



KFG UNIFIED GAS COST RECOVERY RATE

SCHEDULE I

GAS COST RECOVERY RATE SUMMARY

<u>Component</u>	<u>Unit</u>	<u>Amount</u>
Expected Gas Cost (EGC)	\$/Mcf \$	6.9981
+ Refund Adjustment (RA)	\$/Mcf \$	-
+ Actual Adjustment (AA)	\$/Mcf \$	0.4483
+ Balance Adjustment (BA)	\$/Mcf \$	0.0055
= Gas Cost Recovery Rate (GCR)	\$	7.4519

GCR to be effective for service rendered from: May 1, 2026

A	<u>EXPECTED GAS COST CALCULATION</u>	<u>Unit</u>	<u>Amount</u>
	Total Expected Gas Cost (Schedule II)	\$	\$ 2,585,899
/	Sales for the 12 months ended <u>January 31, 2026</u>	Mcf	369,513
=	Expected Gas Cost (EGC)	\$/Mcf \$	6.9981

B	<u>REFUND ADJUSTMENT CALCULATION</u>	<u>Unit</u>	<u>Amount</u>
	Supplier Refund Adjustment for Reporting Period (Sch. III)	\$	-
+	Previous Quarter Supplier Refund Adjustment	\$/Mcf \$	-
+	Second Previous Quarter Supplier Refund Adjustment	\$/Mcf \$	-
+	Third Previous Quarter Supplier Refund Adjustment	\$/Mcf \$	-
=	Refund Adjustment (RA)	\$/Mcf \$	-

C	<u>ACTUAL ADJUSTMENT CALCULATION</u>	<u>Unit</u>	<u>Amount</u>
	Actual Adjustment for the <b>Current</b> Reporting Period (Sch. IV)	\$/Mcf \$	0.8111
+	Previous Quarter Reported Actual Adjustment	\$/Mcf \$	(0.1795)
+	Second Previous Quarter Reported Actual Adjustment	\$/Mcf \$	(0.1738)
+	Third Previous Quarter Reported Actual Adjustment	\$/Mcf \$	(0.0095)
=	Actual Adjustment (AA)	\$/Mcf \$	0.4483

D	<u>BALANCE ADJUSTMENT CALCULATION</u>	<u>Unit</u>	<u>Amount</u>
	Balance Adjustment for the Reporting Period (Sch. V)	\$/Mcf \$	0.0024
+	Previous Quarter Reported Balance Adjustment	\$/Mcf \$	0.0015
+	Second Previous Quarter Reported Balance Adjustment	\$/Mcf \$	0.0011
+	Third Previous Quarter Reported Balance Adjustment	\$/Mcf \$	0.0005
=	Balance Adjustment (BA)	\$/Mcf \$	0.0055

2026-00074

**Kentucky Frontier Gas, LLC - Unified**

SCHEDULE II

EXPECTED GAS COST

MCF Purchases for 12 months ended:

January 31, 2026

Supplier	Dth	Btu Factor	Mcf	Rate	(4) x (5) Cost
Columbia (Goble Roberts, Peoples)		N/A	10,486	\$ 7.7057	\$80,802
Cumberland Valley (Auxier)		1.1750	100,134	\$ 4.1962	\$420,180
Cumberland Valley (Sigma) includes \$1.25/Mcf DLR trans		1.1750	1,644	\$ 5.4462	\$8,954
Diversified Energy (39-E, 181-S)		1.0251	1,459	\$ 4.7825	\$6,978
*** HI-Energy		1.1340	7,436	\$ 4.8195	\$35,838
* HTC (Sigma) includes \$1.25/Mcf DLR trans		1.0622	5,736	\$ 4.4366	\$25,448
EKM (Sigma) rate includes \$1.25/Mcf DLR trans		1.0750	0	\$ 11.8888	\$0
EKM (Sublett)		1.0750	585	\$ 10.6388	\$6,224
EKM (Public and Daysboro)		1.0750	110,065	\$ 10.6388	\$1,170,961
Magnum Drilling, Inc.		N/A	1,581	\$ 10.5000	\$16,601
Nytis (Auxier)		1.2000	1,023	\$ 3.7184	\$3,804
Nytis (Sigma) includes \$1.25/Mcf DLR trans		1.2000	9,648	\$ 4.2247	\$40,760
Quality (Belfry)		1.2001	33,835	\$ 3.8387	\$129,883
**** Slone Energy		0.9880	4,089	\$ 4.4459	\$18,179
Southern Energy (EKU, MLG, Price)		1.2643	50,723	\$ 5.3716	\$272,463
Southern Energy (Sigma) includes \$1.25/Mcf DLR trans		1.2643	50,423	\$ 6.6216	\$333,880
**** Spirit		1.1619	2,674	\$ 5.2286	\$13,981
** Tackett		1.0000	241	\$ 4.0000	\$964
<b>Totals</b>			<b>391,782</b>	<b>\$ 6.6729</b>	<b>\$2,585,899</b>

Line loss 12 months ended:	<u>Jan-26</u>	based on purchases of	<u>391,782</u>	Mcf
and sales of	<u>369,513</u>	Mcf	<u>5.7%</u>	L&U

	Unit	Amount
Total Expected Cost of Purchases (6)	\$	\$ 2,585,899
/ Mcf Purchases (4)	Mcf	391,782
= Average Expected Cost Per Mcf Purchased	\$/Mcf	\$ 6.6004
x Allowable Mcf Purchases (5% Limiter)	Mcf	391,782
= Total Expected Gas Cost (to Schedule 1A)	\$	\$ 2,585,899

Est Avg NYMEX May, Jun, Jul = \$3.2487/Dth + (\$-0.1500/Dth (TCO Appal Basis)	<b>\$3.0987 Dth</b>
Columbia of KY (Effective 3/2/2026)	<b>\$7.7057 Mcf</b>
Diversified = TCo Appal + 14% Fuel + \$1.05 Commodity + \$0.20 Demand	<b>\$4.7825 Dth</b>
EKM (Jefferson) = TCo Appal + \$5.75 cost factor + \$0.4479 L&U + \$0.60 FT/Mkt	<b>\$9.8966 Dth</b>
CVR = TCo Appal + 1.996% Fuel + \$0.0190 Commodity + \$0.3417 Demand + \$0.05 CVR Fee	<b>\$3.5712 Dth</b>
Magnum Drilling contract	<b>\$10.5000 Mcf</b>
Nytis (Auxier) = TCo Appal	<b>\$3.0987 Dth</b>
Nytis (Sigma) = TCo Appal. x .8	<b>\$2.4789 Dth</b>
Southern Energy = TCo Appal + \$1.1500/Dth	<b>\$4.2487 Dth</b>
Quality (Belfry) = TCo Appal+ \$0.10	<b>\$3.1987 Dth</b>
* Est 3 mo. TCo Appal x .8 = \$2.1814 < \$3.00/Dth; <b>\$3.0000/Dth</b>	<b>\$3.0000 Dth</b>
** Est 3 mo. TCo Appal x .8 = \$2.1814 < \$4.00/Dth; <b>\$4.0000/Dth</b>	<b>\$4.0000 Dth</b>
*** Est 3 mo. TCo Appal x .8 = \$2.1814 < \$4.25/Dth; <b>\$4.2500/Dth</b>	<b>\$4.2500 Dth</b>
**** Est 3 mo. TCo Appal x .8 = \$2.1814 < \$4.50/Dth; <b>\$4.5000/Dth</b>	<b>\$4.5000 Dth</b>
DLR Trans Cow Creek (Sigma) \$1.25/Mcf on Mcf from CVR, EQT, HTC, ING, EKM, Nytis, Plateau, So. Energy	

3/20/2026	
NYMEX	
May	3.0700
Jun	3.2030
Jul	3.4730
	<u>9.7460</u>
	3.2487 NYMEX Avg
	<u>-0.1500 TCo Basis (Feb 2026)</u>
	<u>3.0987</u>

3/23/2026	
NYMEX	
May	2.8890
Jun	3.0220
Jul	3.3100
	<u>9.2210</u>
	3.0737 NYMEX Av
	<u>-0.1500 TCo Basis</u>
	<u>2.9237</u>



**KFG Unified**Schedule IV  
Actual Adjustment

For the 3 month period ending:

January 31, 2026

5% LIMITER

<u>Particulars</u>	<u>Unit</u>	<u>11/1/2025 to 1/31/2026</u>
Total Supply Volumes Purchased	Mcf	194,029
Total Cost of Volumes Purchased	\$	\$1,519,497
(divide by) Total Sales (5% Limiter)	Mcf	184,328
(equals) Unit Cost of Gas	\$/Mcf	\$8.2435
(minus) EGC in effect for month	\$/Mcf	\$6.5770
(equals) Difference	\$/Mcf	\$1.6665
(times) Actual sales during month	Mcf	179,845
(equals) Quarterly cost difference	\$	\$299,705

	<u>Unit</u>	<u>Amount</u>
Total cost difference	\$	\$299,705
(divide by) Sales for 12 months ended January 31, 2026	Mcf	369,513
(equals) Actual Adjustment for the Reporting Period		\$0.8111
(plus) Over-recovery component from collections through expired AAs		\$0.0000
(equals) Total Actual Adjustment for the Reporting Period (to Schedule I C)		\$0.8111

2026-00074

SCHEDULE V  
BALANCE ADJUSTMENT  
For the Effective Date May 1, 2026

<u>Particulars</u>	<u>Unit</u>	<u>Amount</u>
Total cost difference used to compute AA of the GCR effective 4 quarters prior to the effective date of the currently effective GCR	\$	(\$52,317)
<b>Less:</b> Dollar amount resulting from the AA of _____ (0.1441) \$/Mcf as used to compute the GCR in effect four quarters prior to the effective date of the currently effective GCR times the sales of _____ 369,513 Mcf during the 12 month period the AA was in effect	\$	<u>(\$53,247)</u>
<b>Equals:</b> Balance Adjustment of the AA	\$	<u>\$930</u>
Total supplier refund adjustment including interest used to compute RA of the GCR effective 4 quarters prior to the effective date of the currently effective GCR	\$	\$0
<b>Less:</b> Dollar amount resulting from the RA of _____ \$/Mcf as used to compute the GCR in effect four quarters prior to the effective date of the currently effective GCR times the sales of _____ Mcf during the 12 month period the RA was in effect	\$	<u>\$0</u>
<b>Equals:</b> Balance Adjustment of the RA	\$	<u>\$0</u>
Total balance adjustment used to compute BA of the GCR effective 4 quarters prior to the effective date of the currently effective GCR	\$	\$1,260
<b>Less:</b> Dollar amount resulting from the BA of _____ 0.0035 \$/Mcf as used to compute the GCR in effect four quarters prior to the effective date of the currently effective GCR times the sales of _____ 369,513 Mcf during the 12 month period the BA was in effect	\$	<u>\$1,293</u>
<b>Equals:</b> Balance Adjustment of the BA	\$	<u>(\$33)</u>
Total Balance Adjustment Amount (1) + (2) + (3)	\$	\$897
<b>Divide:</b> Sales for 12 months ended January, 2026	Mcf	<u>369,513</u>
<b>Equals:</b> Balance Adjustment for the reporting period	\$/Mcf	\$0.0024