

Frontier Natural Gas
Summary of Deferred Gas Cost Account
For the Month of

G40, SUB 176
May-24

	<u>Reference</u>	<u>Deferred Gas Cost Account</u>
1		(\$609,632.04)
2	Wkp A	(\$25,877.96)
3		
4	Wkp B	(\$4,694.94)
5		(\$2,352.16)
6		(\$642,557.11) Debit / (Credit)

**Frontier Natural Gas
 Monthly Gas Costs True-up
 For the Month of May-24
 Gas Cost True-up**

**G40, SUB 176
 May-24**

Calculation Of Actual Savings (Excess) from Benchmark:

1	Actual cost incurred		<u><u>\$269,503.79</u></u>
2	Actual billed (dts)-April	2,325	
3	Current benchmark	<u>\$5.950</u>	
4	Gas cost at benchmark (L2 times L3)		<u>\$13,833.75</u>
2	Actual billed (dts)-May	70,387	
3	Current benchmark	<u>\$4.000</u>	
4	Gas cost at benchmark (L2 times L3)		<u>\$281,548.00</u>
5	Adjustment to deferred gas cost (L1 minus L4)		<u><u>(\$25,877.96)</u></u> Debit/(Credit)

Frontier Natural Gas
Monthly Gas Costs True-up
For the Month of May-24
Transportation Customer Balancing True-up

G40, SUB 176
May-24

Calculation Of Actual Savings (Excess) from Benchmark:

1	Actual cost incurred		\$1,195.06	[1]
2	Actual purchases (dts)	1,473		[1]
3	Current benchmark	\$4.000		
4	Gas cost at benchmark (L2 times L3)		\$5,890.00	
5	Adjustment to deferred gas cost (L1 minus L4)		(\$4,694.94)	Debit/(Credit)

[1] From Cash Out Summary worksheet with dts sold by Frontier and the resulting dollars shown as positive amounts and the dts purchased by Frontier and the resulting dollars shown as negative amounts.