Underground Flood Earth Movement Your Property Leased, Rented, Loaned to Others / Borrowed by Others 		
Minimum Earned Premium	\$1,500		
Auditable	No		
Annual Premium	(including surcharges and fees)		

Contractor's Equipment Schedule

#	Year	Make	Model	Description	Serial #	Replacement Cost Value	Deductible
1	2014	Caterpillar	303.5E	Mini Excavator	CAT3035ELRKY01586	\$ 29,500	\$ 1,000
2	2013	Kubota		Loader Skidsteer	12231	\$ 30,000	\$ 1,000
3	2007	Caterpillar	303.5C	Mini Excavator	CAT3035CCDMY02020	\$ 12,500	\$ 1,000
4	2014	Caterpillar	303.5E	Mini Excavator	CAT3035HRKY01587	\$ 29,500	\$ 1,000
5	1999	Vermeer	24X40A	Horizontal drilling rig 24X40A	1VRS16CC0X100071	\$ 50,000	\$ 2,500
6	2019	Vermeer	CV8732GT	Vac excavator trailer	191810	\$ 62,000	\$ 2,500

General Liability

Insurance Company	[REDACTED]																																										
Limits of Liability	<table> <tr><td>\$</td><td>1,000,000</td><td>Each Occurrence</td></tr> <tr><td>\$</td><td>1,000,000</td><td>Personal and Advertising Injury</td></tr> <tr><td>\$</td><td>2,000,000</td><td>General Aggregate</td></tr> <tr><td>\$</td><td>2,000,000</td><td>Products-Completed Operations Aggregate</td></tr> <tr><td>\$</td><td>100,000</td><td>Damage to Premises Rented to You</td></tr> <tr><td>\$</td><td>Excluded</td><td>Medical Payments</td></tr> <tr><td></td><td></td><td></td></tr> <tr><td>\$</td><td>100,000</td><td>Fire Injury/Damage – Each Occurrence</td></tr> <tr><td>\$</td><td>200,000</td><td>Fire Injury/Damage - Aggregate</td></tr> <tr><td>\$</td><td>250,000</td><td>Time Element Pollution</td></tr> <tr><td>\$</td><td>1,000,000</td><td>Underground Resources and Equipment</td></tr> <tr><td>\$</td><td>50,000</td><td>Failure to Supply - Occurrence</td></tr> <tr><td>\$</td><td>100,000</td><td>Failure to Supply - Aggregate</td></tr> </table>				\$	1,000,000	Each Occurrence	\$	1,000,000	Personal and Advertising Injury	\$	2,000,000	General Aggregate	\$	2,000,000	Products-Completed Operations Aggregate	\$	100,000	Damage to Premises Rented to You	\$	Excluded	Medical Payments				\$	100,000	Fire Injury/Damage – Each Occurrence	\$	200,000	Fire Injury/Damage - Aggregate	\$	250,000	Time Element Pollution	\$	1,000,000	Underground Resources and Equipment	\$	50,000	Failure to Supply - Occurrence	\$	100,000	Failure to Supply - Aggregate
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Coverage Type	<ul style="list-style-type: none"> Occurrence (General Liability) Occurrence (Employee Benefits Liability) 																																										
Exposures & Rates	<table border="1"> <thead> <tr> <th>State</th><th>Class Code Description</th><th>Exposure Base</th><th>Rate per \$1,000</th></tr> </thead> <tbody> <tr><td>KY</td><td>Natural Gas Distribution</td><td>\$6,131,086 (s)</td><td>[REDACTED]</td></tr> <tr><td>KY</td><td>Pipelines – Gas – Ops/Construction</td><td>Included</td><td>Included</td></tr> </tbody> </table> <p>(p) = Payroll (s) = Sales (c) = Cost (w) = Wells</p>				State	Class Code Description	Exposure Base	Rate per \$1,000	KY	Natural Gas Distribution	\$6,131,086 (s)	[REDACTED]	KY	Pipelines – Gas – Ops/Construction	Included	Included																											
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KY	Pipelines – Gas – Ops/Construction	Included	Included																																								
Coverage Enhancements <i>(Including but not limited to)</i>	<ul style="list-style-type: none"> Employee Benefits Liability - \$1,000,000 Limitation – Independent Contractors or Subcontractors As Required by Written Contract: <ul style="list-style-type: none"> Additional Insured (Ongoing & Completed Operations) Primary & Non-Contributory Waiver of Subrogation 																																										
Notable Exclusions <i>(Including but not limited to)</i>	<ul style="list-style-type: none"> Medical Payments New Residential Development Misdelivery Snow/Ice Treatment and Removal Traffic Control Gas Odorization Pathogen and Related Hazards Subsidence Professional Liability / Errors & Omissions Property of Others in Your Care, Custody or Control Employment-Related Practices Liability Fungi or Bacteria 																																										

Kentucky Frontier Gas

Commercial Insurance Proposal

Minimum Earned Premium	25% Minimum Earned
Minimum & Deposit	
Audit able	Yes – Annually
Annual Premium	██████████

Commercial Automobile

Insurance Company	[REDACTED]		
Limits of Liability	\$ 1,000,000	Combined Single Limit (Bodily Injury & Property Damage)	
	1	Symbol or description of Covered Autos	
	\$ 1,000,000	Uninsured / Underinsured Motorist Bodily Injury	
	2	Symbol or description of Covered Autos	
	\$ 1,000,000	Hired and Non-Owned Automobile Liability	
	\$ 10,000	Basic No-Fault Protection (Personal Injury Protection)	
	5	Symbol or description of Covered Autos	
Physical Damage Deductibles	\$ 1,000	Comprehensive (Each Scheduled and Hired Autos)	
	\$ 1,000	Collision (Each Scheduled and Hired Autos)	
Auto Symbol Key	Symbol 1 = Any Auto Symbol 2 = Owned Autos Only Symbol 5 = Owned Autos Subject to No-Fault Symbol 7 = Specifically Described Autos Symbol 8 = Hired Autos – <i>this symbol provides coverage for short-term leases, hired, rented, or borrowed autos. It is not intended to cover short or long-term lease agreements.</i> Symbol 9 = Non-Owned Autos		
Physical Damage Valuation	Actual Cash Value		
Scheduled Autos	23 vehicles & trailers listed in included schedule		
Coverage Enhancements <i>(Including but not limited to)</i>	<ul style="list-style-type: none"> • Broadened Automobile Pollution Liability • As Required by Written Contract: <ul style="list-style-type: none"> ◦ Additional Insured ◦ Primary & Non-Contributory ◦ Waiver of Subrogation • Federal & State DOT Filings: MCS-90 / BMC-91X 		
Notable Exclusions <i>(Including but not limited to)</i>	<ul style="list-style-type: none"> • 1st-Party Towing & Labor • 1st-Party Deductible Waiver for Glass Damage • Physical Damage Coverage for Non-Owned Autos 		
Minimum Earned Premium	Not Applicable		
Auditible	No		
Annual Premium	[REDACTED]		

Kentucky Frontier Gas

Commercial Insurance Proposal

Automobile List

#	Year	Make	Model	V.I.N.	Vehicle Schedule			Physical Damage	
					Garaging City	Garaging State	Original Cost New	Covered?	Deductible
1	2022	Toyota	Tacoma Double Cab		Prestonburg	KY	\$35,146	Yes	\$ 1,000
2	2022	Toyota	Tacoma		Prestonburg	KY	\$35,598	Yes	\$ 1,000
3	2021	Toyota	Tacoma SR		Prestonburg	KY	\$35,000	Yes	\$ 1,000
4	2020	Toyota	Tacoma SR		Prestonburg	KY	\$31,500	Yes	\$ 1,000
5	2020	Toyota	Tacoma SR		Prestonburg	KY	\$31,500	Yes	\$ 1,000
6	2019	P&T	Trailer		Prestonburg	KY		No (Liability Only)	
7	2019	Toyota	Tacoma 7558C		Prestonburg	KY	\$35,400	Yes	\$ 1,000
8	2019	Vermeer	Vac Trailer CV873SGT		Prestonburg	KY		No (Liability Only)	
9	2018	Homesteade	Trailer		Prestonburg	KY	\$22,000	No (Liability Only)	
10	2018	Chevrolet	Silverado		Prestonburg	KY	\$46,800	Yes	\$ 1,000
11	2018	Chevrolet	Silverado		Prestonburg	KY	\$47,000	Yes	\$ 1,000
12	2015	CHEVY	2500		Prestonburg	KY	\$36,460	Yes	\$ 1,000
13	2015	SERVICE	Trailer		Prestonburg	KY		No (Liability Only)	
14	2014	SERVICE	Trailer		Prestonburg	KY	\$10,000	Yes	\$ 1,000
15	2013	SERVICE	Trailer		Prestonburg	KY		No (Liability Only)	
16	2012	FORD	F550		Prestonburg	KY	\$49,500	Yes	\$ 1,000
17	2012	SERVICE	Trailer		Prestonburg	KY		No (Liability Only)	
18	1979	SERVICE	Trailer		Prestonburg	KY		No (Liability Only)	
19	2023	Toyota	Tundra		Prestonburg	KY	\$49,607	Yes	\$ 1,000
20	2023	Toyota	Tacoma Double Cab		Prestonburg	KY	\$36,618	Yes	\$ 1,000
21	2025	Toyota	4-Runner		Prestonburg	KY	\$47,679	Yes	\$ 1,000
22	2025	P&T	Trailer		Prestonburg	KY	\$ 5,200	No (Liability Only)	
23	2025	Toyota	Tacoma		Prestonburg	KY	\$42,000	Yes	\$ 1,000

Workers' Compensation & Employer's Liability

Insurance Company	[REDACTED]														
Limits of Liability	<u>Coverage A - Statutory</u> <u>Coverage B</u> \$ 1,000,000 Bodily Injury by Accident (Each Accident) \$ 1,000,000 Bodily Injury by Disease (Policy Limit) \$ 1,000,000 Bodily Injury by Disease (Each Employee)														
States Covered	Kentucky														
Estimated Payrolls & Rates	Workers Compensation & Employer's Liability <table border="1" data-bbox="448 644 1460 834"> <thead> <tr> <th>State</th><th>Class Code Description</th><th>Payroll</th><th>Base Rate</th></tr> </thead> <tbody> <tr> <td>KY</td><td>7502-Gas Company Gas Co Natural Gas - Local</td><td>\$674,000</td><td>[REDACTED]</td></tr> <tr> <td>KY</td><td>8810-Clerical Office</td><td>\$281,000</td><td>[REDACTED]</td></tr> </tbody> </table>			State	Class Code Description	Payroll	Base Rate	KY	7502-Gas Company Gas Co Natural Gas - Local	\$674,000	[REDACTED]	KY	8810-Clerical Office	\$281,000	[REDACTED]
State	Class Code Description	Payroll	Base Rate												
KY	7502-Gas Company Gas Co Natural Gas - Local	\$674,000	[REDACTED]												
KY	8810-Clerical Office	\$281,000	[REDACTED]												
Owner / Officer Payrolls	<ul style="list-style-type: none"> Steve E Shute (Excluded) 														
Coverage Enhancements <i>(Including but not limited to)</i>	<ul style="list-style-type: none"> Blanket Waiver of Subrogation Blanket Alternate Employer 														
Experience Modification	0.95														
Minimum Earned Premium	Not Applicable														
Auditable	Yes – Annually														
Annual Premium	[REDACTED] (including surcharges and fees)														

Umbrella Excess Liability

Insurance Company	
Limits	<p>\$ 1,000,000 Each Occurrence \$ 1,000,000 Aggregate</p> <p><i>Higher Limits of Liability may be Available.</i></p>
Scheduled Underlying	<p>General Liability</p> <ul style="list-style-type: none"> • 12/22/2025 – 12/22/2026: Kinsale Insurance Company • \$1,000,000 Each Occurrence • \$2,000,000 General Aggregate <p>Employee Benefits Liability</p> <ul style="list-style-type: none"> • 12/22/2025 – 12/22/2026: Kinsale Insurance Company • \$1,000,000 Each Wrongful Act - <i>reminder to update this wording</i> • \$2,000,000 Aggregate <p>Commercial Automobile Liability</p> <ul style="list-style-type: none"> • 12/22/2025 – 12/22/2026: Riverport Insurance Company • \$1,000,000 Combined Single Limit (Bodily Injury & Property Damage) <p>Employer's Liability / Stop-Gap Employer's Liability</p> <ul style="list-style-type: none"> • 12/22/2025 – 12/22/2026: Berkley Regional Insurance Company • \$1,000,000 Bodily Injury by Accident (Each Accident) • \$1,000,000 Bodily Injury by Disease (Policy Limit) • \$1,000,000 Bodily Injury by Disease (Each Employee)
Self-Insured Retention or Deductible	\$10,000
Coverage Enhancements <i>(Including but not limited to)</i>	<ul style="list-style-type: none"> • Underground Resources & Equipment • Sudden & Accidental Pollution Liability
Notable Exclusions <i>(Including but not limited to)</i>	<ul style="list-style-type: none"> • Professional Liability / Errors & Omissions • Property of Others in Your Care, Custody or Control • Employment-Related Practices Liability • Well Out of Control & Related Expenses • Uninsured / Underinsured Motorist Bodily Injury • Gradual Pollution Liability • Underground Water Pollutant Cleanup
Minimum Earned Premium	25% Minimum Earned
Auditable	Auditable and includes a Designated Vehicles endorsement - any vehicle changes on the UL auto will need to be reported to the excess carrier
Annual Premium	

Employment Practices Liability

Insurance Company	[REDACTED]
Limits & Retentions	<p><u>Employment Practices Liability</u></p> <p>\$ 1,000,000 Per Claim Limit \$ 1,000,000 Policy Aggregate Limit \$ 10,000 Per Claim Retention \$ 10,000 Third Party Retention</p>
Pending & Prior Date	12/28/2022
Coverage Notes	<p>Identity Fraud Expense Reimbursement Policy Workplace Violence Expenses WARN Act Violation Claims Exclusion with Defense Expense Coverage and a Reduced Limit of \$100,000 Wage and Hour Law Defense Expenses Limit of Liability</p>
Defense Costs	Inside Limits
Third-Party Coverage	Included
Minimum Earned Premium	Not Applicable or 25%
Auditable	No
Annual Premium	[REDACTED]
Claim Reporting	<p>This EPL policy has a Notice Condition, requiring you to give the Insurer written notice of a claim as soon as practicable after such claim is made. The definition of "claim" is quite broad, including written demands for money, or a proceeding brought against you commenced by the service of a complaint or similar. Further, if you become aware of any circumstances <i>which may reasonably be expected to give rise to a claim</i>, you must give written notice to the Insurer.</p>

Carrier Financial Ratings

	AM Best Rating	Description	AM Best Opinion
Secure	A++, A+	Superior	Superior ability to meet their ongoing insurance obligations
	A, A-	Excellent	Excellent ability to meet their ongoing insurance obligations
	B++, B+	Good	Good ability to meet their ongoing insurance obligations
	B, B-	Fair	Fair ability to meet their ongoing insurance obligations. Financial strength is vulnerable to adverse changes in underwriting and economic conditions.
	C++, C+	Marginal	Marginal ability to meet their ongoing insurance obligations. Financial strength is vulnerable to adverse changes in underwriting and economic conditions.
Vulnerable	C, C-	Weak	Weak ability to meet their ongoing insurance obligations. Financial strength is very vulnerable to adverse changes in underwriting and economic conditions.
	D	Poor	Poor ability to meet their ongoing insurance obligations. Financial strength is extremely vulnerable to adverse changes in underwriting and economic conditions.

Non-Rated Carrier

- This carrier is not rated by the A.M. Best Company because it does not meet Best's minimum standard for rating or has chosen not to participate in the A.M. Best rating process.
- Accordingly, you should be aware that we are unable to adequately evaluate this insurance company under our carrier financial standard (A.M. Best A- or higher).
- An alternate quotation through an A.M. Best-rated carrier may have been provided. Your choice of carrier should be made by weighing the positives and negatives of pricing, service, and carrier financial condition.
- We will provide any additional available information you may request to assist you in this decision. Please let us know if you have any questions.

KENTUCKY FRONTIER GAS, LLC
CASE NO. 2025-00277
REQUEST FOR INFORMATION RESPONSE

STAFF'S POST HEARING REQUEST DATED FEBRUARY 6, 2026

REQUEST 17

RESPONSIBLE PARTY: **Steven Shute**

Request 17. Refer to Kentucky Frontier's Corrected Rebuttal Testimony, Labor Adjustments on pdf page 22. Specifically refer to 990 Payroll – Other adjustment to capitalize labor for the PRP as a reduction of \$79,363.56. Also, refer to the February 3, 2026 Shute Hearing Testimony, HVT at 10:48:56 the response indicated that there should be a similar adjustment made to pro forma amounts.

- A. Confirm Kentucky Frontier did not include a test-year adjustment in its application for a similar adjustment to Pro Forma wages. If not, explain whether one should be included.
- B. If Kentucky Frontier's wages are increasing, then explain if the adjustment should also be revised to account for the increase to wages. If yes, then state which types of position (i.e. field/office) the wages are being capitalized for and how much the adjustment should be increased.

Response 17.

- a. Confirmed. A Pro Forma adjustment was not made for test-year wages. Capitalized labor was kept the same as the Test Year to make comparison easier.

b. In the event that the OAG or Commission will not allow any increase in wages as proposed, Frontier made no adjustment to capitalized labor. Nearly all of this labor is for construction workers, with a small amount of office work to track the PRP. For each payroll period, the 2-3 construction workers allocate any time worked on PRP to their time cards. In the warmer months, this allocation is typically 40-80% of their time, much less or nothing in winter. A small percentage of the hours worked by the operations manager and 3 office workers is attributed to PRP administration and reporting. Actual labor charges are reported through the payroll processor to charge to PRP. There is no other overhead loading added to the PRP labor charges.

KENTUCKY FRONTIER GAS, LLC
CASE NO. 2025-00277
REQUEST FOR INFORMATION RESPONSE

STAFF'S POST HEARING REQUEST DATED FEBRUARY 6, 2026

REQUEST 18

RESPONSIBLE PARTY: **Steven Shute**

Request 18. Refer to the February 3, 2026 Shute Hearing Testimony, HVT at 09:42:00, Kentucky Frontier states that it will provide employees with gift cards and include those amounts as an employee benefit. State whether there is any written documentation (e.g., an employee handbook) that documents this employee benefit program. If yes, provide that documentation.

Response 18. See responses to Staff PHDR items 7-8.

KENTUCKY FRONTIER GAS, LLC
CASE NO. 2025-00277
REQUEST FOR INFORMATION RESPONSE

STAFF'S POST HEARING REQUEST DATED FEBRUARY 6, 2026

REQUEST 19

RESPONSIBLE PARTY: **Steven Shute**

Request 19. Refer to the February 3, 2026 Shute Hearing Testimony, HVT at 01:38:00, and 01:40:00. Regarding Kentucky Frontier's Farm Tap Gas Cost Adjustment Tariff, Steven Shute states, "we've never invoked it." Please explain what was meant by "never invoked."

Response 19. Frontier has never changed the GCR to Farm Taps under the Gas Cost Adjustment Tariff. The Gas Cost Rate GCR for FTs was set at \$3.60 per mcf in Case 2011-00513. Frontier actually filed a farm tap GCA in Case No. 2021-00408² at the time that gas costs had risen drastically. Frontier filed that application on October 27, 2021. On November 29, 2021 the Commission entered an Order suspending the proposed rates for five months up to and including April 30, 2022 and issued its Initial Request for Information. Frontier filed responses to those initial requests on December 10, 2021 and supplemented the responses on December 13, 2021. No other action was taken in that case for *over two years*. On April 26, 2024, Commission Staff issued its Second Request for Information. Since over two years had passed since the request had been filed and gas costs had stabilized, Frontier filed a motion to withdraw the application and

² *In the Matter of: Electronic Purchased Gas Adjustment Filing of Kentucky Frontier Gas, LLC*, Case No. 2021-00408, Application, (Ky. P.S.C. filed Oct. 27, 2021).

informed the Commission that Frontier was preparing an ARF proceeding and would address farm tap rates in that proceeding. The Commission granted the motion and allowed Frontier to withdraw the application that was filed in 2021. That GCA filing had been pending for over two years at the time of withdrawal.

Other than that time where gas costs had increased drastically and Frontier filed the GCA application, the average sales volume for farm taps was 30,600 mcf in the 2011 Case and is still in that range. Any adjustment of 10% would be only about \$10,000, and the summary shows the 2023-25 average cost of \$3.75 /mcf is in the customers' favor.

KENTUCKY FRONTIER GAS, LLC
CASE NO. 2025-00277
REQUEST FOR INFORMATION RESPONSE

STAFF'S POST HEARING REQUEST DATED FEBRUARY 6, 2026

REQUEST 20

RESPONSIBLE PARTY: **Steven Shute**

Request 20. Refer to the February 3, 2026 Shute Hearing Testimony, HVT at 01:51:00.

Also, refer to the Application, Cost of Service Allocation, unnumbered page 15. Kentucky Frontier states it has an average of 400 Farm Tap Meters. Refer to the Staff's Second Request, Response 13(b), which states, "Kentucky Frontier operates about 530 farm taps off the East Kentucky Midstream system (formerly Jefferson Gas)." The Shute Hearing Testimony states, "[Kentucky Frontier] would consider them farm taps, but they were always just merged into the utility customers that made up Public Gas."

- A. Provide the customer count of the specific farm taps referred to in the testimony as "farm taps, but they were always just merged into the utility customers that made up Public Gas."
- B. State whether the specific farm taps that are referenced in the testimony as "farm taps, but they were always just merged into the utility customers that made up "Public Gas," are being included in the utility rate class of Residential & Commercial class in this proceeding. If some, but not all, are being included in the utility rate class, provide the reasoning for the distinction and how many of the number provided in response to item 20a above are being included in the utility rate class, provide the reasoning for the distinction

and how many of the number provided in response to Item 20a above are being included in the utility rate class of Residential & Commercial class in this proceeding.

Response 20.

- a. There are about 530 (former) Public Gas customers that are not attached to a piped utility system operated by Public, now Frontier.
- b. When Frontier obtained the assets of Public Gas, these customers were included in the utility class of customers by Public Gas, which was under the jurisdiction of the Commission. Frontier incorporated these former Public Gas customers into Frontier's rates, with Commission approval, in Case No. 2017-00263.

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REQUEST 21

RESPONSIBLE PARTY: **Steven Shute**

Request 21. Refer to the February 3, 2026 Shute Hearing Testimony, HVT at 01:53:00.

Kentucky Frontier is stated to have no free-gas customers under its Farm Tap customers, but it also states that it operates 30 or 40 free-gas customers for another gathering line.

- a. Provide the exact number of customers receiving “free gas.”
- b. Provide which customer class or classes those customers take service under.
- c. Explain the rate these referenced “free gas” customers are being charged. (i.e., special contract, a tariff rate, etc.).
- d. Explain if these referenced “free gas” customers are included in the customer count of this proceeding.

Response 21.

- a. Frontier does not offer Free Gas to any customer. Frontier has asked the Commission for a declaration to reinforce this policy in Case 2025-00042, which is pending. The Kinzer Drilling enterprise has about 40 Free Gas farm tap accounts that Frontier is obligated to operate, from its initial acquisition of Belfry Gas and about 450 paying farm taps. These are not considered customers of Frontier as Frontier only operates them on behalf of Kinzer Drilling.

- b. These are customers of Kinzer Drilling and do not take service under any Frontier tariff, as they are not customers of Frontier. However, if the customers exceed their allotted free gas in any month, they are then supplied gas by Frontier.
- c. These Free Gas users are typically allotted a fixed volume per year, such as 50-100-200 mcf. After that threshold is reached, the user pays Frontier the fixed monthly charge for a Farm Tap. Any gas volume over the annual allotment is billed at one of about a dozen Contract Rates as specified by Kinzer. There is no margin allowed above the Contract Rate, so Frontier is operating these for only the monthly charge.
- d. These Free Gas FTs are appropriately accounted for in the customer count. The billing system carries the 40 accounts all year to avoid Connect / Reconnect fees, although most accounts don't go over their allotment and never get charged. In Test Year 2024, these were sample counts of accounts over their allotment and paying the monthly charge and excess gas:
 - Jan24 had 4 accounts go over in the first month
 - Apr24 had 16 active after winter
 - Sep24 had 16 active after summer
 - Dec24 had 28 active at end of year

The average month had 16 Free Gas accounts paying the monthly charge. This figure is rolled into the farm tap count, that Frontier proposes to merge into all other customers. There is 1 account that will be designated Commercial, an equipment dealer that uses 2/3 of all the overage gas sold to Free Gas accounts.

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REQUEST 22

RESPONSIBLE PARTY: **Steven Shute**

Request 22. Refer to Case No. 2017-00263, the Commission's December 22, 2017, Order,³ pages 13-14. Confirm whether Kentucky Frontier continues to deposit PRP surcharge revenue into an escrow account in accordance with the Commission's Order. If not, explain when Kentucky Frontier stopped placing the surcharge revenue into an escrow account and identify the current treatment of PRP surcharge revenues.

Response 22. Confirmed.

³ Case No. 2017-00263, *Electronic Application of Kentucky Frontier Gas, LLC For Alternative Rate Adjustment* (Ky. PSC Dec. 22, 2017), Order.

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REQUEST 23

RESPONSIBLE PARTY: **Steven Shute**

Request 23. Refer to Case No. 2017-00263, the Commission's July 2, 2021 final Order,⁴ page 3. Also, refer to the February 3, 2026 Shute Hearing Testimony, HVT at 10:22:09, discussing entities that have a common ownership, and an affiliate relationship with Kentucky Frontier as defined by KRS 278.010(18).

- a. Explain whether there have been any substantial changes to the relationship between Kentucky Frontier, Pinedale, and DLR Enterprises, Inc. (DLR), since the issuance of the Commission's final Order on July 2, 2021 final Order in Case No. 2017-00263.
- b. Explain whether Kentucky Frontier, Pinedale, and DLR, continue to be under common control since the issuance of the Commission's July 2, 2021 final Order in Case No. 2017-00263.
- c. Since the issuance of the Commission's July 2, 2021 final Order in Case No. 2017-00263, explain whether there have been any substantial changes to Kentucky Frontier, Pinedale, and DLR that may change the relationship between these entities, so they are no longer subject to the affiliate transaction rules contained in KRS 278.2201 to KRS 278.2213.

⁴ Case No. 2017-00263, *Electronic Application of Kentucky Frontier Gas, LLC For Alternative Rate Adjustment* (Ky. PSC July 2, 2021), final Order.

Response 23.

- a. The interaction between Pinedale and Frontier has changed since the Commission's July 2, 2021 Order. For some time, Frontier and Pinedale shared a directional boring machine and accessories for road and water crossings. For several years, Pinedale supplied its expert to teach Frontier operators how to run the equipment. In addition, employees of Pinedale would travel to Frontier to assist in the GIS mapping of the system, DOT compliance and other tasks. Frontier now owns the drilling rig and all Pinedale operations assistance has ceased since the July 2, 2021 Order. The only interaction between Frontier and Pinedale currently is for a part-time financial analyst, who works on routine monthly reports and expands for Frontier filing a rate case before the Commission. There are no other such transactions between Frontier and Pinedale. DLR transactions with Frontier are the same as in 2017: Frontier operates DLR under contract, and DLR transports gas for Frontier. The reasonableness of the costs for the transportation services provided by DLR to Frontier is reviewed in Frontier's GCA filings.
- b. Each of these entities are still owned by Steve Shute.
- c. Please see the response a above. Frontier and Pinedale do not interact with each other except on the limited issue of financial analysis needed for monthly reports and rate case filings before the Commission. Therefore, Frontier does not believe that these entities should be considered affiliates for the purposes of affiliate transaction rules. The entities are not wholesale providers for each other, they do not have employees that regularly perform work for each other, they do not share costs of corporate overhead or outside

services, or other items that are typically seen between affiliated companies. Their connection is solely common ownership.

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REQUEST 24

RESPONSIBLE PARTY: **Steven Shute**

Request 24. Refer to Case No. 2017-00263, the Commission's July 2, 2021 final Order, page 5, ordering paragraph 5. Explain why Kentucky Frontier did not consider requesting a deviation or waiver of a particular transaction or class of transactions involving Pinedale under KRS 278.2207(2) in this current case proceeding.

Response 24.

Frontier filed a Motion for Deviation on affiliate rules after the July Order, and argued: "As the Commission stated in the final order in Administrative Case 369, February 18, 2000, p. 2:

The result of imposing these regulatory requirements on all utilities may not be in the best interests of the customers the Code of Conduct is designed to protect. To avoid such an unintended consequence, the Code of Conduct will not be applicable to non-profit utilities, cooperatives, associations, districts, and small for-profit utilities. Due to the size of these utilities, it may not be feasible for them to comply with the provisions of the Code of Conduct and the cost of complying with the code

may outweigh any benefits to the customers. These smaller utilities have a minimal level of nonregulated activity at this time.

...For these reasons, Frontier requests a deviation, if needed, from the requirements of KRS 278.2201 to KRS 278.2213."

A Seventh Data Request from Staff in October 2019, questioned why Frontier would ask for a waiver if it says it has no affiliates. The Commission issued an Order on July 2, 2021 regarding Pinedale, but the limited exchange of workers has nearly ended. For these reasons, Frontier did not consider requesting a deviation or waiver of a particular transaction or class of transactions involving Pinedale under KRS 278.2207(2) with its application in this proceeding. However, Frontier is filing contemporaneously with these responses, a motion for deviation for the previous transactions as well as the future transactions of the financial analyst to perform the same duties for monthly reporting and rate cases at the same hourly rate.

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REQUEST 25

RESPONSIBLE PARTY: **Steven Shute**

Request 25. Refer to Kentucky Frontier's Farm Tap service Tariff, Ky. PSC No. 24, Sheet No. 6, Sheet No. 24, and Sheet No. 25. Confirm whether Kentucky Frontier charges its Farm Tap customers a Gas Cost Adjustment rate of \$0.360 per Ccf as set forth in its Tariff. If not, then provide an explanation as to why.

Response 25. See Response 19 above.

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REQUEST 26

RESPONSIBLE PARTY: **Steven Shute**

Request 26. Provide Kentucky Frontier's annual Lost and Unaccounted-for gas,⁵ for 2024 and 2025, by month. Also, provide the determinates used to calculate the annual Lost and Unaccounted-For Gas.

Response 26. The *determinants* are simply Gas Sold vs Gas Bought for the utility systems, not including farm taps. The L&U for 2025 is mostly complete. Purchased gas will increase slightly in the final version for the latter months, as several smaller suppliers bill months or quarters in arrears.

A monthly L&U calculation is not meaningful, since Frontier meter reads are not precisely matched with pipeline monthly volumes, and can be offset 1-3 days or up to 10%. Some suppliers don't bill timely, and there are disputes over delivery volume accuracy; both of which result in estimates that have to be carried for months. Any accurate L&U analysis has to be over a longer period than one month.

⁵ Lost and Unaccounted-for gas can otherwise be referred to as Line Loss gas.

Staff Request 26
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The L&U Summary tab of the attached Excel file is based on the Gas Balancing Account of monthly Purchases and Sales. This analysis shows that, for a complete “Gas Year” ending each October, Frontier has averaged 6.4%, 5.6% and 6.7% L&U respectively for the last three Gas Years ending October 2025. This 6.2% average is below the approved 7.5% L&U that Frontier represented it could sustain and try to improve on. As discussed in the hearing and several GCA proceedings, Frontier utility systems are very rural and spread out, with much lower customer density and sales volume per mile of pipeline. The more urban utilities sell 4 to 10 times more volume per mile of main than Frontier. Since L&U has a direct relationship to Sales volume, this lower sales density means the 7.5% L&U limit on Frontier is equivalent to 0.75 to 1.88% on an urban system.

Frontier is further affected by the way the PSC-prescribed GCA calculations force the L&U to a 7.5% *monthly* limit, although GCAs are filed quarterly, and the GCA mechanism carries out adjustments for more than a year. With this math, Frontier is often penalized for monthly L&U when its quarterly or annual L&U is within the limiter and wouldn’t incur a penalty. The GCA mechanism artificially under-recovered or penalized Frontier by \$33,000 in 2024-25, by using these artificially short time spans.

EXCEL ATTACHMENT
UPLOADED SEPARATELY

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REQUEST 27

RESPONSIBLE PARTY: **Steven Shute**

Request 27. Provide updated rate case expenses along with invoices. Consider this to be an ongoing request until such time as an Order is issued.

Response 27. Please see attached rate case expenses.

1795 Alysheba Way, Ste 1203
Lexington, KY 40509

February 10, 2026

Kentucky Frontier Gas
Mr. Steve Shute
2963 KY Route 321 North
Prestonsburg, KY 41653

Invoice No. 1994

Client Number: 03930 Kentucky Frontier Gas
Matter 03930-0002 Kentucky Frontier - 2025 Rate Case
For Services Rendered Through 1/31/2026.

Fees

<u>Date</u>	<u>Timekeeper</u>	<u>Description</u>	<u>Hours</u>	<u>Amount</u>
1/5/2026	MLC	Review Atmos', Duke's, and Columbia's rate case to determine what hourly rates were paid to gas technicians	1.40	\$399.00
1/6/2026	MLC	Research hourly wages paid by other gas companies to their technicians including Duke and LG&E	1.30	\$370.50
1/6/2026	LAH	Conference with M. Cave re research on wages for other gas utilities; review emails from M. Cave re same.	0.40	\$126.00
1/8/2026	MLC	Draft DRs to AG; review Allyson's edits and send to Steve	1.30	\$370.50
1/8/2026	LAH	Draft requests to AG and forward to M. Cave; review edits to include other case research by M. Cave; review emails re same.	0.80	\$252.00
1/9/2026	MLC	Edit and revise DRs to AG per Steve's edits; telephone conference with Steve re union tables to determine wages to go in DRs to AG; finalize and file DRs to AG	1.20	\$342.00

Continued On Next Page

1/9/2026	LAH	Review emails and attachments from S. Shute re requests to AG and research on same; conference with M. Cave re same; review multiple emails re same.	0.50	\$157.50
1/14/2026	MLC	Draft rate case hearing notice	0.30	\$85.50
1/14/2026	MLC	Review order and draft notice of hearing	0.30	\$85.50
1/14/2026	LAH	Review draft notice of hearing; review emails re same; telephone conference with S. Shute re same.	0.40	\$126.00
1/15/2026	MLC	Finalize hearing notice, calculate deadlines for mailing and publication and send to Steve for review	0.30	\$85.50
1/16/2026	MLC	Receive and review AG's responses to DRs	0.10	\$28.50
1/16/2026	LAH	Review responses filed by AG to Frontier's DR; exchange emails with S. Shute re same.	0.30	\$94.50
1/18/2026	LAH	Review and edit rebuttal testimony; email to S. Shute re wanting final review before finalizing.	0.80	\$252.00
1/19/2026	MLC	Draft, edit, and revise rebuttal testimony per edits from Steve	1.10	\$313.50
1/19/2026	LAH	Exchange emails with M. Cave re rebuttal testimony; review M. Cave's edits and add final edits; review cases to add footnotes; email same to S. Shute; exchange multiple emails re same.	1.20	\$378.00
1/20/2026	MLC	Receive and review AG's witness list	0.10	\$28.50
1/20/2026	LAH	Exchange multiple emails with S. Shute re hearing notice mailed; draft affidavit for mailing; email same; review emails re edits to affidavit; exchange emails with M. Cave re rate expense filing required; draft proof of filing hearing notice; draft witness list; draft cover letter for witness list; exchange emails with S. Shute re filing witness list; prepare for electronic filing and electronically file witness list.	1.00	\$315.00
1/20/2026	LAH	Receive and review AG's witness list	0.10	\$31.50
1/21/2026	MLC	Check on status of filing last rate case expense and need for updated expense filing	0.30	\$85.50
1/21/2026	MLC	Finalize and file proof of mailing hearing notice; finalize and file rate case expense update	0.70	\$199.50
1/21/2026	MLC	Edit and revise rebuttal testimony	0.40	\$114.00
1/21/2026	LAH	Review multiple emails re proof of hearing notice; review update to rate case expense; conference with M. Cave re same.	0.40	\$126.00

1/21/2026	LAH	Exchange emails with S. Shute re rebuttal testimony; conference with M. Cave re same; review and edit same.	0.90	\$283.50
1/22/2026	LAH	Review emails, edits and attachments from S. Shute for rebuttal testimony; review and edit same.	0.70	\$220.50
1/23/2026	MLC	Proofread, edit, and revise rebuttal testimony	2.50	\$712.50
1/23/2026	LAH	Review final version of rebuttal; telephone conference with S. Shute re same; review revised and additional attachments to rebuttal; update same for filing; prepare for electronic filing and electronically file same.	0.90	\$283.50
1/25/2026	LAH	Exchange emails with S. Shute re hearing preparation and meetings for same; review attached notes from S. Shute re hearing prep.	0.30	\$94.50
1/27/2026	LAH	Exchange emails with S. Shute re hearing prep.	0.10	\$31.50
1/29/2026	LAH	Exchange emails with S. Shute re scheduling witness prep; review multiple portions of case record to prepare for witness prep and hearing.	3.00	\$945.00
1/30/2026	MLC	Review file and telephone conference with Allyson to plan and prepare for rate case; draft proposed questions to Mr. Defever	2.70	\$769.50
1/30/2026	LAH	Witness prep with S. Shute; continuing reviewing of record to prepare for hearing; conference with M. Cave re same.	1.50	\$472.50
Billable Hours / Fees:				27.30 \$8,179.50

Timekeeper Summary

Timekeeper MLC worked 14.00 hours at \$285.00 per hour, totaling \$3,990.00.

Timekeeper LAH worked 13.30 hours at \$315.00 per hour, totaling \$4,189.50.

Payment Detail

Date	Description	Amount
1/20/2026	Check Number 17895 against Inv# 1940	(\$8,812.50)
Total Payments Received:		(\$8,812.50)

Current Invoice Summary

Prior Balance:	\$8,812.50	
Payments Received:	(\$8,812.50)	Last Payment: 1/20/2026
Unpaid Prior Balance:	<u>\$0.00</u>	
Current Fees:	\$8,179.50	
Advanced Costs:	\$0.00	
TOTAL AMOUNT DUE:	<u><u>\$8,179.50</u></u>	

Thank You for Letting Us Serve You.
Payment Due Upon Receipt.

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REQUEST 28

RESPONSIBLE PARTY: **Steven Shute**

Request 28. Provide evidence that Kentucky Frontier has made attempts to seek alternative insurance carriers, whether that be requesting quotes or rejection letters.

Response 28. Frontier works with one of the largest partnerships of nationwide agencies in the US, with 400 offices including a prominent building in Lexington, and experts in specific markets, everywhere. The CGL insurance carrier for Frontier had been a premier insurer, also used for Pinedale and others in our sphere. When the CGL carrier canceled Frontier in December 2023, Frontier's agent contacted all of its carriers that are associated with energy utilities. The current Frontier rates are based on 2017 annual insurance cost of \$62,000 per year. By renewal December 2022 this had climbed to \$120,000, and the sole quote was \$285,000. Frontier dropped the umbrella by half, was forced to take insurance that *does not cover fire*, and paid about \$250k for the year. The Dec25 renewal is more than \$300,000. The attachment provided to Response No. 16 above shows on page 3 the list of 13 carriers that declined to insure Frontier.