

COMMONWEALTH OF KENTUCKY
BEFORE THE PUBLIC SERVICE COMMISSION

RECEIVED

In the matter of:

APR 14 2026

PUBLIC SERVICE
COMMISSION

Brian Mitchell Johnson
(Your Full Name) COMPLAINTANT

VS.

Natural Energy Utility Corporation
(Name of Utility) DEFENDANT

COMPLAINT

The complaint of Brian Mitchell Johnson respectfully shows:
(Your Full Name)

(a) Brian Mitchell Johnson
(Your Full Name)
2571 W Rockhouse [REDACTED] KY 41102
(Your Address)
[REDACTED]@[REDACTED].com
(Your Email Address)

(b) Natural Energy Utility Corporation
(Name of Utility)
2560 Hoods Creek Pike Ashland KY 41102
(Address of Utility)

(c) That: This complaint is based on evidence that complainant's residence appears to have been served through a well-side configuration while Natural Energy billed the account at the full tariff rate, including full Gas Cost Recovery charges. It also concerns repeated moisture problems,
(Describe here, attaching additional sheets if necessary, the specific act, fully and clearly, or facts that are the reason and basis for the complaint.)

Brian Mitchell Johnson vs. Natural Energy Utility Corporation

conflicting explanations from Natural Energy personnel, and unresolved questions about the gas sample and service configuration. Please see the attached, typed formal complaint with supporting exhibits.

Wherefore, complainant asks

Complainant requests that the commission determine the actual service configuration that supplied Account number 103083, require full production of the relevant service, sampling, and billing records and order a complete historical recalculation of charges to determine what amounts were improperly applied. Complainant further requests a cash refund of all improperly collected amounts, together with interest allowed by law, and any additional relief needed to ensure tariff-compliant gas service going forward. Please see attached, typed formal complaint with supporting exhibits.

Dated at Ashland Kentucky, this 10 day of

April, 2026.
(Month)

Brian Mitchell Johnson
(Your Signature*)

(Name and Address of Attorney, if any)

04-10-2026
Date

*Complaints by corporations or associations, or any other organization having the right to file a complaint, must be signed by its attorney and show his post office address. No oral or unsigned complaints will be entertained or acted upon by the commission.



Brian Mitchell Johnson
2571 W Rockhouse Road
Ashland, KY 41102

██████████
██████████
April 10, 2026

Kentucky Public Service Commission
Attn: Executive Director / Formal Complaint
211 Sower Boulevard
Frankfort, KY 40601

Re: Formal Complaint of Brian Mitchell Johnson regarding Natural Energy Utility Corporation, Account No. ██████████, and request to associate with any existing informal complaint

Dear Executive Director:

Please accept the enclosed Formal Complaint and supporting exhibits submitted by Brian Mitchell Johnson regarding Natural Energy Utility Corporation, Account No. ██████████, for natural gas service at 2571 W Rockhouse Road, Ashland, Kentucky 41102.

This filing concerns both service quality and billing issues, including the physical service configuration serving the residence, repeated water accumulation and moisture-related component damage, disputed application of full Gas Cost Recovery charges, and related refund issues. The enclosed complaint also explains how these issues relate to PSC Case Nos. 2024-00369, 2025-00379, and 2026-00042, to the extent the Commission deems that connection relevant.

Complainant respectfully requests that the Commission treat the enclosed materials as a formal complaint, associate this filing with any existing informal complaint concerning the same account and service address if appropriate, and proceed as the Commission deems proper. The enclosed packet is organized as a single submission consisting of the Formal Complaint, a Cover Sheet, an Exhibit Index, and Supporting Exhibits 1 through 27, including sub-exhibits 15A, 15B, 17A, 26A, and 26B.

Please let Complainant know if the Commission requires any additional formatting, copies, service information, or other materials for docketing or review. Complainant appreciates the

Commission's attention to this matter.

Respectfully submitted,

Brian Mitchell Johnson

Brian Mitchell Johnson

READ FIRST

Formal Complaint Packet

Natural Energy Utility Corporation

This packet is submitted as a single formal complaint filing by Brian Mitchell Johnson concerning natural gas service provided to Account No. [REDACTED] at 2571 W Rockhouse Road, Ashland, Kentucky 41102.

The complaint concerns both service quality and billing, including the physical service configuration serving the residence, repeated water accumulation in gas piping, moisture-related component damage, disputed application of full Gas Cost Recovery (GCR) charges, and related refund issues. The complaint also identifies connections to PSC Case Nos. 2024-00369, 2025-00379, and 2026-00042, as described in the complaint itself.

Included in this packet:

- Formal Complaint
- Cover Letter
- Exhibit Index
- Supporting Exhibits 1 through 27, including sub-exhibits 15A, 15B, 17A, 26A, and 26B
- Transcripts, correspondence, billing materials, GCR calculations, gas sample materials, photographs, and aerial-image materials, as identified in the Exhibit Index

Please review the complaint together with the Exhibit Index so that each exhibit may be located by exhibit number and page reference. This packet has been organized to match the internal exhibit references used in the complaint.

If this filing is separated during intake, scanning, or docketing, please keep this cover sheet with the complaint packet so that it remains identifiable as a single submission. If there is an existing informal complaint concerning this same account and service address, please associate this packet with that matter if appropriate.

Brian Mitchell Johnson • Account No. [REDACTED] • Natural Energy Utility Corporation

BEFORE THE KENTUCKY PUBLIC SERVICE COMMISSION

In the Matter of:

Complaint of Brian Mitchell Johnson
regarding Natural Energy Utility Corporation

COMPLAINT

Account No. [REDACTED]
2571 W Rockhouse Road, Ashland, Kentucky 41102

1. PARTIES

Complainant is Brian Mitchell Johnson, the residential customer for natural gas service at 2571 W Rockhouse Road, Ashland, Kentucky 41102, Account No. [REDACTED], telephone [REDACTED] email [REDACTED]

Respondent is Natural Energy Utility Corporation (NEUC), a regulated natural gas utility, 2560 Hoods Creek Pike, Ashland, Kentucky 41102. The company's president is H. Jay Freeman.

The regulatory contact on file with the Kentucky PSC is Mark T. Baldock, CPA (mark.baldock@kyneuc.com). Respondent's counsel of record in recent PSC proceedings is Monica H. Braun, Stoll Keenon Ogden PLLC, 300 West Vine Street, Suite 2100, Lexington, Kentucky 40507 (monica.braun@skofirm.com).

2. NATURE OF THE COMPLAINT

This complaint concerns the quality of gas service supplied to Complainant's residence, the application of full tariff rates including the Gas Cost Recovery (GCR) component to Account No. 103083, and whether those charges were fair, just, and reasonable under KRS 278.030 and properly recoverable under KRS 278.274. For an extended period, Complainant's residence appears to have been served from a well-line configuration that differed from ordinary processed distribution service.

Additionally, based on sworn responses filed by Natural Energy's President in Case No. 2024-00369, there are serious questions regarding whether the GCR rate charged to tariff customers, including Complainant, was properly calculated, both because the special contract customer's sales volumes and revenue have never been included in the GCR denominator, and because any errors in the quarterly GCR calculation propagate forward through the rolling four-quarter carry-forward mechanism embedded in the GCR formula.

Notably, the Commission itself found in Case No. 2025-00379 that additional analysis was necessary to determine the reasonableness of the proposed Q1 2026 GCR rates and allowed those rates to be placed into effect only subject to refund. In Case No. 2026-00042, the Commission again allowed the Q2 2026 GCR rates to be placed into effect subject to refund, required refund-capable recordkeeping, incorporated the record of Case No. 2025-00379 by reference, and required responses to Commission Staff's request for information by April 16, 2026. Complainant requests a cash refund of all charges improperly applied to this account, together with any interest allowed by law.

3. FACTUAL BACKGROUND

On March 4, 2026, Complainant sent Natural Energy a formal billing dispute and request for regulatory compliance review concerning the source of gas supplied to the residence, gas quality issues, GCR billing, and refund review (Exhibit 1). On March 12, 2026, Complainant sent a supplemental documentation request referencing a recorded conversation with Operations Manager Preston Freeman and requesting additional records (Exhibit 2). As of the date of this filing, Natural Energy has not provided a substantive written response resolving the billing and refund issues raised in either letter.

In a recorded on-site conversation on March 11, 2026 (Exhibit 3, Transcript 1), Natural Energy's Operations Manager, Preston Freeman, stated that the company was trying to get Complainant **"off of that well line"** and onto a line that **"doesn't have any well gas on it,"** and further stated that the company was trying to **"bypass that well."** When Complainant stated that if a check valve was located between the service and the processed side then processed gas was not reaching the meter, Mr. Freeman responded that he was **"not gonna argue that"** and would **"definitely look into it,"** adding that **"if something's deserved to you, then we'll do it."** Mr. Freeman also stated that the company's system map did not correspond with what utility personnel were seeing in the field, and that the two employees who originally installed the service no longer work for the company. Mr. Freeman further disclosed that he, his father (H. Jay Freeman, President), and the company's CFO were meeting that afternoon to review Complainant's dispute letter.

In a follow-up phone conversation on March 19, 2026 (Exhibit 3, Transcript 2), Mr. Freeman stated that he **"may have misspoken"** regarding the check valve and asserted that, when pressure drops, **"our main line comes back in"** to the line serving the residence. These inconsistent explanations, first describing a well-line configuration requiring a bypass, then asserting backfeed under certain pressure conditions, underscore the need for Commission review of the actual physical configuration, the role and specifications of the valve or valves involved, and whether processed gas could in fact reach this service during the period at issue.

In a later recorded on-site conversation with Carl Ross, the well tender who maintains the well (Exhibit 20, Transcript 3), Carl Ross discussed Complainant's hook-on location in relation to the well-side equipment and stated that **"probably that's where you need a drip, where you're hooked on at over here."** Carl Ross also indicated that the filter at the well was new, confirmed the existence of a check valve between the well side and the processed-gas side, stating **"Yeah there is. Yeah there is,"** and further stated that **"If the check valves working"**

and stuff then it wouldn't, it wouldn't come back up this way." Complainant has since learned that his service line is connected within approximately 15 feet of the well. These facts further support the need for Commission review of the actual physical configuration, the timing of moisture-control work in relation to the gas sample, and whether processed gas could in fact reach this service during the period at issue.

On March 17, 2026, Mr. Freeman sent a written response (Exhibit 5) confirming that a gas sample had been collected at the meter and sent to a testing facility in Clarksville, West Virginia, with results expected within 7 to 10 business days. That letter referred to efforts concerning connection of Complainant's service to the processed distribution line, but it did not establish that the reconfiguration had already occurred. In a later written response dated March 26, 2026 (Exhibit 18), Natural Energy stated that **"the gas at your residence is a mixture of interstate and well supply"** and that **"the well operator is going to install additional drips and valves to further mitigate moisture from their line reaching our service line to your home."** Those statements did not address the billing dispute, the GCR accounting question, or the refund request.

On April 8, 2026, H. Jay Freeman responded in writing (Exhibit 21), stating that **"The gas sample was collected on March 12, at your meter site,"** that **"NEUC cannot comment on the work done by producer at its well and does not rely on the producer's statements regarding the gas supply that NEUC provides to its customers,"** and that **"The valve operates as pressure control. When the well pressure is not adequate, the valve allows gas flow to continue."** That response did not identify the company or persons managing the well, did not provide the timing of the new filter at the well, and created a discrepancy with the gas sample report, which lists the sample date as March 13, 2026. The same day, Complainant sent follow-up correspondence requesting clarification of the sample date discrepancy, identification

of the well manager, and a marked aerial image or diagram showing the connection point, the valve location, the well, and the processed-gas side (Exhibits 22 and 23).

Natural Energy's own correspondence shows that rerouting Complainant's service was under active consideration. In his March 17, 2026 letter (Exhibit 5), Preston Freeman wrote, **"I'm also happy to disconnect you from that line and run you a new one,"** which strongly suggests that Natural Energy viewed rerouting Complainant's service as a genuine corrective option in response to the existing configuration and service concerns. That offer further supports the need for Commission review of whether the prior configuration was consistent with ordinary distribution service conditions. As reflected in the contemporaneous email chain, however, Complainant understood that any walkthrough of the existing configuration should occur before any reconfiguration work began. Complainant memorialized these communications and requests in a contemporaneous email chain with Natural Energy personnel dated March 4 through April 8, 2026 (Exhibit 4 and later related correspondence).

Photographic and diagram evidence is also consistent with a well-side connection. A photograph dated November 13, 2014 (Exhibit 24) shows the covered ditch that was dug for installation of Complainant's gas service running toward the well rather than toward the processed-gas side, and a gas truck is visible in the background on the road where the well is located. A second photograph dated May 23, 2015 (Exhibit 25) shows the same ditch with fresh grass beginning to grow on it and again reflects the route of the service trench running toward the well. An aerial image dated April 3, 2026 (Exhibit 26A) depicts the property, including the well and the line running up the road on the processed-gas side. A marked version of that aerial image (Exhibit 26B) reflects Complainant's current approximation of the service line from the meter to the connection point near the well, together with Complainant's current approximation of the check valve location. These exhibits further support Commission review of the actual

route of the service line, the connection point near the well, and the relationship between Complainant's service, the well, and the processed-gas side.

4. SERVICE QUALITY PROBLEMS

During the period at issue, Complainant experienced repeated water accumulation in the gas piping serving the residence. On multiple occasions, Natural Energy personnel were required to come to the property and work on the gas service because liquid water had built up in the piping. These service visits occurred on a recurring basis over an extended period and are consistent with gas that was not properly dehydrated or conditioned prior to delivery. In addition, two fireplace control valves were damaged by moisture-related corrosion on two separate occasions and required replacement. The repeated failure of these valves is consistent with water being present in the gas supply reaching residential appliances and supports Complainant's concern that the gas delivered to the residence was not properly conditioned.

The recorded conversation with well tender Carl Ross directly supports these service-quality concerns. Carl Ross stated that **"this gas is wet"** and that **"it makes moisture."** He also confirmed the existence of a filter system at the well, acknowledged that the filter was new, confirmed that there was already a drip down by Complainant's house, and discussed the need for a drip at the point where Complainant is hooked on. Those statements are consistent with Complainant's repeated water accumulation, moisture-related appliance damage, and concern that the gas reaching the residence was not properly conditioned.

A gas sample was collected at Complainant's meter on March 12 or March 13, 2026, and sent to a laboratory in Clarksville, West Virginia. Preston Freeman's March 17 response confirmed that the sample was taken, but provided no detail regarding who collected it, how it was stored and transported, or the chain of custody. H. Jay Freeman's April 8 response states the sample was collected on March 12, while the gas sample report lists March 13, 2026 as the

sample date. This discrepancy itself underscores the need for complete chain-of-custody documentation, including the exact date and time of collection, the name and title of the collecting technician, transportation and storage records, the identity of the laboratory, and the full laboratory report (Exhibit 19).

The timing of any moisture-control work relative to that sample is also material. Because the well tender indicated that the filter at the well was new, and because Natural Energy had stated that additional drips and valves would be installed to mitigate moisture, the Commission should require production of the exact dates of any filter, drip, valve, separator, purge, blowout, or related moisture-control work and determine whether the sample was collected before or after any such remedial work. If the sample was collected after installation of a new filter or other corrective moisture-control equipment, that timing bears directly on whether the sample was representative of the gas condition existing when Complainant submitted his March 4, 2026 complaint.

Pursuant to P.S.C. KY. No. 1, Sheet 6, Section 6(f) (Exhibit 13), Natural Energy is required to notify a customer of findings and issue appropriate cash refunds when a billing concern is identified through a customer inquiry. Complainant's formal dispute letters of March 4 and March 12, 2026 constitute exactly such an inquiry, triggering the company's obligation to investigate and respond with findings and any appropriate cash refund.

5. TARIFF, BILLING, AND GCR CALCULATION ISSUES

Despite the service conditions described above, Natural Energy billed Account No. [REDACTED] at the full PSC-approved tariff rate under P.S.C. KY No. 1, including the full Gas Cost Recovery component. Based on GCR rates confirmed in Natural Energy's sworn responses in

Case No. 2024-00369 and later filed in Cases Nos. 2025-00379 and 2026-00042, the GCR rates reflected in Natural Energy's most recently reported periods and filings were as follows:

Period	GCR Rate (\$/MCF)	Notes
7/1/2024 - 9/30/2024	\$1.9074	Sworn - Case No. 2024-00369
10/1/2024 - 12/31/2024	\$1.8301	Sworn - Case No. 2024-00369
1/1/2025 - 4/1/2025	\$1.6974	Sworn - Case No. 2024-00369
4/2/2025 - 7/1/2025	\$2.7607	Sworn - Case No. 2024-00369
7/2/2025 - 9/30/2025	\$2.7819	Sworn - Case No. 2024-00369
10/1/2025 - 12/31/2025	\$2.4005	Sworn - Case No. 2024-00369
1/1/2026 - 3/31/2026	\$2.4562	Subject to refund - Case No. 2025-00379
4/1/2026 - 6/30/2026	\$6.3936	Filed Feb. 19, 2026; effective Apr. 1, 2026 - Case No. 2026-00042

Based on historical billing data reflected in the customer billing statements (Exhibit 15A), the customer-prepared billing history summary (Exhibit 15B), and Exhibits 17 and 17A, Complainant's account reflects total gas usage of approximately 633 MCF from October 2014 through March 2026, averaging approximately 55.04 MCF per year. Exhibit 17 provides a full historical calculation summary of the Gas Cost Recovery component applied to Account No. 103083 and reflects an estimated refund exposure of approximately \$2,210 based on actual billing data and the month-specific applied GCR component reflected in the billing history, and

Exhibit 17A provides the detailed month-by-month calculation schedule supporting that estimate, subject to Commission review and any corrections required from Respondent's records.

The tariff's Character of Service provision (Sheet 9, Exhibit 13) states the company will normally supply gas having a heating value of approximately 1,000 BTU (+/- 5%) per cubic foot. The Point of Delivery provision (Sheet 10, Exhibit 13) places responsibility for gas quality and conditioning upstream of the meter on the utility. The Company Equipment and Installation provision (Sheet 8, Section 16, Exhibit 13) requires the company to furnish, install, and maintain at its expense the necessary service connection, meter, regulators, and connections. The GCR clause (Sheets 17-19, Exhibit 13) defines GCR in terms of the expected and actual cost of purchased gas. Because Complainant's account appears to have been served from a well-side configuration rather than from the processed purchased-gas side of the system, substantial questions exist whether the full GCR component was properly applied to this account during the period at issue.

Additionally, pursuant to P.S.C. KY. No. 1, Sheet 7, Section 13 (Exhibit 13), the company is required to supply gas continuously and maintain a standard pressure as measured at the outlet side of the customer's meter. The repeated service visits for water accumulation and pressure issues, combined with the well tender's statements concerning wet gas, filters, and drips, suggest this standard was not consistently maintained, providing an independent basis for billing adjustment and cash refund. The tariff's Distribution Main Extensions provision (Sheet 11, Section 22, Exhibit 13) also supports that corrective work connecting Complainant's service to the processed distribution line should be completed at no cost to Complainant.

6. GCR CALCULATION PROBLEMS - SWORN ADMISSIONS, DENOMINATOR INFLATION, CARRY-FORWARD COMPOUNDING, AND INTERQUARTER GCR SPIKE

A. Sworn Admission by Natural Energy's President

In sworn responses filed with the Commission in Case No. 2024-00369 (Exhibit 8), verified under oath by H. Jay Freeman, President of Natural Energy Utility Corporation, on November 20, 2025, Natural Energy admitted:

“The sales volumes and the revenue from gas sales to the special contract customer are not accounted for when calculating the GCR rate. They have never been included in the GCR rate reports.”

Natural Energy further admitted:

“Natural Energy combines all gas purchases and calculates a weighted average cost per unit. The same cost per unit is assigned to both special contract customers and tariff customers.”

This sworn admission means that while gas purchased for the special contract customer is included in the cost pool used to calculate the GCR rate, that customer's sales volumes and revenue are excluded from the denominator. Excluding that customer's sales volume from the GCR denominator while including the associated gas costs in the numerator results in an inflated GCR rate charged to ordinary tariff customers including Complainant. This structural accounting problem affected every billing period from at least 2018 through the present, as confirmed by the PSC's September 4, 2025 Order in Case No. 2024-00369.

Significantly, Jay Freeman's sworn verification was signed on November 20, 2025, the same date on which Natural Energy's counsel filed the Notice of Intent to initiate Case No. 2025-00379, the Q1 2026 GCR filing. This means that at the precise moment Natural Energy

was initiating a new GCR rate case, its President was swearing under oath that the contract customer's volumes had never been included in GCR calculations. Yet the Q1 2026 GCR Schedule II still shows no correction to the methodology and the same "Various Suppliers" single-line presentation with no source breakdown. The Commission should determine whether the Q1 2026 filing (Exhibit 12) properly incorporated the contract customer's volumes as directed by the September 4, 2025 Order in Case No. 2024-00369, and if not, what corrective action is warranted.

B. Carry-Forward Compounding of GCR Errors

The GCR formula does not calculate each quarter in isolation. Under P.S.C. KY. No. 1, Sheets 17-19 (Exhibit 13), the Actual Cost Adjustment component of the GCR equals the sum of the current quarter's actual adjustment plus the three preceding calendar quarters' adjustments. This rolling four-quarter carry-forward mechanism means that any systematic overcharge in the denominator does not merely affect a single quarter; it compounds forward into every subsequent period through the accumulated ACA balance.

For example, the Q1 2026 filing (Exhibit 12) in Case No. 2025-00379 shows the Actual Adjustment of (\$0.6684) built from four quarterly components: (\$0.2177), (\$0.2839), \$0.2242, and (\$0.3910). Each of those components reflects a prior period's calculation, and each of those prior calculations used a denominator that excluded the contract customer's sales volumes. Because the error is systematic and recurring, it is embedded in the carry-forward stack for every period. A one-time correction going forward would not undo the cumulative overcharge already built into prior bills through this mechanism. This strengthens the argument for a complete historical recalculation rather than any prospective fix alone.

C. Side-by-Side Comparison of Q1 and Q2 2026 GCR Filings

A comparison of the Q1 and Q2 2026 GCR filings reveals a striking and unexplained change that the Commission should scrutinize:

Item	Q1 2026 (Case No. 2025-00379)	Q2 2026 (Case No. 2026-00042)
Reporting Period End	September 2025	December 2025
Total Purchases (DTH)	223,763	243,830
BTU Conversion Factor	1.0635	1.0578
Total Purchases (MCF)	210,393	230,507
Average Cost per MCF	\$3.00	\$6.25
Sales Denominator (MCF)	202,005	221,389
GCR Rate	\$2.4562/MCF	\$6.3936/MCF

The GCR rate more than doubled, from \$2.4562 to \$6.3936 per MCF, in a single quarter. The average cost of purchased gas more than doubled, from \$3.00 to \$6.25 per MCF, between the two reporting periods. The sales denominator increased by approximately 19,384 MCF between the two filings. Complainant requests that the Commission specifically determine on the record: (a) what drove the dramatic increase in average purchased gas cost between the two periods; (b) whether the increase in the sales denominator between those two filings reflects the first proper inclusion of the contract customer's volumes as directed by the September 4, 2025 Order in Case No. 2024-00369; and (c) if so, what the GCR rate would have been in all prior periods had those

volumes been properly included in the denominator in every period from 2018 through the present.

D. BTU Factor Variation Between Filing Periods

the Q1 2026 filing (Exhibit 12) applied a BTU conversion factor of 1.0635 to convert raw DTH purchases to MCF, while the Q2 2026 filing applied a factor of 1.0578. These different conversion factors affect the number of MCF reported as purchased in each period and therefore affect the cost-per-MCF figure used in the GCR calculation. Complainant requests that the Commission require Natural Energy to explain what drives the BTU factor used in each filing period, and specifically whether the BTU factor applied to any period was consistent with the actual energy content of gas delivered to residential customers in that period. If Complainant's service was receiving unprocessed wellhead gas with a different BTU content than processed distribution gas, there is a further question whether the measurement basis applied to Account No. 103083 was consistent with what was actually delivered.

E. Opacity of "Various Suppliers" Across All GCR Filings

Both the Q2 2026 GCR filing (Exhibit 11) and the Q1 2026 GCR materials in Case No. 2025-00379 list all gas purchases under a single entry labeled "Various Suppliers" with no breakdown by source, supplier identity, volume, unit cost, or interconnection point. This opacity appears to have been consistent across all of Natural Energy's GCR filings going back to 2018, making it impossible to determine from any public document whether well-sourced gas serving Complainant's meter was included or excluded from the purchased gas cost pool in any period. Complainant requests that the Commission require Natural Energy to provide a complete breakdown by source, supplier, volume, unit cost, and interconnection point for every GCR filing from at least 2018 through the present

F. Requested Corrected Rate Calculation

Complainant requests that the Commission require Natural Energy to perform and submit corrected historical billing and GCR calculations, with supporting worksheets and source documentation, showing what charges would have applied to Account No. [REDACTED] had the contract customer's sales volumes been properly included in the denominator and had the account been billed consistently with the gas actually serving the residence, subject to Commission review and any refund determination.

7. PSC OVERSIGHT, ACTIVE PROCEEDINGS, AND REGULATORY AUTHORITY

Multiple active PSC proceedings are directly relevant to the issues raised in this complaint, and Complainant requests that this complaint be considered in connection with each of them.

Case No. 2024-00295 (Exhibit 14 - October 9, 2024 Order): The PSC required Natural Energy to provide additional transparency and supporting documentation concerning its GCR reporting, including invoices and usage documentation, and placed the utility under heightened scrutiny regarding GCR accounting and purchasing practices. That existing oversight framework is directly relevant to the issues raised in this complaint.

Case No. 2024-00369 (September 4, 2025 Order): The Commission directed Natural Energy to include the special contract customer (referenced internally as FCI 2017) in its GCR filings going forward and required sworn responses to six specific questions about GCR accounting and contract customer treatment. Those sworn responses, verified by H. Jay Freeman on November 20, 2025 (Exhibit 8), confirm the GCR calculation problems described in Section 6 above.

Case No. 2025-00379 (Exhibits 9 and 10 - December 23, 2025 Order - most significant for Complainant): The Commission found that additional analysis was necessary to determine the

reasonableness of the proposed GCR rates for the Q1 2026 filing (Exhibit 12) and suspended the effective date of those rates for one day. The Commission then allowed the rates to be placed into effect pending a final Order, expressly subject to refund. Most importantly, Order Item 3 required Natural Energy to maintain its records in such manner as would allow it, the Commission, or any customer to determine the amounts to be refunded and to whom in the event a refund is ordered. Natural Energy later filed notice that it would maintain its records so that refund amounts could be determined.

Case No. 2026-00042 (March 31, 2026 Order): The Commission again allowed Natural Energy's proposed Q2 2026 GCR rates to be placed into effect subject to refund, again required refund-capable recordkeeping, incorporated the record of Case No. 2025-00379 by reference, required Natural Energy to respond to Commission Staff's first request for information by April 16, 2026, and directed that any under- or over-recoveries that would otherwise have been reconciled in that case be reconciled in Natural Energy's next GCR filings. These facts reinforce that the Commission is actively scrutinizing Natural Energy's GCR methodology and has already preserved the ability of any customer to determine refund amounts.

The fact that the PSC itself found the Q1 2026 and Q2 2026 GCR filings required continued reasonableness review, before receiving the full factual record presented in this complaint, directly corroborates Complainant's position that Natural Energy's GCR calculations have not been properly scrutinized. Combined with the sworn admission about the denominator problem in Case No. 2024-00369 and the service configuration issues described above, the Commission has before it a clear pattern of GCR accounting practices that warrant thorough investigation and correction.

Under KRS 278.030, utility charges must be fair, just, and reasonable. Under KRS 278.274, the Commission may review gas purchasing practices and disallow unjust or

unreasonable gas cost recovery, and may require a cash refund of amounts improperly collected. The Gas Service Agreement filed in Case No. 2018-00164 confirms that Natural Energy expressly uses blended local production and interstate gas as part of its supply portfolio, and that H. Jay Freeman is the company principal with direct knowledge of these arrangements. If the GCR denominator problem or the well-side service configuration affects other similarly situated accounts, the improper recovery of purchased gas costs may extend beyond a single account and warrant broader Commission review.

8. PRIOR ATTEMPTS TO RESOLVE

Complainant sent formal dispute letters on March 4 and March 12, 2026 (Exhibits 1 and 2), both by certified mail and email. Natural Energy responded on March 17, 2026 (Exhibit 5) and March 26, 2026 (Exhibit 18), addressing gas sampling, field repairs, and later claiming pipeline-quality gas and a mixed interstate/well supply, but without resolving the billing, GCR accounting, refund, sample representativeness, or configuration issues.

Complainant also sent follow-up emails on March 27, March 31, and April 2, 2026 requesting a historical recalculation, identification and timing of well-side work, clarification regarding a new filter at the well, and clarification regarding the valve and backfeed issue. On April 8, 2026, after receiving H. Jay Freeman's response, Complainant sent additional follow-up correspondence requesting clarification of the sample date discrepancy and identification of the company or persons managing the well (Exhibit 22), and separately requested that Natural Energy mark an aerial image or otherwise provide a diagram showing the service connection point and valve location (Exhibit 23). The aerial image later referenced by Complainant appears separately as Exhibits 26A and 26B. As of the date of this filing, Natural Energy has not provided complete written clarification of those factual issues or the requested refund calculation materials.

On April 8, 2026, after Complainant requested clarification of the discrepancy between Natural Energy's statement that the gas sample was collected on March 12, 2026 and the laboratory report listing the sample date as March 13, 2026, H. Jay Freeman responded in writing (Exhibit 27) that **"The detailed sampling information is provided on the report"** and that **"We have provided a response to the informal complaint at the PSC and trust that process will resolve this matter."** This response did not reconcile the date discrepancy, provide the exact collection time requested, or otherwise resolve the chain-of-custody and representativeness questions already raised.

Complainant has made a good faith effort to resolve this matter directly, including expressing willingness to resolve cooperatively if the company provides an appropriate cash refund supported by a historical recalculation, before filing with the Commission. Requested system layout materials and service records remain outstanding as of the date of filing (Exhibits 6 and 16, to be supplemented if available).

9. RELATIONSHIP TO COMMISSION PROCEEDINGS AND OTHER CUSTOMERS

The issues raised in this complaint are directly related to matters currently under Commission review in Case Nos. 2024-00369, 2025-00379, and 2026-00042.

GCR Denominator Exclusion: The exclusion of special contract customer sales volumes from the GCR denominator, admitted under oath by Natural Energy President H. Jay Freeman in Case No. 2024-00369, affects the GCR rate charged to tariff customers, not just Complainant's account. The Commission has already required corrective treatment of the contract customer in future GCR filings. However, the historical impact of this exclusion on tariff customers has not yet been fully addressed.

Subject to Refund Status: Cases 2025-00379 and 2026-00042 have Natural Energy's Q1 2026 and Q2 2026 GCR rates in effect subject to refund pending final determination of reasonableness. In Case No. 2025-00379, the Commission specifically required Natural Energy to maintain records enabling it, the Commission, or any customer to determine refund amounts in the event a refund is ordered. In Case No. 2026-00042, the Commission again required refund-capable recordkeeping and incorporated the record of Case No. 2025-00379 by reference. Complainant is such a customer within the meaning of those Orders.

Well Gas vs. Purchased Gas: Natural Energy's March 26, 2026 response admitted that Complainant's residence receives a mixture of interstate and well supply, with the specific percentages varying based on how much the well is producing. Natural Energy's 2023 PSC filing in Case No. 2023-00052 (Exhibit 7) describes service as blended local production and interstate gas. To the extent other customers are served from similar configurations involving locally produced well gas rather than gas properly recoverable as purchased gas under the GCR mechanism, questions arise regarding whether GCR charges under KRS 278.274 are being properly applied to such accounts.

Service Quality Standards: The repeated water accumulation issues, fireplace valve damage, and other service concerns documented in this complaint, combined with Natural Energy's March 26, 2026 statement that the well operator would install additional drips and valves to mitigate moisture from "their line" reaching "our service line to your home," raises questions about whether Natural Energy's service-quality monitoring and compliance procedures adequately ensure tariff-compliant gas delivery to customers served from configurations that include well gas.

Scope of Similarly Situated Accounts: Complainant does not know how many other accounts may be affected by the GCR denominator exclusion, well-side service configurations, or related

service-quality issues. However, Complainant's account demonstrates that these are not merely theoretical concerns but have resulted in documented overcharges and service-quality problems affecting a real customer over an extended period. Complainant provides this context to assist the Commission's understanding of how the issues in this individual complaint relate to broader matters already under Commission review and to matters that may affect other Natural Energy customers.

10. RELIEF REQUESTED

1. Investigate the actual physical configuration that served Account No. [REDACTED] including the exact point where Complainant's service line connects, the role of any check valve or pressure-control device, the specifications, make, model, orientation, and flow characteristics of that device, whether the residence was served from the well side, whether Complainant's service line was connected within approximately 15 feet of the well, and whether processed gas could in fact reach this service during the period at issue, including before and after any later filter change, corrective work, or reconfiguration, if any.
2. Determine whether the gas supplied to Complainant's residence met applicable tariff quality standards under P.S.C. KY. No. 1, including whether it was adequately conditioned and dehydrated for residential service as required by the Character of Service provision (Sheet 9, Exhibit 13) and the Continuous Service provision (Sheet 7, Section 13, Exhibit 13).
3. Require Natural Energy to produce the complete chain of custody documentation for the gas sample collected at Complainant's meter on March 12 or March 13, 2026, including the exact collection date and time, the name and title of the collecting technician, transportation and storage records, the identity of the testing laboratory, and the full laboratory report, and to produce those materials promptly to both the Commission and Complainant.

4. Require Natural Energy to explain how the gas serving Account No. [REDACTED] was treated in its billing, GCR calculations, and GCR filings, including how volumes serving this account were included in purchased gas volumes reported to the Commission.
5. Require Natural Energy to produce all relevant work orders, service records, dispatch logs, field notes, gas sample results, system diagrams, valve records, billing support records, and all records concerning filters, drips, valves, separators, purges, blowouts, or other moisture-control work associated with Account No. [REDACTED], the service address, the well-side equipment, and the point where Complainant is hooked on, from the beginning of service to the present.
6. Require Natural Energy to identify the company or persons managing the well, the responsible contact person or persons with knowledge of the filter installation and related work, and whether Natural Energy's understanding of the gas sample, gas source, or service configuration is based in whole or in part on information from those persons.
7. Investigate and determine the effect of Natural Energy's admitted practice of including the special contract customer's gas purchase costs in the GCR cost pool while excluding that customer's sales volumes and revenue from the GCR denominator, as confirmed under oath by President H. Jay Freeman in Case No. 2024-00369 on November 20, 2025, on the GCR rates charged to tariff customers including Complainant during the full period this practice was in effect.
8. Specifically determine on the record: (a) what drove the more-than-doubling of the GCR rate from \$2.4562/MCF in Q1 2026 to \$6.3936/MCF in Q2 2026 in a single quarter; (b) whether the increase of approximately 19,384 MCF in the sales denominator between those two filings reflects the first proper inclusion of the contract customer's volumes as directed by the September 4, 2025 Order in Case No. 2024-00369; and (c) if so, what the GCR rate

would have been in all prior periods had those volumes been properly included in the denominator in every period from 2018 or such earlier date as the evidence shows the exclusion was in effect.

9. Consider this complaint in conjunction with, or as part of, Case Nos. 2025-00379 and 2026-00042, both of which have rates in effect subject to refund pending final determination of reasonableness, because the issues raised in this complaint directly bear on the reasonableness analysis in those proceedings.
10. Require Natural Energy to explain the BTU conversion factors used in each GCR filing period, and specifically whether those factors were consistent with the actual energy content of gas delivered to residential customers including Account No. [REDACTED] in each period.
11. Require a complete breakdown by source, supplier identity, volume, unit cost, and interconnection point of all gas purchases listed as “Various Suppliers” in Natural Energy’s GCR Schedule II filings for every GCR filing from 2018 or such earlier date as the evidence shows.
12. Require a full historical recalculation of all charges billed to Account No. [REDACTED] from the beginning of service through the present, unless and until Respondent proves that the prior well-line configuration was discontinued or materially corrected on an earlier date, with supporting worksheets identifying the GCR component in each billing period and adjustments warranted by the GCR denominator problem, the carry-forward compounding of any quarterly errors, and the service-quality issues described above.
13. Order a cash refund to Complainant of all GCR charges and other amounts improperly applied to Account No. [REDACTED], together with any interest allowed by law, if the

Commission finds that purchased gas costs were not properly attributable to the gas actually supplied to this account or that the GCR rate was improperly calculated.

14. Pursuant to P.S.C. KY. No. 1, Sheet 6, Section 6(f) (Exhibit 13), require Natural Energy to provide Complainant with its findings from any investigation of the billing and service-quality issues raised herein, and to issue any appropriate cash refund identified by that investigation.
15. Order any appropriate prospective billing adjustment on this account if the Commission finds that the gas supplied did not support continued recovery of the full GCR component until fully processed and conditioned gas meeting tariff standards was restored, or if the Commission finds that the GCR rate was or continues to be improperly calculated, together with any other relief the Commission deems just and appropriate.
16. Require that any corrective work necessary to provide tariff-compliant service to this account be completed at no cost to Complainant, consistent with P.S.C. KY. No. 1, Sheet 8, Section 16 and Sheet 11, Section 22 (Exhibit 13).
17. To the extent the Commission determines that the issues raised in this complaint may affect other similarly situated accounts, direct Natural Energy to identify whether other customer accounts are served from comparable well-side or mixed-source configurations and take such further investigative or remedial action as the Commission deems appropriate.
18. Consider whether Natural Energy's incomplete responses to Complainant's requests for information, including the lack of clarification regarding filter installation timing, valve specifications, well-operator identification, sample collection documentation, refund calculation worksheets, and service-configuration records, together with the inconsistent

statements provided by Natural Energy personnel regarding service configuration and valve operation, warrant additional oversight, reporting, or compliance measures.

19. Grant any further relief the Commission deems just and appropriate.

Complainant is not refusing service and will continue to pay billed charges while this matter is under review, without waiving his claim that certain charges were improperly applied and are subject to refund. Complainant seeks a fair review of the quality of gas supplied to the residence, the accuracy of the charges applied to Account No. [REDACTED], and a cash refund of any amounts improperly collected.

CERTIFICATION

I certify that the information contained in this complaint is true and accurate to the best of my knowledge.

Signature: Brian Mitchell Johnson

Printed Name: Brian Mitchell Johnson

Address: 2571 W Rockhouse Road, Ashland, KY 41102

Phone: [REDACTED]

Email: [REDACTED]

Date: 04-10-2026

EXHIBIT INDEX

Packet page references below correspond to the page numbering in the numbered exhibit packet, which begins at Page 26. Exhibits 6 and 16 are listed as "To be supplemented if available" per instruction.

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EXHIBIT 1

Formal Billing Dispute and Request for Regulatory Compliance Review

Dated March 4, 2026.

Kentucky Public Service Commission Complaint Packet

Brian Mitchell Johnson • Account No. [REDACTED] • Natural Energy Utility Corporation

Exhibit Index

Exhibit	Description
Exhibit A1	Most recent billing statement (provided by customer).
Exhibit B	Tariff excerpts from Natural Energy Utility Corporation (P.S.C. KY. No. 1); rates and charges, character of service (BTU), point of delivery, company equipment and installation, and purchased gas cost adjustment clause (GCR).
Exhibit C	Kentucky Public Service Commission Order dated Oct 9, 2024, Case No. 2024-00295 (GCR approval and related directives).

Note: Exhibits are attached in the order listed above.

Letter to Utility

Brian Mitchell Johnson
2571 W Rockhouse Road
Ashland, KY 41102

SENT VIA CERTIFIED MAIL, RETURN RECEIPT REQUESTED, AND EMAIL

March 04, 2026

Natural Energy Utility Corporation
Attn: Executive Management / Regulatory Compliance / Billing Disputes
2560 Hoods Creek Pike
Ashland, KY 41102

NOTICE OF FORMAL BILLING DISPUTE AND REQUEST FOR REGULATORY COMPLIANCE REVIEW

Account No.: [REDACTED]
Service Address: 2571 W Rockhouse Road, Ashland, KY 41102

Subject: Demand for refund review from the beginning of service, correction of gas quality and moisture issues, and conversion to processed, dehydrated gas supply

To Whom It May Concern:

This letter constitutes a formal billing dispute and formal notice of potential tariff noncompliance regarding natural gas service to my residence at 2571 W Rockhouse Road, Ashland, KY 41102.

1. Service condition and resulting damage

Based upon repeated service problems, including water accumulation within my gas line, it appears that my residence may be receiving gas from a wellhead or otherwise inadequately processed source, or gas that is not properly dehydrated and conditioned for residential distribution. If this is incorrect, provide immediate written clarification.

Water intrusion into a residential natural gas line is inconsistent with properly dehydrated, conditioned gas. This condition has caused damage at my home, including replacement of two fireplace control valves that failed due to moisture related corrosion.

2. Billing Dispute and Tariff Compliance Concerns

Despite these service conditions, my account has been billed at the full PSC-approved retail tariff rate under P.S.C. KY, No. 1 (Exhibit B), including the full Base Rate and full Gas Cost Recovery (GCR) component. As reflected in PSC Case No. 2024-00295 (Exhibit C), the GCR is designed to recover purchased gas costs, and Exhibit B's Purchased Gas Cost Adjustment Clause describes the GCR as an expected cost of purchased gas. To the extent gas supplied to my service address is wellhead-sourced, otherwise not subject to the purchased gas costs recovered through the GCR, or is not fully processed, dehydrated, and conditioned consistent with tariff expectations, billing the full GCR raises serious concerns regarding rate integrity and compliance with Kentucky law.

Page 2 of 27

Under KRS 278.030, a utility may charge only rates that are fair, just, and reasonable for the service actually rendered. Your tariff further provides that natural gas supplied will normally have a heating value of approximately 1,000 BTU (+/- 5%) per cubic foot (Exhibit B). Gas that permits water accumulation in residential service lines calls into question whether the delivered product complies with tariff standards and whether customers are being billed for services not fully rendered.

3. Requests for information and documentation, due within ten (10) business days
Accordingly, I request and demand the following within ten (10) business days of receipt of this letter:

Request No. 1, Source and classification:

Written confirmation of the precise source and classification of gas supplied to my service address, including whether the supply is wellhead sourced, purchased, transported, processed, and dehydrated, and where those steps occur, if applicable.

Request No. 2, Gas quality and moisture:

Documentation demonstrating compliance with tariff specifications and operational standards, including BTU content and moisture controls or conditioning practices used for residential delivery.

Request No. 3, Testing records:

BTU and moisture testing records for my service area for the past five (5) years, including sampling dates, locations, methods, and results.

Request No. 4, Authority to bill:

Identification of the specific PSC approved tariff provision, special contract, or other PSC approved authority that the Company contends authorizes billing at full tariff rates and full GCR recovery for the gas supplied to my service address, given the service conditions described above.

Request No. 5, Contracts and approvals:

Production of any contract, amendment, affiliate arrangement, or PSC approval governing my service classification, supply arrangement, or any special service or supply condition applicable to my address.

Request No. 6, Point of delivery and responsibility boundary:

Identification of the tariff defined point of delivery for my service and the Company's position on responsibility for gas quality and conditioning at and upstream of that point, as well as any Company contention that the water intrusion originates solely from customer owned piping, including the basis for that contention.

Request No. 7, Refund review from the beginning of service:

A complete historical recalculation of all charges billed to my account from the beginning of my service or the earliest available billing records, including identification of any overcharges, credits due, and applicable statutory interest, to the extent any charges included Gas Cost Recovery components or other cost elements attributable to purchased, processed, dehydrated, or transported gas that were not actually applicable to the source and condition of gas supplied to my service address. Please provide the calculation worksheets showing the rate components applied (Base Rate, GCR, and any adjustments) for each billing period and the data sources used to justify those components.

Request No. 8, Check valve and two point testing:

If the Company contends that my residence is isolated from the Company's processed gas supply by a check valve or similar device, provide documentation identifying the check valve make and model, installation location, inspection and testing procedures, and the date of last inspection. In addition, conduct and document gas quality testing at two points: (a) at or near my meter on the delivery to my residence, and (b) upstream on the supply side of any check valve or isolation point serving my residence. Testing should include heating value (BTU), moisture or dew point, and odorant verification, together with the pressures observed on both sides during testing.

4. Corrective action demanded, correction to existing service, conversion to processed gas, and cost allocation

This request concerns correction of service quality and gas conditioning to my existing service connection and meter. It is not a request for a new service extension.

I demand a written corrective action plan, including timeline, to permanently eliminate the water intrusion condition and to provide service using properly processed and dehydrated gas supply meeting tariff expectations.

Exhibit B includes tariff provisions addressing Company equipment and installation and the point of delivery. To the extent corrective work involves Company-owned facilities or conditions upstream of the tariff-defined point of delivery, including supply configuration, dehydration or conditioning, regulators, or other Company equipment, such work should be performed at the Company's expense as part of providing adequate service.

If the Company contends that any portion of the corrective work is properly chargeable to me, then before any work is performed or any charges are assessed, I demand:

- (a) a written itemization of the proposed charges,
- (b) the specific tariff provision or PSC approval authorizing each charge, and
- (c) a written explanation of why the charge is not the Company's responsibility as part of correcting inadequate service or upstream supply conditions.

Nothing in this letter should be interpreted as my consent to any customer billed conversion, upgrade, or reconnection charges without clear tariff authority and a documented factual basis.

5. Regulatory authority and escalation

I am hopeful this matter can be resolved cooperatively following a full accounting review without the need for formal regulatory proceedings.

Pursuant to KRS 278.274, the Kentucky Public Service Commission has authority to review gas purchasing practices and disallow costs deemed to result from imprudent purchasing or improper recovery practices. If necessary, I will request that the Kentucky Public Service Commission require production of all supplier invoices, gas purchasing contracts, and documentation used to calculate Gas Cost Recovery charges associated with gas supplied to my account, including any affiliate transactions or wellhead sourcing arrangements used to justify GCR recovery. I will also request that the Commission exercise its authority to examine supplier invoices, GCR calculations, and cost recovery practices associated with gas supplied to my account.

If necessary, I will also request that the Kentucky Public Service Commission conduct or require an inspection of the service line and gas supply conditions at my property to determine whether the gas being delivered meets tariff quality and conditioning standards.

Because this matter concerns potential tariff compliance and rate recovery issues, I request that this correspondence be reviewed by the appropriate regulatory or legal personnel within your organization.

6. Preservation of rights, continued payment of undisputed charges, and preservation of records

This correspondence constitutes formal written notice of disputed charges and preserves all claims within applicable statutory limitation periods. Nothing herein shall be construed as a waiver of any legal or regulatory right. Nothing in this correspondence should be construed as a refusal of service, refusal of access, or intent to discontinue payment of undisputed charges while this dispute is being investigated and resolved.

I will continue to pay undisputed charges as billed while this dispute is being investigated and resolved.

Please preserve all records potentially relevant to this dispute, including but not limited to work orders, service notes, gas quality test results, pressure data, complaints, and documents or data supporting gas purchasing, sourcing, and GCR calculations for periods relevant to my account.

This letter is intended to create a written record of my concerns and requests for corrective action so that the matter may be reviewed by the Kentucky Public Service Commission if necessary. I request that all future correspondence regarding this matter be preserved as part of the Company's official service and billing record for this account.

7. Deadline

If this matter is not resolved promptly and satisfactorily, I will file a formal complaint with the Kentucky Public Service Commission requesting investigation of tariff compliance, gas quality standards, GCR recovery practices, historical overcharges, and service safety and adequacy.

I expect a complete written response, including all requested documentation and the corrective action plan, within ten (10) business days of receipt of this letter.

Signature:



Printed name:

Brian Mitchell Johnson

Date:

03-04-26

Exhibit A1 - Most Recent Billing Statement

NATURAL ENERGY UTILITY CORPORATION
 2560 HOODS CREEK PIKE
 ASHLAND KY 41102

BRIAN JOHNSON
 2571 W ROCKHOUSE RD
 ASHLAND KY 41102 9463

ACCOUNT #	LOCATION #	SERVICE ADDRESS				SERVICE DATES		
██████████	1-00940	2571 W ROCKHOUSE RD ASHLAND KY				1/27/2026 - 2/27/2026		
DATE	DESCRIPTION	CURRENT	PREVIOUS	USAGE	READING DATES	DAYS	AMOUNT	
03/01/2026	Balance Forward 02/28/2026						0.00	
03/01/2026	GAS	28	16	10	01/27/2026 02/27/2026	31	67.00	
03/01/2026	School Tax						2.01	
03/10/2026	Payment Bank Draft						-69.01	
PAYMENT LATE AFTER		AFTER DUE DATE PAY		PAY ON TIME AND SAVE		PAY THIS AMOUNT		
3/16/2026		0.00		0.00		0.00		

Messages from NATURAL ENERGY UTILITY CORPORATION
 - ACH DUE 3/10/2026 AVG TEMP 37.2 TARIFF \$6.76 FOR ONLINE
 PAYMENTS VISIT WWW.KYNEUC.COM

2560 HOODS CREEK PIKE
 ASHLAND KY 41102

Account: ██████████
 Location: 1 00940
 Customer: BRIAN JOHNSON
 Service At: 2571 W ROCKHOUSE RD ASHLAND KY
 Customer Type: Residential
 Amount Due Now: 0.00
 Late After: 3/16/2026
 After Due Date: 0.00

BRIAN JOHNSON
 2571 W ROCKHOUSE RD
 ASHLAND KY 41102 9463

If the symbol (E) is next to your reading, it is an estimated read.

Exhibit B - Tariff Excerpts (P.S.C. KY. No. 1)

Selected tariff pages from Natural Energy Utility Corporation, including rates and charges, character of service (BTU), point of delivery, company equipment and installation, and purchased gas cost adjustment clause (GCR).

Account No. [REDACTED]
 Service Address: 2571 W Rockhouse Road, Ashland, KY
41102
 Date: March 04, 2026

FOR: Entire Service Area
(Community, Town or City)

Kentucky PSC No. 1

37th Revised Sheet No. 2

Cancelling Kentucky PSC No. 1

36th Revised Sheet No. 2

Natural Energy Utility Corporation
(Name of Utility)

RATES & CHARGES

2) RATES:
The following rates are applicable for service rendered on a monthly basis:

	BASE RATE	GCR	TOTAL	
Minimum bill: Covers 0 - 1 MCF	\$6.6405			
Cost per MCF: All Over 1 MCF	\$4.24	\$2.4005	\$6.6405	(R)

A copy of the Company's billing format is attached on Sheet 21.

2(A) Any customer complaining to the Company about a bill or service shall be notified of their right to file a complaint with the Kentucky PSC and with all other information required by 807 KAR 5:006, Section 10.

3) CUSTOMER CLASSIFICATIONS:

Residential: Service to customers who consists of direct natural gas usage in a residential dwelling for space heating, air conditioning, cooking, water heating and other residential issues.

Commercial: Service to customers engaged primarily in the sale of goods or service including institutions and local and federal government agencies for uses other than those involving manufacturing or electric power generation.

- a) Small Commercial: up to 50 MCF per day
- a) Large Commercial: more than 50 MCF per day

DATE OF ISSUE September 29, 2025
Month / Date / Year

DATE EFFECTIVE October 1, 2025
Month / Date / Year

ISSUED BY Mark T. Baldock /s/
(Signature of Officer)

TITLE Treasurer

BY AUTHORITY OF ORDER OF THE KENTUCKY PUBLIC SERVICE COMMISSION IN CASE NO. 2025-00270 DATED SEPTEMBER 29, 2025



FOR Entire Service Area

P.S.C. KY. NO. 1

ORIGINAL SHEET NO. 8

NATURAL ENERGY UTILITY CORPORATION

CANCELLING P.S.C. KY. NO. _____

SHEET NO. _____

RULES AND REGULATIONS

The above paragraph notwithstanding, the Company shall assume no liability for any damage or loss resulting from inadequate or interrupted supply or from any pressure variation.

14) PROTECTION OF COMPANY'S PROPERTY:

All meters, piping, and equipment furnished by and at the expense of the Company, which may at any time be in or on the customer's premises shall, unless otherwise expressly provided herein, be and remain the property of the Company, and the customer shall protect such property from loss or damage and no one who is not an agent of the Company shall be permitted to remove such property or to tamper with or damage same.

15) EXCLUSIVE SERVICE:

Except in cases where the customer has a special contract with the Company for reserve or auxiliary service, no other fuel service shall be used by the customer on the same installation in conjunction with the Company's service connection, either by means of valves or any other connection.

The customer shall not sell the gas purchased from the Company to any other customer, company or person, and the customer shall not deliver gas purchased to any connection wherein said gas is to be used on the premises not owned or controlled by the customer.

16) COMPANY'S EQUIPMENT AND INSTALLATION:

The Company shall furnish, install and maintain at its expense the necessary service connection. The location of this service connection will be made at the discretion and judgment of the Company.

The Company will furnish, install, and maintain at its expense the necessary meter, meter stand (including meter riser), regulators, and connections which will be located at or near the main service connection, property line or near the building, at the discretion or

DATE OF ISSUE 05/20/02 DATE EFFECTIVE 05/20/02
MONTH DAY YEAR MONTH DAY YEAR
ISSUED BY H. JAY FREEMAN MGR. President PUBLIC SERVICE COMMISSION
NAME OF OFFICER TITLE OF KENTUCKY
EFFECTIVE

MAY 20 2002

PURSUANT TO 807 KAR 6:011
SECTION 9 (1)

BY Charles E. ... Page 10 of 27
EXECUTIVE DIRECTOR

FOR Entire Service Area

P.S.C. KY. NO. 1

ORIGINAL SHEET NO. 9

NATURAL ENERGY UTILITY CORPORATION

CANCELLING P.S.C. KY. NO. _____

SHEET NO. _____

RULES AND REGULATIONS

Judgment of the Company. Whenever practical, in the judgment of the Company, the location will be as near the supply main as possible and outside of buildings. Suitable sites or location for the meter, meter stand, including meter riser, regulator, and connections shall be provided by the customer, and the title to this equipment shall remain in the company, with the right to install, operate, maintain and remove same, and no charge shall be made by the customer for use of the premises as occupied or used.

17) CHARACTER OF SERVICE:

The Company will normally supply natural gas having a heating value of one thousand (1000) BTU (+/- 5%) per cubic foot and a specific gravity of approximately six-tenths (.6). However, when necessary to supplement the supply of natural gas, the Company reserves the right, at its discretion, to supply an interchangeable mixture of vaporized liquefied petroleum gas and air or a combination of same with natural gas.

18) MEASUREMENT BASE:

The Company, utilizes the following measurement base in all service areas. The rates of the Company are based upon gas delivered to the customer on a basis of four ounces per square inch above an assumed atmospheric pressure of fourteen and four-tenths (14.4) pounds per square inch, or fourteen and sixty-five hundredths (14.65) pounds per square inch absolute pressure, at an assumed temperature of sixty (60) degrees Fahrenheit; provided, however, the Company reserved the right to correct as necessary the actual temperatures to a sixty (60) degree Fahrenheit basis in the cases of large volume customers.

All gas measured at pressures higher than standard pressure for low pressure distribution systems shall be corrected to a pressure base of fourteen and sixty-five hundredths (14.65) pounds per square inch absolute.

DATE OF ISSUE 05/20/02 DATE EFFECTIVE 05/20/02 PUBLIC SERVICE COMMISSION
MONTH DAY YEAR MONTH DAY EFFECTIVE YEAR OF KENTUCKY

ISSUED BY H. JAY FREEMAN
NAME OF OFFICER

President
MGR. TITLE

MAY 20 2002

PURSUANT TO 807 KAR 6:011
SECTION 9 (1)

BY Charles E. ...
EXECUTIVE DIRECTOR

FOR Entire Service Area

P.S.C. KY. NO. 1

ORIGINAL SHEET NO. 10

NATURAL ENERGY UTILITY CORPORATION

CANCELLING P.S.C. KY. NO. _____

SHEET NO. _____

RULES AND REGULATIONS

19) POINT OF DELIVERY OF GAS:

The point of delivery of gas supplied by the Company shall be at the point where the gas passes from the pipes of the Company's service connection into the customer's service line or pipe of the customer, or at the outlet of the meter, whichever is nearest the delivery main of the Company.

20) METERING:

Unless otherwise specified, a domestic, commercial or industrial consumer shall be interpreted to mean a customer served through an individual meter.

A multiple unit dwelling shall be interpreted to mean two or more consumers or dwelling units, such as apartments, trailers or mobile homes within a trailer park.

A master meter shall be interpreted to mean one meter servicing a trailer or Mobile Home Park or a multiple unit dwelling.

Anytime a master meter is used for rendering service, the Company shall require the execution of a service agreement in writing, which agreement, among other things, shall specify the number of customers served through such master meter.

21) OWNER'S CONSENT TO OCCUPY:

In case the customer is not the owner of the premises or of the intervening property between the premises and the Company's service connection, the cost of obtaining any necessary easements or right of ways shall be apportioned according to 807 KAR 5:022 AND 807 KAR 5:006(5) (3).

DATE OF ISSUE 05/20/02 DATE EFFECTIVE 05/20/02
MONTH DAY YEAR MONTH DAY YEAR

ISSUED BY H. JAY FREEMAN MGR. President
NAME OF OFFICER TITLE

PUBLIC SERVICE COMMISSION
OF KENTUCKY
EFFECTIVE

MAY 20 2002

PURSUANT TO 807 KAR 5:011
SECTION 9 (1)

BY Charles L. ...
EXECUTIVE DIRECTOR 12 of 27

FOR Entire Service Area

P.S.C. KY. NO. 1

1st Revised SHEET NO. 17

Natural Energy Utility Corporation

CANCELLING P.S.C. KY. NO.1 T

Original SHEET NO. 17

RULES AND REGULATIONS

PURCHASED GAS COST ADJUSTMENT CLAUSE

Determination of GCR

The Company shall file a quarterly report with the Commission which shall contain an updated Gas Cost Recovery Rate (GCR) and shall be filed at least thirty (30) days prior to the beginning of each calendar quarter. The GCR shall become effective for billing for service rendered on or after the first day of each calendar quarter.

The Gas Cost Recovery Rate is comprised of:

1. The expected gas cost component (EGC) on a dollar-per-Mcf basis, which represents the average expected cost of purchased gas.
2. The Actual Cost Adjustment (ACA), on a dollar-per-Mcf basis, compensates for over- or under-collection of gas cost resulting from differences between expected gas cost and the actual cost of gas. For purposes of determining the GCR, the ACA for the application period shall equal the sum of the ACA for the reporting period and for the three (3) preceding calendar quarters. This may also be used to compensate for any over or under recoveries remaining from previous actual and/or refund adjustments after a 12 month period.
3. The supplier refund adjustment (RA) on a dollar-per-Mcf basis, which reflects the refunds received from suppliers during the reporting period plus interest at a rate equal to one-half of one percent below the average 90-day commercial paper rate for the twelve-month period. In the event of any large or unusual refunds, the Company may apply to the Public Service Commission for the right to depart from the refund procedure herein set forth.

DATE OF ISSUE 03/13/06
MONTH DAY YEAR

DATE EFFECTIVE 04/15/06

4/15/2006
MONTH DAY YEAR

ISSUED BY H. JAY FREEMAN
NAME OF OFFICER

HJF MGR.
TITLE

By [Signature]

Executive Director
Page 13 of 27

FOR Entire Service Area

P.S.C. KY. NO. 1

1st Revised SHEET NO. 18

Natural Energy Utility Corporation

CANCELLING P.S.C. KY. NO. 1 T

Original SHEET NO. 18

RULES AND REGULATIONS

PURCHASED GAS COST ADJUSTMENT CLAUSE
(Continued)

Billing

The gas cost recovery rate to be applied to bills of customers shall equal the sum of the following components:

$$GCR = EGC + RA + ACA$$

The GCR will be added to or subtracted from the tariff rates prescribed by the Commission Order on the Company's latest general rate case or last legally effective rate and will be included in the tariff rates stated on each applicable rate sheet within this tariff.

Definitions

For the purposes of this tariff:

- a. "Average Expected Cost" is the cost of purchased gas which results from the application of supplier rates currently in effect, or reasonably expected to be in effect during the calendar quarter, on purchased volumes for the most recently available twelve-month period, divided by the corresponding sales volume. In the event that line loss exceeds 5 percent, purchased volumes for the twelve-month period shall be calculated as: sales volumes - .95. Where the calculations require the use of volumes used during a given period, and those volumes did not exist for a particular source for the entire period, or the Company expects the volumes to change substantially, the Company may make appropriate adjustments to its calculations. Any adjustments of this type shall be described in the quarterly Gas Cost Recovery Report.

DATE OF ISSUE 03/16/06
MONTH DAY YEAR

DATE EFFECTIVE 04/15/06
MONTH DAY YEAR

ISSUED BY H. JAY FREEMAN MGR.
NAME OF OFFICER TITLE

PUBLIC SERVICE COMMISSION
OF KENTUCKY

EFFECTIVE
4/15/2006
IT TO 807 KAR 5:011
SECTION 9 ()

By [Signature]
Executive Director
Page 14 of 27

FOR Entire Service Area

P.S.C. KY. NO. 1

1st Revised SHEET NO. 19

Natural Energy Utility Corporation

CANCELLING P.S.C. KY. NO.1 T

Original SHEET NO. 19

RULES AND REGULATIONS

PURCHASED GAS COST ADJUSTMENT CLAUSE
(Continued)

b. "GCR" means the quarterly updated gas cost recovery rate and is the sum of the expected gas cost component plus the supplier refund adjustment plus the actual cost adjustment; i.e., GCR = EGC + RA + ACA

c. "Calendar Quarters" means each of the four three-month periods of (1) January, February, and March; (2) April, May, and June; (3) July, August, and September; (4) October, November, and December.

d. "Reporting Period" means the three-month accounting period that ended approximately sixty (60) days prior to the filing date of the updated gas cost recovery rates, i.e., the calendar quarters ended March 31, June 30, September 30, and December 31 of each year.

Interim Gas Cost Adjustment

The Company may apply to the Public Service Commission for an interim PGA in addition to the quarterly GCA should any significant change in supplier rates occur.

DATE OF ISSUE 03/16/06
MONTH DAY YEAR

DATE EFFECTIVE 04/15/06
MONTH DAY YEAR

ISSUED BY H. JAY FREEMAN
NAME OF OFFICER

HJF MGR.
TITLE

PUBLIC SERVICE COMMISSION
OF KENTUCKY
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SECTION 9 (1)
By *[Signature]*
Executive Director
Page 15 of 27

Exhibit C - Kentucky PSC Order (Case No. 2024-00295)

Kentucky Public Service Commission Order dated October 9, 2024, approving GCR rates and directing additional documentation and transparency in future filings.

Account No. [REDACTED]
 Service Address: 2571 W Rockhouse Road, Ashland, KY 41102
 Date: March 04, 2026

COMMONWEALTH OF KENTUCKY
BEFORE THE PUBLIC SERVICE COMMISSION

In the Matter of:

ELECTRONIC PURCHASED GAS ADJUSTMENT)	CASE NO.
FILING OF NATURAL ENERGY UTILITY)	2024-00295
CORPORATION)	

ORDER

On September 11, 2024, Natural Energy Utility Corporation (Natural Energy) filed its proposed Gas Cost Recovery (GCR) rate report to be effective October 1, 2024. Natural Energy's previous GCR rate was provided in Case No. 2024-00169.¹

LEGAL STANDARD

The Commission's standard of review for GCR rates is well settled as stated in KRS 278.274(1):

In determining whether proposed natural gas utility rates are just and reasonable, the commission shall review the utility's gas purchasing practices. The commission may disallow any costs or rates which are deemed to result from imprudent purchasing practices on the part of the utility.

Further, the utility has the burden to prove the rates are just and reasonable and the Commission may reduce the purchased gas component of the utility's rates or the rates charged by an affiliated company to the extent the amount is deemed to be unjust or unreasonable.²

¹ Case No. 2024-00169, *Electronic Purchased Gas Adjustment Filing of Natural Energy Utility Corporation* (Ky. PSC June 28, 2024).

² KRS 278.274(2); KRS 278.274(3)(c); and KRS 278.274(3)(d).

DISCUSSION

After reviewing the record in this case and being otherwise sufficiently advised, the Commission finds that Natural Energy's report includes revised rates designed to pass on to its customers its expected change in gas costs. Natural Energy's report sets out an Expected Gas Cost (EGC) of \$3.9098 per Mcf, which is a decrease of \$0.0013 per Mcf from its previous EGC of \$3.9111 per Mcf. Natural Energy's report sets out no Refund Adjustment. Natural Energy's report sets out a current quarter Actual Adjustment (AA) of (\$0.4253) per Mcf. Natural Energy's total AA is (\$2.0797) per Mcf, which is a decrease of \$0.0760 per Mcf from its previous total AA of (\$2.0037) per Mcf.

Based on the calculations above, the Commission finds that Natural Energy's GCR is \$1.8301 per Mcf, which is a decrease of \$0.0773 per Mcf from its previous GCR of \$1.9074 per Mcf. The Commission further finds that the rates as proposed by Natural Energy and set forth in Appendix A to this Order are fair, just and reasonable and should be approved for service rendered on and after October 1, 2024.

Upon review of Natural Energy's GCR rate reports, and Case No. 2018-00164, the Commission has determined that further discovery is necessary to gather information pertaining to Natural Energy's future GCR rate reports. Therefore, the Commission finds that Natural Energy should file responses to the Request for Information attached herein as Appendix B of this Order, when it files its next GCR report for rates effective for the January 2025 billing cycle.

The Commission finds that Natural Energy should file its quarterly GCR rate reports to the Commission with at least 30 days' notice pursuant to its Purchased Gas Cost Adjustment Clause Tariff so that it may be processed in a timely manner. Failure to

file quarterly GCR rate reports in a timely manner in future filings may adversely affect the timely processing of Natural Energy's GCR rate reports and may result in a possible investigation due to failing to comply with its Tariff.

For the purpose of transparency and to maintain a record of information for future use, the Commission finds that Natural Energy should submit all invoices it receives along with its monthly usage reports for each month of the reporting period when it files its future GCR rate reports. Should Natural Energy purchase sustainable natural gas from a renewable source during the reporting period of any future GCR reports then the supplier, cost, and amount must be documented in its cover letter to the Commission.

IT IS THEREFORE ORDERED that:

1. The rates proposed by Natural Energy and set forth in the Appendix to this Order are approved for final meter readings on and after October 1, 2024. Although Natural Energy's GCR rate report did not provide 30 days' notice to the Commission as required by its tariff, KRS 278.180(2) authorizes the Commission to make a reduction in rates effective in less than 30 days.
2. Natural Energy shall file with the Commission its subsequent quarterly GCR rate report filings with at least 30 days' notice prior to the beginning of each calendar as established in its Gas Cost Recovery tariff.
3. Natural Energy shall submit all invoices it receives along with its monthly usage reports for each month of the reporting period when it files its future GCR rate reports.

4. Should Natural Energy purchase sustainable natural gas from a renewable source during the reporting period of any future GCR reports then the supplier, cost, and amount shall be documented in its cover letter to the Commission.

5. Within 20 days of the date of service of this Order, Natural Energy shall file with this Commission, using the Commission's electronic Tariff Filing System, revised tariff sheets setting out the rates approved herein and reflecting that they were approved pursuant to this Order.

6. This case is closed and removed from the Commission's docket.

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PUBLIC SERVICE COMMISSION


Chairman


Commissioner


Commissioner

ENTERED
OCT 9 2024 AH
KENTUCKY PUBLIC
SERVICE COMMISSION

ATTEST:


Executive Director

Case No. 2024-00295
Page 21 of 27

APPENDIX A

APPENDIX TO AN ORDER OF THE KENTUCKY PUBLIC SERVICE
COMMISSION IN CASE NO. 2024-00295 DATED OCT 9 2024

The following rates and charges are prescribed for the customers in the area served by Natural Energy Utility Corporation. All other rates and charges not specifically mentioned herein shall remain the same as those in effect under the authority of this Commission prior to the effective date of this Order.

RATES:

<u>Monthly</u>	<u>Base Rate</u>	<u>Gas Cost Recovery Rate</u>	<u>Total Rate</u>
All Mcf	\$4.2400	\$1.8301	\$6.0701

APPENDIX B

APPENDIX TO AN ORDER OF THE KENTUCKY PUBLIC SERVICE
COMMISSION IN CASE NO. 2024-00295 DATED OCT 9 2024

COMMISSION STAFF'S FIRST REQUEST FOR INFORMATION
TO NATURAL ENERGY UTILITY CORPORATION

Natural Energy Utility Corporation (Natural Energy), pursuant to 807 KAR 5:001, shall file with the Commission an electronic version of the following information. The information requested is due when it files its next GCR report for rates effective for the January 2025 billing cycle. The Commission directs Natural Energy to the Commission's July 22, 2021 Order in Case No. 2020-00085³ 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 response is true and accurate to the best of that person's knowledge, information, and belief formed after a reasonable inquiry.

³ Case No. 2020-00085, *Electronic Emergency Docket Related to the Novel Coronavirus COVID-19* (Ky. PSC Mar. 16, 2020), Order at 5–6. Case No. 2020-00085, Mar. 24, 2020 Order at 1-3.

Natural Energy shall make timely amendments to any prior response if Natural Energy 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 Natural Energy fails or refuses to furnish all or part of the requested information, Natural Energy 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, Natural Energy 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 Case No. 2018-00164⁴ and TFS 2024-00212⁵ regarding the Contract Customer identified in these proceedings.

a. Provide the monthly usage for the Contract Customer for years 2018 through year-to-date 2024.

⁴ Case No. 2018-00164, *The Filing of a Special Contract by Natural Energy Utility Corporation* (filed June 7, 2018).

⁵ TFS 2024-00212, *Natural Energy Utility Corporation Contract Amendment* (filed May 8, 2024); the tariff was accepted for filing by the Commission by letter dated June 6, 2024.

b. Provide a copy of the monthly bills issued to the Contract Customer for the years 2018 through year-to-date 2024.

c. Explain why the contract, as approved in Case No. 2018-00164, was amended in TFS 2024-00212 before the original contract expiration date.

d. Explain how TFS 2024-00212 will impact Natural Energy's Gas Cost Recovery (GCR) rate reports and how Natural Energy plans to account for the Contract Customer in its future GCR rate reports.

2. Explain why Natural Energy was unable to file its GCR rate report for a proposed effective date of October 1, 2024, without providing the Commission the 30 days' notice pursuant to Natural Energy's Purchased Gas Cost Adjustment Clause Tariff.

3. Refer to the GCR rate report, Schedule IV, Actual Adjustment sheet, the Total Supply Volumes Purchased in Mcf. For the April, May and June 2024 period explain how each amount was determined and how the invoice provided as supplemental documentation support each amount.

4. Refer to the GCR rate report, Schedule IV, Actual Adjustment sheet, the Total Cost of Volumes Purchased in dollar amount. For the April, May and June 2024 period explain how each amount was determined and how the invoice provided as supplemental documentation support each amount.

5. Refer to the GCR rate report, Schedule IV, Actual Adjustment sheet, the Actual Sales during month in Mcf. For the April, May and June 2024 period explain how each amount was determined and how the invoice provided as supplemental documentation support each amount.

6. Refer to the GCR rate report, unnumbered page 6.

a. Explain in detail the purpose of the information provided on the page and how it is incorporated into the GCR rate report.

b. Provide the table in Excel spreadsheet format with all formulas, columns, and rows unprotected and fully accessible.

c. Provide an unaltered version of the page with all information fully visible.

7. Refer to the GCR rate report, unnumbered page 11.

a. Explain in detail the purpose of the information provided on the page and how it is incorporated into the GCR rate report.

b. Provide the table in Excel spreadsheet format with all formulas, columns, and rows unprotected and fully accessible.

c. Provide an unaltered version of the page with all information fully visible.

*Mark T Baldock
CPA
Natural Energy Utility Corporation
2560 Hoods Creek Pike
Ashland, KY 41102

*Natural Energy Utility Corporation
2560 Hoods Creek Pike
Ashland, KY 41102



EXHIBIT 2

Supplemental Documentation Request and Account Review

Dated March 12, 2026.

Kentucky Public Service Commission Complaint Packet

Brian Mitchell Johnson • Account No. [REDACTED] Natural Energy Utility Corporation

Natural Energy Utility Corporation
Attn: Executive Management / Regulatory Compliance / Billing Disputes
2560 Hoods Creek Pike
Ashland, KY 41102

Re: Account [REDACTED]
Service Address: 2571 W Rockhouse Road, Ashland, KY 41102

To Whom It May Concern:

On March 4, 2026, I sent Natural Energy Utility Corporation a formal billing dispute and request for regulatory compliance review regarding the gas supplied to my residence. Those requests remain outstanding and directly relevant to the refund or credit review I requested at that time.

Since then, additional information, including a recorded statement from your Operations Manager, confirms that my service is physically isolated from the processed distribution system by a company-installed check valve that prevents reverse flow, leaving it supplied from the well side. Because this configuration directly impacts whether Gas Cost Recovery (GCR) charges were appropriately applied, this letter serves as a supplemental request for the specific records needed for an internal review and prompt resolution.

Please provide the following within ten (10) business days:

1. **Distribution System Configuration and Interconnection Drawings**
Including any engineering drawings, system maps, service maps, piping diagrams, construction drawings, or similar records showing the gas supply path to Account [REDACTED], including the well supply, my service line, meter location, any regulators, any check valve or isolation device, and the processed gas main on the opposite side of that device.
2. **Check Valve Documentation**
Including make, model, location, operational purpose, flow direction, installation date if available, and inspection or maintenance records.
3. **Flow Capability Information**
Including whether processed gas from the distribution system is capable of reaching my service and, if so, under what conditions.
4. **Gas Source and Classification Confirmation**
Including whether the gas supplied to this service is wellhead sourced, purchased, transported, processed, dehydrated, blended, or otherwise conditioned.
5. **Gas Quality Testing Records**
For the service area during the past five (5) years, including BTU content, moisture or dew point testing, odorant verification, sampling dates, and sampling locations.
6. **Two-Point Testing Documentation**
Including any testing at or near my meter and upstream of the check valve or other isolation point.
7. **Authority to Bill Full Tariff and GCR**
Identification of the specific tariff provision, contract, PSC approval, or other authority the Company contends authorizes billing Account [REDACTED] at the full tariff rate, including the full GCR component.

8. Contracts, Amendments, or PSC Approvals

Any contracts, amendments, supply agreements, affiliate arrangements, or PSC approvals applicable to this account or service arrangement.

9. GCR Accounting for Account [REDACTED]

Documentation explaining how the gas serving Account [REDACTED] was accounted for in the Company's GCR calculations and filings, including whether volumes serving this account were included in purchased-gas calculations.

10. Volume Allocation Methodology

Documentation describing the methodology used to allocate purchased gas volumes and costs to customer sales volumes for purposes of GCR calculations and filings.

11. Historical Recalculation Worksheets

Worksheets or records necessary to perform a historical recalculation of charges to this account, including Base Rate, GCR, and any adjustments applied during each billing period.

12. Related PSC Filings and Workpapers

Identification of any PSC filings, reports, schedules, or supporting workpapers containing the records requested above.

Because the GCR mechanism is intended to recover purchased gas costs, the information requested above is necessary to determine whether the gas serving Account [REDACTED] was properly included in the purchased gas volumes and costs used in the Company's GCR calculations. As reflected in the Kentucky Public Service Commission's October 9, 2024 Order in Case No. 2024-00295, Natural Energy is already required to provide additional transparency and supporting documentation regarding its GCR reports, including supplier invoices and usage documentation. The information requested here directly relates to those filings and to whether the charges applied to this account were appropriate.

If, after internal review of these materials, Natural Energy determines that a refund, account credit, billing adjustment, or corrective action is appropriate, I am willing to resolve this matter promptly on that basis. I am hopeful this matter can be resolved cooperatively and quickly between us and without the need for further escalation.

Please provide the requested materials electronically if available. If any requested items are unavailable, please state that in writing. A written response within ten (10) business days would be appreciated.

Sincerely,



Brian Mitchell Johnson

2571 W Rockhouse Road

Ashland, KY 41102

Phone: [REDACTED]

Email: [REDACTED]

EXHIBIT 3

Transcript 1 and Transcript 2

Recorded conversations with Preston Freeman.

Kentucky Public Service Commission Complaint Packet

Brian Mitchell Johnson • Account No. [REDACTED] • Natural Energy Utility Corporation

TRANSCRIPT OF RECORDED CONVERSATIONS

Natural Energy Utility Corporation

Account No. [REDACTED]

Service Address: 2571 W Rockhouse Road, Ashland, KY 41102

Complainant: Brian Mitchell Johnson

TRANSCRIPT 1

Date: March 11, 2026

Time: 9:30 AM

Location: On-site at 2571 W Rockhouse Road, Ashland, KY 41102

Parties Present:

- Brian Mitchell Johnson, Account Holder
 - Preston Freeman, Operations Manager, Natural Energy Utility Corporation
 - Additional Natural Energy field worker (unidentified)
 - Carl Ross, Well Tender
 - Dustin, Field Technician (last name unknown)
-

Brian Johnson:

Hello.

Unidentified Natural Energy Worker:

Hey, unless I can find that wire over there.

Preston Freeman:

Whenever, I mean, I have scratched up some of that mulch and did not see anything.

Brian Johnson:

One of you are not Preston Freeman, are you?

Preston Freeman:

Me.

Brian Johnson:

OK. I am Brian Johnson.

Preston Freeman:

How are you, sir?

Brian Johnson:

Good. How are you?

Preston Freeman:

Good, nice to meet you, man.

Brian Johnson:

So you had called.

Preston Freeman:

Oh, I did. I just wanted to touch base with you and kind of let you know that we were out here working and trying to figure out a solution. I will definitely get you a response in writing like you asked for.

Brian Johnson:

OK.

Preston Freeman:

But I did want to kind of try to remedy the situation as well and let you know what we were trying to do.

Brian Johnson:

OK.

Preston Freeman:

Get you off of that well line and get you straight on to our line that does not have any well gas on it, and kind of remedy the situation that way.

Brian Johnson:

OK.

Preston Freeman:

I know whenever you write something like that, obviously we need to respond in writing as well, but I just wanted to touch base with you basically.

Brian Johnson:

OK, alright.

Preston Freeman:

We will get you fixed up. You will not have problems anymore, one way or another.

Brian Johnson:

OK, that sounds good. So what kind of work are you trying to figure out right now, what kind of work it is going to take?

Preston Freeman:

Yeah, that is what I am doing. Dustin is my guy. He is out there with the witches, with the wands, looking at stuff. The other guy is the well tender. We will figure you out one way or another and we will do it in the next week. We will get you taken care of right away.

Brian Johnson:

OK, alright.

Preston Freeman:

We do not want any problems, and I apologize that you have had issues, but we will get it figured out.

Brian Johnson:

OK, alright. Well, I appreciate it. And if there is anything you need from me, let me know.

Preston Freeman:

Absolutely. In terms of writing back to you, how do you want me to do that? Because there are a lot of bullet points on there.

Brian Johnson:

How do I want a response?

Preston Freeman:

Yeah.

Brian Johnson:

Oh, I mean, if you are going to fix this issue, then I guess you do not have to respond to too much. The only thing I am...

Preston Freeman:

We do need to respond in some way, because you asked for a response. But I wanted to say basically, the reason for me calling you was to let you know we are on the property and to let you know that we are trying to fix the situation.

Brian Johnson:

OK.

Preston Freeman:

And that I am happy to do it. While we are actively trying to fix the situation, it might be hard for me to get you an exact answer. You know what I mean? It is hard to give you an exact answer when we are trying to figure out the situation.

Brian Johnson:

Yeah, I got you.

Preston Freeman:

That makes sense.

Brian Johnson:

Yeah. Now one thing.

Preston Freeman:

Yeah, and we are going to straighten up that meter too.

Brian Johnson:

Yeah, it is in bad shape. That is just how it was. They had to adjust it, I think, to make something fit.

Preston Freeman:

And that is what we are trying to figure out too, because the two guys that put this in do not work for us anymore. And so we are trying to figure it out. We looked at the map. The map shows one thing, and then it is not corresponding with what we are seeing out here.

Brian Johnson:

OK.

Preston Freeman:

Just basically trying to figure it out.

Brian Johnson:

From what I was told, this has been a long time ago, but I feel like there is a check valve right here, and then they have come off somewhere in between here and that check valve and ran my gas.

Preston Freeman:

Right, yep, and we are going to put whatever we need to do, any kind of filter, any kind of drip. I mean, you already have a drip at the house, but any kind of filter we need to do, we will do it. But basically we are going to try to bypass that well and just run your gas off of our straight line.

Brian Johnson:

OK. And so this is processed gas, because one thing my dad told me is that there is a lady down there that ends up getting water in her gas too. So the wells do not actually feed into these lines that are...?

Preston Freeman:

It does in a small way, not very much of it. Most of it backfeeds from our shop. But there is a little bit of well gas that gets into it, and that is what Carl is over here for, because he is the guy that is a well tender. He is saying that he is going to also help in this area, putting filters in, adding a drip, and doing whatever he needs to do to help us.

Brian Johnson:

OK, alright, because it would not be too big of a deal, because that was another thing I found out, is that I am paying for processed gas, whereas I am just getting wellhead gas. Did you notice that in the paperwork, like according to, I think, the tariff?

Preston Freeman:

Yeah, I see what you are saying. I mean, we have other customers, especially out on 207 and other areas, where we get gas off of the wells. But our rates are cheapest in the state of Kentucky.

Brian Johnson:

I know. But according to the tariff, they are set at like \$4 and something if it is off the well and unprocessed.

Preston Freeman:

Uh-huh. OK, yeah, I would have to...

Brian Johnson:

So that is something I would like — that is a big deal for me. I have been paying for the last 12 plus years the processed rate, which is, I do not know how it has changed over the years, but right now \$6 and something compared to wellhead gas unprocessed at \$4 and something. I would like to have that all checked that way. I would like to get a refund for all that that I feel like I have overpaid. I know once I am on the processed gas side of things, I have to pay that rate.

Preston Freeman:

Uh-huh. I mean, it should still be processed gas. That is the thing that...

Brian Johnson:

Well, not what is coming off this well, and if there is a check valve there, then I am not getting anything from the processed side.

Preston Freeman:

Yeah, I am not going to argue that. I cannot give you a clear answer, but I am not going to argue with that. I will definitely look into it. If something is deserved to you, then we will do it.

Brian Johnson:

OK, OK. Thank you.

Preston Freeman:

Absolutely. I will be honest with you, that is something that my dad is going to be more involved in than I am, so I will pass that on. He has read everything that you wrote. We have a meeting today at one o'clock to go over it. So I will probably be in touch with you again on Friday, if that is OK.

Brian Johnson:

OK.

Preston Freeman:

And I can tell you how this has been remedied and how we are going to move forward, and then I can also give you the response, both written and verbally, on everything. Myself, my dad, and our CFO, we are meeting today at one o'clock to go over this.

Brian Johnson:

OK, that sounds good.

Preston Freeman:

Yep, it is not going unnoticed. I promise you that. I promise you we are working on it. We will do everything we can. We want you to be a customer. We want you to be a happy customer. We want to give you quality gas. Give me a chance, OK, and I promise we will get you figured out. Make sense?

Brian Johnson:

So, yep. Now, do you know, I know you are still figuring this out, but there is a line that comes off of there. Is there any way to not have to run a new line under the sidewalk?

Preston Freeman:

We would not have to, because it is all plastic. If we are going to have to change anything, you would be out in this area. It would not be over there. Because that is all plastic, if we do have to change anything, it is going to be on this side.

Brian Johnson:

Excellent. Well, alright.

Preston Freeman:

If you have any questions, call me. Any concerns, call me. Give me a chance. Let us meet today. Let me try to reach back out to you on Friday and get you a better response, OK.

Brian Johnson:

Alright. Sounds good.

Preston Freeman:

Thank you, sir.

Brian Johnson:

Thank you.

Preston Freeman:

Have a good one.

Brian Johnson:

You too.

— END OF TRANSCRIPT 1 —

TRANSCRIPT 2

Date: March 19, 2026

Time: Afternoon

Location: Phone call

Parties Present:

- Brian Mitchell Johnson, Account Holder

- Preston Freeman, Operations Manager, Natural Energy Utility Corporation

Preston Freeman:

OK, sir.

Brian Johnson:

Hello, Preston.

Preston Freeman:

Oh, my gosh. You there?

Brian Johnson:

Yeah, I am here.

Preston Freeman:

Sorry, I had it on speaker and did not realize it blew up in my ear. What is going on?

Brian Johnson:

Not too much. Did you have an opportunity to read my letter?

Preston Freeman:

Yeah, man, a good amount of it. I have gone through it. We sent a sample out and it will come back here shortly. I may have misspoken when we were talking about that check valve. Whenever pressure drops, our main line comes back in. You see what I am saying? It goes back into that pipeline where that well is, where that check valve is. So there is still gas coming from our shop, or wherever we are getting gas from, that comes back into you.

Brian Johnson:

OK, well, I guess that is kind of — I mean, that is fine if that is what you are saying. But I would prefer that in writing so I can check the model of the check valve and things like that to be able to confirm what you are saying.

Preston Freeman:

Alright. I mean, we will do whatever we need to do. I would like to get this resolved though. At the end of the day, we want you to be a happy customer and we want to do everything we can to satisfy you and make things better. Whatever you need, we will take care of it.

Brian Johnson:

OK. If you can just give me the records — as long as, you know...

Preston Freeman:

So that gas sample — you are going to have to give me a little bit of time on that because it is kind of out of my control. We do not do it on site. We take a sample. I think we took it Thursday of last week, and you are going to have to give us a week or so to get it back.

Brian Johnson:

I am not in any hurry. I was just hoping to have in writing exactly where you got the sample, approximately what time, and those things that were referenced in my letter.

Preston Freeman:

Oh yeah, absolutely.

Brian Johnson:

Yeah. I am not trying to hurry you and I am also not trying to hold you up. But based on where you got the sample —

Preston Freeman:

We took it from your meter.

Brian Johnson:

OK, well then technically you can go ahead and hook me up to the processed side if you want to at this point. I do not want to hold you up on that.

Preston Freeman:

Like I told you that one day, we would be happy to do that. You wrote in your second letter that you did not want that to happen until gas sampling was done. So if you want that process to go ahead, we will be happy to do it on Monday.

Brian Johnson:

OK, yeah. I just wanted to make sure you took the sample before anything was changed.

Preston Freeman:

Yep, the sample has been taken. Like I said, it takes a little bit of time to get it back. It has been delivered. It usually takes 7 to 10 business days before we get a report back. We do not do it in house — there is just no way for us to do it. It goes to a company in Clarksville, West Virginia and they do the testing on it. They send us a report and you will get the report yourself.

Brian Johnson:

OK, that sounds good.

Preston Freeman:

So do you want me to call in the line locate to be able to do any digging out there on Monday?

Brian Johnson:

Yeah, absolutely. I am ready to go on that.

Preston Freeman:

OK, sounds good. Like I said, we want to resolve this. We want you to be a happy customer. We do not want any problems and I do not think you do either. In terms of the other stuff — whatever you need in writing, whatever you need responded to, I will get it done. I saw your letter and we will get back to you.

Brian Johnson:

OK, that sounds good.

Preston Freeman:

Alright, thank you.

Brian Johnson:

Alright, thank you.

Preston Freeman:

Bye.

Brian Johnson:

Bye.

— END OF TRANSCRIPT 2 —

CERTIFICATION

I certify that the above transcripts accurately reflect the recorded conversations between Brian Mitchell Johnson and Preston Freeman, Operations Manager, Natural Energy Utility Corporation, on the dates indicated above.

Prepared by: Brian Mitchell Johnson

Date Prepared: March 19, 2026

Account No.: [REDACTED]

Service Address: 2571 W Rockhouse Road, Ashland, KY 41102

Signature: Brian Mitchell Johnson



EXHIBIT 4

Contemporaneous Email Chain with Natural Energy Personnel

March 4 through April 8, 2026 chronology and related correspondence.

Kentucky Public Service Commission Complaint Packet

Brian Mitchell Johnson • Account No. [REDACTED] • Natural Energy Utility Corporation

4/9/26, 7:09 AM

Gmail - Formal Dispute Packet - Account [REDACTED] - Signed Letter and Exhibits Attached



Brian Johnson [REDACTED]

Formal Dispute Packet - Account [REDACTED] - Signed Letter and Exhibits Attached

Wed, Mar 4, 2026 at 12:52 PM

To: preston.freeman@kyneuc.com
[REDACTED]

Hello,

Attached is my formal Notice of Billing Dispute and Request for Regulatory Compliance Review for Natural Energy Utility Corporation Account No. [REDACTED] (service address: 2571 W Rockhouse Road, Ashland, KY 41102), dated March 04, 2026.

Please confirm receipt and ensure this matter is routed to the appropriate regulatory, compliance, or legal personnel for response. As stated in the attached letter, I request a complete written response and supporting documentation within ten (10) business days of receipt.

Thank you,

Brian Mitchell Johnson
2571 W Rockhouse Road
Ashland, KY 41102
[REDACTED]

 NEUC_Account [REDACTED] BillingDispute_TariffCompliance_2026-03-04_Signed.zip
18782K

4/9/26, 7:14 AM

Gmail - Supplemental Documentation Request and Account Review, Account [REDACTED]



Brian Johnson [REDACTED]

Supplemental Documentation Request and Account Review, Account [REDACTED]

[REDACTED]
to: preston.freeman@kyneuc.com

Thu, Mar 12, 2026 at 12:28 PM

To Whom It May Concern,

Attached is my supplemental documentation request and account review letter regarding Account [REDACTED] and the billing dispute previously raised on March 4, 2026.


For completeness of the record, I am also sending this same letter by certified mail. return receipt requested.

Please confirm receipt of this email and attachment.

Sincerely,

Brian Mitchell Johnson
2571 W Rockhouse Road
Ashland, KY 41102



 Supplemental Documentation Request and Account Review, Account [REDACTED].pdf
2208K

4/9/26, 7:12 AM

Gmail - Formal Dispute Packet - Account [REDACTED] - Signed Letter and Exhibits Attached



Brian Johnson [REDACTED] >

Formal Dispute Packet - Account [REDACTED] - Signed Letter and Exhibits Attached

Preston Freeman <Preston.Freeman@kyneuc.com>

Wed, Mar 18, 2026 at 2:04 PM

To: [REDACTED]

Please see attached response.

Thank you
Preston Freeman
Natural Energy Utility

 2571 rockhouse.pdf
538K



Brian Johnson [REDACTED]

Account [REDACTED] - Gas Source Clarification Requested

1 message

Thu, Mar 19, 2026 at 11:41 AM

To: Preston Freeman <Preston.Freeman@kyneuc.com>

Preston,

Thank you for your letter dated March 17, 2026 and for the update on the gas sampling and field work. I appreciate your attention to this matter. I also want to make clear that I do not intend to delay the move to the new line, and I am willing to provide access and cooperate as needed to allow that work to proceed promptly.

At the same time, the billing and Gas Cost Recovery (GCR) issues raised in my March 4 and March 12 letters remain unresolved, and I want to clarify several points in writing so the record accurately reflects the configuration of my service before any further changes are made.

In your letter, you stated that my residence receives gas from a nearby well as well as from interstate pipelines depending on pressures. I want to make sure I understand that statement correctly, because during our on-site conversation on March 11, 2026, when I raised the concern that the check valve located between my service and the processed side would mean that processed gas was not reaching my meter, you responded: "Yeah, I'm not gonna argue that. I can't give you a clear answer, but I'm not gonna argue with that."

Could you please clarify in writing:

1. Does the check valve prevent flow from the processed distribution side to my service line?
2. If not, under what pressure conditions does processed gas flow past or around the check valve to reach my meter?
3. Where is the check valve located relative to my meter and the processed distribution main?
4. Prior to the planned move to the new line, was my service connected upstream of the check valve on the well side, downstream of the check valve on the processed side, or subject to some mixed or alternating flow condition?
5. What is the make, model, type, and flow direction rating of the check valve, and when was it last inspected or tested?

I would also appreciate clarification regarding the gas sample referenced in your letter. Specifically:

1. Where exactly was the sample collected?
2. Was the sample taken at my meter?
3. If not, was the sample taken upstream or downstream of the check valve?
4. On what date and at what approximate time was the sample collected?
5. Was the sample taken before or after any change in service configuration?

If a sample was not taken at my meter, I request that an additional sample be taken at that location before any further change to my service configuration, since the meter is the most accurate point for documenting the quality of gas actually delivered to my residence. If a sample was already taken at my meter, please confirm that in writing and I will consider that request satisfied.

I also request copies of all service records, work orders, dispatch tickets, technician notes, field notes, and related internal service records associated with Account [REDACTED] and my service address from the beginning of service to the present, including but not limited to records relating to water accumulation, liquid in the piping, moisture issues, pressure problems, regulator work, valve or drip installation, gas quality complaints, line or service configuration changes, and any other

4/9/26, 7:17 AM

Gmail - Account [REDACTED] - Gas Source Clarification Requested

service visits to my residence. These records are directly relevant to the billing and service quality issues raised in my prior correspondence.

In addition, during the March 11 conversation, you indicated that the matter of billing and any amount potentially owed back to me would be looked into. I therefore request that the documentation and responses sought in my March 12 letter be provided, or alternatively that the company provide a concrete written refund or credit proposal supported by a historical recalculation of charges, including any applicable GCR review and statutory interest.

I want to be clear that if Natural Energy is willing to provide a reasonable refund or credit based on an internal review of the billing and service quality issues raised in my prior correspondence, I would be willing to resolve this matter on that basis without requiring production of all of the documentation and records requested above. I am hopeful we can reach a fair resolution directly and cooperatively.

Please preserve your response and any related notes, work orders, diagrams, sample records, internal documentation concerning the prior and current service configuration, and all service records referenced above as part of the official account record for Account [REDACTED]

I remain hopeful this matter can be resolved cooperatively through prompt corrective action and a fair billing adjustment so that escalation to the Kentucky Public Service Commission is unnecessary.

Thank you for your prompt attention. I look forward to your response so this matter can be resolved as quickly as possible.

Brian Mitchell Johnson
2571 W Rockhouse Road
Ashland, KY 41102
[REDACTED]



Brian Johnson [REDACTED]

Summary of March 19, 2026 Phone Conversation - Account [REDACTED]

Thu, Mar 19, 2026 at 12:25 PM

To: Preston Freeman <Preston.Freeman@kyneuc.com>

Preston,

Thank you for taking the time to speak with me today. I wanted to follow up with a brief written summary of our conversation to make sure we are aligned on next steps and that the key points are documented for the record.

Gas Sample: You confirmed that the gas sample was taken at my meter, approximately on Thursday, March 12, 2026. You indicated the sample was sent to a testing company in Clarksville, West Virginia and that results are expected within 7 to 10 business days. You confirmed that I will receive a copy of the report directly when it is returned.

Service Connection to Processed Line: You confirmed that Natural Energy is prepared to proceed with connecting my service to the processed distribution line and that you will call in a line locate for work to begin on Monday, March 23, 2026. I confirmed that I am ready to proceed and will provide access as needed.

Check Valve Clarification: You indicated that you may have misspoken during our March 11 conversation regarding the check valve, and that when pressure drops, gas from your main line comes back through the check valve to my service. I appreciate the clarification and would still request that this be confirmed in writing, including the make, model, type, flow direction rating, and last inspection date of the check valve, as requested in my earlier correspondence. I want to make sure the record accurately reflects the actual configuration and operation of the check valve during the period at issue.

Outstanding Written Responses: You confirmed that you will respond in writing to the outstanding requests in my March 4 and March 12 letters. I appreciate that commitment and look forward to receiving those responses. As noted in my earlier correspondence, the billing and Gas Cost Recovery issues remain unresolved, and I am still requesting a historical review of charges and an appropriate refund or credit if warranted.

Records Request: As referenced in my letter sent earlier today, I am still requesting copies of all service records, work orders, dispatch tickets, technician notes, and field notes associated with Account [REDACTED] from the beginning of service to the present. I understand you are working through the outstanding requests and appreciate your attention to this.

I want to reiterate that I remain willing to resolve the billing and GCR issues cooperatively and directly with Natural Energy without escalation. If the company is willing to provide a reasonable refund or credit based on an internal review of the issues raised in my prior correspondence, I would be willing to resolve this matter on that basis.

Please confirm receipt of this email and let me know if anything above does not accurately reflect our conversation.

Thank you again for your time and cooperation. I look forward to Monday and to receiving your written responses.

Brian Mitchell Johnson
2571 W Rockhouse Road
Ashland, KY 41102
[REDACTED]



Brian Johnson [REDACTED]

Request for Pre-Work Walkthrough - Account [REDACTED]

[REDACTED]
To: Preston Freeman <Preston.Freeman@kyneuc.com>

Thu, Mar 19, 2026 at 4:49 PM

Preston,

One additional request before Monday's work begins. Before any changes are made to my service configuration, I would appreciate the opportunity to have someone walk me through the current piping layout and explain exactly what changes will be made, including:

- Where my service is currently connected
- Where the check valve is located relative to my meter and the processed distribution main
- Where the new connection point will be
- What specific work will be performed

I would also like the opportunity to document the current configuration before any changes are made.

Could you please let me know what time the crew plans to arrive on Monday so I can make sure I am available?

Thank you again for your cooperation.

Brian Mitchell Johnson
2571 W Rockhouse Road
Ashland, KY 41102
[REDACTED]



Brian Johnson [REDACTED]

Request for Pre-Work Walkthrough - Account [REDACTED]

Brian Johnson [REDACTED]
To: Preston Freeman <Preston.Freeman@kyneuc.com>
Cc: "Jay.freeman@kyneuc.com" <Jay.freeman@kyneuc.com>

Fri, Mar 20, 2026 at 1:36 PM

Preston and Jay,

I texted and also emailed Preston yesterday at 4:49 PM requesting a walkthrough before Monday's work and have not yet received a response.

I am requesting the opportunity to walk the job with your crew and document the existing service configuration before any work begins.

I would also like someone qualified to identify how the existing piping is routed and which valves are involved, including the location and function of any check valve or isolation point.

I'm available after 2 today, and can make myself available Monday morning before work begins.

Please confirm a time today.

Thank you.
Brian Johnson

4/9/26, 7:27 AM

Gmail - Request for Pre-Work Walkthrough - Account [REDACTED]



Brian Johnson [REDACTED]

Request for Pre-Work Walkthrough - Account [REDACTED]

Preston Freeman <Preston.Freeman@kyneuc.com>
To: Brian Johnson [REDACTED]

Mon, Mar 23, 2026 at 6:47 AM

Mr Johnson

We are going to wait for the gas sample to come back before changing anything at your location. I expect we will have that sample by the end of this week.

Thank you
Preston
Sent from my iPhone



Brian Johnson [REDACTED]

Re: Service Work Delay - Account [REDACTED]

Brian Johnson [REDACTED]
To: Preston Freeman <Preston.Freeman@kyneuc.com>
Bcc: Brian Johnson [REDACTED]

Mon, Mar 23, 2026 at 9:16 AM

Preston,

I received your email stating you will wait for gas sample results before performing work at my residence.

I want to be clear about the timeline and what was discussed:

During our March 19 phone conversation, you confirmed:

[REDACTED]

I specifically stated I was ready to proceed with the line connection and did not want to delay it. The gas sample was taken before any changes to the configuration - which was exactly what I requested.

Given that the sample has already been collected from the current well-side configuration, I do not understand why the results would affect the decision to proceed with connecting my service to the processed distribution line. The two issues are separate:

[REDACTED]

Before any work proceeds, I am requesting that someone qualified from Natural Energy walk me through the current piping configuration and explain exactly how gas reaches my meter, including the location and function of the check valve, where my service connects relative to the well and the processed distribution main, and how the system currently operates. I would like the opportunity to document this configuration before any changes are made, in case I need to provide this information to the Kentucky Public Service Commission. This walkthrough can be done at any time that is convenient for your crew, but I request that it occur before the reconfiguration work begins.

Please explain in writing:

[REDACTED]

I also note that your March 17 letter stated I receive gas from "a nearby well, as well as gas from interstate pipelines depending on pressures," and that processed gas was reaching my meter. If that is accurate, the sample results should confirm proper gas quality, and there would be no reason to delay routine service work.

Additionally, on March 22, 2026, the gas supply to my garage heater went out and required relighting. This interruption is consistent with the ongoing service quality issues I have documented in my prior correspondence and underscores the need to complete the connection to the processed distribution line without further delay.

4/9/26, 7:20 AM

Gmail - Re: Service Work Delay - Account [REDACTED]

This delay extends the period during which I am not receiving tariff-compliant service. I request that you proceed with the connection work as originally scheduled, or provide a written explanation of why the sample results affect that decision.

I also note that March 26, 2026 marks 10 business days from my March 12, 2026 supplemental documentation request, which requested written responses and supporting documentation. As of this date, I have not received substantive written responses to the technical and billing questions raised in my March 4, March 12, and March 19 correspondence. I request that Natural Energy provide those responses by the March 26 deadline, including the gas sample results which should be available by that date per your March 17 letter.

Brian Mitchell Johnson
2571 W Rockhouse Road
Ashland, KY 41102

[REDACTED]



Brian Johnson [REDACTED]

Re: Clarification Regarding Gas Sample, Service Connection, and Prior Email Error

Brian Johnson [REDACTED]
To: Preston Freeman <Preston.Freeman@kyneuc.com>
Bcc: Brian Johnson [REDACTED]

Mon, Mar 23, 2026 at 3:03 PM

Preston,

I apologize for the earlier email. It did not send correctly, and part of the message appeared blacked out. Please disregard that version and refer to this complete email instead.

I received your email stating that you will wait for gas sample results before performing work at my residence.

I want to be clear about the timeline and what was discussed.

During our March 19 phone conversation, you confirmed that:

- The gas sample was already taken at my meter on approximately March 12, 2026
- The sample was sent to the testing facility in Clarksville, West Virginia
- Results were expected within 7 to 10 business days
- Work to connect my service to the processed distribution line was scheduled for Monday, March 23, 2026

I specifically stated that I was ready to proceed with the line connection and did not want to delay it. The gas sample was taken before any changes to the configuration, which was exactly what I requested.

Given that the sample has already been collected from the current well-side configuration, I do not understand why the results would affect the decision to proceed with connecting my service to the processed distribution line. The two issues are separate:

- The sample documents the quality of gas I have been receiving
- The line connection provides tariff-compliant service going forward

Before any work proceeds, I am requesting that someone qualified from Natural Energy walk me through the current piping configuration and explain exactly how gas reaches my meter, including the location and function of the check valve, where my service connects relative to the well and the processed distribution main, and how the system currently operates. I would like the opportunity to document this configuration before any changes are made, in case I need to provide this information to the Kentucky Public Service Commission. This walkthrough can be done at any time that is convenient for your crew, but I request that it occur before the reconfiguration work begins.

Please explain in writing:

- Why gas sample results are necessary before proceeding with work that would connect my service to processed distribution gas
- When you now expect to receive the sample results
- When the service connection work will be completed
- When someone can walk me through the current configuration before any changes are made

I also note that your March 17 letter stated that I receive gas from "a nearby well, as well as gas from interstate pipelines depending on pressures," and that processed gas was reaching my meter. If that is accurate, the sample results should confirm proper gas quality, and there would be no reason to delay routine service work.

Additionally, on March 22, 2026, the gas supply to my garage heater went out and required relighting. This interruption is consistent with the ongoing service quality issues I have documented in my prior correspondence and underscores the need to complete the connection to the processed distribution line without further delay.

This delay extends the period during which I am not receiving tariff-compliant service. I request that you proceed with the connection work as originally scheduled, or provide a written explanation of why the sample results affect that decision.

4/9/26, 7:20 AM

Gmail - Re: Clarification Regarding Gas Sample, Service Connection, and Prior Email Error

I also note that March 26, 2026, marks 10 business days from my March 12, 2026 supplemental documentation request, which requested written responses and supporting documentation. As of this date, I have not received substantive written responses to the technical and billing questions raised in my March 4, March 12, and March 19 correspondence. I request that Natural Energy provide those responses by the March 26 deadline, including the gas sample results, which should be available by that date per your March 17 letter.

Brian Mitchell Johnson
2571 W Rockhouse Road
Ashland, KY 41102



4/9/26, 7:28 AM

Gmail - Re: Clarification Regarding Gas Sample, Service Connection, and Prior Email Error



Brian Johnson [REDACTED]

Re: Clarification Regarding Gas Sample, Service Connection, and Prior Email Error

Preston Freeman <Preston.Freeman@kyneuc.com>
To: Brian Johnson [REDACTED]


Thu, Mar 26, 2026 at 2:10 PM

Please see attached response and gas sample.

Thank You
Have a good day
Preston

2 attachments

 Johnson response 2.pdf
262K

 gas sample rockhouse rd.pdf
85K



Brian Johnson [REDACTED]

Response to March 26, 2026 Letter – Account [REDACTED] – Request for Refund Calculation

Fri, Mar 27, 2026 at 3:07 PM

To: Preston Freeman <Preston.Freeman@kyneuc.com>
Cc: [REDACTED]

Mr. Freeman,

Thank you for the gas sample report and your March 26, 2026 letter.

I note your statement that the gas at my residence is a mixture of interstate and well supply, and that the well operator will be installing additional drips and valves to mitigate moisture from the well line reaching my service line. That planned work indicates that moisture from the well line reaching my service remains a recognized issue and raises further questions regarding the condition and treatment of the gas delivered to my meter during the period at issue.

As previously requested in my March 4 and March 12, 2026 letters, I continue to request a full historical recalculation of charges to Account [REDACTED], including a refund or credit of all improperly collected Gas Cost Recovery amounts, plus statutory interest. Please also provide the calculation worksheets and supporting documentation used to determine that amount within ten (10) business days.

I also reserve all objections regarding the documentation, identification, chain of custody, and representativeness of the gas sample report previously provided.

I remain willing to resolve this matter cooperatively. However, because I have now opened an informal complaint with the Kentucky Public Service Commission, I will continue pursuing that process if a satisfactory resolution is not reached promptly.

Sincerely,

Brian Mitchell Johnson
2571 W Rockhouse Road
Ashland, KY 41102
[REDACTED]



Brian Johnson [REDACTED]

Follow-Up Request Regarding Well-Side Work and Gas Sample – Account [REDACTED]

Brian Johnson [REDACTED]
To: Preston Freeman <Preston.Freeman@kyneuc.com>
Bcc: Brian Johnson [REDACTED]

Tue, Mar 31, 2026 at 12:15 PM

Mr. Freeman,

In follow-up to my prior correspondence and the informal complaint I have now filed with the Kentucky Public Service Commission, I request written identification and documentation of any well-side work at or affecting the supply path to Account No [REDACTED], including:

- the identity of any well tender, operator, contractor, or other non-employee person or entity involved;
- the date and description of any drip, filter, separator, valve, or other moisture-control work performed, planned, recommended, discussed, or scheduled;
- whether the purpose of any such work was to reduce moisture, liquids, or well-gas effects in the supply path affecting my service;
- whether any such work occurred before or after the gas sample collected at or about my meter on or about March 12, 2026; and
- whether any lines, piping, regulators, or related equipment were drained, blown out, purged, cleaned, or otherwise serviced before or after that sample.

Please also provide any related records, communications, work notes, invoices, diagrams, or other documentation in Natural Energy's possession, custody, or control.

Because any post-complaint changes may affect the representativeness of gas-quality evidence, I request this information in writing within ten (10) business days.

Thank you.

Brian Mitchell Johnson
2571 W Rockhouse Road
Ashland, KY 41102
[REDACTED]



Brian Johnson [REDACTED]

Supplemental Clarification Request Regarding Well Filter Timing and Check Valve - Account [REDACTED]

Brian Johnson [REDACTED]
To: Preston Freeman <Preston.Freeman@kyneuc.com>
Bcc: Brian Johnson [REDACTED]

Thu, Apr 2, 2026 at 1:07 PM

Mr. Freeman,

This is a supplemental clarification request concerning issues already raised in my prior correspondence that remain unresolved.

In a recent conversation, the well tender indicated that the filter at the well was new. In order to clarify whether the gas sample was representative of the condition existing when I submitted my March 4, 2026 complaint, please clarify in writing:

- the date the new filter at the well was installed;
- who installed it;
- whether the new filter replaced an earlier filter, and if so, when that replacement occurred; and
- whether Natural Energy's understanding of the gas sample, gas source, or service configuration is based in whole or in part on information provided by the company or persons managing the well.

If this information is maintained by the company or persons managing the well rather than by Natural Energy directly, please identify that company and the responsible contact person or persons with knowledge of the filter installation, related work, and timing.

Additionally, the well tender confirmed during our conversation that a check valve exists between the well side and the processed-gas side, and he stated that, if the check valve is working properly, gas would not backfeed from the processed side. Because this appears to differ from the explanation provided during our March 19, 2026 phone conversation, I would appreciate written clarification on this point as well.

Because these points relate to issues already raised and to the representativeness of the gas sample, I would appreciate your written response as soon as possible so the record on this issue is clear.

Thank you.

Brian Mitchell Johnson
2571 W Rockhouse Road
Ashland, KY 41102
[REDACTED]



Brian Johnson [REDACTED]

Request for Marked Aerial Image and Configuration Identification – Account [REDACTED]

Brian Johnson [REDACTED]
To: Preston Freeman <Preston.Freeman@kyneuc.com>
Bcc: Brian Johnson [REDACTED]

Wed, Apr 8, 2026 at 9:21 AM

Mr. Freeman,

In order to prepare an accurate diagram for the Kentucky Public Service Commission, I am attaching an aerial image of the property for reference and request written clarification of the physical layout affecting Account No. [REDACTED]

Please mark or annotate the attached image, or provide a separate marked image or diagram, to identify according to Natural Energy's understanding:

- the exact point where my service line connects;
- the location of the check valve relative to the well, my service line, and the processed-gas side;
- the well; and
- the processed-gas side.

In addition, please identify:

- the person or persons who prepared or approved the marked image or diagram;
- their job title or role;
- the date of preparation; and
- whether the marked locations are based on field observation, company records, a system map, or some combination of those sources.

Please also confirm in writing that the marked image or diagram you provide reflects Natural Energy's official understanding of the service configuration affecting Account No. [REDACTED] as of the date of the response.

If Natural Energy determines that an on-site observation is necessary in order to identify or confirm these locations, I request notice in advance and the opportunity to be present.

This request is supplemental and does not withdraw, waive, or reset the response periods applicable to my prior correspondence.

I would appreciate your written response as soon as possible.

Thank you.

Brian Mitchell Johnson
2571 W Rockhouse Road
Ashland, KY 41102
[REDACTED]



2571 W Rockhouse Rd Ashland KY 41102_Account [REDACTED].jpg
444K

4/9/26, 7:28 AM

Gmail - Supplemental Clarification Request Regarding Well Filter Timing and Check Valve -- Account [REDACTED]



Brian Johnson [REDACTED]

Supplemental Clarification Request Regarding Well Filter Timing and Check Valve – Account [REDACTED]

Jay Freeman <Jay.Freeman@kyneuc.com>

Wed, Apr 8, 2026 at 10:10 AM

To: [REDACTED]

Cc: "Monica H. Braun" <monica.braun@skofirm.com>, Preston Freeman <Preston.Freeman@kyneuc.com>

Mr Johnson

Please find attached response to April 2,2026.

H. Jay Freeman

NEUC

[Quoted text hidden]

 Johnson.docx
14K



Brian Johnson [REDACTED]

Request for Marked Aerial Image and Configuration Identification - Account [REDACTED]

Brian Johnson [REDACTED] Wed, Apr 8, 2026 at 11:13 AM
To: "Jay.freeman@kyneuc.com" <Jay.freeman@kyneuc.com>
Cc: Preston Freeman <preston.freeman@kyneuc.com>, "monica.braun@skofirm.com" <monica.braun@skofirm.com>
Bcc: Brian Johnson [REDACTED]

Mr. Freeman,

I am forwarding the below request and attached aerial image so that you, Mr. Preston Freeman, and any other appropriate Natural Energy personnel have the same reference materials concerning the requested configuration clarification.

Thank you.

Brian Mitchell Johnson
2571 W Rockhouse Road
Ashland, KY 41102
[REDACTED]



2571 W Rockhouse Rd Ashland KY 41102_Account [REDACTED].jpg
444K



Brian Johnson [REDACTED]

Request for Clarification of Gas Sample Date and Well Manager Information -- Account [REDACTED]

Brian Johnson [REDACTED] Wed, Apr 8, 2026 at 11:34 AM
To: Jay Freeman <Jay.Freeman@kyneuc.com>
Cc: "Monica H. Braun" <monica.braun@skofirm.com>, Preston Freeman <Preston.Freeman@kyneuc.com>
Bcc: Brian Johnson [REDACTED]

Mr. Freeman,

I am resending this request because my prior email appears to have come through with the text obscured.

Thank you for the April 8, 2026 response.

I note that the attached response states the gas sample was collected on March 12, 2026, at my meter site. However, the gas sample report itself lists the sample date as March 13, 2026.

Please clarify in writing which date is the correct collection date, and please provide the exact date and time of collection. Because the timing of the sample bears directly on the documentation and representativeness issues I have previously raised, I would appreciate written clarification of this discrepancy.

I also note that Natural Energy previously stated through Mr. Preston Freeman that Carl, the well tender, was "going to also help in this area, putting filters in, adding a drip, and doing whatever he needs to do to help us." In light of Natural Energy's April 8, 2026 statement that it cannot comment on work done by the producer at its well, please identify the company or persons managing the well and the responsible contact person or persons with knowledge of the filter installation and related well-side work.

Thank you.

Brian Mitchell Johnson
2571 W Rockhouse Road
Ashland, KY 41102
[REDACTED]

4/9/26, 7:29 AM

Gmail - Response



Brian Johnson [REDACTED]

Response

Jay Freeman <Jay.Freeman@kyneuc.com>

Wed, Apr 8, 2026 at 2:18 PM

To: Brian Johnson [REDACTED]

Cc: "Monica H. Braun" <monica.braun@skofirm.com>, Preston Freeman <Preston.Freeman@kyneuc.com>

Mr Johnson

Please see attached response to April 8, 2026 question.

Thank You

H. Jay Freeman

 Johnson # 2 .docx
14K



EXHIBIT 5

March 17, 2026 Response from Preston Freeman

Written response concerning sampling and service configuration.

Kentucky Public Service Commission Complaint Packet

Brian Mitchell Johnson • Account No [REDACTED] • Natural Energy Utility Corporation



Natural Energy Utility Corporation

2560 Hoods Creek Pike • Ashland, Kentucky 41102

March 17th, 2026

Mr. Johnson

Natural Energy always strives to provide the best service possible. We plan to address your current concerns quickly and professionally.

Regarding gas sampling, I have already gathered a gas sample at your residence that has been sent off for testing, with results anticipated in 7-10 business days. Your correspondence questions the applicability of the GCR to your monthly bills. The GCR applies to all residential customers, as Natural Energy does not produce the gas it delivers to customers. With regard to your residence, you receive gas from a nearby well, as well as gas from interstate pipelines depending on pressures. We met on site with the company that owns the nearby well; they have agreed to install an additional valve and drip, which is in addition to the drip Natural Energy previously installed.

As we spoke in person, I'm also happy to disconnect you from that line and run you a new one. Your second letter stated you did not want that until a gas sample is pulled. Again, sampling is in the process, and I will provide those results as soon as I get them.

Please reach out with any questions or concerns.

Thank you

Preston Freeman

Operations Manger

Natural Energy Utility

606-923-0419

Preston.freeman@kyneuc.com

606.324.3920

Fax: 606.325.2991



EXHIBIT 6

Service Configuration Diagram / System Layout Materials

Diagram or layout materials concerning the well line, valve, and service configuration.

Kentucky Public Service Commission Complaint Packet

Brian Mitchell Johnson • Account No. [REDACTED] • Natural Energy Utility Corporation



EXHIBIT 7

Natural Energy Filing / Gas Service Agreement Describing Blended Supply

PSC materials describing blended local production and interstate gas.

Kentucky Public Service Commission Complaint Packet

Brian Mitchell Johnson • Account No. [REDACTED] • Natural Energy Utility Corporation



Natural Energy Utility Corporation

2560 Hoods Creek Pike • Ashland, Kentucky 41102
606-324-3920

RECEIVED
APR 04 2023

PUBLIC SERVICE
COMMISSION

April 4, 2023

Linda Bridwell
Executive Director
Public Service Commission
211 Sower Blvd.
Frankfort, KY 40601

Re: Case No. 2023-00052

Dear Ms. Bridwell:

Natural Energy Utility Corporation files the response to the Commission's order dated February 14, 2023. If you need additional information, please contact me.

Sincerely,

H. Jay Freeman
President

AFFIDAVIT

COMMONWEALTH OF KENTUCKY

COUNTY OF BOYD

Affiant, H. Jay Freeman, after being first sworn, deposes and says that he is the President of Natural Energy Utility Corporation, that he is authorized to submit this Response and that the information contained in the Response is true and accurate to the best of his knowledge, information and belief, after a reasonable inquiry, and as to those matters that are based on information provided to him, he believes to be true and correct.



H. Jay Freeman

This instrument was produced, signed, acknowledged and declared by H. Jay Freeman to be his act and deed the 4TH day of April, 2023.



Notary Public

Registration Number: KYNP24985

My Commission expires: 4/6/2025

Pamela S. Watts
Notary Public
State at Large - Kentucky
My Commission Expires April 6, 2025
ID # KYNP24985

Witness: Jay Freeman

1. Provide the distance from Mr. Whitley's proposed service location in Rush, Kentucky to the closest existing gas main.

ANSWER: Approximately 720 feet.

2. Provide the exact price that was initially quoted to Mr. Whitley to extend the gas main. Include copies of any written estimates provided to Mr. Whitley. If a written estimate was not provided, state why it was not.

ANSWER: Preston Freeman, Manager, went to the property in November of 2020 and reviewed the footage, path of the extension and locations of the three houses. The initial estimate to Mr. Whitley was given in a telephone conversation based on a preliminary review of the location, without current pricing information. The estimate was \$1,000 plus a \$180 security deposit for each of the three customers and all three had to sign up. This estimate was not a formal price quote because there was no application from any of the complainants and the information needed for a formal quote was not available due to the lack of an application or other details of the project.

3. State whether Mr. Whitley was provided subsequent estimates to extend the gas main.

ANSWER: Yes, one subsequent estimate was provided, in writing, to extend the gas main on January 17, 2023 after applications were received from all three customers (in October and November 2022).

4. If subsequent estimates were provided, state the price that was quoted and explain why it differed from the previous estimate.

ANSWER: The quote dated January 17, 2023, was for \$3,051.23 per customer. The written quote differed from the verbal quote due to (1) increases in materials (gas pipe has more than doubled in cost) over the 27 months since and (2) it was determined that a contractor was required to bore through the three properties back yards. Since the initial discussions, prices for contractor labor have increased from \$6.50 per foot to \$25 per foot.

5. Provide the current cost to Natural Energy to install an extension in excess of 100 feet from its nearest gas main to Mr. Whitley's property in Rush, Kentucky. Include a detailed itemized estimate.

ANSWER: The current cost is estimated at \$5,787.10 as noted on the detailed itemized estimate. This estimate is based on NEUC doing all work, without contractors. This work cannot take place until June 2023 as we will be walking all main lines in the system over the next month and a half.

6. Provide documents of line extension charges for any/all line extensions greater than 100 feet charged to other customers for the past three years.

ANSWER: There have been several hundred line extensions over the past three years. We have reviewed our records for the most recent 35 service line extensions greater than 100 feet and the average cost approximated \$989. The smallest amount was \$630 and the largest was \$3,202 (approximately 500 feet, mostly on county right of way, with no road bores).



NATURAL ENERGY UTILITY CORPORATION
2560 HOODS CREEK PIKE
ASHLAND, KENTUCKY 41102
606-324-3920 PHONE
606-325-2991 FAX

DATE: January 17, 2023

BILL TO:
 Deerhaven Ct
 Rush, KY

REMIT TO:
 NATURAL ENERGY UTILITY CORP.
 2560 HOODS CREEK PIKE
 ASHLAND, KY 41102

DESCRIPTION	VOLUME	RATE	AMOUNT
Main Line Install:			
2" IPS	500 Ft	\$ 1.25	\$ 625.00
Tracer Wire	500 Ft	\$ 0.12	\$ 60.00
2" Poly Valve	1	\$ 250.00	\$ 250.00
Valve Box	1	\$ 85.00	\$ 85.00
Test Station	1	\$ 100.00	\$ 100.00
2" BF End Cap	1	\$ 25.00	\$ 25.00
			\$ 1,145.00
Sales Tax			\$ 68.70
			\$ 1,213.70
Labor/Contractor Triple B Construction			\$ 5,000.00
3 customers on Deerhaven Ct.			\$ 2,071.23
Install service lines; all under 150 ft. & 2" Poly Saddle Taps per customer			\$ 800.00
Deposit per customer			\$ 180.00
TOTAL COST PER PERSON			\$ 3,051.23
Approximately \$4.14 per ft.			
PLEASE REMIT TO ABOVE ADDRESS:		TOTAL DUE	\$ 3,051.23



NATURAL ENERGY UTILITY CORPORATION

2560 HOODS CREEK PIKE
ASHLAND, KENTUCKY 41102
606-324-3920 PHONE
606-325-2991 FAX

DATE: March 31, 2023

BILL TO:
Mr. Phillip Whitley

REMIT TO:
NATURAL ENERGY UTILITY CORP.
2560 HOODS CREEK PIKE
ASHLAND, KY 41102

DESCRIPTION	VOLUME	RATE	AMOUNT
NEUC Doing all Work on County ROW			
Parts & Materials			\$ 1,563.30
Sales Tax			\$ 93.80
Install @ \$4.50 per ft. (600 ft.)			\$ 2,700.00
Road/Driveway Bores @ \$250 each (5)			\$ 1,250.00
Deposit			\$ 180.00
PLEASE REMIT TO ABOVE ADDRESS: TOTAL DUE			\$ 5,787.10



EXHIBIT 8

Sworn Responses of H. Jay Freeman

Case No. 2024-00369, including GCR denominator admissions.

Kentucky Public Service Commission Complaint Packet

Brian Mitchell Johnson • Account No. [REDACTED] • Natural Energy Utility Corporation

WITNESS FOR ALL RESPONSES: Jay Freeman

1. Provide all invoices received from gas suppliers, for each month, following the June 2024 period to the most recent reporting period.

Please see attached the gas supplier invoices for July, 2024 through June, 2025. The gas supplier invoices for July, 2025 through September, 2025 are included within the GCR rate filing.

The invoices are confidential and are being provided pursuant to a petition for confidential protection.

2. State the monthly GCR rate that was charged to Natural Energy's customers following the June 2024 period to the most recent reporting period.

The GCR rate charged and the reporting period are as follows:

7/1/2024 to 9/30/2024	\$1.9074
10/1/2024 to 12/31/2024	\$1.8301
1/1/2025 to 4/1/2025	\$1.6974
4/2/2025 to 7/1/2025	\$2.7607
7/2/2025 to 9/30/2025	\$2.7819
10/1/2025 to 12/31/2025	\$2.4005

3. Provide the contracts for all active customers taking service from Natural Energy under the terms of a special contract.

in its September 4, 2025 Order in Case No. 2024-00369, the Commission directed Natural Energy Utility Corporation ("NEUC") to include the "Contract Customer" (whose name was not publicly disclosed due to confidentiality) in this GCR filing. With that change, NEUC has one active customer taking service under a special contract. This contract was provided in Case No. 2024-00369 in NEUC's February 20, 2025 filing and is titled "FCI 2017."

4. Provide the invoices showing the rates Natural Energy is charging each of its Special Contract customers for each month from the June 2024 period to the most recent reporting period.

Please see the attached monthly invoices for each of NEUC's special contract customers. Invoices for the customer ordered to be included in the GCR rate report are from 6/2024 through 8/2025. The 7-9/2025 sales are included in the GCR rate filing. The monthly invoices for 6/2024-8/2025 are included for the only special contract customer taking service.

The invoices are confidential and are being provided pursuant to a petition for confidential protection.

5. For each special contract customer, explain if Natural Energy is responsible for purchasing gas to serve those customers, or whether those customer(s) procure gas from a third party.

Yes, Natural Energy is responsible for purchasing gas for all active customers taking service under the terms of a special contract.

6. Explain, in detail, how the cost of gas purchased for the special contract customer(s) is accounted for when calculating the GCR rate, including the gas cost rate assigned to the special contract customer, and explain, in detail, how the sales volumes and the revenue from gas sales to the special contract customer are accounted for when calculating the GCR rate.

The cost of gas purchased for the special contract customer(s) is accounted for the same as the tariff customers (GCR rate). Natural Energy combines all gas purchases and calculates a weighted average cost per unit. The same cost per unit is assigned to both special contract customers and tariff customers.

The sales volumes and the revenue from gas sales to the special contract customer are not accounted for when calculating the GCR rate. They have never been included in the GCR rate reports.



EXHIBIT 9

Notice to Implement Rates / Refund Recordkeeping Notice

Case No. 2025-00379.

Kentucky Public Service Commission Complaint Packet

Brian Mitchell Johnson • Account No. [REDACTED] • Natural Energy Utility Corporation



MONICA H. BRAUN
DIRECT DIAL: (859) 231-3903
Monica.Braun@skofirm.com

300 WEST VINE STREET
SUITE 2100
LEXINGTON, KY 40507-1801
MAIN: (859) 231-3000
FAX: (859) 253-1093

December 23, 2025

ELECTRONICALLY FILED

Linda C. Bridwell
Executive Director
Kentucky Public Service Commission
211 Sower Blvd
Frankfort, KY 40601

Re: Case No. 2025-00379

Dear Ms. Bridwell:

Please find enclosed Natural Energy Utility Corporation's Notice to Implement Rates. In accordance with 807 KAR 5:001, Section 8(7), this is to certify that the electronic filing has been transmitted to the Commission on December 23, 2025; that there are currently no parties that the Commission has excused from participation by electronic means in this proceeding,

Please let me know if you have any questions or concerns.

Sincerely,

A handwritten signature in cursive script that reads "Monica H. Braun".

Monica H. Braun

COMMONWEALTH OF KENTUCKY
BEFORE THE PUBLIC SERVICE COMMISSION

In the Matter of:

ELECTRONIC PURCHASED GAS)	
ADJUSTMENT FILING OF NATURAL)	CASE NO. 2025-00379
ENERGY UTILITY CORPORATION)	

NATURAL ENERGY UTILITY CORPORATION
NOTICE TO PLACE RATES INTO EFFECT

Natural Energy Utility Corporation (“NEUC”) hereby provides its notice pursuant to KRS 278.190(2) and the Commission’s December 23, 2025 Order suspending NEUC’s proposed rate to January 2, 2026. NEUC states as follows:

1. On November 21, 2025, NEUC submitted its quarterly gas cost adjustment filing, with the proposed rate to be effective on and after January 1, 2026. On December 23, 2025, the Commission entered an order that suspended the effective date of the proposed rate to January 2, 2026.
2. Pursuant to KRS 278.190(2), NEUC hereby gives notice that it will be putting its proposed rates into effect on or after January 2, 2026.
3. NEUC will maintain its records in a manner that will enable it and the Commission to determine the amounts to be refunded in the event a refund is awarded.

Dated December 23, 2025

Respectfully submitted,

Monica H. Braun
Stoll Keenon Ogden PLLC
300 West Vine Street, Suite 2100
Lexington, Kentucky 40507
Phone: 859-231-3000
Fax: 859-253-1093
monica.braun@skofirm.com

s/Monica H. Braun
Counsel for Natural Energy Utility
Corporation

CERTIFICATE OF COMPLIANCE

In accordance with 807 KAR 5:001, Section 8(7), this is to certify that Natural Energy Utility Corporation's December 23, 2025 electronic filing has been transmitted to the Commission on December 23, 2025; and that there are currently no parties that the Commission has excused from participation by electronic means.

s/Monica H. Braun
Counsel for Natural Energy Utility
Corporation

EXHIBIT 10

PSC Order, Case No. 2025-00379

December 23, 2025 order placing Q1 2026 rates into effect subject to refund.

Kentucky Public Service Commission Complaint Packet

Brian Mitchell Johnson • Account No. [REDACTED] • Natural Energy Utility Corporation

COMMONWEALTH OF KENTUCKY
BEFORE THE PUBLIC SERVICE COMMISSION

Case No. 2025-00379 — Electronic Purchased Gas Adjustment Filing of Natural Energy
Utility Corporation

ORDER

On November 21, 2025, Natural Energy Utility Corporation (Natural Energy) filed its proposed Gas Cost Recovery (GCR) rate report to be effective January 1, 2026. After reviewing the current GCR rate report, the Commission has determined that additional time for analysis is necessary.

Having reviewed the proposed GCR rate report and being otherwise sufficiently advised, the Commission finds that additional analysis is necessary to determine the reasonableness of the proposed GCR rates and that such investigation cannot be completed by January 1, 2026. Pursuant to KRS 278.190(2), the Commission will, therefore, suspend the effective date of the proposed GCR rates, for one day, until January 2, 2026, to give the Commission time to investigate the proposed GCR rates, and to allow Natural Energy to begin charging the GCR rates, pending a final Order and subject to refund, as long as it provides written notice to the Commission.

IT IS THEREFORE ORDERED that:

1. Natural Energy's proposed GCR rates are suspended for one day, until January 2, 2026.
2. Natural Energy's proposed GCR rates may be placed in effect by Natural Energy on or after January 2, 2026, pending the final Order in this matter and subject to refund, provided Natural Energy files written notice to the Commission of its intention to do so as required by KRS 278.190(2).
3. If Natural Energy files notice of its intention to place the proposed GCR rates into effect after the end of the suspension period, Natural Energy shall maintain its records in such manner as will allow it, the Commission, or any customer to determine the amounts to be refunded and to whom in the event a refund is ordered upon final resolution of this matter.

PUBLIC SERVICE COMMISSION — Case No. 2025-00379

Service List: Mark T. Baldock, CPA, Natural Energy Utility Corporation, 2560 Hoods Creek Pike, Ashland, KY 41102; Monica Braun, Stoll Keenon Ogden PLLC, 300 West Vine Street, Suite 2100, Lexington, KY 40507-1801.

EXHIBIT 11

Q2 2026 GCR Filing Packet

Case No. 2026-00042.

Kentucky Public Service Commission Complaint Packet

Brian Mitchell Johnson • Account No. [REDACTED] • Natural Energy Utility Corporation



MONICA H. BRAUN
DIRECT DIAL: (859) 231-3903
Monica.Braun@skofirm.com

300 WEST VINE STREET
SUITE 2100
LEXINGTON, KY 40507-1801
MAIN: (859) 231-3000
FAX: (859) 253-1093

February 19, 2026

ELECTRONICALLY FILED

Linda C. Bridwell
Executive Director
Kentucky Public Service Commission
211 Sower Blvd
Frankfort, KY 40601

Re: Case No. 2026-00042

Dear Ms. Bridwell:

Please find enclosed Natural Energy Utility Corporation's ("NEUC") Gas Cost Recovery ("GCR") rate filing to become effective April 1, 2026. The calculated GCR for the reporting period is \$6.3936 per Mcf and the base rate remains \$4.24 per Mcf. The minimum billing rate for April 1, 2026 to June 30, 2026 will be \$10.6336 for all Mcf. NEUC is submitting supplier invoices as part of its GCR filing pursuant to a petition for confidential protection.

In accordance with 807 KAR 5:001, Section 8(7), this is to certify that NEUC's February 19, 2026 electronic filing is a true and accurate copy of the documents being filed in paper medium; that the electronic filing has been transmitted to the Commission on February 19, 2026; that there are currently no parties that the Commission has excused from participation by electronic means in this proceeding,

Please let me know if you have any questions or concerns.

Sincerely,

A handwritten signature in cursive script that reads "Monica H. Braun".

Monica H. Braun

SCHEDULE I

GAS COST RECOVERY RATE SUMMARY

<u>Component</u>	<u>UNIT</u>	<u>AMOUNT</u>
Expected Gas Cost (EGC)	\$/MCF	\$6.5074
Refund Adjustment (RA)	\$/MCF	\$0.0000
Actual Adjustment (AA)	\$/MCF	(\$0.1138)
Balance Adjustment (BA)	\$/MCF	\$0.0000
<hr/>		
Gas Cost Recovery Rate (GCR)	\$/MCF	\$6.3936
<hr/>		
To Be Effective For Service Rendered From:	4/1/2026 to 6/30/2026	
<hr/>		
A) EXPECTED GAS COST CALCULATION	UNIT	AMOUNT
Total Expected Gas Cost (SCH II)	\$/MCF	\$1,440,669
/ For The Twelve Months Ended December, 2025	\$/MCF	221,389
= Expected Gas Cost (EGC)	\$/MCF	\$6.5074
<hr/>		
B) REFUND ADJUSTMENT CALCULATION	UNIT	AMOUNT
Supplier refund adjustment for reporting period (SCH III)	\$/MCF	\$0.0000
+ Previous Quarter Supplier Refund Adjustment	\$/MCF	\$0.0000
+ Second Previous Quarter Supplier Refund Adjustment	\$/MCF	\$0.0000
+ Third Previous Quarter Supplier Refund Adjustment	\$/MCF	\$0.0000
= Refund Adjustment (RA)	\$/MCF	\$0.0000
<hr/>		
C) ACTUAL ADJUSTMENT CALCULATION	UNIT	AMOUNT
Actual Adjustment for the Reporting Period (SCH IV)	\$/MCF	\$0.1636
+ Previous Quarter Supplier Refund Adjustment	\$/MCF	(\$0.2177)
+ Second Previous Quarter Supplier Refund Adjustment	\$/MCF	(\$0.2839)
+ Third Previous Quarter Supplier Refund Adjustment	\$/MCF	\$0.2242
= Actual Adjustment (AA)	\$/MCF	(\$0.1138)
<hr/>		
D) BALANCE ADJUSTMENT CALCULATION	UNIT	AMOUNT
+ Previous Quarter Supplier Refund Adjustment	\$/MCF	\$0.0000
+ Second Previous Quarter Supplier Refund Adjustment	\$/MCF	\$0.0000
+ Third Previous Quarter Supplier Refund Adjustment	\$/MCF	\$0.0000
= Balance Adjustment (BA)	\$/MCF	\$0.0000

SCHEDULE II
EXPECTED GAS COST

Actual MCF Purchases For The Twelve Months Ended December, 2025

(1)	(2)	(3)	(4)	(5)	(6) = (4) X (5)
SUPPLIER	DTH's	BTU Factor	MCF	Rate	Cost
Various Suppliers	243,830	1.0578	230,507	\$6.25	\$1,440,669

Totals	230,507	\$1,440,669
---------------	----------------	--------------------

Line Loss For The Twelve Months Ended December, 2025 Is Based On Purchases Of 230,507
And Sales Of 221,389

	UNIT	AMOUNT
Total Expected Cost Of Purchases (6)		\$1,440,669
/ MCF Purchases (4)		230,507

= Average Expected Cost Per MCF Purchased \$6.25

X Allowable MCF Purchases (Must Not Exceed MCF Sales / .95) 230,507

= Total Expected Gas Cost (SCHEDULE I, A) \$1,440,669

SCHEDULE III
REFUND ADJUSTMENTS

	<u>UNIT</u>	<u>AMOUNT</u>
Total Supplier Refunds Received	\$\$\$	\$0.0000
+ Interest	\$\$\$	\$0.0000
= Refund Adjustment including Interest	\$\$\$	\$0.0000
 / For The Twelve Months Ended December, 2025	 MCF	 221,389
 = Refund Adjustment For The Reporting Period	 \$/MCF	 \$0.0000
(SCHEDULE I, B)		

SCHEDULE IV
ACTUAL ADJUSTMENT

For The Twelve Months Ended December, 2025

<u>Particulars</u>	<u>UNIT</u>	<u>Oct, 2025</u>	<u>Nov, 2025</u>	<u>Dec, 2025</u>
Total Supply Volumes Purchased	MCF	15,423	24,364	36,945
Total Cost Of Volumes Purchased	\$\$\$	\$32,937	\$75,308	\$158,314
/ Total Sales	MCF	14,808	23,393	35,473
= Unit Cost Of Gas	\$/MCF	\$2.2243	\$3.2192	\$4.4629
- EGC In Effect For Month	\$/MCF	\$3.1266	\$3.1266	\$3.1266
= Difference	\$/MCF	(\$0.9023)	\$0.0926	\$1.3363
X Actual Sales During Month	\$/MCF	14,808	23,393	35,473
= Monthly Cost Difference	\$\$\$	(\$13,361)	\$2,167	\$47,404
			UNIT	Amount
Total Cost Difference			\$\$\$	\$36,210
/ For The Twelve Months Ended December, 2025			MCF	221,389
= Actual Adjustment For The Reporting Period (SCHEDULE I, C)			\$\$\$	\$0.1636

May Not Be Less Than 95% Of Supply Volume

COMMONWEALTH OF KENTUCKY
BEFORE THE PUBLIC SERVICE COMMISSION

In the Matter of:

ELECTRONIC PURCHASED GAS)	
ADJUSTMENT FILING OF NATURAL)	CASE NO. 2026-00042
ENERGY UTILITY CORPORATION)	

NATURAL ENERGY UTILITY CORPORATION
PETITION FOR CONFIDENTIAL PROTECTION

Natural Energy Utility Corporation (“NEUC”), by counsel, pursuant to 807 KAR 5:001, Section 13, hereby petitions the Public Service Commission (“Commission”) to grant confidential protection for certain information that is contained in its quarterly gas cost recovery filing, which is more fully described below:

NEUC is filing contemporaneously with this Petition a quarterly report (“Report”) which contains an updated gas cost recovery rate. Included in the Report is certain information the disclosure of which would damage NEUC’s competitive position and business interests.

The Kentucky Open Records Act exempts from disclosure certain commercial information. KRS 61.878(1)(c). To qualify for this exemption and maintain the confidentiality of the information, a party must establish that disclosure of the commercial information would permit an unfair advantage to competitors of that party.

NEUC is submitting invoices received from gas suppliers as support for the Report. The invoices identify NEUC’s suppliers, unit costs, volumes, and interconnection points. The invoices contain sensitive commercial information, the disclosure of which would injure NEUC’s ability to negotiate future gas supply contracts at advantageous prices and, thereby, minimize the price of natural gas to its customers, and would unfairly advantage NEUC’s competitors for both gas suppliers and retail gas load. Any impairment of its ability to obtain the most advantageous price

possible from natural gas producers and marketers will necessarily erode NEUC's competitive position with other energy suppliers that compete in NEUC's service territory, as well as other LDCs with whom NEUC competes for new and relocating industrial customers. This sensitive information identifies NEUC's natural gas suppliers for the period set forth and links those providers with specific gas volumes delivered and the costs thereof. NEUC therefore requests that the invoices be kept confidential in their entirety.

Disclosure of the suppliers' identities, unit costs, and volumes will damage NEUC's competitive position and business interest in two ways. First, it will allow NEUC's competitors to know the unit price and overall cost of the gas NEUC is purchasing from each supplier. This information is valuable to NEUC's competitors because it can alert them to the identity of NEUC's low-cost suppliers and, if those supply agreements are more favorable than theirs, they can attempt to outbid NEUC for those suppliers. This would raise prices for NEUC, which would hurt its competitive position and harm its ratepayers. Second, disclosure will provide competitors of NEUC's suppliers with information which will enable future gas bidding to be manipulated to the competitors' advantage and to the detriment of NEUC and its customers. Instead of giving its best price in a bid, a gas supply competitor with knowledge of the recent pricing practices of NEUC's other suppliers could adjust its bid so that it just beats other bidders' prices or other terms. As a result, NEUC and its customers will pay a higher price for gas than they would have otherwise.

The Commission has previously granted requests for confidential protection for similar information in gas cost adjustment filings.¹

¹ See, e.g., *In the Matter of: Electronic Purchased Gas Adjustment Filing of Delta Natural Gas Company, Inc.*, Case No. 2019-00364, Order (Ky. PSC November 6, 2019).

The information for which NEUC is seeking confidential protection is not known outside of NEUC and the relevant suppliers and is not disseminated within NEUC except for those employees with a legitimate business need to know and act upon such information.

The public interest will be served by granting this Petition in that competition among NEUC's prospective gas suppliers will be fostered and the cost of gas to NEUC's customers will thereby be minimized. In addition, the public interest will be served by fostering full and fair competition between NEUC and other energy service providers within NEUC's gas service territory. For these reasons, NEUC respectfully requests that the confidential material should be treated as confidential for an indefinite period of time.

WHEREFORE, NEUC respectfully requests that the Commission classify and protect as confidential for an indefinite period of time the invoices that contain supplier information, prices, and volumes.

Dated February 19, 2026

Respectfully submitted,

Monica H. Braun
Stoll Keenon Ogden PLLC
300 West Vine Street, Suite 2100
Lexington, Kentucky 40507
Phone: 859-231-3000
Fax: 859-253-1093
monica.braun@skofirm.com

s/Monica H. Braun
Counsel for Natural Energy Utility
Corporation

CERTIFICATE OF COMPLIANCE

In accordance with 807 KAR 5:001, Section 8(7), this is to certify that Natural Energy Utility Corporation's February 19, 2026 electronic filing has been transmitted to the Commission on February 19, 2026; and that there are currently no parties that the Commission has excused from participation by electronic means.

s/Monica H. Braun
Counsel for Natural Energy Utility
Corporation

NOTICE OF ELECTION OF USE OF ELECTRONIC FILING PROCEDURES
(Complete All Shaded Areas and Check Applicable Boxes)

In accordance with 807 KAR 5:001, Section 8, Natural Energy Utility Corporation gives notice of its intent to file an application for Purchased Gas Adjustment with the Public Service Commission no later than February 23, 2026 and to use the electronic filing procedures set forth in that regulation.

Natural Energy Utility Corporation further states that:

- | | | |
|--|-------------------------------------|-------------------------------------|
| | Yes | No |
| 1. It requests that the Public Service Commission assign a case number to the intended application and advise it of that number as soon as possible; | <input checked="" type="checkbox"/> | <input type="checkbox"/> |
| 2. It or its authorized representatives have registered with the Public Service Commission and are authorized to make electronic filings with the Public Service Commission; | <input checked="" type="checkbox"/> | <input type="checkbox"/> |
| 3. Neither it nor its authorized representatives have registered with the Public Service Commission for authorization to make electronic filings but will do so no later than seven days before the date of its filing of its application for rate adjustment; | <input type="checkbox"/> | <input checked="" type="checkbox"/> |
| 4. It or its authorized agents possess the facilities to receive electronic transmissions; | <input checked="" type="checkbox"/> | <input type="checkbox"/> |
| 5. The following persons are authorized to make filings on its behalf and to receive electronic service of Public Service Commission orders and any pleadings filed by any party or the Public Service Commission Staff: | | |

Name	Electronic Mail Address
Mark Baldock	mark.baldock@kyneuc.com
Monica Braun	monica.braun@skofirm.com

- | | | |
|--|-------------------------------------|--------------------------|
| 6. It and its authorized representatives listed above have read and understand the procedures for electronic filing set forth in 807 KAR 5:001 and will fully comply with those procedures unless the Public Service Commission directs otherwise. | <input checked="" type="checkbox"/> | <input type="checkbox"/> |
|--|-------------------------------------|--------------------------|

RECEIVED
FEB 17 2026
**PUBLIC SERVICE
COMMISSION**

Signed /s/ Monica H. Braun

Name: Monica H. Braun
Title: Counsel
Address: 300 W. Vine Street, Suite 2100
Lexington, KY 40507
Telephone Number: (859) 231-3903

EXHIBIT 12

Q1 2026 GCR Filing Materials

Case No. 2025-00379.

Kentucky Public Service Commission Complaint Packet
Brian Mitchell Johnson • Account No. [REDACTED] • Natural Energy Utility Corporation



MONICA H. BRAUN
DIRECT DIAL: (859) 231-3903
Monica.Braun@skofirm.com

300 WEST VINE STREET
SUITE 2100
LEXINGTON, KY 40507-1801
MAIN: (859) 231-3000
FAX: (859) 253-1093

November 21, 2025

ELECTRONICALLY FILED

Linda C. Bridwell
Executive Director
Kentucky Public Service Commission
211 Sower Blvd
Frankfort, KY 40601

Re: Case No. 2025-00379

Dear Ms. Bridwell:

Please find enclosed Natural Energy Utility Corporation's ("NEUC") Gas Cost Recovery ("GCR") rate filing to become effective January 1, 2026. The calculated GCR for the reporting period is \$2.4562 per Mcf and the base rate remains \$4.24 per Mcf. The minimum billing rate for January 1, 2026 to March 31, 2026 will be \$6.6962 for all Mcf. NEUC is submitting supplier invoices as part of its GCR filing pursuant to a petition for confidential protection.

In addition, the Commission's September 4, 2025 Order in Case No. 2024-00369 ordered NEUC to submit responses to six items in the Appendix to the Order. As part of its responses to those items, NEUC is submitting additional supplier invoices as well as customer invoices pursuant to a petition for confidential protection.

In accordance with 807 KAR 5:001, Section 8(7), this is to certify that NEUC's November 21, 2025 electronic filing is a true and accurate copy of the documents being filed in paper medium; that the electronic filing has been transmitted to the Commission on November 21, 2025; that there are currently no parties that the Commission has excused from participation by electronic means in this proceeding,

Please let me know if you have any questions or concerns.

Sincerely,

A handwritten signature in cursive script that reads "Monica H. Braun".

Monica H. Braun

SCHEDULE I

GAS COST RECOVERY RATE SUMMARY

<u>Component</u>	<u>UNIT</u>	<u>AMOUNT</u>
Expected Gas Cost (EGC)	\$/MCF	\$3.1246
Refund Adjustment (RA)	\$/MCF	\$0.0000
Actual Adjustment (AA)	\$/MCF	(\$0.6684)
Balance Adjustment (BA)	\$/MCF	\$0.0000
<hr/>		
Gas Cost Recovery Rate (GCR)	\$/MCF	\$2.4562
<hr/>		
To Be Effective For Service Rendered From:	1/1/2026 to 3/31/2026	
<hr/>		
A) EXPECTED GAS COST CALCULATION	UNIT	AMOUNT
Total Expected Gas Cost (SCH II)	\$/MCF	\$631,179
/ For The Twelve Months Ended September, 2025	\$/MCF	202,005
= Expected Gas Cost (EGC)	\$/MCF	\$3.1246
<hr/>		
B) REFUND ADJUSTMENT CALCULATION	UNIT	AMOUNT
Supplier refund adjustment for reporting period (SCH III)	\$/MCF	\$0.0000
+ Previous Quarter Supplier Refund Adjustment	\$/MCF	\$0.0000
+ Second Previous Quarter Supplier Refund Adjustment	\$/MCF	\$0.0000
+ Third Previous Quarter Supplier Refund Adjustment	\$/MCF	\$0.0000
= Refund Adjustment (RA)	\$/MCF	\$0.0000
<hr/>		
C) ACTUAL ADJUSTMENT CALCULATION	UNIT	AMOUNT
Actual Adjustment for the Reporting Period (SCH IV)	\$/MCF	(\$0.2177)
+ Previous Quarter Supplier Refund Adjustment	\$/MCF	(\$0.2839)
+ Second Previous Quarter Supplier Refund Adjustment	\$/MCF	\$0.2242
+ Third Previous Quarter Supplier Refund Adjustment	\$/MCF	(\$0.3910)
= Actual Adjustment (AA)	\$/MCF	(\$0.6684)
<hr/>		
D) BALANCE ADJUSTMENT CALCULATION	UNIT	AMOUNT
+ Previous Quarter Supplier Refund Adjustment	\$/MCF	\$0.0000
+ Second Previous Quarter Supplier Refund Adjustment	\$/MCF	\$0.0000
+ Third Previous Quarter Supplier Refund Adjustment	\$/MCF	\$0.0000
= Balance Adjustment (BA)	\$/MCF	\$0.0000

SCHEDULE II
 EXPECTED GAS COST

Actual MCF Purchases For The Twelve Months Ended September, 2025

(1) SUPPLIER	(2) DTH's	(3) BTU Factor	(4) MCF	(5) Rate	(6) = (4) X (5) Cost
Various Suppliers	223,763	1.0635	210,393	\$3.00	\$631,179
Totals			210,393		\$631,179

Line Loss For The Twelve Months Ended September, 2025 Is Based On Purchases Of 210,393
 And Sales Of 202,005

	UNIT	AMOUNT
Total Expected Cost Of Purchases (6)		\$631,179
/ MCF Purchases (4)		210,393
= Average Expected Cost Per MCF Purchased		\$3.00
X Allowable MCF Purchases (Must Not Exceed MCF Sales / .95)		210,393
= Total Expected Gas Cost (SCHEDULE I, A)		\$631,179

SCHEDULE III
REFUND ADJUSTMENTS

	UNIT	AMOUNT
Total Supplier Refunds Received	\$\$\$	\$0.0000
+ Interest	\$\$\$	\$0.0000
= Refund Adjustment including Interest	\$\$\$	\$0.0000
<u>/ For The Twelve Months Ended September, 2025</u>	MCF	202,005
= Refund Adjustment For The Reporting Period (SCHEDULE I, B)	\$/MCF	\$0.0000

SCHEDULE IV

ACTUAL ADJUSTMENT

For The Twelve Months Ended September, 2025

<u>Particulars</u>	<u>UNIT</u>	<u>Jul, 2025</u>	<u>Aug, 2025</u>	<u>Sep, 2025</u>
Total Supply Volumes Purchased	MCF	12,973	11,663	12,473
Total Cost Of Volumes Purchased	\$\$\$	\$33,513	\$28,450	\$24,588
/ Total Sales	MCF	12,504	11,241	12,022
= Unit Cost Of Gas	\$/MCF	\$2.6802	\$2.5309	\$2.0452
- EGC In Effect For Month	\$/MCF	\$3.6494	\$3.6494	\$3.6494
= Difference	\$/MCF	(\$0.9692)	(\$1.1185)	(\$1.6042)
X Actual Sales During Month	\$/MCF	12,504	11,241	12,022
= Monthly Cost Difference	\$\$\$	(\$12,119)	(\$12,573)	(\$19,285)
			<u>UNIT</u>	<u>Amount</u>
Total Cost Difference			\$\$\$	(\$43,978)
/ For The Twelve Months Ended September, 2025			MCF	202,005
= Actual Adjustment For The Reporting Period (SCHEDULE I, C)			\$\$\$	(\$0.2177)

May Not Be Less Than 95% Of Supply Volume



EXHIBIT 13

Tariff Excerpts - P.S.C. KY No. 1

Sheets 6, 7, 8, 9, 10, 11, and 17-19.

Kentucky Public Service Commission Complaint Packet

Brian Mitchell Johnson • Account No [REDACTED] • Natural Energy Utility Corporation

FOR Entire Service Area

P.S.C. KY. NO. 1

ORIGINAL SHEET NO. 1

NATURAL ENERGY UTILITY CORPORATION

CANCELING P.S.C. KY. NO. _____

_____ SHEET NO. _____

RULES AND REGULATIONS

APPLICABILITY:

This tariff is in effect for all customers served along the lines of this company in the cities of Ashland, Westwood, Catlettsburg and rural areas in the counties of BOYD AND GREENUP, KY

AVAILABILITY:

Service is available for use by residential, commercial, and industrial customers.

DEFINITION OF CUSTOMER:

Customer means any person, corporation, firm or body politic applying for or receiving service.

SPECIAL CONDITIONS:

Customers with high load factor or high usage may be served by special contract, but such determination shall be at the discretion of the company, and with the approval of the Public Service Commission.

1) **RULES and REGULATION**

In addition to the Rules and Regulations prescribed by the Public Service Commission, all gas service rendered shall also be in accordance with the following Rules and Regulations adopted by the Company.

All customers shall complete an application for service and pay all fees and meet all conditions of service prior to initiation of gas service.

Each customer shall be separately metered.

Service may be discontinued for failure to comply with any of these Rules and Regulations or those of the PSC set forth in 807 KAR 5:006(14).

DATE OF ISSUE 05/20/02 DATE EFFECTIVE 05/20/02
MONTH DAY YEAR MONTH DAY YEAR

ISSUED BY H. Jay Freeman PRESIDENT 2560 Hoods Creek Pike
NAME OF OFFICER TITLE ADDRESS

Issued Pursuant to Case No. 91-138 - December 18, 1991

PUBLIC SERVICE COMMISSION
OF KENTUCKY
EFFECTIVE

MAY 20 2002

PURSUANT TO 807 KAR 5:011
SECTION 9 (1)

BY Charles E. Dow
EXECUTIVE DIRECTOR

FOR: Entire Service Area
(Community, Town or City)

Kentucky PSC No. 1

37th Revised Sheet No. 2

Cancelling Kentucky PSC No. 1

36th Revised Sheet No. 2

Natural Energy Utility Corporation
(Name of Utility)

RATES & CHARGES

2) RATES:
The following rates are applicable for service rendered on a monthly basis:

	<u>BASE RATE</u>	<u>GCR</u>	<u>TOTAL</u>	
Minimum bill: Covers 0 - 1 MCF	\$6.6405			
Cost per MCF: All Over 1 MCF	\$4.24	\$2.4005	\$6.6405	(R)

A copy of the Company's billing format is attached on Sheet 21.

2(A) Any customer complaining to the Company about a bill or service shall be notified of their right to file a complaint with the Kentucky PSC and with all other information required by 807 KAR 5:006, Section 10.

3) CUSTOMER CLASSIFICATIONS:

Residential: Service to customers who consists of direct natural gas usage in a residential dwelling for space heating, air conditioning, cooking, water heating and other residential issues.

Commercial: Service to customers engaged primarily in the sale of goods or service including institutions and local and federal government agencies for uses other than those involving manufacturing or electric power generation.

- a) Small Commercial: up to 50 MCF per day
- a) Large Commercial: more than 50 MCF per day

DATE OF ISSUE September 29, 2025
Month / Date / Year

DATE EFFECTIVE October 1, 2025
Month / Date / Year

ISSUED BY Mark T. Baldock /s/
(Signature of Officer)

TITLE Treasurer

BY AUTHORITY OF ORDER OF THE KENTUCKY PUBLIC SERVICE COMMISSION IN CASE NO. 2025-00270 DATED SEPTEMBER 29, 2025

KENTUCKY PUBLIC SERVICE COMMISSION

Linda C. Bridwell
Executive Director



EFFECTIVE
10/1/2025
PURSUANT TO 807 KAR 5:011 SECTION 9 (1)

FOR Entire Service Area

P.S.C. KY. NO. 1

ORIGINAL SHEET NO. 3

NATURAL ENERGY UTILITY CORPORATION

CANCELLING P.S.C. KY. NO. _____

_____ SHEET NO. _____

RULES AND REGULATIONS

Industrial: Service to customers engaged primarily in a process which creates or changes raw or unfinished materials into another form or product including the generation of electric power.

Contract Rate: Rate available to any customer having a special contract with the company, and with the approval of the Public Service Commission.

Transportation Service: All Transportation service will be provided by Special Contract to any Commercial or Industrial customer with purchases of at least 500 MCF/month, which requests such service. The contracts shall be negotiated between the customer and the Company and subject to PSC approval.

4) CUSTOMER'S LIABILITY:

The customer shall assume all responsibility for the gas service in or on the customer's premises at and from the point of delivery of gas and for all the piping, appliances and equipment used in connection therewith which are not the property of the company, and will protect and save the company harmless from all claims for injury or damage to persons or property occurring on the customers premises or at and from the point of delivery of gas occasioned by such gas or gas service and equipment, except where said injury or damage will be shown to have been caused solely by the negligence of the Company.

DATE OF ISSUE	<u>05/20/02</u>	DATE EFFECTIVE	<u>05/20/02</u>	PUBLIC SERVICE COMMISSION
	MONTH DAY YEAR		MONTH DAY YEAR	OF KENTUCKY
ISSUED BY	<u>H. JAY FREEMAN</u>	MGR.	<u>President</u>	EFFECTIVE YEAR
	NAME OF OFFICER		TITLE	<u>MAY 20 2002</u>

PURSUANT TO 807 KAR 5:011 SECTION 9 (1)
BY Charles W. Stone
EXECUTIVE DIRECTOR

FOR Entire Service Area

P.S.C. KY. NO. 1

ORIGINAL SHEET NO. 4

NATURAL ENERGY UTILITY CORPORATION

CANCELLING P.S.C. KY. NO. _____

_____ SHEET NO. _____

RULES AND REGULATIONS

5) MOVING CUSTOMERS:

When a customer moves within the service area of the company, he shall be billed out at his original location and billed in at his new location. Therefore, he may receive two bills for the month in which the move occurs. Notice of termination or relocation of service shall be at least 3 working days prior to the desired change.

6) REFUSAL OF SERVICE:

The Company reserves the right to refuse or to defer full service to an applicant where the existing mains are inadequate to serve the applicant's requirements without adversely affecting the service to the customers already connected and being served.

7) NOTICE OF ESCAPING GAS OR UNSAFE CONDITIONS:

Immediate notice must be given by the customer to the office or employees of the Company if any escaping gas or unsafe conditions are detected or any defects or improper installations are discovered in the piping and equipment of either the company or the customer which are on the customer's premises.

No flames or lights are to be taken near any escape of gas and the gas must be shut off at the meter cock or valve until the hazard is eliminated and the gas service is not to be turned on again except by a Company Employee.

The Company will not be responsible or assume any liability for any injury, loss or damage which may arise from the carelessness or negligence of the customer or his agent or representatives.

8) TURNING OFF GAS SERVICE AND RESTORING SAME:

The gas service may be turned off at the request of the customer when justified by the customer or his agent or any constituted authorities but no person, unless in the employ of the gas Company or having permission from the gas Company, shall turn the gas on or restore the service.

DATE OF ISSUE	05/20/02	DATE EFFECTIVE	05/20/02
	MONTH DAY YEAR		MONTH DAY YEAR
ISSUED BY	H. JAY FREEMAN	MGR.	Pres. Int
	NAME OF OFFICER	TITLE	
			MAY 20 2002

PURSUANT TO 807 KAR 5:011
SECTION 9 (1)

BY Charles L. Brown
EXECUTIVE DIRECTOR

FOR Entire Service Area

P.S.C. KY. NO. 1

1st Revised SHEET NO. 5

NATURAL ENERGY UTILITY CORPORATION

CANCELLING P.S.C. KY. NO. 1

Original SHEET NO. 5

RULES AND REGULATIONS

9) **SPECIAL CONTRACTS:**

All industrial customers must execute a special contract subject to PSC approval to obtain service. All conditions of service and rates shall be contained in the contract.

(A) **RENEWAL OF CONTRACT:**

If, upon the expiration of any service agreement or service contract for a specified term, the customer continues to use the service, the service agreement or service contract (unless otherwise provided therein) will be automatically renewed and extended for successive periods of one year each, subject to termination at the end of any year upon written notice by either party in advance of the expiration date in accordance with terms set forth in the service agreement or service contract.

(B) **ASSIGNMENT OF CONTRACT:**

The benefits and obligations of any service application or contract shall begin when the company commences to supply gas service and shall inure to and be binding upon the successors and assigns, survivors and executors or administrators, as the case may be, of the original parties thereto, respectively, for the full term thereof, provided however, that no application, agreement or contract for service may be assigned or transferred without the written consent or approval of the Company.

11) **MONTHLY BILLS:**

1) Bills for gas service will be rendered monthly unless otherwise specified. The term "month" for billing purposes shall mean the period between any two consecutive readings of the meter by the Company, such readings to be taken as near as practicable every thirty days.

2) Bills are due upon rendition and shall be due and payable within a period not exceeding ten days after the date of mailing.

3) Service shall be subject to being discontinued upon proper notification by the Company if bills are not paid in full per 807 KAR 5:006.

4) Failure to receive a bill within ten (10) days does not exempt a customer from these provisions.

DATE OF ISSUE 03/13/06 DATE EFFECTIVE 04/15/06
MONTH DAY YEAR MONTH DAY YEAR

ISSUED BY H. JAY FREEMAN MGR. [Signature]
NAME OF OFFICER TITLE

PUBLIC SERVICE COMMISSION
OF KENTUCKY
EFFECTIVE
4/15/2006
PURSUANT TO 807 KAR 5:011
SECTION 9 (1)
By [Signature]
Executive Director

For Entire Service Area
P.S.C. NO. 1
ORIGINAL SHEET NO. 7
CANCELLING P.S.C. KY. NO. 7(a)

Natural Energy Utility Corporation

RULES AND REGULATIONS

12) SPECIAL CHARGES:

1) Collection Charge: A charge of \$25.00 will be levied when a trip is made and the bill is collected or service terminated or a payment plan is established. A collection trip may be made only after written notice has been sent to the customer stating that if the bill is not paid by a certain date, the service will be disconnected.

2) Reconnection Charge: A reconnection charge of \$50.00 to be made by the Company and paid by the customer before or at the time the service is reconnected, (except Winter Hardship Reconnections) shall be assessed as approved by the Public Service Commission when:

a) The customer's service has been disconnected for nonpayment of bills or for violation of the Commission's or Company's Rules and Regulations, and the customer has qualified for and requested service to be reconnected or;

b) The customer's service has been disconnected at the customer's request and at any time subsequently within twelve months is reconnected at the same premise.

3) Returned Check Fee: \$15.00 will be charged for any dishonored check or other negotiable instrument, including electronic transfer.

4) Late Payment Fee: 10% will be added to untimely paid bills. Additional penalty charges will not be assessed on unpaid penalties pursuant to 807 KAR 5:006(8)(3)(h).

13) CONTINUOUS OR UNIFORM SERVICE:

The Company shall supply gas continuously and without interruption and adopts and shall maintain, subject to the Commission's regulations, a standard pressure of 20~~2~~ as measured at the outlet side of the customers meters.

DATE OF ISSUE 03/13/06 DATE EFFECTIVE 04/15/06
ISSUED BY H. Jay Freeman President
NAME OF OFFICER [Signature] TITLE

PUBLIC SERVICE COMMISSION
OF KENTUCKY
EFFECTIVE
PURSUANT TO 807 KAR 5:011
SECTION 9 (1)
By [Signature]
Executive Director

FOR Entire Service Area

P.S.C. KY. NO. 1

ORIGINAL SHEET NO. 8

NATURAL ENERGY UTILITY CORPORATION

CANCELLING P.S.C. KY. NO. _____

SHEET NO. _____

RULES AND REGULATIONS

The above paragraph notwithstanding, the Company shall assume no liability for any damage or loss resulting from inadequate or interrupted supply or from any pressure variation.

14) PROTECTION OF COMPANY'S PROPERTY:

All meters, piping, and equipment furnished by and at the expense of the Company, which may at any time be in or on the customer's premises shall, unless otherwise expressly provided herein, be and remain the property of the Company, and the customer shall protect such property from loss or damage and no one who is not an agent of the Company shall be permitted to remove such property or to tamper with or damage same.

15) EXCLUSIVE SERVICE:

Except in cases where the customer has a special contract with the Company for reserve or auxiliary service, no other fuel service shall be used by the customer on the same installation in conjunction with the Company's service connection, either by means of valves or any other connection.

The customer shall not sell the gas purchased from the Company to any other customer, company or person, and the customer shall not deliver gas purchased to any connection wherein said gas is to be used on the premises not owned or controlled by the customer.

16) COMPANY'S EQUIPMENT AND INSTALLATION:

The Company shall furnish, install and maintain at its expense the necessary service connection. The location of this service connection will be made at the discretion and judgment of the Company.

The Company will furnish, install, and maintain at its expense the necessary meter, meter stand (including meter riser), regulators, and connections which will be located at or near the main service connection, property line or near the building, at the discretion or

DATE OF ISSUE 05/20/02 DATE EFFECTIVE 05/20/02
MONTH DAY YEAR MONTH DAY YEAR

ISSUED BY H. JAY FREEMAN MGR. Pres. PUBLIC SERVICE COMMISSION
NAME OF OFFICER TITLE OF KENTUCKY
EFFECTIVE

MAY 20 2002

PURSUANT TO 807 KAR 5:011
SECTION 9 (1)

BY Charles E. Brown

FOR Entire Service Area

P.S.C. KY. NO. 1

ORIGINAL SHEET NO. 9

NATURAL ENERGY UTILITY CORPORATION

CANCELLING P.S.C. KY. NO. _____

SHEET NO. _____

RULES AND REGULATIONS

Judgment of the Company. Whenever practical, in the judgment of the Company, the location will be as near the supply main as possible and outside of buildings. Suitable sites or location for the meter, meter stand, including meter riser, regulator, and connections shall be provided by the customer, and the title to this equipment shall remain in the company, with the right to install, operate, maintain and remove same, and no charge shall be made by the customer for use of the premises as occupied or used.

17) CHARACTER OF SERVICE:

The Company will normally supply natural gas having a heating value of one thousand (1000) BTU (+/- 5%) per cubic foot and a specific gravity of approximately six-tenths (.6). However, when necessary to supplement the supply of natural gas, the Company reserves the right, at its discretion, to supply an interchangeable mixture of vaporized liquefied petroleum gas and air or a combination of same with natural gas.

18) MEASUREMENT BASE:

The Company, utilizes the following measurement base in all service areas. The rates of the Company are based upon gas delivered to the customer on a basis of four ounces per square inch above an assumed atmospheric pressure of fourteen and four-tenths (14.4) pounds per square inch, or fourteen and sixty-five hundredths (14.65) pounds per square inch absolute pressure, at an assumed temperature of sixty (60) degrees Fahrenheit; provided, however, the Company reserved the right to correct as necessary the actual temperatures to a sixty (60) degree Fahrenheit basis in the cases of large volume customers.

All gas measured at pressures higher than standard pressure for low pressure distribution systems shall be corrected to a pressure base of fourteen and sixty-five hundredths (14.65) pounds per square inch absolute.

DATE OF ISSUE 05/20/02

MONTH DAY YEAR

DATE EFFECTIVE 05/20/02

MONTH DAY

PUBLIC SERVICE COMMISSION

OF KENTUCKY
DATE EFFECTIVE YEAR

ISSUED BY H. JAY FREEMAN

NAME OF OFFICER

MGR. President

TITLE

MAY 20 2002

PURSUANT TO 807 KAR 5:011
SECTION 9 (1)

BY Chang W. Brown
EXECUTIVE DIRECTOR

FOR Entire Service Area
P.S.C. KY. NO. 1
ORIGINAL SHEET NO. 10
CANCELLING P.S.C. KY. NO. _____
SHEET NO. _____

NATURAL ENERGY UTILITY CORPORATION

RULES AND REGULATIONS

19) POINT OF DELIVERY OF GAS:

The point of delivery of gas supplied by the Company shall be at the point where the gas passes from the pipes of the Company's service connection into the customer's service line or pipe of the customer, or at the outlet of the meter, whichever is nearest the delivery main of the Company.

20) METERING:

Unless otherwise specified, a domestic, commercial or industrial consumer shall be interpreted to mean a customer served through an individual meter.

A multiple unit dwelling shall be interpreted to mean two or more consumers or dwelling units, such as apartments, trailers or mobile homes within a trailer park.

A master meter shall be interpreted to mean one meter servicing a trailer or Mobile Home Park or a multiple unit dwelling.

Anytime a master meter is used for rendering service, the Company shall require the execution of a service agreement in writing, which agreement, among other things, shall specify the number of customers served through such master meter.

21) OWNER'S CONSENT TO OCCUPY:

In case the customer is not the owner of the premises or of the intervening property between the premises and the Company's service connection, the cost of obtaining any necessary easements or right of ways shall be apportioned according to 807 KAR 5:022 AND 807 KAR 5:006(5) (3).

DATE OF ISSUE 05/20/02 DATE EFFECTIVE 05/20/02
MONTH DAY YEAR MONTH DAY YEAR
ISSUED BY H. JAY FREEMAN MGR. President
NAME OF OFFICER TITLE

PUBLIC SERVICE COMMISSION
OF KENTUCKY
EFFECTIVE

MAY 20 2002

PURSUANT TO 807 KAR 5:011
SECTION 9 (1)

BY Charles W. Dyer
EXECUTIVE DIRECTOR

FOR Entire Service Area

P.S.C. KY. NO. 1

ORIGINAL SHEET NO. 11

NATURAL ENERGY UTILITY CORPORATION

CANCELLING P.S.C. KY. NO. _____

SHEET NO. _____

RULES AND REGULATIONS

22) DISTRIBUTION MAIN EXTENSIONS:

The Company will make extensions to existing distribution mains in its service areas in accordance with 807 KAR 5:022.

Title to all extensions covered by agreements shall be and remain in the Company and in no case shall the amount of the refunds exceed the original contribution.

Nothing contained herein shall be construed as to prohibit the Company from making at its expense extensions to its distribution mains should its judgment so dictate, provided like extensions are made for other customers or subscribers under similar conditions.

23) CUSTOMER'S EQUIPMENT AND INSTALLATION:

The customer shall furnish, install and maintain at his expense the necessary customer's service line extending from the Company's service connection at the curb or property line to the meter riser at the inlet side of the meter at the building or place of utilization of the gas.

The installation of the customer's service line shall be made in accordance with the requirements of the PSC and the Company's specifications covering location, installation, kind and size of pipe, type of pipe coating and method of connecting the joints of pipe. All service lines owned by the customer shall have a minimum cover whenever practical of twelve inches of soil and be of new material meeting the Company's specifications. Where this requirement cannot be fulfilled due to existing substructure, etc., less cover may be permitted if permission is obtained from the Company's inspector. The

DATE OF ISSUE 05/20/02 DATE EFFECTIVE 05/20/02
MONTH DAY YEAR MONTH DAY YEAR

ISSUED BY H. JAY FREEMAN MGR. President
NAME OF OFFICER TITLE

PUBLIC SERVICE COMMISSION
OF KENTUCKY
EFFECTIVE

MAY 20 2002

PURSUANT TO 807 KAR 5:011
SECTION 9(1)

BY Charles H. Brown
EXECUTIVE DIRECTOR

FOR Entire Service Area

P.S.C. KY. NO. 1

ORIGINAL SHEET NO. 12

CANCELLING P.S.C. KY. NO. _____

_____ SHEET NO. _____

NATURAL ENERGY UTILITY CORPORATION

RULES AND REGULATIONS

Customer's service line shall be properly supported on undisturbed or well compacted soil, so that the pipe will not be subject to excessive external loading by the backfill. The location shall be the point of easiest access to the Company from its facilities and the Company shall be consulted and its approval be obtained before the installation is made.

In the installation of the service line, the customer shall not install any tees or branch connection and must leave the trench open and pipe uncovered until it is examined by an inspector of the Company and shown to be free from any irregularity or defect. The customer shall not make any change in or interfere with his service line without the written consent of the Company.

In all cases where practical the customer's service line shall not be installed entering a building underground but shall be brought up out of the ground with a riser and entrance made to the building through the wall or foundation a minimum of six inches above ground.

The customer shall furnish, and maintain at his expense the necessary house piping, connections, and appliances and same shall be installed in accordance with applicable requirements and specifications. equally qualified agency.

DATE OF ISSUE 05/20/02 DATE EFFECTIVE 05/20/02
MONTH DAY YEAR MONTH DAY YEAR

ISSUED BY H. JAY FREEMAN MGR. President
NAME OF OFFICER TITLE

PUBLIC SERVICE COMMISSION
OF KENTUCKY
EFFECTIVE

MAY 20 2002

PURSUANT TO 807 KAR 5:011
SECTION 9 (1)

BY Charles L. Brown
EXECUTIVE DIRECTOR

FOR Entire Service Area

P.S.C. KY. NO. 1

ORIGINAL SHEET NO. 13

NATURAL ENERGY UTILITY CORPORATION

CANCELLING P.S.C. KY. NO. _____

_____ SHEET NO. _____

RULES AND REGULATIONS

Suitable pressure regulators shall be installed by, or at the expense of, the customer on all heating appliances and special equipment which have an hourly input of 50,000 BTU or higher; pressure regulators shall also be installed on all appliances with lower inputs where provided or recommended by the manufacturer or where necessary, at the discretion of the Company, to provide better and safer gas utilization and service.

All of the customer's service line, piping, connections, and appliances shall be suitable for the purposes thereof and shall be maintained by the customer at his expense at all times in a good, safe, and serviceable condition.

The Company shall not assume any responsibility and shall not be held liable in any way for the making of a periodic inspection of the customer's service line, piping, connections or appliances, or for the customer's failure to properly and safely install, operate, and maintain same.

DATE OF ISSUE 05/20/02 DATE EFFECTIVE 05/20/02 PUBLIC SERVICE COMMISSION OF KENTUCKY

ISSUED BY H. JAY FREEMAN NAME OF OFFICER [Signature] MGR. TITLE President MAY 20 2002

PURSUANT TO 807 KAR 5:011 SECTION 9(1)
BY [Signature] EXECUTIVE DIRECTOR

FOR Entire Service Area

P.S.C. KY. NO. _____

1st Revised SHEET NO. 14

Natural Energy Utility Corporation

CANCELLING P.S.C. KY. NO.1 T

Original _____ SHEET NO. 14

RULES AND REGULATIONS

BUDGET PAYMENT PLAN REQUIRED BY 807 KAR 5:006(13) (2) (A)

A budget plan is available for the convenience of its customers. The plan is designed to help equalize payment for gas service over a period of months, normally June through May. On the last month of the budget payment period (May), appropriate adjustments shall be made relative to any difference in the customer's total payments and actual usage billing amounts. Any resultant overpayment shall be refunded on the May bill or future bills thereafter until refunded. Any resultant underpayment shall appear on the May bill and be due with the payment of such bill. The customer's accounts will be reviewed periodically and the monthly payment amount may be adjusted during the budget period. The Company shall designate the budget payment amount.

To be accepted as a budget customer, the account balance must be paid in total before the customer is put on the budget payment. It is understood that this budget payment plan will continue until the customer notifies the Company in writing or by telephone to discontinue the plan or the customer defaults in payment of such plan.

PARTIAL PAYMENT PLAN

Residential and Commercial customers may negotiate a partial payment plan in accordance with 807 KAR 5:006(13) (2).

WINTER HARDSHIP RECONNECTION

Qualifying customers may have service reconnected pursuant to 807 KAR 5:006(15)

DATE OF ISSUE 03/16/06 DATE EFFECTIVE _____
MONTH DAY YEAR MONTH DAY YEAR

ISSUED BY H. JAY FREEMAN MGR. _____
NAME OF OFFICER TITLE

PUBLIC SERVICE COMMISSION
OF KENTUCKY
DATE EFFECTIVE 4/15/2006
PURSUANT TO 807 KAR 5:011
SECTION 9 (1)
By _____
Executive Director

FOR Entire Service Area

P.S.C. KY. NO. 1

1st Revised SHEET NO. 15

Natural Energy Utility Corporation

CANCELLING P.S.C. KY. NO.1 T

Original SHEET NO. 15

RULES AND REGULATIONS

LOCAL FRANCHISE FEE OR TAX

There shall be added to the customer's bill, as a separate item, an amount equal to the proportionate part of any license, occupation, franchise, or other similar fee or tax now or hereafter agreed to or imposed upon the Company by local taxing authorities, whether imposed by ordinance, franchise or otherwise, and which fee or tax is based upon a percentage of the gross receipts, net receipts, or revenues of the Company. Such amount shall be added exclusively to bills of customers receiving service within the territorial limits of the authority imposing the fee or tax. Where more than one such fee or tax is imposed, each of the charges or taxes applicable to each customer shall be added to the customer's bill as separately identified items.

DATE OF ISSUE 03/16/06 DATE EFFECTIVE 04/15/06
MONTH DAY YEAR MONTH DAY YEAR

ISSUED BY H. JAY FREEMAN  TITLE
NAME OF OFFICER

PUBLIC SERVICE COMMISSION
OF KENTUCKY
EFFECTIVE
4/15/2006
PURSUANT TO 807 KAR 5:011
SECTION 9(1)
By 
Executive Director

FOR Entire Service Area

P.S.C. KY. NO. 1

Revised SHEET NO. 16(d)

Natural Energy Utility Corporation

CANCELLING P.S.C. KY. NO. 1

Revised SHEET NO. 16(c)

RULES AND REGULATIONS

CUSTOMER DEPOSITS

1. All residential and commercial customers shall pay a deposit at the time of application for service.

A. The deposit for residential customers shall be calculated utilizing two-twelfths (2/12ths) of the average annual bill. The actual calculation of the deposit for each customer shall be in accordance with the requirements of 807 KAR 5:006 (7) (1) (b).

1(a) The deposit for commercial customers shall be calculated utilizing 2/12ths of the average annual bill. The actual calculation of the deposit for each customer shall be in accordance with the requirements of 807 KAR 5:006(7)(1)(a).

b. The deposit may be waived upon showing of a satisfactory credit and payment history with the Company.

c. The deposit shall be retained for twelve months.

At the end of the initial twelve month period, the deposit shall be refunded, unless an additional deposit may be required as provided by 807 KAR 5:006(7)(2).

d. Interest will accrue on all deposits at the rate prescribed by law beginning on the date of the deposit. As dictated by the general assembly modification to KRS 278.460 effective July 12, 2012, the commission shall calculate the interest rate on an annual basis by averaging the one (1) year constant maturity treasury rate from September, October, and November, and shall notify utilities in December of each year of the interest rate to be paid by utilities for the following calendar year. Interest accrued will be refunded to the customer or credited to the customer's bill on an annual basis. If interest is paid or credited to the customer's bill prior to twelve (12) months from the date of deposit or the last interest payment date, the payment or credit shall be on a prorated basis. If the customer is delinquent in his bill on this date, the interest shall be applied to the delinquent amount.

e. If a customer fails to maintain a satisfactory credit standing after the refund of the deposit, an additional deposit may be required as specified in (1) a, b, c and d above.

KENTUCKY
PUBLIC SERVICE COMMISSION
JEFF B. DEBOUEN
EXECUTIVE DIRECTOR
TARIFF BRANCH

Brent Kinley

EFFECTIVE
MONTH 7/12/2012 YEAR
PURSUANT TO 807 KAR 5:011 SECTION 9 (1)
MGR. President

DATE OF ISSUE 05/14/12 DATE EFFECTIVE 07/12/12
MONTH DAY YEAR

ISSUED BY H. JAY FREEMAN
NAME OF OFFICER H. Jay Freeman

FOR Entire Service Area

P.S.C. KY. NO. 1

1st Revised SHEET NO. 17

Natural Energy Utility Corporation

CANCELLING P.S.C. KY. NO.1 T

Original SHEET NO. 17

RULES AND REGULATIONS

PURCHASED GAS COST ADJUSTMENT CLAUSE

Determination of GCR

The Company shall file a quarterly report with the Commission which shall contain an updated Gas Cost Recovery Rate (GCR) and shall be filed at least thirty (30) days prior to the beginning of each calendar quarter. The GCR shall become effective for billing for service rendered on or after the first day of each calendar quarter.

The Gas Cost Recovery Rate is comprised of:

1. The expected gas cost component (EGC) on a dollar-per-Mcf basis, which represents the average expected cost of purchased gas.
2. The Actual Cost Adjustment (ACA), on a dollar-per-Mcf basis, compensates for over- or under-collection of gas cost resulting from differences between expected gas cost and the actual cost of gas. For purposes of determining the GCR, the ACA for the application period shall equal the sum of the ACA for the reporting period and for the three (3) preceding calendar quarters. This may also be used to compensate for any over or under recoveries remaining from previous actual and/or refund adjustments after a 12 month period.
3. The supplier refund adjustment (RA) on a dollar-per-Mcf basis, which reflects the refunds received from suppliers during the reporting period plus interest at a rate equal to one-half of one percent below the average 90-day commercial paper rate for the twelve-month period. In the event of any large or unusual refunds, the Company may apply to the Public Service Commission for the right to depart from the refund procedure herein set forth.

DATE OF ISSUE 03/13/06 DATE EFFECTIVE 04/15/06
 MONTH DAY YEAR MONTH DAY YEAR
 ISSUED BY H. JAY FREEMAN MGR. TITLE
 NAME OF OFFICER

PUBLIC SERVICE COMMISSION
 OF KENTUCKY
 EFFECTIVE
 4/15/2006
 BY [Signature] TO 807 KAR 5:011
 SECTION 9 (YEAR)

By [Signature]
 Executive Director

FOR Entire Service Area

P.S.C. KY. NO. 1

1st Revised SHEET NO. 18

Natural Energy Utility Corporation

CANCELLING P.S.C. KY. NO.1 T

Original SHEET NO. 18

RULES AND REGULATIONS

PURCHASED GAS COST ADJUSTMENT CLAUSE
(Continued)

Billing

The gas cost recovery rate to be applied to bills of customers shall equal the sum of the following components:

$$GCR = EGC + RA + ACA$$

The GCR will be added to or subtracted from the tariff rates prescribed by the Commission Order on the Company's latest general rate case or last legally effective rate and will be included in the tariff rates stated on each applicable rate sheet within this tariff.

Definitions

For the purposes of this tariff:

- a. "Average Expected Cost" is the cost of purchased gas which results from the application of supplier rates currently in effect, or reasonably expected to be in effect during the calendar quarter, on purchased volumes for the most recently available twelve-month period, divided by the corresponding sales volume. In the event that line loss exceeds 5 percent, purchased volumes for the twelve-month period shall be calculated as: sales volumes - .95. Where the calculations require the use of volumes used during a given period, and those volumes did not exist for a particular source for the entire period, or the Company expects the volumes to change substantially, the Company may make appropriate adjustments to its calculations. Any adjustments of this type shall be described in the quarterly Gas Cost Recovery Report.

DATE OF ISSUE 03/16/06
MONTH DAY YEAR

DATE EFFECTIVE 04/15/06
MONTH DAY YEAR

ISSUED BY H. JAY FREEMAN
NAME OF OFFICER

H. Jay Freeman MGR.
TITLE

PUBLIC SERVICE COMMISSION
OF KENTUCKY
EFFECTIVE
4/15/2006
FILED IN TO 807 KAR 5:011
SECTION 9 (1)

By [Signature]
Executive Director

FOR Entire Service Area

P.S.C. KY. NO. 1

1st Revised SHEET NO. 19

Natural Energy Utility Corporation

CANCELLING P.S.C. KY. NO.1 T

Original SHEET NO. 19

RULES AND REGULATIONS

PURCHASED GAS COST ADJUSTMENT CLAUSE
(Continued)

b. "GCR" means the quarterly updated gas cost recovery rate and is the sum of the expected gas cost component plus the supplier refund adjustment plus the actual cost adjustment; i.e., $GCR = EGC + RA + ACA$

c. "Calendar Quarters" means each of the four three-month periods of (1) January, February, and March; (2) April, May, and June; (3) July, August, and September; (4) October, November, and December.

d. "Reporting Period" means the three-month accounting period that ended approximately sixty (60) days prior to the filing date of the updated gas cost recovery rates, i.e., the calendar quarters ended March 31, June 30, September 30, and December 31 of each year.

Interim Gas Cost Adjustment

The Company may apply to the Public Service Commission for an interim PGA in addition to the quarterly GCA should any significant change in supplier rates occur.

DATE OF ISSUE 03/16/06
MONTH DAY YEAR

DATE EFFECTIVE 04/15/06
MONTH DAY YEAR

ISSUED BY H. JAY FREEMAN *HJF* MGR.
NAME OF OFFICER TITLE

PUBLIC SERVICE COMMISSION
OF KENTUCKY
EFFECTIVE
PURSUANT TO 807 KAR 0011
SECTION 9 (1)

By *[Signature]*
Executive Director

FOR Entire Service Area

P.S.C. No. 1

1st Revised SHEET 20

Natural Energy Utility Corporation CANCELLING P.S.C. KY. NO. 1 T

Original SHEET NO. 20

RULES AND REGULATIONS

SAMPLE BILLING FORM

NATURAL ENERGY UTILITY CORPORATION
2560 Hoods Creek Pike • Ashland, KY 41102 • (606) 324-3920

ACCOUNT		123456	1/1/06 - 1/31/06	
SERVICE AT		1010 S. BROADWAY ST.		
WAT	120000	113000	7000	30.00
PAY THIS AMOUNT		33.00		
DATE		2/13/06		

TEMP - RETURN
SERVICE REQUESTED

AUTO - PRESORT
FIRST CLASS MAIL
U.S. POSTAGE PAID
ASHLAND, KY 41101
PERMIT NO. 10

123456	2/13/06
PAY THIS AMOUNT	
33.00	3.00
30.00	

PLEASE RETURN THIS SLIP WITH PAYMENT

JOHN Q. PUBLIC
1010 N. MAIN ST.
ANYTOWN, US 12345-1234

DATE OF ISSUE 03/16/06

ISSUED BY H. JAY FREEMAN
NAME OF OFFICER



PUBLIC SERVICE COMMISSION
DATE EFFECTIVE 03/15/06

MGR. 4/15/2006
TITLE PURSUANT TO 807 KAR 5:011
SECTION 9 (1)

By 
Executive Director

EXHIBIT 14

PSC Order, Case No. 2024-00295

October 9, 2024 order concerning GCR transparency and oversight.

Kentucky Public Service Commission Complaint Packet

Brian Mitchell Johnson • Account No. [REDACTED] • Natural Energy Utility Corporation

COMMONWEALTH OF KENTUCKY
BEFORE THE PUBLIC SERVICE COMMISSION

In the Matter of:

ELECTRONIC PURCHASED GAS ADJUSTMENT)	CASE NO.
FILING OF NATURAL ENERGY UTILITY)	2024-00295
CORPORATION)	

ORDER

On September 11, 2024, Natural Energy Utility Corporation (Natural Energy) filed its proposed Gas Cost Recovery (GCR) rate report to be effective October 1, 2024. Natural Energy's previous GCR rate was provided in Case No. 2024-00169.¹

LEGAL STANDARD

The Commission's standard of review for GCR rates is well settled as stated in KRS 278.274(1):

In determining whether proposed natural gas utility rates are just and reasonable, the commission shall review the utility's gas purchasing practices. The commission may disallow any costs or rates which are deemed to result from imprudent purchasing practices on the part of the utility.

Further, the utility has the burden to prove the rates are just and reasonable and the Commission may reduce the purchased gas component of the utility's rates or the rates charged by an affiliated company to the extent the amount is deemed to be unjust or unreasonable.²

¹ Case No. 2024-00169, *Electronic Purchased Gas Adjustment Filing of Natural Energy Utility Corporation* (Ky. PSC June 28, 2024).

² KRS 278.274(2); KRS 278.274(3)(c); and KRS 278.274(3)(d).

DISCUSSION

After reviewing the record in this case and being otherwise sufficiently advised, the Commission finds that Natural Energy's report includes revised rates designed to pass on to its customers its expected change in gas costs. Natural Energy's report sets out an Expected Gas Cost (EGC) of \$3.9098 per Mcf, which is a decrease of \$0.0013 per Mcf from its previous EGC of \$3.9111 per Mcf. Natural Energy's report sets out no Refund Adjustment. Natural Energy's report sets out a current quarter Actual Adjustment (AA) of (\$0.4253) per Mcf. Natural Energy's total AA is (\$2.0797) per Mcf, which is a decrease of \$0.0760 per Mcf from its previous total AA of (\$2.0037) per Mcf.

Based on the calculations above, the Commission finds that Natural Energy's GCR is \$1.8301 per Mcf, which is a decrease of \$0.0773 per Mcf from its previous GCR of \$1.9074 per Mcf. The Commission further finds that the rates as proposed by Natural Energy and set forth in Appendix A to this Order are fair, just and reasonable and should be approved for service rendered on and after October 1, 2024.

Upon review of Natural Energy's GCR rate reports, and Case No. 2018-00164, the Commission has determined that further discovery is necessary to gather information pertaining to Natural Energy's future GCR rate reports. Therefore, the Commission finds that Natural Energy should file responses to the Request for Information attached herein as Appendix B of this Order, when it files its next GCR report for rates effective for the January 2025 billing cycle.

The Commission finds that Natural Energy should file its quarterly GCR rate reports to the Commission with at least 30 days' notice pursuant to its Purchased Gas Cost Adjustment Clause Tariff so that it may be processed in a timely manner. Failure to

file quarterly GCR rate reports in a timely manner in future filings may adversely affect the timely processing of Natural Energy's GCR rate reports and may result in a possible investigation due to failing to comply with its Tariff.

For the purpose of transparency and to maintain a record of information for future use, the Commission finds that Natural Energy should submit all invoices it receives along with its monthly usage reports for each month of the reporting period when it files its future GCR rate reports. Should Natural Energy purchase sustainable natural gas from a renewable source during the reporting period of any future GCR reports then the supplier, cost, and amount must be documented in its cover letter to the Commission.

IT IS THEREFORE ORDERED that:

1. The rates proposed by Natural Energy and set forth in the Appendix to this Order are approved for final meter readings on and after October 1, 2024. Although Natural Energy's GCR rate report did not provide 30 days' notice to the Commission as required by its tariff, KRS 278.180(2) authorizes the Commission to make a reduction in rates effective in less than 30 days.

2. Natural Energy shall file with the Commission its subsequent quarterly GCR rate report filings with at least 30 days' notice prior to the beginning of each calendar as established in its Gas Cost Recovery tariff.

3. Natural Energy shall submit all invoices it receives along with its monthly usage reports for each month of the reporting period when it files its future GCR rate reports.

4. Should Natural Energy purchase sustainable natural gas from a renewable source during the reporting period of any future GCR reports then the supplier, cost, and amount shall be documented in its cover letter to the Commission.

5. Within 20 days of the date of service of this Order, Natural Energy shall file with this Commission, using the Commission's electronic Tariff Filing System, revised tariff sheets setting out the rates approved herein and reflecting that they were approved pursuant to this Order.


6. This case is closed and removed from the Commission's docket.

[REMAINDER OF PAGE INTENTIONALLY LEFT BLANK]

PUBLIC SERVICE COMMISSION


Chairman


Commissioner


Commissioner

ENTERED
OCT 9 2024 AH
KENTUCKY PUBLIC
SERVICE COMMISSION

ATTEST:


Executive Director

Case No. 2024-00295

APPENDIX A

APPENDIX TO AN ORDER OF THE KENTUCKY PUBLIC SERVICE
COMMISSION IN CASE NO. 2024-00295 DATED OCT 9 2024

The following rates and charges are prescribed for the customers in the area served by Natural Energy Utility Corporation. All other rates and charges not specifically mentioned herein shall remain the same as those in effect under the authority of this Commission prior to the effective date of this Order.

RATES:

<u>Monthly</u>	<u>Base Rate</u>	<u>Gas Cost Recovery Rate</u>	<u>Total Rate</u>
All Mcf	\$4.2400	\$1.8301	\$6.0701

APPENDIX B

APPENDIX TO AN ORDER OF THE KENTUCKY PUBLIC SERVICE COMMISSION IN CASE NO. 2024-00295 DATED OCT 9 2024

COMMISSION STAFF'S FIRST REQUEST FOR INFORMATION TO NATURAL ENERGY UTILITY CORPORATION

Natural Energy Utility Corporation (Natural Energy), pursuant to 807 KAR 5:001, shall file with the Commission an electronic version of the following information. The information requested is due when it files its next GCR report for rates effective for the January 2025 billing cycle. The Commission directs Natural Energy to the Commission's July 22, 2021 Order in Case No. 2020-00085³ 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 response is true and accurate to the best of that person's knowledge, information, and belief formed after a reasonable inquiry.

³ Case No. 2020-00085, *Electronic Emergency Docket Related to the Novel Coronavirus COVID-19* (Ky. PSC Mar. 16, 2020), Order at 5–6. Case No. 2020-00085, Mar. 24, 2020 Order at 1-3.

Natural Energy shall make timely amendments to any prior response if Natural Energy 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 Natural Energy fails or refuses to furnish all or part of the requested information, Natural Energy 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, Natural Energy 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 Case No. 2018-00164⁴ and TFS 2024-00212⁵ regarding the Contract Customer identified in these proceedings.

a. Provide the monthly usage for the Contract Customer for years 2018 through year-to-date 2024.

⁴ Case No. 2018-00164, *The Filing of a Special Contract by Natural Energy Utility Corporation* (filed. June 7, 2018).

⁵ TFS 2024-00212, *Natural Energy Utility Corporation Contract Amendment* (filed May 8, 2024); the tariff was accepted for filing by the Commission by letter dated June 6, 2024.

b. Provide a copy of the monthly bills issued to the Contract Customer for the years 2018 through year-to-date 2024.

c. Explain why the contract, as approved in Case No. 2018-00164, was amended in TFS 2024-00212 before the original contract expiration date.

d. Explain how TFS 2024-00212 will impact Natural Energy's Gas Cost Recovery (GCR) rate reports and how Natural Energy plans to account for the Contract Customer in its future GCR rate reports.

2. Explain why Natural Energy was unable to file its GCR rate report for a proposed effective date of October 1, 2024, without providing the Commission the 30 days' notice pursuant to Natural Energy's Purchased Gas Cost Adjustment Clause Tariff.

3. Refer to the GCR rate report, Schedule IV, Actual Adjustment sheet, the Total Supply Volumes Purchased in Mcf. For the April, May and June 2024 period explain how each amount was determined and how the invoice provided as supplemental documentation support each amount.

4. Refer to the GCR rate report, Schedule IV, Actual Adjustment sheet, the Total Cost of Volumes Purchased in dollar amount. For the April, May and June 2024 period explain how each amount was determined and how the invoice provided as supplemental documentation support each amount.

5. Refer to the GCR rate report, Schedule IV, Actual Adjustment sheet, the Actual Sales during month in Mcf. For the April, May and June 2024 period explain how each amount was determined and how the invoice provided as supplemental documentation support each amount.

6. Refer to the GCR rate report, unnumbered page 6.

a. Explain in detail the purpose of the information provided on the page and how it is incorporated into the GCR rate report.

b. Provide the table in Excel spreadsheet format with all formulas, columns, and rows unprotected and fully accessible.

c. Provide an unaltered version of the page with all information fully visible.

7. Refer to the GCR rate report, unnumbered page 11.

a. Explain in detail the purpose of the information provided on the page and how it is incorporated into the GCR rate report.

b. Provide the table in Excel spreadsheet format with all formulas, columns, and rows unprotected and fully accessible.

c. Provide an unaltered version of the page with all information fully visible.

*Mark T Baldock
CPA
Natural Energy Utility Corporation
2560 Hoods Creek Pike
Ashland, KY 41102

*Natural Energy Utility Corporation
2560 Hoods Creek Pike
Ashland, KY 41102

*Denotes Served by Email



EXHIBIT 15A

Customer Billing Statements

Underlying billing statements for Account No. [REDACTED]

Kentucky Public Service Commission Complaint Packet

Brian Mitchell Johnson • Account No. [REDACTED] • Natural Energy Utility Corporation

NATURAL ENERGY UTILITY CORPORATION
 2560 HOODS CREEK PIKE
 ASHLAND, KY 41102

BRIAN JOHNSON
 2571 W ROCKHOUSE RD
 ASHLAND, KY 41102-9463

ACCOUNT #	LOCATION #	SERVICE ADDRESS			SERVICE DATES		
██████	1-00940	2571 W ROCKHOUSE RD, ASHLAND KY			5/29/2025 - 6/30/2025		
POSTED DATE	DESCRIPTION	CURRENT	PREVIOUS	USAGE	READING DATES	DAYS	AMOUNT
07/01/2025	Balance Forward: 06/30/2025						-88.31
07/01/2025	GAS ^A	594	591	3	05/29/2025-06/30/2025	32	21.00
	School Tax						0.83
PAYMENT LATE AFTER		AFTER DUE DATE PAY		PAY ON TIME AND SAVE		PAY THIS AMOUNT	
7/16/2025		-46.68		0.00		-46.68	

Messages from NATURAL ENERGY UTILITY CORPORATION:
 - ACH DUE 7/10/2025 AVG TEMP 75.8 TARIFF \$7.00 - FOR ONLINE
 PAYMENTS VISIT OUR WEBSITE WWW.KYNEUC.COM

2560 HOODS CREEK PIKE
 ASHLAND, KY 41102

Account: ██████
 Location: 1-00940
 Customer: BRIAN JOHNSON
 Service At: 2571 W ROCKHOUSE RD, ASHLAND KY
 Customer Type: Residential
 Amount Due Now: -46.68
 Late After: 7/16/2025
 After Due Date: -46.68

BRIAN JOHNSON
 2571 W ROCKHOUSE RD
 ASHLAND, KY 41102-9463

If this symbol (^) is next to your reading, it is an estimated read.

NATURAL ENERGY UTILITY CORPORATION
 2560 HOODS CREEK PIKE
 ASHLAND, KY 41102

BRIAN JOHNSON
 2571 W ROCKHOUSE RD
 ASHLAND, KY 41102-9463

ACCOUNT #	LOCATION #	SERVICE ADDRESS			SERVICE DATES		
██████	1-00940	2571 W ROCKHOUSE RD, ASHLAND KY			6/30/2025 - 7/30/2025		
POSTED DATE	DESCRIPTION	CURRENT	PREVIOUS	USAGE	READING DATES	DAYS	AMOUNT
08/01/2025	Balance Forward: 07/31/2025						-46.68
08/01/2025	GAS	594	594	0	06/30/2025-07/30/2025	30	7.02
	School Tax						0.21
PAYMENT LATE AFTER		AFTER DUE DATE PAY		PAY ON TIME AND SAVE		PAY THIS AMOUNT	
8/15/2025		-39.45		0.00		-39.45	

Messages from NATURAL ENERGY UTILITY CORPORATION:
 - ACH DUE 8/11/2025 AVG TEMP 79.4 TARIFF \$7.02 CURRENT TARIFF
 RATE IS \$7.02 EFFECTIVE 7/2/2025

2560 HOODS CREEK PIKE
 ASHLAND, KY 41102

Account: ██████
 Location: 1-00940
 Customer: BRIAN JOHNSON
 Service At: 2571 W ROCKHOUSE RD, ASHLAND KY
 Customer Type: Residential
 Amount Due Now: -39.45
 Late After: 8/15/2025
 After Due Date: -39.45

BRIAN JOHNSON
 2571 W ROCKHOUSE RD
 ASHLAND, KY 41102-9463

If this symbol (*) is next to your reading, it is an estimated read.

NATURAL ENERGY UTILITY CORPORATION
 2560 HOODS CREEK PIKE
 ASHLAND, KY 41102

BRIAN JOHNSON
 2571 W ROCKHOUSE RD
 ASHLAND, KY 41102-9463

ACCOUNT #	LOCATION #	SERVICE ADDRESS				SERVICE DATES	
██████	1-00940	2571 W ROCKHOUSE RD, ASHLAND KY				7/30/2025 - 8/26/2025	
POSTED DATE	DESCRIPTION	CURRENT	PREVIOUS	USAGE	READING DATES	DAYS	AMOUNT
09/01/2025	Balance Forward: 08/31/2025						-39.45
09/01/2025	GAS	595	594	1	07/30/2025-08/26/2025	27	7.02
	School Tax						0.21
PAYMENT LATE AFTER		AFTER DUE DATE PAY		PAY ON TIME AND SAVE		PAY THIS AMOUNT	
9/15/2025		-32.22		0.00		-32.22	

Messages from NATURAL ENERGY UTILITY CORPORATION:
 - ACH DUE 9/10/2025 AVG TEMP 74.2 TARIFF RATE \$7.02 DON'T TAKE A
 RISK. AT THE FIRST SNIFF OF GAS CALL NEUC OFFICE 606-324-3920

2560 HOODS CREEK PIKE
 ASHLAND, KY 41102

Account: ██████
 Location: 1-00940
 Customer: BRIAN JOHNSON
 Service At: 2571 W ROCKHOUSE RD, ASHLAND KY
 Customer Type: Residential
 Amount Due Now: -32.22
 Late After: 9/15/2025
 After Due Date: -32.22

BRIAN JOHNSON
 2571 W ROCKHOUSE RD
 ASHLAND, KY 41102-9463

If this symbol (*) is next to your reading, it is an estimated read.

NATURAL ENERGY UTILITY CORPORATION
 2560 HOODS CREEK PIKE
 ASHLAND, KY 41102

BRIAN JOHNSON
 2571 W ROCKHOUSE RD
 ASHLAND, KY 41102-9463

ACCOUNT #	LOCATION #	SERVICE ADDRESS			SERVICE DATES		
██████	1-00940	2571 W ROCKHOUSE RD, ASHLAND KY			8/26/2025 - 9/29/2025		
POSTED DATE	DESCRIPTION	CURRENT	PREVIOUS	USAGE	READING DATES	DAYS	AMOUNT
10/01/2025	Balance Forward: 09/30/2025						-32.22
10/01/2025	GAS	598	595	3	08/26/2025-09/29/2025	34	21.06
	School Tax						0.63
PAYMENT LATE AFTER		AFTER DUE DATE PAY	PAY ON TIME AND SAVE		PAY THIS AMOUNT		
10/15/2025		-10.53	0.00		-10.53		

Messages from NATURAL ENERGY UTILITY CORPORATION:
 - ACH DUE 10/10/2025 AVG TEMP 70.1 TARIFF \$7.02 KNOW WHAT'S
 BELOW. ALWAYS CALL 811 BEFORE YOU DIG!

2560 HOODS CREEK PIKE
 ASHLAND, KY 41102

Account: ██████
 Location: 1-00940
 Customer: BRIAN JOHNSON
 Service At: 2571 W ROCKHOUSE RD, ASHLAND KY
 Customer Type: Residential
 Amount Due Now: -10.53
 Late After: 10/15/2025
 After Due Date: -10.53

BRIAN JOHNSON
 2571 W ROCKHOUSE RD
 ASHLAND, KY 41102-9463

If this symbol (*) is next to your reading, it is an estimated read.

NATURAL ENERGY UTILITY CORPORATION
 2560 HOODS CREEK PIKE
 ASHLAND, KY 41102

BRIAN JOHNSON
 2571 W ROCKHOUSE RD
 ASHLAND, KY 41102-9463

ACCOUNT #	LOCATION #	SERVICE ADDRESS			SERVICE DATES		
██████████	1-00940	2571 W ROCKHOUSE RD, ASHLAND KY			9/29/2025 - 10/29/2025		
POSTED DATE	DESCRIPTION	CURRENT	PREVIOUS	USAGE	READING DATES	DAYS	AMOUNT
11/01/2025	Balance Forward: 10/31/2025						-10.53
11/01/2025	GAS	600	598	2	09/29/2025-10/29/2025	30	13.28
11/01/2025	School Tax						0.40
11/10/2025	Payment Check						-3.16
PAYMENT LATE AFTER		AFTER DUE DATE PAY		PAY ON TIME AND SAVE		PAY THIS AMOUNT	
11/14/2025		0.00		0.00		0.00	

Messages from NATURAL ENERGY UTILITY CORPORATION:
 - ACH DUE 11/10/2025, AVG TEMP 58.5, TARIFF \$6.64 - IF YOU
 EXPERIENCE A GAS OUTAGE, PLEASE CONTACT OUR OFFICE
 606-324-3920!

2560 HOODS CREEK PIKE
 ASHLAND, KY 41102

Account: ██████████
 Location: 1-00940
 Customer: BRIAN JOHNSON
 Service At: 2571 W ROCKHOUSE RD, ASHLAND KY
 Customer Type: Residential
 Amount Due Now: 0.00
 Late After: 11/14/2025
 After Due Date: 0.00

BRIAN JOHNSON
 2571 W ROCKHOUSE RD
 ASHLAND, KY 41102-9463

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NATURAL ENERGY UTILITY CORPORATION
 2560 HOODS CREEK PIKE
 ASHLAND, KY 41102

BRIAN JOHNSON
 2571 W ROCKHOUSE RD
 ASHLAND, KY 41102-9463

ACCOUNT #	LOCATION #	SERVICE ADDRESS			SERVICE DATES		
██████	1-00940	2571 W ROCKHOUSE RD, ASHLAND KY			10/29/2025 - 11/26/2025		
POSTED DATE	DESCRIPTION	CURRENT	PREVIOUS	USAGE	READING DATES	DAYS	AMOUNT
12/02/2025	Balance Forward: 11/30/2025						0.00
12/02/2025	GAS	605	600	5	10/29/2025-11/26/2025	28	33.20
12/08/2025	School Tax						1.00
	Payment Check						-34.20
PAYMENT LATE AFTER		AFTER DUE DATE PAY		PAY ON TIME AND SAVE		PAY THIS AMOUNT	
1/15/2026		0.00		0.00		0.00	

Messages from NATURAL ENERGY UTILITY CORPORATION:

2560 HOODS CREEK PIKE
 ASHLAND, KY 41102

Account: ██████
 Location: 1-00940
 Customer: BRIAN JOHNSON
 Service At: 2571 W ROCKHOUSE RD, ASHLAND KY
 Customer Type: Residential
 Amount Due Now: 0.00
 Late After: 1/15/2026
 After Due Date: 0.00

BRIAN JOHNSON
 2571 W ROCKHOUSE RD
 ASHLAND, KY 41102-9463

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NATURAL ENERGY UTILITY CORPORATION
 2560 HOODS CREEK PIKE
 ASHLAND, KY 41102

BRIAN JOHNSON
 2571 W ROCKHOUSE RD
 ASHLAND, KY 41102-9463

ACCOUNT #	LOCATION #	SERVICE ADDRESS			SERVICE DATES		
██████████	1-00940	2571 W ROCKHOUSE RD, ASHLAND KY			12/12/2025 - 12/29/2025		
POSTED DATE	DESCRIPTION	CURRENT	PREVIOUS	USAGE	READING DATES	DAYS	AMOUNT
01/01/2026	Balance Forward: 12/31/2025	610	605	5	11/26/2025-12/12/2025	16	0.00
	GAS	5	0	5	12/12/2025-12/28/2025	17	66.40
				10			
01/01/2026	School Tax						1.99
01/12/2026	Payment Check						-68.39
PAYMENT LATE AFTER		AFTER DUE DATE PAY		PAY ON TIME AND SAVE		PAY THIS AMOUNT	
1/15/2026		0.00		0.00		0.00	

Messages from NATURAL ENERGY UTILITY CORPORATION:
 - ACH DUE 1/12/2025 AVG TEMP 37.2 TARIFF \$6.64 IF YOU EXPERIENCE A
 GAS OUTAGE, PLEASE CONTACT OUR OFFICE. 606-324-3920

2560 HOODS CREEK PIKE
 ASHLAND, KY 41102

Account: ██████████
 Location: 1-00940
 Customer: BRIAN JOHNSON
 Service At: 2571 W ROCKHOUSE RD, ASHLAND KY
 Customer Type: Residential
 Amount Due Now: 0.00
 Late After: 1/15/2026
 After Due Date: 0.00

BRIAN JOHNSON
 2571 W ROCKHOUSE RD
 ASHLAND, KY 41102-9463

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NATURAL ENERGY UTILITY CORPORATION
 2580 HOODS CREEK PIKE
 ASHLAND, KY 41102

BRIAN JOHNSON
 2571 W ROCKHOUSE RD
 ASHLAND, KY 41102-9463

ACCOUNT #	LOCATION #	SERVICE ADDRESS			SERVICE DATES		
██████	1-00940	2571 W ROCKHOUSE RD, ASHLAND KY			12/29/2025 - 1/27/2026		
POSTED DATE	DESCRIPTION	CURRENT	PREVIOUS	USAGE	READING DATES	DAYS	AMOUNT
02/01/2026	Balance Forward: 01/31/2026						0.00
02/01/2026	GAS	16	5	11	12/29/2025-01/27/2026	29	73.70
02/09/2026	School Tax						2.21
	Payment Check						-75.91
PAYMENT LATE AFTER		AFTER DUE DATE PAY		PAY ON TIME AND SAVE		PAY THIS AMOUNT	
2/13/2026		0.00		0.00		0.00	

Messages from NATURAL ENERGY UTILITY CORPORATION:
 - ACH DUE 2/10/2026 AVG TEMP 31.0 TARIFF \$6.72 KNOW WHATS
 BELOW. ALWAYS CALL 811 BEFORE YOU DIG.

2580 HOODS CREEK PIKE
 ASHLAND, KY 41102

Account: ██████
 Location: 1-00940
 Customer: BRIAN JOHNSON
 Service At: 2571 W ROCKHOUSE RD, ASHLAND KY
 Customer Type: Residential
 Amount Due Now: 0.00
 Late After: 2/13/2026
 After Due Date: 0.00

BRIAN JOHNSON
 2571 W ROCKHOUSE RD
 ASHLAND, KY 41102-9463

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NATURAL ENERGY UTILITY CORPORATION
 2560 HOODS CREEK PIKE
 ASHLAND, KY 41102

BRIAN JOHNSON
 2571 W ROCKHOUSE RD
 ASHLAND, KY 41102-9463

ACCOUNT #	LOCATION #	SERVICE ADDRESS				SERVICE DATES	
██████	1-00940	2571 W ROCKHOUSE RD, ASHLAND KY				1/27/2026 - 2/27/2026	
POSTED DATE	DESCRIPTION	CURRENT	PREVIOUS	USAGE	READING DATES	DAYS	AMOUNT
03/01/2026	Balance Forward: 02/28/2026						0.00
03/01/2026	GAS	26	16	10	01/27/2026-02/27/2026	31	67.00
03/10/2026	School Tax						2.01
03/10/2026	Payment Bank Draft						-69.01
PAYMENT LATE AFTER		AFTER DUE DATE PAY		PAY ON TIME AND SAVE		PAY THIS AMOUNT	
3/16/2026		0.00		0.00		0.00	

Messages from NATURAL ENERGY UTILITY CORPORATION:
 - ACH DUE 3/10/2026 AVG TEMP 37.2 TARIFF \$8.70 FOR ONLINE
 PAYMENTS VISIT WWW.KYNEUC.COM

2560 HOODS CREEK PIKE
 ASHLAND, KY 41102

Account: ██████
 Location: 1-00940
 Customer: BRIAN JOHNSON
 Service At: 2571 W ROCKHOUSE RD, ASHLAND KY
 Customer Type: Residential
 Amount Due Now: 0.00
 Late After: 3/16/2026
 After Due Date: 0.00

BRIAN JOHNSON
 2571 W ROCKHOUSE RD
 ASHLAND, KY 41102-9463

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NATURAL ENERGY UTILITY CORPORATION
 2560 HOODS CREEK PIKE
 ASHLAND, KY 41102

BRIAN JOHNSON
 2571 W ROCKHOUSE RD
 ASHLAND, KY 41102-9463

ACCOUNT #	LOCATION #	SERVICE ADDRESS				SERVICE DATES	
██████	1-00940	2571 W ROCKHOUSE RD, ASHLAND KY				12/29/2025 - 1/27/2026	
POSTED DATE	DESCRIPTION	CURRENT	PREVIOUS	USAGE	READING DATES	DAYS	AMOUNT
02/01/2026	Balance Forward: 01/31/2026						0.00
02/01/2026	GAS	16	5	11	12/29/2025-01/27/2026	29	73.70
02/09/2026	School Tax						2.21
	Payment Check						-75.91
PAYMENT LATE AFTER		AFTER DUE DATE PAY		PAY ON TIME AND SAVE		PAY THIS AMOUNT	
2/13/2026		0.00		0.00		0.00	

Messages from NATURAL ENERGY UTILITY CORPORATION:
 - ACH DUE 2/10/2026 AVG TEMP 31.0 TARIFF \$6.72 KNOW WHATS
 BELOW. ALWAYS CALL 811 BEFORE YOU DIG.

2560 HOODS CREEK PIKE
 ASHLAND, KY 41102

Account: ██████
 Location: 1-00940
 Customer: BRIAN JOHNSON
 Service At: 2571 W ROCKHOUSE RD, ASHLAND KY
 Customer Type: Residential
 Amount Due Now: 0.00
 Late After: 2/13/2026
 After Due Date: 0.00

BRIAN JOHNSON
 2571 W ROCKHOUSE RD
 ASHLAND, KY 41102-9463

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EXHIBIT 15B

Customer-Prepared Billing History Summary

2014-2026 billing-history compilation.

Kentucky Public Service Commission Complaint Packet

Brian Mitchell Johnson • Account No [REDACTED] • Natural Energy Utility Corporation

Date	Transaction Type	Reference	Pres Read	Prev Read	Usage	Amount	Due/Applied	Balance
10/01/14	GAS	Charges	1	1	0	\$10.07	\$0.00	\$10.07
10/01/14	School Tax	Tax Charges				\$0.30	\$0.00	\$10.37
10/08/14	Payment Check : wed oct 8th	2562				-\$10.37	-\$10.37	\$0.00
11/01/14	GAS	Charges	1	1	0	\$10.09	\$0.00	\$10.09
11/01/14	School Tax	Tax Charges				\$0.30	\$0.00	\$10.39
11/17/14	LATE CHARGE					\$1.04	\$0.00	\$11.43
11/17/14	Payment Check : MONDAY 11/17/2014	147654873				-\$10.39	-\$10.39	\$1.04
12/01/14	GAS	Charges	9	1	8	\$80.72	\$0.00	\$81.76
12/01/14	School Tax	Tax Charges				\$2.42	\$0.00	\$84.18
12/08/14	Payment Check : monday dec 8th	1407				-\$84.18	-\$84.18	\$0.00
01/02/15	GAS	Charges	20	9	11	\$110.99	\$0.00	\$110.99
01/02/15	School Tax	Tax Charges				\$3.33	\$0.00	\$114.32
01/12/15	Payment Check : MONDAY 1/12/2015	148847483				-\$114.32	-\$114.32	\$0.00
02/01/15	GAS	Charges	34	20	14	\$136.08	\$0.00	\$136.08
02/01/15	School Tax	Tax Charges				\$4.08	\$0.00	\$140.16
02/10/15	Payment Check : TUESDAY 2/10/2015	149518758				-\$140.16	-\$140.16	\$0.00
03/02/15	GAS	Charges	46	34	12	\$116.64	\$0.00	\$116.64
03/02/15	School Tax	Tax Charges				\$3.50	\$0.00	\$120.14
03/17/15	LATE CHARGE					\$12.01	\$0.00	\$132.15
03/17/15	Payment Check : TUESDAY 3/17/2015	150288974				-\$120.14	-\$120.14	\$12.01
03/23/15	Payment Check : MONDAY 3/23/2015	2584				-\$12.01	-\$12.01	\$0.00
04/01/15	GAS	Charges	56	46	10	\$97.20	\$0.00	\$97.20
04/01/15	School Tax	Tax Charges				\$2.92	\$0.00	\$100.12

Natural Energy Bill Spreadsheet - Brian Johnson

12/08/15	Payment Check : TUESDAY 12/8/2015	2613					-\$45.24	-\$45.24	\$0.00
01/01/16	GAS	Charges	79	74	5		\$36.60	\$0.00	\$36.60
01/01/16	School Tax	Tax Charges					\$1.10	\$0.00	\$37.70
01/08/16	Payment Check : FRIDAY 1/8/2016	2616					-\$37.70	-\$37.70	\$0.00
02/01/16	GAS	Charges	91	79	12		\$86.40	\$0.00	\$86.40
02/01/16	School Tax	Tax Charges					\$2.59	\$0.00	\$88.99
02/05/16	Payment Check : FRIDAY 2/5/2016	2622					-\$88.99	-\$88.99	\$0.00
03/01/16	GAS	Charges	Multiple Readings	Multiple Readings	11		\$79.20	\$0.00	\$79.20
03/01/16	School Tax	Tax Charges					\$2.38	\$0.00	\$81.58
03/08/16	Payment Check : TUESDAY 3/8/2016	2625					-\$81.58	-\$81.58	\$0.00
04/01/16	GAS	Charges	108	102	6		\$43.20	\$0.00	\$43.20
04/01/16	School Tax	Tax Charges					\$1.30	\$0.00	\$44.50
04/12/16	Payment Check : TUESDAY 4/12/2016	2629					-\$44.50	-\$44.50	\$0.00
05/01/16	GAS	Charges	112	108	4		\$27.64	\$0.00	\$27.64
05/01/16	School Tax	Tax Charges					\$0.83	\$0.00	\$28.47
05/13/16	Payment Check : FRIDAY 5/13/2016	2631					-\$28.47	-\$28.47	\$0.00
06/01/16	GAS	Charges	115	112	3		\$20.73	\$0.00	\$20.73
06/01/16	School Tax	Tax Charges					\$0.62	\$0.00	\$21.35
06/06/16	Payment Check : MONDAY 6/6/2016	2635					-\$21.35	-\$21.35	\$0.00
07/01/16	GAS	Charges	117	115	2		\$13.82	\$0.00	\$13.82
07/01/16	School Tax	Tax Charges					\$0.41	\$0.00	\$14.23
07/08/16	Payment Check : FRIDAY 7/8/2016	2639					-\$14.23	-\$14.23	\$0.00
08/01/16	GAS	Charges	118	117	1		\$6.68	\$0.00	\$6.68
08/01/16	School Tax	Tax Charges					\$0.20	\$0.00	\$6.88
08/16/16	LATE CHARGE						\$0.69	\$0.00	\$7.57

Natural Energy Bill Spreadsheet - Brian Johnson

04/01/17	School Tax	Tax Charges				\$1.61	\$0.00	\$55.13
04/10/17	Payment Check : MONDAY 4/10/2017	2668				-\$55.13	-\$55.13	\$0.00
05/01/17	GAS	Charges	167	164	3	\$21.84	\$0.00	\$21.84
05/01/17	School Tax	Tax Charges				\$0.66	\$0.00	\$22.50
05/08/17	Payment Check : MONDAY 5/8/2017	2671				-\$22.50	-\$22.50	\$0.00
06/01/17	GAS	Charges	170	167	3	\$21.84	\$0.00	\$21.84
06/01/17	School Tax	Tax Charges				\$0.66	\$0.00	\$22.50
06/06/17	Payment Check : TUESDAY 6/6/2017	2674				-\$22.50	-\$22.50	\$0.00
07/01/17	GAS	Charges	172	170	2	\$14.56	\$0.00	\$14.56
07/01/17	School Tax	Tax Charges				\$0.44	\$0.00	\$15.00
07/11/17	Payment Check : TUESDAY 7/11/2017	2676				-\$15.00	-\$15.00	\$0.00
08/01/17	GAS	Charges	174	172	2	\$14.72	\$0.00	\$14.72
08/01/17	School Tax	Tax Charges				\$0.44	\$0.00	\$15.16
08/07/17	Payment Check : MONDAY 8/7/2017	2678				-\$15.16	-\$15.16	\$0.00
09/01/17	GAS	Charges	176	174	2	\$14.72	\$0.00	\$14.72
09/01/17	School Tax	Tax Charges				\$0.44	\$0.00	\$15.16
09/12/17	Payment Check : TUESDAY 9/12/2017	2681				-\$15.16	-\$15.16	\$0.00
10/02/17	GAS	Charges	178	176	2	\$14.72	\$0.00	\$14.72
10/02/17	School Tax	Tax Charges				\$0.44	\$0.00	\$15.16
10/10/17	Payment Check : TUESDAY 10/10/2017	2683				-\$15.16	-\$15.16	\$0.00
11/01/17	GAS	Charges	181	178	3	\$21.93	\$0.00	\$21.93
11/01/17	School Tax	Tax Charges				\$0.66	\$0.00	\$22.59
11/13/17	Payment Check : MONDAY 11/13/2017	2689				-\$22.59	-\$22.59	\$0.00
12/01/17	GAS	Charges	184	181	3	\$21.93	\$0.00	\$21.93

Natural Energy Bill Spreadsheet - Brian Johnson

12/01/17	School Tax	Tax Charges				\$0.66	\$0.00	\$22.59
	Payment Check : MONDAY							
12/11/17	12/11/2017	2691				-\$22.59	-\$22.59	\$0.00
01/01/18	GAS	Charges	190	184	6	\$43.86	\$0.00	\$43.86
01/01/18	School Tax	Tax Charges				\$1.32	\$0.00	\$45.18
	Payment Check : FRIDAY 1/12/2018							
01/12/18	2/12/2018	2695				-\$45.18	-\$45.18	\$0.00
02/01/18	GAS	Charges	199	190	9	\$63.99	\$0.00	\$63.99
02/01/18	School Tax	Tax Charges				\$1.92	\$0.00	\$65.91
	Payment Check : MONDAY							
02/12/18	2/12/2018	2697				-\$65.91	-\$65.91	\$0.00
03/01/18	GAS	Charges	203	199	4	\$28.44	\$0.00	\$28.44
03/01/18	School Tax	Tax Charges				\$0.85	\$0.00	\$29.29
	Payment Check : tuesday march 6th							
03/06/18	3/6/2018	2700				-\$29.29	-\$29.29	\$0.00
04/01/18	GAS	Charges	207	203	4	\$28.44	\$0.00	\$28.44
04/01/18	School Tax	Tax Charges				\$0.85	\$0.00	\$29.29
	Payment Check : TUESDAY							
04/10/18	4/10/2018	2702				-\$29.29	-\$29.29	\$0.00
05/01/18	GAS	Charges	211	207	4	\$31.00	\$0.00	\$31.00
05/01/18	School Tax	Tax Charges				\$0.93	\$0.00	\$31.93
	Payment Check : FRIDAY 5/11/2018							
05/11/18	5/11/2018	2704				-\$31.93	-\$31.93	\$0.00
06/01/18	GAS	Charges	213	211	2	\$15.50	\$0.00	\$15.50
06/01/18	School Tax	Tax Charges				\$0.47	\$0.00	\$15.97
	Payment Check : WEDNESDAY							
06/06/18	6/6/2018	2706				-\$15.97	-\$15.97	\$0.00
07/01/18	GAS	Charges	214	213	1	\$7.75	\$0.00	\$7.75
07/01/18	School Tax	Tax Charges				\$0.23	\$0.00	\$7.98
	Payment Check : THURSDAY							
07/05/18	7/5/2018	2708				-\$7.98	-\$7.98	\$0.00
08/01/18	GAS	Charges	216	214	2	\$13.90	\$0.00	\$13.90
08/01/18	School Tax	Tax Charges				\$0.42	\$0.00	\$14.32

Natural Energy Bill Spreadsheet - Brian Johnson

08/13/18	Payment Check : MONDAY 8/13/2018	2710							
09/01/18	GAS	Charges	218	216	2	\$13.90	\$0.00	\$13.90	
09/01/18	School Tax	Tax Charges				\$0.42	\$0.00	\$14.32	
09/11/18	Payment Check : TUESDAY 9/11/2018	2711							
10/01/18	GAS	Charges	220	218	2	\$13.90	\$0.00	\$13.90	
10/01/18	School Tax	Tax Charges				\$0.42	\$0.00	\$14.32	
10/15/18	Payment Check : MONDAY 10/15/2018	2713							
11/01/18	GAS	Charges	224	220	4	\$28.00	\$0.00	\$28.00	
11/01/18	School Tax	Tax Charges				\$0.84	\$0.00	\$28.84	
11/03/18	Payment Credit Card : Credit Card Payments	Online Payment							
12/01/18	GAS	Charges	231	224	7	\$49.00	\$0.00	\$49.00	
12/01/18	School Tax	Tax Charges				\$1.47	\$0.00	\$50.47	
12/09/18	Payment Credit Card : Credit Card Payments	Online Payment							
01/01/19	GAS	Charges	239	231	8	\$56.00	\$0.00	\$56.00	
01/01/19	School Tax	Tax Charges				\$1.68	\$0.00	\$57.68	
01/09/19	Payment Credit Card : Credit Card Payments	Online Payment							
02/01/19	GAS	Charges	251	239	12	\$87.72	\$0.00	\$87.72	
02/01/19	School Tax	Tax Charges				\$2.63	\$0.00	\$90.35	
02/10/19	Adjustment					\$2.50	\$0.00	\$92.85	
02/10/19	Payment Credit Card : Credit Card Payments	Online Payment							
03/01/19	GAS	Charges	259	251	8	\$58.48	\$0.00	\$58.48	
03/01/19	School Tax	Tax Charges				\$1.75	\$0.00	\$60.23	
03/07/19	Adjustment					\$2.50	\$0.00	\$62.73	

Natural Energy Bill Spreadsheet - Brian Johnson

11/01/19	School Tax	Tax Charges				\$0.42	\$0.00	\$14.52
11/12/19	Payment Check : 11.12.19 batch 2	165988951				-\$14.52	-\$14.52	\$0.00
12/01/19	GAS	Charges	284	279	5	\$35.25	\$0.00	\$35.25
12/01/19	School Tax	Tax Charges				\$1.06	\$0.00	\$36.31
12/06/19	Payment Check : 12.6.19 friday	166817050				-\$36.31	-\$36.31	\$0.00
01/01/20	GAS	Charges	292	284	8	\$56.40	\$0.00	\$56.40
01/01/20	School Tax	Tax Charges				\$1.69	\$0.00	\$58.09
01/10/20	Payment Check : 1.10.2020 FRI	167888488				-\$58.09	-\$58.09	\$0.00
02/01/20	GAS	Charges	300	292	8	\$57.52	\$0.00	\$57.52
02/01/20	School Tax	Tax Charges				\$1.73	\$0.00	\$59.25
02/10/20	Payment Check : MONDAY BATCH #2 - 2/20/2020	168820555				-\$59.25	-\$59.25	\$0.00
03/01/20	GAS	Charges	308	300	8	\$57.52	\$0.00	\$57.52
03/01/20	School Tax	Tax Charges				\$1.73	\$0.00	\$59.25
03/09/20	Payment Check : MONDAY 3/9/2020	169743653				-\$59.25	-\$59.25	\$0.00
04/01/20	GAS	Charges	314	308	6	\$43.14	\$0.00	\$43.14
04/01/20	School Tax	Tax Charges				\$1.29	\$0.00	\$44.43
04/09/20	Payment Check : Thursday, 4/9/20	170674301				-\$44.43	-\$44.43	\$0.00
05/01/20	GAS	Charges	320	314	6	\$42.42	\$0.00	\$42.42
05/01/20	School Tax	Tax Charges				\$1.27	\$0.00	\$43.69
05/08/20	Payment Check : FRIDAY 5/8/2020	171628264				-\$43.69	-\$43.69	\$0.00
06/01/20	GAS	Charges	323	320	3	\$21.21	\$0.00	\$21.21
06/01/20	School Tax	Tax Charges				\$0.64	\$0.00	\$21.85
06/08/20	Payment Check : MONDAY 6/8/2020	172598300				-\$21.85	-\$21.85	\$0.00
07/01/20	GAS	Charges	324	323	1	\$7.07	\$0.00	\$7.07
07/01/20	School Tax	Tax Charges				\$0.21	\$0.00	\$7.28
07/10/20	Payment Check : FRIDAY 7/10/2020	173638590				-\$7.28	-\$7.28	\$0.00
08/01/20	GAS	Charges	326	324	2	\$14.04	\$0.00	\$14.04

Natural Energy Bill Spreadsheet - Brian Johnson

08/01/20	School Tax	Tax Charges				\$0.42	\$0.00	\$14.46
08/07/20	Payment Check : FRIDAY 8/7/2020	174514816				-\$14.46	-\$14.46	\$0.00
09/01/20	GAS	Charges	328	326	2	\$14.04	\$0.00	\$14.04
09/01/20	School Tax	Tax Charges				\$0.42	\$0.00	\$14.46
09/11/20	Payment Check : FRIDAY 09/11/2020	175550228				-\$14.46	-\$14.46	\$0.00
10/01/20	GAS	Charges	330	328	2	\$14.04	\$0.00	\$14.04
10/01/20	School Tax	Tax Charges				\$0.42	\$0.00	\$14.46
10/14/20	Payment Check : wednesday 10-14-20	5697				-\$14.46	-\$14.46	\$0.00
11/01/20	GAS	Charges	332	330	2	\$14.36	\$0.00	\$14.36
11/01/20	School Tax	Tax Charges				\$0.43	\$0.00	\$14.79
11/10/20	Payment Check : TUESDAY 11/10/2020	177438703				-\$14.79	-\$14.79	\$0.00
12/01/20	GAS	Charges	336	332	4	\$28.72	\$0.00	\$28.72
12/01/20	School Tax	Tax Charges				\$0.86	\$0.00	\$29.58
12/14/20	Payment Check : MONDAY 12/14/2020	178417712				-\$29.58	-\$29.58	\$0.00
01/01/21	GAS	Charges	342	336	6	\$43.08	\$0.00	\$43.08
01/01/21	School Tax	Tax Charges				\$1.29	\$0.00	\$44.37
01/08/21	Payment Check : 1.8.21 (B)	78437				-\$44.37	-\$44.37	\$0.00
02/01/21	GAS	Charges	350	342	8	\$58.48	\$0.00	\$58.48
02/01/21	School Tax	Tax Charges				\$1.75	\$0.00	\$60.23
02/08/21	Payment Check : MONDAY 2/8/2021	180147353				-\$60.23	-\$60.23	\$0.00
03/01/21	GAS	Charges	371	350	21	\$153.51	\$0.00	\$153.51
03/01/21	School Tax	Tax Charges				\$4.61	\$0.00	\$158.12
03/11/21	Payment Check : THURSDAY 3/11/2021	181059485				-\$158.12	-\$158.12	\$0.00
04/01/21	GAS	Charges	376	371	5	\$36.55	\$0.00	\$36.55
04/01/21	School Tax	Tax Charges				\$1.10	\$0.00	\$37.65

Natural Energy Bill Spreadsheet - Brian Johnson

04/09/21	Payment Check : FRIDAY 4/9/2021	181959078					-\$37.65	-\$37.65	\$0.00
05/01/21	GAS	Charges	378	376	2		\$14.62	\$0.00	\$14.62
05/01/21	School Tax	Tax Charges					\$0.44	\$0.00	\$15.06
05/07/21	Payment Check : FRIDAY 5/7/2021	182795481					-\$15.06	-\$15.06	\$0.00
06/01/21	GAS	Charges	380	378	2		\$14.62	\$0.00	\$14.62
06/01/21	School Tax	Tax Charges					\$0.44	\$0.00	\$15.06
06/07/21	Payment Check : MONDAY 6/7/2021	183727100					-\$15.06	-\$15.06	\$0.00
07/01/21	GAS	Charges	382	380	2		\$14.62	\$0.00	\$14.62
07/01/21	School Tax	Tax Charges					\$0.44	\$0.00	\$15.06
07/13/21	Payment Check : TUESDAY 7/13/2021	184771517					-\$15.06	-\$15.06	\$0.00
08/01/21	GAS	Charges	384	382	2		\$14.62	\$0.00	\$14.62
08/01/21	School Tax	Tax Charges					\$0.44	\$0.00	\$15.06
08/09/21	Payment Check : MONDAY 8/9/2021	185573662					-\$15.06	-\$15.06	\$0.00
09/01/21	GAS	Charges	385	384	1		\$7.31	\$0.00	\$7.31
09/01/21	School Tax	Tax Charges					\$0.22	\$0.00	\$7.53
09/13/21	Payment Check : MONDAY 9/13/2021	186462256					-\$7.53	-\$7.53	\$0.00
10/01/21	GAS	Charges	387	385	2		\$14.62	\$0.00	\$14.62
10/01/21	School Tax	Tax Charges					\$0.44	\$0.00	\$15.06
10/12/21	Payment Check : TUESDAY 10/12/2021	1873966080					-\$15.06	-\$15.06	\$0.00
11/01/21	GAS	Charges	389	387	2		\$20.92	\$0.00	\$20.92
11/01/21	School Tax	Tax Charges					\$0.63	\$0.00	\$21.55
11/08/21	Payment Check : MONDAY 11/8/2021	188265879					-\$21.55	-\$21.55	\$0.00
12/01/21	GAS	Charges	394	389	5		\$52.30	\$0.00	\$52.30
12/01/21	School Tax	Tax Charges					\$1.57	\$0.00	\$53.87
12/09/21	Payment Check : thursday 12-9-21	4183					-\$53.87	-\$53.87	\$0.00

Natural Energy Bill Spreadsheet - Brian Johnson

01/01/22	GAS	Charges	400	394	6	\$62.76	\$0.00	\$62.76
01/01/22	School Tax	Tax Charges				\$1.88	\$0.00	\$64.64
01/10/22	Payment Check : MONDAY 1/10/2022	190012419				-\$64.64	-\$64.64	\$0.00
02/01/22	GAS	Charges	411	400	11	\$127.49	\$0.00	\$127.49
02/01/22	School Tax	Tax Charges				\$3.82	\$0.00	\$131.31
02/11/22	Payment Check : FRIDAY 2/11/2022	191028710				-\$131.31	-\$131.31	\$0.00
03/01/22	GAS	Charges	421	411	10	\$115.90	\$0.00	\$115.90
03/01/22	School Tax	Tax Charges				\$3.48	\$0.00	\$119.38
03/10/22	Payment Check : THURSDAY 3/10/22 BATCH #2	191866735				-\$119.38	-\$119.38	\$0.00
04/01/22	GAS	Charges	426	421	5	\$57.95	\$0.00	\$57.95
04/01/22	School Tax	Tax Charges				\$1.74	\$0.00	\$59.69
04/11/22	Payment Check : MONDAY 4/11/2022 BATCH #3	192785612				-\$59.69	-\$59.69	\$0.00
05/01/22	GAS	Charges	429	426	3	\$30.75	\$0.00	\$30.75
05/01/22	School Tax	Tax Charges				\$0.92	\$0.00	\$31.67
05/10/22	Payment Check : TUESDAY 5/10/2022	193668875				-\$31.67	-\$31.67	\$0.00
06/01/22	GAS	Charges	431	429	2	\$20.50	\$0.00	\$20.50
06/01/22	School Tax	Tax Charges				\$0.62	\$0.00	\$21.12
06/10/22	Payment Check : FRIDAY 6/10/2022 BATCH #2	194623290				-\$21.12	-\$21.12	\$0.00
07/01/22	GAS	Charges	433	431	2	\$20.50	\$0.00	\$20.50
07/01/22	School Tax	Tax Charges				\$0.62	\$0.00	\$21.12
07/11/22	Payment Check : MONDAY 7/11/2022 BATCH #4	195459223				-\$21.12	-\$21.12	\$0.00
08/01/22	GAS	Charges	434	433	1	\$10.30	\$0.00	\$10.30
08/01/22	School Tax	Tax Charges				\$0.31	\$0.00	\$10.61

Natural Energy Bill Spreadsheet - Brian Johnson

08/09/22	TUESDAY 8/9/2022 BATCH #2	196400745							
09/01/22	GAS	Charges	436	434	2	\$20.60	\$0.00	\$20.60	
09/01/22	School Tax	Tax Charges				\$0.62	\$0.00	\$21.22	
	Payment Check : MONDAY 9/12/2022 BATCH #2	197310742							
09/12/22									
10/01/22	GAS	Charges	438	436	2	\$20.60	\$0.00	\$20.60	
10/01/22	School Tax	Tax Charges				\$0.62	\$0.00	\$21.22	
	Payment Check : TUESDAY 10/11/2022 BATCH #3	198189434							
10/11/22									
11/01/22	GAS	Charges	440	438	2	\$22.16	\$0.00	\$22.16	
11/01/22	School Tax	Tax Charges				\$0.66	\$0.00	\$22.82	
	Payment Check : THURSDAY 11/10/2022 BATCH #2	199117580							
11/10/22									
12/01/22	GAS	Charges	445	440	5	\$55.40	\$0.00	\$55.40	
12/01/22	School Tax	Tax Charges				\$1.66	\$0.00	\$57.06	
	Payment Check : MONDAY 12/12/2022 BATCH #2	200004165							
12/12/22									
01/01/23	GAS	Charges	453	445	8	\$88.64	\$0.00	\$88.64	
01/01/23	School Tax	Tax Charges				\$2.66	\$0.00	\$91.30	
	Payment Check : MONDAY 1/9/2023	200858917							
01/09/23									
02/01/23	GAS	Charges	462	453	9	\$92.79	\$0.00	\$92.79	
02/01/23	School Tax	Tax Charges				\$2.78	\$0.00	\$95.57	
	Payment Check : FRIDAY 2/10/2023 BATCH #2	201813356							
02/10/23									
03/01/23	GAS	Charges	468	462	6	\$61.86	\$0.00	\$61.86	
03/01/23	School Tax	Tax Charges				\$1.86	\$0.00	\$63.72	

Natural Energy Bill Spreadsheet - Brian Johnson

03/13/23	Payment Check : MONDAY 3/13/2023 BATCH #2	202590223							
04/01/23	GAS	Charges	477	468	9	\$92.79	\$0.00	\$92.79	
04/01/23	School Tax	Tax Charges				\$2.78	\$0.00	\$95.57	
04/17/23	Payment Check : MONDAY 4/17/2023 BATCH #2	203640852							
05/01/23	GAS	Charges	480	477	3	\$23.16	\$0.00	\$23.16	
05/01/23	School Tax	Tax Charges				\$0.69	\$0.00	\$23.85	
05/10/23	Payment Check : WEDNESDAY 5/10/2023 BATCH #2	204360574							
06/01/23	GAS	Charges	483	480	3	\$23.16	\$0.00	\$23.16	
06/01/23	School Tax	Tax Charges				\$0.69	\$0.00	\$23.85	
06/12/23	Payment Check : MONDAY 6/12/2023 BATCH #2	205309219							
07/01/23	GAS	Charges	485	483	2	\$15.44	\$0.00	\$15.44	
07/01/23	School Tax	Tax Charges				\$0.46	\$0.00	\$15.90	
07/14/23	Payment Check : FRIDAY 7/14/2023	206133810							
08/01/23	GAS	Charges	487	485	2	\$12.96	\$0.00	\$12.96	
08/01/23	School Tax	Tax Charges				\$0.39	\$0.00	\$13.35	
08/14/23	Payment Check : MONDAY 8/14/2023 BATCH #2	206995372							
09/01/23	GAS	Charges	489	487	2	\$12.96	\$0.00	\$12.96	
09/01/23	School Tax	Tax Charges				\$0.39	\$0.00	\$13.35	
09/11/23	Payment Check : MONDAY 9/11/2023 BATCH #2	207834668							

Natural Energy Bill Spreadsheet - Brian Johnson

10/01/23	GAS	Charges	491	489	2	\$12.96	\$0.00	\$12.96
10/01/23	School Tax	Tax Charges				\$0.39	\$0.00	\$13.35
10/11/23	Payment Check : WEDNESDAY 10/11/2023	208750385				-\$13.35	-\$13.35	\$0.00
11/01/23	GAS	Charges	493	491	2	\$12.30	\$0.00	\$12.30
11/01/23	School Tax	Tax Charges				\$0.37	\$0.00	\$12.67
11/16/23	LATE CHARGE					\$1.27	\$0.00	\$13.94
11/20/23	Payment Check : MONDAY 11/20/2023	209673568				-\$12.67	-\$12.67	\$1.27
11/27/23	Payment Check : MONDAY 11/27/2023	209995844				-\$13.94	-\$13.94	-\$12.67
12/01/23	GAS	Charges	498	493	5	\$30.75	\$0.00	\$18.08
12/01/23	School Tax	Tax Charges				\$0.92	\$0.00	\$19.00
12/13/23	Payment Check : WEDNESDAY 12/13/2023	210487076				-\$19.00	-\$19.00	\$0.00
01/01/24	GAS	Charges	505	498	7	\$43.05	\$0.00	\$43.05
01/01/24	School Tax	Tax Charges				\$1.29	\$0.00	\$44.34
01/16/24	Payment Check : TUESDAY 1/16/2024 BATCH #2	211348131				-\$44.34	-\$44.34	\$0.00
02/01/24	GAS	Charges	517	505	12	\$74.76	\$0.00	\$74.76
02/01/24	School Tax	Tax Charges				\$2.24	\$0.00	\$77.00
02/12/24	Payment Check : MONDAY 2/12/2024 BATCH #2	212186236				-\$77.00	-\$77.00	\$0.00
03/01/24	GAS	Charges	525	517	8	\$49.84	\$0.00	\$49.84
03/01/24	School Tax	Tax Charges				\$1.50	\$0.00	\$51.34
03/18/24	LATE CHARGE					\$5.13	\$0.00	\$56.47
03/18/24	Payment Check : MONDAY 3/18/2024	213132760				-\$51.34	-\$51.34	\$5.13

Natural Energy Bill Spreadsheet - Brian Johnson

03/27/24	Payment Check : WEDNESDAY 3/27/2024	213397777							
04/01/24	GAS	Charges	529	525	4	\$24.92	\$0.00	-\$26.42	
04/01/24	School Tax	Tax Charges				\$0.75	\$0.00	-\$25.67	
05/01/24	GAS	Charges	534	529	5	\$30.55	\$0.00	\$4.88	
05/01/24	School Tax	Tax Charges				\$0.92	\$0.00	\$5.80	
	Payment Check : TUESDAY 5/14/2024	214793122							
05/14/24									
06/01/24	GAS	Charges	536	534	2	\$12.22	\$0.00	\$12.22	
06/01/24	School Tax	Tax Charges				\$0.37	\$0.00	\$12.59	
06/17/24	LATE CHARGE					\$1.26	\$0.00	\$13.85	
	Payment Check : MONDAY 6/17/2024	215544733							
06/17/24									
07/01/24	GAS	Charges	538	536	2	\$12.22	\$0.00	\$13.48	
07/01/24	School Tax	Tax Charges				\$0.37	\$0.00	\$13.85	
	Payment Check : TUESDAY 7/2/2024	215964893							
07/02/24									
08/01/24	GAS	Charges	541	538	3	\$18.45	\$0.00	\$18.45	
08/01/24	School Tax	Tax Charges				\$0.55	\$0.00	\$19.00	
08/16/24	LATE CHARGE					\$1.90	\$0.00	\$20.90	
	Payment Check : THURSDAY 8/29/2024	217605105							
08/29/24									
09/01/24	GAS	Charges	542	541	1	\$6.15	\$0.00	\$6.86	
09/01/24	School Tax	Tax Charges				\$0.18	\$0.00	\$7.04	
	Payment Check : MONDAY 9/9/2024 BATCH #3	218059812							
09/09/24									
10/01/24	GAS	Charges	544	542	2	\$12.30	\$0.00	\$12.30	
10/01/24	School Tax	Tax Charges				\$0.37	\$0.00	\$12.67	
	Payment Check : Thursday 10-10-24	218936368							
10/10/24									
11/01/24	GAS	Charges	547	544	3	\$18.21	\$0.00	\$18.21	
11/01/24	School Tax	Tax Charges				\$0.55	\$0.00	\$18.76	

Natural Energy Bill Spreadsheet - Brian Johnson

11/08/24	Payment Check : FRIDAY 11/8/2024	219737721							
12/02/24	GAS	Charges	550	547	3	\$18.21	\$0.00	\$18.21	
12/02/24	School Tax	Tax Charges				\$0.55	\$0.00	\$18.76	
12/16/24	Payment Check : MONDAY 12/16/2024 BATCH #2	220638087							
01/01/25	GAS	Charges	559	550	9	\$54.63	\$0.00	\$54.63	
01/01/25	School Tax	Tax Charges				\$1.64	\$0.00	\$56.27	
01/16/25	LATE CHARGE					\$5.63	\$0.00	\$61.90	
02/01/25	GAS	Charges	571	559	12	\$71.28	\$0.00	\$133.18	
02/01/25	School Tax	Tax Charges				\$2.14	\$0.00	\$135.32	
02/03/25	Payment Check : MONDAY 2/3/2025	221852731							
02/10/25	Payment Check : MONDAY 2/10/2025	222282514							
03/01/25	GAS	Charges	580	571	9	\$53.46	\$0.00	\$8.44	
03/01/25	School Tax	Tax Charges				\$1.60	\$0.00	\$6.84	
03/10/25	Payment Check : MONDAY 3/10/2025 BATCH #2	223062591							
04/01/25	GAS	Charges	585	580	5	\$29.70	\$0.00	\$112.46	
04/01/25	School Tax	Tax Charges				\$0.89	\$0.00	\$111.57	
05/01/25	GAS	Charges	589	585	4	\$28.00	\$0.00	\$83.57	
05/01/25	School Tax	Tax Charges				\$0.84	\$0.00	\$82.73	
06/01/25	GAS	Charges	591	589	2	\$14.00	\$0.00	\$68.73	
06/01/25	School Tax	Tax Charges				\$0.42	\$0.00	\$68.31	
07/01/25	GAS	Charges	^ 594	591	3	\$21.00	\$0.00	\$47.31	
07/01/25	School Tax	Tax Charges				\$0.63	\$0.00	\$46.68	
08/01/25	GAS	Charges	594	^ 594	0	\$7.02	\$0.00	\$39.66	
08/01/25	School Tax	Tax Charges				\$0.21	\$0.00	\$39.45	
09/01/25	GAS	Charges	595	594	1	\$7.02	\$0.00	\$32.43	
09/01/25	School Tax	Tax Charges				\$0.21	\$0.00	\$32.22	
10/01/25	GAS	Charges	598	595	3	\$21.06	\$0.00	\$11.16	

Natural Energy Bill Spreadsheet - Brian Johnson

10/01/25	School Tax	Tax Charges				\$0.63	\$0.00	-\$10.53
11/01/25	GAS	Charges	600	598	2	\$13.28	\$0.00	\$2.75
11/01/25	School Tax	Tax Charges				\$0.40	\$0.00	\$3.15
11/10/25	Payment Check : MONDAY 11/10/2025 BATCH #2	229573694				-\$3.15	-\$3.15	\$0.00
12/02/25	GAS	Charges	605	600	5	\$33.20	\$0.00	\$33.20
12/02/25	School Tax	Tax Charges				\$1.00	\$0.00	\$34.20
12/08/25	Payment Check : MONDAY 12/8/2025 BATCH #2	230386905				-\$34.20	-\$34.20	\$0.00
01/01/26	GAS	Charges	Multiple Readings	Multiple Readings	10	\$66.40	\$0.00	\$66.40
01/01/26	School Tax	Tax Charges				\$1.99	\$0.00	\$68.39
01/12/26	Payment Check : MONDAY 1/12/2026 BATCH #2	231194336				-\$68.39	-\$68.39	\$0.00
02/01/26	GAS	Charges	16	5	11	\$73.70	\$0.00	\$73.70
02/01/26	School Tax	Tax Charges				\$2.21	\$0.00	\$75.91
02/09/26	Payment Check : MONDAY 2/9/2026 #2	231950565				-\$75.91	-\$75.91	\$0.00
03/01/26	GAS	Charges	26	16	10	\$67.00	\$0.00	\$67.00
03/01/26	School Tax	Tax Charges				\$2.01	\$0.00	\$69.01
03/10/26	Payment Bank Draft : Export Auto Draft (13:19:59)1 - Achx.dat	Auto Draft				-\$69.01	-\$69.01	\$0.00



EXHIBIT 16

Service Records, Work Orders, Dispatch Tickets, and Field Notes

Account No. [REDACTED] beginning of service to present.

Kentucky Public Service Commission Complaint Packet

Brian Mitchell Johnson • Account No. [REDACTED] • Natural Energy Utility Corporation



EXHIBIT 17

Full Historical Gas Cost Recovery (GCR) Analysis

Account No. [REDACTED] - Brian Mitchell Johnson.

Kentucky Public Service Commission Complaint Packet

Brian Mitchell Johnson • Account No. [REDACTED] • Natural Energy Utility Corporation

This exhibit presents a month-specific historical calculation of the Gas Cost Recovery (GCR) component applied to the account from October 2014 through March 2026. The calculation is based on the underlying customer billing statements (Exhibit 15A), the customer-prepared billing history summary (Exhibit 15B), and the month-specific applied GCR component reflected in the billing history. Exhibit 17A provides the detailed month-by-month schedule.

Category	Value
Billing Period	October 2014 – March 2026
Total Billing Months	138
Total Gas Usage	633 MCF
Average Monthly Usage	4.59 MCF
Average Annual Usage	55.04 MCF
Weighted Avg GCR Rate	\$3.4914 per MCF
Total GCR Charges Applied	\$2,210.03
Estimated Refund (No Interest)	~\$2,210
Estimated Refund (With Interest)	To be determined

This calculation reflects the total GCR component applied to the account based on historical usage and month-specific applied rates reflected in the billing history. Minor variations may occur depending on exact quarterly effective dates and rounding, but the schedule provides a more precise month-by-month estimate than a single weighted average.

The purpose of this exhibit is to demonstrate the total magnitude of GCR charges applied to the account and to provide a detailed basis for determining any appropriate refund or credit.



EXHIBIT 17A

Detailed Month-by-Month GCR Calculation Schedule

Supporting schedule for Exhibit 17.

Kentucky Public Service Commission Complaint Packet

Brian Mitchell Johnson • Account No [REDACTED] • Natural Energy Utility Corporation

Bill Date	Usage (MCF)	Applied GCR Rate (\$/MCF)	Estimated GCR Charge (\$)	Gas Charge (\$)
2014-10-01	0.00	\$5.8500	\$0.00	\$10.07
2014-11-01	0.00	\$5.8500	\$0.00	\$10.09
2014-12-01	8.00	\$5.8500	\$46.80	\$80.72
2015-01-02	11.00	\$5.8500	\$64.35	\$110.99
2015-02-01	14.00	\$5.4800	\$76.72	\$136.08
2015-03-02	12.00	\$5.4800	\$65.76	\$116.64
2015-04-01	10.00	\$5.4800	\$54.80	\$97.20
2015-05-01	3.00	\$5.3300	\$15.99	\$28.71
2015-06-01	2.00	\$5.3300	\$10.66	\$19.14
2015-07-01	0.00	\$3.2900	\$0.00	\$9.57
2015-08-01	0.00	\$3.2900	\$0.00	\$7.53
2015-09-01	1.00	\$3.2900	\$3.29	\$7.53
2015-10-01	1.00	\$3.2900	\$3.29	\$7.53
2015-11-02	3.00	\$3.0800	\$9.24	\$21.96
2015-12-02	6.00	\$3.0800	\$18.48	\$43.92
2016-01-01	5.00	\$3.0800	\$15.40	\$36.60
2016-02-01	12.00	\$2.9600	\$35.52	\$86.40
2016-03-01	11.00	\$2.9600	\$32.56	\$79.20
2016-04-01	6.00	\$2.9600	\$17.76	\$43.20
2016-05-01	4.00	\$2.6700	\$10.68	\$27.64
2016-06-01	3.00	\$2.6700	\$8.01	\$20.73
2016-07-01	2.00	\$2.6700	\$5.34	\$13.82
2016-08-01	1.00	\$2.4400	\$2.44	\$6.68
2016-09-01	2.00	\$2.4400	\$4.88	\$13.36
2016-10-01	1.00	\$2.4400	\$2.44	\$6.68
2016-11-01	3.00	\$2.4000	\$7.20	\$19.92
2016-12-01	6.00	\$2.4000	\$14.40	\$39.84
2017-01-01	9.00	\$2.4000	\$21.60	\$59.76

Bill Date	Usage (MCF)	Applied GCR Rate (\$/MCF)	Estimated GCR Charge (\$)	Gas Charge (\$)
2017-02-01	10.00	\$2.4500	\$24.50	\$66.90
2017-03-01	7.00	\$2.4500	\$17.15	\$46.83
2017-04-01	8.00	\$2.4500	\$19.60	\$53.52
2017-05-01	3.00	\$3.0400	\$9.12	\$21.84
2017-06-01	3.00	\$3.0400	\$9.12	\$21.84
2017-07-01	2.00	\$3.0400	\$6.08	\$14.56
2017-08-01	2.00	\$3.1200	\$6.24	\$14.72
2017-09-01	2.00	\$3.1200	\$6.24	\$14.72
2017-10-02	2.00	\$3.1200	\$6.24	\$14.72
2017-11-01	3.00	\$3.0700	\$9.21	\$21.93
2017-12-01	3.00	\$3.0700	\$9.21	\$21.93
2018-01-01	6.00	\$3.0700	\$18.42	\$43.86
2018-02-01	9.00	\$2.8700	\$25.83	\$63.99
2018-03-01	4.00	\$2.8700	\$11.48	\$28.44
2018-04-01	4.00	\$2.8700	\$11.48	\$28.44
2018-05-01	4.00	\$3.5100	\$14.04	\$31.00
2018-06-01	2.00	\$3.5100	\$7.02	\$15.50
2018-07-01	1.00	\$3.5100	\$3.51	\$7.75
2018-08-01	2.00	\$2.7100	\$5.42	\$13.90
2018-09-01	2.00	\$2.7100	\$5.42	\$13.90
2018-10-01	2.00	\$2.7100	\$5.42	\$13.90
2018-11-01	4.00	\$2.7600	\$11.04	\$28.00
2018-12-01	7.00	\$2.7600	\$19.32	\$49.00
2019-01-01	8.00	\$2.7600	\$22.08	\$56.00
2019-02-01	12.00	\$3.0700	\$36.84	\$87.72
2019-03-01	8.00	\$3.0700	\$24.56	\$58.48
2019-04-01	7.00	\$3.0700	\$21.49	\$51.17
2019-05-01	3.00	\$3.4300	\$10.29	\$23.01

Bill Date	Usage (MCF)	Applied GCR Rate (\$ MCF)	Estimated GCR Charge (\$)	Gas Charge (\$)
2019-06-01	2.00	\$3.4300	\$6.86	\$15.34
2019-07-01	1.00	\$3.4300	\$3.43	\$7.67
2019-08-01	2.00	\$2.7100	\$5.42	\$13.90
2019-09-01	2.00	\$2.7100	\$5.42	\$13.90
2019-10-01	1.00	\$2.7100	\$2.71	\$6.95
2019-11-01	2.00	\$2.8100	\$5.62	\$14.10
2019-12-01	5.00	\$2.8100	\$14.05	\$35.25
2020-01-01	8.00	\$2.8100	\$22.48	\$56.40
2020-02-01	8.00	\$2.9500	\$23.60	\$57.52
2020-03-01	8.00	\$2.9500	\$23.60	\$57.52
2020-04-01	6.00	\$2.9500	\$17.70	\$43.14
2020-05-01	6.00	\$2.8300	\$16.98	\$42.42
2020-06-01	3.00	\$2.8300	\$8.49	\$21.21
2020-07-01	1.00	\$2.8300	\$2.83	\$7.07
2020-08-01	2.00	\$2.7800	\$5.56	\$14.04
2020-09-01	2.00	\$2.7800	\$5.56	\$14.04
2020-10-01	2.00	\$2.7800	\$5.56	\$14.04
2020-11-01	2.00	\$2.9400	\$5.88	\$14.36
2020-12-01	4.00	\$2.9400	\$11.76	\$28.72
2021-01-01	6.00	\$2.9400	\$17.64	\$43.08
2021-02-01	8.00	\$3.0700	\$24.56	\$58.48
2021-03-01	21.00	\$3.0700	\$64.47	\$153.51
2021-04-01	5.00	\$3.0700	\$15.35	\$36.55
2021-05-01	2.00	\$3.0700	\$6.14	\$14.62
2021-06-01	2.00	\$3.0700	\$6.14	\$14.62
2021-07-01	2.00	\$3.0700	\$6.14	\$14.62
2021-08-01	2.00	\$3.0700	\$6.14	\$14.62
2021-09-01	1.00	\$3.0700	\$3.07	\$7.31

Bill Date	Usage (MCF)	Applied GCR Rate (\$/MCF)	Estimated GCR Charge (\$)	Gas Charge (\$)
2021-10-01	2.00	\$3.0700	\$6.14	\$14.62
2021-11-01	2.00	\$6.2200	\$12.44	\$20.92
2021-12-01	5.00	\$6.2200	\$31.10	\$52.30
2022-01-01	6.00	\$6.2200	\$37.32	\$62.76
2022-02-01	11.00	\$7.3500	\$80.85	\$127.49
2022-03-01	10.00	\$7.3500	\$73.50	\$115.90
2022-04-01	5.00	\$7.3500	\$36.75	\$57.95
2022-05-01	3.00	\$6.0100	\$18.03	\$30.75
2022-06-01	2.00	\$6.0100	\$12.02	\$20.50
2022-07-01	2.00	\$6.0100	\$12.02	\$20.50
2022-08-01	1.00	\$6.0600	\$6.06	\$10.30
2022-09-01	2.00	\$6.0600	\$12.12	\$20.60
2022-10-01	2.00	\$6.0600	\$12.12	\$20.60
2022-11-01	2.00	\$6.8400	\$13.68	\$22.16
2022-12-01	5.00	\$6.8400	\$34.20	\$55.40
2023-01-01	8.00	\$6.8400	\$54.72	\$88.64
2023-02-01	9.00	\$6.0700	\$54.63	\$92.79
2023-03-01	6.00	\$6.0700	\$36.42	\$61.86
2023-04-01	9.00	\$6.0700	\$54.63	\$92.79
2023-05-01	3.00	\$3.4800	\$10.44	\$23.16
2023-06-01	3.00	\$3.4800	\$10.44	\$23.16
2023-07-01	2.00	\$3.4800	\$6.96	\$15.44
2023-08-01	2.00	\$2.2400	\$4.48	\$12.96
2023-09-01	2.00	\$2.2400	\$4.48	\$12.96
2023-10-01	2.00	\$2.2400	\$4.48	\$12.96
2023-11-01	2.00	\$1.9100	\$3.82	\$12.30
2023-12-01	5.00	\$1.9100	\$9.55	\$30.75
2024-01-01	7.00	\$1.9100	\$13.37	\$43.05

Bill Date	Usage (MCF)	Applied GCR Rate (\$/MCF)	Estimated GCR Charge (\$)	Gas Charge (\$)
2024-02-01	12.00	\$1.9900	\$23.88	\$74.76
2024-03-01	8.00	\$1.9900	\$15.92	\$49.84
2024-04-01	4.00	\$1.9900	\$7.96	\$24.92
2024-05-01	5.00	\$1.8700	\$9.35	\$30.55
2024-06-01	2.00	\$1.8700	\$3.74	\$12.22
2024-07-01	2.00	\$1.8700	\$3.74	\$12.22
2024-08-01	3.00	\$1.9100	\$5.73	\$18.45
2024-09-01	1.00	\$1.9100	\$1.91	\$6.15
2024-10-01	2.00	\$1.9100	\$3.82	\$12.30
2024-11-01	3.00	\$1.8300	\$5.49	\$18.21
2024-12-02	3.00	\$1.8300	\$5.49	\$18.21
2025-01-01	9.00	\$1.8300	\$16.47	\$54.63
2025-02-01	12.00	\$1.7000	\$20.40	\$71.28
2025-03-01	9.00	\$1.7000	\$15.30	\$53.46
2025-04-01	5.00	\$1.7000	\$8.50	\$29.70
2025-05-01	4.00	\$2.7600	\$11.04	\$28.00
2025-06-01	2.00	\$2.7600	\$5.52	\$14.00
2025-07-01	3.00	\$2.7600	\$8.28	\$21.00
2025-08-01	0.00	\$2.7600	\$0.00	\$7.02
2025-09-01	1.00	\$2.7800	\$2.78	\$7.02
2025-10-01	3.00	\$2.7800	\$8.34	\$21.06
2025-11-01	2.00	\$2.4000	\$4.80	\$13.28
2025-12-02	5.00	\$2.4000	\$12.00	\$33.20
2026-01-01	10.00	\$2.4000	\$24.00	\$66.40
2026-02-01	11.00	\$2.4600	\$27.06	\$73.70
2026-03-01	10.00	\$2.4600	\$24.60	\$67.00
Total usage: 633.00 MCF		Total GCR: \$2,210.03		



EXHIBIT 18

March 26, 2026 Response from Preston Freeman

Written response addressing gas supply and moisture mitigation.

Kentucky Public Service Commission Complaint Packet

Brian Mitchell Johnson • Account No. [REDACTED] • Natural Energy Utility Corporation



Natural Energy Utility Corporation

2560 Hoods Creek Pike • Ashland, Kentucky 41102
606-324-3920

3-26-26

Mr. Johnson

We have received the gas sample and have attached a copy for you. The sample demonstrates it is pipeline quality gas that is compliant with NEUC's tariff. As I explained in my prior correspondence, the gas at your residence is a mixture of interstate and well supply, with the specific percentages varying based on how much the well is producing. As stated before, the well operator is going to install additional drips and valves to further mitigate moisture from their line reaching our service line to your home.

Given the gas sampling results and well operator modifications, NEUC does not see any reason to tie your line in elsewhere; it will ultimately be the same gas. We strive to provide all our customers with quality service. If we thought it was best to relocate your service, I assure you, we would do such. If you would like to set up a walk through to go over the configuration, my senior field tech and I would be happy to do that with you.

With that being said, you are a tariff customer receiving pipeline quality gas like any of our other customers. There is no basis for a refund or bill adjustment based because you are getting tariff-compliant service. The well tender is waiting on his parts to arrive and will begin work as soon as possible to resolve any moisture issues.

Feel free to reach out with any questions or concerns.

Thank You

Preston Freeman

Operations Manager

Natural Energy Utility

Preston.freeman@kyneuc.com

606-923-0419

EXHIBIT 19

Gas Sample Report

Gas sample report for the Rockhouse Road service.

Kentucky Public Service Commission Complaint Packet

Brian Mitchell Johnson • Account No. [REDACTED] • Natural Energy Utility Corporation

Critical Control Energy Services

Stonewood, West Virginia

Report Date: 3/25/2026 3:23:20PM

Client:	NATURAL ENERGY UTILITY CORP	Date Sampled:	Mar 13, 2026
Client Code:	██████	Analysis Date:	3/25/2026 12:00:00AM
Site:	2571 W ROCKHOUSE	Collected By:	BJ
Field:	190 - UNKNOWN	Date Effective:	4/1/2026 12:00:00AM
Meter:	2571	Source Pressure (PSI):	28.00
Source Laboratory:	Stonewood, WV	Source Temp (P):	50.00
Lab File No:	518083134	Field H2O (lb/MMSCFD):	
Cylinder No:	1		
Analysis Status:	good		
Sample Type:	Spot		
Measurement Analyst:			

Component	Mol %	GPM
H2S (H2S)		
Nitrogen (N2)	3.5811	0.0000
Oxygen (O2)	0.0098	0.0000
CO2 (CO2)	0.0275	0.0000
Methane (C1)	86.5437	0.0000
Ethane (C2)	6.1843	1.6577
Propane (C3)	2.6143	0.7219
I-Butane (IC4)	0.1540	0.0505
N-Butane (NC4)	0.5980	0.1890
I-Pentane (IC5)	0.0940	0.0345
N-Pentane (NC5)	0.0812	0.0295
Hexanes Plus (C6+)	0.1121	0.0490
TOTAL	100.0000	2.73

Analytical Results at Base Conditions (Real)	
BTU/SCF (Dry):	1,089.3562 BTU/ft ³
BTU/SCF (Saturated):	1,070.7389 BTU/ft ³
PSIA:	14.696 PSI
Temperature (°F):	60.0 °F
Z Factor (Dry):	0.99747
Z Factor (Saturated):	0.99710

Analytical Results at Contract Conditions (Real)	
BTU/SCF (Dry):	1,091.8829 BTU/ft ³
BTU/SCF (Saturated):	1,073.2664 BTU/ft ³
PSIA:	14.730 PSI
Temperature (°F):	60.0 °F
Z Factor (Dry):	0.99746
Z Factor (Saturated):	0.99710

Calculated Specific Gravities at Contract Conditions		
Ideal Gravity:	0.6416	Real Gravity: 0.6430
Molecular Wt:	18.5825 lb/lbmol	

Methods, standards, and uncertainties based on GPA 2261-13.
 Analytical Calculations performed in accordance with GPA 2172-09.



EXHIBIT 20

April 2, 2026 Transcript of Recorded Conversation with Carl Ross, Well Tender

Recorded on-site conversation concerning the hook-on location, well-side equipment, moisture, filters, drips, and check valve operation.

Kentucky Public Service Commission Complaint Packet

Brian Mitchell Johnson • Account No. [REDACTED] • Natural Energy Utility Corporation

TRANSCRIPT OF RECORDED CONVERSATION

Natural Energy Utility Corporation

Account No [REDACTED]

Service Address: 2571 W Rockhouse Road, Ashland, KY 41102

Complainant: Brian Mitchell Johnson

TRANSCRIPT 3

Date: April 2, 2026

Time: 10:43 AM

Location: On-site at 2571 W Rockhouse Road, Ashland, KY 41102

Parties Present:

- Brian Mitchell Johnson
 - Carl Ross, Well Tender
 - Additional unidentified person
-

Brian Johnson:

Hello, hello. Are you one of y'all Carl?

Carl Ross (Well Tender):

I'm Carl.

Brian Johnson:

Okay, so you're the well tender.

Carl Ross (Well Tender):

Yeah.

Brian Johnson:

I was wondering. Preston was saying something about y'all putting a filter in over here or anything.

Carl Ross (Well Tender):

We got a filter right there. We're going to put one in that line coming down. Do you know where your lines hooked on that from here over to your house?

Brian Johnson:

Not entirely, but it's in between here and the road somewhere.

Carl Ross (Well Tender):

Oh is it?

Brian Johnson:

Because I know they didn't come through the yard that way. It was more of like a side shot.

Carl Ross (Well Tender):

Oh, Okay. You had any more trouble.

Brian Johnson:

My pilot light in my garage, on my heater there, went out one time, but nothing else seemed to be affected. So, I don't know. So, is there a way, like, how do you all blow this out?

Carl Ross (Well Tender):

Right there.

Brian Johnson:

Okay.

Carl Ross (Well Tender):

Before it goes that way.

Brian Johnson:

Okay.

Carl Ross (Well Tender):

This is a filter system. You take it off, change filters.

Brian Johnson:

Okay.

Carl Ross (Well Tender):

So yeah.

Brian Johnson:

So this, like a new filter or anything.

Carl Ross (Well Tender):

Mmm Hmmm.

Brian Johnson:

It is.

Carl Ross (Well Tender):

Yeah.

Brian Johnson:

Okay. So like, when I get water in my line, you can blow it out here. That's exactly the way you..?

Carl Ross (Well Tender):

No, not really, because it's going on down that way. Then it there ain't their place down through this line to blow it out.

Brian Johnson:

Okay.

Carl Ross (Well Tender):

Because it blows out from this well, and that's this well, and that well up, the holler. So it would have to be getting a little bit in that line right there. Maybe.

Brian Johnson:

Okay.

Carl Ross (Well Tender):

Yeah.

Brian Johnson:

Alright. I know, like I've, it was back in 2012 or 2014 I think, when it was ran, but I had a lot of problems with it then, and I think they said something about putting in, like a new filter or whatever. Well, I think that helped for a little while, but then in the last couple years it started getting bad again. But like, I had to have a fireplace valve changed out twice. And I think cause of moisture.

Other person:

If they put a drip down by his house, would that help?

Carl Ross (Well Tender):

They got a drip down there.

Other person:

Do they?

Carl Ross (Well Tender):

Yeah. You got a drip down there now don't you?

Brian Johnson:

Is that...

Carl Ross (Well Tender):

Where you can blow it off?

Brian Johnson:

Yeah.

Carl Ross (Well Tender):

Yeah, that's one thing about this gas, it's wet. It's, you know, it makes moisture, so...

Brian Johnson:

Okay.

Carl Ross (Well Tender):

But yeah, if you're, you're getting fluid. You got a drip down there. You should be getting it out down there. If you uh...

Brian Johnson:

Okay. I actually never, like...

Carl Ross (Well Tender):

Never get anything?

Brian Johnson:

Haven't been used. No, I just haven't been using it because I don't know it goes periods of time without having any problems.

Carl Ross (Well Tender):

Right.

Brian Johnson:

And most of the time when they come out here and look at it, they don't tell me exactly what they did.

Carl Ross (Well Tender):

Okay.

Brian Johnson:

They actually put a meter out here because I was thinking it's more of a pressure issue. So they put a meter out here that was like, a special type meter that they could read the pressure on and stuff. And I guess the water got up in it and damaged it. So they said they wouldn't be bringing the meter like, out here again, like that.

Carl Ross (Well Tender):

Right.

Brian Johnson:

So that's kind of what set this whole thing off, that I felt like they were going to like, let me just keep dealing with this problem without fixing it. So, is there a chance that you can think of that processed gas would come back this way towards the well?

Carl Ross (Well Tender):

Well, yeah, that. I mean, the gas can come from up the road. I mean, yeah, it could come from every place.

Brian Johnson:

Okay, so it could back feed?

Carl Ross (Well Tender):

Yeah.

Brian Johnson:

Okay. What keeps it from, like, like, going back in the well?

Carl Ross (Well Tender):

It don't I mean, you got check valves and stuff to stop it, so..

Brian Johnson:

Okay.

Carl Ross (Well Tender):

I'll talk to Dustin to see if I can figure out where you're hooked on, and probably that's where you need a drip, where you're hooked on at over here.

Brian Johnson:

Okay.

Carl Ross (Well Tender):

And that way, you know, I mean if a drips right there. I'll blow the drip.

Brian Johnson:

Okay, so there's no way that that would be a low point?...

Carl Ross (Well Tender):

Huh uh, no.

Brian Johnson:

That blowing that out would fix where I'm coming off. Okay.

Carl Ross (Well Tender):

No, but I'll talk to him. I ain't talked to him since you know, you guys have been hashing it out and stuff. So...

Brian Johnson:

Okay.

Carl Ross (Well Tender):

But I'll talk to him and see if there's anything I can do to help.

Brian Johnson:

Okay, my understanding initially, is that there was a check valve in between here...

Carl Ross (Well Tender):

Yeah there is. Yeah there is.

Brian Johnson:

Okay.

Carl Ross (Well Tender):

Yeah.

Brian Johnson:

Okay, so that my, like, why I was asking you about it coming back this way.

Carl Ross (Well Tender):

If the check valves working and stuff then it wouldn't, it wouldn't come back up this way.

Brian Johnson:

Okay.

Carl Ross (Well Tender):

Yeah.

Brian Johnson:

Okay, well, I'm actually just hoping that they will let me come off on that side somewhere, like run me a new line or something. But anyway, I won't take up any more time.

Carl Ross (Well Tender):

Okay, alright.

Brian Johnson:

I appreciate you talking.

Carl Ross (Well Tender):

I'll talk to Dustin and see if there is anything I can do to help.

Brian Johnson:

Okay, thank you.

Carl Ross (Well Tender):

Thank you.

— END OF TRANSCRIPT —

CERTIFICATION

I certify that the above transcripts accurately reflect the recorded conversations between Brian Mitchell Johnson and Preston Freeman, Operations Manager, Natural Energy Utility Corporation, on the dates indicated above.

Prepared by: Brian Mitchell Johnson

Date Prepared: April 3, 2026

Account No.:



Service Address: 2571 W Rockhouse Road, Ashland, KY 41102

Signature: Brian Mitchell Johnson

EXHIBIT 21

April 8, 2026 Email from H. Jay Freeman Transmitting Attached Response to April 2, 2026 Request

Includes the printed email and the attached response document.

Kentucky Public Service Commission Complaint Packet

Brian Mitchell Johnson • Account No [REDACTED] • Natural Energy Utility Corporation



Brian Johnson [REDACTED]

Supplemental Clarification Request Regarding Well Filter Timing and Check Valve – Account [REDACTED]

Jay Freeman <Jay.Freeman@kynsuc.com>

Wed, Apr 8, 2026 at 10:10 AM

To: [REDACTED]

Cc: "Monica H. Braun" <monica.braun@skofirm.com>, Preston Freeman <Preston.Freeman@kynsuc.com>

Mr Johnson

Please find attached response to April 2,2026.

H. Jay Freeman

NEUC

(Quoted text hidden)

 Johnson.docx
14K

April 8, 2026

Response: email April 2, 2026

Mr. Johnson,

The gas sample was collected on March 12, at your meter site.

NEUC cannot comment on the work done by producer at its well and does not rely on the producer's statements regarding the gas supply that NEUC provides to its customers.

NEUC's prior explanation of the check valve is accurate. The valve operates as pressure control. When the well pressure is not adequate, the valve allows gas flow to continue.

Sincerely,

NEUC

EXHIBIT 22

April 8, 2026 Follow-Up Correspondence Regarding Sample Date Discrepancy and Well Manager Identification

Complainant's follow-up request for clarification of the March 12 / March 13 sample-date discrepancy and identification of the company or persons managing the well.

Kentucky Public Service Commission Complaint Packet

Brian Mitchell Johnson • Account No [REDACTED] • Natural Energy Utility Corporation



Brian Johnson [REDACTED]

Request for Clarification of Gas Sample Date and Well Manager Information - Account [REDACTED]

Brian Johnson [REDACTED]

Wed, Apr 8, 2026 at 11:34 AM

To: Jay Freeman <Jay.Freeman@kyneuc.com>

Cc: "Monica H. Braun" <monica.braun@skofirm.com>, Preston Freeman <Preston.Freeman@kyneuc.com>

Bcc: Brian Johnson [REDACTED]

Mr. Freeman,

I am resending this request because my prior email appears to have come through with the text obscured.

Thank you for the April 8, 2026 response.

I note that the attached response states the gas sample was collected on March 12, 2026, at my meter site. However, the gas sample report itself lists the sample date as March 13, 2026.

Please clarify in writing which date is the correct collection date, and please provide the exact date and time of collection. Because the timing of the sample bears directly on the documentation and representativeness issues I have previously raised, I would appreciate written clarification of this discrepancy.

I also note that Natural Energy previously stated through Mr. Preston Freeman that Carl, the well tender, was "going to also help in this area, putting filters in, adding a drip, and doing whatever he needs to do to help us." In light of Natural Energy's April 8, 2026 statement that it cannot comment on work done by the producer at its well, please identify the company or persons managing the well and the responsible contact person or persons with knowledge of the filter installation and related well-side work.

Thank you.

Brian Mitchell Johnson
2571 W Rockhouse Road
Ashland, KY 41102
[REDACTED]

EXHIBIT 23

April 8, 2026 Request for Marked Aerial Image or Configuration Diagram

Complainant's request that Natural Energy mark an aerial image or otherwise provide a diagram showing the service connection point and valve location.

Kentucky Public Service Commission Complaint Packet

Brian Mitchell Johnson • Account No. [REDACTED] • Natural Energy Utility Corporation



Brian Johnson [REDACTED]

Request for Marked Aerial Image and Configuration Identification - Account [REDACTED]

Brian Johnson [REDACTED]
To: Preston Freeman <Preston.Freeman@kyneuc.com>
Bcc: Brian Johnson [REDACTED]

Wed, Apr 8, 2026 at 9:21 AM

Mr. Freeman,

In order to prepare an accurate diagram for the Kentucky Public Service Commission, I am attaching an aerial image of the property for reference and request written clarification of the physical layout affecting Account No. [REDACTED]

Please mark or annotate the attached image, or provide a separate marked image or diagram, to identify according to Natural Energy's understanding:

- the exact point where my service line connects;
- the location of the check valve relative to the well, my service line, and the processed-gas side;
- the well; and
- the processed-gas side.

In addition, please identify:

- the person or persons who prepared or approved the marked image or diagram;
- their job title or role;
- the date of preparation; and
- whether the marked locations are based on field observation, company records, a system map, or some combination of those sources

Please also confirm in writing that the marked image or diagram you provide reflects Natural Energy's official understanding of the service configuration affecting Account No. [REDACTED] as of the date of the response.

If Natural Energy determines that an on-site observation is necessary in order to identify or confirm these locations, I request notice in advance and the opportunity to be present.

This request is supplemental and does not withdraw, waive, or reset the response periods applicable to my prior correspondence.

I would appreciate your written response as soon as possible.

Thank you

Brian Mitchell Johnson
2571 W Rockhouse Road
Ashland, KY 41102
[REDACTED]



2571 W Rockhouse Rd Ashland KY 41102_Account [REDACTED].jpg
444K



Brian Johnson [REDACTED]

Request for Marked Aerial Image and Configuration Identification - Account [REDACTED]

Brian Johnson [REDACTED] Wed, Apr 8, 2026 at 11:13 AM
To: "Jay.freeman@kyneuc.com" <Jay.freeman@kyneuc.com>
Cc: Preston Freeman <preston.freeman@kyneuc.com>, "monica.braun@skofirm.com" <monica.braun@skofirm.com>
Bcc: Brian Johnson [REDACTED]

Mr. Freeman,

I am forwarding the below request and attached aerial image so that you, Mr. Preston Freeman, and any other appropriate Natural Energy personnel have the same reference materials concerning the requested configuration clarification.

Thank you.

Brian Mitchell Johnson
2571 W Rockhouse Road
Ashland, KY 41102
[REDACTED]



2571 W Rockhouse Rd Ashland KY 41102_Account [REDACTED].jpg
444K

EXHIBIT 24

November 13, 2014 Photograph of Service Ditch Route

Photograph showing the covered ditch dug for installation of Complainant's gas service running toward the well area.

Kentucky Public Service Commission Complaint Packet

Brian Mitchell Johnson • Account No. [REDACTED] • Natural Energy Utility Corporation



11-13-2014 Thu 16:23:27

Back Door

EXHIBIT 25

May 23, 2015 Photograph of Service Ditch Route

Photograph showing the same ditch route with fresh grass beginning to grow and reflecting the route of the service trench toward the well area.

Kentucky Public Service Commission Complaint Packet

Brian Mitchell Johnson • Account No. [REDACTED] • Natural Energy Utility Corporation

05-23-2015 Sat 20:08:54

Back Door

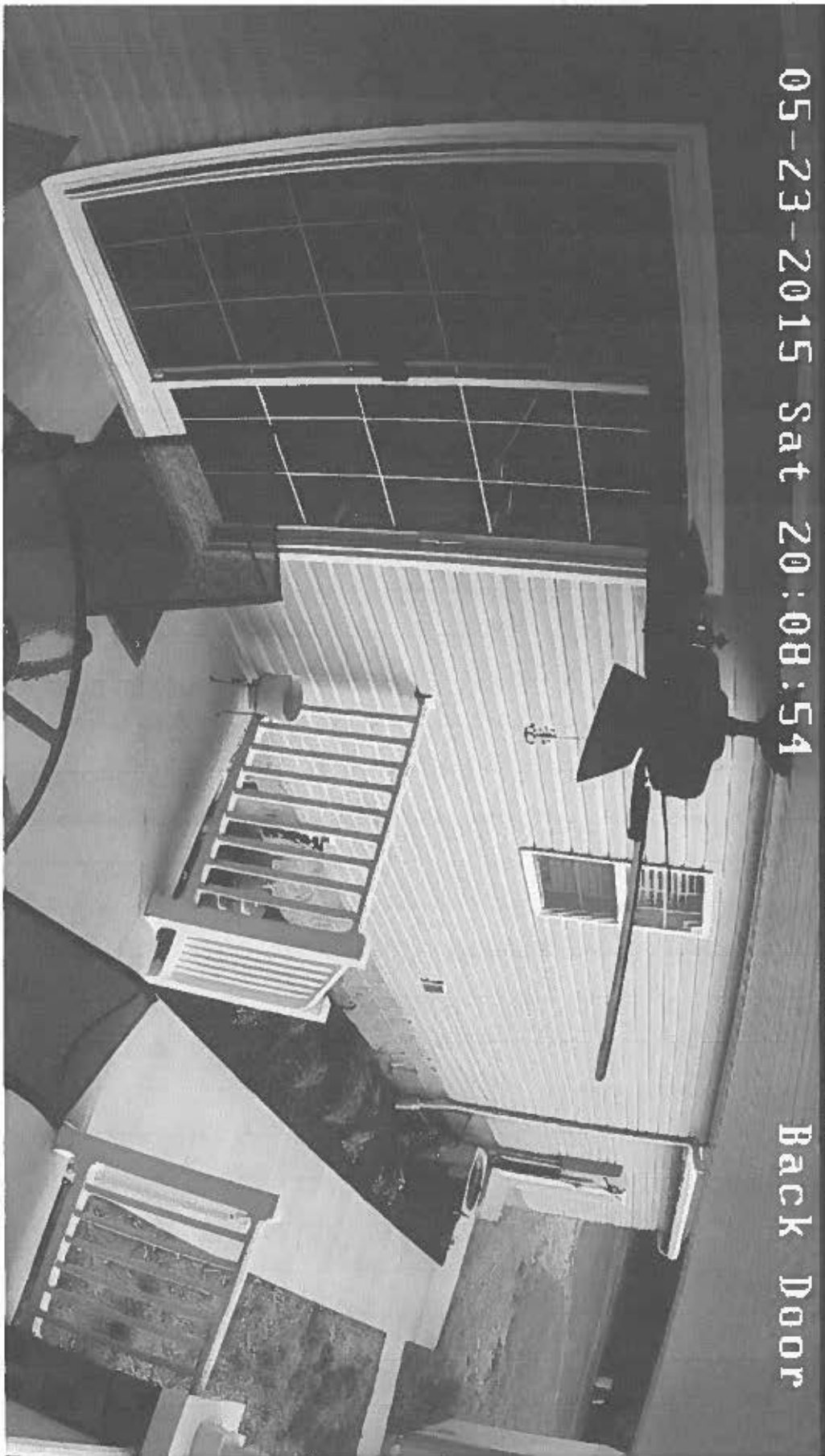


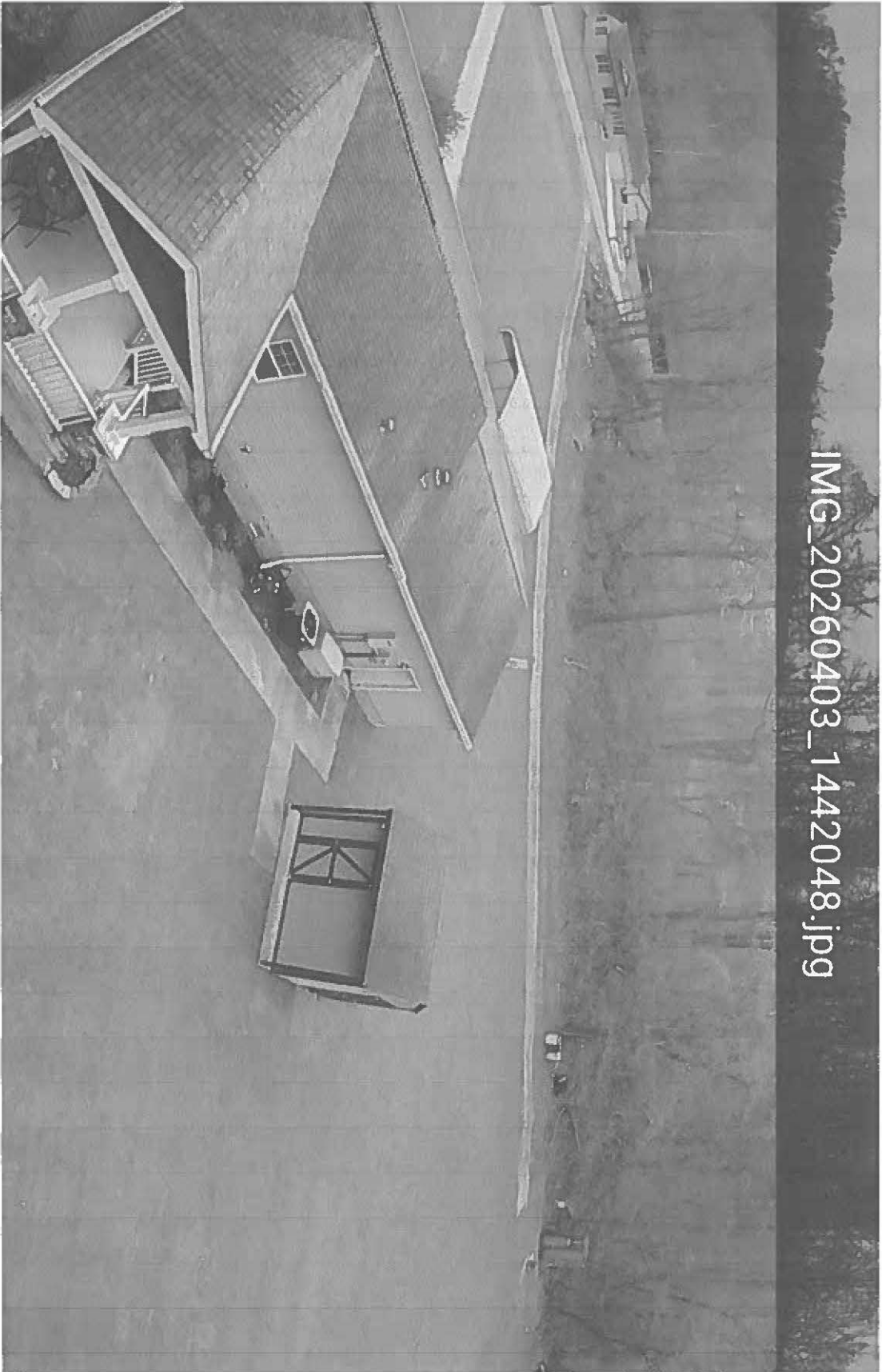
EXHIBIT 26A

Unmarked Aerial Image of Property

Aerial image used by Complainant as the reference image sent to Natural Energy for marking and configuration clarification.

Kentucky Public Service Commission Complaint Packet

Brian Mitchell Johnson • Account No. [REDACTED] • Natural Energy Utility Corporation



IMG_20260403_1442048.jpg

EXHIBIT 26B

Marked Aerial Image of Property

Aerial image marked by Complainant to show current approximate understanding of service line route, connection point, and check valve location. Not to scale. Subject to Respondent's confirmation or correction.

Kentucky Public Service Commission Complaint Packet

Brian Mitchell Johnson • Account No [REDACTED] • Natural Energy Utility Corporation



Aerial image marked by complainant to show current approximate understanding of service line route, connection point, and check valve location. Not to scale. Subject to Respondent's confirmation or correction.



EXHIBIT 27

April 8, 2026 Email from H. Jay Freeman Transmitting Attached Response to April 8, 2026 Question

Includes the printed email and the attached response stating that the detailed sampling information is provided on the report and that NEUC had responded to the informal PSC complaint.

Kentucky Public Service Commission Complaint Packet

Brian Mitchell Johnson • Account No. [REDACTED] • Natural Energy Utility Corporation

4/9/26, 7:29 AM

Gmail - Response



Brian Johnson [REDACTED]

Response

Jay Freeman <Jay.Freeman@kyneuc.com>

Wed, Apr 8, 2026 at 2:18 PM

To: Brian Johnson [REDACTED]

Cc: "Monica H. Braun" <monica.braun@skofirm.com>, Preston Freeman <Preston.Freeman@kyneuc.com>

Mr Johnson

Please see attached response to April 8, 2026 question.

Thank You

H. Jay Freeman

 Johnson # 2 .docx
14K

April 8, 2026
Response: April 8, 2026

Mr. Johnson

The detailed sampling information is provided on the report.

We have provided a response to the informal complaint at the PSC and trust that process will resolve this matter.

Thank You

NEUC