



**Delta Natural Gas Company, Inc.**

3617 Lexington Road  
Winchester, Kentucky 40391-9797



GLENN R. JENNINGS  
CHAIRMAN OF THE BOARD,  
PRESIDENT AND  
CHIEF EXECUTIVE OFFICER

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August 3, 2007

Hon. Elizabeth O'Donnell  
Executive Director  
Kentucky Public Service Commission  
211 Sower Blvd.  
P.O. Box 615  
Frankfort, Kentucky 40602-0615

RECEIVED  
AUG - 6 2007  
PUBLIC SERVICE  
COMMISSION

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

Dear Ms. O'Donnell:

We deliver herewith for filing an original and ten (10) copies of an attachment to Delta's response to Item 22 of the Third Request of Commission Staff filed July 31, 2007 in the above-captioned case. This was inadvertently overlooked in compiling Delta's response. We apologize for this oversight and for any inconvenience. Best regards.

Sincerely,

Glenn R. Jennings

Encl.

Cc: Robert M. Watt, III, Esq. (w/ encl.)  
Dennis Howard, II, Esq. (w/encl.)

Delta Natural Gas Company  
 Depreciation Study  
 As of June 30, 2002  
 366 -- Structures and Improvements

Year	Additions	Transfers	ASL	Survivor Curve	Annual Accrual of Additions	Annual Accrual of Transfers	Remaining Life of Additions	Remaining Life of Transfers	Avg Future Accruals
1940	-	0	49	R5	-	-	0.50	-	-
1941	-	0	49	R5	-	-	0.49	-	-
1942	-	0	49	R5	-	-	0.70	-	-
1943	-	0	49	R5	-	-	0.92	-	-
1944	-	0	49	R5	-	-	1.15	-	-
1945	-	0	49	R5	-	-	1.40	-	-
1946	-	0	49	R5	-	-	1.64	-	-
1947	-	0	49	R5	-	-	1.86	-	-
1948	-	0	49	R5	-	-	2.06	-	-
1949	-	0	49	R5	-	-	2.25	-	-
1950	-	0	49	R5	-	-	2.45	-	-
1951	200	0	49	R5	4	-	2.68	-	11
1952	-	0	49	R5	-	-	2.93	-	-
1953	-	0	49	R5	-	-	3.21	-	-
1954	-	0	49	R5	-	-	3.52	-	-
1955	-	0	49	R5	-	-	3.87	-	-
1956	2,153	0	49	R5	44	-	4.24	-	186
1957	-	0	49	R5	-	-	4.65	-	-
1958	92	0	49	R5	2	-	5.10	-	10
1959	2,000	0	49	R5	41	-	5.58	-	228
1960	339	0	49	R5	7	-	6.10	-	42
1961	250	0	49	R5	5	-	6.66	-	34
1962	604	0	49	R5	12	-	7.26	-	89
1963	-	0	49	R5	-	-	7.89	-	-
1964	707	0	49	R5	14	-	8.56	-	123
1965	395	0	49	R5	8	-	9.26	-	75
1966	1,926	0	49	R5	39	-	10.00	-	393
1967	472	0	49	R5	10	-	10.76	-	104
1968	-	0	49	R5	-	-	11.56	-	-
1969	-	0	49	R5	-	-	12.38	-	-
1970	-	0	49	R5	-	-	13.22	-	-
1971	-	0	49	R5	-	-	14.09	-	-
1972	-	0	49	R5	-	-	14.97	-	-
1973	446	0	49	R5	9	-	15.87	-	144
1974	844	0	49	R5	17	-	16.79	-	289
1975	4,930	0	49	R5	101	-	17.72	-	1,782
1976	-	0	49	R5	-	-	18.66	-	-
1977	(805)	0	49	R5	(16)	-	19.61	-	(322)
1978	-	0	49	R5	-	-	20.58	-	-

Delta Natural Gas Company  
 Depreciation Study  
 As of June 30, 2002  
 366 -- Structures and Improvements

Year	Additions	Transfers	ASL	Survivor Curve	Annual Accrual of Additions	Annual Accrual of Transfers	Remaining Life of Additions	Remaining Life of Transfers	Avg Future Accruals
1979	-	0	49	R5	-	-	21.55	-	-
1980	-	0	49	R5	-	-	22.53	-	-
1981	-	0	49	R5	-	-	23.52	-	-
1982	-	0	49	R5	-	-	24.51	-	-
1983	-	0	49	R5	-	-	25.51	-	-
1984	20,275	0	49	R5	414	-	26.50	-	10,966
1985	3,682	0	49	R5	75	-	27.50	-	2,066
1986	22,873	0	49	R5	467	-	28.50	-	13,304
1987	6,415	0	49	R5	131	-	29.50	-	3,862
1988	44,102	0	49	R5	900	-	30.50	-	27,451
1989	6,213	0	49	R5	127	-	31.50	-	3,994
1990	3,904	0	49	R5	80	-	32.50	-	2,589
1991	-	0	49	R5	-	-	33.50	-	-
1992	1,378	0	49	R5	28	-	34.50	-	970
1993	11,471	0	49	R5	234	-	35.50	-	8,310
1994	1,938	0	49	R5	40	-	36.50	-	1,444
1995	-	0	49	R5	-	-	37.50	-	-
1996	-	0	49	R5	-	-	38.50	-	-
1997	6,959	0	49	R5	142	-	39.50	-	5,610
1998	-	0	49	R5	-	-	40.50	-	-
1999	-	0	49	R5	-	-	41.50	-	-
2000	14,791	0	49	R5	302	-	42.50	-	12,829
2001	11,358	0	49	R5	232	-	43.50	-	10,083
2002	-	0	49	R5	-	-	44.50	-	-
2003	-	0	49	R5	-	-	45.50	-	-
2004	4,838	0	49	R5	99	-	46.50	-	4,591
2005	-	0	49	R5	-	-	47.50	-	-
2006	29,306	0	49	R5	598	-	48.50	-	29,007
	204,056	-			4,164	-	33.68		140,265
									33.7

Average Remaining Life

Survivor Curve  
ASL

R5  
49

Delta Natural Gas Company  
 Depreciation Study  
 As of June 30, 2002  
 367 -- Transmission Mains

Year	Additions	Transfers	ASL	Survivor Curve	Annual Accrual of Additions	Annual Accrual of Transfers	Remaining Life of Additions	Remaining Life of Transfers	Avg Future Accruals
1940	-	0	43	R3	-	-	1.52	-	-
1941	-	0	43	R3	-	-	1.76	-	-
1942	-	0	43	R3	-	-	2.00	-	-
1943	-	0	43	R3	-	-	2.25	-	-
1944	-	0	43	R3	-	-	2.51	-	-
1945	-	0	43	R3	-	-	2.76	-	-
1946	-	0	43	R3	-	-	3.02	-	-
1947	-	0	43	R3	-	-	3.27	-	-
1948	-	0	43	R3	-	-	3.53	-	-
1949	-	0	43	R3	-	-	3.79	-	-
1950	-	0	43	R3	-	-	4.05	-	-
1951	61,761	0	43	R3	1,436	-	4.31	-	6,189
1952	-	0	43	R3	-	-	4.58	-	-
1953	-	0	43	R3	-	-	4.85	-	-
1954	8,944	0	43	R3	208	-	5.14	-	1,069
1955	95,433	0	43	R3	2,219	-	5.44	-	12,072
1956	153,043	0	43	R3	3,559	-	5.75	-	20,471
1957	2,766	0	43	R3	64	-	6.08	-	391
1958	40,731	0	43	R3	947	-	6.42	-	6,086
1959	209,986	0	43	R3	4,883	-	6.79	-	33,150
1960	443,547	0	43	R3	10,315	-	7.17	-	73,977
1961	-	0	43	R3	-	-	7.58	-	-
1962	11,049	0	43	R3	257	-	8.00	-	2,056
1963	5,069	0	43	R3	118	-	8.45	-	996
1964	43,691	0	43	R3	1,016	-	8.92	-	9,061
1965	401,158	0	43	R3	9,329	-	9.41	-	87,780
1966	185,675	0	43	R3	4,318	-	9.92	-	42,847
1967	42,318	0	43	R3	984	-	10.46	-	10,293
1968	570,758	0	43	R3	13,273	-	11.02	-	146,213
1969	10,242	0	43	R3	238	-	11.59	-	2,761
1970	30,291	0	43	R3	704	-	12.19	-	8,589
1971	390,160	0	43	R3	9,073	-	12.81	-	116,231
1972	220,046	0	43	R3	5,117	-	13.45	-	68,812
1973	20,159	0	43	R3	469	-	14.10	-	6,611
1974	155,219	0	43	R3	3,610	-	14.77	-	53,331
1975	1,038,377	0	43	R3	24,148	-	15.46	-	373,403
1976	667,139	0	43	R3	15,515	-	16.17	-	250,837
1977	32,582	0	43	R3	758	-	16.89	-	12,796
1978	351,269	0	43	R3	8,169	-	17.62	-	143,953

**Delta Natural Gas Company**  
**Depreciation Study**  
**As of June 30, 2002**  
**367 -- Transmission Mains**

Year	Additions	Transfers	ASL	Survivor Curve	Annual Accrual of Additions	Annual Accrual of Transfers	Remaining Life of Additions	Remaining Life of Transfers	Avg Future Accruals
1979	157,163	0	43	R3	3,655	-	18.37	-	67,142
1980	637,037	0	43	R3	14,815	-	19.13	-	283,440
1981	94,865	0	43	R3	2,206	-	19.91	-	43,919
1982	67,797	0	43	R3	1,577	-	20.70	-	32,629
1983	100,369	0	43	R3	2,334	-	21.50	-	50,173
1984	124,371	0	43	R3	2,892	-	22.31	-	64,521
1985	920,732	0	43	R3	21,412	-	23.13	-	495,299
1986	656,696	0	43	R3	15,272	-	23.97	-	366,022
1987	419,996	0	43	R3	9,767	-	24.81	-	242,361
1988	407,419	0	43	R3	9,475	-	25.67	-	243,228
1989	1,403,591	171586	43	R3	32,642	3,990	26.54	-	866,271
1990	409,629	0	43	R3	9,526	-	27.42	-	261,181
1991	475,208	114998	43	R3	11,051	2,674	28.30	-	312,808
1992	770,645	0	43	R3	17,922	-	29.20	-	523,365
1993	1,311,531	0	43	R3	30,501	-	30.11	-	918,342
1994	1,842,857	172928	43	R3	42,857	4,022	31.02	-	1,329,598
1995	2,576,777	0	43	R3	59,925	-	31.95	-	1,914,438
1996	2,206,080	0	43	R3	51,304	-	32.88	-	1,686,787
1997	983,281	0	43	R3	22,867	-	33.82	-	773,279
1998	1,073,527	0	43	R3	24,966	-	34.76	-	867,842
1999	664,955	4126412	43	R3	15,464	95,963	35.71	20.70	2,538,224
2000	1,951,563	0	43	R3	45,385	-	36.67	-	1,664,257
2001	710,776	0	43	R3	16,530	-	37.63	-	622,044
2002	3,267,444	0	43	R3	75,987	-	38.60	-	2,933,040
2003	4,131,461	0	43	R3	96,080	-	39.57	-	3,801,986
2004	1,777,954	0	43	R3	41,348	-	40.55	-	1,676,506
2005	767,710	0	43	R3	17,854	-	41.53	-	741,388
2006	3,695,479	0	43	R3	85,941	-	42.51	-	3,653,196
	38,798,326	4,585,924			902,287	106,649	33.76		30,463,261

Average Remaining Life

30.2

Survivor Curve  
ASL

R3  
43

Delta Natural Gas Company  
 Depreciation Study  
 As of June 30, 2002  
 368 -- Compressor Station Equipment

Year	Additions	Transfers	ASL	Survivor Curve	Annual Accrual of Additions	Annual Accrual of Transfers	Remaining Life of Additions	Remaining Life of Transfers	Avg Future Accruals
1940	-	0	36	S4	-	-	-	-	-
1941	-	0	36	S4	-	-	-	-	-
1942	-	0	36	S4	-	-	0.50	-	-
1943	-	0	36	S4	-	-	0.50	-	-
1944	-	0	36	S4	-	-	1.03	-	-
1945	-	0	36	S4	-	-	0.99	-	-
1946	-	0	36	S4	-	-	0.93	-	-
1947	-	0	36	S4	-	-	0.95	-	-
1948	-	0	36	S4	-	-	1.01	-	-
1949	-	0	36	S4	-	-	1.10	-	-
1950	-	0	36	S4	-	-	1.19	-	-
1951	-	0	36	S4	-	-	1.29	-	-
1952	-	0	36	S4	-	-	1.40	-	-
1953	-	0	36	S4	-	-	1.52	-	-
1954	-	0	36	S4	-	-	1.64	-	-
1955	-	0	36	S4	-	-	1.77	-	-
1956	-	0	36	S4	-	-	1.91	-	-
1957	-	0	36	S4	-	-	2.05	-	-
1958	-	0	36	S4	-	-	2.21	-	-
1959	-	0	36	S4	-	-	2.37	-	-
1960	-	0	36	S4	-	-	2.55	-	56
1961	794	0	36	S4	22	-	2.73	-	842
1962	11,090	0	36	S4	308	-	2.93	-	7,307
1963	89,639	0	36	S4	2,490	-	3.15	-	241
1964	2,757	0	36	S4	77	-	3.38	-	7,163
1965	76,220	0	36	S4	2,117	-	3.63	-	102
1966	1,010	0	36	S4	28	-	3.90	-	189
1967	1,745	0	36	S4	48	-	4.20	-	-
1968	-	0	36	S4	-	-	4.52	-	485
1969	3,869	0	36	S4	107	-	4.86	-	65
1970	480	0	36	S4	13	-	5.24	-	3,357
1971	23,086	0	36	S4	641	-	5.64	-	48
1972	309	0	36	S4	9	-	6.08	-	-
1973	-	0	36	S4	-	-	6.56	-	175
1974	958	0	36	S4	27	-	7.08	-	11,216
1975	57,007	0	36	S4	1,584	-	7.65	-	9,338
1976	43,971	0	36	S4	1,221	-	-	-	-



Delta Natural Gas Company  
 Depreciation Study  
 As of June 30, 2002  
 369 -- Measuring Regulating Station Equipment

Year	Additions	Transfers	ASL	Survivor Curve	Annual Accrual of Additions	Annual Accrual of Transfers	Remaining Life of Additions	Remaining Life of Transfers	Avg Future Accruals
1940	-	0	39	S3	-	-	1.49	-	-
1941	-	0	39	S3	-	-	1.63	-	-
1942	-	0	39	S3	-	-	1.77	-	-
1943	-	0	39	S3	-	-	1.91	-	-
1944	-	0	39	S3	-	-	2.06	-	-
1945	-	0	39	S3	-	-	2.22	-	-
1946	-	0	39	S3	-	-	2.38	-	-
1947	-	0	39	S3	-	-	2.54	-	-
1948	-	0	39	S3	-	-	2.71	-	-
1949	-	0	39	S3	-	-	2.89	-	-
1950	-	0	39	S3	-	-	3.07	-	-
1951	604	0	39	S3	15	-	3.26	-	50
1952	-	0	39	S3	-	-	3.45	-	-
1953	-	0	39	S3	-	-	3.65	-	-
1954	-	0	39	S3	-	-	3.86	-	-
1955	2,821	0	39	S3	72	-	4.08	-	295
1956	3,317	0	39	S3	85	-	4.30	-	366
1957	1,730	0	39	S3	44	-	4.53	-	201
1958	4,222	0	39	S3	108	-	4.78	-	517
1959	11,640	0	39	S3	298	-	5.03	-	1,502
1960	36,436	0	39	S3	934	-	5.30	-	4,948
1961	2,350	0	39	S3	60	-	5.57	-	336
1962	143	0	39	S3	4	-	5.86	-	21
1963	1,590	0	39	S3	41	-	6.16	-	251
1964	2,469	0	39	S3	63	-	6.48	-	410
1965	11,196	0	39	S3	287	-	6.81	-	1,955
1966	12,600	0	39	S3	323	-	7.16	-	2,313
1967	6,054	0	39	S3	155	-	7.52	-	1,168
1968	5,943	0	39	S3	152	-	7.91	-	1,205
1969	18,946	0	39	S3	486	-	8.31	-	4,036
1970	4,457	0	39	S3	114	-	8.73	-	998
1971	22,690	0	39	S3	582	-	9.17	-	5,337
1972	1,848	0	39	S3	47	-	9.64	-	457
1973	11,003	0	39	S3	282	-	10.13	-	2,858
1974	21,450	0	39	S3	550	-	10.65	-	5,856
1975	68,977	0	39	S3	1,769	-	11.19	-	19,788
1976	25,972	0	39	S3	666	-	11.76	-	7,829
1977	5,860	0	39	S3	150	-	12.35	-	1,856



Delta Natural Gas Company  
 Depreciation Study  
 As of June 30, 2002  
 369 -- Measuring Regulating Station Equipment

Year	Additions	Transfers	ASL	Survivor Curve	Annual Accrual of Additions	Annual Accrual of Transfers	Remaining Life of Additions	Remaining Life of Transfers	Avg Future Accruals
1978	2,125	0	39	S3	54	-	12.98	-	707
1979	11,949	0	39	S3	306	-	13.63	-	4,177
1980	4,539	0	39	S3	116	-	14.32	-	1,666
1981	2,096	0	39	S3	54	-	15.03	-	808
1982	2,119	0	39	S3	54	-	15.77	-	857
1983	11,231	0	39	S3	288	-	16.55	-	4,765
1984	93,670	0	39	S3	2,402	-	17.35	-	41,663
1985	40,669	0	39	S3	1,043	-	18.17	-	18,952
1986	4,156	0	39	S3	107	-	19.03	-	2,028
1987	1,551	0	39	S3	40	-	19.90	-	792
1988	14,728	0	39	S3	378	-	20.80	-	7,856
1989	65,410	23055	39	S3	1,677	591	21.72	-	36,432
1990	40,717	0	39	S3	1,044	-	22.66	-	23,656
1991	39,795	0	39	S3	1,020	-	23.61	-	24,091
1992	43,190	0	39	S3	1,107	-	24.57	-	27,213
1993	44,138	0	39	S3	1,132	-	25.55	-	28,913
1994	37,008	0	39	S3	949	-	26.53	-	25,174
1995	11,055	0	39	S3	283	-	27.52	-	7,800
1996	19,636	0	39	S3	503	-	28.51	-	14,354
1997	138,952	0	39	S3	3,563	-	29.50	-	105,122
1998	198,341	0	39	S3	5,086	-	30.50	-	155,124
1999	363,028	163168	39	S3	9,308	4,184	31.50	-	293,224
2000	185,729	0	39	S3	4,762	-	32.50	-	154,776
2001	84,508	0	39	S3	2,167	-	33.50	-	72,590
2002	184,938	0	39	S3	4,742	-	34.50	-	163,599
2003	78,872	0	39	S3	2,022	-	35.50	-	71,794
2004	146,005	0	39	S3	3,744	-	36.50	-	136,646
2005	249,689	0	39	S3	6,402	-	37.50	-	240,086
2006	219,987	0	39	S3	5,641	-	38.50	-	217,166
	2,624,149	186,223			67,286	4,775	28.93		1,946,582

Average Remaining Life

Survivor Curve ASL S3 39

Delta Natural Gas Company  
 Depreciation Study  
 As of June 30, 2002  
 375 -- Distribution Structures and Improvements

Year	Additions	Transfers	ASL	Survivor Curve	Annual Accrual of Additions	Annual Accrual of Transfers	Remaining Life of Additions	Remaining Life of Transfers	Avg Future Accruals
1940	-	0	34	L3	-	-	2.89	-	-
1941	-	0	34	L3	-	-	3.09	-	-
1942	-	0	34	L3	-	-	3.30	-	-
1943	-	0	34	L3	-	-	3.51	-	-
1944	-	0	34	L3	-	-	3.72	-	-
1945	-	0	34	L3	-	-	3.93	-	-
1946	-	0	34	L3	-	-	4.15	-	-
1947	-	0	34	L3	-	-	4.37	-	-
1948	-	0	34	L3	-	-	4.59	-	-
1949	-	0	34	L3	-	-	4.82	-	-
1950	-	0	34	L3	-	-	5.05	-	-
1951	400	0	34	L3	12	-	5.29	-	62
1952	-	0	34	L3	-	-	5.53	-	-
1953	-	0	34	L3	-	-	5.77	-	-
1954	-	0	34	L3	-	-	6.02	-	-
1955	1,480	0	34	L3	44	-	6.27	-	273
1956	3,602	0	34	L3	106	-	6.52	-	691
1957	814	0	34	L3	24	-	6.77	-	162
1958	199	0	34	L3	6	-	7.03	-	41
1959	500	0	34	L3	15	-	7.29	-	107
1960	488	0	34	L3	14	-	7.55	-	108
1961	1,719	0	34	L3	51	-	7.81	-	395
1962	-	0	34	L3	-	-	8.07	-	-
1963	-	0	34	L3	-	-	8.32	-	-
1964	264	0	34	L3	8	-	8.56	-	66
1965	-	0	34	L3	-	-	8.80	-	-
1966	4,386	0	34	L3	129	-	9.02	-	1,164
1967	2,857	0	34	L3	84	-	9.23	-	776
1968	798	0	34	L3	23	-	9.43	-	221
1969	64	0	34	L3	2	-	9.62	-	18
1970	19,796	0	34	L3	582	-	9.80	-	5,704
1971	1,439	0	34	L3	42	-	9.97	-	422

**Delta Natural Gas Company**  
**Depreciation Study**  
**As of June 30, 2002**  
**375 -- Distribution Structures and Improvements**

Year	Additions	Transfers	ASL	Survivor Curve	Annual Accrual of Additions	Annual Accrual of Transfers	Remaining Life of Additions	Remaining Life of Transfers	Avg Future Accruals
1972	366	0	34	L3	11	-	10.13	-	109
1973	-	0	34	L3	-	-	10.30	-	-
1974	298	0	34	L3	9	-	10.47	-	92
1975	414	0	34	L3	12	-	10.66	-	130
1976	4,664	0	34	L3	137	-	10.87	-	1,491
1977	16,625	0	34	L3	489	-	11.11	-	5,431
1978	-	0	34	L3	-	-	11.38	-	-
1979	2,354	0	34	L3	69	-	11.69	-	809
1980	572	0	34	L3	17	-	12.04	-	203
1981	1,270	0	34	L3	37	-	12.44	-	465
1982	-	0	34	L3	-	-	12.89	-	-
1983	734	0	34	L3	22	-	13.40	-	289
1984	-	0	34	L3	-	-	13.96	-	-
1985	9,863	0	34	L3	290	-	14.57	-	4,226
1986	6,484	0	34	L3	191	-	15.23	-	2,905
1987	-	0	34	L3	-	-	15.94	-	-
1988	5,063	0	34	L3	149	-	16.69	-	2,486
1989	2,806	0	34	L3	83	-	17.48	-	1,443
1990	779	0	34	L3	23	-	18.30	-	419
1991	-	0	34	L3	-	-	19.15	-	-
1992	7,442	0	34	L3	219	-	20.02	-	4,381
1993	3,144	0	34	L3	92	-	20.90	-	1,933
1994	-	0	34	L3	-	-	21.81	-	-
1995	12,893	0	34	L3	379	-	22.73	-	8,618
1996	3,942	0	34	L3	116	-	23.66	-	2,743
1997	4,101	0	34	L3	121	-	24.61	-	2,968
1998	2,265	0	34	L3	67	-	25.57	-	1,703
1999	3,538	0	34	L3	104	-	26.54	-	2,761
2000	-	0	34	L3	-	-	27.52	-	-
2001	5,172	0	34	L3	152	-	28.51	-	4,336
2002	2,756	0	34	L3	81	-	29.50	-	2,391
2003	2,624	0	34	L3	77	-	30.50	-	2,354
2004	2,883	0	34	L3	85	-	31.50	-	2,671

Delta Natural Gas Company  
 Depreciation Study  
 As of June 30, 2002  
 375 -- Distribution Structures and Improvements

Year	Additions	Transfers	ASL	Survivor Curve	Annual Accrual of Additions	Annual Accrual of Transfers	Remaining Life of Additions	Remaining Life of Transfers	Avg Future Accruals
2005	1,850	0	34	L3	54	-	32.50	-	1,768
2006	-	0	34	L3	-	-	33.50	-	-
	143,708	-			4,227	-	16.40		69,337
					Average Remaining Life				16.40
				Survivor Curve					
				ASL					
				L3					
				34					

Delta Natural Gas Company  
 Depreciation Study  
 As of June 30, 2002  
 376 -- Distribution Mains

Year	Additions	Transfers	ASL	Survivor Curve	Annual Accrual of Additions	Annual Accrual of Transfers	Remaining Life of Additions	Remaining Life of Transfers	Avg Future Accruals
1940	58,962	0	34	R4	1,734	-	-	-	-
1941	-	0	34	R4	-	-	-	-	-
1942	-	0	34	R4	-	-	-	-	-
1943	-	0	34	R4	-	-	-	-	-
1944	-	0	34	R4	-	-	-	-	-
1945	-	0	34	R4	-	-	-	-	-
1946	-	0	34	R4	-	-	-	-	-
1947	75,766	0	34	R4	2,228	-	-	-	-
1948	67,865	0	34	R4	1,996	-	-	-	-
1949	62,008	0	34	R4	1,824	-	-	-	-
1950	29,854	0	34	R4	878	-	-	-	-
1951	36,626	0	34	R4	1,077	-	-	-	-
1952	18,609	0	34	R4	547	-	-	-	-
1953	12,981	0	34	R4	382	-	-	-	-
1954	47,353	0	34	R4	1,393	-	0.50	-	696
1955	148,499	0	34	R4	4,368	-	0.50	-	2,184
1956	143,937	0	34	R4	4,233	-	1.88	-	7,948
1957	39,727	0	34	R4	1,168	-	(0.96)	-	(1,120)
1958	34,326	0	34	R4	1,010	-	0.43	-	431
1959	106,509	0	34	R4	3,133	-	0.82	-	2,573
1960	69,660	0	34	R4	2,049	-	1.11	-	2,267
1961	110,606	0	34	R4	3,253	-	1.37	-	4,452
1962	71,538	0	34	R4	2,104	-	1.63	-	3,424
1963	86,884	0	34	R4	2,555	-	1.89	-	4,826
1964	89,514	0	34	R4	2,633	-	2.15	-	5,668
1965	123,728	0	34	R4	3,639	-	2.42	-	8,814
1966	135,264	0	34	R4	3,978	-	2.70	-	10,732
1967	317,430	0	34	R4	9,336	-	2.98	-	27,852
1968	182,038	0	34	R4	5,354	-	3.28	-	17,580
1969	582,335	0	34	R4	17,128	-	3.60	-	61,731
1970	1,455,571	0	34	R4	42,811	-	3.95	-	169,166
1971	1,074,050	0	34	R4	31,590	-	4.33	-	136,844
1972	324,850	0	34	R4	9,554	-	4.75	-	45,400
1973	448,840	0	34	R4	13,201	-	5.22	-	68,859
1974	294,232	0	34	R4	8,654	-	5.73	-	49,572
1975	409,344	0	34	R4	12,040	-	6.29	-	75,709
1976	201,118	0	34	R4	5,915	-	6.89	-	40,772
1977	215,318	0	34	R4	6,333	-	7.53	-	47,709
1978	316,671	0	34	R4	9,314	-	8.20	-	76,392

Delta Natural Gas Company  
 Depreciation Study  
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 376 -- Distribution Mains

Year	Additions	Transfers	ASL	Survivor Curve	Annual Accrual of Additions	Annual Accrual of Transfers	Remaining Life of Additions	Remaining Life of Transfers	Avg Future Accruals
1979	723,822	0	34	R4	21,289	-	8.89	-	189,289
1980	646,465	0	34	R4	19,014	-	9.60	-	182,551
1981	1,960,024	0	34	R4	57,648	-	10.33	-	595,613
1982	1,666,448	0	34	R4	49,013	-	11.08	-	543,304
1983	1,579,871	0	34	R4	46,467	-	11.86	-	551,100
1984	1,436,971	0	34	R4	42,264	-	12.66	-	534,953
1985	1,581,605	0	34	R4	46,518	-	13.48	-	626,898
1986	1,840,623	0	34	R4	54,136	-	14.32	-	775,034
1987	1,938,634	0	34	R4	57,019	-	15.18	-	865,327
1988	2,392,247	0	34	R4	70,360	-	16.05	-	1,129,602
1989	2,519,548	0	34	R4	74,104	-	16.95	-	1,256,077
1990	2,464,496	0	34	R4	72,485	-	17.86	-	1,294,684
1991	3,124,355	0	34	R4	91,893	-	18.79	-	1,726,368
1992	2,153,634	0	34	R4	63,342	-	19.72	-	1,249,407
1993	2,518,971	0	34	R4	74,087	-	20.67	-	1,531,663
1994	2,398,105	0	34	R4	70,533	-	21.63	-	1,525,780
1995	3,191,099	0	34	R4	93,856	-	22.60	-	2,121,050
1996	2,627,094	0	34	R4	77,267	-	23.57	-	1,821,397
1997	2,772,515	1000	34	R4	81,545	29	24.55	4.33	2,002,204
1998	4,460,035	0	34	R4	131,178	-	25.54	-	3,349,739
1999	3,295,415	0	34	R4	96,924	-	26.52	-	2,570,782
2000	3,191,898	0	34	R4	93,879	-	27.51	-	2,583,041
2001	1,634,379	6556	34	R4	48,070	193	28.51	26.52	1,375,474
2002	1,118,713	0	34	R4	32,903	-	29.50	-	970,732
2003	1,493,803	0	34	R4	43,935	-	30.50	-	1,339,980
2004	1,866,444	0	34	R4	54,895	-	31.50	-	1,728,999
2005	1,634,459	0	34	R4	48,072	-	32.49	-	1,562,079
2006	1,344,632	0	34	R4	39,548	-	33.49	-	1,324,581
	66,968,318	7,556			1,969,656	222	19.39		38,198,190

Average Remaining Life

19.4

Survivor Curve  
ASL

R4  
34

Delta Natural Gas Company  
 Depreciation Study  
 As of June 30, 2002  
 378 -- Measuring Regulating Equipment - General

Year	Additions	Transfers	ASL	Survivor Curve	Annual Accrual of Additions	Annual Accrual of Transfers	Remaining Life of Additions	Remaining Life of Transfers	Avg Future Accruals
1940	110	0	36	R1	3	-	1.98	-	6
1941	-	0	36	R1	-	-	2.29	-	-
1942	-	0	36	R1	-	-	2.59	-	-
1943	-	0	36	R1	-	-	2.88	-	-
1944	-	0	36	R1	-	-	3.18	-	-
1945	-	0	36	R1	-	-	3.47	-	-
1946	-	0	36	R1	-	-	3.77	-	-
1947	-	0	36	R1	-	-	4.08	-	-
1948	260	0	36	R1	7	-	4.39	-	32
1949	97	0	36	R1	3	-	4.70	-	13
1950	202	0	36	R1	6	-	5.02	-	28
1951	535	0	36	R1	15	-	5.35	-	80
1952	904	0	36	R1	25	-	5.69	-	143
1953	789	0	36	R1	22	-	6.03	-	132
1954	38	0	36	R1	1	-	6.37	-	7
1955	5,199	0	36	R1	144	-	6.73	-	972
1956	3,855	0	36	R1	107	-	7.09	-	759
1957	1,094	0	36	R1	30	-	7.46	-	227
1958	-	0	36	R1	-	-	7.84	-	-
1959	12,372	0	36	R1	344	-	8.22	-	2,825
1960	-	0	36	R1	-	-	8.61	-	-
1961	-	0	36	R1	-	-	9.01	-	-
1962	321	0	36	R1	9	-	9.42	-	84
1963	-	0	36	R1	-	-	9.83	-	-
1964	608	0	36	R1	17	-	10.26	-	173
1965	881	0	36	R1	24	-	10.69	-	262
1966	5,272	0	36	R1	146	-	11.13	-	1,630
1967	-	0	36	R1	-	-	11.58	-	-
1968	317	0	36	R1	9	-	12.04	-	106
1969	281	0	36	R1	8	-	12.51	-	98
1970	23,330	0	36	R1	648	-	12.98	-	8,413
1971	24,948	0	36	R1	693	-	13.47	-	9,333
1972	13,981	0	36	R1	388	-	13.96	-	5,423
1973	3,975	0	36	R1	110	-	14.47	-	1,598
1974	5,207	0	36	R1	145	-	14.98	-	2,167
1975	6,244	0	36	R1	173	-	15.51	-	2,690
1976	3,610	0	36	R1	100	-	16.04	-	1,609
1977	8,552	0	36	R1	238	-	16.58	-	3,940
1978	7,190	0	36	R1	200	-	17.14	-	3,423

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378 -- Measuring Regulating Equipment - General

Year	Additions	Transfers	ASL	Survivor Curve	Annual Accrual of Additions	Annual Accrual of Transfers	Remaining Life of Additions	Remaining Life of Transfers	Avg Future Accruals
1979	9,000	0	36	R1	250	-	17.70	-	4,425
1980	41,132	0	36	R1	1,143	-	18.27	-	20,879
1981	51,901	0	36	R1	1,442	-	18.86	-	27,184
1982	13,595	0	36	R1	378	-	19.45	-	7,344
1983	20,919	0	36	R1	581	-	20.05	-	11,649
1984	16,759	0	36	R1	466	-	20.66	-	9,616
1985	12,417	0	36	R1	345	-	21.27	-	7,338
1986	37,728	0	36	R1	1,048	-	21.90	-	22,951
1987	54,661	0	36	R1	1,518	-	22.53	-	34,214
1988	57,764	0	36	R1	1,605	-	23.17	-	37,185
1989	87,102	0	36	R1	2,420	-	23.82	-	57,638
1990	51,068	0	36	R1	1,419	-	24.48	-	34,722
1991	44,062	0	36	R1	1,224	-	25.14	-	30,767
1992	52,625	0	36	R1	1,462	-	25.80	-	37,720
1993	49,956	0	36	R1	1,388	-	26.47	-	36,738
1994	44,296	0	36	R1	1,230	-	27.15	-	33,408
1995	101,062	0	36	R1	2,807	-	27.83	-	78,130
1996	58,206	0	36	R1	1,617	-	28.52	-	46,105
1997	116,218	0	36	R1	3,228	-	29.20	-	94,280
1998	62,585	0	36	R1	1,738	-	29.90	-	51,976
1999	133,573	0	36	R1	3,710	-	30.60	-	113,519
2000	8,746	0	36	R1	243	-	31.30	-	7,604
2001	27,018	0	36	R1	751	-	32.01	-	24,020
2002	14,796	0	36	R1	411	-	32.72	-	13,447
2003	132,610	0	36	R1	3,684	-	33.44	-	123,170
2004	59,940	0	36	R1	1,665	-	34.16	-	56,880
2005	117,525	0	36	R1	3,265	-	34.89	-	113,911
2006	21,873	0	36	R1	608	-	35.63	-	21,648
	1,629,309	-			45,259	-	26.62		1,204,637

Average Remaining Life

26.6

Survivor Curve  
ASL

R1  
36



Delta Natural Gas Company  
 Depreciation Study  
 As of June 30, 2002

379 -- Measuring Regulating Station Equipment -- City Gate

Year	Additions	Transfers	ASL	Survivor Curve	Annual Accrual of Additions	Annual Accrual of Transfers	Remaining Life of Additions	Remaining Life of Transfers	Avg Future Accruals
1940	-	0	37	R2	-	-	0.67	-	-
1941	-	0	37	R2	-	-	0.90	-	-
1942	-	0	37	R2	-	-	1.15	-	-
1943	-	0	37	R2	-	-	1.40	-	-
1944	-	0	37	R2	-	-	1.67	-	-
1945	-	0	37	R2	-	-	1.94	-	-
1946	-	0	37	R2	-	-	2.22	-	-
1947	-	0	37	R2	-	-	2.51	-	-
1948	-	0	37	R2	-	-	2.79	-	-
1949	-	0	37	R2	-	-	3.08	-	-
1950	626	0	37	R2	17	-	3.37	-	57
1951	498	0	37	R2	13	-	3.66	-	49
1952	-	0	37	R2	-	-	3.95	-	-
1953	-	0	37	R2	-	-	4.24	-	-
1954	424	0	37	R2	11	-	4.53	-	52
1955	4,368	0	37	R2	118	-	4.83	-	570
1956	6,252	0	37	R2	169	-	5.13	-	867
1957	2,928	0	37	R2	79	-	5.44	-	430
1958	415	0	37	R2	11	-	5.75	-	65
1959	1,136	0	37	R2	31	-	6.08	-	187
1960	5,188	0	37	R2	140	-	6.41	-	899
1961	729	0	37	R2	20	-	6.75	-	133
1962	103	0	37	R2	3	-	7.11	-	20
1963	-	0	37	R2	-	-	7.48	-	-
1964	118	0	37	R2	3	-	7.86	-	25
1965	185	0	37	R2	5	-	8.26	-	41
1966	10,334	0	37	R2	279	-	8.67	-	2,422
1967	1,607	0	37	R2	43	-	9.10	-	395
1968	13	0	37	R2	0	-	9.54	-	3
1969	1,756	0	37	R2	47	-	10.00	-	475
1970	6,102	0	37	R2	165	-	10.48	-	1,728

Delta Natural Gas Company  
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 379 -- Measuring Regulating Station Equipment -- City Gate

Year	Additions	Transfers	ASL	Survivor Curve	Annual Accrual of Additions	Annual Accrual of Transfers	Remaining Life of Additions	Remaining Life of Transfers	Avg Future Accruals
1971	-	0	37	R2	-	-	10.97	-	-
1972	-	0	37	R2	-	-	11.48	-	-
1973	-	0	37	R2	-	-	12.00	-	-
1974	1,289	0	37	R2	35	-	12.54	-	437
1975	-	0	37	R2	-	-	13.10	-	-
1976	1,180	0	37	R2	32	-	13.67	-	436
1977	9,218	0	37	R2	249	-	14.25	-	3,551
1978	1,634	0	37	R2	44	-	14.86	-	656
1979	32,008	0	37	R2	865	-	15.47	-	13,385
1980	43,580	0	37	R2	1,178	-	16.10	-	18,966
1981	10,544	0	37	R2	285	-	16.75	-	4,773
1982	-	0	37	R2	-	-	17.41	-	-
1983	14,039	0	37	R2	379	-	18.08	-	6,859
1984	13,765	0	37	R2	372	-	18.76	-	6,980
1985	69,107	0	37	R2	1,868	-	19.46	-	36,349
1986	29,155	0	37	R2	788	-	20.17	-	15,894
1987	41,206	0	37	R2	1,114	-	20.89	-	23,269
1988	-	0	37	R2	-	-	21.63	-	-
1989	-	0	37	R2	-	-	22.37	-	-
1990	-	0	37	R2	-	-	23.13	-	-
1991	33,855	0	37	R2	915	-	23.90	-	21,867
1992	8,924	0	37	R2	241	-	24.68	-	5,952
1993	19,002	0	37	R2	514	-	25.47	-	13,079
1994	37,494	0	37	R2	1,013	-	26.27	-	26,616
1995	13,865	0	37	R2	375	-	27.07	-	10,146
1996	-	0	37	R2	-	-	27.89	-	-
1997	2,853	0	37	R2	77	-	28.72	-	2,215
1998	-	0	37	R2	-	-	29.56	-	-
1999	14,844	0	37	R2	401	-	30.40	-	12,197
2000	-	0	37	R2	-	-	31.26	-	-
2001	-	0	37	R2	-	-	32.12	-	-
2002	13,763	0	37	R2	372	-	32.99	-	12,272

Delta Natural Gas Company  
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 379 -- Measuring Regulating Station Equipment -- City Gate

Year	Additions	Transfers	ASL	Survivor Curve	Annual Accrual of Additions	Annual Accrual of Transfers	Remaining Life of Additions	Remaining Life of Transfers	Avg Future Accruals
2003	-	0	37	R2	-	-	33.87	-	-
2004	79,594	0	37	R2	2,151	-	34.75	-	74,764
2005	19,922	0	37	R2	538	-	35.65	-	19,194
2006	17,058	0	37	R2	461	-	36.55	-	16,849
	570,681	-			15,424	-	23.02		355,125
					Average Remaining Life				23.0
				Survivor Curve					
				ASL					
				R2					
				37					

Delta Natural Gas Company  
 Depreciation Study  
 As of June 30, 2002  
 381 -- Meters

Year	Additions	Transfers	ASL	Survivor Curve	Annual Accrual of Additions	Annual Accrual of Transfers	Remaining Life of Additions	Remaining Life of Transfers	Avg Future Accruals
1940	1,300	0	40	S1	33	-	3.73	-	121
1941	-	0	40	S1	-	-	4.03	-	-
1942	-	0	40	S1	-	-	4.32	-	-
1943	-	0	40	S1	-	-	4.62	-	-
1944	-	0	40	S1	-	-	4.92	-	-
1945	-	0	40	S1	-	-	5.23	-	-
1946	-	0	40	S1	-	-	5.53	-	-
1947	1,361	0	40	S1	34	-	5.85	-	199
1948	7,200	0	40	S1	180	-	6.16	-	1,109
1949	12,983	0	40	S1	325	-	6.48	-	2,104
1950	11,515	0	40	S1	288	-	6.80	-	1,959
1951	8,282	0	40	S1	207	-	7.13	-	1,477
1952	25,195	0	40	S1	630	-	7.46	-	4,701
1953	4,329	0	40	S1	108	-	7.80	-	844
1954	6,163	0	40	S1	154	-	8.14	-	1,254
1955	14,171	0	40	S1	354	-	8.48	-	3,005
1956	29,813	0	40	S1	745	-	8.83	-	6,583
1957	15,293	0	40	S1	382	-	9.19	-	3,512
1958	17,188	0	40	S1	430	-	9.55	-	4,102
1959	19,856	0	40	S1	496	-	9.91	-	4,920
1960	21,145	0	40	S1	529	-	10.28	-	5,436
1961	24,843	0	40	S1	621	-	10.66	-	6,620
1962	14,485	0	40	S1	362	-	11.04	-	3,998
1963	31,894	0	40	S1	797	-	11.43	-	9,114
1964	18,103	0	40	S1	453	-	11.83	-	5,352
1965	23,944	0	40	S1	599	-	12.23	-	7,320
1966	20,427	0	40	S1	511	-	12.64	-	6,454
1967	36,960	0	40	S1	924	-	13.05	-	12,063
1968	44,180	0	40	S1	1,105	-	13.48	-	14,888
1969	61,872	0	40	S1	1,547	-	13.91	-	21,519
1970	219,572	0	40	S1	5,489	-	14.35	-	78,786
1971	210,607	0	40	S1	5,265	-	14.80	-	77,937
1972	91,736	0	40	S1	2,293	-	15.26	-	34,999
1973	91,823	0	40	S1	2,296	-	15.73	-	36,107
1974	58,878	0	40	S1	1,472	-	16.21	-	23,856
1975	78,982	0	40	S1	1,975	-	16.70	-	32,966
1976	48,111	0	40	S1	1,203	-	17.19	-	20,681
1977	66,317	0	40	S1	1,658	-	17.70	-	29,352

**Delta Natural Gas Company**  
**Depreciation Study**  
**As of June 30, 2002**  
**381 -- Meters**

Year	Additions	Transfers	ASL	Survivor Curve	Annual Accrual of Additions	Annual Accrual of Transfers	Remaining Life of Additions	Remaining Life of Transfers	Avg Future Accruals
1978	67,406	0	40	S1	1,685	-	18.23	-	30,713
1979	53,560	0	40	S1	1,339	-	18.76	-	25,119
1980	69,898	0	40	S1	1,747	-	19.31	-	33,736
1981	92,069	0	40	S1	2,302	-	19.87	-	45,725
1982	195,244	0	40	S1	4,881	-	20.44	-	99,763
1983	125,587	0	40	S1	3,140	-	21.03	-	66,015
1984	147,259	0	40	S1	3,681	-	21.63	-	79,623
1985	82,296	0	40	S1	2,057	-	22.25	-	45,768
1986	81,339	0	40	S1	2,033	-	22.88	-	46,524
1987	125,529	0	40	S1	3,138	-	23.53	-	73,839
1988	216,913	0	40	S1	5,423	-	24.20	-	131,210
1989	86,154	0	40	S1	2,154	-	24.88	-	53,589
1990	195,258	0	40	S1	4,881	-	25.58	-	124,885
1991	142,091	0	40	S1	3,552	-	26.31	-	93,444
1992	105,207	6585	40	S1	2,630	165	27.05	-	71,137
1993	281,873	0	40	S1	7,047	-	27.81	-	195,953
1994	239,405	0	40	S1	5,985	-	28.59	-	171,106
1995	297,778	0	40	S1	7,444	-	29.39	-	218,794
1996	1,004,419	0	40	S1	25,110	-	30.21	-	758,659
1997	94,368	0	40	S1	2,359	-	31.06	-	73,268
1998	828,908	0	40	S1	20,723	-	31.92	-	661,489
1999	221,392	0	40	S1	5,535	-	32.81	-	181,576
2000	203,319	0	40	S1	5,083	-	33.71	-	171,356
2001	408,435	0	40	S1	10,211	-	34.64	-	353,673
2002	577,827	0	40	S1	14,446	-	35.58	-	513,985
2003	1,828,445	0	40	S1	45,711	-	36.54	-	1,670,332
2004	92,829	0	40	S1	2,321	-	37.52	-	87,065
2005	215,473	0	40	S1	5,387	-	38.50	-	207,414
2006	225,642	0	40	S1	5,641	-	39.50	-	222,823
	9,644,451	6,585			241,111	165	28.92		6,971,922
									28.9

Average Remaining Life

Survivor Curve  
ASL

S1  
40

Delta Natural Gas Company  
 Depreciation Study  
 As of June 30, 2002  
 382 -- Meter Regulator Installation

Year	Additions	Transfers	ASL	Survivor Curve	Annual Accrual of Additions	Annual Accrual of Transfers	Remaining Life of Additions	Remaining Life of Transfers	Avg Future Accruals
1940	386	0	40	S1	10	-	3.73	-	36
1941	-	0	40	S1	-	-	4.03	-	-
1942	-	0	40	S1	-	-	4.32	-	-
1943	-	0	40	S1	-	-	4.62	-	-
1944	-	0	40	S1	-	-	4.92	-	-
1945	-	0	40	S1	-	-	5.23	-	-
1946	-	0	40	S1	-	-	5.53	-	-
1947	291	0	40	S1	7	-	5.85	-	43
1948	543	0	40	S1	14	-	6.16	-	84
1949	1,057	0	40	S1	26	-	6.48	-	171
1950	1,120	0	40	S1	28	-	6.80	-	191
1951	1,784	0	40	S1	45	-	7.13	-	318
1952	293	0	40	S1	7	-	7.46	-	55
1953	394	0	40	S1	10	-	7.80	-	77
1954	1,666	0	40	S1	42	-	8.14	-	339
1955	2,929	0	40	S1	73	-	8.48	-	621
1956	8,754	0	40	S1	219	-	8.83	-	1,933
1957	8,202	0	40	S1	205	-	9.19	-	1,884
1958	6,222	0	40	S1	156	-	9.55	-	1,485
1959	4,846	0	40	S1	121	-	9.91	-	1,201
1960	3,986	0	40	S1	100	-	10.28	-	1,025
1961	3,306	0	40	S1	83	-	10.66	-	881
1962	9,394	0	40	S1	235	-	11.04	-	2,593
1963	1,800	0	40	S1	45	-	11.43	-	514
1964	1,800	0	40	S1	45	-	11.83	-	532
1965	2,280	0	40	S1	57	-	12.23	-	697
1966	2,088	0	40	S1	52	-	12.64	-	660
1967	4,152	0	40	S1	104	-	13.05	-	1,355
1968	5,823	0	40	S1	146	-	13.48	-	1,962
1969	8,651	0	40	S1	216	-	13.91	-	3,009
1970	8,413	0	40	S1	210	-	14.35	-	3,019
1971	6,017	0	40	S1	150	-	14.80	-	2,227
1972	6,795	0	40	S1	170	-	15.26	-	2,592
1973	8,877	0	40	S1	222	-	15.73	-	3,491
1974	5,641	0	40	S1	141	-	16.21	-	2,286
1975	4,065	0	40	S1	102	-	16.70	-	1,697
1976	2,843	0	40	S1	71	-	17.19	-	1,222
1977	2,209	0	40	S1	55	-	17.70	-	978

Delta Natural Gas Company  
 Depreciation Study  
 As of June 30, 2002  
 382 -- Meter Regulator Installation

Year	Additions	Transfers	ASL	Survivor Curve	Annual Accrual of Additions	Annual Accrual of Transfers	Remaining Life of Additions	Remaining Life of Transfers	Avg Future Accruals
1978	1,604	0	40	S1	40	-	18.23	-	731
1979	4,463	0	40	S1	112	-	18.76	-	2,093
1980	5,200	0	40	S1	130	-	19.31	-	2,510
1981	12,046	0	40	S1	301	-	19.87	-	5,983
1982	66,540	0	40	S1	1,664	-	20.44	-	34,000
1983	99,610	0	40	S1	2,490	-	21.03	-	52,360
1984	94,296	0	40	S1	2,357	-	21.63	-	50,986
1985	67,324	0	40	S1	1,683	-	22.25	-	37,442
1986	69,688	0	40	S1	1,742	-	22.88	-	39,860
1987	60,219	0	40	S1	1,505	-	23.53	-	35,422
1988	71,400	0	40	S1	1,785	-	24.20	-	43,190
1989	89,262	296457	40	S1	2,232	7,411	24.88	-	55,522
1990	147,697	0	40	S1	3,692	-	25.58	-	94,465
1991	118,996	0	40	S1	2,975	-	26.31	-	78,256
1992	170,332	0	40	S1	4,258	-	27.05	-	115,172
1993	142,352	0	40	S1	3,559	-	27.81	-	98,961
1994	160,617	0	40	S1	4,015	-	28.59	-	114,795
1995	148,177	0	40	S1	3,704	-	29.39	-	108,874
1996	150,837	0	40	S1	3,771	-	30.21	-	113,930
1997	149,850	0	40	S1	3,746	-	31.06	-	116,345
1998	172,095	0	40	S1	4,302	-	31.92	-	137,336
1999	155,766	0	40	S1	3,894	-	32.81	-	127,753
2000	122,090	0	40	S1	3,052	-	33.71	-	102,897
2001	98,891	0	40	S1	2,472	-	34.64	-	85,632
2002	93,543	0	40	S1	2,339	-	35.58	-	83,208
2003	102,667	0	40	S1	2,567	-	36.54	-	93,789
2004	112,534	0	40	S1	2,813	-	37.52	-	105,547
2005	110,798	0	40	S1	2,770	-	38.50	-	106,655
2006	82,818	0	40	S1	2,070	-	39.50	-	81,783
	3,008,339	296,457			75,208	7,411	28.78		2,164,668
									26.2

Average Remaining Life

Survivor Curve  
ASL

S1  
40

Delta Natural Gas Company  
 Depreciation Study  
 As of June 30, 2002  
 383 -- House Regulators

Year	Additions	Transfers	ASL	Survivor Curve	Annual Accrual of Additions	Annual Accrual of Transfers	Remaining Life of Additions	Remaining Life of Transfers	Avg Future Accruals
1940	563	0	28	S6	20	-	-	-	-
1941	-	0	28	S6	-	-	-	-	-
1942	-	0	28	S6	-	-	-	-	-
1943	-	0	28	S6	-	-	-	-	-
1944	-	0	28	S6	-	-	-	-	-
1945	-	0	28	S6	-	-	-	-	-
1946	-	0	28	S6	-	-	-	-	-
1947	6,423	0	28	S6	229	-	-	-	-
1948	560	0	28	S6	20	-	-	-	-
1949	508	0	28	S6	18	-	-	-	-
1950	1,192	0	28	S6	43	-	-	-	-
1951	3,347	0	28	S6	120	-	-	-	-
1952	1,274	0	28	S6	46	-	-	-	-
1953	1,063	0	28	S6	38	-	-	-	-
1954	1,689	0	28	S6	60	-	-	-	-
1955	4,186	0	28	S6	150	-	-	-	-
1956	8,755	0	28	S6	313	-	-	-	-
1957	6,486	0	28	S6	232	-	-	-	-
1958	4,537	0	28	S6	162	-	-	-	-
1959	4,836	0	28	S6	173	-	-	-	-
1960	5,466	0	28	S6	195	-	-	-	-
1961	10,139	0	28	S6	362	-	-	-	-
1962	4,564	0	28	S6	163	-	-	-	-
1963	8,161	0	28	S6	291	-	-	-	-
1964	5,251	0	28	S6	188	-	-	-	-
1965	9,372	0	28	S6	335	-	-	-	-
1966	5,883	0	28	S6	210	-	-	-	-
1967	8,100	0	28	S6	289	-	0.50	-	145
1968	10,199	0	28	S6	364	-	0.50	-	182
1969	15,644	0	28	S6	559	-	0.54	-	303
1970	15,245	0	28	S6	544	-	0.57	-	313
1971	44,148	0	28	S6	1,577	-	0.61	-	968
1972	18,706	0	28	S6	668	-	0.67	-	445
1973	18,408	0	28	S6	657	-	0.73	-	482
1974	29,340	0	28	S6	1,048	-	0.82	-	860
1975	12,375	0	28	S6	442	-	0.94	-	414
1976	18,467	0	28	S6	660	-	1.09	-	717
1977	29,083	0	28	S6	1,039	-	1.29	-	1,337
1978	20,730	0	28	S6	740	-	1.55	-	1,151



Delta Natural Gas Company  
 Depreciation Study  
 As of June 30, 2002  
 383 -- House Regulators

Year	Additions	Transfers	ASL	Survivor Curve	Annual Accrual of Additions	Annual Accrual of Transfers	Remaining Life of Additions	Remaining Life of Transfers	Avg Future Accruals
1979	17,688	0	28	S6	632	-	1.91	-	1,207
1980	44,258	0	28	S6	1,581	-	2.38	-	3,764
1981	46,611	0	28	S6	1,665	-	2.99	-	4,969
1982	62,018	0	28	S6	2,215	-	3.73	-	8,255
1983	79,203	0	28	S6	2,829	-	4.59	-	12,975
1984	68,536	0	28	S6	2,448	-	5.53	-	13,527
1985	82,809	0	28	S6	2,957	-	6.51	-	19,241
1986	45,980	0	28	S6	1,642	-	7.50	-	12,318
1987	107,385	3463	28	S6	3,835	124	8.50	-	32,599
1988	84,581	0	28	S6	3,021	-	9.50	-	28,697
1989	114,666	0	28	S6	4,095	-	10.50	-	43,000
1990	112,102	0	28	S6	4,004	-	11.50	-	46,042
1991	63,398	0	28	S6	2,264	-	12.50	-	28,303
1992	95,099	0	28	S6	3,396	-	13.50	-	45,851
1993	152,812	0	28	S6	5,458	-	14.50	-	79,135
1994	115,494	0	28	S6	4,125	-	15.50	-	63,934
1995	126,610	0	28	S6	4,522	-	16.50	-	74,609
1996	114,577	0	28	S6	4,092	-	17.50	-	71,611
1997	85,933	0	28	S6	3,069	-	18.50	-	56,777
1998	340,732	295	28	S6	12,169	11	19.50	9.50	237,396
1999	161,756	0	28	S6	5,777	-	20.50	-	118,429
2000	136,617	0	28	S6	4,879	-	21.50	-	104,902
2001	84,144	0	28	S6	3,005	-	22.50	-	67,616
2002	114,466	0	28	S6	4,088	-	23.50	-	96,070
2003	108,820	0	28	S6	3,886	-	24.50	-	95,218
2004	115,491	0	28	S6	4,125	-	25.50	-	105,179
2005	142,384	0	28	S6	5,085	-	26.50	-	134,756
2006	181,209	0	28	S6	6,472	-	27.50	-	177,973
	3,340,079	3,758			119,289	134	15.02		1,791,668

Average Remaining Life

15.0

Survivor Curve  
ASL

S6  
28

**Delta Natural Gas Company**  
**Depreciation Study**  
**As of June 30, 2002**  
**385 -- Industrial Meter Sets**

Year	Additions	Transfers	ASL	Survivor Curve	Annual Accrual of Additions	Annual Accrual of Transfers	Remaining Life of Additions	Remaining Life of Transfers	Avg Future Accruals
1940	-	0	43	R1	-	-	6.32	-	-
1941	-	0	43	R1	-	-	6.65	-	-
1942	-	0	43	R1	-	-	6.99	-	-
1943	-	0	43	R1	-	-	7.33	-	-
1944	-	0	43	R1	-	-	7.68	-	-
1945	-	0	43	R1	-	-	8.04	-	-
1946	-	0	43	R1	-	-	8.40	-	-
1947	-	0	43	R1	-	-	8.77	-	-
1948	-	0	43	R1	-	-	9.14	-	-
1949	-	0	43	R1	-	-	9.52	-	-
1950	-	0	43	R1	-	-	9.91	-	-
1951	-	0	43	R1	-	-	10.30	-	-
1952	-	0	43	R1	-	-	10.70	-	-
1953	-	0	43	R1	-	-	11.11	-	-
1954	-	0	43	R1	-	-	11.52	-	-
1955	-	0	43	R1	-	-	11.94	-	-
1956	702	0	43	R1	16	-	12.36	-	202
1957	1,860	0	43	R1	43	-	12.80	-	554
1958	1,172	0	43	R1	27	-	13.24	-	361
1959	366	0	43	R1	9	-	13.69	-	116
1960	1,596	0	43	R1	37	-	14.14	-	525
1961	941	0	43	R1	22	-	14.60	-	320
1962	168	0	43	R1	4	-	15.07	-	59
1963	1,767	0	43	R1	41	-	15.55	-	639
1964	308	0	43	R1	7	-	16.04	-	115
1965	1,098	0	43	R1	26	-	16.53	-	422
1966	1,847	0	43	R1	43	-	17.03	-	732
1967	2,885	0	43	R1	67	-	17.54	-	1,177
1968	2,179	0	43	R1	51	-	18.06	-	915
1969	1,759	0	43	R1	41	-	18.59	-	760
1970	3,485	0	43	R1	81	-	19.12	-	1,550
1971	3,084	0	43	R1	72	-	19.66	-	1,410
1972	2,554	0	43	R1	59	-	20.21	-	1,201
1973	3,174	0	43	R1	74	-	20.77	-	1,533
1974	2,543	0	43	R1	59	-	21.34	-	1,262
1975	1,682	0	43	R1	39	-	21.91	-	857
1976	6,518	0	43	R1	152	-	22.50	-	3,410
1977	-	0	43	R1	-	-	23.09	-	-
1978	4,035	0	43	R1	94	-	23.69	-	2,223
1979	3,969	0	43	R1	92	-	24.29	-	2,242

**Delta Natural Gas Company**  
**Depreciation Study**  
**As of June 30, 2002**  
**385 -- Industrial Meter Sets**

Year	Additions	Transfers	ASL	Survivor Curve	Annual Accrual of Additions	Annual Accrual of Transfers	Remaining Life of Additions	Remaining Life of Transfers	Avg Future Accruals
1980	4,307	0	43	R1	100	-	24.90	-	2,494
1981	33,109	0	43	R1	770	-	25.52	-	19,652
1982	19,688	0	43	R1	458	-	26.15	-	11,973
1983	17,371	0	43	R1	404	-	26.78	-	10,819
1984	26,528	0	43	R1	617	-	27.42	-	16,917
1985	39,740	0	43	R1	924	-	28.07	-	25,938
1986	70,515	0	43	R1	1,640	-	28.72	-	47,092
1987	58,538	0	43	R1	1,361	-	29.37	-	39,987
1988	109,462	0	43	R1	2,546	-	30.03	-	76,456
1989	141,310	0	43	R1	3,286	-	30.70	-	100,888
1990	98,320	0	43	R1	2,287	-	31.37	-	71,728
1991	71,191	0	43	R1	1,656	-	32.04	-	53,053
1992	42,672	0	43	R1	992	-	32.72	-	32,473
1993	79,131	0	43	R1	1,840	-	33.40	-	61,471
1994	89,330	0	43	R1	2,077	-	34.09	-	70,817
1995	89,881	0	43	R1	2,090	-	34.78	-	72,693
1996	72,772	0	43	R1	1,692	-	35.47	-	60,027
1997	57,974	0	43	R1	1,348	-	36.17	-	48,759
1998	91,757	0	43	R1	2,134	-	36.87	-	78,666
1999	60,714	0	43	R1	1,412	-	37.57	-	53,046
2000	54,409	0	43	R1	1,265	-	38.28	-	48,434
2001	70,925	0	43	R1	1,649	-	38.99	-	64,312
2002	13,368	0	43	R1	311	-	39.71	-	12,345
2003	54,587	0	43	R1	1,269	-	40.43	-	51,326
2004	53,260	0	43	R1	1,239	-	41.16	-	50,980
2005	31,213	0	43	R1	726	-	41.89	-	30,409
2006	51,486	0	43	R1	1,197	-	42.63	-	51,043
	1,653,250	-			38,448	-	33.46		1,286,383
									33.5

Average Remaining Life

Survivor Curve  
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R1  
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Delta Natural Gas Company  
 Depreciation Study  
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 390 -- General Plant Structures and Improvements

Year	Additions	Transfers	ASL	Survivor Curve	Annual Accrual of Additions	Annual Accrual of Transfers	Remaining Life of Additions	Remaining Life of Transfers	Avg Future Accruals
1940	-	0	32	R3	-	-	-	-	-
1941	-	0	32	R3	-	-	-	-	-
1942	-	0	32	R3	-	-	-	-	-
1943	-	0	32	R3	-	-	-	-	-
1944	-	0	32	R3	-	-	-	-	-
1945	-	0	32	R3	-	-	-	-	-
1946	-	0	32	R3	-	-	-	-	-
1947	-	0	32	R3	-	-	-	-	-
1948	-	0	32	R3	-	-	-	-	-
1949	-	0	32	R3	-	-	-	-	-
1950	-	0	32	R3	-	-	-	-	-
1951	-	0	32	R3	-	-	-	-	-
1952	-	0	32	R3	-	-	0.50	-	-
1953	-	0	32	R3	-	-	0.50	-	-
1954	-	0	32	R3	-	-	0.57	-	-
1955	-	0	32	R3	-	-	0.73	-	-
1956	-	0	32	R3	-	-	0.93	-	-
1957	-	0	32	R3	-	-	1.15	-	-
1958	20,586	0	32	R3	643	-	1.39	-	893
1959	27,726	0	32	R3	866	-	1.63	-	1,415
1960	250	0	32	R3	8	-	1.88	-	15
1961	832	0	32	R3	26	-	2.14	-	56
1962	1,197	0	32	R3	37	-	2.39	-	89
1963	23,367	0	32	R3	730	-	2.65	-	1,932
1964	357	0	32	R3	11	-	2.90	-	32
1965	10,712	0	32	R3	335	-	3.16	-	1,059
1966	24,179	0	32	R3	756	-	3.43	-	2,592
1967	149	0	32	R3	5	-	3.71	-	17
1968	3,179	0	32	R3	99	-	4.00	-	398
1969	94	0	32	R3	3	-	4.31	-	13
1970	37,380	0	32	R3	1,168	-	4.64	-	5,425
1971	29,546	0	32	R3	923	-	5.00	-	4,617
1972	11,406	0	32	R3	356	-	5.38	-	1,919
1973	84,336	0	32	R3	2,636	-	5.79	-	15,267
1974	480	0	32	R3	15	-	6.23	-	93
1975	700	0	32	R3	22	-	6.70	-	147
1976	2,119	0	32	R3	66	-	7.20	-	477
1977	1,374	0	32	R3	43	-	7.73	-	332

**Delta Natural Gas Company  
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**390 -- General Plant Structures and Improvements**

1978	568,930	0	32	R3	17,779	-	8.29	147,311
1979	23,860	0	32	R3	746	-	8.87	6,615
1980	58,518	0	32	R3	1,829	-	9.48	17,342
1981	253,709	0	32	R3	7,928	-	10.12	80,246
1982	171,370	0	32	R3	5,355	-	10.78	57,747
1983	79,384	0	32	R3	2,481	-	11.47	28,449
1984	176,763	0	32	R3	5,524	-	12.17	67,246
1985	138,267	0	32	R3	4,321	-	12.90	55,739
1986	79,344	0	32	R3	2,480	-	13.65	33,833
1987	21,786	0	32	R3	681	-	14.41	9,810
1988	9,828	0	32	R3	307	-	15.19	4,665
1989	158,943	0	32	R3	4,967	-	15.99	79,410
1990	247,667	0	32	R3	7,740	-	16.80	130,037
1991	910	0	32	R3	28	-	17.63	501
1992	26,100	0	32	R3	816	-	18.48	15,069
1993	115,754	0	32	R3	3,617	-	19.34	69,942
1994	525,596	0	32	R3	16,425	-	20.21	331,927
1995	62,193	0	32	R3	1,944	-	21.10	41,000
1996	150,022	0	32	R3	4,688	-	21.99	103,116
1997	11,853	0	32	R3	370	-	22.91	8,485
1998	33,458	0	32	R3	1,046	-	23.83	24,914
1999	310,970	0	32	R3	9,718	-	24.76	240,627
2000	21,039	0	32	R3	657	-	25.70	16,899
2001	41,155	0	32	R3	1,286	-	26.65	34,280
2002	1,331,240	0	32	R3	41,601	-	27.61	1,148,740
2003	489,667	0	32	R3	15,302	-	28.58	437,311
2004	346,841	0	32	R3	10,839	-	29.55	320,286
2005	20,333	0	32	R3	635	-	30.53	19,397
2006	55,450	0	32	R3	1,733	-	31.51	54,598
	5,810,919	-			181,591	-	19.95	3,622,329

Average Remaining Life

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