

COMMONWEALTH OF KENTUCKY
BEFORE THE PUBLIC SERVICE COMMISSION

In the Matter of:

APPLICATION OF DELTA NATURAL GAS)	
COMPANY, INC. FOR AN ADJUSTMENT)	CASE NO.
OF RATES)	2007-00089

FIRST DATA REQUEST OF COMMISSION STAFF
TO DELTA NATURAL GAS COMPANY, INC.

Delta Natural Gas Company, Inc. ("Delta"), pursuant to 807 KAR 5:001, is requested to file with the Commission the original and 9 copies of the following information, with a copy to all parties of record. The information requested herein is due on or before either 14 days after the initial submission of the rate application or 28 days after the date of this Data Request, whichever is later. Each copy of the data requested should be placed in a bound volume with each item tabbed. When a number of sheets are required for an item, each sheet should be appropriately indexed, for example, Item 1(a), Sheet 2 of 6. Include with each response the name of the witness who will be responsible for responding to questions relating to the information provided. Careful attention should be given to copied material to ensure that it is legible. Where information requested herein has been provided, in the format requested herein, reference may be made to the specific location of said information in responding to this information request. When applicable, the information requested herein should be provided for total company operations and jurisdictional operations, separately.

1. Provide a copy of the current bylaws. Indicate any changes made to the bylaws since the year utilized as the test year in Delta's last rate case.

2. Provide the current organization chart for Delta. Include the relative positions of all Delta subsidiaries and affiliates with which it routinely has business transactions.

3. Provide the capital structure at the end of each of the periods shown in Format 3.

4. Provide the following:

a. A list of all outstanding issues of long-term debt as of the end of the latest calendar year and the end of the test year together with the related information as shown in Format 4a. Provide a separate schedule for each time period. Report in Column (k) of Format 4a, Schedule 2, the actual dollar amount of debt cost for the test year. Compute the actual and annualized composite debt cost rates and report them in Column (j) of Format 4a, Schedule 2.

b. An analysis of end-of-period, short-term debt and a calculation of the average and end-of-period cost rate as shown in Format 4b.

5. Provide a list of all outstanding issues of preferred stock as of the end of the latest calendar year and the end of the test year as shown in Format 5. Provide a separate schedule for each time period. Report in Column (h) for Format 5, Schedule 2, the actual dollar amount of preferred stock cost accrued or paid during the test year. Compute the actual and annualized preferred stock rate and report the results in Column (g) of Format 5, Schedule 1.

6. Provide the following:

a. List all issues of common stock in the primary market during the most recent 10-year period as shown in Format 6a.

b. The common stock information on a quarterly and yearly basis for the most recent 5 calendar years available, and through the latest available quarter as shown in Format 6b.

c. The market prices for common stock for each month during the most recent 5-year period and for the months through the date the application is filed. List all stock splits and stock dividends by date and type.

7. Provide a computation of fixed charge coverage ratios for the 10 most recent calendar years and for the test year as shown in Format 7.

8. Provide the following:

a. A schedule of revenues for each active rate schedule reflecting test-year revenues per book rates, revenues at present rates annualized, and revenues at proposed rates annualized.

b. A schedule showing the amount and percent of any proposed increase or decrease in revenue distributed to each rate schedule. This schedule is to be accompanied by a statement that explains, in detail, the methodology or basis used to allocate the requested increase or decrease in revenue to each of the respective customer classes.

c. A schedule showing how the increase or decrease in (b) above was further distributed to each rate charge (i.e., customer or facility charge, Mcf charge, etc.). This schedule is to be accompanied by a statement that explains, in detail, the methodology or basis used to allocate the increase or decrease.

d. A reconciliation of the Gas Cost Adjustment revenue and expenses for the test year.

9. Provide the following information, in comparative form, for the test year and the 12-month period immediately preceding the test year:

a. A Kentucky jurisdictional operations income statement, a statement of changes in financial position, a statement of cash flows, a statement of changes in owner's equity, and a balance sheet.

b. A total company income statement, a statement of changes in financial position, a statement of cash flows, a statement of changes in owner's equity, and a balance sheet.

10. Provide the following:

a. A trial balance as of the last day of the test year (all income statement accounts should show activity for 12 months) showing account number, account title, and amount. Provide this information on a Kentucky jurisdictional operations basis. Only one copy needs to be supplied to the Commission. Other parties of record may examine the copy filed with the Commission.

b. A trial balance as of the last day of the test year (all income statement accounts should show activity for 12 months) showing account number, account title, and amount. Provide this information on a total company basis. Only one copy needs to be supplied to the Commission. Other parties of record may examine the copy filed with the Commission.

11. Provide the balance in each current asset and each current liability account and subaccount included in Delta's chart of accounts by months for the test

year. In addition, show total current assets, total current liabilities, and the net current position by months, annually, and the 13-month average for the test year. Provide a reconciliation of current assets, current liabilities, and net current position provided in response to the above with the current assets and current liabilities as shown on the balance sheet for each month of the test year. If any amounts were allocated, provide a calculation of the factor used to allocate each amount.

12. List each common general office account (asset, reserve, and expense accounts) covering the 12 months of the test year applicable to more than one jurisdiction or utility operation. If any amounts were allocated, show a calculation of the factor used to allocate each account.

13. Provide the following monthly account balances and a calculation of the average (13-month) account balances for the test year for the total company and Kentucky jurisdictional operations:

- a. Plant in service (Account No. 101).
- b. Plant purchased or sold (Account No. 102).
- c. Property held for future use (Account No. 105).
- d. Construction work in progress (Account No. 107).
- e. Completed construction not classified (Account No. 106).
- f. Depreciation reserve (Account No. 108).
- g. Plant acquisition adjustment (Account No. 114).
- h. Amortization of utility plant acquisition adjustment (Account No. 115).
- i. Materials and supplies (include all accounts and subaccounts).

j. Balance in accounts payable applicable to each account in (i) above. (If actual is indeterminable, give reasonable estimate.)

k. Unamortized investment credit – Pre-Revenue Act of 1971.

l. Unamortized investment credit – Revenue Act of 1971.

m. Accumulated deferred income taxes.

n. A summary of customer deposits as shown in Format 13(n) to this request.

o. Computation and development of minimum cash requirements.

p. Balance in accounts payable applicable to amounts included in utility plant in service. (If actual is indeterminable, give reasonable estimate.)

q. Balance in accounts payable applicable to prepayments by major category or subaccount.

r. Balance in accounts payable applicable to amounts included in plant under construction. (If actual is undeterminable, give reasonable estimate.)

14. Provide the cash account balances at the beginning of the test year and at the end of each month during the test year for total company and Kentucky jurisdictional operations.

15. Provide the following information for each item of gas property or plant held for future use at the end of the test year:

a. Description of property.

b. Location.

c. Date purchased.

d. Cost.

- e. Estimated date to be placed in service.
- f. Brief description of intended use.
- g. Current status of each project.

16. Provide schedules, in comparative form, showing by months for the test year, and the year preceding the test year, the total company balance in each gas plant and reserve account or subaccount included in Delta's chart of accounts as shown in Format 16.

17. Provide the journal entries relating to the purchase of gas utility plant acquired as an operating unit or system by purchase, merger, consolidation, liquidation, or otherwise since Delta's inception. Also, provide a schedule showing the calculation of the acquisition adjustment at the date of purchase of each item of utility plant, the amortization period, and the unamortized balance at the end of the test year.

18. Provide separate schedules showing a comparison of the balance in the total company and Kentucky jurisdictional revenue accounts for each month of the test year to the same month of the preceding year for each revenue account or subaccount included in Delta's chart of accounts. Include appropriate footnotes to show the month each rate increase was granted and the month the full increase was recorded in the accounts. See Format 16.

19. Describe how the test-year capitalization rate was determined. If differing rates were used for specific expenses (i.e., payroll, clearing accounts, depreciation, etc.), indicate the rate and how it was determined. Indicate all proposed changes to the test-year capitalization rate and how the changes were determined.

20. Provide the following:

a. A schedule showing a comparison of the balance in the total company and Kentucky jurisdictional operating expense accounts for each month of the test year to the same month of the preceding year for each account or subaccount included in Delta's chart of accounts. See Format 16.

b. A schedule, in comparative form, showing the total company and Kentucky jurisdictional operating expense account balance for the test year and each of the 5 calendar years preceding the test year for each account or subaccount included in Delta's annual report. (FERC Form No. 2, pages 317-325.) Show the percentage of increase or decrease of each year over the prior year.

c. A schedule of the total company and Kentucky jurisdictional operations salaries and wages for the test year and each of the 3 calendar years preceding the test year as shown in Format 20c. Show for each time period the amount of overtime pay.

d. A schedule showing the percentage of increase in salaries and wages for both union and non-union employees for the test year and the 3 preceding calendar years.

21. Provide the following payroll information for each employee classification or category:

- a. The actual regular hours worked during the test year.
- b. The actual overtime hours worked during the test year.
- c. The test-year-end wage rate for each employee classification or category and the date of the last increase.

d. A calculation of the percent of increase granted during the test year.

22. Provide the amount of excess deferred federal income taxes resulting from the reduction in the corporate tax rate in 1979 and 1986, as of the end of the test year. Show the amounts associated with the 1979 reduction separately from the amounts associated with the 1986 reduction.

23. Provide the following tax data for the test year for total company:

a. Income taxes:

(1) Federal operating income taxes deferred – accelerated tax depreciation.

(2) Federal operating income taxes deferred – other (explain).

(3) Federal income taxes – operating.

(4) Income credits resulting from prior deferrals of federal income taxes.

(5) Investment tax credit net.

(i) Investment credit realized.

(ii) Investment credit amortized – Pre-Revenue Act of 1971.

(iii) Investment credit amortized – Revenue Act of 1971.

(6) The information in Item 23(a)(1-4) for state income taxes.

(7) A reconciliation of book to taxable income as shown in Format 23(a)(7) and a calculation of the book federal and state income tax expense for the test year using book taxable income as the starting point.

(8) A copy of federal and state income tax returns for the taxable year ended during the test year, including supporting schedules.

(9) A schedule of franchise fees paid to cities, towns, or municipalities during the test year, including the basis of these fees.

b. An analysis of Kentucky other operating taxes as shown in Format 23b.

24. Provide a schedule of total company operations net income, per Mcf sold, per company books for the test year and the 3 calendar years preceding the test year. This data should be provided as shown in Format 24.

25. Provide the comparative operating statistics for total company operations as shown in Format 25.

26. Provide a statement of the gas plant in service, per company books, for the test year. This data should be presented as shown in Format 26.

27. Provide the following information for the total company operations. If any amounts were allocated, show a calculation of the factor used to allocate each amount.

a. A detailed analysis of all charges booked during the test year for advertising expenditures. Include a complete breakdown of Account No. 913 – Advertising Expenses, as shown in Format 27a showing any other advertising expenditures included in any other expense accounts. The analysis should specify the purpose of the expenditure and the expected benefit to be derived.

b. An analysis of Account No. 930 – Miscellaneous General expenses for the test year. Include a complete breakdown of this account as shown in Format 27b and provide detailed workpapers supporting this analysis. At a minimum, the

workpapers should show the date, vendor, reference (i.e., voucher no., etc.), dollar amount, and brief description of each expenditure of \$500 or more, provided that lesser items are grouped by classes as shown in Format 27b.

c. An analysis of Account No. 426 – Other Income Deductions for the test year. Include a complete breakdown of this account as show in Format 27c, and provide detailed workpapers supporting this analysis. At a minimum, the workpapers should show the date, vendor, reference (i.e., voucher no., etc.), dollar amount, and brief description of each expenditure of \$500 or more, provided that lesser items are grouped by classes as shown in Format 27c.

28. Provide a detailed analysis of expenses incurred during the test year for professional services, as shown in Format 28, and all workpapers supporting the analysis. At a minimum, the workpapers should show the payee, dollar amount, reference (i.e., voucher no., etc.), account charged, hourly rates and time charged to the company according to each invoice, and a description of the services provided.

29. Provide a detailed analysis of contributions for charitable and political purposes (in cash or services), if any, recorded in accounts other than Account No. 426. Show the amount of the expenditure, the recipient of the contribution, and the specific account charged. If amounts are allocated, show a calculation of the factor used to allocate each amount. Detailed analysis is not required for amounts less than \$100, provided the items are grouped by classes.

30. Describe Delta's lobbying activities and provide a schedule showing the name, salary, affiliation, all company-paid or reimbursed expenses or allowances, and the account charged for each individual whose principal function is lobbying on the

local, state, or national level. If any amounts are allocated, show a calculation of the factor used to allocate each amount.

31. Provide a schedule showing for the test year and the year preceding the test year, with each year shown separately, the following information regarding Delta's investments in subsidiaries and joint ventures:

a. Name of subsidiary or joint venture.

b. Date of initial investment.

c. Amount and type of investment made for each of the 2 years included in this response.

d. Balance sheet and income statement. Where only internal statements are prepared, furnish copies of these.

e. A separate schedule of all dividends or income of any type received by Delta from its subsidiaries or joint ventures showing how this income is reflected in the reports filed with the Commission and stockholder reports.

f. Name of each officer of each of the subsidiaries or joint ventures, each officer's annual compensation, the portion of that compensation that is charged to the subsidiary or joint venture, the position each officer holds with Delta, and the compensation received from Delta.

32. Provide the following information with regard to uncollectible accounts for the test year and 3 preceding calendar years (taxable year acceptable) for the gas operations:

- a. Reserve account balance at the beginning of the year.
- b. Charges to reserve account (accounts charged off).

- c. Credits to reserve account.
- d. Current year provision.
- e. Reserve account balance at the end of the year.
- f. Percent of provision to total revenue.

33. Provide a detailed analysis of the retained earnings account for the test year and the 12-month period immediately preceding the test year.

34. Provide a listing of all non-utility property, related property taxes, and accounts where amounts are recorded. Include a description of the property, the date purchased, and the cost.

35. Provide the rates of return in Format 35.

36. Provide employee data in Format 36.

37. Provide the studies for the test year, including all applicable workpapers, which are the basis of jurisdictional plant allocations and expense account allocations.

38. Provide a calculation of the rate or rates used to capitalize interest during construction for the test year and the 3 preceding calendar years. Explain each component entering into the calculation of this rate.

39. Provide the following information concerning Delta and its affiliated entities:

- a. A schedule detailing the Delta costs directly charged and allocated to the affiliated entities. Indicate the Delta accounts where these costs were originally recorded and whether the costs were associated with Kentucky jurisdictional gas operations only, other jurisdictional gas operations only, or total company gas

operations. For costs that are allocated, include a description of the allocation factors utilized.

b. A schedule detailing the affiliated entities' costs directly charged and allocated to Delta. Indicate the Delta accounts where these costs were recorded and whether the costs were associated with Kentucky jurisdictional gas operations only, other jurisdictional gas operations only, or total company gas operations. For costs that are allocated, include a description of the allocation factors utilized.

40. Provide detailed monthly income statements for each month after the test year, including the month in which the hearing ends, as they become available.

41. List all present or proposed research efforts dealing with the pricing of gas and the current status of such efforts.

42. Provide a schedule reflecting the salaries and other compensation of each executive officer for the test year and 2 preceding calendar years. Include the percentage annual increase and the effective date of each increase, the job title, duty and responsibility of each officer, the number of employees who report to each executive officer, and to whom each executive officer reports. Also, for employees elected to executive officer status during the test year, provide the salaries, for the test year, for those persons whom they replaced.

43. Provide an analysis of Delta's expenses for research and development activities for the test year and the 3 preceding calendar years. For the test year include the following:

a. Basis of fees paid to research organizations and Delta's portion of the total revenue of each organization. Where the contribution is monthly, provide the current rate and the effective date.

b. Details of the research activities conducted by each organization.

c. Details of services and other benefits provided to the company by each organization during the test year and the preceding calendar year.

d. Total expenditures of each organization including the basic nature of costs incurred by the organization.

e. Details of the expected benefits to the company.

44. Provide the average number of customers for each customer class (i.e., residential, commercial, and industrial) for the 3 calendar years preceding the test year, the test year, and for each month of the test year.

45. Provide all current labor contracts and the most recent contracts previously in effect.

46. Provide a detailed analysis of all benefits provided to the employees of Delta. For each benefit include:

a. The number of employees covered at test-year end.

b. The test-year actual cost.

c. The amount of test-year actual costs capitalized and expensed.

d. The average annual cost per employee.

47. Provide complete details of the financial reporting and rate-making treatment of Delta's pension costs.

48. Provide complete details of Delta's financial reporting and rate-making treatment of Statement of Financial Accounting Standard ("SFAS") No. 106, including:

- a. The date that Delta adopted SFAS No. 106.
- b. All accounting entries made at the date of adoption.
- c. All actuarial studies and other documents used to determine the level of SFAS No. 106 cost recorded by Delta.

49. Provide complete details of Delta's financial reporting and rate-making treatment of SFAS No. 112, including:

- a. The date that Delta adopted SFAS No. 112.
- b. All accounting entries made at the date of adoption.
- c. All actuarial studies and other documents used to determine the level of SFAS No. 112 cost recorded by Delta.

50. Provide complete details of Delta's financial reporting and rate-making treatment of SFAS No. 143, including:

- a. The date that Delta adopted SFAS No. 143.
- b. All accounting entries made at the date of adoption.
- c. All studies and other documents used to determine the level of SFAS No. 143 cost recorded by Delta.
- d. A schedule comparing the depreciation rates utilized by Delta prior to and after the adoption of SFAS No. 143. The schedule should identify the assets corresponding to the affected depreciation rates.

51. Provide the following information concerning the costs for the preparation of this case:

a. A detailed schedule of expenses incurred to date for the following categories:

- (1) Accounting;
- (2) Engineering;
- (3) Legal;
- (4) Consultants; and
- (5) Other Expenses (Identify separately).

For each category, the schedule should include the date of each transaction, check number or other document reference, the vendor, the hours worked, the rates per hour, amount, a description of the services performed, and the account number in which the expenditure was recorded. Provide copies of any invoices, contracts, or other documentation that support charges incurred in the preparation of this rate case. Indicate any costs incurred for this case that occurred during the test year.

b. An itemized estimate of the total cost to be incurred for this case. Expenses should be broken down into the same categories as identified in (a) above, with an estimate of the hours to be worked and the rates per hour. Include a detailed explanation of how the estimate was determined, along with all supporting workpapers and calculations.

c. During the course of this proceeding, provide monthly updates of the actual costs incurred, in the manner requested in (a) above. Updates will be due the last business day of each month, through the month of the public hearing.

52. Provide a copy of Delta's most recent depreciation study. If no such study exists, provide a copy of Delta's most recent depreciation schedule. The schedule

should include a list of all pipeline and related facilities by account number, service life and accrual rate for each, the methodology that supports the schedule, and the date the schedule was last updated.

53. Does Delta have any gas demand side management (“DSM”) programs?

If yes, provide the following information:

- a. Describe the status of the gas DSM programs during and as of test-year end.
- b. Identify the revenues and expenses associated with Delta’s gas DSM programs during the test year. Include the account number used to record revenue and expense transactions for the gas DSM programs.



Beth O'Donnell
Executive Director
Public Service Commission
P. O. Box 615
Frankfort, KY 40602

DATED March 19, 2007

cc: All Parties

Delta Natural Gas Company, Inc.
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Comparative Capital Structures (Excluding JDIC)
For the Periods as Shown
"000 Omitted"

Line No.	Type of Capital	10 th Year		9 th Year		8 th Year		7 th Year		6 th Year	
		Amount	Ratio	Amount	Ratio	Amount	Ratio	Amount	Ratio	Amount	Ratio
1.	Long-Term Debt										
2.	Short-Term Debt										
3.	Preferred & Preference Stock										
4.	Common Equity										
5.	Other (Itemize by type)										
6.	Total Capitalization										

Line No.	Type of Capital	4 th Year		3 rd Year		2 nd Year		1 st Year		Test Year		Latest Av. Quarter
		Amount	Ratio	Amount	Ratio	Amount	Ratio	Amount	Ratio	Amount	Ratio	Amount
1.	Long-Term Debt											
2.	Short-Term Debt											
3.	Preferred & Preference Stock											
4.	Common Equity											
5.	Other (Itemize by type)											
6.	Total Capitalization											

Instructions: 1. Provide a calculation of the average test year data as shown in Format 3, Schedule 2.
2. If the applicant is a member of an affiliated group, the above data is to be provided for the parent company and the system consolidated.

Delta Natural Gas Company, Inc.

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Calculation of Average Test Year Capital Structure
12 Months Ended _____

"000 Omitted"

Line No.	Item (a)	Total Capital (b)	Long-Term Debt (c)	Short-Term Debt (d)	Preferred Stock (e)	Common Stock (f)
1.	Balance Beginning of Test Year					
2.	1 st Month					
3.	2 nd Month					
4.	3 rd Month					
5.	4 th Month					
6.	5 th Month					
7.	6 th Month					
8.	7 th Month					
9.	8 th Month					
10.	9 th Month					
11.	10 th Month					
12.	11 th Month					
13.	12 th Month					
14.	Total (L1 through L13)					
15.	Average Balance (L14 / 13)					
16.	Average Capitalization Ratios					
17.	End-of-period Capitalization Ratios					

Instructions: 1. If applicable, provide an additional schedule in the above format excluding common equity in subsidiaries from the total company capital structure.

Show the amount of common equity excluded.

2. Include premium class of stock.

Delta Natural Gas Company, Inc.

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Schedule of Outstanding Long-Term Debt
For the Year Ended December 31, _____

Line No.	Type of Debt Issue (a)	Date of Issue (b)	Date of Maturity (c)	Amount Outstanding (d)	Coupon Interest Rate ⁽¹⁾ (e)	Cost Rate at Issue ⁽²⁾ (f)	Cost Rate at Maturity ⁽³⁾ (g)	Bond Rating at Time of Issue ⁽⁴⁾ (h)
<p>Total Long-Term Debt and Annualized Cost</p> <p>Annualized Cost Rate [Total Col. (j) / Total Col. (d)]</p>								

⁽¹⁾ Nominal Rate

⁽²⁾ Nominal Rate plus Discount or Premium Amortization

⁽³⁾ Nominal Rate plus Discount or Premium Amortization and Issuance Cost

⁽⁴⁾ Standard and Poor's, Moody, etc.

Delta Natural Gas Company, Inc.

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Schedule of Outstanding Long-Term Debt
For the Test Year Ended _____

Line No.	Type of Debt Issue (a)	Date of Issue (b)	Date of Maturity (c)	Amount Outstanding (d)	Coupon Interest Rate ⁽¹⁾ (e)	Cost Rate at Issue ⁽²⁾ (f)	Cost Rate at Maturity ⁽³⁾ (g)	Bond Rating at Time of Issue ⁽⁴⁾ (h)	Type of Obligation (i)
Total Long-Term Debt and Annualized Cost									
Annualized Cost Rate [Total Col. (j) / Total Col. (d)]									
Actual Test Year Cost Rate [Total Col. (k) / Total Reported in col. (c), Line 15 of Format 3, Schedule 2]									

⁽¹⁾ Nominal Rate

⁽²⁾ Nominal Rate plus Discount or Premium Amortization

⁽³⁾ Nominal Rate plus Discount or Premium Amortization and Issuance Cost

⁽⁴⁾ Standard and Poor's, Moody, etc.

⁽⁵⁾ Sum of Accrued Interest Amortization of Discount or Premium and Issuance Cost

Delta Natural Gas Company, Inc.

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Schedule of Short-Term Debt
For the Test Year Ended _____

Line No.	Type of Debt Instrument (a)	Date of Issue (b)	Date of Maturity (c)	Amount Outstanding (d)	Nominal Interest Rate (e)	Effective Interest Rate (f)
Total Short-Term Debt						
Annualized Cost Rate [Total Col. (g) / Total Col. (d)]						
Actual Interest Paid or Accrued on Short-Term Debt						
During the Test Year [Report in Col. (g) of this Schedule]						
Average Short-Term Debt – Format 3, Schedule 2,						
Line 15 Col. (d) [Report in Col. (g) of this Schedule]						
Test-Year Interest Cost Rate						
[Actual Interest / Average Short-Term Debt]						
[Report in Col. (f) of this Schedule]						

Note: In all instances where the Effective Interest Cost Rate is different from the Nominal Interest Rate, provide a calculation of the effective Interest Cost Rate in sufficient detail to show the items of costs that cause the difference.

Delta Natural Gas Company, Inc.

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Schedule of Outstanding Shares of Preferred Stock
For the Year Ended December 31, _____

Line No.	Description of Issue (a)	Date of Issue (b)	Amount Sold (c)	Amount Outstanding (d)	Dividend Rate (e)	Cost Rate at Issue (f)	Annualized Cost Col. (g)
<p>Total</p> <p>Annualized Cost Rate [Total Col. (g) / Total Cost Col. (d)]</p>							

Note: If the applicant has issued no preferred stock, this schedule may be omitted.

Delta Natural Gas Company, Inc.

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Schedule of Outstanding Shares of Preferred Stock
For the Test Year Ended _____

Line No.	Description of Issue (a)	Date of Issue (b)	Amount Sold (c)	Amount Outstanding (d)	Dividend Rate (e)	Cost Rate at Issue (f)	Annualized Cost Col. (f) x Col. (d) (g)	Ac Y
<p>Total</p> <p>Annualized Cost Rate [Total Col. (g) / Total Cost Col. (d)]</p> <p>Actual Test Year Cost Rate [Total Col. (h) / Total Reported in Col. (e), Line 15 of Format 3, Schedule 2]</p>								

Note: If the applicant has issued no preferred stock, this schedule may be omitted.

Delta Natural Gas Company, Inc.

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Schedule of Common Stock Issue
For the 10-Year Period Ended _____

Date of			Number of Shares Issued	Price Per Share to Public	Price Per Share (Net to Company)	Book Value Per Share at Date of Issue	Selling Expense Percent Gross Amount
Issue	Announcement	Registration					

Note: If the applicant is a member of an affiliate group, provide in a separate schedule the above for the parent company.

Delta Natural Gas Company, Inc.
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 Quarterly and Annual Common Stock Information
 For the Periods as Shown

Period Equity	Average No. of Shares Outstanding (000)	Book Value (\$)	Earnings per Share (\$)	Dividend Rate per Share (\$)	Return on Average Common (%)
5 th Calendar Year:					
1 st Quarter					
2 nd Quarter					
3 rd Quarter					
4 th Quarter					
Annual					
4 th Calendar Year:					
1 st Quarter					
2 nd Quarter					
3 rd Quarter					
4 th Quarter					
Annual					
3 rd Calendar Year:					
1 st Quarter					
2 nd Quarter					
3 rd Quarter					
4 th Quarter					
Annual					
2 nd Calendar Year:					
1 st Quarter					
2 nd Quarter					
3 rd Quarter					
4 th Quarter					
Annual					
1 st Calendar Year:					
1 st Quarter					
2 nd Quarter					
3 rd Quarter					
4 th Quarter					
Annual					
Latest					

Delta Natural Gas Company, Inc.

Case No. 2007-00089

Computation of Fixed Charge Coverage Ratios
For the Periods as Shown

Line No.	Item	10 th Calendar Year		9 th Calendar Year		8 th Calendar Year		7 th Calendar Year		6 th Calendar Year	
		SEC Method	Bond or Mortgage Indenture Requirement	SEC Method	Bond or Mortgage Indenture Requirement	SEC Method	Bond or Mortgage Indenture Requirement	SEC Method	Bond or Mortgage Indenture Requirement	SEC Method	Bond or Mortgage Indenture Requirement
1.	Net Income										
2.	Additions (Itemize):										
3.	Total Additions										
4.	Deductions (Itemize):										
5.	Total Deductions										
6.	Income Available for Fixed Charge Coverage										
7.	Fixed Charges										
8.	Fixed Charge Coverage Ratio										

Line No.	Item	4 th Calendar Year		3 rd Calendar Year		2 nd Calendar Year		1 st Calendar Year	
		SEC Method	Bond or Mortgage Indenture Requirement	SEC Method	Bond or Mortgage Indenture Requirement	SEC Method	Bond or Mortgage Indenture Requirement	SEC Method	Bond or Mortgage Indenture Requirement
1.	Net Income								
2.	Additions (Itemize):								
3.	Total Additions								
4.	Deductions (Itemize):								
5.	Total Deductions								
6.	Income Available for Fixed Charge Coverage								
7.	Fixed Charges								
8.	Fixed Charge Coverage Ratio								

Delta Natural Gas Company, Inc.

Case No. 2007-00089

Summary of Customer Deposits – Test Year

Line No.	Month (a)	Receipts (b)	Refunds (c)	Balance (d)
1.	Balance Beginning of Test Year			
2.	1 st Month			
3.	2 nd Month			
4.	3 rd Month			
5.	4 th Month			
6.	5 th Month			
7.	6 th Month			
8.	7 th Month			
9.	8 th Month			
10.	9 th Month			
11.	10 th Month			
12.	11 th Month			
13.	12 th Month			
14.	Total (L1 through L13)			
15.	Average Balance (L14 / 13)			
16.	Amount of deposits received during test year			
17.	Amount of deposits refunded during test year			
18.	Number of deposits on hand end of test year			
19.	Average amount of deposit (L15, Col. (d) / L18)			
20.	Interest paid during test year			

Delta Natural Gas Company, Inc.
Case No. 2007-00089
Analysis of Salaries and Wages
For the Calendar Years _____ through _____ and the Test Year
"000 Omitted"

Line No.	Item (a)	Calendar Years Prior to Test Year									
		5 th		4 th		3 rd		2 nd		1 st	
		Amount (b)	% (c)	Amount (d)	% (e)	Amount (f)	% (g)	Amount (h)	% (i)	Amount (j)	% (k)
1.	Wages charged to expense										
2.	Production, Natural Gas Storage, Terminaling & Processing Expense										
3.	Transmission Expense										
4.	Distribution Expense										
5.	Customer Accounts Expense										
6.	Sales Expense										
7.	Administrative and General Expenses:										
	(a) Administrative and General Salaries										
	(b) Office Supplies and Expense										
	(c) Administrative Expense transferred – credit										
	(d) Outside services employed										
	(e) Property insurance										
	(f) Injuries and damages										

Note: Show percent increase of each year over the prior year in Columns (c), (e), (g), (i), (k), and (m).

Delta Natural Gas Company, Inc.
Case No. 2007-00089
Analysis of Salaries and Wages
For the Calendar Years _____ through _____ and the Test Year
"000 Omitted"

Line No.	Item (a)	Calendar Years Prior to Test Year									
		5 th		4 th		3 rd		2 nd		1 st	
		Amount (b)	% (c)	Amount (d)	% (e)	Amount (f)	% (g)	Amount (h)	% (i)	Amount (j)	% (k)
7.	Administrative and General Expenses (continued):										
	(g) Employee pensions and benefits										
	(h) Franchise requirements										
	(i) Regulatory commission expense										
	(j) Duplicate charges – credit										
	(k) Miscellaneous general expense										
	(l) Maintenance of general plant										
8.	Total Administrative and General Expenses – L7(a) through L7(l)										
9.	Total Salaries and Wages charged expense (L2 through L6 + L8)										
10.	Wages Capitalized										
11.	Total Salaries and Wages										
12.	Ratio of salaries and wages charged expense to total wages (L9 / L11)										
13.	Ratio of salaries and wages capitalized to total wages (L10 / L11)										

Note: Show percent increase of each year over the prior year in Columns (c), (e), (g), (i), (k), and (m).

Delta Natural Gas Company, Inc.
 Case No. 2007-00089
 Reconciliation of Book Net Income and Federal Taxable Income
 12 Months Ended _____

Line No.	Item (a)	Total Company (b)	Total Company Non-Operating (c)	Operating	
				Kentucky Retail (d)	Other Jurisdictional (e)
1.	Net income per books				
2.	Add income taxes:				
3.	Federal income tax – current				
4.	Federal income tax – deferred depreciation				
5.	Federal income tax – deferred other				
6.	Investment tax credit adjustment				
7.	Federal income taxes charged to other income and deductions				
8.	State income taxes				
9.	State income taxes charged to other income and deductions				
10.	Total				
11.	Flow through items:				
12.	Add (itemize)				
13.	Deduct (itemize)				
14.	Book taxable income				
15.	Differences between book taxable income and taxable income per tax return:				
16.	Add (itemize)				
17.	Deduct (itemize)				
18.	Taxable income per return				

Note: (1) Provide a calculation of the amount shown on Lines 3 through 7 above.
 (2) Provide workpapers supporting each calculation including the depreciation for straight-line tax and accelerated tax depreciation.
 (3) Provide a schedule setting forth the basis of allocation of each item of revenue or cost allocated above.

Delta Natural Gas Company, Inc.
 Case No. 2007-00089
 Reconciliation of Book Net Income and State Taxable Income
 12 Months Ended _____

Line No.	Item (a)	Total Company (b)	Total Company Non-Operating (c)	Operating	
				Kentucky Retail (d)	Other Jurisdictional (e)
1.	Net income per books				
2.	Add income taxes:				
3.	Federal income tax – current				
4.	Federal income tax – deferred depreciation				
5.	Federal income tax – deferred other				
6.	Investment tax credit adjustment				
7.	Federal income taxes charged to other income and deductions				
8.	State income taxes				
9.	State income taxes charged to other income and deductions				
10.	Total				
11.	Flow through items:				
12.	Add (itemize)				
13.	Deduct (itemize)				
14.	Book taxable income				
15.	Differences between book taxable income and taxable income per tax return:				
16.	Add (itemize)				
17.	Deduct (itemize)				
18.	Taxable income per return				

Note: (1) Provide a calculation of the amount shown on Lines 3 through 7 above.
 (2) Provide workpapers supporting each calculation including the depreciation for straight-line tax and accelerated tax depreciation.
 (3) Provide a schedule setting forth the basis of allocation of each item of revenue or cost allocated above.

Delta Natural Gas Company, Inc.
 Case No. 2007-00089
 Analysis of Other Operating Taxes
 12 Months Ended _____
 "000 Omitted"

Line No.	Item (a)	Charged Expense (b)	Charged to Construction (c)	Charged to Other Accounts ⁽¹⁾ (d)	Amounts Accrued (e)	Amount Paid (f)
1.	Kentucky Retail					
	(a) State income					
	(b) Franchise fees					
	(c) Ad valorem					
	(d) Payroll (employers portion)					
	(e) Other taxes					
2.	Total Retail [L1(a) through L1(e)]					
3.	Other jurisdictions					
	Total per books (L2 and L3)					

⁽¹⁾ Explain items in this Column.

Delta Natural Gas Company, Inc.
Case No. 2007-00089
Net Income per MCF Sold
For the Calendar Years _____ through _____
And for the Test Year
"000 Omitted"

Line No.	Item (a)	12 Months Ended			
		Calendar Years Prior to Test Year			Test Year (e)
		3 rd (b)	2 nd (c)	1 st (d)	
1.	<u>Operating Income</u>				
2.	Operating Revenues				
3.	<u>Operating Income Deductions</u>				
4.	Operating and Maintenance Expenses:				
5.	Purchased Gas				
6.	Other Gas Supply Expenses				
7.	Underground Storage				
8.	Transmission Expenses				
9.	Distribution Expenses				
10.	Customer Accounts Expense				
11.	Sales Expense				
12.	Administrative and General Expense				
13.	Total (L5 through L12)				
14.	Depreciation Expenses				
15.	Amortization of Utility Plant Acquisition Adjustment				
16.	Taxes Other Than Income Taxes				
17.	Income Taxes – Federal				
18.	Income Taxes – Other				
19.	Provision for Deferred Income Taxes				
20.	Investment Tax Credit Adjustment – Net				
21.	Total Utility Operating Expenses				
22.	Net Utility Operating Income				

Delta Natural Gas Company, Inc.
Case No. 2007-00089
Net Income per MCF Sold
For the Calendar Years _____ through _____
And for the Test Year
"000 Omitted"

Line No.	Item (a)	12 Months Ended			
		Calendar Years Prior to Test Year			Test Year (e)
		3 rd (b)	2 nd (c)	1 st (d)	
23.	<u>Other Income and Deductions</u>				
24.	Other Income:				
25.	Equity in Earnings of Subsidiary Company				
26.	Interest and Dividend Income				
27.	Allowance for Funds Used During Construction				
28.	Miscellaneous Nonoperating Income				
29.	Gain on Disposition of Property				
30.	Total Other Income				
31.	Other Income Deductions:				
32.	Loss on Disposition of Property				
33.	Miscellaneous Income Deductions				
34.	Taxes Applicable to Other Income and Deductions:				
35.	Income Taxes and Investment Tax Credits				
36.	Taxes Other Than Income Taxes				
37.	Total Taxes on Other Income and Deductions				
38.	Net Other Income and Deductions				
39.	<u>Interest Charges</u>				
40.	Interest on Long-Term Debt				
41.	Interest on Short-Term Debt				
42.	Amortization of Premium on Debt – Credit				
43.	Other Interest Expense				
44.	Total Interest Charges				
45.	Net Income				
46.	MCF Sold				

Delta Natural Gas Company, Inc.
Case No. 2007-00089
Comparative Operating Statistics – Gas Operations
For the Calendar Years _____ through _____
And the Test Year
(Total Company)

Line No.	Item (a)	Calendar Years Prior to Test Year					
		3 rd Year		2 nd Year		1 st Year	
		Cost (b)	% Inc. (c)	Cost (d)	% Inc. (e)	Cost (f)	% Inc. (g)
1.	Cost per MCF of Purchased Gas						
2.	Cost of Propane Gas per MCF Equivalent for Peak Shaving						
3.	Cost per MCF of Gas Sold						
4.	Maintenance Cost per Transmission Mile						
5.	Maintenance Cost per Distribution Mile						
6.	Sales Promotion Expense per Customer						
7.	Administration and General Expense per Customer						
8.	Wages and Salaries – Charged Expense – per Average Employee						
9.	Depreciation Expense:						
10.	Per \$100 of Average Gross Depreciable Plant in Service						
11.	Rents:						
12.	Per \$100 of Average Gross Plant in Service						

Delta Natural Gas Company, Inc.
Case No. 2007-00089
Comparative Operating Statistics – Gas Operations
For the Calendar Years _____ through _____
And the Test Year
(Total Company)

Line No.	Item (a)	Calendar Years Prior to Test Year					
		3 rd Year		2 nd Year		1 st Year	
		Cost (b)	% Inc. (c)	Cost (d)	% Inc. (e)	Cost (f)	% Inc. (g)
13.	Property Taxes:						
14.	Per \$100 of Average Net Plant in Service						
15.	Payroll Taxes:						
16.	Per Average Employee whose Salary is Charged to Expense						
17.	Interest Expense:						
18.	Per \$100 of Average Debt Outstanding						
19.	Per \$100 of Average Plant Investment						
20.	Per MCF Sold						
21.	Meter Reading Expense per Meter						

Delta Natural Gas Company, Inc. Case No. 2007-00089 Statement of Gas Plant in Service For the Test Year (Total Company)						
Account Number	Title of Accounts	Beginning Balance	Additions	Retire-ments	Transfers	Ending Balance
	<u>Intangible Plant</u>					
301.0	Organization					
302.0	Franchises and Consents					
303.0	Miscellaneous Intangible Plant					
106.0	Completed Construction Not Classified					
	Total Intangible Plant					
	<u>Production Plant:</u>					
	<u>Natural Gas Production and Gathering Plant</u>					
325.1	Producing Lands					
325.2	Producing Leaseholds					
325.3	Gas Rights					
325.4	Rights-of-way					
325.5	Other Land and Land Rights					
326.0	Gas Well Structures					
327.0	Field Compressor Station Structures					
328.0	Field Measuring and Regulating Station Structures					
329.0	Other Structures					
330.0	Producing Gas Wells – Well Construction					
331.0	Producing Gas Wells – Well Equipment					
332.0	Field Lines					
333.0	Field Compressor Station Equipment					
334.0	Field Measuring and Regulating Station Equipment					
335.0	Drilling and Cleaning Equipment					
336.0	Purification Equipment					

Delta Natural Gas Company, Inc. Case No. 2007-00089 Statement of Gas Plant in Service For the Test Year (Total Company)						
Account Number	Title of Accounts	Beginning Balance	Additions	Retire-ments	Transfers	Ending Balance
337.0	Other Equipment					
338.0	Unsuccessful Exploration and Development Costs					
106.0	Completed Construction Not Classified					
	Total Natural Gas Production and Gathering Plant					
	<u>Products Extraction Plant</u>					
340.0	Land and Land Rights					
341.0	Structures and Improvements					
342.0	Extracting and Refining Equipment					
343.0	Pipe Lines					
344.0	Extracted Products Storage Equipment					
345.0	Compressor Equipment					
346.0	Gas Measuring and Regulating Equipment					
347.0	Other Equipment					
106.0	Completed Construction Not Classified					
	Total Products Extraction Plant					
	Total Natural Gas Production Plant					
	<u>Manufactured Gas Production Plant</u> (submit supplement statement)					
	Total Production Plant					
	<u>Natural Gas Storage and Processing Plant:</u>					
	<u>Underground Storage Plant</u>					
350.1	Land					
350.2	Rights-of-way					
351.0	Structures and Improvements					
352.0	Wells					

Delta Natural Gas Company, Inc. Case No. 2007-00089 Statement of Gas Plant in Service For the Test Year (Total Company)						
Account Number	Title of Accounts	Beginning Balance	Additions	Retire-ments	Transfers	Ending Balance
352.1	Storage Leaseholds and Rights					
352.2	Reservoirs					
352.3	Non-recoverable Natural Gas					
353.0	Lines					
354.0	Compressor Station Equipment					
355.0	Measuring and Regulating Equipment					
356.0	Purification Equipment					
357.0	Other Equipment					
106.0	Completed Construction Not Classified					
	Total Underground Storage Plant					
	<u>Other Storage Plant</u>					
360.0	Land and Land Rights					
361.0	Structures and Improvements					
362.0	Gas Holders					
363.0	Purification Equipment					
363.1	Liquefaction Equipment					
363.2	Vaporizing Equipment					
363.3	Compressor Equipment					
363.4	Measuring and Regulating Equipment					
363.5	Other Equipment					
106.0	Completed Construction Not Classified					
	Total Other Storage Plant					
	<u>Base Load Liquefied Natural Gas Terminating and Processing Plant</u>					
364.1	Land and Land Rights					

Delta Natural Gas Company, Inc. Case No. 2007-00089 Statement of Gas Plant in Service For the Test Year (Total Company)						
Account Number	Title of Accounts	Beginning Balance	Additions	Retire-ments	Transfers	Ending Balance
364.2	Structures and Improvements					
364.3	LNG Processing Terminal Equipment					
364.4	LNG Transportation Equipment					
364.5	Measuring and Regulating Equipment					
364.6	Compressor Station Equipment					
364.7	Communications Equipment					
364.8	Other Equipment					
106.0	Completed Construction Not Classified					
	Total Base Load Liquefied Natural Gas Terminating & Processing Plant					
	Total Natural Gas Storage and Production Plant					
	<u>Transmission Plant</u>					
365.1	Land and Land Rights					
365.2	Rights-of-way					
366.0	Structures and Improvements					
367.0	Mains					
368.0	Compressor Station Equipment					
369.0	Measuring and Regulating Equipment					
370.0	Communications Equipment					
371.0	Other Equipment					
106.0	Completed Construction Not Classified					
	Total Transmission Plant					
	<u>Distribution Plant</u>					
374.0	Land and Land Rights					
375.0	Structures and Improvements					

Delta Natural Gas Company, Inc. Case No. 2007-00089 Statement of Gas Plant in Service For the Test Year (Total Company)						
Account Number	Title of Accounts	Beginning Balance	Additions	Retire-ments	Transfers	Ending Balance
376.0	Mains					
377.0	Compressor Station Equipment					
378.0	Measuring and Regulating Equipment – General					
379.0	Measuring and Regulating Equipment – City Gate					
380.0	Services					
381.0	Meters					
382.0	Meter installations					
383.0	House Regulators					
384.0	House Regulatory Installations					
385.0	Industrial Measuring and Regulating Station Equipment					
386.0	Other Property on Customers' Premises					
387.0	Other Equipment					
106.0	Completed Construction Not Classified					
	Total Distribution Plant					
	<u>General Plant</u>					
389.0	Land and Land Rights					
390.0	Structures and Improvements					
391.0	Office Furniture and Equipment					
392.0	Transportation Equipment					
393.0	Stores Equipment					
394.0	Tools, Shop, and Garage Equipment					
395.0	Laboratory Equipment					
396.0	Power Operated Equipment					
397.0	Communication Equipment					

Delta Natural Gas Company, Inc. Case No. 2007-00089 Statement of Gas Plant in Service For the Test Year (Total Company)						
Account Number	Title of Accounts	Beginning Balance	Additions	Retire-ments	Transfers	Ending Balance
398.0	Miscellaneous Equipment					
	Subtotal					
399.0	Other Tangible Property					
106.0	Completed Construction Not Classified					
	Total General Plant					
	Total – Account No. 101					
102.0	Gas Plant Purchased					
102.0	Gas Plant Sold					
103.0	Experimental Gas Plant Unclassified					
	Total Gas Plant in Service					

Delta Natural Gas Company, Inc.							
Case No. 2007-00089							
Analysis of Advertising Expenses (Including Account No. 913) For the Test Year							
Line No.	Item (a)	Sales or Promotional Advertising (b)	Institutional Advertising (c)	Conservation Advertising (d)	Rate Case (e)	Other (f)	Total (g)
1.	Newspaper						
2.	Magazines and Other						
3.	Television						
4.	Radio						
5.	Direct Mail						
6.	Sales Aids						
7.	Total						
8.	Amount Assigned to Kentucky Jurisdictional						

Note: Specify the purpose of the expenditures and the expected benefit to be derived.

Delta Natural Gas Company, Inc.		
Case No. 2007-00089		
Analysis of Account No. 930 – Miscellaneous General Expenses For the Test Year		
Line No.	Item (a)	Amount (b)
1.	Industry Association Dues	
2.	Stockholder and Debt Service Expenses	
3.	Institutional Advertising	
4.	Conservation Advertising	
5.	Rate Department Load Studies	
6.	Director's Fees and Expenses	
7.	Dues and Subscriptions	
8.	Miscellaneous	
9.	Total	
10.	Amount Assigned to Kentucky Jurisdictional	

Note: Include detailed workpapers supporting this analysis. Expenditures under \$500 are to be grouped by the classes shown on this Format.

Delta Natural Gas Company, Inc.

Case No. 2007-00089

Analysis of Account No. 426 – Other Income Deductions
For the Test Year

Line No.	Item (a)	Amount (b)
1.	Donations	
2.	Civic Activities	
3.	Political Activities	
4.	Other	
5.	Total	

Note: Include detailed workpapers supporting this analysis. Expenditures under \$500 are to be grouped by the classes shown on this Format.

Delta Natural Gas Company, Inc.					
Case No. 2007-00089					
Analysis of Professional Services Expenses					
For the Test Year					
Line No.	Item (a)	Rate Case (b)	Annual Audit (c)	Other (d)	Total (e)
1.	Legal				
2.	Engineering				
3.	Accounting				
4.	Other				
5.	Total				

Note: Include detailed workpapers supporting this analysis.

Delta Natural Gas Company, Inc.

Case No. 2007-00089

Average Rates of Return
 For the Calendar Years _____ through _____
 And the Test Year

Line No.	Item (a)	Electric Operations (b)	Gas Operations (c)	Total Company (d)	Kentucky Jurisdiction (e)	Other Jurisdiction (f)
1.	Original Cost Net Investment:					
2.	5 th Year					
3.	4 th Year					
4.	3 rd Year					
5.	2 nd Year					
6.	1 st Year					
7.	Test Year					
8.	Original Cost Common Equity:					
9.	5 th Year					
10.	4 th Year					
11.	3 rd Year					
12.	2 nd Year					
13.	1 st Year					
14.	Test Year					

Note: Include detailed workpapers supporting these calculations.

Delta Natural Gas Company, Inc.
Case No. 2007-00089

Gas Operations
Schedule of Number of Employees, Hours per Employee, and Average Wages per Employee

Calendar Years Prior to Test Year and Test Year (a)	Production			Natural Gas Storage, Terminaling & Processing			Transmission			Distribution		
	No. (b)	Hours (c)	Wages (d)	No. (e)	Hours (f)	Wages (g)	No. (h)	Hours (i)	Wages (j)	No. (k)	Hours (l)	Wages (m)
5 th Year												
% Change												
4 th Year												
% Change												
3 rd Year												
% Change												
2 nd Year												
% Change												
1 st Year												
% Change												
Test Year												
% Change												

- Notes: (1) Where an employee's wages are charged to more than one function include employee in function receiving largest portion of total wages.
(2) Show percentage increase (decrease) of each year over the prior year on lines designated as "% Change."
(3) Employees, weekly hours per employee, and weekly wages per employee for the week including December 31, of each year and the last day of the test year.

Delta Natural Gas Company, Inc.
Case No. 2007-00089

Gas Operations
Schedule of Number of Employees, Hours per Employee, and Average Wages per Employee

Calendar Years Prior to Test Year and Test Year (a)	Customer Service and Information			Sales			Administrative and General			Construction		
	No. (q)	Hours (r)	Wages (s)	No. (t)	Hours (u)	Wages (v)	No. (w)	Hours (x)	Wages (y)	No. (z)	Hours (aa)	Wages (bb)
5 th Year												
% Change												
4 th Year												
% Change												
3 rd Year												
% Change												
2 nd Year												
% Change												
1 st Year												
% Change												
Test Year												
% Change												

- Notes: (1) Where an employee's wages are charged to more than one function include employee in function receiving largest portion of total wages.
(2) Show percentage increase (decrease) of each year over the prior year on lines designated as "% Change."
(3) Employees, weekly hours per employee, and weekly wages per employee for the week including December 31, of each year and the last day of the test year.