Public Comments Received for Case Number: 2025-00379
Response Friday, August 14, 2026

Your comments in the above referenced matter have been received and will be placed into the case file for the Commission's consideration. Please cite the case number in this matter, 2025-00379 in any further correspondence.

The documents in this case are available at: View Case Filings for: 2025-00379 (ky.gov).

Received through Public Comments Thursday, August 13, 2026

From: Brian Johnson
City: Ashland
State: KY
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Comments:
COMMONWEALTH OF KENTUCKY
BEFORE THE PUBLIC SERVICE COMMISSION

ELECTRONIC PURCHASED GAS ADJUSTMENT FILING
OF NATURAL ENERGY UTILITY CORPORATION

CASE NO. 2025-00379

PUBLIC COMMENT OF BRIAN MITCHELL JOHNSON

I submit this public comment in my individual capacity as a customer of Natural Energy Utility Corporation (Natural Energy). I am also the complainant in PSC Case No. 2026-00095. This comment concerns only the GCR accounting issues within this proceeding and is not intended to amend, withdraw, modify, waive, settle, or resolve any account-specific claim, requested relief, evidentiary position, or procedural right in Case No. 2026-00095.

In its September 4, 2025 final Order in Case No. 2024-00369, the Commission directed Natural Energys GCR rate report for rates effective January 1, 2026 to include the Contract Customers gas purchase costs and sales in the GCR calculation. The Commission further stated that the expected gas cost (EGC) component, the Actual Adjustment (AA), and the Refund Adjustment, if any, should reflect the Contract Customers applicable gas purchase costs and sales.

Natural Energys November 21, 2025 GCR filing in this case proposed rates effective January 1, 2026. The filed schedules identify $631,179 of Total Expected Gas Cost, 210,393 Mcf of purchases, and 202,005 Mcf of sales for the twelve months ended September 2025, and calculate an EGC of $3.1246 per Mcf and a total GCR rate of $2.4562 per Mcf.

The Commissions December 23, 2025 Order suspended the proposed GCR rates for one day and permitted them to be placed into effect on or after January 2, 2026, pending the final Order in this matter and subject to refund. Natural Energy filed its notice of intent to implement the proposed rates later that day. Accordingly, the Order required Natural Energy to maintain its records in a manner that would allow Natural Energy, the Commission, or any customer to determine the amounts to be refunded and to whom if a refund is ordered.

In its verified June 15, 2026 responses in Case No. 2026-00042, Natural Energy subsequently identified 12,384 Mcf of Contract Customer usage as included in the GCR components for the quarter effective January through March 2026 (Case No. 2025-00379) and represented that the Contract Customers gas costs and sales were included in the GCR calculation for rates effective January 1, 2026.

I do not assume that the 12,384 Mcf figure and the 202,005 Mcf aggregate sales figure represent the same underlying measurement period or accounting basis. I also am not alleging that the 12,384 Mcf was omitted. My concern is the narrower source-record question of whether the Contract Customer usage or sales population that should correspond to the period underlying the 202,005 Mcf aggregate figure can be identified and traced into the source records used to derive that aggregate figure.

Natural Energys November 21, 2025 verified responses also use language that may distinguish between sales information being included in the GCR filing and sales volumes or revenue being accounted for in calculating the GCR rate. In response to Item 4, Natural Energy stated that the Contract Customers July-September 2025 sales were included in the GCR filing. In response to Item 6, Natural Energy stated that sales volumes and revenue from gas sales to the special-contract customer were not accounted for when calculating the GCR rate and had not previously been included in GCR rate reports. I do not assume that these statements are inconsistent. I respectfully ask that the source-to-summary reconciliation clarify whether inclusion in the GCR filing referred to inclusion as supporting information filed with the Commission, inclusion in the numerical GCR calculation, or both.

Before final disposition of this case, I respectfully ask the Commission and Commission Staff to consider whether the record establishes:

What the 12,384 Mcf and 202,005 Mcf figures each represent, including the underlying beginning and ending dates, the GCR rate-effective period to which each was assigned, measurement basis, billing basis, and treatment of estimates, rebills, cancellations, corrections, or other adjustments.
If the 12,384 Mcf figure does not represent the Contract Customer usage or sales population corresponding to the period underlying the 202,005 Mcf aggregate sales figure, what Contract Customer usage or sales population does correspond to that period.

Whether and where that comparable Contract Customer usage or sales population is reflected in the underlying source sales records or customer-sales population from which the 202,005 Mcf aggregate figure was derived.

Whether, on the same measurement and reporting basis, the complete underlying source sales records or customer-sales population reconcile mathematically to the 202,005 Mcf figure used in the January 2026 GCR calculation.

Whether the Contract Customers applicable gas purchase costs and sales were reflected consistently in the EGC, AA, and Refund Adjustment, if any, in accordance with the Commissions September 4, 2025 Order.

Whether any correction established by that review requires a refund, credit, or other adjustment under the GCR mechanism or the subject-to-refund protection in this proceeding.

To the extent the underlying customer information is subject to confidential treatment, I respectfully ask the Commission to consider addressing in its final disposition, without disclosing protected customer information, whether the required Contract Customer treatment was verified from the underlying source records.

If the underlying records establish that Natural Energys representation was correct, such a determination would resolve this specific concern. If the records do not establish the reconciliation, I respectfully ask that the remaining discrepancy or evidentiary gap be identified and that the Commission determine whether any correction is required.

This comment does not allege fraud, falsification, intentional overbilling, or that the Contract Customer volume was necessarily omitted. It requests only an objective source-to-summary verification of Natural Energys verified representations relevant to a GCR rate that was permitted to take effect subject to refund and remains pending final merits disposition by the Commission.

Respectfully submitted,

Brian Mitchell Johnson
Natural Energy Utility Corporation Customer
August 13, 2026

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