

COMMONWEALTH OF KENTUCKY
BEFORE THE PUBLIC SERVICE COMMISSION

IN THE MATTER OF:

ELECTRONIC APPLICATION OF 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 ATTORNEY GENERAL'S
FIRST REQUEST FOR INFORMATION TO
KENTUCKY FRONTIER GAS, LLC DATED NOVEMBER 5, 2025**

Filed: November 19, 2025

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

ATTORNEY GENERAL'S FIRST REQUEST FOR INFORMATION – 11/5/25
REQUEST 1

RESPONSIBLE PARTY: Steven Shute

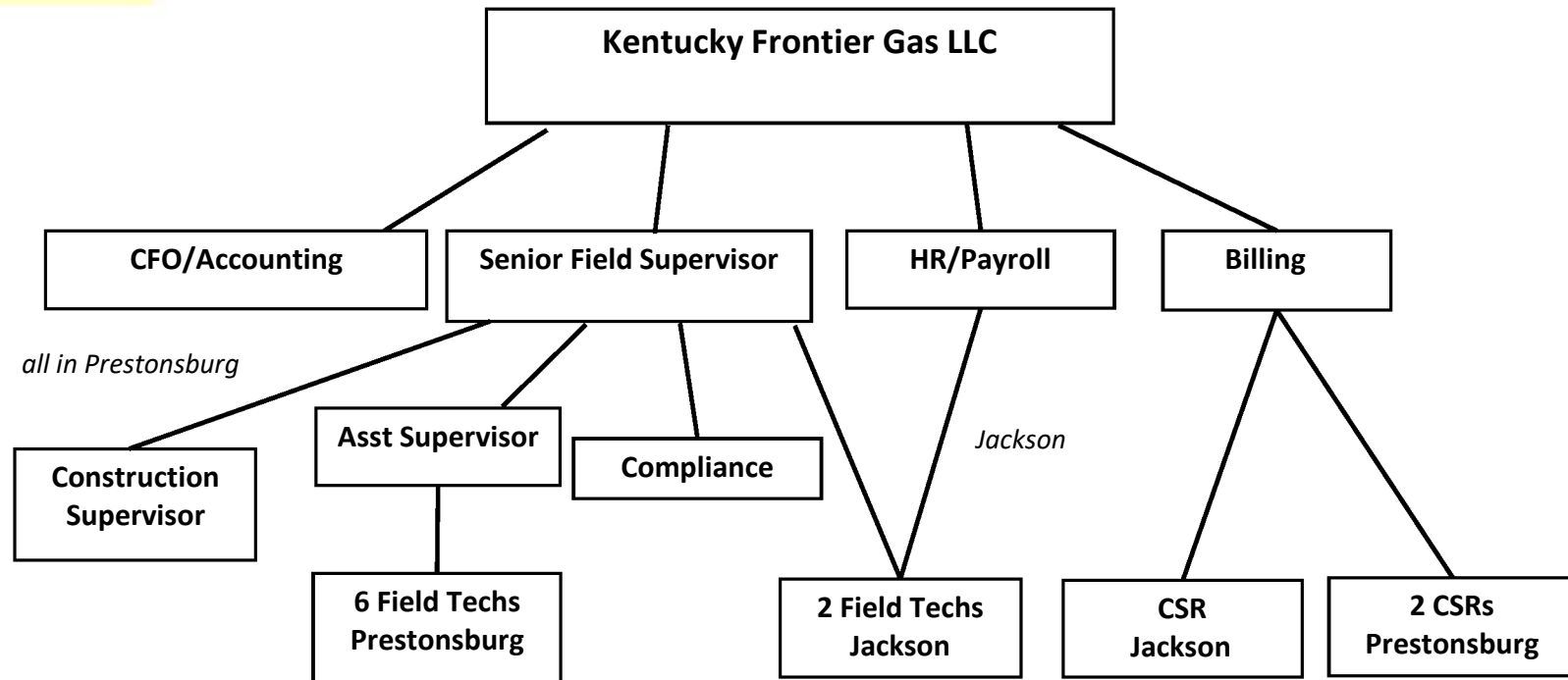
Request 1. Refer to the Application generally.

- a. Provide an organizational chart of Frontier. Designate what city each position is located in within Kentucky, and whether any position is vacant. If a position is based outside of Kentucky, provide the city and state where it is located.
- b. Provide an organizational chart that demonstrates a simplistic demonstration of all the affiliated and subsidiary companies that are associated with Frontier. For each entity, identify the names of the owner(s) and the percentage of ownership.
- c. Provide a map of Frontier's natural gas service area.

Response 1.

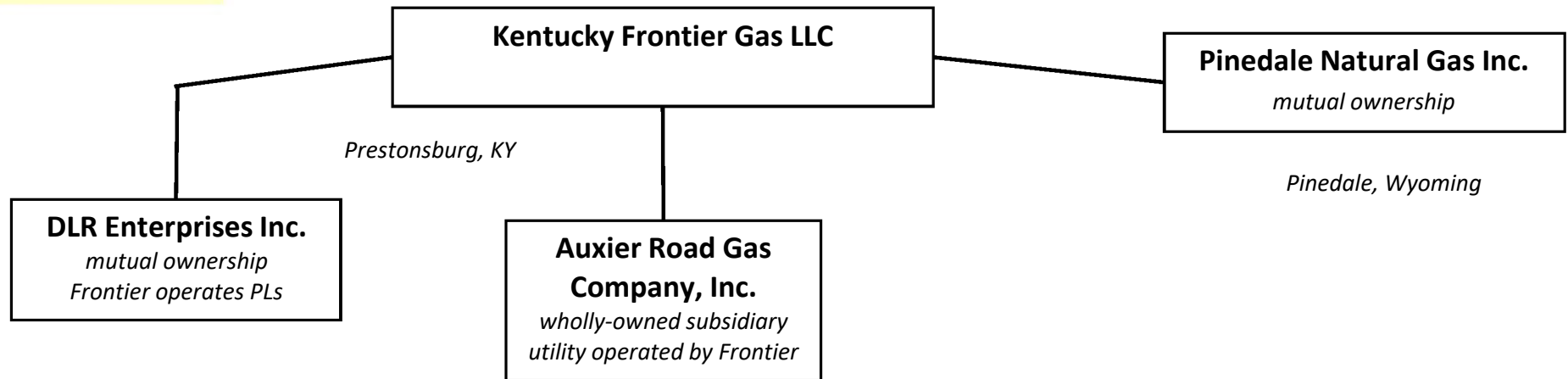
- a. Please see attached for the organizational chart. Frontier does not have any vacant positions and does not have any employees outside of Kentucky.
- b. Please see attached for the organizational chart of Frontier, Auxier, and DLR. Steven Shute owns 100% of these companies. In addition, Steven Shute owns Pinedale Natural Gas in Wyoming, which is not otherwise affiliated or connected to Frontier.
- c. Please see attached for a map of Frontier's systems including farm taps which is being filed under seal pursuant to a motion for confidential treatment.

Org Chart



Nov25

Affiliations



Nov25

ATTACHMENT
FILED UNDER SEAL
PURSUANT TO A
MOTION FOR
CONFIDENTIAL
TREATMENT

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REQUEST 2

RESPONSIBLE PARTY: **Steven Shute**

Request 2. Refer to the Application generally. Provide the following information for Frontier executive staff employees.

- a. Provide the position, title, and salary for each executive staff employee for the years 2020-2025.
- b. Provide the average raise that the executive staff employees received, or will receive, for the years 2020-2025. Ensure to explain whether the annual raise is directly connected to a performance review.
- c. Provide the average bonus that each executive staff employee received, or will receive, for the years 2020-2025.
- d. Provide all awards given to the executive staff employees for the years 2020-2025.
- e. Provide all vehicle allowances given to the executive staff employees for the years 2020-2025.
- f. Provide all incentive compensation given to the executive staff employees for the years 2020-2025.
- g. Provide the average raise, if any, which will be given to executive staff employees for 2026.

- h. Provide a detailed explanation of the insurance benefits provided to the Company's executive staff employees, including, but not limited to health, dental, vision, life insurance, etc. Ensure to include all premiums paid by the Company's executive staff employees, premiums paid by the Company or parent company on the executive staff employees' behalf, as well as all copays, deductibles, and maximum out of pocket amounts.
- i. Provide a detailed explanation of the retirement benefits provided to the Company's executive staff employees, including but not limited to, whether there is a defined benefit plan, 401(k) matching, etc.
- j. Explain whether any of the executive staff employees are members of a union.

Response 2 a-j.

Frontier does not have any executive staff employees.

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REQUEST 3

RESPONSIBLE PARTY: Steven Shute

Request 3. Refer to the Application generally. Provide the following information for Frontier salaried employees.

- a. Provide the position, title, and salary for each salaried employee for the years 2020 – 2025.
- b. Provide the average raise that the salaried employees received, or will receive, for the years 2020 – 2025. Ensure to explain whether the annual raise is directly connected to a performance review.
- c. Provide the average bonus that each salaried employee received, or will receive, for the years 2020 - 2025.
- d. Provide all awards given to the salaried employees for the years 2020 – 2025.
- e. Provide all vehicle allowances given to the salaried employees for the years 2020 – 2025.

Provide all incentive compensation given to the salaried employees for the years 2020 – 2025.
- f. Provide the average raise, if any, which will be given to salaried employees for 2026.
- g. Provide a detailed explanation of the insurance benefits provided to the Company's salaried employees, including but not limited to health, dental, vision, life insurance,

- etc. Ensure to include all premiums paid by the Company's salaried employees, premiums paid by the Company or parent company on the salaried employees' behalf, as well as all copays, deductibles, and maximum out of pocket amounts.
- h. Provide a detailed explanation of the retirement benefits provided to the Company's salaried employees, including but not limited to, whether there is a defined benefit plan, 401(k) matching, etc.
 - i. Explain whether any of the salaried employees are members of a union.

Response 3 a-i.

There are two salaried positions. Please see the response to Commission Staff's First Request, Item 9 and Item 10. The salaried employees received five percent raises in May 2024, , December 2022, April 2021, and April 2019. In 2024, the Operations Manager left and was replaced by a lieutenant. There is no bonus, award, or vehicle allowance for any employee. The salaried and hourly employees receive the same Simplified Employee Plan IRA ("SEP") benefit. For the years 2024-2025 is 15% of salary into a self-directed account. There are no employees that are members of a union.

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REQUEST 4

RESPONSIBLE PARTY: **Steven Shute**

Request 4. Refer to the Application generally. Provide the following information for Frontier's non-salaried employees, as well as for all non-salaried employees.

- a. Provide the position, title, and wages for each non-salaried employee for the years 2020 – 2025.
- b. Provide the average raise that the non-salaried employees received, or will receive, for the years 2020 – 2025. Ensure to explain whether the annual raise is directly connected to a performance review.
- c. Provide the average bonus that the non-salaried employees received, or will receive, for the years 2020 – 2025.
- d. Provide all awards given to the non-salaried employees for the years 2020 – 2025.
- e. Provide all vehicle allowances given to the non-salaried employees for the years 2020 – 2025.
- f. Provide all incentive compensation given to the non-salaried employees for the years 2020 – 2025.
- g. Provide the average raise, if any, which will be given to non-salaried employees for 2026.

- h. Provide a detailed explanation of the insurance benefits provided to the Company's non-salaried employees, including but not limited to health, dental, vision, life insurance, etc. Ensure to include all premiums paid by the Company's non-salaried employees, premiums paid by the Company or parent company on the non-salaried employees' behalf, as well as all copays, deductibles, and maximum out of pocket amounts.
- i. Provide a detailed explanation of the retirement benefits provided to the Company's non-salaried employees, including but not limited to, whether there is a defined benefit plan, 401(k) matching, etc.
- j. Explain whether any of the non-salaried employees are members of a union.

Response 4 a-j. Hourly employees are listed below the two salaried positions on the charts shown in response to Staff's First Request for Information, Item 9, with the benefits for both the salaried and hourly employees shown in the response to Staff's First Request for Information, Item 10. Hourly employees received six percent raises in May 2024, December 2022, April 2021, and April 2019. There is no bonus, award, or vehicle allowance for any Frontier employee. The salaried and hourly employees receive the same Simplified Employee Plan IRA ("SEP") benefit. For the years 2024-2025 the company contributes 15% of salary into a self-directed account. There are no Frontier employees that are members of a union.

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REQUEST 5

RESPONSIBLE PARTY: **Steven Shute**

Request 5. Refer to the Application generally. Explain whether any vacant position costs are included in the proposed revenue requirement. If so, provide the job title, salary/wage/benefit amounts, necessity of the position, date the job was created and vacated, explanation as to why the position is currently vacant, and an estimated date as to when the position will be filled.

Response 5. There are no vacant position costs included.

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REQUEST 6

RESPONSIBLE PARTY: Steven Shute

Request 6. Refer to the Application generally.

- a. Provide the total rate case expense that has been accrued thus far in the pending case.
Consider this a continuing request.
- b. Provide a breakdown of the total rate case expense that has been accrued thus far by category. Consider this a continuing request.
- c. Provide copies of invoices supporting the level of incurred rate case costs to date and supply such new invoices as they become available.
- d. Provide the estimated total rate case expense.
- e. Provide a breakdown of the estimated total rate case expense and copies of contracts supporting the estimates.

Response 6. See the response to Commission Staff's Second Request for Information, Item 8.

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REQUEST 7

RESPONSIBLE PARTY: Steven Shute

Request 7. Refer to the Application, page 218, in which Frontier states that it provides natural gas services to Kentucky counties of Breathitt, Floyd, Johnson, Knott, Lawrence, Lee, Letcher, Magoffin, Martin, Morgan, Perry, Pike, and Wolfe.

- a. Based upon the most recent United States Census information, the poverty rates for Frontier's natural gas service area are as follows:

Breathitt County – 28.2%,¹

Floyd County – 26.6%,²

Johnson County – 23.4%,³

Knott County – 25.9%,⁴

Lawrence County – 22%,⁵

Lee County – 28.9%,⁶

¹ <https://data.census.gov/all?q=Breathitt+County,+Kentucky+poverty>

² <https://data.census.gov/all?q=Floyd+County,+Kentucky+Poverty>

³ <https://data.census.gov/all?q=Johnson+County,+Kentucky+Poverty>

⁴ <https://data.census.gov/all?q=Knott+County,+Kentucky+Poverty>

⁵ <https://data.census.gov/all?q=Lawrence+County,+Kentucky+Poverty>

⁶ <https://data.census.gov/all?q=Lee+County,+Kentucky+Poverty>

Letcher County – 26.8%⁷,

Magoffin County - 33.4%⁸,

Martin County -29.2%⁹,

Morgan County -18.2%¹⁰,

Perry County -25.5%¹¹,

Pike County -25.0%¹², and

Wolfe County -38.1%¹³.

Confirm that Frontier is aware of the above poverty rate percentages of its natural gas customers who live in the aforementioned counties.

Response 7. Yes. The poverty rates in these counties have not changed in Frontier's years of service. Frontier has not found evidence that other utilities offer reduced rates or returns in counties with high poverty rates.

⁷ <https://data.census.gov/all?q=Lee+County,+Kentucky+Poverty>

⁸ <https://data.census.gov/all?q=Magoffin+County,+Kentucky+Poverty>

⁹ <https://data.census.gov/all?q=Martin+County,+Kentucky+Poverty>

¹⁰ <https://data.census.gov/all?q=Morgan+County,+Kentucky+Poverty>

¹¹ <https://data.census.gov/all?q=perry+County,+Kentucky+Poverty>

¹² <https://data.census.gov/all?q=Pike+County,+Kentucky+Poverty>

¹³ <https://data.census.gov/all?q=Wolfe+County,+Kentucky+Poverty>

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REQUEST 8

RESPONSIBLE PARTY: Steven Shute

Request 8. Refer to the Application generally.

- a. Advise if Frontier has minimum use agreements related to natural gas line extensions for specific customers. If so, please explain the agreements in detail.
- b. Specify the number of minimum use agreements that Fronter has in place with customers.

Response 8 a-b. None.

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REQUEST 9

RESPONSIBLE PARTY: Steven Shute

Request 9. Refer to the Application, ARM From 1, Attachment RR-OR. Confirm that Frontier's request to increase its natural gas base rate revenues from \$4,163,435.21 to \$5,325,459.64, is an approximately 27.91 increase in base rate revenues. If not confirmed, explain why not.

Response 9. Confirmed. However, Kentucky Frontier has not applied for an adjustment of rates since Case No. 2017-00263, *Electronic Application of Kentucky Frontier Gas, LLC for an Alternative Rate Adjustment*. So, while this increase might appear large given the time frame over which the current base rates have been effective this increase in base revenue is appropriate and necessary.

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REQUEST 10

RESPONSIBLE PARTY: Steven Shute

Request 10. Refer to the Application, ARF Form, Attachment CPR. Confirm that Frontier is requesting for the residential service monthly customer charge to increase from \$13.00 to \$25.00, which is a 92.3% increase. If not confirmed, explain in detail why not.

Response 10. Confirmed on the proposed increase in the monthly charge from \$13.00 to \$25.00 per month. The percentage increase in the customer charge is mitigated by the proposed decreases to the AMR (\$1.00) and PRP (\$2.50) surcharges. For about 4,300 customers, the minimum monthly bill will increase from \$19.00 to \$27.50 or 45 percent. The requested monthly charge is in line with recent awards to Atmos Energy Corporation¹⁴ and Delta Natural Gas, Inc.¹⁵

¹⁴ *In the Matter of: Electronic Application of Atmos Energy Corporation for an Adjustment of Rates; Approval of Tariff Revisions; and Other General Relief*, Case No. 2024-00276, Order (Ky. P.S.C. Aug. 11, 2025).

¹⁵ *In the Matter of: Electronic Application of Delta Natural Gas Company, Inc., for an Adjustment of Gas Rates*, Case No. 2024-00346, Order, (Ky. P.S.C. July 1, 2025).

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ATTORNEY GENERAL'S FIRST REQUEST FOR INFORMATION – 11/5/25
REQUEST 11

RESPONSIBLE PARTY: Steven Shute

Request 11. Refer to the Application, ARF Form, Attachment CPR. Confirm that Frontier is requesting for the farm tap service monthly customer charge to increase from \$10.00 to \$25.00, which is a 150% increase. If not confirmed, explain in detail why not.

Response 11. Confirmed. The customer charge for farm taps has not increased since 2011. At that time, Frontier had just begun operations and did not have the true cost of operations. In this proceeding, Frontier now has knowledge of the true cost of operating farm taps. The scattered farm taps cost as much, or more, to operate than utility customers.

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REQUEST 12

RESPONSIBLE PARTY: Steven Shute

Request 12. Refer to the Application, ARF Form, Attachment CPR. Confirm that Frontier is requesting for the large commercial service monthly customer charge to increase from \$50.00 to \$150.00, which is a 200% increase. If not confirmed, explain in detail why not.

Response 12. Confirmed. This rate only applies to two large campuses with three accounts.

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REQUEST 13

RESPONSIBLE PARTY: **Steven Shute**

Request 13. Refer to the Application generally. Explain whether Fronter has any utility office in Kentucky open for a customer to pay bills, obtain customer service, etc. If not, explain all ways that Frontier provides customers to pay bills, obtain customer service, etc.

Response 13. Frontier has offices in Prestonsburg, Kentucky and Jackson, Kentucky that accept payment in person or by dropbox. In addition, customers can contact customer service to make payments both online and over the phone.

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REQUEST 14

RESPONSIBLE PARTY: Steven Shute

Request 14. Refer to the Application generally.

- a. Confirm that according to the most recent data from the Bureau of Labor Statistics, the average share of premiums paid by the employer for single coverage in private industry is 80%.¹⁶
- b. Provide the average percentage share of premiums paid by Frontier for single coverage employee health insurance. In the response, ensure to provide a breakdown of the contribution percentage share rates for different sets of employees (i.e. union versus nonunion, exempt versus nonexempt, and the like).
- c. Confirm that according to the most recent data from the Bureau of Labor Statistics, the average share of premiums paid by the employer for family coverage in private industry is 69%.¹⁷
- d. Provide the average percentage share of premiums paid by Frontier for family coverage employee health insurance. In the response, ensure to provide a breakdown of the contribution percentage share rates for different sets of employees (i.e. union versus nonunion, exempt versus nonexempt, and the like).

¹⁶ <https://www.bls.gov/news.release/ebs2.t03.htm>, Table 3

¹⁷ <https://www.bls.gov/news.release/ebs2.t04.htm>, Table 4

- e. Explain whether Frontier made any adjustments to Health Benefits Expense based on health insurance benefit contributions in excess of the Bureau of Labor Statistics' average for single and family coverage. If not, explain why not and update the adjusted test year expense based on the most recent report available. Provide all supporting calculations and documents.
- f. Explain in detail whether Frontier provides health savings account contributions for its employees, and if so, provide the monetary amount regarding the same. Ensure to discuss the specific details as to whether employees are also required to contribute to the health savings accounts.
- g. Provide the contribution amounts to dental insurance costs that are paid by Frontier and the employees.
- h. Provide the contribution amounts to vision insurance costs that are paid by Frontier and the employees.
- i. Provide the contribution amounts to term life insurance that are paid by Frontier and the employees.
- j. Provide the contribution amounts to disability insurance that are paid by Frontier and the employees.
- k. Provide the contribution amounts to insurance costs that are paid by Frontier and the retirees.

Response 14. Please see the response to Commission Staff's First Request for Information Item 10. Frontier pays the cost of the various insurance components for employee coverage, and the employee contributes \$80 per month. Any family coverage is paid by Frontier but is entirely reimbursed by the employee. Frontier has no knowledge of data from Bureau of Labor Statistics. Please see the response to Commission Staff's Second Request for Information, Item 4 for additional information.

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ATTORNEY GENERAL'S FIRST REQUEST FOR INFORMATION – 11/5/25
REQUEST 15

RESPONSIBLE PARTY: Steven Shute

Request 15. Refer to the Application generally.

- a. Provide the union labor and non-union labor cost increases that were assumed and included in the pending case.
- b. Provide a discussion as to the status of any negotiations of the union labor agreements as well as the union labor cost increases. Consider this an ongoing request.
- c. Provide a copy of the most updated union labor contract.
- d. Explain whether Frontier awards the same cost increase to non-union employees that the union employees receive. If not, explain how Frontier negotiates with the union versus non-union employees on wage/benefit increases.
- e. Explain what employees are eligible to join a union at Frontier.

Response 15 a-e. There are no Frontier employees that are members of a union.

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ATTORNEY GENERAL'S FIRST REQUEST FOR INFORMATION – 11/5/25
REQUEST 16

RESPONSIBLE PARTY: Steven Shute

Request 16. Refer to the Application generally.

- a. Provide a copy of Frontier's Natural Gas Vegetation Management Program.
- b. Explain whether any Frontier employees work on vegetation management, or if it is handled exclusively by contractors.
- c. Explain whether Frontier issues request for proposals ("RFPs") in order to obtain the most cost-effective contract price for vegetation management. If not, explain why not.
- d. Provide the names of all contract firms that Frontier works with on its vegetation management.
- e. Identify the vegetation management cycle that Frontier has for its natural gas operations. For example, is it on a five-year vegetation management cycle, etc.
- f. Provide the number of miles that Frontier has actually completed vegetation management upon for the natural gas operations for the years 2020 – 2025.
- g. Provide the monetary amount associated with the vegetation management plan for Frontier's natural gas operations for each of the years 2020 – 2025

Response 16. Frontier does not have a vegetation management plan.

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REQUEST 17

RESPONSIBLE PARTY: Steven Shute

Request 17. Refer to the Application generally.

- a. Please confirm if low assistance funds have been provided to Frontier customers.
- b. Provide all of the low-income utility assistance agencies that Frontier has received funds from for each of the years 2020 through 2025.
- c. Provide the monetary amount of low-income utility assistance funds that Frontier has received from agencies for each of the years 2020 through 2025.

Response 17. Assistance is offered through Low Income Home Energy Assistance Program ("LIHEAP"). Please see the Excel spreadsheet that is being uploaded separately, specifically Tab 17 – LIHEAP.

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REQUEST 18

RESPONSIBLE PARTY: **Steven Shute**

Request 18. Refer to the Application generally.

- a. Provide the monetary amount that Frontier included in the test year revenue requirement for payment processing fees, with a breakdown between each payment type (e.g. check, money order, cash, automated bank drafts, electronic funds transfer, credit cards, debit cards, etc.).
- b. If Frontier included credit and debit card fees in the revenue requirement then provide the Commission case number and Order that approved these specific fees to be included in rates.
- c. Provide all payment processing fees that Frontier has paid for in the years 2020 – 2025, and provide a breakdown for each type of payment processing fee. (e.g. check, money order, cash, automated bank drafts, electronic funds transfer, credit cards, debit cards, etc.).
- d. Identify the type of payments Frontier accepts from a customer without assessing a fee.
- e. Identify the type of payments Frontier accepts only with a fee assessment.
- f. Explain in full detail whether Frontier requires a convenience fee to be added to all credit card/debit card transactions in order for other customers to not subsidize the credit card/debit card payments. If not, explain in full detail why not.

- g. Provide the type of credit cards/debit cards that Frontier accepts as payment (e.g. Visa, MasterCard, American Express, etc.), the fee that the Company pays to process each type of credit card/debit card, and the associated fee to the customer.
- h. Provide all other forms of payment that Frontier accepts from customers to pay the utility bill, the corresponding fees that the Company pays to process each payment type, as well as all fees assessed to the customers for each payment type.
- i. Provide a list of all investor-owned utilities in Kentucky, if any, that do not charge a fee to customers who pay the bill using a credit card, and citations to the Commission Order(s) approving of the inclusion of the fees in the revenue requirement.

Response 18.

- a. Frontier accepts cash, check, and credit card payments at the two offices. Call-in customers can pay by credit card. All credit card, online, and ACH payments are made through the Xpress Bill Pay vendor. Frontier does not charge customers a processing fee for any payment. If a processing fee is charged, it would be charged by the vendor and not Frontier.
- b. Processing fees have been included in operating expenses in all previous rate cases. Please see the Excel spreadsheet which is being uploaded separately, specifically Tab AG DR 1-91 OpsRvExp for account 921.12.
- d-i. Frontier does not assess processing fees on customer payments. Frontier does not track whether investor-owned utilities in Kentucky charge a fee to customers for credit card payments.

ATTACHMENTS
ARE EXCEL
SPREADSHEETS
AND UPLOADED
SEPARATELY

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ATTORNEY GENERAL'S FIRST REQUEST FOR INFORMATION – 11/5/25
REQUEST 19

RESPONSIBLE PARTY: Steven Shute

Request 19. Refer to the Application generally.

- a. Provide a list of all fee-free payment locations that are available to Frontier's customers to walk in a pay their natural gas bills. Ensure to include the fee that Frontier pays, if any, in order to provide the fee-free payment locations.
- b. Provide a list of all payment locations in which Frontiers customers must pay a fee to pay their natural gas bills, as well as the corresponding fee that both Frontier and the customers must pay.
- c. Explain in detail whether the aforementioned payment locations (fee-free or fee payment locations) have access to the customers' accounts, and know the amount of the bill that needs to be paid, and by what date the bill is required to be paid. If not, explain what information the payment locations have concerning Frontier customer accounts.

Response 19 a-c. Please see Response 13 above. There are no payment fees in person, dropbox, over the phone, or online.

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REQUEST 20

RESPONSIBLE PARTY: Steven Shute

Request 20. Refer to the Application generally. Provide the current total bill for the average residential customer before the rate increase and the proposed total bill after the rate increase.

Response 20. Please see the Application, pages 9-11 for Frontier's notice that shows the current monthly usage costs are \$34. 83 and will increase to \$46.32.

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REQUEST 21

RESPONSIBLE PARTY: Steven Shute

Request 21. Refer to the Application generally.

- a. Explain how seeking to increase the monthly residential customer charge from \$17.20 to \$21.00, which is an increase of approximately 92.3%, and an adjustment of large commercial customers from \$50.00 to \$150.00, a 200% increase, along with an increase for Farm Tap customers from \$10.00 to \$25.00, or 150%, is in line with the principle of gradualism.
- b. Provide a list of all natural gas utilities in Frontier, with the corresponding monthly residential customer charge, residential volumetric charge, average bill, and rank the utilities from lowest to highest average bill. Ensure to include Frontier's proposed residential customer charge, residential volumetric charge, average bill, and rank based upon its proposed revenue requirement.

Response 21. The rates in the request are incorrect and were not proposed by Frontier. In regard to gradualism, Kentucky Frontier has not requested a general adjustment of rates since 2017. Since that time inflation has increased by 34%, and operating costs have closely tracked inflation.

- b. Frontier owns no other utilities. If the question was meant to reference all other gas utilities in Frontier's service territory, that information is publicly available on the Commission's website.

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ATTORNEY GENERAL'S FIRST REQUEST FOR INFORMATION – 11/5/25
REQUEST 22

RESPONSIBLE PARTY: Steven Shute

Request 22. Refer to the Application generally. For all expenses associated in any manner with any Dues Requiring Organization and for which the Company seeks reimbursement from ratepayers:

- a. Provide a complete copy of all invoices received from each such Dues Requiring Organization since the conclusion of the Company's last natural gas rate case.
- b. Provide any and all documents in the Company's possession that depict how each such Dues Requiring Organization spends the dues it collects from the Company, including the percentage that applies to all covered activities.
- c. Provide a detailed description of the services and benefits each Dues Requiring Organization provided to the Company since the conclusion of its most recent natural gas rate case. Of these services and benefits, identify which ones accrue directly to ratepayers, and explain fully how.
- d. State whether the Company is aware whether any portion of the dues it pays to any Dues Requiring Organization are utilized to pay for any of the following expenditures, and if so, provide complete details:
 - i. Influencing federal or Kentucky legislation;

ii. Any media advertising campaigns backing the Company's or the Dues Requiring Organization's position(s) on net metering;

Response 22 a-d. Frontier is a member of the Kentucky Gas Association ("KGA") and pays dues based on number of customers. Please see Response 50 for further details. KGA does not participate in lobbying. KGA offers several events throughout the year that provides safety and operational information. Staff from the Kentucky Public Service Commission routinely present at KGA events. There is also a PHMSA update offered once every three years by KGA.

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REQUEST 23

RESPONSIBLE PARTY: Steven Shute

Request 23.

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

Response 23.

a.

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

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REQUEST 24

RESPONSIBLE PARTY: Steven Shute

Legal - Objection

Request 24.

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

Response 24.

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

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REQUEST 25

RESPONSIBLE PARTY: Steven Shute

Request 25. Refer to Schedule of Adjusted Operations-Gas Utility.

- a. Explain how the Test Year and Pro Forma Year Income Tax Expense was derived.
Provide all supporting calculations and documents.
- b. Refer also to the Schedule of Operations -Gas Utility in Case No. 2017-00263. Explain why no income tax was reflected in the prior case Test Year and Pro Forma Year but it is included in the current case Test Year and Pro Forma Year.

Response 25.

- a. Test year is the combined actuals in test year for profit and losses for Auxier and Frontier. Known and measurable adjustments to calculate the adjustment are explained on the Schedule of Adjusted Operations-Gas Utility. The income tax included in this proceeding was paid by Auxier as a C-corporation.
- b. The only line item on the profit and loss statement in 2016 that mentioned income taxes was listed as "other state income taxes" for \$525. Due to the small amount and being classified as "other" this was left out of the 2016 test year. Auxier did not pay income taxes in 2016.

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REQUEST 26

RESPONSIBLE PARTY: Steven Shute

Request 26.

[REDACTED]

[REDACTED]

[REDACTED]

Response 26.

[REDACTED]

[REDACTED]

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REQUEST 27

RESPONSIBLE PARTY: **Steven Shute**

Request 27. 401(k) Plan. Refer to the Application generally. Provide the total 401(k) expense (direct & allocated) for employees who are also covered under a defined benefit plan for each of the years 2020, 2021, 2022, 2023, 2024, and included for recovery in the Pro Forma Period. Explain in detail whether the Company's defined benefit plans are locked and/or frozen and to which employees. Also provide the dates when each plan was locked and/or frozen.

Response 27. Frontier has no defined benefit plan.

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REQUEST 28

RESPONSIBLE PARTY: Steven Shute

Request 28. Adjustments. Refer to the Application generally. Please identify all aspects of the Company's adjustments and requested revenue requirement that represent a conscious deviation from the principles and policies established in prior Commission Orders.

- a. Identify each area of deviation, and for each deviation explain the
- b. Company's perception of the principle established in the prior Commission
- c. Orders, and the dollar impact resulting from such deviation.
- d. Show which accounts are affected and the dollar impact on each account for
- e. each such deviation and the schedule where each deviation is reflected.

Response 28 a-e. Frontier knows of no such deviations.

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REQUEST 29

RESPONSIBLE PARTY: Steven Shute

Request 29. Amortization Expense. Refer to the Schedule of Operations-Gas Utility. Provide a breakdown of amortization expense for the test year and Pro Forma Period by category.

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Response 29. Amortization expense is on Startup Costs on the balance sheet. These costs are intangible assets and are expensed over their useful life.

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REQUEST 30

RESPONSIBLE PARTY: Steven Shute

Legal - Objection

Request 30. Automated Meter Reading (“AMR”). Refer to the Reasons for Application which states that the Company proposes to end the AMR Program.

- a. Provide the actual AMR expenses in 2020, 2021, 2022, 2023, 2024, and included in the Pro Forma Period.
- b. Provide the actual AMR plant additions in 2020, 2021, 2022, 2023, 2024, and included in the Pro Forma Period.

Response 30. Objection. Frontier objects to this request as being overly broad and unduly burdensome. Frontier is a small gas utility with limited administrative assistance to gather the information responsive to this request. KRS 278.192(2)(c) limits the amount of information that intervenors are entitled to receive to the twelve months immediately prior to filing the application. Without waiving these objections, Frontier filed detailed reports of AMR activity for various years in Case No. 2017-00263. Frontier proposes to end the AMR surcharge and meter program after June 2026, so Frontier would collect and spend about \$28,000. The AMR surcharge would end after the June billing period. AMR is not included in the Pro Forma period.

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REQUEST 31

RESPONSIBLE PARTY: Steven Shute

Legal- Objection

Request 31. Adjustments to Test Year. Refer to the Schedule of Operations-Gas Utility. Provide all calculations and workpapers supporting the adjustment amounts shown.

Response 31. Explanations of known and measurable adjustments are self-explanatory and are included on the Schedule of Operations-Gas Utility.

Please see the response to Commission Staff's First Request, Item 9 for an explanation of the adjustments in A, B, and C.

The adjustments for D Outside Services include the contract billing specialist and financial analyst, with minor adjustments to the 2024 figures.

The adjustments for E- Property taxes are required after the decision in *Department of Revenue, Finance, and Administration Cabinet v. Marathon Pipe Line, LLC*, 653 S.W.3d 104 (Ky App. 2022). This is discussed in the Supplemental Information filed in this case. Please also see Response 117 below. This adjustment is Frontier's estimate of the amount of property taxes based on past charges before the *Marathon* case.

The adjustments for F-G-H Travel & Insurance & ARF Expenses are as stated, best estimates going forward.

The adjustments for J-K-L are calculated from the ARF BA-DB Revenue Table Please see the underlying Excel spreadsheet ARF BA-DB Revenue Table.xls being uploaded separately.

ATTACHMENTS
ARE EXCEL
SPREADSHEETS
AND UPLOADED
SEPARATELY

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REQUEST 32

RESPONSIBLE PARTY: Steven Shute

Legal - Objection

Request 32. Administrative and General Expenses. Refer to the Schedule of Operations-Gas Utility. Provide breakdown of the Administrative and General Expenses by subaccount for each of the years 2020, 2021, 2022, 2023, 2024 and included in the Pro Forma Period.

Response 32. Objection. Frontier objects this request as being overly broad and unduly burdensome. Frontier is a small gas utility with limited administrative assistance to gather the information responsive to this request. KRS 278.192(2)(c) limits the amount of information that intervenors are entitled to receive to the twelve months immediately prior to filing the application. Without waiving these objections, please see the Excel spreadsheet being uploaded separately, specifically tab AG DR1-32 G&A.

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REQUEST 33

RESPONSIBLE PARTY: **Steven Shute**

Request 33. Acquisition Adjustments. Refer to the Application generally. Identify and quantify all acquisition adjustments that the Company has included in the Pro Forma Period. Also for each, include the Case Number allowing each acquisition adjustment to be included in rates.

Response 33. Kentucky Frontier has no acquisition adjustments.

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REQUEST 34

RESPONSIBLE PARTY: Steven Shute

Request 34. Advertising Expense. Refer to the Application generally. Identify the total amount (direct & allocated) of advertising expense by program for each of the years, 2020, 2021, 2022, 2023, 2024 and included for recovery in the Pro Forma period.

Response 34. Frontier does no advertising.

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REQUEST 35

RESPONSIBLE PARTY: **Steven Shute**

Request 35. Affiliate Transactions. Refer to the Statement of Disclosure of Related Party Transactions. Provide a detailed explanation of the nature of each of the charges listed and the dollar amount of each included in the Pro Forma period.

Response 35. Please see Frontier's response to Item 120 below and the Excel spreadsheet being uploaded separately, specifically, tab AG DR1-94 Outside Services. The Pro Forma includes approximately \$44,000 to Pinedale for the financial analyst and regulatory filings for PHMSA. This is a reduction from the Test Year.

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REQUEST 36

RESPONSIBLE PARTY: **Steven Shute**

Legal - Objection

Request 36. Affiliate Expenses. Refer to the Application generally. Provide an itemization of all affiliate expenses allocated or charged to Kentucky Frontier Gas by category for each of the years, 2020, 2021, 2022, 2023, 2024 and included for recovery in the Pro Forma period.

Response 36. Objection. Frontier objects to this request as being overly broad and unduly burdensome. Frontier is a small gas utility with limited administrative assistance to gather the information responsive to this request. KRS 278.192(2)(c) limits the amount of information that intervenors are entitled to receive to the twelve months immediately prior to filing the application. Without waiving these objections, consulting charges by Pinedale Natural Gas are shown on the Excel spreadsheet being uploaded separately, specifically tab AG DR1-94 Outside Services.

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REQUEST 37

RESPONSIBLE PARTY: Steven Shute

Legal - Objection

Request 37. Affiliate Revenues. Refer to the Application generally. Provide an itemization of all costs fees allocated or charged to other entities by Kentucky Frontier Gas by category for each of the years, 2020, 2021, 2022, 2023, 2024 and included in the Pro Forma period.

Response 37. Objection. Frontier objects to this request as being overly broad and unduly burdensome. Frontier is a small gas utility with limited administrative assistance to gather the information responsive to this request. KRS 278.192(2)(c) limits the amount of information that intervenors are entitled to receive to the twelve months immediately prior to filing the application. Without waiving these objections, Frontier sold Pinedale Natural Gas several old trucks at Blue Book prices in 2017, 2019, 2023, and 2024. These are not included in the pro forma adjustments.

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REQUEST 38

RESPONSIBLE PARTY: Steven Shute

Request 38. Board of Director (“BOD”) Fees, Expenses and Meeting Costs. Refer to the Application generally. Provide the total amount of fees paid (direct and allocated) to all BODs, expenses and total costs incurred for all BOD meetings for each of the years 2020, 2021, 2022, 2023, 2024, and included for recovery in the Pro Forma period. Break these amounts out by category (including but not limited to: per diems, benefits, reimbursements, expenses, seminars, retainers, travel, etc.)

Response 38. Frontier does not have a Board of Directors.

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REQUEST 39

RESPONSIBLE PARTY: **Steven Shute**

Request 39. Board of Director Meeting Minutes. Refer to the Application generally. Provide copies of all the BOD meeting minutes for each of the years 2023, 2024, and 2025 year-to-date that discuss Frontier Gas Kentucky.

Response 39. Frontier does not have a Board of Directors.

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REQUEST 40

RESPONSIBLE PARTY: **Steven Shute**

Request 40. Board of Director Meetings. Refer to the Application generally. State whether the 2024 and 2025 BOD meetings were held in person or virtual or a blend of both. Also state whether future BOD meetings are expected to be held in person or virtual or both.

Response 40. Frontier does not have a Board of Directors.

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REQUEST 41

RESPONSIBLE PARTY: Steven Shute

Request 41. Business Development. Refer to the Application generally. Provide the business development expenses (direct and allocated) for each of the years, 2020, 2021, 2022, 2023, 2024, and included for recovery in the Pro Forma period.

- a. Identify all employees that engage in business/economic development. For each employee provide in schedule form:
 - i. Their fully loaded annual salaries included in the Proforma Period,
 - ii. Percent of time expected to be spent on these activities in the Pro Forma period,
 - iii. The organizations or trade associations involved,
 - iv. All company-paid or reimbursed expenses or allowances included in Pro Forma period and the accounts charged.

Response 41. Frontier is not involved in economic development.

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REQUEST 42

RESPONSIBLE PARTY: Steven Shute

Legal - Objection

Request 42. Capital Expenditures. Refer to the Application generally.

- a. Provide the budgeted capital expenditures for each of the years 2020, 2021, 2022, 2023, 2024 and the forecasted Pro Forma period. (provide separate totals for AMR, PRP, and non-PRP/AMR)
- b. Provide the actual capital expenditures for each of the years 2020, 2021, 2022, 2023, and 2024. (provide separate totals for AMR, PRP, and non-PRP/AMR)

Response 42.

- a. Frontier has no capital budget other than general plans for AMR and PRP. Other projects are completed as they arise.
- b. Objection. Frontier objects to this request as being overly broad and unduly burdensome. Frontier is a small gas utility with limited administrative assistance to gather the information responsive to this request. KRS 278.192(2)(c) limits the amount of information that intervenors are entitled to receive to the twelve months immediately prior to filing the application. Without waiving these objections, please see Frontier's response to Item 113 below for PRP details. Also, please see the Excel spreadsheet being uploaded separately, specifically tab AG DR1-42 CapEx for all projects other than direct pipeline replacements that are included in the PRP.

ATTACHMENTS
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REQUEST 43

RESPONSIBLE PARTY: **Steven Shute**

Request 43. Customers. Refer to the 2022, 2023 and 2024 Annual Reports page 5 (Revenues, Customers and MCF Sales). Explain the reason for the decline in the number of residential customers from 2022-2024. Provide the current count of residential customers.

Response 43. Frontier has landlord agreements for many rental properties to guarantee payment if the renter leaves the residence without paying their gas bill, which is frequent. The landlord information is kept in the billing system under the same Location Number. Frontier discovered in late 2023 that the billing system was double-counting the renters and landlords as two separate customers.

The most recent billing in October had 3450 Residential customers and 886 Commercial customers under the same rates.

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REQUEST 44

RESPONSIBLE PARTY: Steven Shute

Request 44. Caregiver Expenses. Refer to the Application generally.

- a. Does the Company provide any day care, elder care or pet care subsidy or reimbursement benefit to its employees? If so, please describe the benefit offered and identify which employees are eligible for the benefit.
- b. Provide the total amount (direct & allocated) for each of the years 2020, 2021, 2022, 2023, 2024, and included for recovery in the Pro Forma period.

Response 44. Frontier provides none of these benefits.

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REQUEST 45

RESPONSIBLE PARTY: Steven Shute

Request 45. Company Aircraft/Watercraft. Refer to the Application generally.

- a. Provide the year and model of each aircraft/watercraft the company owns and leases.
- b. Provide a detailed description of what it is used for.
- c. Identify the total amount (direct & allocated) of company aircraft/watercraft costs included in operating expenses in each of the years 2020, 2021, 2022, 2023, 2024, and included for recovery in the Pro Forma period.
- d. Provide copies of the travel logs supporting the 2024 expenses.
- e. For each of the trips in 2024, identify the purpose of the travel.
- f. Does the company compare costs of commercial flights before utilizing the company aircraft? If so, describe the process. If not, explain why not.
- g. Provide a description of the Company's policy regarding spousal/non-employee companion travel.
- h. Explain how use of the company aircraft/watercraft benefits ratepayers and provide supporting.

Response 45. Frontier does not own a company aircraft or watercraft.

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REQUEST 46

RESPONSIBLE PARTY: Steven Shute

Legal - Objection

Request 46. Company Events Expense. Refer to the Application generally. Identify the total expense (direct & allocated) for Company events (e.g., picnics/barbeques, fairs, 5-k's, etc.) for 2020, 2021, 2022, 2023, 2024, and included for recovery in the Pro Forma period.

Response 46. Objection. Frontier objects to this request as being overly broad and unduly burdensome. Frontier is a small gas utility with limited administrative assistance to gather the information responsive to this request. KRS 278.192(2)(c) limits the amount of information that intervenors are entitled to receive to the twelve months immediately prior to filing the application. Without waiving these objections, such events are minimal and included in Office expense.

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REQUEST 47

RESPONSIBLE PARTY: Steven Shute

Legal - Objection

Request 47. Contributions/Donations. Refer to the Application generally. Provide the annual donations expense for 2020, 2021, 2022, 2023, and included for recovery in the Pro Forma period.

Response 47. Objection. Frontier objects to this request as being overly broad and unduly burdensome. Frontier is a small gas utility with limited administrative assistance to gather the information responsive to this request. KRS 278.192(2)(c) limits the amount of information that intervenors are entitled to receive to the twelve months immediately prior to filing the application. Without waiving these objections, donations were \$1,299 in 2023 and \$1,279 in 2024. These donations are generally to local organizations and provide assistance to veterans.

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REQUEST 48

RESPONSIBLE PARTY: Steven Shute

Request 48. Dispute. Refer to page 9 of the Supplemental Information to Support Application and Additional Requests.

- a. Provide a detailed explanation of the dispute with gas supplier EKM in Case No. 2022-00238, the current status of the case and when an order is expected to be issued.
- b. Provide a detailed explanation of and quantify all impacts of this case on the Pro Forma period revenue requirement.
- c. Provide the costs incurred in each year by category (e.g., payroll, legal, consulting, etc.) associated with the dispute case and the amount included in the Pro Forma period. Identify where these costs are currently recovered (GCR mechanism, base rates)

Response 48. The former Public Gas utility evolved along with its sister pipeline Jefferson Gas, with the same ownership. Frontier purchased Public Gas assets in December 2015. The Jefferson network is the only feasible supplier to the Frontier Public customers, last count at 1504.

In a market where pipeline transport charges are nearly always less than \$1.00 per MCF, Jefferson Gas raised its fee in October 2020 from \$3.63 to \$6.43 per MCF. Jefferson sold its pipelines to EKM in March 2021, and EKM added an automatic 12% LAUF on Frontier purchases, putting its margin at about \$7.11 per MCF.

Frontier complained to the Commission and to the Attorney General's office about these onerous charges, and the fact that Jefferson / EKM was no longer a "gathering" system, but was functioning almost completely as a gas distribution utility. EKM purchases about $\frac{3}{4}$ of its gas from a FERC-regulated pipeline at Means and distributes gas to Frontier and others at distribution pressures. The Commission opened the investigative case and held a hearing in May 2025. All parties filed all requested briefs and documents. The Attorney General was party to the case. The Commission has not yet ruled on that proceeding.

In the meantime, Frontier has paid EKM more than \$3 million in margins and LAUF, for a pipeline that EKM paid less than \$1.4 million. The excessive EKM margin is folded into Frontier's GCA mechanism and is passed on to all consumers. The excessive EKM charges add an extra \$2 per MCF to the gas cost of *every* Frontier consumer, including the $\frac{2}{3}$ not fed by EKM. Frontier has spent five years pushing back on this unfair charge, although this gas cost *has no impact* on Frontier's financial performance. Any regulation of EKM charges will benefit only Frontier customers, and not Frontier itself.

Legal costs for litigating with EKM were \$19,600 in 2022-23 and \$9,300 in the Test Year 2024. Frontier has spent \$12,600 so far in 2025. The Managing Member will allocate 30% of his time to the EKM project in 2025. Past years were not allocated to any specific project. All costs to litigate the EKM matter have come out of Frontier's general fund, although any benefit will reduce consumer costs in the GCR.

The Attorney General is a party in the EKM proceeding and has the same information that Frontier has regarding the above information which was filed in that proceeding and the timing of any Order to be issued by the Commission.

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REQUEST 49

RESPONSIBLE PARTY: **Steven Shute**

Request 49. Directors and Officers Insurance. Refer to the Application generally. Provide the total amount of D&O insurance (direct and allocated) included for recovery in the Pro Forma period.

Response 49. Frontier has no Directors and Officers Insurance.

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REQUEST 50

RESPONSIBLE PARTY: **Steven Shute**

Request 50. Dues – Industry Associations. Refer to the Application generally.

- a. Provide the amount of dues and membership payments to industry associations by vendor for each of the years 2020, 2021, 2022, 2023, 2024, and included for recovery in the Pro Forma period.
- b. State the purpose and objective of each organization listed.
- c. Provide documentation supporting how ratepayers are benefitted by the Company's membership in these associations.
- d. Identify each organization that engages in lobbying, legislative or regulatory advocacy activities, attempts to influence public opinion, public relations, institutional or image-building advertising, marketing, legislative policy research or regulatory policy research.
- e. For those that engage in such activities, identify that organization and provide the amount of Frontier dues which that organization applies to covered activities, both in dollar terms and percentages of total dues. State whether the Company has included the portions of dues related to such activities in the Pro Forma period and identify the amount relating to such activities and identify the schedule or workpaper where they

- are included. If the Company has excluded such amounts from the application, identify fully the precise section in which the dues are excluded in that Schedule, together with the amount(s) thereof.
- f. Identify all Company employees/owners that serve on Boards or Committees of any of the organizations listed

Response 50. Please see the Response to Item 22, Frontier is a member of KGA, an industry group for gas utilities. Several key operations employees attend regular meetings and training sessions, and the Compliance Manager has served on various committees. The Commission regularly has Staff that make presentations at the KGA meetings as well. Annual dues are \$800 to \$1200, with the Pro Forma at \$882 from the Test Year. The cost of training sessions is included in other accounts for training.

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REQUEST 51

RESPONSIBLE PARTY: **Steven Shute**

Request 51. Dues Non-Industry Associations. Refer to the Application generally.

- a. Provide the amount of dues and membership payments to non-industry associations by vendor for each, 2021, 2022, 2023, 2024, and included for recovery in the Pro Forma period.
- b. State the purpose and objective of each organization listed.
- c. Provide documentation supporting how ratepayers are benefitted by the Company's membership in these associations.
- d. Identify each organization that engages in lobbying, legislative or regulatory advocacy activities, attempts to influence public opinion, public relations, institutional or image-building advertising, marketing, legislative policy research or regulatory policy research.
- e. For those that engage in such activities, identify that organization and provide the amount of Frontier dues which that organization applies to covered activities, both in dollar terms and percentages of total dues. State if the Company has included the portions of dues related to such activities in the Pro Forma period and identify the amount relating to such activities and identify the schedule or workpaper where they

are included. If the Company has excluded such amounts from the application, identify fully the precise section in which the dues are excluded in that Schedule, together with the amount(s) thereof.

- f. Identify all Company employees/owners that serve on Boards or Committees of any of the organizations listed.

Response 51. Frontier does not pay any dues to non-industry associations.

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REQUEST 52

RESPONSIBLE PARTY: Steven Shute

Request 52. Environmental Remediation. Refer to the Application generally. Provide the actual environmental remediation expense by site for each of the years 2020, 2021, 2022, 2023, 2024 and included in the Pro Forma period.

Response 52. Frontier does not have any environmental remediation expenses.

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REQUEST 53

RESPONSIBLE PARTY: Steven Shute

Request 53. Employee Pensions and Benefits. Refer to the 2024 Annual Report, page 98 of 131.

- a. Explain the reason for the large increase to employee pensions and benefits in 2024 over the prior year level. Identify all changes that were made to benefits in 2024.
- b. Provide the amount included in the proforma period and documentation supporting the amount.

Response 53. Please see the Excel spreadsheet being uploaded separately, specifically tab AG DR1-108. Annual cost for Acct 926 · Employee Pensions & Benefits. These steadily increased by 17% from 2021 to 2024, which is consistent with general inflation.

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

ATTORNEY GENERAL'S FIRST REQUEST FOR INFORMATION – 11/5/25
REQUEST 54

RESPONSIBLE PARTY: Steven Shute

Request 54. Employee Discounts. Refer to the Application generally. Does the Company offer reduced or free utility service to any of its employees/owners? If so provide the amounts of forgone revenue for each year, 2020, 2021, 2022, 2023, 2024, and included in the Pro Forma period.

Response 54. Frontier does not offer reduced or free utility service to any employees/owners.

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ATTORNEY GENERAL'S FIRST REQUEST FOR INFORMATION – 11/5/25
REQUEST 55

RESPONSIBLE PARTY: Steven Shute

Request 55. Executive Vehicles. Refer to the Application generally.

- a. Also, provide a list of each vehicle provided to the Company's executives including:
year, make, and model and employee title and the amount included in the Pro Forma
period associated with the vehicles.

Response 55. None.

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ATTORNEY GENERAL'S FIRST REQUEST FOR INFORMATION – 11/5/25
REQUEST 56

RESPONSIBLE PARTY: Steven Shute

Request 56. Employee Cafeteria. Refer to the Application generally. Does the Company have an employee cafeteria? If so:

- a. Provide the total revenues (direct & allocated) received for the employee cafeteria for each of the years 2020, 2021, 2022, 2023, 2024, and included in the Pro Forma period.
- b. Provide the total expenses (direct & allocated) for all the employee cafeteria each of the years 2020, 2021, 2022, 2023, 2024, and included for recovery in the Pro Forma period.
- c. Provide a description of the types of expenses included in subpart (b).
- d. If the Company operates an employee cafeteria, provide the location and state whether there are other dining options within close proximity of the Company.

Response 56. Frontier does not have an employee cafeteria. .

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ATTORNEY GENERAL'S FIRST REQUEST FOR INFORMATION – 11/5/25
REQUEST 57

RESPONSIBLE PARTY: Steven Shute

Request 57. Employee Recognition/Awards Expense. Refer to the Application generally.

- a. Identify the total amount of employee recognition awards expense (direct & allocated) for each of the years 2020, 2021, 2022, 2023, 2024, and included for recovery in the Pro Forma period (e.g., longevity awards, dinners, luncheons, parties, etc.)
- b. Provide a description of the Company's employee recognition/award program.

Response 57. Frontier does not have employee recognition or awards.

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ATTORNEY GENERAL'S FIRST REQUEST FOR INFORMATION – 11/5/25
REQUEST 58

RESPONSIBLE PARTY: Steven Shute

Request 58. Employee Gifts. Refer to the Application generally. Provide the total amount (direct & allocated) of employee gifts (including but not limited to: flowers, fruit baskets, candy, gifts for: Christmas, get well, retirement, marriage, birth/adoption, welcome, bereavement, etc.) for each of the years 2020, 2021, 2022, 2023, 2024, and included for recovery in the Pro Forma period.

Response 58. Frontier does not provide employee gifts.

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REQUEST 59

RESPONSIBLE PARTY: **Steven Shute**

Request 59. Entertainment/Sponsorships. Refer to the Application generally. Provide the total amount (direct & allocated) of sporting/concert event tickets, season tickets, suites, sponsorships, etc. for each of the years 2020, 2021, 2022, 2023, 2024, and included for recovery in the Pro Forma period.

Response 59. Frontier does not participate in entertainment or sponsorships.

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ATTORNEY GENERAL'S FIRST REQUEST FOR INFORMATION – 11/5/25
REQUEST 60

RESPONSIBLE PARTY: **Steven Shute**

Request 60. Gas Cost Recovery Mechanism. Refer to the Application generally.

- a. Provide the annual revenues and expenses recovered through the Gas Cost Recovery (“GCR”) mechanism for each year 2020, 2021, 2022, 2023, 2024 and included in the Pro Forma period.
- b. Did the Company exclude the revenues and expenses from the Pro Forma period as done by the Commission in its Order in Case No. 2017-00263 (page 6)? If so, provide the amounts of revenues and expenses excluded and provide the supporting workpapers and calculations. If not, explain why not and provide the amounts of each.

Response 60.

- a. Please see the Excel spreadsheet being uploaded separately, specifically tab AG Dr1-60 GCR.
- b. Gas costs are recovered separately through the GCA mechanism and were not included in the ARF rate calculations. The Excel entry for 2024 shows a refund off tariffed GCA rates, ordered by the Commission in Case No. 2023-00427. These GCA credits are not included in the Pro Forma.

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ATTORNEY GENERAL'S FIRST REQUEST FOR INFORMATION – 11/5/25
REQUEST 61

RESPONSIBLE PARTY: Steven Shute

Request 61. Gains and Losses on Sale of Utility Property. Refer to the Application generally.

- a. Identify all gains and losses on the sales of utility property (direct & allocated) for each year 2017, 2018, 2019, 2020, 2021, 2022, 2023, 2024 and year-to-date 2025.
- b. Provide the details regarding each transaction listed in subpart (a) (date of purchase, amount of purchase, description of property, use of property, date of sale, amount of sale, and whether customers funded the associated cost of the asset including depreciation expense)
- c. Identify the amount of gains/losses that have been reflected in the revenue requirement in the current case and identify the schedule where they are reflected.
- d. Also, identify the amounts of gains/losses reflected in the revenue requirement in the last two rate cases and identify the schedule where they were reflected.
- e. If there were gains on sales of utility property during 2017-2024 but none were reflected in the revenue requirement in the current case, explain why not.
- f. Explain how gains and sales on losses of utility property are treated by the Company for ratemaking purposes.

- g. Identify all planned and pending sales in 2025 and 2026, including a description of the property, anticipated sales price, original cost of property, date of original purpose, the expected closing date and why the property is being sold.

Response 61. Frontier has no real property.

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ATTORNEY GENERAL'S FIRST REQUEST FOR INFORMATION – 11/5/25
REQUEST 62

RESPONSIBLE PARTY: Steven Shute

Request 62. Health/Fitness Expenses. Refer to the Application generally. Provide the total amount (direct & allocated) of health/fitness expenses (including but not limited to: fitness/gym memberships, exercise classes, cost of maintaining employee exercise rooms/equipment, etc.) for each of the years 2020, 2021, 2022, 2023, 2024, and included for recovery in the Pro forma period.

Response 62. Frontier has no Health/Fitness expense.

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ATTORNEY GENERAL'S FIRST REQUEST FOR INFORMATION – 11/5/25
REQUEST 63

RESPONSIBLE PARTY: **Steven Shute**

Request 63. Interest Expense. Refer to the Revenue Requirement Calculation-Operating Ratio Method. Provide the calculations showing how the interest expense was derived. Also explain what the interest expense pertains to.

Response 63. All of Frontier's loans for acquisitions and for vehicles are through Community Trust Bank. Please see the Application for the loan information.

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REQUEST 64

RESPONSIBLE PARTY: **Steven Shute**

Request 64. Insurance Expense. Refer to page 5 of the Supplemental Information to Support Application and Additional Requests. Provide a detailed explanation of the litigation that is the cause of the increases to insurance expense.

Response 64. There have been five lawsuits filed against Frontier since 2008, in Pike, Magoffin and Breathitt County courts. Frontier's insurance carriers have settled and paid several of these claims for approximately \$3000,000. The amount paid by insurance has been approximately \$300,000, not by Frontier. Frontier cannot provide specifics related to these settlements; however, Frontier can disclose these were all personal injury claims which were settled to avoid costly and lengthy litigation.

These major medical and damage claims included a minor fender-bender, improper consumer use of a gas appliance and a 1-inch gas line of a private bridge that collapsed. There is no evidence that Frontier had actually done anything improper, or should have been liable for even minor damages on these claims. But the reality of such personal injury lawsuits is an everyday risk for Frontier, as reflected in insurance premiums and company resources spent on litigation.

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REQUEST 65

RESPONSIBLE PARTY: Steven Shute

Request 65. Insurance Proceeds. Refer to the Application generally. Provide the amount of insurance proceeds received in each of the years 2020, 2021, 2022, 2023, 2024 and reflected in the Pro Forma period. For each, provide a brief explanation of the reason the proceeds were received.

Response 65. Frontier received no insurance proceeds. .

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ATTORNEY GENERAL'S FIRST REQUEST FOR INFORMATION – 11/5/25
REQUEST 66

RESPONSIBLE PARTY: Steven Shute

Request 66. Informational and Instructional Expenses. Refer to the 2024 Annual Report, page 98 of 131.

- a. Explain the reason for the large increase to these expenses in 2024 over the prior year level.
- b. Provide the amount included in the proforma period and documentation supporting the amount.

Response 66. See the response to Commission Staff's Second Request for Information, Item 12. DOT requires all gas pipeline workers to be Operator Qualified and these are training and qualification expenses for 12 operating technicians.

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ATTORNEY GENERAL'S FIRST REQUEST FOR INFORMATION – 11/5/25
REQUEST 67

RESPONSIBLE PARTY: Steven Shute

Request 67. Incentive Compensation/Bonus. Refer to the Application generally. Provide complete copies of all incentive compensation/ bonus plans, bonus programs or other incentive award programs in effect at the Company for each of the years 2022, 2023, 2024, and the Pro Forma period.

Response 67. Frontier does not provide incentive compensation or bonuses.

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ATTORNEY GENERAL'S FIRST REQUEST FOR INFORMATION – 11/5/25
REQUEST 68

RESPONSIBLE PARTY: Steven Shute

Request 68. Incentive Compensation/Bonus. Refer to the Application generally. For each incentive/bonus plan, for each of the years 2020, 2021, 2022, 2023, and 2024, provide the number of employees eligible under the plan for incentive compensation payment and number of eligible employees that did not receive an incentive compensation/bonus payment.

Response 68. None.

KENTUCKY FRONTIER GAS, LLC
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ATTORNEY GENERAL'S FIRST REQUEST FOR INFORMATION – 11/5/25
REQUEST 69

RESPONSIBLE PARTY: Steven Shute

Request 69. Incentive Compensation/Bonus. Refer to the Application generally. Does the Company have any studies or analyses that show that its incentive compensation/bonus plan provides any benefit to ratepayers? If so, provide copies of all documents.

Response 69. Frontier does not provide incentive compensation or bonuses.

KENTUCKY FRONTIER GAS, LLC
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ATTORNEY GENERAL'S FIRST REQUEST FOR INFORMATION – 11/5/25
REQUEST 70

RESPONSIBLE PARTY: **Steven Shute**

Request 70. Incentive Compensation/Bonus. Refer to the Application generally. Provide for the each of the years: 2020, 2021, 2022, 2023, and 2024, the various goals on which incentive/bonus payments were to be determined, and the actual achievement attained (i.e., the response should show actual metrics and not a simple reference that the goal was at target, not at target, at maximum, etc.)

Response 70. Frontier does not provide incentive compensation or bonuses.

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ATTORNEY GENERAL'S FIRST REQUEST FOR INFORMATION – 11/5/25
REQUEST 71

RESPONSIBLE PARTY: Steven Shute

Request 71. Incentive Compensation/Bonus. Refer to the Application generally. Does the Company adjust the non-financial goals based on prior years achievements? If so, provide an example. If not, explain why not.

Response 71. Frontier does not provide incentive compensation or bonuses.

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ATTORNEY GENERAL'S FIRST REQUEST FOR INFORMATION – 11/5/25
REQUEST 72

RESPONSIBLE PARTY: Steven Shute

Request 72. Incentive Compensation/Bonus. Refer to the Application generally. Is there a financial goal, that if not met, would result in no incentive compensation/Bonus payments being made? If so, identify the goal.

Response 72. Frontier does not provide incentive compensation or bonuses.

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REQUEST 73

RESPONSIBLE PARTY: **Steven Shute**

Request 73. Incentive Compensation/bonus. Refer to the Application generally. Provide the amount of incentive compensation/bonus included in the Pro Forma period related to financial measures (direct & allocated).

Response 73. Frontier does not provide incentive compensation or bonuses.

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ATTORNEY GENERAL'S FIRST REQUEST FOR INFORMATION – 11/5/25
REQUEST 74

RESPONSIBLE PARTY: **Steven Shute**

Request 74. Incentive Compensation/Bonus. Refer to the Application generally. In what possible scenarios would no incentive compensation/bonus payments be made? Explain the response in detail.

Response 74. Frontier does not provide incentive compensation or bonuses.

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RESPONSE TO REQUEST FOR INFORMATION

ATTORNEY GENERAL'S FIRST REQUEST FOR INFORMATION – 11/5/25
REQUEST 75

RESPONSIBLE PARTY: **Steven Shute**

Request 75. Incentive Compensation/Bonus. Refer to the Application generally. Provide the total amount (direct and allocated) of incentive compensation/bonus broken out by plan for each of the years 2020, 2021, 2022, 2023, 2024, and included for recovery in the Pro Forma period. If there are amounts charged to capital provide those separately.

Response 75. Frontier does not provide incentive compensation or bonuses.

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ATTORNEY GENERAL'S FIRST REQUEST FOR INFORMATION – 11/5/25
REQUEST 76

RESPONSIBLE PARTY: Steven Shute

Request 76. Injuries and Damages. Refer to the Application generally.

- a. Identify the total amount (direct & allocated) of injuries and damages expense for each of the years 2020, 2021, 2022, 2023, 2024, and included for recovery in the Pro forma period.
- b. Provide the injuries and damages reserve balance, including debits and credits to the reserve, for each of the years 2020, 2021, 2022, 2023, 2024, and 2025 year-to-date.

Response 76. Frontier has no injuries and damages expense.

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ATTORNEY GENERAL'S FIRST REQUEST FOR INFORMATION – 11/5/25
REQUEST 77

RESPONSIBLE PARTY: Steven Shute

Request 77. Judgements/Settlements. Refer to the Application generally. Provide the total amount expensed (direct & allocated) in each of the years 2020, 2021, 2022, 2023, 2024 and included for recovery in the Pro Forma period. Include a brief description of the nature of each of the lawsuits.

Response 77. Frontier does not have any judgement/settlement expenses.

However, please see Responses 64 and 97 for relevant information.

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REQUEST 78

RESPONSIBLE PARTY: **Steven Shute**

Request 78. Lobbying, Government Affairs, Public Relations and Regulatory Advocacy Expenses. Refer to the Application Generally. Provide the total amount expensed (direct & allocated) in each of the years 2020, 2021, 2022, 2023, 2024 and included for recovery in the Pro Forma period. Include a brief description of the nature of each of the expenses.

Response 78. Frontier does not have any of these expenses.

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ATTORNEY GENERAL'S FIRST REQUEST FOR INFORMATION – 11/5/25
REQUEST 79

RESPONSIBLE PARTY: Steven Shute

Request 79. Loan Repayment Expenses. Refer to the Application generally.

- a. Does the Company provide student loan repayment or repayment of any debts as a benefit to its employees or owners? If so, please describe the loan payment benefit offered and identify which employees/owners are eligible for the benefit.
- b. Provide the total amounts (direct & allocated) for each of the years 2020, 2021, 2022, 2023, 2024, and included for recovery in the Pro Forma period.

Response 79. Frontier has no loan repayment expenses.

KENTUCKY FRONTIER GAS, LLC
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ATTORNEY GENERAL'S FIRST REQUEST FOR INFORMATION – 11/5/25
REQUEST 80

RESPONSIBLE PARTY: **Steven Shute**

Request 80. Refer to the Supplemental Information to Support Application and Additional Requests. Provide the actual lost and unaccounted for gas percentages for each year since the last rate case.

Response 80. Please see the Excel spreadsheet being uploaded separately, specifically tab AG DR1-80 L&U.

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ATTORNEY GENERAL'S FIRST REQUEST FOR INFORMATION – 11/5/25
REQUEST 81

RESPONSIBLE PARTY: **Steven Shute**

Request 81. Management Fee Income. Refer to the Kentucky Frontier Gas LLC Trial Balance as of December 31, 2024 provided in response to the Staff's First Request For Information No. 6.

- a. State whether the Management Fee Income in Accounts 405.1 and 405.3 is included in Kentucky Frontier's Pro Forma revenues. If not, explain why not.
- b. Provide a detailed description of and a breakdown by category of the services performed by Frontier Gas that were billed in the Management Fees to Auxier and DLR.
- c. Provide copies of the monthly invoices Frontier Gas sent to Auxier and DLR for 2024.

Response 81.

- a. 405.1 – Management Fee Income – Auxier is paid by the subsidiary to Frontier and is a wash transaction with no effect on rate calculations. The 405.2 fee paid by DLR is income to Frontier.
- b. All of the enterprise employees, vehicles, offices and overhead are in Frontier. Both Auxier and DLR simply hold assets and are incapable of operating on their own. Operation of DLR

pipelines is limited to task such as 811 locates, pipeline patrol and leak survey and repair.

Operation of Auxier runs the full gamut of operating the rest of the Frontier utility systems.

c. These fees are paid with monthly invoices, but by journal entries at the end of the year.

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REQUEST 82

RESPONSIBLE PARTY: Steven Shute

Request 82. Non-recurring expenses/Out-of-period expenses. Refer to the Application generally. For each expense account in Pro forma period, list each non-recurring/out of period expense. For each item provide an explanation of the cost and the frequency of cost.

Response 82. All expenses in the pro forma are recurring..

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REQUEST 83

RESPONSIBLE PARTY: Steven Shute

Legal - Objection

Request 83. Non-operating Income. Refer to Revenue Requirement Calculation – Operating Ratio Method. Provide a breakdown of non-operating income by category for each of the years 2020, 2021, 2022, 2023, 2024 and the Pro forma period.

Response 83. Objection. Frontier objects to this request as being overly broad and unduly burdensome. Frontier is a small gas utility with limited administrative assistance to gather the information responsive to this request. KRS 278.192(2)(c) limits the amount of information that intervenors are entitled to receive to the twelve months immediately prior to filing the application. Without waiving these objections, please see the Excel spreadsheet bring uploaded separately, specifically Tab AG DR1-83 NonOpRev. Form RR-OR has no non-operating income, because there was none in the Test Year, and no consistent source or pattern for any.

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REQUEST 84

RESPONSIBLE PARTY: **Steven Shute**

Request 84. Note Payable. Refer to the Kentucky Frontier Gas LLC Trial Balance as of December 31, 2024 provided in response to the Staff's First Request For Information No. 6.

- a. State whether the note payable expenses (Account 233.5 and 233.55) to Auxier Road Company are included in Kentucky Frontier Gas, LLC's Pro Forma revenue requirement.
- b. Provide a detailed explain of what the Notes Payable from Kentucky Frontier Gas Company LLC to Auxier Road represent including the date when the notes payables were created, the start and end dates, amount of interest, the payment terms and the purpose of the loans.

Response 84. Any notes payable are short-term between Auxier and its parent Frontier, as Auxier collects gas revenues from its customers and pays much of it to Frontier as a management fee to operate the utility. The short-term notes are between the parent and subsidiary and bear no interest or payment terms, and are not included in any rate calculations.

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ATTORNEY GENERAL'S FIRST REQUEST FOR INFORMATION – 11/5/25
REQUEST 85

RESPONSIBLE PARTY: Steven Shute

Request 85. Non-utility property. Refer to the Application generally.

- a. Provide the amounts of non-utility plant by account for each of the years 2020, 2019, 2022, 2023, and 2024.
- b. Confirm that the depreciation expense reflected in the Pro Forma period does not include expenses for non-utility property.

Response 85. Frontier has no non-utility property such as real estate, so there is no depreciation expense for such property in the Pro Forma.

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REQUEST 86

RESPONSIBLE PARTY: Steven Shute

Request 86. Revenues. Refer to the Revenue Requirement Calculation-Operating Ratio Method in the current case and in Case No. 2017-00263.

- a. Explain the reason for the significant decrease in other operating revenues in the current case over the amount shown in the prior case.
- b. Confirm that the Company did not have any non-operating revenue in 2024. If it did, provide the amount and explain why none was reflected.

Response 86.

a. In the current case RR-OR, \$115,680 of Other Operating Revenues include Forfeited Discounts (late payment penalty) and other Misc. Service Revenues as shown in response to Staff's DR 1-3 Other Charges and AG's DR 1-125 SAO.

In Case No. 2017-00263 the Other Operating revenue was \$594,000 which was the annual total of monthly charges. Non-operating Revenue included the penalties and other charges. Both of these appear to be placed on the wrong line on the version in the 2017 application. These figures were properly accounted for in the final 2017 ratemaking.

b. Please see Frontier's response to Item 83 above. There was no non-operating revenue in 2024.

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REQUEST 87

RESPONSIBLE PARTY: **Steven Shute**

Request 87. Residential Revenues. Refer to the Schedule of Adjusted Operations – Gas Utility in the current case and in Case No. 2017-00263. Explain the reason for the decrease in residential revenues in the current case over the level shown in the prior case.

Response 87. . Please see the Excel spreadsheet bring uploaded separately, specifically, tab AG DR1-87 ReslRev.

In the 2017 case SAO, the commercial revenues were apparently lumped in with residential revenues. The detailed sales volume records don't separate tax exempt commercials from taxed commercials, so the volumes and Quickbooks dollars don't exactly line up. Total volume decreased slightly from 2016 to 2024 test years. Total revenues include gas cost so are not exactly comparable.

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ATTORNEY GENERAL'S FIRST REQUEST FOR INFORMATION – 11/5/25
REQUEST 88

RESPONSIBLE PARTY: Steven Shute

Request 88. Operating Revenues and Expenses. Refer to the Schedule of Adjusted Operations-Gas Utility and the 2024 Annual Report filed with the Commission. Explain why the test year ended 12/31/2024 revenues and expense amounts shown on the Schedule of Operations do not match the amounts in the annual report. For example, page 5 of 131, the amount of revenues by customer type are different than the amounts shown on the Schedule of Adjusted Operations.

Response 88. The SAO was built off the combined profit and loss statements for Auxier and Frontier, so the SAO will not match the numbers for the Frontier Annual report.

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REQUEST 89

RESPONSIBLE PARTY: Steven Shute

Request 89. Operating Ratio. Refer to the Revenue Requirement Calculation-Operating Ratio Method.

- a. Explain the methodology used to calculate the Operating Ratio.
- b. Provide the calculations used to derive the 88% Operating Ratio.

Response 89.

\$5,072,952	SAO Total Operating Expenses minus
(\$2,233,755)	Gas Cost minus
(\$30,673.00)	Income Tax minus
<u>(\$108,483)</u>	Interest expense equals
\$2,700,041	Operating Expenses before income taxes

Then complete the RR-OR form.

KENTUCKY FRONTIER GAS, LLC
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REQUEST 90

RESPONSIBLE PARTY: Steven Shute

Request 90. Other Expenses. Refer to the 2024 Annual Report, page 97 of 131.

- a. Explain the types of costs that are included in the \$78,003 of Other Expenses (880).
- b. Also explain the reason for the increased expense in 2024 over the prior year level.

Response 90. Please see the Excel spreadsheet, specifically tab AG DR1-91 Ops Rev Exp, and the sub-categories under account 880. These are expenses, usually small, that don't fit neatly in another category.

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REQUEST 91

RESPONSIBLE PARTY: Steven Shute

Legal - Objection

Request 91. Operating Revenues and Expenses. Refer to the Schedule of Adjusted Operations-Gas Utility. Provide the actual amount of all the Operating Revenues and Operating Expense categories shown for each of the years 2020, 2021, 2022, 2023, 2024 and the Pro Forma period.

Response 91. Objection. Frontier objects to this request as being overly broad and unduly burdensome. Frontier is a small gas utility with limited administrative assistance to gather the information responsive to this request. KRS 278.192(2)(c) limits the amount of information that intervenors are entitled to receive to the twelve months immediately prior to filing the application. Without waiving these objections, please see the Excel spreadsheet being uploaded separately, specifically tab AG DR1-91 Ops Rev Exp.

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AND UPLOADED
SEPARATELY

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

ATTORNEY GENERAL'S FIRST REQUEST FOR INFORMATION – 11/5/25
REQUEST 92

RESPONSIBLE PARTY: **Steven Shute**

Request 92. Miscellaneous Service Revenues. Refer to the Schedule of Adjusted Operations-Gas Utility. Provide an explanation of what is included in Miscellaneous Service Revenues and why it expected to remain flat in the Pro Forma period.

Response 92. Miscellaneous service revenues include:

488 · Miscellaneous Service Revenues
488.11 · Reconnection Fee
488.12 · Transfer Fee
488.14 · Damaged Meter Fee
488.3 · Reimbursed Expenses - Income
488.4 · Service Charges
488.6 · Relocate Meter Chg
488.7 · NSF
488.8 · Connection Fee
Total 488 · Miscellaneous Service Revenues

These are within \$2200 total of the previous 5-year average and stay relatively consistent which is why it is expected to remain flat.

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

ATTORNEY GENERAL'S FIRST REQUEST FOR INFORMATION – 11/5/25
REQUEST 93

RESPONSIBLE PARTY: Steven Shute

Legal - Objection

Request 93. Other Gas Revenues. Refer to the Schedule of Adjusted Operations-Gas Utility. Provide breakdown of the Other Gas Revenues by subaccount for each of the years 2020, 2021, 2022, 2023, 2024 and included in the Pro Forma period.

Response 93. Objection. Frontier objects to this request as being overly broad and unduly burdensome. Frontier is a small gas utility with limited administrative assistance to gather the information responsive to this request. KRS 278.192(2)(c) limits the amount of information that intervenors are entitled to receive to the twelve months immediately prior to filing the application. Without waiving these objections, please see the Excel spreadsheet being uploaded separately, specifically tab AG DR1-93 Other Gas Rev.

ATTACHMENTS
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SEPARATELY

KENTUCKY FRONTIER GAS, LLC

PSC CASE NO. 2025-00277

RESPONSE TO REQUEST FOR INFORMATION

ATTORNEY GENERAL'S FIRST REQUEST FOR INFORMATION – 11/5/25

REQUEST 94

RESPONSIBLE PARTY: Steven Shute

Legal - Objection

Request 94. Outside Services. Refer to the Application generally.

- a. Provide actual outside services expense by vendor for each year 2020, 2021, 2022, 2023, 2024, and included in the Pro Forma period. Separate the costs between rate case expense and non-rate case expenses.
- b. For any contractors that are used to supplement the Company's internal workforce when there are vacant positions (i.e., excluding contractors that are always hired to perform specific services, (e.g., janitorial, landscaping, etc.), provide the actual outside contractors expense by for each year 2020, 2021, 2022, 2023, 2024, and included recovery in the Pro Forma period.

Response 94. a. Objection. Frontier objects to this request as being overly broad and unduly burdensome. Frontier is a small gas utility with limited administrative assistance to gather the information responsive to this request. KRS 278.192(2)(c) limits the amount of information that intervenors are entitled to receive to the twelve months immediately prior to filing the application. Without waiving these objections, please see the Excel spreadsheet being uploaded separately, specifically tab AG1-94 Outside Services.

b. Frontier does not have vacant positions.

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

ATTORNEY GENERAL'S FIRST REQUEST FOR INFORMATION – 11/5/25
REQUEST 95

RESPONSIBLE PARTY: **Steven Shute**

Request 95. Pension Expense. Refer to the Application generally. Provide the actual cash contributions to the Company's pension plan for each of the years 2020, 2021, 2022, 2023 and 2024 and forecasted for 2025.

Response 95. Frontier has no formal pension plan. Frontier contributes to each employee's 401k-type retirement account, based on a percentage of salary.

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

ATTORNEY GENERAL'S FIRST REQUEST FOR INFORMATION – 11/5/25
REQUEST 96

RESPONSIBLE PARTY: Steven Shute

Request 96. Pension Expense. Refer to the Application generally. Provide the pension expense recorded on the Company's books for each of the years 2020, 2021, 2022, 2023 and 2024 and included in the Pro Forma period.

Response 96. Frontier does not have a formal pension plan. The contributions to employee SEP retirement accounts were about \$113,800 in the 2024 Test Year and projected at \$143,200 in the Pro Forma.

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

ATTORNEY GENERAL'S FIRST REQUEST FOR INFORMATION – 11/5/25
REQUEST 97

RESPONSIBLE PARTY: Steven Shute

Request 97. Property Insurance. Refer to the 2024 Annual Report, page 98 of 131.

- a. Explain why property insurance increased so significantly in 2024 over the prior year level. Explain whether the Company made any changes to the coverage on the policy or changed insurance companies.
- b. Provide the amount included in the Pro Forma period and all supporting documentation.

Response 97. Frontier's insurance renews each December. See Responses 64 and 77. In late 2023, the general liability carrier canceled coverage, due to numerous frivolous lawsuits. The only replacement general liability policy available was double the cost, and with greatly reduced coverage, only half the usual umbrella and *no coverage* for liability due to fire, which is the primary risk for a gas utility.

- a. Property insurance hasn't changed much in years, but auto and general liability insurance have changed greatly. Please see the Excel spreadsheet brought uploaded separately, specifically tab AG DR1-97-Insurance. Here are the agent's renewal quotes each year, for the upcoming year, starting mid-December. These numbers do not neatly line up with the fiscal year insurance expenses, because some carriers require up-front full payment and some will finance over the year.

Also, Worker's Comp is subject to audit and adjustment for actual wages paid, so will not match the quoted Workers Comp estimates.

b. Insurance cost was continued at the 2024 level, with a \$10,000 increase as a known and measurable adjustment after consulting with the agent.

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

ATTORNEY GENERAL'S FIRST REQUEST FOR INFORMATION – 11/5/25
REQUEST 98

RESPONSIBLE PARTY: Steven Shute

Request 98. Payroll-Union Negotiations. Refer to the Application generally.

- a. Has the Company included any union ratification bonus amounts in the Pro Forma period? If so, provide the amount.
- b. Provide the date the Company's current union contract was executed and when the Company expects the next contract to be negotiated.

Response 98. Frontier has no employees that are members of union.

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

ATTORNEY GENERAL'S FIRST REQUEST FOR INFORMATION – 11/5/25
REQUEST 99

RESPONSIBLE PARTY: **Steven Shute**

Request 99. Payroll Signing Bonus. Refer to the Application generally. Provide the amount of signing/retention bonus expense for each of the years, 2020, 2021, 2022, 2023, 2024 and included in the Pro Forma period.

Response 99. None.

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

ATTORNEY GENERAL'S FIRST REQUEST FOR INFORMATION – 11/5/25
REQUEST 100

RESPONSIBLE PARTY: Steven Shute

Request 100. Payroll. Refer to the Application generally.

- a. Provide the number of employees and FTEs approved by the Commission in the last rate case.
- b. Provide the current number of employees and FTEs.

Response 100. At the time of the last rate case, Frontier had 19.5 FTEs. Frontier currently only has 17 FTEs plus a part-time contract worker.

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

ATTORNEY GENERAL'S FIRST REQUEST FOR INFORMATION – 11/5/25
REQUEST 101

RESPONSIBLE PARTY: Steven Shute

Request 101. Payroll. Refer to the Application generally. Provide, for each full-time equivalent (“FTE”) group, by month, for each of the years, 2021, 2022, 2023, 2024 and included in the Pro Forma period, the number of full time FTEs budgeted, the number of part-time FTEs budgeted and the actual number of full time FTEs and part-time FTEs.

Response 101. Please see Frontier’s response to Commission Staff’s First Request for Information, Item 9 for current and Pro Forma payroll data.

Frontier had 12 operations and seven office personnel in the last rate case GR17.

- Same 12 operations workers;
- A customer service representative left Jackson in July 2020 and was not replaced;
- The third-time offsite human resource specialist left in July 2021 and the duties were assumed by another employee;
- The billing system specialist went from FTE to part-time contract in July 2023;
- Currently five FTE in office jobs, plus one part-time contract employee.

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

ATTORNEY GENERAL'S FIRST REQUEST FOR INFORMATION – 11/5/25
REQUEST 102

RESPONSIBLE PARTY: Steven Shute

Legal - Objection

Request 102. Payroll. Refer to the Application generally. Provide, for each employee, by month, for each of the years 2020, 2021, 2022, 2023, 2024 and included in the Pro Forma period, the number of employees budgeted, the number of part-time employees budgeted and the actual number of full-time employees and part-time employees.

Response 102. Objection. Frontier objects to this request as being overly broad and unduly burdensome. Frontier is a small gas utility with limited administrative assistance to gather the information responsive to this request. KRS 278.192(2)(c) limits the amount of information that intervenors are entitled to receive to the twelve months immediately prior to filing the application. Without waiving these objections, please see the response to Request 101 above. In addition, payroll is detailed in every annual report filed with the Commission. Frontier does not prepare a formal budget.

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

ATTORNEY GENERAL'S FIRST REQUEST FOR INFORMATION – 11/5/25
REQUEST 103

RESPONSIBLE PARTY: Steven Shute

Request 103. Payroll. Refer to the Application generally. Has the Company used a vacancy factor in its payroll forecast for Pro Forma period? If so, provide the factor used and the supporting calculations. If not, explain why not.

Response 103. Frontier has not used a vacancy factor in its payroll forecast for the Pro Forma period.

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

ATTORNEY GENERAL'S FIRST REQUEST FOR INFORMATION – 11/5/25
REQUEST 104

RESPONSIBLE PARTY: Steven Shute

Request 104. Payroll. Refer to the Application generally. For each of the current vacant positions to be refilled by the Pro Forma period provide:

- a. Job Title
- b. Planned hiring date
- c. Hiring dates for any of these positions that have been filled.
- d. Fully loaded annual salary
- e. Length of time that the position has been open.
- f. Copy of ad for position.

Response 104. There are no vacant positions.

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

ATTORNEY GENERAL'S FIRST REQUEST FOR INFORMATION – 11/5/25
REQUEST 105

RESPONSIBLE PARTY: **Steven Shute**

Request 105. Payroll. Refer to the Application generally. For each of the new hires the Company included in the Pro Forma period, provide:

- a. Job Title
- b. Planned hiring date
- c. Hiring dates for any of these positions that have been filled.
- d. Fully loaded annual salary
- e. Length of time that the position has been open.
- f. Copy of ad for position.

Response 105. Frontier did not include any new hires in the Pro Forma period.

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

ATTORNEY GENERAL'S FIRST REQUEST FOR INFORMATION – 11/5/25
REQUEST 106

RESPONSIBLE PARTY: Steven Shute

Legal - Objection

Request 106. Payroll. Refer to the Application generally. Provide for each of the years 2020, 2021, 2022, 2023, 2024, and included in the Pro Forma period, the amount of base pay, overtime, incentive compensation/bonus and the amount of other pay broken down in the most detailed format available including the amount charged to capital, amount charged to expense and amounts charged to other (specify). If any of the other is ultimately expensed, provide the amount ultimately expensed in each year.

Response 106. Objection. Frontier objects to this request as being overly broad and unduly burdensome. Frontier is a small gas utility with limited administrative assistance to gather the information responsive to this request. Furthermore, KRS 278.192(2)(c) limits the amount of information that intervenors are entitled to receive to the twelve months immediately prior to filing the application. Without waiving these objections, please see the response to Commission Staff's First Request for Information, Item 9 for payroll information. Frontier does not have incentive compensation or bonuses.

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

ATTORNEY GENERAL'S FIRST REQUEST FOR INFORMATION – 11/5/25
REQUEST 107

RESPONSIBLE PARTY: Steven Shute

Legal - Objection

Request 107. Payroll. Refer to the Application generally. Provide total (direct & allocated) Capital and O&M budgeted and actual payroll expense and capitalized for each of the years 2020, 2021, 2022, 2023, 2024, and included in the Pro Forma period.

Response 107. Objection. Frontier objects this request as being overly broad and unduly burdensome. Frontier is a small gas utility with limited administrative assistance to gather the information responsive to this request. Furthermore, KRS 278.192(2)(c) limits the amount of information that intervenors are entitled to receive to the twelve months immediately prior to filing the application. Without waiving these objections, please see the Excel spreadsheet being uploaded separately, specifically tab AG DR1-108 Payroll. The final line Acct 990 shows the amount of labor capitalized into PRP each year.

ATTACHMENTS
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SPREADSHEETS
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SEPARATELY

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

ATTORNEY GENERAL'S FIRST REQUEST FOR INFORMATION – 11/5/25
REQUEST 108

RESPONSIBLE PARTY: Steven Shute

Legal - Objection

Request 108. Payroll. Refer to the Application generally.

- a. Provide the annual payroll expense approved by the Commission in the last rate case.
- b. Provide the actual payroll expense for each of the years: 2020, 2021, 2022, and 2023, and 2024.

Response 108.

a. The Commission does not *approve* payroll expense. In the last rate case 2017-00263, Labor expense was forecast at \$694,300 for the ARF calculations. Frontier asked for \$16 monthly charge and \$2 PRP surcharge. In its Order, the Commission set the monthly charge at \$13 and the PRP at \$5. Although the result was the same total monthly charge per meter, this greatly changed the accounting. The new rate structure shifted about \$210,000 in annual operating expenses (funded by monthly charges) to PRP (funded by PRP surcharges). Frontier was compelled to capitalize labor, trucks and equipment charges into PRP that it hadn't before.

b. Objection. Frontier objects to this request as being overly broad and unduly burdensome. Frontier is a small gas utility with limited administrative assistance to gather the information responsive to this request. Furthermore, KRS 278.192(2)(c) limits the amount of information that

intervenors are entitled to receive to the twelve months immediately prior to filing the application.

Without waiving these objections, labor payroll expense is at Excel file tab AG DR1-108

Payroll. When comparing salary levels from 2017 to the Test Year, the billing specialist should be added. This was a full-time employee who (at their choice) went to part-time contract in July 2023, now booked in account 768.

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

ATTORNEY GENERAL'S FIRST REQUEST FOR INFORMATION – 11/5/25
REQUEST 109

RESPONSIBLE PARTY: **Steven Shute**

Request 109. Payroll. Refer to the Application generally.

- a. Provide a description of the Company's merit and cost of living wage rate increase policies.
- b. Provide the percentage wage increase granted for each year 2020, 2021, 2022, and 2023, and 2024 and forecasted for the Pro Forma period, 2025 and 2026.

Response 109. Please see Frontier's responses to Requests 3 and 4 above.

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

ATTORNEY GENERAL'S FIRST REQUEST FOR INFORMATION – 11/5/25
REQUEST 110

RESPONSIBLE PARTY: **Steven Shute**

Request 110. Penalties/Fines. Refer to the Application generally. Provide the total amount (direct & allocated) of all penalties and fines included in the Pro Forma period. Also provide a brief description of the nature of the penalties/fines.

Response 110. None.

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

ATTORNEY GENERAL'S FIRST REQUEST FOR INFORMATION – 11/5/25
REQUEST 111

RESPONSIBLE PARTY: Steven Shute

Request 111. Plant Additions. Refer to pages 36 and 37 of 131 of the 2024 Annual Report. Explain why Mains (376), Services (380) and Other Equipment (387) additions in 2024 are negative.

Response 111. See response 113 on PRP and the response to Commission Staff's First Request for Information, Item 14 on capital projects. Frontier collects Contributions in Aid of Construction ("CIAC") from new customers and from PRP and AMR surcharges. If CIAC is more than the capital spent in a year, the new plant addition would be negative.

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

ATTORNEY GENERAL'S FIRST REQUEST FOR INFORMATION – 11/5/25
REQUEST 112

RESPONSIBLE PARTY: Steven Shute

Legal - Objection

Request 112. Plant Additions. Refer to the Application Generally. Provide the actual plant additions for each of the years 2020, 2021, 2022, 2023, 2024 and the forecasted Pro Forma period. (broken out by Pipeline Replacement Program (“PRP”) and non-PRP)

Response 112. Objection. Frontier objects to this request as being overly broad and unduly burdensome. Frontier is a small gas utility with limited administrative assistance to gather the information responsive to this request. KRS 278.192(2)(c) limits the amount of information that intervenors are entitled to receive to the twelve months immediately prior to filing the application. Without waiving these objections, please see Frontier's Response to Items 42, 111 and 113, and the Excel file at tab AG DR1-42 CapEx.

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

ATTORNEY GENERAL'S FIRST REQUEST FOR INFORMATION – 11/5/25
REQUEST 113

RESPONSIBLE PARTY: **Steven Shute**

Request 113. Pipeline Replacement Program.

- a. Provide a detailed explanation of all types of costs (e.g., payroll, capital expenditures, depreciation, etc.) that are eligible to be included in the PRP. Include copies of Commission orders that identify such costs.
- b. Explain the timing of expenses/expenditures for the PRP. Are the costs included in the annual PRP filings for a specific year? (i.e., is the 2023 PRP for costs incurred in only 2023?) If not explain why not.
- c. Provide a detailed explanation how the PRP mechanism works. Including but not limited to: when the PRP budget and actual amounts are submitted to the Commission, any review by the Commission or intervenors that takes place, when the PRP costs and revenues are approved, how and when the PRP rates are reset, etc.
- d. Does the Company prepare a cost benefit analysis for all PRP replacement projects? If not, explain why not. Provide copies of the cost benefit analysis prepared for the 2024 projects.

- e. Are the documents filed in Case No. 2017-00263 the only documents filed with the Commission for the PRP? If not, provide the case numbers where other PRP information is filed.

Response 113.

- a. Costs charged to PRP include pipe, valves, controls and fittings, odorization equipment. charges for internal labor, trucks and equipment, since most of the work is done by company forces; and outside services for specialized tasks such as welding or flagging along roads, or large directional drills.
- b. The revenue from PRP surcharges is accrued in the month that it was billed, less any adjustments for unrecovered, uncollectible amounts. PRP capital expenditure is mostly booked in the year in which the work and the charges actually occur. Sometimes, the PRP CapEx exceeds the amount collected, so the internal company charges are delayed until revenues catch up.
- c. A general PRP plan with a budget is made at end of year, with general plans for work in specific systems. Frontier submits the general plan along with a statement of work done in the past year, but there is no feedback of detailed reviews by the Commission or intervenors.
- d. In the active construction season, the actual PRP priorities usually change, depending on the outcome of leak surveys in targeted systems, and contingencies that arise, such as creek and river crossings that wash out in spring flooding. There is rarely any cost-benefit analysis: this section is leaking badly and needs to be replaced, now. This river crossing washed out and was

just discovered and cannot go through another flood season; etc. Frontier's PRP hasn't reached the point of replacing pipe just because it is old, there has to be a reason to bump up the priority.

e. Case No. 2017-00263 is the current docket for PRP reports since 2017.

KENTUCKY FRONTIER GAS, LLC

PSC CASE NO. 2025-00277

RESPONSE TO REQUEST FOR INFORMATION

ATTORNEY GENERAL'S FIRST REQUEST FOR INFORMATION – 11/5/25

REQUEST 114

RESPONSIBLE PARTY: Steven Shute

Legal - Objection

Request 114. PRP Surcharge Escrow bank statements (“bank statements”). The following questions related to the information filed in Case No. 2017-00263.

- a. Were the January, February and March 2021 bank statements provided in this docket?
If so, identify the date they were filed. If not, please provide copies of the statements.
- b. Provide copies of the 2020 PRP escrow bank statements.
- c. Refer to the December 31, 2023 bank statement. Explain what the \$4,753.32 paid to Elan Financial Services was for and how it pertains to the PRP.
- d. Explain what the \$300 fees (that appear in numerous bank statements) to James Hunt and Nicholas Hunt represent.
- e. Refer to the April 30, 2021 bank statement. Explain what the \$3,424 to Environmental Systems Research represents.
- f. Refer to the April 30, 2021 bank statement. Explain what the \$300 paid to James Hunt represents.
- g. Refer to the August 31, 2022 statement. Explain what the \$10,620.86 Transfer was for.
- h. Refer to the January 31, 2024 bank statement. Explain why Jan-Dec 2020 truck mileage \$12,964.19 is charged in 2024 and not the in 2020 PRP.

- i. Refer to the January 31, 2024 bank statement. Explain what the \$19,855 for “Bal on usage from Frontier EQ PRP 2020” represents, including supporting calculations and why it is being paid in 2024 rather than during the 2020 PRP.
- j. Refer to the March 31, 2024 statement. Explain what the two charges to UGW Utilities Inc. on 3/13/2024 represent.
- k. Refer to the April 30, 2024 bank statement. Explain why truck mileage for the 2021 PRP is charged in 2024 and not the in 2021 PRP.
- l. Refer to the April 30, 2024 bank statement. Explain what Usage of EQ on PRP 2021 represents, including supporting calculations and why it was not paid in 2021.
- m. Refer to the July 31, 2024 statement. Explain why the \$10,000 for the EQ Rental for 2021 is paid in 2024 and not 2021.
- n. Refer to the December 31, 2024 statement. Explain why the 2022 mileage and 2022 equipment usage are paid in 2024 and not 2022.
- o. Refer to the truck
- p. mileage statements filed on 1/29/2022. Provide KB Rose’s title and job description and explain why mileage is reimbursed at \$1.00 per mile.

Response 114. Objection. Frontier objects to this request as being overly broad and unduly burdensome. This request seeks information that is available to the Attorney General in the public record. Frontier further objects to this request insofar as it seeks information outside the test period. Furthermore, pursuant to KRS 278.192, Frontier is only required to provide the twelve

months immediately preceding the filing of the application to any intervenors. Without waiving said objection, please see the response to Item 113 above for reasons why internal expenses may not be charged and collected from the PRP revenues in the year when those expenses occurred. Without waiving said objections please see the responses below.

a-b. These bank statements were provided to the Commission by Frontier. The statements were mailed to the Commission, as was the practice at that time, but may have been impacted by COVID shutdowns. After the first quarter of 2021, the statements were filed electronically as directed by the Commission. The three statements from the first quarter of 2021 are attached; the 2020 statements are not readily accessible since they have been moved to long-term storage.

c. Marker balls for PRP. Many of Frontier's PE mains were allowed to be built without locate wire, making 811 locating impossible. Frontier has deployed several schemes in PRP to mitigate this problem. When such lines are found and excavated, the workers run a steel tape inside the line as far as practical to locate a segment. They then place permanent marker balls near the surface which can be located again. These are part of PRP.

d.+f. Much of the PRP work has been in the former Belfry Gas system. All equipment and most workers are based in Prestonsburg, which is approximately fifty miles away. Frontier has leased a safe space to store materials and equipment for PRP projects. James Hunt was the original land owner, has now passed away, and grandson Nicholas Hunt is the lessor.

e. ESR did some early GIS mapping for PRP.

j. Markers and Line Locating Equipment, see c. above.

g-h-i-k-l-m-n-o-p. See Responses 108 and 113b. PRP projects have been 1-2 years ahead of the surcharges to pay for them. The pipe, materials and outside contractors have to be paid timely, but Frontier has had to delay its reimbursement for company labor, vehicles and equipment for a year or two. KB Rose was the construction supervisor at the time. His company vehicle was a huge dual cab, dual wheel truck for pulling an excavator, and was charged to PRP at \$1.00 per mile.

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

May 18, 2021

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

Re: Pipeline Replacement Bank Statements

Linda C Bridwell,

Enclosed are the Pipeline Replacement Program bank statements for the first quarter of 2021 in accordance with Case No. 2018-00263.

If you have any questions, please contact me.


Kimberly Crisp, Accountant

(606) 618-0881

kcrisp@kyfrontiergas.com



Statement of Account
Last statement: December 31, 2020
This statement: January 31, 2021

Page 1 of 1

Temp Return Service Requested

Direct inquiries to:
606 886-2382

Community Trust Bank, Inc.
161 S Lake Dr
Prestonsburg KY 41653-1295

002598 0.6200 AV 0.398 TR00013
KENTUCKY FRONTIER GAS LLC
PRP SURCHARGE ESCROW ACCOUNT
PO BOX 408
PRESTONSBURG KY 41653-0408

PKCB

RECEIVED
FEB -4 2021
6

Summary of Account Balance

Account	Number	Ending Balance
BUSINESS CHECKING		\$29,929.60

BUSINESS CHECKING

6 Enclosures

Date	Description	Additions	Subtractions	Balance	Number	Date	Amount
12-31	Beginning balance			\$14,628.48	205	01-04	300.00
01-04	Check 205		-300.00	14,328.48	208 *	01-05	4,713.00
01-05	Check 208		-4,713.00	9,615.48	209	01-15	168.98
01-15	Check 209		-168.98	9,446.50	210	01-25	720.80
01-19	#Deposit	439.90		9,886.40	211	01-28	300.00
01-22	#Cash Mgmt Trsfr Cr	21,813.74		31,700.14	212	01-28	750.97
	REF 0221020L FUNDS TRANSFER FRM DEP FROM PRP FOR DEC 2020						
01-25	Check 210		-720.80	30,979.34			
01-28	Check 211		-300.00	30,679.34			
01-28	Check 212		-750.97	29,928.37			
01-31	#Interest	1.23		29,929.60			
01-31	Ending totals	22,254.87	-6,953.75	\$29,929.60			

* Skip in check sequence

Annual percentage yield earned 0.08%
Interest-bearing days 31
Average balance for APY \$17,068.58
Interest earned \$1.23

PKCB-002-002598-001-001-210-30 002598 N04
41653040808

Account

[illegible]

Check 205 1/4/2021 Amount \$300.00

0208

Kentucky Frontier Gas LLC
904 Lexington Way
1000 W. 40
P.O. Box 1000

Community
Trust Bank
79.350.431

12/29/2020

NOV 10 11:02
CASHIER

MOUNTAIN STATES PIPE & SUPPLY

\$ 4,794.03

Four Thousand Seven Hundred Thirteen and 00/100

MOUNTAIN STATES PIPE & SUPPLY
1708 ELECTRONIC DRIVE
COLORADO SPRINGS, KY 80122

Kim Crisp
Kim Crisp

2020 NOV 10 11:02
2020 NOV 10 11:02

0000 008 104 240 15442

Check 208 1/5/2021 Amount \$4,713.00

6209

Kentucky Frontier Gas LLC
1900 Kentucky State Avenue
Louisville, KY 40203
Telephone 773-1150

Community
Trust Bank
1000 Bank Building
Louisville, KY 40203

917-55681

PAY TO THE ORDER OF Action Petroleum Co. \$ 1159.00

One Hundred Sixty-Eight and 10/100

Action Petroleum Co.
Box 608
Prestonsburg, KY 40365

NOT A NEGOTIABLE INSTRUMENT

125564

1000 2091 104 2 30 25741

Check 209 1/15/2021 Amount \$168.98

0210

Kentucky Furniture Co & Co
229-0444 Long Point, KY 40441
PO Box 478
Franklin, KY 40513

Continuity
Trust Bank
Bank of America, National Association
TS 784421

14142021

14720 89

COMPANIES
Consolidated Paper & Supply Co Inc

SEVEN THIRTEEN TWENTY AND SEVENTEEN
Consolidated Paper & Supply Co Inc
Dept 3147
PO Box 2168
Birmingham, AL 35207-3147

WILLIAM C. CROOK

201 2606-030-030

0210 230 2694

Check 210 1/25/2021 Amount \$720.00

[illegible]

Check 211	1/28/2021	Amount	\$300.00
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0228

Community Trust Bank
COMMUNITY TRUST BANK
COMMUNITY TRUST

1/15/2001

Pay to the order of Community Trust Bank \$ 240.47

Seventy Fourteen and 47/100

Community Trust Bank

Handwritten signature: Kim C. [unclear]

62100536700-03008

0000 2270 004 240 22946

Check 212 1/28/2021 Amount \$750.97



Statement of Account
Last statement: January 31, 2021
This statement: February 28, 2021

RECEIVED
MAR 4 2021

Page 1 of 2

Temp-Return Service Requested

Direct inquiries to:
606 886-2382

Community Trust Bank, Inc.
161 S Lake Dr
Prestonsburg KY 41653-1295

002568 0.7900 AV 0.398 TR00013
KENTUCKY FRONTIER GAS LLC
PRP SURCHARGE ESCROW ACCOUNT
PO BOX 408
PRESTONSBURG KY 41653-0408

2

Summary of Account Balance

Account	Number	Ending Balance
BUSINESS CHECKING		\$26,844.06

BUSINESS CHECKING

2 Enclosures

Date	Description	Additions	Subtractions	Balance	Number	Date	Amount
01-31	Beginning balance			\$29,929.60	213	02-17	174.90
02-11	#Cash Mgmt Trsfr Cr REF 0421249L FUNDS TRANSFER FRM DEP FROM 2020 NEW SERVICES	9,136.08		39,065.68	215 *	02-24	750.97
02-11	#Cash Mgmt Trsfr Cr REF 0421251L FUNDS TRANSFER FRM DEP FROM 2020 LEAK REPAIRS	4,771.30		43,836.98			
02-17	#Cash Mgmt Trsfr Dr REF 0481348L FUNDS TRANSFER TO DEP FROM 2018 PRP EQUIP RENTAL FOR JACKSON		-19,350.00	24,486.98			
02-17	#Cash Mgmt Trsfr Dr REF 0481350L FUNDS TRANSFER TO DEP FROM 2018 PRP EQUIP RENTAL FOR BELFRY		-10,000.00	14,486.98			
02-17	#Cash Mgmt Trsfr Dr REF 0481352L FUNDS TRANSFER TO DEP FROM 2018 TRUCK MILEAGE FOR PRP		-10,000.00	4,486.98			
02-17	Check 213		-174.90	4,312.08			
02-24	Check 215		-750.97	3,561.11			

PKCB-003-002568-001-002-210227 002568 K03
41653040808

February 28, 2021
KENTUCKY FRONTIER GAS LLC
Page 2 of 2
[REDACTED]

<i>Date</i>	<i>Description</i>	<i>Additions</i>	<i>Subtractions</i>	<i>Balance</i>
02-25	#Cash Mgmt Trsfr Cr REF 0560931L FUNDS TRANSFER FRM DEP [REDACTED] FROM PRP FOR JAN 2021	23,293.12		26,854.23
02-28	#Maintenance Fee MTH SERVICE FEE		-12.00	26,842.23
02-28	#Interest	1.83		26,844.06
02-28	Ending totals	37,202.33	-40,287.87	\$26,844.06

Annual percentage yield earned	0.09%
Interest-bearing days	28
Average balance for APY	\$25,124.30
Interest earned	\$1.83

Kentucky Fresh Gas LLC 700 Kentucky Energy Plaza Louisville, KY 40203		Community Trust Bank 73 BANKS 2/17/2021	0213
PAY TO THE ORDER OF <u>Consolidated Pipe & Supply Co Inc</u>		\$ <u>174.90</u>	
One Hundred Seventy Four and 90/100		CONSOLIDATED PIPE & SUPPLY CO INC Dept 3147 P O Box 2143 Birmingham AL 35202-3147	
MEMO 2810185-000-000		[Signature]	
⑆000213⑆ ⑆042102594⑆			

Check 213 2/17/2021 Amount \$174.90

Kentucky Fresh Gas LLC 700 Kentucky Energy Plaza Louisville, KY 40203		Community Trust Bank 73 BANKS 2/24/2021	0215
PAY TO THE ORDER OF <u>Community Trust Bank</u>		\$ <u>750.97</u>	
Seven Hundred Fifty and 97/100		Community Trust Bank	
MEMO 2810185-000-000		[Signature]	
⑆000215⑆ ⑆042102594⑆			

Check 215 2/24/2021 Amount \$750.97



Statement of Account
Last statement: February 28, 2021
This statement: March 31, 2021

Page 1 of 1

Temp-Return Service Requested

Direct inquiries to:
606 886-2382

Community Trust Bank, Inc.
161 S Lake Dr
Prestonsburg KY 41653-1295

002652 0.6200 AV 0.398 TR00014
KENTUCKY FRONTIER GAS LLC
PRP SURCHARGE ESCROW ACCOUNT
PO BOX 408
PRESTONSBURG KY 41653-0408

RECEIVED
APR 8 2021

5

Summary of Account Balance

Account	Number	Ending Balance
BUSINESS CHECKING		\$46,278.74

BUSINESS CHECKING

5 Enclosures

Date	Description	Additions	Subtractions	Balance	Number	Date	Amount
02-28	Beginning balance			\$26,844.06	214	03-08	300.00
03-08	Check 214		-300.00	26,544.06	216 *	03-11	2,067.74
03-11	Check 217		-2,306.92	24,237.14	217	03-11	2,306.92
03-11	Check 216		-2,067.74	22,169.40	218	03-26	300.00
03-17	#Deposit	500.00		22,669.40	219	03-23	750.97
03-22	#Cash Mgmt Trsfr Cr	24,657.63		47,327.03	* Skip in check sequence		
	REF 0811357L FUNDS TRANSFER FRM						
	DEP 4002606337 FROM						
	PRP FOR FEB 2021						
03-23	Check 219		-750.97	46,576.06			
03-26	Check 218		-300.00	46,276.06			
03-31	#Interest	2.68		46,278.74			
03-31	Ending totals	25,160.31	-5,725.63	\$46,278.74			

Annual percentage yield earned ✓ 0.10%
Interest-bearing days 31
Average balance for APY \$31,552.12
Interest earned \$2.68 ✓

PKCB-002-002652-001-001-210401 002652 K04
41653040808

Kentucky Frontier Gas LLC
100 Parkway Center Avenue
PO Box 428
Burlington, KY 41008

Community Trust Bank
75 25th St
Burlington, KY 41008

0214

3/8/2021

PAY TO THE ORDER OF: **JAMES C. HUNT** \$ **300.00**

Three Hundred and 00/100

JAMES C. HUNT
P O BOX 226
BURLY, KY 41014

MEMO: 03/02/21 RENT

000214 40421026942

Check 214 3/8/2021 Amount \$300.00

Kentucky Frontier Gas LLC
100 Parkway Center Avenue
PO Box 428
Burlington, KY 41008

Community Trust Bank
75 25th St
Burlington, KY 41008

0216

3/11/2021

PAY TO THE ORDER OF: **Consolidated Pipe & Supply Co Inc** \$ **2,067.74**

Two Thousand Sixty-Seven and 74/100

Consolidated Pipe & Supply Co Inc
Dept 3147
P O Box 2159
Birmingham, AL 35202-3147

MEMO: 03/11/21 RENT

000216 40421026942

Check 216 3/11/2021 Amount \$2,067.74

Kentucky Frontier Gas LLC
100 Parkway Center Avenue
PO Box 428
Burlington, KY 41008

Community Trust Bank
75 25th St
Burlington, KY 41008

0217

3/11/2021

PAY TO THE ORDER OF: **Consolidated Pipe & Supply Co Inc** \$ **2,306.92**

Two Thousand Three Hundred Six and 92/100

Consolidated Pipe & Supply Co Inc
Dept 3147
P O Box 2153
Birmingham, AL 35202-3147

MEMO: 03/11/21 RENT

000217 40421026942

Check 217 3/11/2021 Amount \$2,306.92

Kentucky Frontier Gas LLC
100 Parkway Center Avenue
PO Box 428
Burlington, KY 41008

Community Trust Bank
75 25th St
Burlington, KY 41008

0218

3/26/2021

PAY TO THE ORDER OF: **JAMES C. HUNT** \$ **300.00**

Three Hundred and 00/100

JAMES C. HUNT
P O BOX 226
BURLY, KY 41014

MEMO: 04/02/21 RENT

000218 40421026942

Check 218 3/26/2021 Amount \$300.00

Kentucky Frontier Gas LLC
100 Parkway Center Avenue
PO Box 428
Burlington, KY 41008

Community Trust Bank
75 25th St
Burlington, KY 41008

0219

3/23/2021

PAY TO THE ORDER OF: **Community Trust Bank** \$ **750.97**

Seven Hundred (Eighty) and 97/100

Community Trust Bank

MEMO: 03/23/21 RENT

000219 40421026942

Check 219 3/23/2021 Amount \$750.97

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

ATTORNEY GENERAL'S FIRST REQUEST FOR INFORMATION – 11/5/25
REQUEST 115

RESPONSIBLE PARTY: Steven Shute

Legal - Objection

Request 115. PRP Revenues and Expenses.

- a. Provide the actual annual PRP revenues in 2020, 2021, 2022, 2023, 2024, and forecasted for the Pro Forma period.
- b. Provide the actual annual PRP expenses by category in 2020, 2021, 2022, 2023, 2024, and forecasted for the Pro Forma period.
- c. Provide the budgeted PRP plant additions in 2020, 2021, 2022, 2023, 2024, and forecasted for the Pro Forma period.
- d. Provide the actual PRP plant additions in 2020, 2021, 2022, 2023, 2024, and forecasted for the Pro Forma period.
- e. State whether the Company has included any PRP amounts in the Pro Forma period and provide the amounts and account numbers.

Response 115. Objection. Frontier objects to this request as being overly broad and unduly burdensome. This request seeks information that is available to the Attorney General in the public record. Frontier further objects to this request insofar as it seeks information outside the test period. Furthermore, pursuant to KRS 278.192, Frontier is only required to provide the twelve

months immediately preceding the filing of the application to any intervenors. Without waiving said objection, see responses 42, 111, 113 and 114. Frontier has filed all PRP revenues and expenses in annual reports to the 2017 docket. None of the PRP business is included in the Pro Forma.

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

ATTORNEY GENERAL'S FIRST REQUEST FOR INFORMATION – 11/5/25
REQUEST 116

RESPONSIBLE PARTY: **Steven Shute**

Request 116. PRP Program. Refer to the Reasons for the Application.

- a. Provide a detailed explanation of all changes the Company is proposing to the PRP mechanism.
- b. Is the Company requesting that those changes be approved in this case?
- c. Explain why Farm Tap Customers would not be subject to the PRP charge.
- d. Identify all case numbers that relate to the annual PRP filings.

Response 116. In reviewing PRP for this rate case, Frontier finds acceptable the annual level of projects, at about \$250,000 per year. Kentucky's larger utility PRPs have a volumetric charge. Frontier proposes a hybrid surcharge of \$2.50 per meter per month, or half of the present \$5.00 rate; and \$0.037 per CCF volumetric charge. This method would require more PRP contribution from the larger customers, which is appropriate when their gas supply demands more of the pipeline system. Farm Tap customers will not pay any PRP surcharge.

- b. Yes.

- c. The PRP is intended to replace and improve the pipeline network. Farm taps have been exempted from PRP charges, since their gas supply is from a producer pipeline not operated by Frontier.
- d. The Frontier PRP was created with Case No. 2011-00443 and was extended to the former Public Gas customers in Case No. 2016-00132. The PRP was continued with Case 2017-00263.

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

ATTORNEY GENERAL'S FIRST REQUEST FOR INFORMATION – 11/5/25
REQUEST 117

RESPONSIBLE PARTY: Steven Shute

Legal - Objection

Request 117. Property Taxes. Refer to the Application generally. Provide the total (direct and allocated) property tax expense for each of the years 2020, 2021, 2022, 2023, 2024, and included for recovery in the Pro forma Period.

Response 117. Objection. Frontier objects to this request as being overly broad and unduly burdensome. Frontier is a small gas utility with limited administrative assistance to gather the information responsive to this request. KRS 278.192(2)(c) limits the amount of information that intervenors are entitled to receive to the twelve months immediately prior to filing the application. Without waiving these objections, Property taxes were booked as follows (combined Frontier and Auxier Road):

2021	\$70,100	typical year
2022	\$84,922	higher year, due to timing of tax bills
2023	\$111,959	wild gyration after Marathon case
2024	\$9,321	estimates after 2023 blowup subsided

See also Response 31.e., property taxes are in chaos, and counties have been slow to adjust and send out bills. From the SAO references in the Application:

E. Property Taxes were not at their normal level in 2024 due to overpayment-credits being used from previous years: Adjustment \$68,500

So the Pro Forma property taxes are the total of 2024 with adjustment or \$77,821.

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

ATTORNEY GENERAL'S FIRST REQUEST FOR INFORMATION – 11/5/25
REQUEST 118

RESPONSIBLE PARTY: Steven Shute

Request 118. Rate Case Expense. Refer to the Application generally. State when the Company anticipates it will file its next rate case.

Response 118. Frontier would like to get on a regular rotation of filing rate cases every 3 to 4 years. Frontier cannot go another 8 years as it has this time. Frontier believes that filing every 3 to 4 years would allow Frontier to have smaller increases more frequently. If the proposed rates in this proceeding are significantly reduced, Frontier will be forced to file again, immediately.

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

ATTORNEY GENERAL'S FIRST REQUEST FOR INFORMATION – 11/5/25
REQUEST 119

RESPONSIBLE PARTY: **Steven Shute**

Request 119. Rate Case. Refer to the Application generally. Provide the Case Numbers and copies of final orders (if they are not available on the Public Service Commission website) of Frontier Gas's last five rate cases.

Response 119. Please refer to the Application.

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

ATTORNEY GENERAL'S FIRST REQUEST FOR INFORMATION – 11/5/25
REQUEST 120

RESPONSIBLE PARTY: Steven Shute

Request 120. Related Party Transactions. Refer to the Statement of Disclosure of Related Party Transactions. For each of the transactions listed, provide a detailed explanation of the compensation and the dates to which the compensation pertains.

Response 120. Frontier has had assistance from various employees of Pinedale Natural Gas (“PNG”), which has the same owner. The financial analyst is a part-time employee of PNG and provides similar services to Frontier: financial performance and trends, reviews on specific subjects, and for much of 2025, preparation and support of the ARF rate case, after extensive work in 2024.

As owner and Managing Member, Steven Shute devotes considerable time to the operation of Frontier, with experience in DOT regulations, engineering issues; management-accounting-tax-administration; and for much of 2025, preparation and support of the ARF rate case

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

ATTORNEY GENERAL'S FIRST REQUEST FOR INFORMATION – 11/5/25
REQUEST 121

RESPONSIBLE PARTY: Steven Shute

Request 121. Relocation Expense. Refer to the Application generally. Provide the total (direct and allocated) employee relocation expense in 2020, 2021, 2022, 2023, 2024, and included for recovery in the Pro Forma period. For each, provide the employee title and reason for relocation.

Response 121. None.

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

ATTORNEY GENERAL'S FIRST REQUEST FOR INFORMATION – 11/5/25
REQUEST 122

RESPONSIBLE PARTY: Steven Shute

Request 122. Revenue Requirement. Refer to the Application generally. Provide a detailed explanation of how the Test Year and Pro Forma period revenue requirement was calculated. State whether the Auxier Road revenues and expenses are added to Kentucky Frontier's revenues and expenses or allocated and explain all adjustments that are made.

Response 122. To formulate the Test Year financials, 2024 revenues and expenses were combined for Auxier Road and Frontier. Changes were added to create Pro Forma results. These numbers were then entered into the Commission's SAO (Schedule of Adjusted Operations) form. Known and measurable adjustments were added to the Test Year which resulted in the Pro Forma column on the SAO. (See Response 89.) From Pro Forma Total Operating Expenses, gas cost, and income tax interest expense were deducted. The resulting \$2,700,041 was entered into the top line of the PSC's RR-OR (Revenue Requirement Calculation form). The rest of the RR-OR form then calculated the Total Revenue Required from Rates for Service as well as the Required Revenue Increase.

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

ATTORNEY GENERAL'S FIRST REQUEST FOR INFORMATION – 11/5/25
REQUEST 123

RESPONSIBLE PARTY: Steven Shute

Request 123. SERP. Refer to the Application generally.

- a. Provide the total (direct and allocated) amount of Supplemental Executive Retirement Plan ("SERP") expense (direct and allocated) for each of the years 2020, 2021, 2022, 2023, 2024, and included for recovery in the Pro Forma period.
- b. Describe the benefits provided by the Company's SERP plan.
- c. Identify both the number of employees eligible for SERP and the number of employees ineligible for SERP in 2024.
- d. Explain how eligibility for SERP is determined.

Response 123. Frontier has no SERP.

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

ATTORNEY GENERAL'S FIRST REQUEST FOR INFORMATION – 11/5/25
REQUEST 124

RESPONSIBLE PARTY: Steven Shute

Legal - Objection

Request 124. Severance/Early Retirement. Refer to the Application generally.

- a. Provide the total expense (direct and allocated) incurred in 2020, 2021, 2022, 2023, 2024, and included for recovery in the Pro Forma period.
- b. Explain whether the Company has any plans to terminate any employees in 2025, 2026 and 2027.

Response 124.

- a. Objection. Frontier objects this request as being overly broad and unduly burdensome. Frontier is a small gas utility with limited administrative assistance to gather the information responsive to this request. KRS 278.192(2)(c) limits the amount of information that intervenors are entitled to receive to the twelve months immediately prior to filing the application. waiving these objections, the only termination with associated payment was in 2024 for \$12,000, based on years of service.
- b. Frontier has no pre-conceived plans to terminate employees.

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

ATTORNEY GENERAL'S FIRST REQUEST FOR INFORMATION – 11/5/25
REQUEST 125

RESPONSIBLE PARTY: **Steven Shute**

Request 125. Schedules. Provide the Schedule of Adjusted Operations-Gas Utility and Requirement Calculation-Operating Ratio Method in Excel with all formulas intact.

Response 125. Please see the Excel spreadsheet being uploaded separately, specifically tabs for AG DR1-125 SAO and RR.

ATTACHMENTS
ARE EXCEL
SPREADSHEETS
AND UPLOADED
SEPARATELY

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

ATTORNEY GENERAL'S FIRST REQUEST FOR INFORMATION – 11/5/25
REQUEST 126

RESPONSIBLE PARTY: Steven Shute

Request 126. Significant Financial Loss. Refer to Reasons for Application, Page 1, which states: “In addition, during the 2024 test year for this proceeding, Kentucky Frontier suffered a significant financial loss.” Provide a detailed explanation of the significant financial loss and the factors that contributed to the loss.

Response 126. Frontier has been struggling with its Gas Cost Adjustment. The current method does not allow Frontier to fully recover its gas costs and has resulted in a significant under-recovery. Frontier has attempted to change the GCA mechanism through filings at the Commission, but thus far Frontier has been unsuccessful. Frontier is an anomaly because it is not as small as the small gas utilities, but it also not as large as the five large local distribution companies regulated by the Commission.

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

ATTORNEY GENERAL'S FIRST REQUEST FOR INFORMATION – 11/5/25
REQUEST 127

RESPONSIBLE PARTY: Steven Shute

Legal - Objection

Request 127. Taxes Other Than Income. Refer to the Schedule of Adjusted Operations-Gas Utility. Provide a breakdown of Taxes Other Than Income by category for each of the years 2020, 2021, 2022, 2023, 2024 and the forecasted Pro Forma period.

Response 127. Objection. Frontier objects to this request as being overly broad and unduly burdensome. Frontier is a small gas utility with limited administrative assistance to gather the information responsive to this request. KRS 278.192(2)(c) limits the amount of information that intervenors are entitled to receive to the twelve months immediately prior to filing the application. Without waiving these objections, please see the Excel spreadsheet being uploaded separately, specifically tab AG DR1-127 Taxes Non-Income.

ATTACHMENTS
ARE EXCEL
SPREADSHEETS
AND UPLOADED
SEPARATELY

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

ATTORNEY GENERAL'S FIRST REQUEST FOR INFORMATION – 11/5/25
REQUEST 128

RESPONSIBLE PARTY: **Steven Shute**

Request 128. Temporary Help. Refer to the Application generally. Provide the total amount (direct & allocated) of temporary help expense for each of the years 2020, 2021, 2022, 2023, 2024, and included for recovery in the Pro Forma period.

Response 128. None.

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

ATTORNEY GENERAL'S FIRST REQUEST FOR INFORMATION – 11/5/25
REQUEST 129

RESPONSIBLE PARTY: Steven Shute

Legal - Objection

Request 129. Third-Party Damages. Refer to the Application generally.

- a. Provide the total amount of third-party damage reimbursements for each year 2020, 2021, 2022, 2023, 2024, and included in the Pro Forma period.
- b. Provide the total amount of third-party damages expense for each year 2020, 2021, 2022, 2023, 2024, and included in the Pro Forma period.
- c. Explain how and where the amounts in subparts (a) and (b) are reflected in the revenue requirement.

Response 129. Objection. Frontier objects to this request as being overly broad and unduly burdensome. Frontier is a small gas utility with limited administrative assistance to gather the information responsive to this request. KRS 278.192(2)(c) limits the amount of information that intervenors are entitled to receive to the twelve months immediately prior to filing the application. Without waiving these objections, in this timeframe, Frontier has received no reimbursement from third parties for damages. Even in flagrant cases, where the blame is squarely and unequivocally fixed on one party, collection of damages is practically impossible, and only through years of court

proceedings. This applies equally to private contractors and government entities. In 2019 the Commission attempted to improve this by levying fines against excavators who damaged pipelines without valid 811 locate tickets. The end result was Frontier paying large fines to the Commission for every new hit due to an inaccurate locate. As the parties are aware, Frontier purchased many small gas utilities in eastern Kentucky and combined them under the Frontier umbrella. These small gas utilities had installed plastic pipe without locate wire, so Frontier has had issues in locating these lines and mis-locates are frequent. Despite Frontier paying heavy fines, none of the actual third-party offenders who dug without a locate were held accountable by the Commission for damaging Frontier facilities.

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

ATTORNEY GENERAL'S FIRST REQUEST FOR INFORMATION – 11/5/25
REQUEST 130

RESPONSIBLE PARTY: Steven Shute

Legal - Objection

Request 130. Uncollectibles. Refer to the Application generally.

- a. For each of the years 2017, 2018, 2019, 2020, 2021, 2022, 2023, and 2024, provide the revenues, write-offs, and recoveries.
- b. Provide the total amount of uncollectible expense for each of the years 2020, 2021, 2022, 2023, 2024 and included in the Pro Forma period.

Response 130. Objection. Frontier objects to this request as being overly broad and unduly burdensome. Frontier is a small gas utility with limited administrative assistance to gather the information responsive to this request. KRS 278.192(2)(c) limits the amount of information that intervenors are entitled to receive to the twelve months immediately prior to filing the application. Without waiving these objections, please see the Excel spreadsheet being uploaded separately, specifically tab AG DR1-130 BDWO. The Pro Forma number for Bad Debts is the same as the Test Year.

ATTACHMENTS
ARE EXCEL
SPREADSHEETS
AND UPLOADED
SEPARATELY

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

ATTORNEY GENERAL'S FIRST REQUEST FOR INFORMATION – 11/5/25
REQUEST 131

RESPONSIBLE PARTY: Steven Shute

Legal - Objection

Request 131. Variance Reports. Refer to the Application generally. Provide copies of the Capital and Expense Variance Reports for each of the years 2020, 2021, 2022, 2023, and 2024.

Response 131. Objection. Frontier objects to this request as being overly broad and unduly burdensome. Frontier is a small gas utility with limited administrative assistance to gather the information responsive to this request. KRS 278.192(2)(c) limits the amount of information that intervenors are entitled to receive to the twelve months immediately prior to filing the application. Without waiving these objections, please see Frontier's Response to Item 113. The great bulk of capital projects are in PRP. A general PRP plan with budget is submitted at end of year to the Commission, with general plans for work in specific systems. The actual PRP projects are prioritized after the leak surveys, based on greatest need. Frontier does not otherwise prepare a formal capital budget for the other expenditures, for example trucks are replaced as needed. Without a formal budget, Frontier makes no Variance Reports.

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

ATTORNEY GENERAL'S FIRST REQUEST FOR INFORMATION – 11/5/25
REQUEST 132

RESPONSIBLE PARTY: Steven Shute

Request 132. Vegetation Management Expense. Refer to the Application generally. For each of the years 2020, 2021, 2022, 2023 2024 and included in the Pro Forma period provide:

- a. The budgeted O&M vegetation management expense.
- b. The actual O&M vegetation management expense.

Response 132. None.

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

ATTORNEY GENERAL'S FIRST REQUEST FOR INFORMATION – 11/5/25
REQUEST 133

RESPONSIBLE PARTY: Steven Shute

Request 133. Volunteer time. Refer to the Application generally. Does the Company offer paid time off to its employees to volunteer in the community? If so, provide the total amount (direct & allocated) of employee volunteer payroll expense in 2020, 2021, 2022, 2023, 2024, and requested for recovery in the Pro Forma period. Also provide all corresponding volunteer related expenses (e.g., t-shirts, banners, hats, prizes, gifts, food and beverages, etc. utilized at the events) for each of the time periods listed above.

Response 133. Frontier does not offer paid time off to its employees to volunteer in the community.