

COMMONWEALTH OF KENTUCKY
BEFORE THE PUBLIC SERVICE COMMISSION

In the Matter of:

ELECTRONIC APPLICATION OF KENTUCKY)	
FRONTIER GAS, LLC FOR AN ALTERNATIVE)	CASE NO.
RATE FILING PURSUANT TO 807 KAR 5:076)	2025-00277
AND OTHER GENERAL RELIEF)	

COMMISSION STAFF'S THIRD REQUEST FOR INFORMATION
TO KENTUCKY FRONTIER GAS, LLC

Kentucky Frontier Gas, LLC (Kentucky Frontier), pursuant to 807 KAR 5:001, shall file with the Commission an electronic version of the following information. The information requested is due on December 12, 2025. The Commission directs Kentucky Frontier to the Commission's July 22, 2021 Order in Case No. 2020-00085¹ regarding filings with the Commission. Electronic documents shall be in portable document format (PDF), shall be searchable, and shall be appropriately bookmarked.

Each response shall include the question to which the response is made and shall include the name of the witness responsible for responding to the questions related to the information provided. Each response shall be answered under oath or, for representatives of a public or private corporation or a partnership or association or a governmental agency, be accompanied by a signed certification of the preparer or the person supervising the preparation of the response on behalf of the entity that the

¹ Case No. 2020-00085, *Electronic Emergency Docket Related to the Novel Coronavirus COVID-19* (Ky. PSC July 22, 2021), Order (in which the Commission ordered that for case filings made on and after March 16, 2020, filers are NOT required to file the original physical copies of the filings required by 807 KAR 5:001, Section 8).

response is true and accurate to the best of that person's knowledge, information, and belief formed after a reasonable inquiry.

Kentucky Frontier shall make timely amendment to any prior response if Kentucky Frontier obtains information that indicates the response was incorrect or incomplete when made or, though correct or complete when made, is now incorrect or incomplete in any material respect.

For any request to which Kentucky Frontier fails or refuses to furnish all or part of the requested information, Kentucky Frontier shall provide a written explanation of the specific grounds for its failure to completely and precisely respond.

Careful attention shall be given to copied and scanned material to ensure that it is legible. When the requested information has been previously provided in this proceeding in the requested format, reference may be made to the specific location of that information in responding to this request. When applicable, the requested information shall be separately provided for total company operations and jurisdictional operations. When filing a paper containing personal information, Kentucky Frontier shall, in accordance with 807 KAR 5:001, Section 4(10), encrypt or redact the paper so that personal information cannot be read.

1. Refer to Kentucky Frontier's response to Commission Staff's Second Request for Information (Staff's Second Request), Item 1c, page 3 of 69. Provide evidence to support the claim that,

Due to having less customers per mile of pipeline, Kentucky Frontier's cost to serve its customers is higher. Therefore, Kentucky Frontier's monthly charge should be higher than Delta or Atmos, since Kentucky Frontier is much more spread out and more expensive to operate per meter than those more urban systems.

2. Refer to Kentucky Frontier's response to Staff's Second Request, Item 2, Excel Document PSC 25-00277 GR DR2, DR2-5 SAO KFG24 Tab.

a. Confirm amounts for interest totaling \$97,948.87 on Long-Term Debt in Account Number 427 were included in test year amounts. If not confirmed, explain the amount included, if any, as well as the response.

b. State whether these amounts should be removed from pro forma expenses and should be included in the Revenue Requirement Calculation for interest expense.

c. If not confirmed, explain why this amount should be included as an operation and maintenance expense.

3. Refer to Kentucky Frontier's response to Staff's Second Request, Item 2, Excel Document PSC 25-00277 GR DR2, DR2-2 GenLdg KFG24 Tab, Account 909.2, Public Awareness Exp. Provide a description for the expenses listed in this account.

4. Refer to Kentucky Frontier's response to Staff's Second Request, Item 2, Excel Document PSC 25-00277 GR DR2, DR2-2 GenLdg KFG24 Tab, Account 921.12, Credit Cd Charges.

a. Provide a detailed explanation of the nature, purpose and number of occurrences of the credit card fees recorded during the test year.

b. State whether Kentucky Frontier receives reimbursement from its customers for the credit card fees.

c. If the credit card fees are recovered from customers, identify and cite to the specific provision(s) in the Kentucky Frontier's filed tariff that authorizes such recovery.

5. Refer to Kentucky Frontier's response to Staff's Second Request, Item 2, Excel Document PSC 25-00277 GR DR2, DR2-2 GenLdg KFG24 Tab, Account 921.2 Office Supplies and Expense. Specifically, refer to the various charges identified as meals for trainings, office parties, and other gifts totaling approximately \$4,949.

a. Provide an explanation of the business purpose of each of these expenditures.

b. Provide any written procedures and policies authorizing each of these expenditures.

c. State how many authorized credit cards were active for Kentucky Frontier's employees during 2024.

d. Provide the written policies and procedures for the employee use of authorized Kentucky Frontier's credit cards.

6. Refer to Kentucky Frontier's response to Staff's Second Request, Item 2, Excel Document PSC 25-00277 GR DR2, DR2-2 GenLdg KFG24 Tab, Account 923.3 Outside Services – Engineering and the chart below.

a. Provide an explanation for each of the amounts listed in the table below.

b. Provide an explanation for why each of these amounts is recorded in outside services.

Date	Payee	Description	Amount
04/10/2024	Steven Shute	CASH DISTRIBUTION	45,000.00
04/10/2024	ALPINE BANK (STEVEN SHUTE)	CASH DISTRIBUTION	5,000.00
09/16/2024	ALPINE BANK (STEVEN SHUTE)	CASH DISTRIBUTION TO STEVE SHUTE	5,000.00

7. Refer to Kentucky Frontier's response to Staff's Second Request, Item 2, Excel Document PSC 25-00277 GR DR2, DR2-2 GenLdg KFG23 Tab, Account 923.3 Outside Services – Engineering and the chart below.

a. Provide an explanation for each of the amounts listed in the table below.

b. Provide an explanation for why each of these amounts is recorded in outside services.

Date	Payee	Description	Amount
01/18/2023	ALPINE BANK (STEVEN SHUTE)	FOR 2023 BILLED HOURS	5,000.00
02/01/2023	ALPINE BANK (STEVEN SHUTE)	FOR 2023 BILLED HOURS	5,000.00
02/17/2023	ALPINE BANK (STEVEN SHUTE)	FOR 2023 BILLED HOURS	5,000.00
04/18/2023	Steven Shute	2023 BILLED HOURS	45,000.00

8. Refer to Kentucky Frontier's response to Staff's Second Request, Item 2, Excel Document PSC 25-00277 GR DR2, DR2-2 GenLdg KFG24 Tab, Account 923.7 Outside Services – Consulting and the chart below. Provide an explanation for each of the amounts listed in the table below.

Date	Payee	Description	Amount
12/31/2024	PINEDALE - WALDEN	INV # 2360, TIME FOR DUSTIN BRAEGER JAN-DEC 2024	4,855.61
12/31/2024	PINEDALE - WALDEN	INV # 2360, TIME FOR DUSTIN BRAEGER JAN-DEC 2024	49,095.64

9. Refer to Kentucky Frontier's response to Staff's Second Request, Item 2, Excel Document PSC 25-00277 GR DR2, DR2-2 GenLdg KFG24 Tab, Account 930.2 Miscellaneous General Expenses – Other. Provide an explanation for the entries in the account for donations and how those expenses relate to Kentucky Frontier's ability to provide adequate service to its customers.

10.

[REDACTED]

[REDACTED]

[REDACTED]

a.

[REDACTED]

[REDACTED]

b.

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

c. Confirm the amount indicated on the Dental Invoice is inclusive of costs to be allocated to Pinedale. If confirmed, provide the cost to be allocated to Pinedale.

11. Refer to Kentucky Frontier's response to Staff's Second Request, Item 7, that states the calculation of pro forma wages is included in Kentucky Frontier's Excel Attachment for Responses to DR1. The Tab DR1-9 Payroll at the row indicated lists current and new wage rates but does not provide a calculation of the total pro forma wages.

a. Provide the expected regular hours and any overtime hours used for each position to calculate the pro forma wages.

b. Confirm no other amounts were included in pro forma wages than hours worked times wage rates. If not confirmed, provide those amounts and a description.

12. Refer to Kentucky Frontier's response to Staff's Second Request, Item 13b, page 2 of 3. Kentucky Frontier states: "On the basis of cost-per-customer-month, there is hardly any difference between farm taps and utility customers." Provide a breakdown of the cost-per-customer-month for farm taps and residential utility customers, by individual customer group.

13. Refer to Kentucky Frontier's response to Staff's Second Request, Item 13b, page 2 of 3. Explain whether the Electronic Meter Reader (EMR) system is the same as the Automated Meter Reading (AMR) system or is a different system all together.

14. Refer to Kentucky Frontier's response to Staff's Second Request, Item 13c, page 2 of 3. For each separate farm tap system with a different gathering line owner, provide the monthly cost of the natural gas Kentucky Frontier pays the gathering line owner, by owner, since January 2023.

15. Refer to Kentucky Frontier's response to Staff's First Request, Item 4, Nonrecurring Charge Cost Justification sheets. For each charge:

a. Provide a breakdown of how often the labor related to Field Expense occurs during normal business hours or outside of normal business hours.

b. Provide a breakdown of how often the labor related to Clerical and Office Expense occurs during normal business hours or outside of normal business hours.

c. Provide updated Nonrecurring Charge Cost Justification sheet that include removal of labor expense that occurred during normal business hours. Provide an explanation for how Kentucky Frontier recalculated the changes made.

16. Refer to the Application, Cost of Service Allocation, unnumbered PDF page 15. Provide the monthly usage data for 2024, in Mcf, for each customer class – Residential & Commercial, Farm Taps, and Large Commercial.

17. Refer to the Application, ARF FORM-1, Cost of Service Allocation, unnumbered PDF page 16. Also, refer to the Application, ARF FORM-1, Revenue from proposed rates, unnumbered PDF page 20. Explain why \$4.6492 per Mcf is used for Residential and Commercial in the Cost of Service Allocation sheet, while \$5.0784 per Mcf is used for Revenue from Proposed Rates.

18. Refer to the Application, Supplemental Information, page 2.

a. Provide justification and proof supporting the cost of the renewal of insurance policies increasing 227 percent.

b. Provide justification and explain the insurance forecast increase by 15 percent.

19. Refer to the Application, Supplemental Information, page 3, Proposal for Farm Taps.

a. Explain the specific operational challenges in serving these Farm Tap customers, including meter reading and service calls.

b. Explain how the specific operational challenges in serving these Farm Tap customers may differ from Kentucky Frontier's utility customers.

c. Explain how the distance and isolation of these Farm Tap customers impacts operational efficiency and staffing.

20. Refer to the Application, Supplemental Information, page 3.

a. Identify whether Kentucky Frontier incurs additional operational costs (e.g., travel, dispatch time) when serving these isolated customers.

b. If so, explain whether these costs are recovered through current rates/current proposed rates or a separate mechanism.

21. Refer to the Application, Supplemental Information, page 8, Proposal to end the AMR program.

a. Explain what Temperature Compensation (TC) is and its function.

b. Provide the number of 175-size meters currently in service.

c. Provide the expected useful life of Kentucky Frontier's currently installed AMR readers and an explanation of how that amount was determined.

22. Refer to the Application, Supplemental Information, page 8, Proposal to end the AMR program. Explain if Kentucky Frontier has any future plans to replace existing AMR meters that have either failed or in the normal course of business through length of service replacements with Advanced Metering Infrastructure (AMI) meters.

23. Refer to the Application, Supplemental Information, page 8, Proposal to end the AMR Program. Also, refer to Kentucky Frontier's Tariff for Farm Tap service, PSC KY No. 2, Sheet No. 25, AMR & Meter Upgrade Program.

a. Explain if Kentucky Frontier is proposing to revise its Farm Tap Tariff sheets to reflect the removal of the AMR program and surcharge.

b. Provide updated proposed Farm Tap tariff sheets that include the proposed end date of the AMR program and surcharges to match the June 2026 billing cycle as proposed by Kentucky Frontier.

24. Refer to the Application, Supplemental Information, pages 8-9, Proposal to continue the Pipeline Replacement Program. Since the Commission's determination in Case Nos. 2011-00443² and 2016-00132,³ explain if Kentucky Frontier has included any additional projects into its Pipeline Replacement Program (PRP). If so, then provide a breakdown of each project detailing:

- a. When the additional project was included in its PRP;
- b. The expected completion of the project;
- c. How much of the project has been completed as of the date of this Request for Information; and
- d. The overall expected cost of the project along with the annual cost of the project.

25. Refer to the Application, Supplemental Information, page 9, Proposal to continue the Pipeline Replacement Program.

- a. State for how many years Kentucky Frontier expects the PRP to continue.
- b. Provide a detailed breakdown for how Kentucky Frontier came to determine that the acceptable annual level of projects equates to \$250,000 per year. Include in the response any workpapers or supporting documentation.

² Case No. 2011-00443, *Application Of Kentucky Frontier Gas, LLC For Approval Of Consolidation Of And Adjustment Of Rates, Approval Of Amr Equipment And A Certificate Of Convenience And Necessity For Installation Of Amr, Pipeline Replacement Program, Revision Of Non-Recurring Fees And Revision Of Tariffs* (Ky. PSC June 21, 2013).

³ Case No. 2016-00132, *Application Of Kentucky Frontier Gas, LLC For Approval Of Modification Of Amr And Pipeline Replacement Programs, Surcharges And Tariffs To Include The Former Public Gas System* (Ky. PSC Oct. 6, 2016).

26. Refer to the Application, Supplemental Information, page 9. Provide reasoning for proposing a hybrid PRP surcharge of \$2.50 per meter per month and \$0.037 per ccf volume instead implementing a fully volumetric PRP surcharge.

27. Refer to the Application, Revenue Requirement Calculation at 14. Refer also to Kentucky Frontier's response to the Attorney General's First Request for Information (Attorney General's First Request), Item 63.

a. Provide an explanation of how the Provision for State and Federal Income Taxes of \$30,673 was calculated when the calculation at the bottom indicates the amount should have been \$87,772.23.

b. Provide an explanation of how interest expense of \$108,482.78 was calculated. Based on the information provided in the application, the average annual interest expense over the next five years is approximately \$15,863. Confirm there are no other amounts that should be included in this expense or reconcile the difference to Kentucky Frontier's proposed amount. If not confirmed, provide a detailed description of the expense and how it was calculated.

28. Refer to the Application, Redline Proposed Tariff, PSC KY No. 3, First revised sheet No. 5, Other Charges. Also, refer to the Application, Supplemental Information, page 8, Proposal to end the AMR program.

a. Explain why Kentucky Frontier is proposing to remove the AMR program and surcharge from its proposed tariff while also proposing to continue the AMR program and surcharges until after the June 2026 billing cycle.

b. Provide updated proposed tariff sheets that include the proposed end date of the AMR program and surcharges to match the June 2026 billing cycle as proposed by Kentucky Frontier.

29. Refer to the Kentucky Frontier's Tariff, PSC KY No. 3, 1st revised sheet No. 5, Deposits. Provide the number of Seasonal Customers in the 2024 Test Year.

30. Refer to the Kentucky Frontier's Tariff, PSC KY No. 3, 1st revised sheet No. 5, Deposits. Explain whether a Commercial or Seasonal Customer is eligible for a refund similar to a Residential Customer.

a. If yes, then explain the criteria under which Commercial or Seasonal Customers will receive a refund.

b. If no, then explain why a Commercial or Seasonal Customer is not eligible for a refund similar to a Residential Customer.

31. Refer to the Kentucky Frontier's Tariff, PSC KY No. 3, Original Sheet No. 20, Shortage of Natural Gas Supply. Explain how often Kentucky Frontier has experienced a shortage of natural gas supply that resulted in Kentucky Frontier having to curtail its customers' usage.

32. Refer to Kentucky Frontier's Tariff, Ky. PSC No. 3, 1st Revised Sheet No. 32, Pipeline Replacement Program, Section B, Pipeline Replacement Program Factors. The Tariff states,

The PRP Rider will be updated annually in order to reflect the impact of net plant additions from pipeline replacements. Such adjustment to the Rider will become effective with meter readings on and after the first billing cycle of May, and will reflect allocation of the required increase based on the distribution approved by the Commission.

a. Explain when Kentucky Frontier last filed an annual update to its PRP Rider to reflect the impact of net plant additions from pipeline replacements.

b. Explain how Kentucky Frontier interprets the tariff language in regard to how the PRP Rider is to be updated annually.

33. Refer to Case No. 2017-00263, April 15, 2024 Order, ordering paragraph 1.⁴ Explain where Kentucky Frontier submitted the required reports summarizing the PRP projects planned for 2024 and a detailed report listing actual PRP projects completed during 2022 and 2023. If Kentucky Frontier did not submit the required reports, then explain why Kentucky Frontier failed to do so.

34. Refer to Case No. 2017-00263, April 15, 2024 Order, ordering paragraph 2.⁵ Explain where Kentucky Frontier submitted the required explanation why it did not timely file the required documents. If Kentucky Frontier did not submit the required explanation, then explain why Kentucky Frontier failed to do so.

35. Refer to Case 2017-00263, in Post Case Correspondence, the 2024 Annual PRP Report and 2025 Planned Project Summary,⁶ unnumbered page 2. Provide the most recent updated status for the PRP segments identified in that report that have been completed or are currently in the process of being completed for the year 2025.

⁴ Case No. 2017-00263, *Electronic Application of Kentucky Frontier Gas, LLC For Alternative Rate Adjustment* (Ky. PSC Apr. 15, 2024), Order, ordering paragraph 1.

⁵ Case No. 2017-00263, (Ky. PSC Apr. 15, 2024), Order, ordering paragraph 2.

⁶ Case No. 2017-00263, (filed Dec. 31, 2024) Post Case Correspondence, 2024 Annual PRP Report and 2025 Planned Project Summary.

36. Refer to Case No. 2011-00443, April 30, 2013 final Order, ordering paragraph 5.⁷ Also, refer to Case No. 2011-00443, Post Case Correspondence folder.⁸ Explain where Kentucky Frontier submitted the required annual reports for its AMR Program for the calendar year period of 2017, 2018, 2019, 2020, 2021, 2022, 2023, and 2024. If Kentucky Frontier did not submit these required annual reports for its AMR Program, then explain why Kentucky Frontier failed to do so.

37. Refer to Case No. 2011-00443, April 30, 2013 final Order, ordering paragraph 5. Also, refer to Case No. 2011-00443, Post Case Correspondence folder. For each year since Kentucky Frontier's AMR Program has been active up to and including the present day, provide in detail:

- a. How many meters have been replaced and how many meters were remaining to be replaced;
- b. How much money was collected through the AMR surcharge; and
- c. How much money was spent in regard to Kentucky Frontier's AMR Program.

38. Refer to Case No. 2024-00081, May 14, 2024, Amended Gas Cost Recovery (GCR) rate report,⁹ Schedule IV, Actual Sales for January 2024; Case No. 2024-00210, June 29, 2024, GCR rate report,¹⁰ Schedule IV, Actual Sales for February, March, and April 2024; Case No. 2024-00316, September 27, 2024, GCR rate

⁷ Case No. 2011-00443, (Ky. PSC Apr 30, 2013), final Order, ordering paragraph 5.

⁸ Case No. 2011-00443, Post Case Correspondence.

⁹ Case No. 2024-00081, *Electronic Purchased Gas Adjustment Filing of Kentucky Frontier Gas, LLC* (filed. May 14, 2024), GCR rate report.

¹⁰ Case No. 2024-00210, *Electronic Purchased Gas Adjustment Filing of Kentucky Frontier Gas, LLC* (filed. June 29, 2024), GCR rate report.

report,¹¹ Schedule IV, Actual Sales for May, June, and July 2024; Case No. 2024-00394, December 20, 2024, GCR rate report,¹² Schedule IV, Actual Sales for August, September, and October 2024; and Case No. 2025-00067, March 27, 2025, GCR rate report,¹³ Schedule IV, Actual Sales for November and December 2024.¹⁴ Also, refer to the 2024 Annual Report,¹⁵ page 5 of 131. The Monthly Actual Sales in Mcf as reported in Kentucky Frontier's GCR rate report filings equals an annual amount of 353,107 Mcf for 2024. However, the 2024 Annual Report shows the annual amount of natural gas sold to be 281,806 Mcf for 2024. Reconcile these differences and explain why the 2024 Annual Report shows a lower volume of Mcf sold for 2024.

¹¹ Case No. 2024-00316, *Electronic Purchased Gas Adjustment Filing of Kentucky Frontier Gas, LLC* (filed. Sept. 14, 2024), GCR rate report.

¹² Case No. 2024-00394, *Electronic Purchased Gas Adjustment Filing of Kentucky Frontier Gas, LLC* (filed. Dec. 20, 2024), GCR rate report.

¹³ Case No. 2025-00067, *Electronic Purchased Gas Adjustment Filing of Kentucky Frontier Gas, LLC* (filed. Mar. 27, 2024), GCR rate report.

¹⁴ Monthly Actual Sales in Mcf as reported in Kentucky Frontier's GCR rate report filings:

Case No	Month	Actual Sales in Mcf
2024-00081	January 2024	84,663
2024-00210	February 2024	55,312
	March 2024	38,124
	April 2024	26,420
2024-00316	May 2024	10,682
	June 2024	7,844
	July 2024	7,827
2024-00394	August 2024	7,549
	September 2024	7,711
	October 2024	18,257
2025-00067	November 2024	25,409
	December 2024	63,309
Total		353,107

¹⁵ *Annual Report of Kentucky Frontier to the Public Service Commission for the Year Ending December 31, 2024* (2024 Annual Report).

39. Refer to Kentucky Frontier's 2023 Annual Report,¹⁶ page 5, and 2024 Annual Report, page 5. The 2023 Annual Report indicates \$3,241,378 in Revenues with 271,674 Mcf of Natural Gas Sold to 4,385 Customers. The 2024 Report indicates \$2,426,917 in Revenues with 281,806 Mcf of Natural Gas Sold to 4,337 Customers. Provide an explanation for the decrease in revenues with similar Mcf sold and customers.

40. Provide a list of entities that have a common ownership, and affiliate relationship with Kentucky Frontier as defined by KRS 278.010(18). For each entity state:

- a. The name of the entity;
- b. What factors contribute to the common ownership between Kentucky Frontier and the entity;
- c. Any services and charges between the entity and Kentucky Frontier;
- d. How Kentucky Frontier and the entity ensure there is an arm's length transaction between the two as defined by KRS 278.010(25); and
- e. Provide a copy of the contract between Kentucky Frontier and the affiliated entity, if one should be in effect.

41. Provide the following information for each pipeline material in Kentucky Frontier's gas system: Aldyl-A pipe, Appalachian Oil & Gas black plastic pipe, and any other legacy plastic materials with known long-term performance issues. Confirm whether these pipe types are present in Kentucky Frontier's gas system. If confirmed, then provide the following:

- a. Location of the pipeline material;

¹⁶ *Annual Report of Kentucky Frontier to the Public Service Commission for the Year Ending December 31, 2023* (2023 Annual Report).

b. The approximate amount of the pipeline material remaining in Kentucky Frontier's gas system;

c. Whether the pipeline material is already included in the scope of Kentucky Frontier's PRP; and

d. If not already included in the scope of Kentucky Frontier's PRP, then explain if Kentucky Frontier considered expanding its PRP to include these pipeline materials.

42. Refer to Kentucky Frontier's response to the Attorney General's First Request, Items 64 and 97.

a. Explain why insurance costs started increasing faster in 2023 when lawsuits were filed against Kentucky Frontier starting in 2008.

b. State whether other affiliates have experienced the same increase as Kentucky Frontier.

43. State whether Kentucky Frontier uses any depreciation guides when calculating the estimated useful life of its assets. If yes, state the name of the guide and provide an explanation of why Kentucky Frontier choose to use this guide.



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DATED DEC 4 2025

cc: Parties of Record

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