

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 SECOND REQUEST 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 the date specified in the Commission’s September 26, 2025 Orders of Procedure 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 December 3, 2025 an electronic copy of the foregoing was served via the Commission's electronic filing system.

This 3rd day of December 2025.



Assistant Attorney General

**ATTORNEY GENERAL'S SECOND REQUEST FOR INFORMATION TO
KENTUCKY FRONTIER GAS, LLC
No. 2025-00277**

Data Requests

1. Dues. Refer to the Company's response to the Attorney General's First Request For Information No. 50 (d) which asked the Company to identify each organization, that the Company pays dues to, 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. The response refers to the Company's response to the Attorney General's First Request No. 22 which states that the Company pays dues to Kentucky Gas Association and that KGA does not participate in lobbying. Does KGA engage in any of the following activities: 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? If so, to what extent?
2. Donations. Refer to the Company's response to the Attorney General's First Request For Information No. 47. Confirm that the 2024 amount of \$1,279 is the amount included in the Pro forma Period and provide the account number where it is recorded. If not, provide the amount of donations expense that is included in the Pro forma period. If it was removed, explain where it was removed.
3. Insurance. Refer to the Company's response to the Attorney General's First Request For Information No. 91 Attachment (AG DR1-91 Ops Rev Exp.) Explain what the Insurance-Fees and Taxes of \$18,357 in Account 924.10 in 2024 is for and why none was paid in the other years shown. Explain why the Company expects this reoccur annually. Confirm that

**ATTORNEY GENERAL'S SECOND REQUEST FOR INFORMATION TO
KENTUCKY FRONTIER GAS, LLC
No. 2025-00277**

the \$18,357 is included in the Pro forma Period. If not, provide the amount included in the Pro forma period.

4. Insurance. Refer to the Company's response to the Attorney General's First Request for Information No. 97(b). Provide documentation supporting the \$10,000 increase.
5. Auto Insurance. Refer to the Company's response to the Attorney General's First Request For Information No. 91 Attachment (AG DR1-91 Ops Rev Exp). List the vehicles covered on the auto policies for each of the years shown and expected to be covered during the Pro forma period in Account 924.1 (Auto Insurance). Confirm that the 2024 amount is the amount included in the Pro forma period.
6. Auto Insurance. Refer to the Company's response to the Attorney General's First Request For Information No. 97 (a). Explain the reason why the auto insurance increased so significantly in 2024 over the prior years shown in the response to Attorney General's First Request For Information No. 91 Attachment.
7. Severance. Refer to the Company's response to the Attorney General's First Request For Information No. 124.
 - a. Confirm that the \$12,000 is included in the Pro forma Period and provide the account number where it is recorded. If not, provide the amount of severance expense that is included in the pro forma period. If it was removed, explain where it was removed.

**ATTORNEY GENERAL'S SECOND REQUEST FOR INFORMATION TO
KENTUCKY FRONTIER GAS, LLC
No. 2025-00277**

- b. Provide a detailed explanation regarding the termination (including but not limited to whether it was it voluntary, the reason for the termination, the date of termination, etc.)
8. Outside Services. Refer to the Company's response to the Attorney General's First Request For Information No. 35. Explain why the Company books affiliate labor as outside services.
9. Outside Services. Refer to the Company's response to the Attorney General's First Request For Information No. 94 Attachment. Explain what "ARF" represents and where the ARF amounts are recovered. If they are recovered elsewhere, have they been removed from the Pro forma year? Explain where they were removed.
10. Pension Expense. Refer to the Company's response to the Attorney General's First Request For Information No 96. Provide the calculations showing how the \$143,200 Pro forma amount was derived.
11. Benefits. Refer to the Company's response to the Attorney General's First Request For Information No 53. Explain why pension and benefits in Account 926 went up in 2024 when payroll went down in Attachment 108.
12. GCA. Refer to the Company's response to the Attorney General's First Request For Information No. 48.

**ATTORNEY GENERAL'S SECOND REQUEST FOR INFORMATION TO
KENTUCKY FRONTIER GAS, LLC
No. 2025-00277**

- a. Is the 12% LAUF based on Company specific percentages? Explain.
- b. Refer also to the Company's response to the Attorney General's First Request No. 60.
Explain whether the Company is made whole for the margins and LAUF paid to EKM through the GCA mechanism.

13. Training/Qualification Expenses. Refer to the Company's response to the Attorney General's First Request For Information No. 66. Are the costs for qualification and training for the 12 operating annually recurring or one-time expenses? Provide the total amount included in the Pro forma year for Frontier and Auxier broke out by between training and qualification.

14. Management Fees. Refer to the Company's response to the Attorney General's First Request For Information No. 81 (c).

- a. Provide a detailed explanation of how the management fees are derived annually.
- b. Provide copies of the year end journal entries for 2023 and 2024.

15. Miscellaneous Service Revenues. Refer to the Company's response to the Attorney General's First Request For Information No. 83.

- a. Explain the reason for the decrease in penalties and forfeited discounts in 2024 and why this expected to continue.
- b. Confirm that the amounts in account 487 include late fees which are shown in the response to Staff First Request No. 15.

**ATTORNEY GENERAL'S SECOND REQUEST FOR INFORMATION TO
KENTUCKY FRONTIER GAS, LLC
No. 2025-00277**

- c. Did the Company stop assessing late fees during and after the Covid-19 pandemic?
If so, provide the stop and restart dates of assessing these fees.

16. Late Payment Penalties. Refer to the response to Staff's First Request No. 15.

- a. Provide the same information for 2020, 2021, 2022, 2023 and the Pro forma period.
- b. Explain what the adjustments shown represent.

17. Auxier Revenues and Expenses. Refer to the Company's response to the Attorney General's First Request For Information No. 84.

- a. The response states that Auxier pays much of the gas revenue it collects as a management fee to Frontier. Explain what portion is retained by Auxier.
- b. Provide the annual amount collected by Auxier and the annual amount paid to Frontier for each year 2020, 2021, 2022, 2023, 2024 and the amount forecasted for the Pro forma year.

18. Travel Expenses. Refer to the Company's response to the Attorney General's First Request For Information No. 91 Attachment. Explain the nature of the travel in each of the Accounts 880.2, 880.5 and 921.11.

19. Fines. Refer to the Company's response to the Attorney General's First Request For Information No. 91 Attachment. Confirm that the fine of \$270.86 in Account 880.11 is

**ATTORNEY GENERAL'S SECOND REQUEST FOR INFORMATION TO
KENTUCKY FRONTIER GAS, LLC
No. 2025-00277**

included in Pro-forma year. If not, explain where it is removed. Explain what the fine relates to.

20. Penalties. Refer to the Company's response to the Attorney General's First Request For Information No. 91. Confirm that the penalty and interest of \$1,651.97 and \$1,643.23 in Accounts 408.21 and 408.22 respectively are included in Pro forma year. If not, explain where they are removed. Explain what the penalty and interest relates to.

21. Computer Software Expense. Refer to the Company's response to the Attorney General's First Request For Information No. 91. Explain the reason for the increase to computer software in Account 921.4 in 2024 over the prior years and why it is expected to continue.

22. Meter Deposit Expense. Refer to the Company's response to the Attorney General's First Request For Information No. 91. Explain what the meter deposit expense represents in Account 981. Explain the reason for the significant increase in 2024 and why it is expected to continue.

23. Uncollectible Expense. Refer to the Company's response to the Attorney General's First Request For Information No. 91. Explain the reason for the large increase in uncollectible expense Account 904 in 2022 and 2023.

**ATTORNEY GENERAL'S SECOND REQUEST FOR INFORMATION TO
KENTUCKY FRONTIER GAS, LLC
No. 2025-00277**

24. Uncollectibles. Refer to the Company's response to the Attorney General's First Request For Information No. 130.

- a. Provide descriptions for each of the account titles listed.
- b. Are the amounts shown strictly writeoffs? If not, provide the actual writeoffs for each of the years 2020, 2021, 2022, 2023, and 2024.
- c. Confirm that the AMR and PRP amounts are not included in base rates.
- d. Explain why the "Total" amounts are different than the uncollectible expense amounts in Account 904 in the Response to the Attorney General's First Request No. 91 Attachment for the years 2020-2023.
- e. Does the Company use the accrual or direct write off method for uncollectibles? Explain.

25. Payroll.

- a. What month are wage increases typically approved by management?
- b. What month are the wage increases typically implemented?
- c. Have the wage increases requested in this case been approved by management? If not, state when they will be approved.

26. Payroll. Refer to the Company's response to the Staff First Request For Information No.

9. Provide all documentation the Company relied on for the statement that "Frontier believes that in order to retain its qualified, skilled and competent work force that it needs to increase wages closer to those paid by the other similar companies in its service territory."

**ATTORNEY GENERAL'S SECOND REQUEST FOR INFORMATION TO
KENTUCKY FRONTIER GAS, LLC
No. 2025-00277**

27. Payroll. Refer to the Company's response to the Staff's First Request For Information No.

9. Provide documentation supporting the new rates used for the Pro forma increase. (i.e., what information did the Company utilize to determine the employee hourly rate increases it is requesting?)

28. Outside Services-Legal Expense. Refer to the Company's response to the Attorney General's First Request For Information No. 91 Attachment. Explain the reason for the large increases to Account 923.4 in 2022, 2023, and 2024 over the prior years. Explain why the Company expects the 2024 level to continue going forward.

29. Benefits. Refer to the Company's response to the Attorney General's First Request For Information No. 14.

- a. Provide the 2024 and the Pro forma Period total expense for individual health coverage broken out by the amount paid by employees and the amount paid by the Company.
- b. Provide the 2024 and the Pro forma Period total expense for family health coverage broken out by the amount paid by employees and the amount paid by the Company.

30. Gains. Refer to the Company's response to the Attorney General's First Request For Information No. 91 Attachment Account 420.

**ATTORNEY GENERAL'S SECOND REQUEST FOR INFORMATION TO
KENTUCKY FRONTIER GAS, LLC
No. 2025-00277**

- a. Provide details regarding the gains in each year shown. (including but not limited to purchase price, sales prices, gain/loss, description of asset, etc.)
- b. Confirm that the 2024 gains are not reflected in the Pro forma Period and explain why not.

31. Property Taxes. Refer to the Company's response to the Attorney General's First Request For Information No. 91 Attachment Account 408 · Taxes Other Than Income Taxes - Other and AUX. Is this line solely property taxes? If not provide a breakdown by tax type for each year shown.

32. Property Taxes. Refer to the Company's response to the Attorney General's First Request For Information No. 117. Provide support for the \$68,500 increase.

33. Property Taxes. Refer to page 5 of the Additional Reasons for Application which states that Property Taxes have recently run about \$70,000 among the 13 counties in which Frontier operates. Explain why the Company is requesting \$77,821 in the Proforma Period as stated in the response to 117.