

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 5:0076)	2025-00277
AND OTHER GENERAL RELIEF)	

ATTORNEY GENERAL'S POST-HEARING REQUESTS FOR INFORMATION TO KENTUCKY FRONTIER GAS, LLC

Comes now the Attorney General of the Commonwealth of Kentucky, by his Office of Rate Intervention (“Attorney General”), and submits these Data Requests to Kentucky Frontier Gas, LLC (hereinafter “Frontier or “company”) to be answered by February 13, 2026, in accord with the following:

- (1) In each case where a request seeks data provided in response to a staff request, reference to the appropriate requested item will be deemed a satisfactory response.
- (2) Identify the witness who will be prepared to answer questions concerning each request.
- (3) Repeat the question to which each response is intended to refer.
- (4) These requests shall be deemed continuing so as to require further and supplemental responses if the companies receive or generate additional information within the scope of these requests between the time of the response and the time of any hearing conducted hereon.
- (5) Each response shall be answered under oath or, for representatives of a public or private corporation or a partnership or association, be accompanied by a signed certification of the preparer or person supervising the preparation of the response on behalf of the entity that the response is true and accurate to the best of that person's

knowledge, information, and belief formed after a reasonable inquiry.

(6) If you believe any request appears confusing, please request clarification directly from undersigned Counsel.

(7) To the extent that the specific document, workpaper or information as requested does not exist, but a similar document, workpaper or information does exist, provide the similar document, workpaper, or information.

(8) To the extent that any request may be answered by way of a computer printout, please identify each variable contained in the printout which would not be self-evident to a person not familiar with the printout.

(9) If the company has objections to any request on the grounds that the requested information is proprietary in nature, or for any other reason, notify undersigned Counsel as soon as possible, and in accordance with Commission direction.

(10) As used herein, the words "document" or "documents" are to be construed broadly and shall mean the original of the same (and all non-identical copies or drafts thereof) and if the original is not available, the best copy available. These terms shall include all information recorded in any written, graphic or other tangible form and shall include, without limiting the generality of the foregoing, all reports; memoranda; books or notebooks; written or recorded statements, interviews, affidavits and depositions; all letters or correspondence; telegrams, cables and telex messages; contracts, leases, insurance policies or other agreements; warnings and caution/hazard notices or labels; mechanical and electronic recordings and all information so stored, or transcripts of such recordings; calendars, appointment books, schedules, agendas and diary entries; notes or memoranda of conversations

(telephonic or otherwise), meetings or conferences; legal pleadings and transcripts of legal proceedings; maps, models, charts, diagrams, graphs and other demonstrative materials; financial statements, annual reports, balance sheets and other accounting records; quotations or offers; bulletins, newsletters, pamphlets, brochures and all other similar publications; summaries or compilations of data; deeds, titles, or other instruments of ownership; blueprints and specifications; manuals, guidelines, regulations, procedures, policies and instructional materials of any type; photographs or pictures, film, microfilm and microfiche; videotapes; articles; announcements and notices of any type; surveys, studies, evaluations, tests and all research and development (R&D) materials; newspaper clippings and press releases; time cards, employee schedules or rosters, and other payroll records; cancelled checks, invoices, bills and receipts; and writings of any kind and all other tangible things upon which any handwriting, typing, printing, drawings, representations, graphic matter, magnetic or electrical impulses, or other forms of communication are recorded or produced, including audio and video recordings, computer stored information (whether or not in printout form), computer-readable media or other electronically maintained or transmitted information regardless of the media or format in which they are stored, and all other rough drafts, revised drafts (including all handwritten notes or other marks on the same) and copies of documents as hereinbefore defined by whatever means made.

(11) For any document withheld on the basis of privilege, state the following: date; author; addressee; indicated or blind copies; all persons to whom distributed, shown, or explained; and, the nature and legal basis for the privilege asserted.

(12) In the event any document called for has been destroyed or transferred beyond the control of the company, please state: the identity of the person by whom it was destroyed or transferred, and the person authorizing the destruction or transfer; the time, place, and method of destruction or transfer; and, the reason(s) for its destruction or transfer. If destroyed or disposed of by operation of a retention policy, state the retention policy.

(13) Provide written responses, together with any and all exhibits pertaining thereto, in one or more bound volumes, separately indexed and tabbed by each response, in compliance with Kentucky Public Service Commission Regulations.

(14) "And" and "or" should be considered to be both conjunctive and disjunctive, unless specifically stated otherwise.

(15) "Each" and "any" should be considered to be both singular and plural, unless specifically stated otherwise.

Respectfully submitted,

RUSSELL COLEMAN
ATTORNEY GENERAL



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Certificate of Service and Filing

Pursuant to the Commission's Orders and in accord with all other applicable law, Counsel certifies that, on February 6, 2026 an electronic copy of the foregoing was served via the Commission's electronic filing system.

This 6th day of February 2026.

A handwritten signature in blue ink, appearing to read "Thomas John Jay".

Assistant Attorney General

**ATTORNEY GENERAL'S POST-HEARING REQUESTS FOR INFORMATION TO
KENTUCKY FRONTIER GAS, LLC
No. 2025-00277**

Data Requests

1. Rates. With the additional increase to volumetric rates requested in your rebuttal testimony, identify the increase in the average monthly bill for residential and commercial customers will be?
2. Rates. With the additional increase requested in your testimony, identify the average monthly bill for large commercial customers?
3. Income Tax. Refer to the Rebuttal Schedule of Operations. Please provide all guidance relied upon for the proforma adjustment for income taxes reflected in the rebuttal, as Frontier is a Sub S Corp and does not pay income tax and did not include income tax in the prior filing.
4. Income Tax. Refer to the Rebuttal Schedule of Operations. Provide a breakdown of the Pro Forma Income Tax that is applicable to Auxier.
5. Income Tax. Refer to the Rebuttal Schedule of Operations. Provide a detailed explanation and all calculations and supporting documentation for the Pro Forma adjustment to income taxes.
6. Income Tax. Your rebuttal at page 10 states that Mr. Defever pointed out an error related to income taxes. Please indicate where Mr. Defever stated that your income tax amount was an error or where Mr. Defever stated that income tax should be reflected for a Sub S Corp.
7. Gifts. Refer to page 6 of your rebuttal which states that Christmas and 4th of July gift cards will be “recharacterized elsewhere as a taxable employee benefit.” Please explain what the gift cards will be recharacterized as.

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8. Gifts. Please explain why ratepayers should be responsible for this cost as a result of the recharacterization.
9. Management Fees. Please identify the amount of proforma payroll expense that relates to the management of Auxier.
10. Management Fees. Refer to the response to the Attorney General's Second Request No. 17. Please provide a workpaper that shows how the management fees are "a wash" in the revenue requirement.