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October 28, 2009

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PUBLIC SERVICE  
COMMISSION

Mr. Jeff Derouen  
Executive Director  
Kentucky Public Service Commission  
211 Sower Boulevard  
P.O. Box 615  
Frankfort, KY 40602-0615

Re: Case No. 2009-00371  
Kentucky Frontier Gas, LLC

Dear Mr. Derouen:

In Case No. 2009-00371, Kentucky Frontier Gas, LLC dba, Mike Little Gas Company, Inc. (MLG) is amending the PGA filing of September 15th, 2009 to address items needing correction as noted in the Commission's Order dated October 15, 2009.

The attached revised tariffs are now in agreement with the authorized rates noted in the Commission's Order in the above case.

If you have any questions, please call me at 303-422-3400.

Sincerely,

KENTUCKY FRONTIER GAS, LLC  
dba MIKE LITTLE GAS COMPANY, INC.

Robert J. Oxford, Member  
Kentucky Frontier Gas, LLC

RJO/drh  
Enclosures



Company Name

Mike Little Gas Co.

Quarterly Report of Gas Cost  
Recovery Rate Calculation

Date filed: September 10, 2009

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Date Rates to be Effective: November 1, 2009

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Reporting Period is Calendar Quarter Ended: July 31, 2009

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MIKE LITTLE GAS - 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	\$ 6.7580
+ Refund Adjustment (RA)	\$/Mcf	\$ -
+ Actual Adjustment (AA)	\$/Mcf	\$ (2.1761)
+ Balance Adjustment (BA)	\$/Mcf	\$ -
= Gas Cost Recovery Rate (GCR)		\$ 4.58196

GCR to be effective for service rendered from August 1, 2009 to October 31, 2009

<u>A</u>	<u>EXPECTED GAS COST CALCULATION</u>	<u>Unit</u>	<u>Amount</u>
	Total Expected Gas Cost (Schedule II)	\$	\$ 163,821.05
/	Sales for the 12 months ended _____	Mcf	24,241
=	Expected Gas Cost (EGC)	\$/Mcf	\$ 6.7580
<u>B</u>	<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	\$ -
<u>C</u>	<u>ACTUAL ADJUSTMENT CALCULATION</u>	<u>Unit</u>	<u>Amount</u>
	Actual Adjustment for the Reporting Period (Sch. IV)	\$/Mcf	\$ (0.3674)
+	Previous Quarter Reported Actual Adjustment	\$/Mcf	\$ (2.0662)
+	Second Previous Quarter Reported Actual Adjustment	\$/Mcf	\$ 0.2575
+	Third Previous Quarter Reported Actual Adjustment	\$/Mcf	\$ -
=	Actual Adjustment (AA)	\$/Mcf	\$ (2.1761)
<u>D</u>	<u>BALANCE ADJUSTMENT CALCULATION</u>	<u>Unit</u>	<u>Amount</u>
	Balance Adjustment for the Reporting Period (Sch. V)	\$/Mcf	\$ -
+	Previous Quarter Reported Balance Adjustment	\$/Mcf	\$ -
+	Second Previous Quarter Reported Balance Adjustment	\$/Mcf	\$ -
+	Third Previous Quarter Reported Balance Adjustment	\$/Mcf	\$ -
=	Balance Adjustment (BA)	\$/Mcf	\$ -

**MIKE LITTLE GAS - GAS COST RECOVERY RATE**

SCHEDULE II

EXPECTED GAS COST

Actual \*MCF Purchases for 12 months ended July 31, 2009

(1) Supplier	(2) Dth	(3) BTU Conversion Factor	(4) Mcf	(5)** Rate	(6) (4) x (5) Cost
Equitable			17,595	\$ 6.8110	\$ 119,839.55
Columbia			5,176	\$ 8.4972	\$ 43,981.51
Totals			22,771		\$ 163,821.05

Line loss for 12 months ended July 31, 2009 is -3.22% based on purchases of 23,485 Mcf and sales of 24,241 Mcf.

	Unit	Amount
Total Expected Cost of Purchases (6)	\$	\$ 163,821
/ Mcf Purchases (4)	Mcf	22,771
= Average Expected Cost Per Mcf Purchased	\$/Mcf	\$ 7.1943
x Allowable Mcf Purchases (must not exceed Mcf sales / .95)	Mcf	22,771
=	\$	\$ 163,821

\* Or adjusted pursuant to Gas Cost Adjustment Clause and explained herein

\*\* Supplier's tariff sheets or notices are attached

**Mike Little Gas Company**

Schedule IV  
Actual Adjustment

July 31, 2009

For the 3 month period ending

Particulars	Month 1			Month 2			Month 3		
	09	09	09	09	09	09	09	09	09
Total Supply Volumes Purchased	Unit								
	Mcf	832	474	461					
Total Cost of Volumes Purchased	\$	8,095	3,653	3,543					
(divide by) Total Sales									
(not less than 95% of supply)	Mcf	1,322	581	438					
(equals) Unit Cost of Gas	\$/Mcf	6.1233	6.2874	8.0900					
(minus) EGC in effect for month	\$/Mcf	12.3938	7.6063	7.6063					
(equals) Difference	\$/Mcf	(6.2705)	(1.3189)	0.4837					
(times) Actual sales during month	Mcf	1,322	581	312					
(equals) Monthly cost difference	\$	(8,289.60)	(766.26)	150.90					
Total cost difference	Unit								
(divide by) Sales for 12 Months ended July 31, 2009	\$								
(equals) Actual Adjustment for the Reporting Period	Mcf								
(plus) Over-recovery component from collections through expired AAs	\$								
(equals) Total Actual Adjustment for the Reporting Period (to Schedule I C)	\$								