

FOR ENTIRE AREA SERVED
KENTUCKY FRONTIER GAS, LLC

APPENDIX B

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P.S.C. KY. NO. 1

Original SHEET NO. 1

Kentucky Frontier Gas, LLC
(Name of Utility)

CANCELING P.S. KY.NO.

 SHEET NO.

RATES AND CHARGES

APPLICABLE: Entire area served

Frontier Residential and Small Commercial

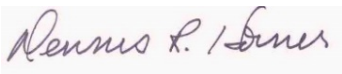
	<u>Base Rate</u>	<u>Gas Cost</u> <u>Rate</u>	<u>Total</u>
CUSTOMER CHARGE	\$ 21.0000		\$ 21.0000
ALL CCF	\$ 0.49090	\$ 0.79150	\$ 1.28240

Frontier Large Commercial

	<u>Base Rate</u>	<u>Gas Cost</u> <u>Rate</u>	<u>Total</u>
CUSTOMER CHARGE	\$ 75.0000		\$ 75.0000
ALL CCF	\$ 0.41390	\$ 0.79150	\$ 1.20540

DATE OF ISSUE September 30, 2026
Month/Date/Year

DATE EFFECTIVE November 1, 2026

ISSUED BY 

TITLE Agent

BY AUTHORITY OF ORDER OF THE PUBLIC SERVICE COMMISSION

IN CASE NO. 2026-00289 DATED September 23, 2026

KFG UNIFIED GAS COST RECOVERY RATE

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SCHEDULE I

GAS COST RECOVERY RATE SUMMARY

<u>Component</u>	<u>Unit</u>	<u>Amount</u>
Expected Gas Cost (EGC)	\$/Mcf \$	6.5184
+ Refund Adjustment (RA)	\$/Mcf \$	-
+ Actual Adjustment (AA)	\$/Mcf \$	1.3936
+ Balance Adjustment (BA)	\$/Mcf \$	0.0029
= Gas Cost Recovery Rate (GCR)	\$	7.9150

GCR to be effective for service rendered from:

November 1, 2026

A	<u>EXPECTED GAS COST CALCULATION</u>	<u>Unit</u>	<u>Amount</u>
	Total Expected Gas Cost (Schedule II)	\$	\$ 2,392,902
/	Sales for the 12 months ended <u>July 31, 2026</u>	Mcf	367,098
=	Expected Gas Cost (EGC)	\$/Mcf \$	6.5184
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>Amount</u>
	Actual Adjustment for the Current Reporting Period (Sch. IV)	\$/Mcf \$	0.0173
+	Previous Quarter Reported Actual Adjustment	\$/Mcf \$	0.7447
+	Second Previous Quarter Reported Actual Adjustment	\$/Mcf \$	0.8111
+	Third Previous Quarter Reported Actual Adjustment	\$/Mcf \$	(0.1795)
=	Actual Adjustment (AA)	\$/Mcf \$	1.3936
D	<u>BALANCE ADJUSTMENT CALCULATION</u>	<u>Unit</u>	<u>Amount</u>
	Balance Adjustment for the Reporting Period (Sch. V)	\$/Mcf \$	(0.0001)
+	Previous Quarter Reported Balance Adjustment	\$/Mcf \$	(0.0009)
+	Second Previous Quarter Reported Balance Adjustment	\$/Mcf \$	0.0024
+	Third Previous Quarter Reported Balance Adjustment	\$/Mcf \$	0.0015
=	Balance Adjustment (BA)	\$/Mcf \$	0.0029

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Kentucky Frontier Gas, LLC - Unified

SCHEDULE II
EXPECTED GAS COST

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MCF Purchases for 12 months ended:

July 31, 2026

	Supplier	Dth	Btu Factor	Mcf	Rate	(4) x (5) Cost
	Columbia (Goble Roberts,Peoples)		N/A	10,604	\$ 5.1612	\$54,729
	Cumberland Valley (Auxier)		1.1750	101,066	\$ 3.7611	\$380,123
	Cumberland Valley (Sigma) includes \$1.25/Mcf DLR trans		1.1750	2,514	\$ 5.0111	\$12,598
	Diversified Energy (39-E,181-S)		1.0251	1,457	\$ 4.3687	\$6,365
***	HI-Energy		1.1340	6,113	\$ 4.8195	\$29,462
*	HTC (Sigma) includes \$1.25/Mcf DLR trans		1.0622	5,398	\$ 4.4366	\$23,949
	EKM (Sigma) rate includes \$1.25/Mcf DLR trans		1.0750	0	\$ 11.4986	\$0
	EKM (Sublett)		1.0750	376	\$ 10.2486	\$3,853
	EKM (Public and Daysboro)		1.0750	109,279	\$ 10.2486	\$1,119,955
	Magnum Drilling, Inc.		N/A	1,477	\$ 10.5000	\$15,509
	Nytis (Auxier)		1.2000	1,112	\$ 3.2828	\$3,650
	Nytis (Sigma) includes \$1.25/Mcf DLR trans		1.2000	8,093	\$ 3.8762	\$31,370
	Quality (Belfry)		1.2001	35,225	\$ 3.4031	\$119,874
****	Slone Energy		0.9880	4,230	\$ 4.4459	\$18,806
	Southern Energy (EKU,MLG,Price)		1.2643	50,267	\$ 4.9126	\$246,944
	Southern Energy (Sigma) includes \$1.25/Mcf DLR trans		1.2643	51,545	\$ 6.1626	\$317,654
****	Spirit		1.1619	1,485	\$ 5.2286	\$7,764
**	Tackett		1.0000	74	\$ 4.0000	\$296
	Totals			390,315	\$ 6.6729	\$2,392,902

Line loss 12 months ended:	<u>Jul-26</u>	based on purchases of	<u>390,315</u>	Mcf
and sales of	<u>367,098</u>	Mcf	<u>5.9%</u>	L&U

		<u>Unit</u>	<u>Amount</u>
Total Expected Cost of Purchases (6)		\$	\$ 2,392,902
/ Mcf Purchases (4)		Mcf	390,315
= Average Expected Cost Per Mcf Purchased		\$/Mcf	\$ 6.1307
x Allowable Mcf Purchases (7.5% Limiter)		Mcf	390,315
= Total Expected Gas Cost (to Schedule 1A)		\$	\$ 2,392,902

Est Avg NYMEX Nov,Dec,Jan = \$3.3527/Dth + (\$-0.6170/Dth (TCO Appal Basis)	\$2.7357 Dth
Columbia of KY (Effective 5/29/2026)	\$5.1612 Mcf
Diversified = TCo Appal + 14% Fuel + \$1.05 Commodity + \$0.20 Demand	\$4.3687 Dth
EKM (Jefferson) = TCo Appal + \$5.75 cost factor + \$0.4479 L&U + \$0.60 FT/Mkt	\$9.5336 Dth
CVR = TCo Appal + 1.996% Fuel + \$0.0190 Commodity + \$0.3417 Demand + \$0.05 CVR Fee	\$3.2010 Dth
Magnum Drilling contract	\$10.5000 Mcf
Nytis (Auxier) = TCo Appal	\$2.7357 Dth
Nytis (Sigma) = TCo Appal. x .8	\$2.1885 Dth
Southern Energy = TCo Appal + \$1.1500/Dth	\$3.8857 Dth
Quality (Belfry) = TCo Appal+ \$0.10	\$2.8357 Dth
* Est 3 mo. TCo Appal x .8 = \$2.2174 < \$3.00/Dth; \$3.0000/Dth	\$3.0000 Dth
** Est 3 mo. TCo Appal x .8 = \$2.2174 < \$4.00/Dth; \$4.0000/Dth	\$4.0000 Dth
*** Est 3 mo. TCo Appal x .8 = \$2.2174 < \$4.25/Dth; \$4.2500/Dth	\$4.2500 Dth
**** Est 3 mo. TCo Appal x .8 = \$2.2174 < \$4.50/Dth; \$4.5000/Dth	\$4.5000 Dth
DLR Trans Cow Creek (Sigma) \$1.25/Mcf on Mcf from CVR,EQT,HTC,ING,EKM,Nytis,Plateau,So. Energy	

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KFG UnifiedSchedule IV
Actual Adjustment

For the 3 month period ending:

July 31, 2026

7.5% LIMITER

<u>Particulars</u>	<u>Unit</u>	<u>5/1/2026 to 7/31/2026</u>
Total Supply Volumes Purchased	Mcf	34,239
Total Cost of Volumes Purchased	\$	\$221,535
(divide by) Total Sales (7.5% Limiter)	Mcf	31,671
(equals) Unit Cost of Gas	\$/Mcf	\$6.9949
(minus) EGC in effect for month	\$/Mcf	\$6.7833
(equals) Difference	\$/Mcf	\$0.2116
(times) Actual sales during month	Mcf	30,085
(equals) Quarterly cost difference	\$	\$6,365

	<u>Unit</u>	<u>Amount</u>
Total cost difference	\$	\$6,365
(divide by) Sales for 12 months ended July 31, 2026	Mcf	367,098
(equals) Actual Adjustment for the Reporting Period		\$0.0173
(plus) Over-recovery component from collections through expired AAs		\$0.0000
(equals) Total Actual Adjustment for the Reporting Period (to Schedule I C)		\$0.0173

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SCHEDULE V
BALANCE ADJUSTMENT
For the Effective Date November 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	\$	(\$3,510)
Less: Dollar amount resulting from the AA of _____ (0.0095) \$/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 _____ 367,098 Mcf during the 12 month period the AA was in effect	\$	(\$3,487)
Equals: Balance Adjustment of the AA	\$	(\$23)
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
Less: 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	\$	\$0
Equals: Balance Adjustment of the RA	\$	\$0
Total balance adjustment used to compute BA of the GCR effective 4 quarters prior to the effective date of the currently effective GCR	\$	\$175
Less: Dollar amount resulting from the BA of _____ 0.0005 \$/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 _____ 367,098 Mcf during the 12 month period the BA was in effect	\$	\$184
Equals: Balance Adjustment of the BA	\$	(\$9)
Total Balance Adjustment Amount (1) + (2) + (3)	\$	(\$31)
Divide: Sales for 12 months ended July, 2026	Mcf	367,098
Equals: Balance Adjustment for the reporting period	\$/Mcf	(\$0.0001)