

1. Refer to Natural Energy's response to Commission Staff's First Request for Information (Staff's First Request) filed with its Gas Cost Recovery (GCR) rate report in Case No. 2024-00369 for rates effective January 1, 2025.

- a. Provide updated monthly usage for the Contract Customer for each month from November 2024 to the current date in an Excel spreadsheet format with all formulas, columns, and rows unprotected and fully accessible. Confirm whether the monthly usage for the Contract Customer was included in the calculation of the GCR components for any of the quarters from November 2024 to the current date. State which quarter and the amount included.

The updated monthly usage information is provided in an Excel spreadsheet titled "Contract Customer 11-24 to 5-26". The Excel spreadsheet is being provided pursuant to a petition for confidential protection. Yes, NEUC confirms that the monthly usage for the Contract Customer was included in the calculation of the GCR components for the quarters as follows: Usage of 12,384, quarter effective 1/26-3/26 (Case No. 2025-00379), usage of 12,589, quarter effective 4/26-6/26 (Case No. 2026-000429), usage of 13,402, quarter effective 7/26-9/26 (Case No. 2026-00131).

- b. Provide a copy of the monthly bills issued to the Contract Customer for each month from November 2024 to the current date. Confirm whether the amount of supply volumes purchased for the Contract Customer was included in the calculation of the GCR components for any of the quarters from November 2024 to the current date. If these amounts were included in the calculation for any of the quarters, state which quarter and the amount included.

Please find included a copy of each monthly bill issued to the Contract Customer for usage from November 2024 to May 2026. The monthly bills are being provided pursuant to a petition for confidential protection. Yes, NEUC confirms that supply volumes purchased to serve the Contract Customer's monthly usage requirements were included in the calculation of the GCR components for the quarters as follows: quarter effective 1/26-3/26 (Case No. 2025-00379), quarter effective 4/26-6/26 (Case No. 2026-000429), and quarter effective 7/26-9/26 (Case No. 2026-00131).

- c. Provide the monthly volumes of gas purchased specifically for the Contract Customer starting November 2024 to the current date in an Excel spreadsheet format with all formulas, columns, and rows unprotected and fully accessible. If not available, explain Natural Energy's reasoning for not tracking purchases made specifically on behalf of its Contract Customer. Confirm the cost of the volumes purchased for the Contract Customer. If these amounts were included in the calculation of the GCR components for any of the quarters, state which quarter and the amount included.

NEUC has confirmed previously, we do not purchase monthly volumes of gas specifically for any customer, contract or tariff. In addition, we have consistently provided all invoices with our quarterly GCR rate reports that reflect the monthly volumes of gas purchased for all customers. Yes, NEUC confirms the monthly volumes of gas purchased to serve the Contract Customer's usage requirements were included in the calculation of the GCR components for the quarters as follows: quarter effective 1/26-3/26 (Case No. 2025-00379), quarter effective 4/26-6/26 (Case No. 2026-000429), and quarter effective 7/26-9/26 (Case No. 2026-00131).

2. Refer to Case No. 2024-00369, the Commission's September 4, 2025 final Order. The Commission directed Natural Energy to, "...include the Contract Customer's gas purchase costs and sales in the GCR calculation - specifically the expected gas cost (EGC) component, the Actual Adjustment (AA), and the Refund Adjustment." Explain whether Natural Energy included the Contract Customer's gas purchase costs and sales in the GCR calculation for rates effective January 1, 2026.

- a. If so, provide the calculation for the EGC, AA, and RA components with the Contract Customer included in an Excel spreadsheet with all formulas, columns, and rows unprotected and fully accessible.

Yes, as directed by the Commission, Natural Energy included the Contract Customer's gas costs and sales in the GCR calculation for rates effective January 1, 2026. The calculation for the EGC, AA, and RA components with the Contract Customer included are provided in an Excel spreadsheet titled "GCR calculation - rates effective 1-1-26".

- b. If not, provide the updated calculation of the EGC, AA, and RA that would have resulted from the inclusion of the Contract Customer in an Excel spreadsheet with all formulas, columns, and rows unprotected and fully accessible.

Not applicable, see answer to 2.a. above.

3. Refer to Natural Energy's responses to Commission Staff's Case No. 2024-00369 Request for Information which had been attached as an Appendix to the final Order in Case No. 2024-00369 which were filed in Case No. 2025-00379. Explain the reasoning for including the cost of gas purchased for the special contract customer in the weighted average cost per unit that is assigned to both special contract customers and tariff customers.

NEUC has several gas receipt points in our system. Once the gas is received into our pipeline it is not possible to determine which vendor's gas serves which customers (special contract, tariff, residential, commercial). There is not a way to determine the cost of gas purchased for the special contract customer. This is the reasoning for calculating a weighted average cost of gas per unit.

4. Refer to Natural Energy's responses to Commission Staff's Second Request for Information (Staff's Second Request) in Case No. 2024-00369, Item 8. Also, refer to Natural Energy's responses to Staff's First Request, Item 3, which was filed with its GCR rate report for rates effective January 1, 2026. In Natural Energy's response, it appears that it had four Contract Customers as of February 20, 2025, the date Natural Energy filed its responses to Staff's Second Request. However, Natural Energy states that in the Commission's September 4, 2025 final Order in Case No. 2024-00369, it was directed to include the Contract Customer in its GCR filing for rates effective January 1, 2026. Natural Energy claims that, "with that change, NEUC has one active customer taking service under a special contract." Explain why Natural Energy claims to have one active special contract customer.

NEUC did have four special contract customers that were not included in the GCR calculation as of February 20, 2025. At present, NEUC has one special contract customer that is not included in the GCR calculation. As to the other three customers: (1) one is a transportation customers; (2) the Commission ordered the special contract customer that is subject of Question No. 1 of this request to be included in the GCR effective January 1, 2026; and (3) the third customer's special contract expired and transitioned to a tariff customer that is included in the GCR.

5. State whether Natural Energy serves any farm tap customers pursuant to KRS 278.485.

- a. If yes, provide the rate that is assessed to farm tap customers. Also, provide the number of farm tap customers Natural Energy serves, the average monthly and annual usage for those customers, and the total usage for 2024, 2025, and 2026 to date.

Natural Energy does not serve any farm tap customers pursuant to KRS 278.485.

- b. If no, confirm whether Natural Energy has ever served farm tap customers.

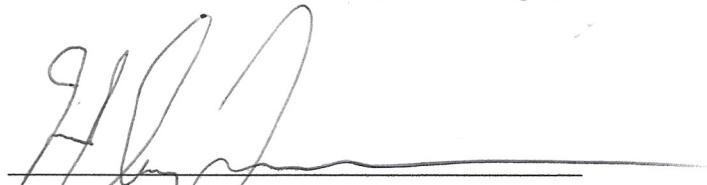
Natural Energy has never served any farm tap customers.

VERIFICATION

COMMONWEALTH OF KENTUCKY }


COUNTY OF BOYD }

The undersigned, H. Jay Freeman, being duly sworn, deposes and says he is President of Natural Energy Utility Corporation, that he has personal knowledge of the matters set forth in the foregoing responses, and the answers contained therein are true and correct to the best of his information, knowledge, and belief.


H. JAY FREEMAN

Subscribed and sworn to before me, a Notary Public in and before said County and State, this 15th day of June, 2026.




Notary Public (STAMP)

Madison Blair Renzi
Notary Public
State at Large - Kentucky
My Commission Expires April 22, 2029
ID # KYNP99161

My Commission Expires:

April 22, 2029