

Case # 2004-00067

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Vol 7 of 7

**DELTA NATURAL GAS COMPANY, INC.
CASE NO. 2004-00067**

**FIRST PSC DATA REQUEST
DATED 3/17/04**

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

RESPONSE:

See attached schedule.

Sponsoring Witness:

John Brown

DELTA NATURAL GAS COMPANY, INC.
CASE NUMBER 2004-00067 ITEM 26
STATEMENT OF GAS PLANT IN SERVICE
For the Test Year
(Total Company)

Line No.	Account Number	Title of Accounts (a)	Beginning Balance	Additions	Retirements	Transfers	Ending Balance
		Intangible Plant					
1	301	Organization	53,151				53,151
2	302	Franchises and Consents	0				0
3		Total Intangible Plant	53,151	0	0	0	53,151
		Production Plant:					
		Natural Gas Production & Gathering Plant					
4	304	Land & Rights	35,377				35,377
5	305	Structures and Improvements	60,604			(60,604)	-
6	325	Right of Ways	75,975				75,975
7	327	Compressor Station Structures	42,950				42,950
8	331	Well Equipment	7,796				7,796
9	332	Field Lines	1,906,021	9,729	11,346		1,906,021
10	333	Compressor Station Equipment	818,994	4,374			823,368
11	334	Measuring & Regulating Stations	107,270	(2,132)			105,138
12		Total Production and Gathering Plant	3,054,987	11,971	11,346	(60,604)	2,995,008
		Natural Gas Storage & Processing Plant					
		Underground Storage Plant					
13	35001	Storage Land	14,142				14,142
14	35002	Storage - Rights of Way	129,425	48,000			177,425
15	35005	Gas Rights Wells	1,495				1,495
16	35006	Gas Rights Storage	0				0
17	351	Structures & Improvements	275,273				275,273
18	352	Storage Wells	360,583				360,583
19	35201	Storage Rights	860,396				860,396
20	35202	Storage Reservoirs	1,881,731				1,881,731
21	35203	Nonrecoverable Natural Gas	294,307				294,307
22	353	Storage Lines	5,024,284				5,024,284
23	354	Compressor Station Equipment	1,767,800	650,170			2,417,970
24	355	Measuring & Regulating Equipment	361,994				361,994
25	356	Purification Equipment	342,123	4,250			346,373
26	357	Other Equipment	47,209				47,209
27		Total Underground Storage Plant	11,360,762	702,420	0	0	12,063,182
		Transmission Plant					
28	36501	Land & Rights	56,724				56,724
29	36502	Rights of Way	1,053,134	19,928			1,073,062
30	36503	Land Rights CVPL	163,626				163,626
31	366	Structures & Improvements	173,215				173,215
32	367	Mains	31,532,952	4,131,462	71,705		35,592,709
33	368	Compressor Station Equipment	1,413,309	443,448			1,856,757
34	369	Meas & Reg Stat Equipment	2,017,414	78,873			2,096,287
35	371	Other Equipment	550,019	48,605			598,624
36		Total Transmission Plant	36,960,393	4,722,316	71,705	0	41,611,004

DELTA NATURAL GAS COMPANY, INC.
CASE NO. 2004-00067

FIRST PSC DATA REQUEST
DATED 3/17/04

27. Provide the following information. 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 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 shown 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.

RESPONSE:

- a. See attached schedule.
- b. See attached schedule.
- c. Account 1.426.02 is for Life Insurance Company Beneficiary. A Journal Entry is made to book the Gain/Loss each year. The amount booked for Test Year 2003 was a gain of \$2,876.14 after interest and expenses are applied. Policies are on Directors Byron, Green, Peet and Jennings. See attached.

**DELTA NATURAL GAS COMPANY, INC.
CASE NO. 2004-00067**

**FIRST PSC DATA REQUEST
DATED 3/17/04**

Sponsoring Witness:

John F. Hall

Delta Natural Gas Company, Inc.

Case No. 2004-00067

Analysis of Account No. 930 - Miscellaneous General Expenses

For the Test Year Ended December 31, 2003

DATA REQUEST DATED 3/17/04

Line No.	Item (a)	Amount (b)
1	Industry Association Dues	47,930
2	Stockholder and Debt Service Expenses	117,051
3	Institutional Advertising	-
4	Conservation Advertising	-
5	Rate Department Load Studies	-
6	Director's Fees and Expenses	225,369
7	Dues and Subscriptions	-
8	Miscellaneous	148,886
9	Total	539,236
10	Amount Assigned to Kentucky Retail	-

Delta Natural Gas Company, Inc.
 Case No. 2004-00067
 Analysis of Account No. 930 - Miscellaneous General Expenses
 For the Test Year ended December 31, 2003

Line No.	VENDOR NAME	CK #	AC #	DATE	AMOUNT	ITEM DESCRIPTION	OTHER DESCRIPTION
1	JENNINGS, LINDA	216778	1930010000000000	2003-10-24	337	Director Fees & Expenses	
2	CROWE, DONALD R	200371	1930010000000000	2003-01-01	900	Director Fees & Expenses	
3	CROWE, DONALD R	201100	1930010000000000	2003-02-01	900	Director Fees & Expenses	
4	CROWE, DONALD R	210735	1930010000000000	2003-03-01	900	Director Fees & Expenses	
5	CROWE, DONALD R	211381	1930010000000000	2003-04-01	900	Director Fees & Expenses	
6	CROWE, DONALD R	212116	1930010000000000	2003-05-01	900	Director Fees & Expenses	
7	CROWE, DONALD R	212893	1930010000000000	2003-06-01	1,100	Director Fees & Expenses	
8	CROWE, DONALD R	213097	1930010000000000	2003-06-04	(2,375)	Director Fees & Expenses	
9	CROWE, DONALD R	213097	1930010000000000	2003-06-04	2,375	Director Fees & Expenses	
10	CROWE, DONALD R	213302	1930010000000000	2003-06-13	2,282	Director Fees & Expenses	
11	CROWE, DONALD R	213699	1930010000000000	2003-07-01	1,100	Director Fees & Expenses	
12	CROWE, DONALD R	214571	1930010000000000	2003-08-01	1,100	Director Fees & Expenses	
13	CROWE, DONALD R	215226	1930010000000000	2003-08-19	4,168	Director Fees & Expenses	
14	CROWE, DONALD R	215379	1930010000000000	2003-09-01	1,100	Director Fees & Expenses	
15	CROWE, DONALD R	216137	1930010000000000	2003-10-01	1,100	Director Fees & Expenses	
16	CROWE, DONALD R	217028	1930010000000000	2003-11-03	1,100	Director Fees & Expenses	
17	CROWE, DONALD R	217707	1930010000000000	2003-12-01	1,100	Director Fees & Expenses	
18	HALL, BILLY JOE	200379	1930010000000000	2003-01-01	900	Director Fees & Expenses	
19	HALL, BILLY JOE	201117	1930010000000000	2003-02-01	900	Director Fees & Expenses	
20	HALL, BILLY JOE	210749	1930010000000000	2003-03-01	900	Director Fees & Expenses	
21	HALL, BILLY JOE	211386	1930010000000000	2003-04-01	900	Director Fees & Expenses	
22	HALL, BILLY JOE	212121	1930010000000000	2003-05-01	900	Director Fees & Expenses	
23	HALL, BILLY JOE	212901	1930010000000000	2003-06-01	1,100	Director Fees & Expenses	
24	HALL, BILLY JOE	213703	1930010000000000	2003-07-01	1,100	Director Fees & Expenses	
25	HALL, BILLY JOE	214572	1930010000000000	2003-08-01	1,100	Director Fees & Expenses	

Delta Natural Gas Company, Inc.

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Analysis of Account No. 930 - Miscellaneous General Expenses

For the Test Year ended December 31, 2003

Line No	VENDOR NAME	CK #	AC #	DATE	AMOUNT	ITEM DESCRIPTION	OTHER DESCRIPTION
26	HALL, BILLY JOE	215230	1930010000000000	2003-08-19	4,168	Director Fees & Expenses	
27	HALL, BILLY JOE	215383	1930010000000000	2003-09-01	1,100	Director Fees & Expenses	
28	HALL, BILLY JOE	216138	1930010000000000	2003-10-01	1,100	Director Fees & Expenses	
29	HALL, BILLY JOE	217031	1930010000000000	2003-11-03	1,100	Director Fees & Expenses	
30	HALL, BILLY JOE	217709	1930010000000000	2003-12-01	1,100	Director Fees & Expenses	
31	GREEN, JANE HYLTON	200377	1930010000000000	2003-01-01	800	Director Fees & Expenses	
32	GREEN, JANE HYLTON	201114	1930010000000000	2003-02-01	800	Director Fees & Expenses	
33	GREEN, JANE HYLTON	210747	1930010000000000	2003-03-01	800	Director Fees & Expenses	
34	GREEN, JANE HYLTON	211384	1930010000000000	2003-04-01	800	Director Fees & Expenses	
35	GREEN, JANE HYLTON	212119	1930010000000000	2003-05-01	800	Director Fees & Expenses	
36	GREEN, JANE HYLTON	212851	1930010000000000	2003-06-01	900	Director Fees & Expenses	
37	GREEN, JANE HYLTON	213680	1930010000000000	2003-07-01	900	Director Fees & Expenses	
38	GREEN, JANE HYLTON	214520	1930010000000000	2003-08-01	900	Director Fees & Expenses	
39	GREEN, JANE HYLTON	215228	1930010000000000	2003-08-19	3,592	Director Fees & Expenses	
40	GREEN, JANE HYLTON	215347	1930010000000000	2003-09-01	900	Director Fees & Expenses	
41	GREEN, JANE HYLTON	216125	1930010000000000	2003-10-01	900	Director Fees & Expenses	
42	GREEN, JANE HYLTON	216977	1930010000000000	2003-11-03	900	Director Fees & Expenses	
43	GREEN, JANE HYLTON	217665	1930010000000000	2003-12-01	900	Director Fees & Expenses	
44	JENNINGS, GLENN R	200414	1930010000000000	2003-01-01	1,000	Director Fees & Expenses	
45	JENNINGS, GLENN R	201168	1930010000000000	2003-02-01	1,000	Director Fees & Expenses	
46	JENNINGS, GLENN R	210809	1930010000000000	2003-03-01	1,000	Director Fees & Expenses	
47	JENNINGS, GLENN R	211403	1930010000000000	2003-04-01	1,000	Director Fees & Expenses	
48	JENNINGS, GLENN R	212139	1930010000000000	2003-05-01	1,000	Director Fees & Expenses	
49	JENNINGS, GLENN R	212902	1930010000000000	2003-06-01	1,000	Director Fees & Expenses	
50	JENNINGS, GLENN R	213704	1930010000000000	2003-07-01	1,000	Director Fees & Expenses	

Delta Natural Gas Company, Inc.
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 Analysis of Account No. 930 - Miscellaneous General Expenses
 For the Test Year ended December 31, 2003

Line No.	VENDOR NAME	CK #	AC #	DATE	AMOUNT	ITEM DESCRIPTION	OTHER DESCRIPTION
51	JENNINGS, GLENN R	214573	1930010000000000	2003-08-01	1,000	Director Fees & Expenses	
52	JENNINGS, GLENN R	215231	1930010000000000	2003-08-19	3,880	Director Fees & Expenses	
53	JENNINGS, GLENN R	215385	1930010000000000	2003-09-01	1,000	Director Fees & Expenses	
54	JENNINGS, GLENN R	216139	1930010000000000	2003-10-01	1,000	Director Fees & Expenses	
55	JENNINGS, GLENN R	217035	1930010000000000	2003-11-03	1,000	Director Fees & Expenses	
56	JENNINGS, GLENN R	217710	1930010000000000	2003-12-01	1,000	Director Fees & Expenses	
57	PEET, H D	200418	1930010000000000	2003-01-01	4,000	Director Fees & Expenses	
58	PEET, H D	201172	1930010000000000	2003-02-01	4,000	Director Fees & Expenses	
59	PEET, H D	210814	1930010000000000	2003-03-01	4,000	Director Fees & Expenses	
60	PEET, H D	211407	1930010000000000	2003-04-01	4,000	Director Fees & Expenses	
61	PEET, H D	212141	1930010000000000	2003-05-01	4,000	Director Fees & Expenses	
62	PEET, H D	212909	1930010000000000	2003-06-01	4,200	Director Fees & Expenses	
63	PEET, H D	213708	1930010000000000	2003-07-01	4,200	Director Fees & Expenses	
64	PEET, H D	214576	1930010000000000	2003-08-01	4,200	Director Fees & Expenses	
65	PEET, H D	215234	1930010000000000	2003-08-19	17,066	Director Fees & Expenses	
66	PEET, H D	215389	1930010000000000	2003-09-01	4,200	Director Fees & Expenses	
67	PEET, H D	216142	1930010000000000	2003-10-01	4,200	Director Fees & Expenses	
68	PEET, H D	217040	1930010000000000	2003-11-03	4,200	Director Fees & Expenses	
69	PEET, H D	217716	1930010000000000	2003-12-01	4,200	Director Fees & Expenses	
70	PINE MOUNTAIN STATE RESORT PARK	210918	1930010000000000	2003-03-07	400	Director Fees & Expenses	
71	PINE MOUNTAIN STATE RESORT PARK	212872	1930010000000000	2003-05-29	393	Director Fees & Expenses	
72	PINE MOUNTAIN STATE RESORT PARK	212872	1930010000000000	2003-05-29	(400)	Director Fees & Expenses	
73	WALKER, JR, ARTHUR E	200408	1930010000000000	2003-01-01	900	Director Fees & Expenses	
74	WALKER, JR, ARTHUR E	201156	1930010000000000	2003-02-01	900	Director Fees & Expenses	
75	WALKER, JR, ARTHUR E	210787	1930010000000000	2003-03-01	900	Director Fees & Expenses	

Delta Natural Gas Company, Inc.
 Case No. 2004-00067
 Analysis of Account No. 930 - Miscellaneous General Expenses
 For the Test Year ended December 31, 2003

Line No.	VENDOR NAME	CK #	AC #	DATE	AMOUNT	ITEM DESCRIPTION	OTHER DESCRIPTION
76	WALKER JR, ARTHUR E	211396	1930010000000000	2003-04-01	900	Director Fees & Expenses	
77	WALKER JR, ARTHUR E	212132	1930010000000000	2003-05-01	900	Director Fees & Expenses	
78	WALKER JR, ARTHUR E	212916	1930010000000000	2003-06-01	1,100	Director Fees & Expenses	
79	WALKER JR, ARTHUR E	213709	1930010000000000	2003-07-01	1,100	Director Fees & Expenses	
80	WALKER JR, ARTHUR E	214578	1930010000000000	2003-08-01	1,100	Director Fees & Expenses	
81	WALKER JR, ARTHUR E	215236	1930010000000000	2003-08-19	4,168	Director Fees & Expenses	
82	WALKER JR, ARTHUR E	215391	1930010000000000	2003-09-01	1,100	Director Fees & Expenses	
83	WALKER JR, ARTHUR E	216143	1930010000000000	2003-10-01	1,100	Director Fees & Expenses	
84	WALKER JR, ARTHUR E	217047	1930010000000000	2003-11-03	1,100	Director Fees & Expenses	
85	WALKER JR, ARTHUR E	217724	1930010000000000	2003-12-01	1,100	Director Fees & Expenses	
86	PICTURE PERFECT PHOTOS	212026	1930010000000000	2003-04-25	529	Director Fees & Expenses	
87	MELTON, LEWIS N.	200391	1930010000000000	2003-01-01	800	Director Fees & Expenses	
88	MELTON, LEWIS N.	201134	1930010000000000	2003-02-01	800	Director Fees & Expenses	
89	MELTON, LEWIS N.	210768	1930010000000000	2003-03-01	800	Director Fees & Expenses	
90	MELTON, LEWIS N.	211393	1930010000000000	2003-04-01	800	Director Fees & Expenses	
91	MELTON, LEWIS N.	212129	1930010000000000	2003-05-01	800	Director Fees & Expenses	
92	MELTON, LEWIS N.	212865	1930010000000000	2003-06-01	900	Director Fees & Expenses	
93	MELTON, LEWIS N.	213686	1930010000000000	2003-07-01	900	Director Fees & Expenses	
94	MELTON, LEWIS N.	214537	1930010000000000	2003-08-01	900	Director Fees & Expenses	
95	MELTON, LEWIS N.	215233	1930010000000000	2003-08-19	3,592	Director Fees & Expenses	
96	MELTON, LEWIS N.	215357	1930010000000000	2003-09-01	900	Director Fees & Expenses	
97	MELTON, LEWIS N.	216130	1930010000000000	2003-10-01	900	Director Fees & Expenses	
98	MELTON, LEWIS N.	216995	1930010000000000	2003-11-03	900	Director Fees & Expenses	
99	MELTON, LEWIS N.	217676	1930010000000000	2003-12-01	900	Director Fees & Expenses	
100	GREER, LANNY D.	200378	1930010000000000	2003-01-01	800	Director Fees & Expenses	

Delta Natural Gas Company, Inc.

Case No. 2004-00067

Analysis of Account No. 930 - Miscellaneous General Expenses

For the Test Year ended December 31, 2003

Line No.	VENDOR NAME	CK #	AC #	DATE	AMOUNT	ITEM DESCRIPTION	OTHER DESCRIPTION
101	GREER, LANNY D.	201115	1930010000000000	2003-02-01	800	Director Fees & Expenses	
102	GREER, LANNY D.	210748	1930010000000000	2003-03-01	800	Director Fees & Expenses	
103	GREER, LANNY D.	211385	1930010000000000	2003-04-01	800	Director Fees & Expenses	
104	GREER, LANNY D.	212120	1930010000000000	2003-05-01	800	Director Fees & Expenses	
105	GREER, LANNY D.	212852	1930010000000000	2003-06-01	900	Director Fees & Expenses	
106	GREER, LANNY D.	213681	1930010000000000	2003-07-01	900	Director Fees & Expenses	
107	GREER, LANNY D.	214522	1930010000000000	2003-08-01	900	Director Fees & Expenses	
108	GREER, LANNY D.	215229	1930010000000000	2003-08-19	3,592	Director Fees & Expenses	
109	GREER, LANNY D.	215348	1930010000000000	2003-09-01	900	Director Fees & Expenses	
110	GREER, LANNY D.	216126	1930010000000000	2003-10-01	900	Director Fees & Expenses	
111	GREER, LANNY D.	216978	1930010000000000	2003-11-03	900	Director Fees & Expenses	
112	GREER, LANNY D.	217666	1930010000000000	2003-12-01	900	Director Fees & Expenses	
113	WHITLEY, MICHAEL R.	200410	1930010000000000	2003-01-01	800	Director Fees & Expenses	
114	WHITLEY, MICHAEL R.	201158	1930010000000000	2003-02-01	800	Director Fees & Expenses	
115	WHITLEY, MICHAEL R.	210791	1930010000000000	2003-03-01	800	Director Fees & Expenses	
116	WHITLEY, MICHAEL R.	211397	1930010000000000	2003-04-01	800	Director Fees & Expenses	
117	WHITLEY, MICHAEL R.	212133	1930010000000000	2003-05-01	800	Director Fees & Expenses	
118	WHITLEY, MICHAEL R.	212885	1930010000000000	2003-06-01	900	Director Fees & Expenses	
119	WHITLEY, MICHAEL R.	213693	1930010000000000	2003-07-01	900	Director Fees & Expenses	
120	WHITLEY, MICHAEL R.	214565	1930010000000000	2003-08-01	900	Director Fees & Expenses	
121	WHITLEY, MICHAEL R.	215237	1930010000000000	2003-08-19	3,592	Director Fees & Expenses	
122	WHITLEY, MICHAEL R.	215372	1930010000000000	2003-09-01	900	Director Fees & Expenses	
123	WHITLEY, MICHAEL R.	216134	1930010000000000	2003-10-01	900	Director Fees & Expenses	
124	WHITLEY, MICHAEL R.	217017	1930010000000000	2003-11-03	900	Director Fees & Expenses	
125	WHITLEY, MICHAEL R.	217694	1930010000000000	2003-12-01	900	Director Fees & Expenses	

Delta Natural Gas Company, Inc.

Case No. 2004-00067

Analysis of Account No. 930 - Miscellaneous General Expenses

For the Test Year ended December 31, 2003

Line No.	VENDOR NAME	CK #	AC #	DATE	AMOUNT	ITEM DESCRIPTION	OTHER DESCRIPTION
126	KISTNER, MICHAEL J.	200388	1930010000000000	2003-01-01	800	Director Fees & Expenses	
127	KISTNER, MICHAEL J.	201127	1930010000000000	2003-02-01	800	Director Fees & Expenses	
128	KISTNER, MICHAEL J.	210758	1930010000000000	2003-03-01	800	Director Fees & Expenses	
129	KISTNER, MICHAEL J.	211390	1930010000000000	2003-04-01	800	Director Fees & Expenses	
130	KISTNER, MICHAEL J.	212125	1930010000000000	2003-05-01	800	Director Fees & Expenses	
131	KISTNER, MICHAEL J.	212861	1930010000000000	2003-06-01	900	Director Fees & Expenses	
132	KISTNER, MICHAEL J.	213685	1930010000000000	2003-07-01	900	Director Fees & Expenses	
133	KISTNER, MICHAEL J.	214533	1930010000000000	2003-08-01	900	Director Fees & Expenses	
134	KISTNER, MICHAEL J.	215232	1930010000000000	2003-08-19	3,592	Director Fees & Expenses	
135	KISTNER, MICHAEL J.	215354	1930010000000000	2003-09-01	900	Director Fees & Expenses	
136	KISTNER, MICHAEL J.	216128	1930010000000000	2003-10-01	900	Director Fees & Expenses	
137	KISTNER, MICHAEL J.	216988	1930010000000000	2003-11-03	900	Director Fees & Expenses	
138	KISTNER, MICHAEL J.	217673	1930010000000000	2003-12-01	900	Director Fees & Expenses	
139	B & T BANKCARD CORPORATION	218488	1930010000000000	2003-12-31	350	Director Fees & Expenses	
140	DIRECTORS STOCK - JOURNAL ENTRY	JE	1930010000000000	2003-06-01	20,538	Director Fees & Expenses	
141			TOTAL DIRECTOR FEES & EXPENSES		225,369		
142							
143	FRENCHBURG/MENIFEE COUNTY	210745	1930020000000000	2003-02-25	200	Industry Association Dues	
144	AMERICAN GAS ASSOCIATION	218249	1930020000000000	2003-12-10	27,277	Industry Association Dues	
145	ASSOCIATED INDUSTRIES OF KENTUCKY	210999	1930020000000000	2003-03-14	830	Industry Association Dues	
146	BEATTYVILLE-LEE COUNTY CHAMBER/COMM	200727	1930020000000000	2003-01-13	100	Industry Association Dues	
147	BEREA CHAMBER OF COMMERCE	200956	1930020000000000	2003-01-14	250	Industry Association Dues	
148	CORBIN CHAMBER OF COMMERCE	200565	1930020000000000	2003-01-09	300	Industry Association Dues	
149	CORBIN INDUSTRIAL DEVELOPMENT COMM	215649	1930020000000000	2003-09-08	325	Industry Association Dues	
150	MADISON COUNTY INDUSTRIAL MANAGEMEN	211500	1930020000000000	2003-03-31	25	Industry Association Dues	

Delta Natural Gas Company, Inc.

Case No. 2004-00067

Analysis of Account No. 930 - Miscellaneous General Expenses

For the Test Year ended December 31, 2003

Line No.	VENDOR NAME	CK #	AC #	DATE	AMOUNT	ITEM DESCRIPTION	OTHER DESCRIPTION
151	KENTUCKY CHAMBER OF COMMERCE	216840	1930020000000000	2003-11-01	2,000	Industry Association Dues	
152	KENTUCKY MOTOR TRANSPORT ASSOCIATION	213526	1930020000000000	2003-06-05	250	Industry Association Dues	
153	KENTUCKY OIL & GAS ASSOCIATION	218187	1930020000000000	2003-12-16	550	Industry Association Dues	
154	KNOX COUNTY CHAMBER OF COMMERCE	213245	1930020000000000	2003-06-11	100	Industry Association Dues	
155	LONDON-LAUREL COUNTY CHAMBER OF CO	200622	1930020000000000	2003-01-07	550	Industry Association Dues	
156	MANCHESTER-CLAY COUNTY	212560	1930020000000000	2003-04-30	150	Industry Association Dues	
157	MOREHEAD-ROWAN COUNTY	212196	1930020000000000	2003-05-01	450	Industry Association Dues	
158	MT. STERLING-MONTGOMERY COUNTY	216996	1930020000000000	2003-11-01	600	Industry Association Dues	
159	NATIONAL INVESTOR RELATIONS INSTITUTE	216068	1930020000000000	2003-10-01	550	Industry Association Dues	
160	OWINGSVILLE BATH CO CHAMBER OF COMM	213641	1930020000000000	2003-06-19	35	Industry Association Dues	
161	RICHMOND CHAMBER OF COMMERCE	211072	1930020000000000	2003-03-12	500	Industry Association Dues	
162	SOUTHERN GAS ASSOCIATION	216853	1930020000000000	2003-10-20	5,858	Industry Association Dues	
163	TENNESSEE GAS ASSOCIATION	215174	1930020000000000	2003-08-19	150	Industry Association Dues	
164	TENNESSEE OIL & GAS ASSOCIATION	210644	1930020000000000	2003-01-31	100	Industry Association Dues	
165	U S CHAMBER OF COMMERCE	212415	1930020000000000	2003-05-08	1,000	Industry Association Dues	
166	WINCHESTER-CLARK COUNTY	214638	1930020000000000	2003-08-01	470	Industry Association Dues	
167	AMERICAN SOCIETY CORPORATE SECRETAR	210996	1930020000000000	2003-03-07	445	Industry Association Dues	
168	MADISON COUNTY HBA	211049	1930020000000000	2003-03-01	250	Industry Association Dues	
169	GREATER LEXINGTON CHAMBER OF COMME	215915	1930020000000000	2003-09-10	245	Industry Association Dues	
170	SOUTHEASTERN KENTUCKY HBA	211354	1930020000000000	2003-03-25	250	Industry Association Dues	
171	KENTUCKY PRESS ASSOCIATION	217337	1930020000000000	2003-11-11	350	Industry Association Dues	
172	POWELL COUNTY CHAMBER OF COMMERCE	211877	1930020000000000	2003-04-11	150	Industry Association Dues	
173	KENTUCKY GAS ASSOCIATION	211709	1930020000000000	2003-04-01	2,620	Industry Association Dues	
174	AMERICAN GAS FOUNDATION	211089	1930020000000000	2003-03-12	1,000	Industry Association Dues	
175			TOTAL INDUSTRY ASSOCIATION DUES		47,930		

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 Analysis of Account No. 930 - Miscellaneous General Expenses
 For the Test Year ended December 31, 2003

Line No.	VENDOR NAME	CK #	AC #	DATE	AMOUNT	ITEM DESCRIPTION	OTHER DESCRIPTION
176							
177	HPBA EXPO 2003	200985	1930030000000000	2003-01-23	225	Miscellaneous	Home Builders Expo
178	AMERICAN EXPRESS	201351	1930030000000000	2003-01-31	400	Miscellaneous	NARUC WINTER
179	AMERICAN EXPRESS	212612	1930030000000000	2003-05-16	75	Miscellaneous	KGA Annual Meeting - Jennings
180	AMERICAN EXPRESS	218694	1930030000000000	2003-12-31	400	Miscellaneous	NARUC WINTER
181	EUBANKS ELECTRICAL SUPPLY INC	212847	1930030000000000	2003-05-29	133	Miscellaneous	Should be Tools AC 1,900.03
182	HOME BUILDERS ASSOCIATION OF KY	200984	1930030000000000	2003-01-22	350	Miscellaneous	Home Builders Convention - Steele
183	KIDC	210614	1930030000000000	2003-02-18	100	Miscellaneous	Meeting - Registration
184	KIDC	213770	1930030000000000	2003-07-03	100	Miscellaneous	Meeting - Registration
185	KENTUCKY CHAMBER OF COMMERCE	200770	1930030000000000	2003-02-01	60	Miscellaneous	Chamber Day
186	KENTUCKY CHAMBER OF COMMERCE	211487	1930030000000000	2003-04-04	299	Miscellaneous	Meeting Registration - Hensley
187	NASH, DAVID	216236	1930030000000000	2003-09-25	20	Miscellaneous	ICUEE Expo (Equipment)
188	SEARUC 2003	211517	1930030000000000	2003-04-01	425	Miscellaneous	Registration for Conference
189	SOUTHERN GAS ASSOCIATION	213282	1930030000000000	2003-06-11	300	Miscellaneous	SGA Registration - Caudill
190	UNITED STATES POSTAL SERVICE	211082	1930030000000000	2003-03-14	58	Miscellaneous	Registration for Postal Cont-Williams
191	ITRON INC	215759	1930030000000000	2003-09-10	1,090	Miscellaneous	Users Conference (Meter Readers)
192	ITRON INC	215759	1930030000000000	2003-09-10	1,090	Miscellaneous	Users Conference (Meter Readers)
193	NATIONAL CITY	201320	1930030000000000	2003-01-30	50	Miscellaneous	Economic Roundtable
194	NATIONAL CITY	212234	1930030000000000	2003-04-30	575	Miscellaneous	AGA FINANCIAL FORUM - JENNINGS
195	NATIONAL CITY	213106	1930030000000000	2003-05-31	425	Miscellaneous	AGA FINANCIAL FORUM - HAZELRIGG
196	NATIONAL CITY	215539	1930030000000000	2003-08-26	475	Miscellaneous	SLC Annual Meeting - HAZELRIGG
197	KENTUCKY GAS ASSOCIATION	212015	1930030000000000	2003-04-25	210	Miscellaneous	Incentives
198	KENTUCKY GAS ASSOCIATION	212231	1930030000000000	2003-05-02	1,600	Miscellaneous	Incentives
199	LG & E ENERGY	214331	1930030000000000	2003-07-18	100	Miscellaneous	Incentives
200	B B & T BANKCARD CORPORATION	217869	1930030000000000	2003-11-25	695	Miscellaneous	Incentives

Delta Natural Gas Company, Inc.

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For the Test Year ended December 31, 2003

Line No.	VENDOR NAME	CK #	AC #	DATE	AMOUNT	ITEM DESCRIPTION	OTHER DESCRIPTION
201	KENTUCKY GAS ASSOCIATION	200992	1930040000000000	2003-01-23	800	Miscellaneous	Incentives
202	NATIONAL CITY	201320	1930040000000000	2003-01-28	27	Miscellaneous	Incentives
203	MYRON	201137	1930040000000000	2003-01-29	25	Miscellaneous	Incentives
204	MYRON	201137	1930040000000000	2003-01-29	105	Miscellaneous	Incentives
205	NATIONAL CITY	201320	1930040000000000	2003-01-29	27	Miscellaneous	Incentives
206	ADVERTISING SPECIALTIES	201313	1930040000000000	2003-01-31	396	Miscellaneous	Incentives
207	ADVERTISING SPECIALTIES	201313	1930040000000000	2003-01-31	2,220	Miscellaneous	VICTORNOX KNIFE (COLOR-BLUE)
208	HUBBARD, WAYNE AND BARBARA	201259	1930040000000000	2003-01-31	200	Miscellaneous	Incentives
209	ADVERTISING SPECIALTIES	201488	1930040000000000	2003-02-12	1,559	Miscellaneous	WHITE CUPS
210	MYRON CORPORATION	210620	1930040000000000	2003-02-19	6	Miscellaneous	Incentives
211	ADVERTISING SPECIALTIES	214064	1930040000000000	2003-06-30	994	Miscellaneous	18-085 OTTO CAPS
212	ADVERTISING SPECIALTIES	214064	1930040000000000	2003-06-30	3,338	Miscellaneous	VICTORNOX KNIFE (COLOR-BLUE)
213	JIM'S PRO SHOP	213768	1930040000000000	2003-06-30	897	Miscellaneous	Incentives
214	MCCAY, TOM	214012	1930040000000000	2003-06-30	18	Miscellaneous	Incentives
215	WILSON, GERALD	214063	1930040000000000	2003-07-09	200	Miscellaneous	Incentives
216	ADVERTISING SPECIALTIES	214961	1930040000000000	2003-07-31	396	Miscellaneous	Incentives
217	JONES, ROBERT LEE	215129	1930040000000000	2003-08-14	200	Miscellaneous	Incentives
218	ROGERS, HARDWARE	215552	1930040000000000	2003-08-27	8	Miscellaneous	Incentives
219	MURPHY, ROGER	218200	1930040000000000	2003-12-15	300	Miscellaneous	Incentives
220	SWITZER, ROY	218235	1930040000000000	2003-12-16	100	Miscellaneous	Incentives
221	ADVERTISING SPECIALTIES	218247	1930040000000000	2003-12-21	937	Miscellaneous	18-085 OTTO CAPS
222	B B & T BANKARD CORPORATION	218488	1930040000000000	2003-12-23	33	Miscellaneous	Incentives
223	ADVERTISING SPECIALTIES	218441	1930040000000000	2003-12-29	396	Miscellaneous	Incentives
224	MCCAY, TOM	218614	1930040000000000	2003-12-31	4	Miscellaneous	Incentives
225	INVENTORY - INCENTIVE PROGRAM	JE	1930040000000000	2003-06 THRU 11	2,581	Miscellaneous	Incentives

Delta Natural Gas Company, Inc.

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For the Test Year ended December 31, 2003

Line No.	VENDOR NAME	CK #	AC #	DATE	AMOUNT	ITEM DESCRIPTION	OTHER DESCRIPTION
226	REIMBURSEMENTS FROM OTHER COMPANI	JE	1930040000000000	2003-02-11	(30)	Miscellaneous	
227	BARBOURVILLE FLORIST	201082	1930050000000000	2003-01-23	30	Miscellaneous	Company Relations
228	ST AGATHA ACADEMY - ATHLETIC FUND	201145	1930050000000000	2003-01-28	45	Miscellaneous	Company Relations
229	NATIONAL CITY	201320	1930050000000000	2003-01-29	300	Miscellaneous	Company Relations
230	ALLEN'S FLOWERS & GREENHOUSES INC	201199	1930050000000000	2003-01-31	49	Miscellaneous	Company Relations
231	ALLEN'S FLOWERS & GREENHOUSES INC	201199	1930050000000000	2003-01-31	54	Miscellaneous	Company Relations
232	HOSPICE EAST	210604	1930050000000000	2003-02-21	50	Miscellaneous	Company Relations
233	ESTES, KATHY	211334	1930050000000000	2003-03-28	30	Miscellaneous	Company Relations
234	CHAPMAN PRINTING COMPANY INC, THE	212051	1930050000000000	2003-03-31	802	Miscellaneous	Company Relations
235	COURT VIEW FLOWERS	211462	1930050000000000	2003-03-31	45	Miscellaneous	Company Relations
236	FLOWERS BY CHARLES RAY	212006	1930050000000000	2003-04-25	42	Miscellaneous	Company Relations
237	BETTY'S FLOWERS	212280	1930050000000000	2003-04-30	50	Miscellaneous	Company Relations
238	CORBIN FLOWER SHOP	212302	1930050000000000	2003-04-30	55	Miscellaneous	Company Relations
239	LANDS' END CORPORATE SALES	212337	1930050000000000	2003-04-30	35	Miscellaneous	Company Relations
240	LANDS' END CORPORATE SALES	212337	1930050000000000	2003-04-30	126	Miscellaneous	Company Relations
241	DELTA NATURAL GAS - 20	212721	1930050000000000	2003-05-20	28	Miscellaneous	Company Relations
242	NATIONAL CITY	213106	1930050000000000	2003-05-29	635	Miscellaneous	RETIREMENTS
243	ALLEN'S FLOWERS & GREENHOUSES INC	212958	1930050000000000	2003-05-31	43	Miscellaneous	Company Relations
244	CORBIN FLOWER SHOP	213206	1930050000000000	2003-05-31	55	Miscellaneous	Company Relations
245	COURT VIEW FLOWERS	212997	1930050000000000	2003-05-31	56	Miscellaneous	Company Relations
246	DELTA NATURAL GAS - 03	213495	1930050000000000	2003-05-31	3	Miscellaneous	Company Relations
247	STANTON FLORIST	213070	1930050000000000	2003-05-31	53	Miscellaneous	Company Relations
248	NATIONAL CITY	213918	1930050000000000	2003-06-30	12	Miscellaneous	Company Relations
249	B & T BANKCARD CORPORATION	214642	1930050000000000	2003-07-25	40	Miscellaneous	Company Relations
250	CHAPMAN PRINTING COMPANY INC, THE	215193	1930050000000000	2003-07-31	802	Miscellaneous	Company Relations

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Line No.	VENDOR NAME	CK #	AC #	DATE	AMOUNT	ITEM DESCRIPTION	OTHER DESCRIPTION
251	MCNEILL BLOSSOM SHOPPE FLORIST & GIF	214923	1930050000000000	2003-07-31	50	Miscellaneous	Company Relations
252	LAUREL FLORIST INC	215688	1930050000000000	2003-09-04	42	Miscellaneous	Company Relations
253	COURT VIEW FLOWERS	216375	1930050000000000	2003-09-30	37	Miscellaneous	Company Relations
254	ADVERTISING SPECIALTIES	216467	1930050000000000	2003-10-13	4,413	Miscellaneous	JERZEES 9.3 OZ 93/7 SWEATSHIRT
255	ADVERTISING SPECIALTIES	216692	1930050000000000	2003-10-14	67	Miscellaneous	SAFETY AWARD JACKET
256	ADVERTISING SPECIALTIES	216692	1930050000000000	2003-10-14	205	Miscellaneous	SAFETY AWARD JACKET
257	ADVERTISING SPECIALTIES	216692	1930050000000000	2003-10-14	67	Miscellaneous	SAFETY AWARD JACKET
258	ADVERTISING SPECIALTIES	216692	1930050000000000	2003-10-14	70	Miscellaneous	SAFETY AWARD JACKETS
259	ADVERTISING SPECIALTIES	216692	1930050000000000	2003-10-14	137	Miscellaneous	SAFETY AWARD JACKET
260	ADVERTISING SPECIALTIES	216692	1930050000000000	2003-10-16	2,597	Miscellaneous	TEEZ SPORT SHIRT WITH EMBROIDE
261	DELTA NATURAL GAS - 20	216971	1930050000000000	2003-10-24	16	Miscellaneous	Company Relations
262	JENNINGS, LINDA	216778	1930050000000000	2003-10-24	187	Miscellaneous	Company Relations
263	B B & T BANKCARD CORPORATION	217023	1930050000000000	2003-10-31	43	Miscellaneous	Company Relations
264	B B & T BANKCARD CORPORATION	217869	1930050000000000	2003-11-22	(1)	Miscellaneous	Company Relations
265	COURT VIEW FLOWERS	217972	1930050000000000	2003-11-30	93	Miscellaneous	Company Relations
266	JIM & MARY'S FLOWER SHOP	218007	1930050000000000	2003-11-30	53	Miscellaneous	Company Relations
267	LAUREL FLORIST INC	218014	1930050000000000	2003-11-30	42	Miscellaneous	Company Relations
268	DELTA NATURAL GAS COMPANY, INC.	217799	1930050000000000	2003-12-03	(300)	Miscellaneous	Company Relations
269	DELTA NATURAL GAS COMPANY, INC.	217799	1930050000000000	2003-12-03	300	Miscellaneous	Company Relations
270	ADVERTISING SPECIALTIES	218247	1930050000000000	2003-12-17	367	Miscellaneous	Company Relations
271	ADVERTISING SPECIALTIES	218247	1930050000000000	2003-12-17	616	Miscellaneous	Company Relations
272	EAST NIOTA BAPTIST CHURCH	218315	1930050000000000	2003-12-22	50	Miscellaneous	Company Relations
273	B B & T BANKCARD CORPORATION	218488	1930050000000000	2003-12-30	13	Miscellaneous	Company Relations
274	ALLEN'S FLOWERS & GREENHOUSES INC	218536	1930050000000000	2003-12-31	52	Miscellaneous	Company Relations
275	CHAPMAN PRINTING COMPANY INC. THE	219075	1930050000000000	2003-12-31	802	Miscellaneous	Company Relations

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Line No.	VENDOR NAME	CK #	AC #	DATE	AMOUNT	ITEM DESCRIPTION	OTHER DESCRIPTION
276	COURT VIEW FLOWERS	218568	1930050000000000	2003-12-31	45	Miscellaneous	Company Relations
277	EMPLOYEE SERV AWARDS/BABY STOCK		1930050000000000	2003-08 THRU 11	3,317	Miscellaneous	
278	NATIONAL ENERGY FOUNDATION	201138	1930090000000000	2003-01-16	500	Miscellaneous	Customer & Public Information
279	MASS MARKETING INC.	201133	1930090000000000	2003-01-29	190	Miscellaneous	Customer & Public Information
280	JUNIOR ACHIEVEMENT OF THE BLUEGRASS	210609	1930090000000000	2003-02-18	800	Miscellaneous	Customer & Public Information
281	CHAPMAN PRINTING COMPANY INC. THE	210957	1930090000000000	2003-02-28	2,180	Miscellaneous	Customer & Public Information
282	CHAPMAN PRINTING COMPANY INC. THE	211285	1930090000000000	2003-02-28	2,035	Miscellaneous	Customer & Public Information
283	LEGISLATIVE RESEARCH COMMISSION	211044	1930090000000000	2003-02-28	20	Miscellaneous	Customer & Public Information
284	CENTRAL PRIMARY PTO	211011	1930090000000000	2003-03-12	100	Miscellaneous	Customer & Public Information
285	CHAPMAN PRINTING COMPANY INC. THE	212051	1930090000000000	2003-03-31	412	Miscellaneous	Customer & Public Information
286	LEGISLATIVE RESEARCH COMMISSION	211647	1930090000000000	2003-03-31	(20)	Miscellaneous	CORRECT 2/28/03
287	CHAPMAN PRINTING COMPANY INC. THE	212398	1930090000000000	2003-04-25	1,943	Miscellaneous	Customer & Public Information
288	KIDC	212185	1930090000000000	2003-04-30	250	Miscellaneous	SUMMER MEETING
289	RICHMOND REGISTER	212585	1930090000000000	2003-05-16	335	Miscellaneous	Customer & Public Information
290	BANNERS SIGNS AND ETC.	212703	1930090000000000	2003-05-22	80	Miscellaneous	Customer & Public Information
291	CHAPMAN PRINTING COMPANY INC. THE	213300	1930090000000000	2003-05-29	1,943	Miscellaneous	Customer & Public Information
292	CHAPMAN PRINTING COMPANY INC. THE	213589	1930090000000000	2003-05-31	1,979	Miscellaneous	Customer & Public Information
293	ADVOCATE PUBLISHING COMPANY	214292	1930090000000000	2003-06-30	216	Miscellaneous	Customer & Public Information
294	BATH COUNTY NEWS OUTLOOK	214297	1930090000000000	2003-06-30	158	Miscellaneous	Customer & Public Information
295	BEREA CITIZEN, THE	214108	1930090000000000	2003-06-30	231	Miscellaneous	Customer & Public Information
296	BOURBON TIMES LLC, THE	214111	1930090000000000	2003-06-30	210	Miscellaneous	Customer & Public Information
297	CITIZEN ADVERTISER, THE	213745	1930090000000000	2003-06-30	252	Miscellaneous	Customer & Public Information
298	CITIZEN VOICE INC	213953	1930090000000000	2003-06-30	139	Miscellaneous	Customer & Public Information
299	CLAY CITY TIMES, THE	214309	1930090000000000	2003-06-30	139	Miscellaneous	Customer & Public Information
300	GARRARD CENTRAL RECORD, THE	213753	1930090000000000	2003-06-30	158	Miscellaneous	Customer & Public Information

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Line No.	VENDOR NAME	CK #	AC #	DATE	AMOUNT	ITEM DESCRIPTION	OTHER DESCRIPTION
301	JACKSON COUNTY SUN INC	213763	1930090000000000	2003-06-30	147	Miscellaneous	Customer & Public Information
302	JESSAMINE JOURNAL	214174	1930090000000000	2003-06-30	382	Miscellaneous	Customer & Public Information
303	LEXINGTON HERALD-LEADER CO, THE	213712	1930090000000000	2003-06-30	135	Miscellaneous	Customer & Public Information
304	MANCHESTER ENTERPRISE INC	214189	1930090000000000	2003-06-30	273	Miscellaneous	Customer & Public Information
305	MAYSVILLE NEWSPAPERS INC	214337	1930090000000000	2003-06-30	557	Miscellaneous	Customer & Public Information
306	MIDDLESBORO DAILY NEWS	214196	1930090000000000	2003-06-30	463	Miscellaneous	Customer & Public Information
307	MOREHEAD NEWS GROUP	214203	1930090000000000	2003-06-30	377	Miscellaneous	Customer & Public Information
308	MT. STERLING ADVOCATE	214340	1930090000000000	2003-06-30	182	Miscellaneous	Customer & Public Information
309	NEWS JOURNAL	214023	1930090000000000	2003-06-30	306	Miscellaneous	Customer & Public Information
310	PINEVILLE SUN	214345	1930090000000000	2003-06-30	277	Miscellaneous	Customer & Public Information
311	REES PRINTING COMPANY	213827	1930090000000000	2003-06-30	1,043	Miscellaneous	Customer & Public Information
312	REES PRINTING COMPANY	213827	1930090000000000	2003-06-30	1,043	Miscellaneous	Customer & Public Information
313	REES PRINTING COMPANY	213827	1930090000000000	2003-06-30	(1,043)	Miscellaneous	Customer & Public Information
314	REES PRINTING COMPANY	213827	1930090000000000	2003-06-30	(1,043)	Miscellaneous	Customer & Public Information
315	REES PRINTING COMPANY	213921	1930090000000000	2003-06-30	1,043	Miscellaneous	Customer & Public Information
316	RICHMOND REGISTER	214351	1930090000000000	2003-06-30	474	Miscellaneous	Customer & Public Information
317	SENTINEL-ECHO, THE	214232	1930090000000000	2003-06-30	281	Miscellaneous	Customer & Public Information
318	TIMES-TRIBUNE, THE	214359	1930090000000000	2003-06-30	370	Miscellaneous	Customer & Public Information
319	WINCHESTER SUN, THE	214250	1930090000000000	2003-06-30	410	Miscellaneous	Customer & Public Information
320	LONDON-LAUREL COUNTY	214333	1930090000000000	2003-07-18	500	Miscellaneous	Customer & Public Information
321	ESTILL COUNTY TRIBUNE, THE	214437	1930090000000000	2003-07-23	72	Miscellaneous	Customer & Public Information
322	B B & T BANKCARD CORPORATION	214642	1930090000000000	2003-07-24	148	Miscellaneous	Customer & Public Information
323	CHAPMAN PRINTING COMPANY INC, THE	214644	1930090000000000	2003-07-24	2,138	Miscellaneous	Customer & Public Information
324	GATEWAY AREA DEVELOPMENT DISTRICT	214442	1930090000000000	2003-07-25	200	Miscellaneous	Customer & Public Information
325	INTERMOUNTAIN PUBLISHING	214781	1930090000000000	2003-07-31	118	Miscellaneous	Customer & Public Information

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Line No.	VENDOR NAME	CK #	AC #	DATE	AMOUNT	ITEM DESCRIPTION	OTHER DESCRIPTION
326	CHAPMAN PRINTING COMPANY INC. THE	215573	1930090000000000	2003-08-20	2,137	Miscellaneous	Customer & Public Information
327	PRICHARD COMMITTEE	215717	1930090000000000	2003-09-11	500	Miscellaneous	Customer & Public Information
328	CHAPMAN PRINTING COMPANY INC. THE	216266	1930090000000000	2003-09-16	2,138	Miscellaneous	Customer & Public Information
329	KENTUCKY INSTITUTE FOR ECONOMIC	216223	1930090000000000	2003-09-29	200	Miscellaneous	Customer & Public Information
330	NEWTON MANUFACTURING COMPANY	217039	1930090000000000	2003-10-30	5	Miscellaneous	HANDLING CHARGE
331	NEWTON MANUFACTURING COMPANY	217039	1930090000000000	2003-10-30	106	Miscellaneous	COPY CHANGE
332	NEWTON MANUFACTURING COMPANY	217039	1930090000000000	2003-10-30	1,980	Miscellaneous	ITEM KW4 CALENDARS W/D ELTA IMP
333	CHAPMAN PRINTING COMPANY INC. THE	217611	1930090000000000	2003-10-31	996	Miscellaneous	Customer & Public Information
334	CHAPMAN PRINTING COMPANY INC. THE	217611	1930090000000000	2003-10-31	1,704	Miscellaneous	Customer & Public Information
335	CHAPMAN PRINTING COMPANY INC. THE (JE	210574	1930090000000000	2003-01-31	371	Miscellaneous	
336	MYRON CORPORATION	217354	1930090000000000	2003-11-11	10	Miscellaneous	Customer & Public Information
337	MYRON CORPORATION	217354	1930090000000000	2003-11-11	184	Miscellaneous	Customer & Public Information
338	THREE FORKS TRADITION	217586	1930090000000000	2003-11-17	140	Miscellaneous	Customer & Public Information
339	CHAPMAN PRINTING COMPANY INC. THE	217873	1930090000000000	2003-11-20	2,103	Miscellaneous	Customer & Public Information
340	BATH COUNTY NEWS OUTLOOK	218543	1930090000000000	2003-12-31	12	Miscellaneous	Customer & Public Information
341	CHAPMAN PRINTING COMPANY INC. THE	219075	1930090000000000	2003-12-31	1,334	Miscellaneous	Customer & Public Information
342	WINCHESTER ROTARY CLUB	200671	1930100000000000	2003-01-07	25	Miscellaneous	Contributions
343	BEREA COMMUNITY HIGH SCHOOL	200731	1930100000000000	2003-01-14	150	Miscellaneous	Contributions
344	MENIFEE COUNTY HIGH SCHOOL	201429	1930100000000000	2003-01-31	25	Miscellaneous	Contributions
345	COMMUNITY HEALTH CHARITIES	201231	1930100000000000	2003-02-07	250	Miscellaneous	Contributions
346	BEREA CHAMBER OF COMMERCE	210564	1930100000000000	2003-02-14	100	Miscellaneous	Contributions
347	HOSPICE EAST	210603	1930100000000000	2003-02-14	50	Miscellaneous	Contributions
348	MADISON SOUTHERN GIRLS SOFTBALL	210618	1930100000000000	2003-02-20	50	Miscellaneous	Contributions
349	POWELL COUNTY P.R.I.D.E.	210628	1930100000000000	2003-02-20	50	Miscellaneous	Contributions
350	BATH COUNTY NEWS OUTLOOK	210720	1930100000000000	2003-02-25	35	Miscellaneous	Contributions

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Line No.	VENDOR NAME	CK #	AC #	DATE	AMOUNT	ITEM DESCRIPTION	OTHER DESCRIPTION
351	BEREA COMMUNITY HIGH SCHOOL	210725	1930100000000000	2003-02-25	50	Miscellaneous	Contributions
352	BLUEGRASS TOMORROW	210856	1930100000000000	2003-02-28	500	Miscellaneous	Contributions
353	TRADITIONAL BANK	210842	1930100000000000	2003-02-28	50	Miscellaneous	Contributions
354	AMERICAN HEART ASSOCIATION	210714	1930100000000000	2003-03-01	50	Miscellaneous	Contributions
355	CTA FUND	210737	1930100000000000	2003-03-01	100	Miscellaneous	Contributions
356	CTA VICTIM FUND	210738	1930100000000000	2003-03-01	100	Miscellaneous	Contributions
357	HOSPICE OF THE BLUEGRASS	210893	1930100000000000	2003-03-04	(500)	Miscellaneous	Contributions
358	HOSPICE OF THE BLUEGRASS	210893	1930100000000000	2003-03-04	500	Miscellaneous	Contributions
359	KENTUCKY MEN OF INTEGRITY MINISTRIES	210901	1930100000000000	2003-03-04	100	Miscellaneous	Contributions
360	SOWERS, KYLE	210936	1930100000000000	2003-03-07	75	Miscellaneous	Contributions
361	WINCHESTER TEE TIME TWIST TOURNAMENT	210953	1930100000000000	2003-03-07	50	Miscellaneous	Contributions
362	WINTER CARE ENERGY FUND	211111	1930100000000000	2003-03-07	1,118	Miscellaneous	Contributions
363	LEE COUNTY SENIOR CITIZENS	211043	1930100000000000	2003-03-12	25	Miscellaneous	Contributions
364	MEMIFEE COUNTY AFTER PROM PARTY	211235	1930100000000000	2003-03-19	50	Miscellaneous	Contributions
365	BEREA CHAMBER OF COMMERCE	211177	1930100000000000	2003-03-20	75	Miscellaneous	Contributions
366	BEREA CHAMBER OF COMMERCE	211178	1930100000000000	2003-03-20	100	Miscellaneous	Contributions
367	SPRING THING	211260	1930100000000000	2003-03-21	500	Miscellaneous	Contributions
368	BATH COUNTY HIGH SCHOOL	211325	1930100000000000	2003-03-25	50	Miscellaneous	Contributions
369	BEREA ARTS COUNCIL INC.	211364	1930100000000000	2003-03-25	1,000	Miscellaneous	Contributions
370	CLAY CITY TIMES, THE	211844	1930100000000000	2003-03-31	75	Miscellaneous	Contributions
371	CYSTIC FIBROSIS FOUNDATION	211465	1930100000000000	2003-03-31	100	Miscellaneous	Contributions
372	DEMING HIGH SCHOOL-AFTER PROM PARTY	211467	1930100000000000	2003-04-01	50	Miscellaneous	Contributions
373	LFC U11 GIRLS CLASSIC	211495	1930100000000000	2003-04-01	75	Miscellaneous	Contributions
374	ROTARY CHARITY GOLF	211516	1930100000000000	2003-04-03	100	Miscellaneous	Contributions
375	YMCA CAPITAL CAMPAIGN	211533	1930100000000000	2003-04-03	500	Miscellaneous	Contributions

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Line No.	VENDOR NAME	CK #	AC #	DATE	AMOUNT	ITEM DESCRIPTION	OTHER DESCRIPTION
376	WEST KNOX VOLUNTEER FIRE DEPARTMENT	211698	1930100000000000	2003-04-09	50	Miscellaneous	Contributions
377	MADISON COUNTY HBA	212024	1930100000000000	2003-04-25	260	Miscellaneous	Contributions
378	BATH LODGE # 55	212149	1930100000000000	2003-04-30	50	Miscellaneous	Contributions
379	PROJECT GRADUATION	212201	1930100000000000	2003-04-30	50	Miscellaneous	Contributions
380	FOLEY MIDDLE SCHOOL	212173	1930100000000000	2003-05-01	50	Miscellaneous	Contributions
381	FOLEY MIDDLE SCHOOL	212174	1930100000000000	2003-05-01	50	Miscellaneous	Contributions
382	KIDC	212184	1930100000000000	2003-05-02	85	Miscellaneous	Contributions
383	BATH COUNTY JR BETA BOOSTERS	212502	1930100000000000	2003-05-13	25	Miscellaneous	Contributions
384	CLAY COUNTY 911	212517	1930100000000000	2003-05-13	100	Miscellaneous	Contributions
385	CLAY COUNTY 911	212517	1930100000000000	2003-05-13	100	Miscellaneous	Contributions
386	SLC-KENTUCKY NIGHT RECEPTION	212596	1930100000000000	2003-05-13	200	Miscellaneous	Contributions
387	TROOPER ISLAND INC	212604	1930100000000000	2003-05-13	100	Miscellaneous	Contributions
388	"FORE" MULTIPLE SCLEROSIS	212486	1930100000000000	2003-05-16	50	Miscellaneous	Contributions
389	CATERING BY ANN	212711	1930100000000000	2003-05-20	477	Miscellaneous	Contributions
390	WALKER CHARITY BASS TOURNAMENT	212760	1930100000000000	2003-05-20	200	Miscellaneous	Contributions
391	HOSPICE EAST	212731	1930100000000000	2003-05-22	50	Miscellaneous	Contributions
392	JESSAMINE CHAMBER OF COMMERCE	212736	1930100000000000	2003-05-22	50	Miscellaneous	Contributions
393	BATH COUNTY NEWS OUTLOOK	212829	1930100000000000	2003-05-29	20	Miscellaneous	Contributions
394	WEKC RADIO STATION	213290	1930100000000000	2003-05-29	139	Miscellaneous	Contributions
395	BATH COUNTY NEWS OUTLOOK	213936	1930100000000000	2003-05-31	20	Miscellaneous	Contributions
396	MUSTANG SOFTBALL TEAM	213043	1930100000000000	2003-05-31	50	Miscellaneous	Contributions
397	NATIONAL CITY	213106	1930100000000000	2003-05-31	21	Miscellaneous	Contributions
398	KET	213029	1930100000000000	2003-06-02	600	Miscellaneous	Contributions
399	MUSCULAR DYSTROPHY ASSOCIATION	213042	1930100000000000	2003-06-02	50	Miscellaneous	Contributions
400	WINCHESTER/CLARK COUNTY FOP 34	213085	1930100000000000	2003-06-04	25	Miscellaneous	Contributions

Line No.	VENDOR NAME	CK #	AC #	DATE	AMOUNT	ITEM DESCRIPTION	OTHER DESCRIPTION
401	MADISON COUNTY FRATERNAL ORDER OF	213251	1930100000000000	2003-06-11	75	Miscellaneous	Contributions
402	OWINGSVILLE LIONS CLUB HORSESHOW	213264	1930100000000000	2003-06-11	50	Miscellaneous	Contributions
403	POWELL COUNTY BASKETBALL BOYS	213271	1930100000000000	2003-06-11	50	Miscellaneous	Contributions
404	WILLIAMSBURG FOOTBALL BOOSTERS	213282	1930100000000000	2003-06-11	40	Miscellaneous	Contributions
405	CLARK COUNTY ALL-STARS	213480	1930100000000000	2003-06-16	25	Miscellaneous	Contributions
406	CORBIN CHAMBER OF COMMERCE	213485	1930100000000000	2003-06-16	325	Miscellaneous	Contributions
407	KIRKSVILLE COMMUNITY INC.	213528	1930100000000000	2003-06-16	500	Miscellaneous	Contributions
408	CITY OF BEREA	213619	1930100000000000	2003-06-18	700	Miscellaneous	Contributions
409	AMERICAN CANCER SOCIETY	213608	1930100000000000	2003-06-27	50	Miscellaneous	Contributions
410	JESSAMINE COUNTY FAIR INC	213766	1930100000000000	2003-06-27	35	Miscellaneous	Contributions
411	HAZELRIGG, ROBERT	213757	1930100000000000	2003-06-30	206	Miscellaneous	Contributions
412	MT. STERLING-MONTGOMERY COUNTY	213687	1930100000000000	2003-07-01	75	Miscellaneous	Contributions
413	NATIONAL FIRE SAFETY COUNCIL INC.	213786	1930100000000000	2003-07-03	75	Miscellaneous	Contributions
414	WINCHESTER ROTARY CLUB	213811	1930100000000000	2003-07-03	25	Miscellaneous	Contributions
415	PINE MOUNTAIN CHAPTER OF KSPE	213894	1930100000000000	2003-07-10	225	Miscellaneous	Contributions
416	BATH COUNTY NEWS OUTLOOK	214297	1930100000000000	2003-07-18	20	Miscellaneous	Contributions
417	EJHS FOOTBALL BOOSTERS	214318	1930100000000000	2003-07-18	60	Miscellaneous	Contributions
418	BATTLE OF RICHMOND ASSOCIATION	214476	1930100000000000	2003-07-23	1,000	Miscellaneous	Contributions
419	CHS SOCCER BOOSTERS CLUB	214421	1930100000000000	2003-07-23	200	Miscellaneous	Contributions
420	CLARK COUNTY JUNIOR MISS	214426	1930100000000000	2003-07-23	50	Miscellaneous	Contributions
421	NATIONAL FIRE SAFETY COUNCIL INC.	214454	1930100000000000	2003-07-23	60	Miscellaneous	Contributions
422	B B & T BANKCARD CORPORATION	214642	1930100000000000	2003-07-24	33	Miscellaneous	Contributions
423	B B & T BANKCARD CORPORATION	214642	1930100000000000	2003-07-24	51	Miscellaneous	Contributions
424	JESSAMINE JOURNAL	215127	1930100000000000	2003-07-31	25	Miscellaneous	Contributions
425	NATIONAL FIRE SAFETY COUNCIL INC.	214621	1930100000000000	2003-07-31	45	Miscellaneous	Contributions

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Line No.	VENDOR NAME	CK #	AC #	DATE	AMOUNT	ITEM DESCRIPTION	OTHER DESCRIPTION
426	POWELL COUNTY FOOTBALL BOOSTERS	214626	1930100000000000	2003-08-01	25	Miscellaneous	Contributions
427	GRC RED VARSITY CHEERLEADERS	214771	1930100000000000	2003-08-06	50	Miscellaneous	Contributions
428	WKCA-FM RADIO	214842	1930100000000000	2003-08-07	100	Miscellaneous	Contributions
429	HOSPICE CARE PLUS	214908	1930100000000000	2003-08-14	50	Miscellaneous	Contributions
430	LYNN CAMP MIDDLE/HIGH SCHOOL	214920	1930100000000000	2003-08-14	100	Miscellaneous	Contributions
431	REDHOUND VARSITY CLUB	214941	1930100000000000	2003-08-14	100	Miscellaneous	Contributions
432	WEST JESSAMINE HIGH SCHOOL FUND RAIS	214959	1930100000000000	2003-08-14	50	Miscellaneous	Contributions
433	BOYS & GIRLS CLUB OF MADISON COUNTY	215189	1930100000000000	2003-08-19	1,000	Miscellaneous	Contributions
434	LFU CLASSIC U-12 GIRLS	215355	1930100000000000	2003-09-01	60	Miscellaneous	Contributions
435	CLARK MOORE GIRLS SOCCER TEAM	215498	1930100000000000	2003-09-02	50	Miscellaneous	Contributions
436	CLAY COUNTY GIRLS CROSS COUNTRY TEA	215499	1930100000000000	2003-09-02	50	Miscellaneous	Contributions
437	KIEV SYMPHONY & CHORUS CORPORATE SF	215406	1930100000000000	2003-09-02	75	Miscellaneous	Contributions
438	BCHS BOYS GOLF BOOSTERS	215479	1930100000000000	2003-09-03	25	Miscellaneous	Contributions
439	BLUEGRASS HERITAGE FESTIVAL	215631	1930100000000000	2003-09-10	100	Miscellaneous	Contributions
440	FRENCHBURG/MENIFEE COUNTY	215669	1930100000000000	2003-09-10	200	Miscellaneous	Contributions
441	CLARK COUNTY BOY'S BASKETBALL	215644	1930100000000000	2003-09-11	100	Miscellaneous	Contributions
442	DUDES & DOLLS DANCE CLUB	215903	1930100000000000	2003-09-16	60	Miscellaneous	Contributions
443	SUBLIMITY PTO	215969	1930100000000000	2003-09-16	50	Miscellaneous	Contributions
444	AMERICAN CANCER SOCIETY	216011	1930100000000000	2003-09-19	50	Miscellaneous	Contributions
445	BATH COUNTY HIGH SCHOOL QUARTERBAC	216014	1930100000000000	2003-09-22	25	Miscellaneous	Contributions
446	ST. CLARE PUMPKIN FEST	216083	1930100000000000	2003-09-22	25	Miscellaneous	Contributions
447	BEREA COMMUNITY HIGH SCHOOL 2003-200	216019	1930100000000000	2003-09-23	100	Miscellaneous	Contributions
448	BEREA COLLEGE	216018	1930100000000000	2003-09-25	50	Miscellaneous	Contributions
449	BEREA CITIZEN, THE	216350	1930100000000000	2003-09-30	50	Miscellaneous	Contributions
450	MORTENSON BROADCASTING COMPANY	216429	1930100000000000	2003-09-30	30	Miscellaneous	Contributions

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For the Test Year ended December 31, 2003

Line No.	VENDOR NAME	CK #	AC #	DATE	AMOUNT	ITEM DESCRIPTION	OTHER DESCRIPTION
451	BATH COUNTY AMBULANCE	216185	1930100000000000	2003-10-01	25	Miscellaneous	Contributions
452	DIAMOND H SADDLE CLUB	216207	1930100000000000	2003-10-01	25	Miscellaneous	Contributions
453	DELTA NATURAL GAS	216573	1930100000000000	2003-10-13	179	Miscellaneous	Contributions
454	OPERATION HAPPINESS	216644	1930100000000000	2003-10-14	50	Miscellaneous	Contributions
455	OWINGSVILLE KIWANIS AUCTION	216645	1930100000000000	2003-10-14	25	Miscellaneous	Contributions
456	MADISON COUNTY CHILDREN'S ACTION NET	216786	1930100000000000	2003-10-16	100	Miscellaneous	Contributions
457	OWINGSVILLE ELEMENTARY PTO	216999	1930100000000000	2003-10-24	25	Miscellaneous	Contributions
458	UNION COLLEGE FOOTBALL	217013	1930100000000000	2003-10-24	100	Miscellaneous	Contributions
459	MORTENSON BROADCASTING	216791	1930100000000000	2003-11-01	45	Miscellaneous	Contributions
460	BEREA INVITATIONAL BASKETBALL TOURNA	217289	1930100000000000	2003-11-07	50	Miscellaneous	Contributions
461	MENIFEE COUNTY HIGH SCHOOL YEARBOOK	217537	1930100000000000	2003-11-10	35	Miscellaneous	Contributions
462	WHITLEY COUNTY HIGH SCHOOL	217597	1930100000000000	2003-11-17	50	Miscellaneous	Contributions
463	RED FOLEY MIDDLE SCHOOL	217560	1930100000000000	2003-11-19	50	Miscellaneous	Contributions
464	TRADITIONAL BANK	217588	1930100000000000	2003-11-20	25	Miscellaneous	Contributions
465	MADISON COUNTY FOP LODGE # 47	217674	1930100000000000	2003-12-01	75	Miscellaneous	Contributions
466	MONTGOMERY COUNTY COUNCIL FOR THE	217679	1930100000000000	2003-12-01	200	Miscellaneous	Contributions
467	UNITED WAY OF THE BLUEGRASS	217691	1930100000000000	2003-12-01	600	Miscellaneous	Contributions
468	WINCHESTER FOP # 34	217695	1930100000000000	2003-12-01	25	Miscellaneous	Contributions
469	BEREA COMMUNITY SCHOOL	217956	1930100000000000	2003-12-05	50	Miscellaneous	Contributions
470	EMPTY STOCKING FUND	218171	1930100000000000	2003-12-11	200	Miscellaneous	Contributions
471	CORBIN LIONS CLUB	218162	1930100000000000	2003-12-12	100	Miscellaneous	Contributions
472	AIKCU	218248	1930100000000000	2003-12-16	4,000	Miscellaneous	Contributions
473	ASBURY THEOLOGICAL SEMINARY	218252	1930100000000000	2003-12-16	1,000	Miscellaneous	Contributions
474	BOY SCOUTS OF AMERICA	218147	1930100000000000	2003-12-16	500	Miscellaneous	Contributions
475	HUMANE SOCIETY	218181	1930100000000000	2003-12-16	200	Miscellaneous	Contributions

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Line No.	VENDOR NAME	CK #	AC #	DATE	AMOUNT	ITEM DESCRIPTION	OTHER DESCRIPTION
476	OPERATION HAPPINESS	218207	1930100000000000	2003-12-17	100	Miscellaneous	Contributions
477	WINTER CARE ENERGY FUND	218357	1930100000000000	2003-12-18	2,045	Miscellaneous	Contributions
478	BEREA HEALTH MINISTRY CLINIC	218451	1930100000000000	2003-12-31	500	Miscellaneous	Contributions
479	JESSAMINE JOURNAL	218759	1930100000000000	2003-12-31	47	Miscellaneous	Contributions
480	UNCASHED CKS DONATIONS WRITTEN OFF	VAR	1930100000000000	VARIOUS	(452)	Miscellaneous	Contributions
481	BEGLEY, WALLACE	216956	1930110000000000	2003-10-31	250	Miscellaneous	Incentives
482	BINGHAM, GERALD	215079	1930110000000000	2003-08-21	200	Miscellaneous	Incentives
483	BOWEN, DAVID	210857	1930110000000000	2003-02-28	200	Miscellaneous	Incentives
484	BOWEN, GARRETT	210858	1930110000000000	2003-02-28	200	Miscellaneous	Incentives
485	BREWER, JOHN C.	200738	1930110000000000	2003-01-13	300	Miscellaneous	Incentives
486	BROWN, GLYNNA	215084	1930110000000000	2003-08-21	300	Miscellaneous	Incentives
487	CARLTON HERITAGE BUILDERS	216359	1930110000000000	2003-10-08	250	Miscellaneous	Incentives
488	CORNETT, ROBERT	212523	1930110000000000	2003-05-16	200	Miscellaneous	Incentives
489	CTA ACOUSTICS EMPLOYEE ASSISTANCE FUND	210736	1930110000000000	2003-03-01	100	Miscellaneous	Incentives
490	DOYNE, BILL	217309	1930110000000000	2003-11-12	200	Miscellaneous	Incentives
491	ESTES, DAVID	215908	1930110000000000	2003-09-16	350	Miscellaneous	Incentives
492	ESTES, PAUL	217482	1930110000000000	2003-11-18	350	Miscellaneous	Incentives
493	FALCON CONSTRUCTION INC	214513	1930110000000000	2003-07-31	200	Miscellaneous	Incentives
494	FIRST KENTUCKY HOMES	216393	1930110000000000	2003-10-08	200	Miscellaneous	Incentives
495	GAWTHROP, JO	210597	1930110000000000	2003-02-20	200	Miscellaneous	Incentives
496	HAYES, GREG	213756	1930110000000000	2003-07-03	250	Miscellaneous	Incentives
497	HUNT, LANCE	216049	1930110000000000	2003-09-24	300	Miscellaneous	Incentives
498	J AND G BUILDERS	200604	1930110000000000	2003-01-08	200	Miscellaneous	Incentives
499	J K HOMES	200605	1930110000000000	2003-01-08	750	Miscellaneous	Incentives
500	JACKSON, BARRY	211708	1930110000000000	2003-04-11	1,200	Miscellaneous	Incentives

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Line No.	VENDOR NAME	CK #	AC #	DATE	AMOUNT	ITEM DESCRIPTION	OTHER DESCRIPTION
501	LIBERTY HOMES	213774	1930110000000000	2003-07-03	500	Miscellaneous	Incentives
502	LIBERTY HOMES	215240	1930110000000000	2003-08-18	150	Miscellaneous	Incentives
503	MCCAY, ASHLEY	214797	1930110000000000	2003-07-31	350	Miscellaneous	Incentives
504	MCGREGOR, CHRISTY	217833	1930110000000000	2003-12-01	300	Miscellaneous	Incentives
505	MOORE, FRANK	216635	1930110000000000	2003-10-16	350	Miscellaneous	Incentives
506	ONEIDA BAPTIST INST	216998	1930110000000000	2003-10-28	500	Miscellaneous	Incentives
507	RICK MOORE HOMES INC.	200650	1930110000000000	2003-01-08	200	Miscellaneous	Incentives
508	ROBINS, BILL	201291	1930110000000000	2003-02-05	50	Miscellaneous	Incentives
509	SARGENT, JOE	216079	1930110000000000	2003-09-23	100	Miscellaneous	Incentives
510	SHIPP, JIMMY	210637	1930110000000000	2003-03-01	200	Miscellaneous	Incentives
511	SHIPP, JIMMY	217006	1930110000000000	2003-10-28	200	Miscellaneous	Incentives
512	SMITH, BRIDGET	211688	1930110000000000	2003-04-09	200	Miscellaneous	Incentives
513	TUTTLE, FRED	201307	1930110000000000	2003-02-07	400	Miscellaneous	Incentives
514	WILLIAMSON, KATHLEEN	217865	1930110000000000	2003-11-26	250	Miscellaneous	Incentives
515	COURTNEY, RICHARD	200750	1930110000000000	2003-01-15	300	Miscellaneous	Incentives
516	COURTNEY, RICHARD	213621	1930110000000000	2003-06-27	150	Miscellaneous	Incentives
517	PIVONKA, BENNIE	217002	1930110000000000	2003-10-28	200	Miscellaneous	Incentives
518	BALL HOMES	200535	1930110000000000	2003-01-08	100	Miscellaneous	Incentives
519	BALL HOMES	200536	1930110000000000	2003-01-08	950	Miscellaneous	Incentives
520	BALL HOMES	210560	1930110000000000	2003-02-20	500	Miscellaneous	Incentives
521	BALL HOMES	210561	1930110000000000	2003-02-20	550	Miscellaneous	Incentives
522	BALL HOMES	211826	1930110000000000	2003-04-17	200	Miscellaneous	Incentives
523	BALL HOMES	212499	1930110000000000	2003-05-16	150	Miscellaneous	Incentives
524	BALL HOMES	212964	1930110000000000	2003-06-06	650	Miscellaneous	Incentives
525	BALL HOMES	214067	1930110000000000	2003-07-09	1,200	Miscellaneous	Incentives

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Line No.	VENDOR NAME	CK #	AC #	DATE	AMOUNT	ITEM DESCRIPTION	OTHER DESCRIPTION
526	BALL HOMES	214964	1930110000000000	2003-08-14	1,300	Miscellaneous	Incentives
527	BALL HOMES	215983	1930110000000000	2003-09-18	2,500	Miscellaneous	Incentives
528	BALL HOMES	216340	1930110000000000	2003-10-08	850	Miscellaneous	Incentives
529	BALL HOMES	216470	1930110000000000	2003-10-08	1,700	Miscellaneous	Incentives
530	BALL HOMES	217395	1930110000000000	2003-11-12	150	Miscellaneous	Incentives
531	BALL HOMES	217395	1930110000000000	2003-11-12	2,500	Miscellaneous	Incentives
532	BALL HOMES	217950	1930110000000000	2003-12-09	400	Miscellaneous	Incentives
533	BALL HOMES	218078	1930110000000000	2003-12-09	2,850	Miscellaneous	Incentives
534	EVANS, NEAL	210591	1930110000000000	2003-02-20	200	Miscellaneous	Incentives
535	KINDER AND RUTH DEVELOPMENT	215132	1930110000000000	2003-08-19	250	Miscellaneous	Incentives
536	SHORT, RODNEY	217632	1930110000000000	2003-11-18	1,800	Miscellaneous	Incentives
537	CROUSE, KEVIN	200571	1930110000000000	2003-01-08	250	Miscellaneous	Incentives
538	CROUSE, KEVIN	210583	1930110000000000	2003-02-20	750	Miscellaneous	Incentives
539	CROUSE, KEVIN	211197	1930110000000000	2003-03-20	750	Miscellaneous	Incentives
540	CROUSE, KEVIN	214074	1930110000000000	2003-07-09	1,000	Miscellaneous	Incentives
541	CROUSE, KEVIN	215990	1930110000000000	2003-09-18	1,000	Miscellaneous	Incentives
542	CROUSE, KEVIN	217402	1930110000000000	2003-11-12	1,000	Miscellaneous	Incentives
543	CROUSE, KEVIN	218082	1930110000000000	2003-12-09	2,000	Miscellaneous	Incentives
544	JACKSON, LOWELL	217820	1930110000000000	2003-12-04	200	Miscellaneous	Incentives
545	RITZ-NEELEY HOMES	211792	1930110000000000	2003-04-16	600	Miscellaneous	Incentives
546	RITZ-NEELEY HOMES	215241	1930110000000000	2003-08-28	450	Miscellaneous	Incentives
547	CRAVENS, TIM	210582	1930110000000000	2003-02-20	200	Miscellaneous	Incentives
548	J. K. HOMES	210606	1930110000000000	2003-02-20	200	Miscellaneous	Incentives
549	J. K. HOMES	211220	1930110000000000	2003-03-20	250	Miscellaneous	Incentives
550	J. K. HOMES	211864	1930110000000000	2003-04-17	800	Miscellaneous	Incentives

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Line No.	VENDOR NAME	CK #	AC #	DATE	AMOUNT	ITEM DESCRIPTION	OTHER DESCRIPTION
551	J. K. HOMES	212628	1930110000000000	2003-05-16	1,000	Miscellaneous	Incentives
552	J. K. HOMES	213024	1930110000000000	2003-06-06	200	Miscellaneous	Incentives
553	J. K. HOMES	213988	1930110000000000	2003-07-09	150	Miscellaneous	Incentives
554	J. K. HOMES	215925	1930110000000000	2003-09-18	600	Miscellaneous	Incentives
555	J. K. HOMES	217332	1930110000000000	2003-11-12	200	Miscellaneous	Incentives
556	J. K. HOMES	218001	1930110000000000	2003-12-09	200	Miscellaneous	Incentives
557	CORNETT, NATHAN	210579	1930110000000000	2003-02-20	450	Miscellaneous	Incentives
558	CORNETT, NATHAN	215899	1930110000000000	2003-09-18	250	Miscellaneous	Incentives
559	GAWTHROP, JO	211860	1930110000000000	2003-04-17	200	Miscellaneous	Incentives
560	GAWTHROP, JO	212544	1930110000000000	2003-05-16	200	Miscellaneous	Incentives
561	GAWTHROP, JO	213011	1930110000000000	2003-06-06	200	Miscellaneous	Incentives
562	GAWTHROP, JO	217323	1930110000000000	2003-11-12	200	Miscellaneous	Incentives
563	CORNETT BUILDERS	215898	1930110000000000	2003-09-18	200	Miscellaneous	Incentives
564	CORNETT BUILDERS	217305	1930110000000000	2003-11-12	200	Miscellaneous	Incentives
565	CORNETT BUILDERS	217971	1930110000000000	2003-12-09	400	Miscellaneous	Incentives
566	LIBERTY HOMES	216992	1930110000000000	2003-10-31	300	Miscellaneous	Incentives
567	LIBERTY HOMES	218016	1930110000000000	2003-12-11	200	Miscellaneous	Incentives
568	STANBACK HOMES	218063	1930110000000000	2003-12-09	200	Miscellaneous	Incentives
569	CLARK PUBLISHING INC	211610	1930120000000000	2003-03-31	99	Miscellaneous	Lobbying
570	LEGISLATIVE RESEARCH COMMISSION	211647	1930120000000000	2003-03-31	5	Miscellaneous	Lobbying
571	LEGISLATIVE RESEARCH COMMISSION	211647	1930120000000000	2003-03-31	20	Miscellaneous	Lobbying
572	HOMEBUILDERS ASSOCIATION OF KY	215123	1930120000000000	2003-08-15	175	Miscellaneous	Lobbying
573	KENTUCKY CHAMBER OF COMMERCE		1930120000000000	2003-12-02	169	Miscellaneous	Lobbying
574	KENTUCKY STATE TREASURER	218188	1930120000000000	2003-12-16	250	Miscellaneous	Lobbying
575	KENTUCKY STATE TREASURER	218501	1930120000000000	2003-12-31	250	Miscellaneous	Lobbying

Delta Natural Gas Company, Inc.

Case No. 2004-00067

Analysis of Account No. 930 - Miscellaneous General Expenses

For the Test Year ended December 31, 2003

Line No.	VENDOR NAME	CK #	AC #	DATE	AMOUNT	ITEM DESCRIPTION	OTHER DESCRIPTION
576	REIMBURSEMENTS FROM OTHER COMPANY	AR	1930120000000000	2003 06 THRU 10	(184)	Miscellaneous	Lobbying
577	KENTUCKY STATE TREASURER	214787	1930130000000000	2003-07-31	20	Miscellaneous	Penalty for late filing state form
578			TOTAL MISCELLANEOUS		148,886		
579							
580	NASDAQ STOCK MARKET, THE	201319	1930060000000000	2003-01-31	21,225	Stockholder and Debt Service Expenses	
581	NASDAQ STOCK MARKET, THE	216111	1930060000000000	2003-09-18	6,083	Stockholder and Debt Service Expenses	
582	FIFTH THIRD BANK	211099	1930060000000000	2003-02-28	6,316	Stockholder and Debt Service Expenses	
583	FIFTH THIRD BANK	212898	1930060000000000	2003-05-29	6,762	Stockholder and Debt Service Expenses	
584	FIFTH THIRD BANK	214482	1930060000000000	2003-07-23	4,500	Stockholder and Debt Service Expenses	
585	BANK ONE	212616	1930060000000000	2003-05-16	2,808	Stockholder and Debt Service Expenses	
586	BANK ONE	217085	1930060000000000	2003-10-21	2,673	Stockholder and Debt Service Expenses	
587	NAIC	211713	1930060000000000	2003-03-31	2,500	Stockholder and Debt Service Expenses	ADM FEES
588	FIFTH THIRD BANK	214852	1930060000000000	2003-07-31	6,624	Stockholder and Debt Service Expenses	
589	BUSINESS WIRE	210860	1930080000000000	2003-02-28	125	Stockholder and Debt Service Expenses	
590	FIFTH THIRD BANK	211099	1930080000000000	2003-02-28	7,129	Stockholder and Debt Service Expenses	
591	DEPOSITORY TRUST COMPANY, THE	211850	1930080000000000	2003-04-15	375	Stockholder and Debt Service Expenses	
592	BUSINESS WIRE	212835	1930080000000000	2003-05-29	125	Stockholder and Debt Service Expenses	
593	BUSINESS WIRE	215334	1930080000000000	2003-08-26	125	Stockholder and Debt Service Expenses	
594	NC TRIAD CHAPTER NAIC	215944	1930080000000000	2003-09-12	50	Stockholder and Debt Service Expenses	
595	REES PRINTING COMPANY	216073	1930080000000000	2003-09-16	85	Stockholder and Debt Service Expenses	
596	REES PRINTING COMPANY	216243	1930080000000000	2003-09-25	647	Stockholder and Debt Service Expenses	
597	REES PRINTING COMPANY	216530	1930080000000000	2003-09-30	5,651	Stockholder and Debt Service Expenses	
598	REES PRINTING COMPANY	216530	1930080000000000	2003-09-30	18,445	Stockholder and Debt Service Expenses	
599	REES PRINTING COMPANY (JOURNAL ENTRY)	198054	1930080000000000	2003-01-01	1,253	Stockholder and Debt Service Expenses	
600	ROBIN LANE DESIGN & ILLUSTRATION INC.	216658	1930080000000000	2003-10-13	305	Stockholder and Debt Service Expenses	

Delta Natural Gas Company, Inc.

Case No. 2004-00067

Analysis of Account No. 930 - Miscellaneous General Expenses

For the Test Year ended December 31, 2003

Line No.	VENDOR NAME	CK #	AC #	DATE	AMOUNT	ITEM DESCRIPTION	OTHER DESCRIPTION
601	COMPUTERSHARE	1330	1930080000000000	2003-10-16	6,100	Stockholder and Debt Service Expenses	
602	COMPUTERSHARE	1374	1930080000000000	2003-10-16	818	Stockholder and Debt Service Expenses	
603	COMPUTERSHARE	1306	1930080000000000	2003-12-31	822	Stockholder and Debt Service Expenses	
604	ROBIN LANE DESIGN & ILLUSTRATION INC.	216806	1930080000000000	2003-10-20	95	Stockholder and Debt Service Expenses	
605	CORMAN AND ASSOCIATES INC	216764	1930080000000000	2003-10-22	105	Stockholder and Debt Service Expenses	
606	BAY TACT CORPORATION	216955	1930080000000000	2003-10-28	776	Stockholder and Debt Service Expenses	
607	ADP INVESTOR COMMUNICATION SERVICES	217089	1930080000000000	2003-10-31	668	Stockholder and Debt Service Expenses	
608	ADP INVESTOR COMMUNICATION SERVICES	217393	1930080000000000	2003-10-31	8,439	Stockholder and Debt Service Expenses	
609	STANDARD & POOR'S	217422	1930080000000000	2003-11-11	4,400	Stockholder and Debt Service Expenses	
610	BUSINESS WIRE	217783	1930080000000000	2003-11-30	125	Stockholder and Debt Service Expenses	
611	ICE SYSTEMS INC	217999	1930080000000000	2003-11-30	59	Stockholder and Debt Service Expenses	
612	ADP INVESTOR COMMUNICATION SERVICES	218440	1930080000000000	2003-12-23	625	Stockholder and Debt Service Expenses	
613	B B & T BANKCARD CORPORATION	218488	1930080000000000	2003-12-31	50	Stockholder and Debt Service Expenses	
614	REES PRINTING COMPANY	218632	1930080000000000	2003-12-31	164	Stockholder and Debt Service Expenses	
615							
616					117,051	TOTAL STOCKHOLD & DEBT SERVICE EXPENSES	
617							
618					539,236	TOTAL 930 ACCOUNTS	

Delta Natural Gas Company, Inc.		
Case No. 2004-00067		
Analysis of Account No. 426 - Other Income Deductions		
For the Test Year Ended December 31, 2003		
DATA REQUEST DATED 3/17/04		
Line No.	Item (a)	Amount (b)
1	Donations (see account 1.930.10)	-
2	Civic Activities	-
3	Political Activities	-
4	Other	(2,876)
5	Total	(2,876.14)

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. 2004-00067**

**FIRST PSC DATA REQUEST
DATED 3/17/04**

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 service provided.

RESPONSE:

See attached schedules.

Sponsoring Witness:

John F. Hall

Delta Natural Gas Company, Inc.

Format #(28)

Case No. 2004-00067

Analysis of Professional Services Expenses
For the Test Year 2003

Line No.	A/C #	Item	Rate Case	Annual Audit	Other	Total
1	1.923.01	Legal			60,344	60,344
2	N/A	Engineering - N/A				0
3	1.923.02	Accounting		64,500	279,248	343,748
4	1.923.03	Janitorial			56,562	56,562
5	1.923.04	Other			86,023	86,023
6	1.923.05	Computer			155,951	155,951
7		TOTAL A/C 1923	0	64,500	638,128	702,628
8		Attached is a copy of the report showing details				

GL#	DATE	CHECK#	VENDOR #	VENDOR NAME	AMOUNT	DESCRIPTION	HRS	HRLY RATE
192301	1/22/2003	201040	2334	STOLL KEENON & PARKS	277.50	GENERAL	1.5	185
192301	1/23/2003	201040	2334	STOLL KEENON & PARKS	0.90	GENERAL		
192301	1/31/2003	210596	958	FULBRIGHT & JAWORSKI	740.00	COLUMBIA SMALL CUSTOMER GROUP	2	370
192301	1/31/2003	210596	958	FULBRIGHT & JAWORSKI	1.55	COPY		
192301	2/27/2003	210819	2334	STOLL KEENON & PARKS	55.50	GENERAL	0.3	185
192301	2/27/2003	210819	2334	STOLL KEENON & PARKS	912.00	GENERAL	3.8	240
192301	2/27/2003	210819	2334	STOLL KEENON & PARKS	1.06	EXPENSES AND OTHER SERVICES		
192301	2/27/2003	210819	2334	STOLL KEENON & PARKS	72.00	EMPLOYEE BENEFITS	0.3	240
192301	3/21/2003	211311	2334	STOLL KEENON & PARKS	1,221.00	GENERAL	6.6	185
192301	3/21/2003	211311	2334	STOLL KEENON & PARKS	26.99	TELEPHONE AND FEDERAL EXPRESS CHARGES		
192301	3/21/2003	211311	2334	STOLL KEENON & PARKS	288.00	APPEAL - MILES	1.2	240
192301	3/21/2003	211311	2334	STOLL KEENON & PARKS	1.14	TELEPHONE EXPENSE		
192301	3/25/2003	211356	2334	STOLL KEENON & PARKS	216.00	EMPLOYEE RELATIONS	0.8	270
192301	3/31/2003	211686	4082	DARRELL SAUNDERS	50.00	MIDDLESBORO RESEARCH		
192301	4/23/2003	212069	2334	STOLL KEENON & PARKS	2,756.50	ALLEGHANY ENERGY	14.9	185
192301	4/23/2003	212069	2334	STOLL KEENON & PARKS	0.40	DUPLICATING CHARGES		
192301	4/23/2003	212069	2334	STOLL KEENON & PARKS	144.00	APPEAL - MILES	0.6	240
192301	4/23/2003	212069	2334	STOLL KEENON & PARKS	400.00	GENERAL	1.6	250
192301	4/23/2003	212069	2334	STOLL KEENON & PARKS	960.00	GENERAL	4	240
192301	4/23/2003	212069	2334	STOLL KEENON & PARKS	175.00	GENERAL	1	175
192301	4/23/2003	212069	2334	STOLL KEENON & PARKS	540.00	GENERAL	2.7	200
192301	4/30/2003	212729	958	FULBRIGHT & JAWORSKI	11.70	MILEAGE, DUPLICATING AND TELEPHONE EXPENSES		
192301	4/30/2003	212729	958	FULBRIGHT & JAWORSKI	493.75	GENERAL	1.25	395
192301	5/29/2003	212914	2334	STOLL KEENON & PARKS	10.65	COPY AND POSTAGE	30.7	195.651
192301	5/29/2003	212914	2334	STOLL KEENON & PARKS	6,006.50	GENERAL		
192301	5/31/2003	213096	3307	COY GILBERT & GILBERT	45.42	TELEPHONE, DUPLICATING AND FED EX		
192301	5/31/2003	213096	3307	COY GILBERT & GILBERT	1,000.00	RETAINER FEE	0.6	150
192301	5/31/2003	213096	958	FULBRIGHT & JAWORSKI	6,246.25	GENERAL	13	480.48
192301	5/31/2003	213307	958	FULBRIGHT & JAWORSKI	235.47	ONLINE RESEARCH AND COPY EXPENSE	7.8	206.79
192301	6/30/2003	213834	2334	STOLL KEENON & PARKS	1,613.00	GENERAL		
192301	6/30/2003	213834	2334	STOLL KEENON & PARKS	2.66	TELEPHONE EXPENSE	8.6	183.84
192301	7/31/2003	214657	2334	STOLL KEENON & PARKS	1581	GENERAL		
192301	7/31/2003	214657	2334	STOLL KEENON & PARKS	11.9	DUPLICATING CHARGES	2.25	39.44
192301	7/31/2003	215117	958	FULBRIGHT & JAWORSKI	888.75	GENERAL		
192301	8/21/2003	215221	4082	DARRELL SAUNDERS	75	AUDIT		
192301	8/18/2003	215246	2334	STOLL KEENON & PARKS	4574	GENERAL	22.9	199.74
192301	8/18/2003	215246	2334	STOLL KEENON & PARKS	19	DUPLICATING AND TELEPHONE EXPENSE		
192301	8/21/2003	215329	111	WILLIAM ARVIN	180	RETAINER FEE	5.5	395
192301	8/31/2003	215993	958	FULBRIGHT & JAWORSKI	2172.5	GENERAL		
192301	9/30/2003	215993	958	FULBRIGHT & JAWORSKI	58.95	COPY AND ON LINE RESEARCH		
192301	9/30/2003	216740	2334	STOLL KEENON & PARKS	14745.5	SARBANES OXLY, 10-K AND GENERAL	72.9	202.27
192301	9/30/2003	216740	2334	STOLL KEENON & PARKS	116.61	TELEPHONE, DUPLICATING AND FED EX	9.4	112.76
192301	9/30/2003	216740	2334	STOLL KEENON & PARKS	1060	EMPLOYEE BENEFITS	8.2	200.12
192301	10/22/2003	216856	2334	STOLL KEENON & PARKS	1641	FAS 143, DEED CORRECTION, 10-K		
192301	10/22/2003	216856	2334	STOLL KEENON & PARKS	64.38	TRAVEL AND DUPLICATING CHARGES	4.9	240
192301	10/22/2003	216856	2334	STOLL KEENON & PARKS	1176	HIPPA MATTERS		
192301	10/22/2003	216856	2334	STOLL KEENON & PARKS	7.48	DUPLICATING AND TELEPHONE EXPENSE		

GL#	DATE	CHECK#	VENDOR #	VENDOR NAME	AMOUNT	DESCRIPTION	HRS	HRLY RATE
192301	11/17/2003	217634	2334	STOLL KEENON & PARKS	1128	HIPPA MATTERS	4.7	240
192301	11/17/2003	217634	2334	STOLL KEENON & PARKS	3.24	DUPLICATING AND TELEPHONE EXPENSE		
192301	11/17/2003	217634	2334	STOLL KEENON & PARKS	990	STOCK TRANSFER, CLAY CITY FRANCHISE	5.5	180
192301	11/17/2003	217634	2334	STOLL KEENON & PARKS	13.63	TELEPHONE AND FEDERAL EXPRESS CHARGES		
192301	11/17/2003	217634	2334	STOLL KEENON & PARKS	1644	GENERAL	6.3	260.95
192301	11/17/2003	217634	2334	STOLL KEENON & PARKS	12	TELECOPIER CHARGE- LONG DISTANCE		
192301	11/30/2003	217853	2334	STOLL KEENON & PARKS	108	GENERAL	0.4	270
192301	12/16/2003	218231	2334	STOLL KEENON & PARKS	338	GENERAL	1.5	225.33
192301	12/16/2003	218231	2334	STOLL KEENON & PARKS	28.14	TELEPHONE, TRAVEL AND DUPLICATING CHARGES		
192301	12/16/2003	218231	2334	STOLL KEENON & PARKS	18.08	TELEPHONE AND DUPLICATING CHARGES		
192301	12/31/2003	218811	4082	DARRELL SAUNDERS	150	TITLE EXAM		
192301	12/31/2003	219093	2334	STOLL KEENON & PARKS	2941.5	GENERAL	15.9	
192301	12/31/2003	219093	2334	STOLL KEENON & PARKS	2.28	TELEPHONE		
					60,343.88	TOTAL A/C 192301		

GL#	DATE	CHECK#	VENDOR #	VENDOR NAME	AMOUNT	DESCRIPTION	HRS	HRLY RATE
192302	2003-10-14	216586	2830	FARMER & HUMBLE	600	2003 SERVICES		
192302	2003-12-29	218488	4314	BB&T BANKCARD	48	TAXI		
192302	2003-02-20	210666	4186	DELOITTE & TOUCHE LLP	5,750	AUDIT BENEFIT PLANS 3/31/02		
192302	2003-05-29	212895	4186	DELOITTE & TOUCHE LLP	1,800	LIMITED 6/30/02 TAX REVIEW		
192302	2003-05-29	212895	4186	DELOITTE & TOUCHE LLP	2,750	LIMITED QTRLY REVIEWS		
192302	2003-07-31	214649	4186	DELOITTE & TOUCHE LLP	5,000	LIMITED QTRLY REVIEWS		
192302	2003-07-31	214649	4186	DELOITTE & TOUCHE LLP	25,000	AUDIT FS @ 6/30/03		
192302	2003-08-22	215197	4186	DELOITTE & TOUCHE LLP	30,000	AUDIT FS @ 6/30/03		
192302	2003-09-12	215751	4186	DELOITTE & TOUCHE LLP	9,500	AUDIT FS @ 6/30/03		
192302	2003-11-06	217195	4186	DELOITTE & TOUCHE LLP	5,750	3/03 PENSION 6/03 401K		
192302	2003-11-22	217614	4186	DELOITTE & TOUCHE LLP	3,000	3/03 PENSION 6/03 401K		
192302	2003-12-21	218261	4186	DELOITTE & TOUCHE LLP	2,800	6/30/03 AUDIT		
192302	2003-12-21	218261	4186	DELOITTE & TOUCHE LLP	8,357	ISSUANCE SARBANES/OXLEY		
192302	2003-10-16	216730	4325	PROTIVITI	26,938	CONSULTING	181	148,828
192302	2003-10-16	216730	4325	PROTIVITI	1,178	CONSULTING		
192302	2003-10-16	216730	4325	PROTIVITI	2,600	SARBANES/OXLEY - Meals and Lodging	17.33	150
192302	2003-10-16	216730	4325	PROTIVITI	33,820	CONSULTING	239	141,506
192302	2003-10-16	216730	4325	PROTIVITI	1,954	CONSULTING		
192302	2003-11-55	217419	4325	PROTIVITI	29,955	SARBANES/OXLEY	199	150,528
192302	2003-11-55	217419	4325	PROTIVITI	2,034	CONSULTING		
192302	2003-11-22	217629	4325	PROTIVITI	29,060	SARBANES/OXLEY	197.5	147,139
192302	2003-11-22	217629	4325	PROTIVITI	1,821	CONSULTING		
192302	2003-12-21	218272	4325	PROTIVITI	42,315	SARBANES/OXLEY	291.5	145,163
192302	2003-12-21	218272	4325	PROTIVITI	2,689	CONSULTING		
192302	2003-12-30	218383	4325	PROTIVITI	27,800	SARBANES/OXLEY	196	141,837

192302	2003-12-30	218383	4325	PROTIVITI		2,464	CONSULTING SARBANES/OXLEY - Meals and Lodging	
	*						SARBANES/OXLEY WALKTHROUGHS PR, FIN PROCESS, TREAS, FIXED ASSETS	
192302	2004-01-30	219187	4186	DELOITTE & TOUCHE LLP		12,742	SARBANES/OXLEY	
192302	2004-01-30	219187	4186	DELOITTE & TOUCHE LLP		15,000	ATTESTATION PROCEDURES	
192302	2004-01-30	219187	4186	DELOITTE & TOUCHE LLP		1,800	LIMITED REVIEW INCOME TAX RETURN 6/30/03	
192302	2004-01-30	219187	4186	DELOITTE & TOUCHE LLP		2,000	DEF FINANCING COST/PREPAYMENT PENALTIES	
192302	2004-03-08	219944	4186	DELOITTE & TOUCHE LLP		3,100	REVIEW 2nd QTY 10Q	
192302	2004-03-08	219944	4186	DELOITTE & TOUCHE LLP		2,750	FINAL BILLING PENSION	
				ACCRUAL FOR PROFESSIONAL FEES		1,374		
*				Services Accrued for services rendered in 2003 paid in 2004		343,748	TOTAL FOR ACCT 192302	

GL#	DATE	CHECK#	VENDOR #	VENDOR NAME	AMOUNT	DESCRIPTION
192303	20030101	201039	2319	STEAMLINER CARPET CLEANER	2,425.00	JANITORIAL
192303	20030101	201065	2077	RILEY, LAWRENCE	275.00	JANITORIAL
192303	20030201	210682	2077	RILEY, LAWRENCE	275.00	JANITORIAL
192303	20030301	211249	2077	RILEY, LAWRENCE	275.00	JANITORIAL
192303	20030401	212033	2077	RILEY, LAWRENCE	275.00	JANITORIAL
192303	20030501	212807	2077	RILEY, LAWRENCE	275.00	JANITORIAL
192303	20030601	213559	2077	RILEY, LAWRENCE	275.00	JANITORIAL
192303	20030107	200957	3971	BIRDDOG'S CLEANING SERVICE	105.00	JANITORIAL
192303	20030107	200979	3876	DOWNS, ANDREA	105.00	JANITORIAL
192303	20030201	210565	3971	BIRDDOG'S CLEANING SERVICE	105.00	JANITORIAL
192303	20030201	210589	3876	DOWNS, ANDREA	105.00	JANITORIAL
192303	20030301	211179	3971	BIRDDOG'S CLEANING SERVICE	105.00	JANITORIAL
192303	20030301	211201	3876	DOWNS, ANDREA	105.00	JANITORIAL
192303	20030401	211989	3971	BIRDDOG'S CLEANING SERVICE	105.00	JANITORIAL
192303	20030401	212002	3876	DOWNS, ANDREA	105.00	JANITORIAL
192303	20030501	212706	3971	BIRDDOG'S CLEANING SERVICE	105.00	JANITORIAL
192303	20030501	212723	3876	DOWNS, ANDREA	105.00	JANITORIAL
192303	20030601	213468	3971	BIRDDOG'S CLEANING SERVICE	105.00	JANITORIAL
192303	20030601	213498	3876	DOWNS, ANDREA	105.00	JANITORIAL
192303	20030701	214415	3971	BIRDDOG'S CLEANING SERVICE	105.00	JANITORIAL
192303	20030701	214435	3876	DOWNS, ANDREA	105.00	JANITORIAL
192303	20030801	215080	3971	BIRDDOG'S CLEANING SERVICE	105.00	JANITORIAL
192303	20030801	215100	3876	DOWNS, ANDREA	105.00	JANITORIAL
192303	20030901	216021	3971	BIRDDOG'S CLEANING SERVICE	105.00	JANITORIAL
192303	20030901	216039	3876	DOWNS, ANDREA	105.00	JANITORIAL
192303	20031001	216750	3971	BIRDDOG'S CLEANING SERVICE	105.00	JANITORIAL
192303	20031001	216770	3876	DOWNS, ANDREA	105.00	JANITORIAL
192303	20031101	217441	3971	BIRDDOG'S CLEANING SERVICE	105.00	JANITORIAL
192303	20031101	217475	3876	DOWNS, ANDREA	105.00	JANITORIAL
192303	20031201	218302	3971	BIRDDOG'S CLEANING SERVICE	105.00	JANITORIAL
192303	20031201	218313	3876	DOWNS, ANDREA	105.00	JANITORIAL
192303	20030108	200576	3933	DEZARN, SUE	52.50	JANITORIAL
192303	20030113	200991	3642	KARR CLEANING SERVICES	200.00	JANITORIAL
192303	20030115	201012	4158	SERVICEMASTER TRI-STATE	330.00	JANITORIAL

GL#	DATE	CHECK#	VENDOR #	VENDOR NAME	AMOUNT	DESCRIPTION
192303	20030120	200969	667	COX, CARL	160.00	JANITORIAL
192303	20030122	200952	49	ALTIZER, STANLEY	158.00	JANITORIAL
192303	20030122	200977	3933	DEZARN, SUE	52.50	JANITORIAL
192303	20030128	201113	3311	GRAY, NELSON	125.00	JANITORIAL
192303	20030128	201119	4151	HOMETOWN SERVICE	300.00	JANITORIAL
192303	20030201	210679	2319	STEAMLINER CARPET CLEANER	2,425.00	JANITORIAL
192303	20030131	201214	4028	BLACK, CATHY	300.00	JANITORIAL
192303	20030131	201237	3933	DEZARN, SUE	52.50	JANITORIAL
192303	20030214	210599	3311	GRAY, NELSON	125.00	JANITORIAL
192303	20030214	210635	4158	SERVICEMASTER TRI-STATE	330.00	JANITORIAL
192303	20030218	210581	667	COX, CARL	160.00	JANITORIAL
192303	20030219	210556	49	ALTIZER, STANLEY	158.00	JANITORIAL
192303	20030219	210586	3933	DEZARN, SUE	52.50	JANITORIAL
192303	20030227	210751	4151	HOMETOWN SERVICE	300.00	JANITORIAL
192303	20030301	211374	2319	STEAMLINER CARPET CLEANER	2,425.00	JANITORIAL
192303	20030227	210726	4028	BLACK, CATHY	300.00	JANITORIAL
192303	20030305	210878	3933	DEZARN, SUE	52.50	JANITORIAL
192303	20030228	210899	3642	KARR CLEANING SERVICES	200.00	JANITORIAL
192303	20030306	211225	3642	KARR CLEANING SERVICES	200.00	JANITORIAL
192303	20030319	211196	667	COX, CARL	160.00	JANITORIAL
192303	20030319	211258	4158	SERVICEMASTER TRI-STATE	330.00	JANITORIAL
192303	20030320	211200	3933	DEZARN, SUE	52.50	JANITORIAL
192303	20030320	211218	4151	HOMETOWN SERVICE	275.00	JANITORIAL
192303	20030320	211218	4151	HOMETOWN SERVICE	100.00	JANITORIAL
192303	20030321	211170	49	ALTIZER, STANLEY	158.00	JANITORIAL
192303	20030328	211337	3311	GRAY, NELSON	125.00	JANITORIAL
192303	20030401	212068	2319	STEAMLINER CARPET CLEANER	2,425.00	JANITORIAL
192303	20030401	211468	3933	DEZARN, SUE	52.50	JANITORIAL
192303	20030331	211447	4028	BLACK, CATHY	300.00	JANITORIAL
192303	20030331	211481	4151	HOMETOWN SERVICE	300.00	JANITORIAL
192303	20030331	211481	4151	HOMETOWN SERVICE	200.00	JANITORIAL
192303	20030409	212014	3642	KARR CLEANING SERVICES	200.00	JANITORIAL
192303	20030417	211851	3933	DEZARN, SUE	52.50	JANITORIAL
192303	20030422	211985	49	ALTIZER, STANLEY	158.00	JANITORIAL

GL#	DATE	CHECK#	VENDOR #	VENDOR NAME	AMOUNT	DESCRIPTION
192303	20030422	212037	4158	SERVICEMASTER TRI-STATE	330.00	JANITORIAL
192303	20030425	211999	667	COX, CARL	160.00	JANITORIAL
192303	20030501	212777	2319	STEAMLINER CARPET CLEANER	2,425.00	JANITORIAL
192303	20030430	212154	4028	BLACK, CATHY	300.00	JANITORIAL
192303	20030430	212170	3933	DEZARN, SUE	52.50	JANITORIAL
192303	20030430	212177	4151	HOMETOWN SERVICE	300.00	JANITORIAL
192303	20030430	212177	4151	HOMETOWN SERVICE	150.00	JANITORIAL
192303	20030507	212738	3642	KARR CLEANING SERVICES	200.00	JANITORIAL
192303	20030513	212751	4158	SERVICEMASTER TRI-STATE	330.00	JANITORIAL
192303	20030516	212532	3933	DEZARN, SUE	52.50	JANITORIAL
192303	20030520	212699	49	ALTIZER, STANLEY	158.00	JANITORIAL
192303	20030601	213668	2319	STEAMLINER CARPET CLEANER	2,425.00	JANITORIAL
192303	20030522	212718	667	COX, CARL	160.00	JANITORIAL
192303	20030529	212854	4151	HOMETOWN SERVICE	300.00	JANITORIAL
192303	20030529	212854	4151	HOMETOWN SERVICE	300.00	JANITORIAL
192303	20030531	212843	3933	DEZARN, SUE	52.50	JANITORIAL
192303	20030604	213570	4158	SERVICEMASTER TRI-STATE	330.00	JANITORIAL
192303	20030531	212975	4028	BLACK, CATHY	300.00	JANITORIAL
192303	20030611	213525	3642	KARR CLEANING SERVICES	200.00	JANITORIAL
192303	20030612	213211	3933	DEZARN, SUE	52.50	JANITORIAL
192303	20030901	216076	2077	RILEY, LAWRENCE	275.00	JANITORIAL
192303	20030801	215155	2077	RILEY, LAWRENCE	275.00	JANITORIAL
192303	20031001	216804	2077	RILEY, LAWRENCE	275.00	JANITORIAL
192303	20031101	217561	2077	RILEY, LAWRENCE	275.00	JANITORIAL
192303	20031201	218335	2077	RILEY, LAWRENCE	275.00	JANITORIAL
192303	20030701	214460	2077	RILEY, LAWRENCE	275.00	JANITORIAL
192303	20030620	213488	667	COX, CARL	160.00	JANITORIAL
192303	20030625	213607	49	ALTIZER, STANLEY	158.00	JANITORIAL
192303	20030625	213625	3933	DEZARN, SUE	52.50	JANITORIAL
192303	20030630	213682	4151	HOMETOWN SERVICE	300.00	JANITORIAL
192303	20030701	214493	2319	STEAMLINER CARPET CLEANER	2,425.00	JANITORIAL
192303	20030630	213737	4028	BLACK, CATHY	300.00	JANITORIAL
192303	20030630	213759	4151	HOMETOWN SERVICE	300.00	JANITORIAL
192303	20030709	214463	4158	SERVICEMASTER TRI-STATE	330.00	JANITORIAL

GL#	DATE	CHECK#	VENDOR #	VENDOR NAME	AMOUNT	DESCRIPTION
192303	20030711	213964	3933	DEZARN, SUE	52.50	JANITORIAL
192303	20030724	214432	3933	DEZARN, SUE	52.50	JANITORIAL
192303	20030801	215210	2319	STEAMLINER CARPET CLEANER	2,425.00	JANITORIAL
192303	20030731	214596	667	COX, CARL	160.00	JANITORIAL
192303	20030731	214606	4151	HOMETOWN SERVICE	150.00	JANITORIAL
192303	20030731	214606	4151	HOMETOWN SERVICE	75.00	JANITORIAL
192303	20030731	214606	4151	HOMETOWN SERVICE	300.00	JANITORIAL
192303	20030731	214606	4151	HOMETOWN SERVICE	300.00	JANITORIAL
192303	20030731	214591	4028	BLACK, CATHY	300.00	JANITORIAL
192303	20030806	214764	3933	DEZARN, SUE	52.50	JANITORIAL
192303	20030820	215098	3933	DEZARN, SUE	52.50	JANITORIAL
192303	20030821	215365	4158	SERVICEMASTER TRI-STATE	330.00	JANITORIAL
192303	20030901	216115	2319	STEAMLINER CARPET CLEANER	2,425.00	JANITORIAL
192303	20030826	215399	667	COX, CARL	160.00	JANITORIAL
192303	20030831	215519	4151	HOMETOWN SERVICE	300.00	JANITORIAL
192303	20030831	215487	4028	BLACK, CATHY	300.00	JANITORIAL
192303	20030828	215519	4151	HOMETOWN SERVICE	150.00	JANITORIAL
192303	20030828	215519	4151	HOMETOWN SERVICE	115.00	JANITORIAL
192303	20030828	215519	4151	HOMETOWN SERVICE	300.00	JANITORIAL
192303	20030915	215657	3933	DEZARN, SUE	52.50	JANITORIAL
192303	20030912	216080	4158	SERVICEMASTER TRI-STATE	330.00	JANITORIAL
192303	20030916	216032	667	COX, CARL	160.00	JANITORIAL
192303	20030917	215901	3933	DEZARN, SUE	52.50	JANITORIAL
192303	20030925	216236	1753	NASH, DAVID	4.00	JANITORIAL
192303	20031001	216854	2319	STEAMLINER CARPET CLEANER	2,425.00	JANITORIAL
192303	20030930	216214	4151	HOMETOWN SERVICE	150.00	JANITORIAL
192303	20030930	216214	4151	HOMETOWN SERVICE	115.00	JANITORIAL
192303	20030930	216206	3933	DEZARN, SUE	52.50	JANITORIAL
192303	20030930	216214	4151	HOMETOWN SERVICE	300.00	JANITORIAL
192303	20030930	216190	4028	BLACK, CATHY	300.00	JANITORIAL
192303	20031015	216574	3933	DEZARN, SUE	52.50	JANITORIAL
192303	20031021	216809	4158	SERVICEMASTER TRI-STATE	330.00	JANITORIAL
192303	20031024	216765	667	COX, CARL	160.00	JANITORIAL
192303	20031103	217633	2319	STEAMLINER CARPET CLEANER	2,425.00	JANITORIAL

GL#	DATE	CHECK#	VENDOR #	VENDOR NAME	AMOUNT	DESCRIPTION
192303	20031028	216982	4151	HOMETOWN SERVICE	300.00	JANITORIAL
192303	20031028	216982	4151	HOMETOWN SERVICE	300.00	JANITORIAL
192303	20031030	216972	3933	DEZARN, SUE	52.50	JANITORIAL
192303	20031031	217107	4028	BLACK, CATHY	300.00	JANITORIAL
192303	20031031	217141	4151	HOMETOWN SERVICE	115.00	JANITORIAL
192303	20031031	217141	4151	HOMETOWN SERVICE	150.00	JANITORIAL
192303	20031031	217141	4151	HOMETOWN SERVICE	300.00	JANITORIAL
192303	20031112	217572	4158	SERVICEMASTER TRI-STATE	330.00	JANITORIAL
192303	20031112	217307	3933	DEZARN, SUE	52.50	JANITORIAL
192303	20031117	217465	667	COX, CARL	160.00	JANITORIAL
192303	20031201	218354	2319	STEAMLINER CARPET CLEANER	2,425.00	JANITORIAL
192303	20031126	217658	3933	DEZARN, SUE	52.50	JANITORIAL
192303	20031130	217778	4028	BLACK, CATHY	300.00	JANITORIAL
192303	20031130	217815	4151	HOMETOWN SERVICE	300.00	JANITORIAL
192303	20031130	217815	4151	HOMETOWN SERVICE	300.00	JANITORIAL
192303	20031130	217815	4151	HOMETOWN SERVICE	150.00	JANITORIAL
192303	20031130	217815	4151	HOMETOWN SERVICE	75.00	JANITORIAL
192303	20031210	217977	3933	DEZARN, SUE	52.50	JANITORIAL
192303	20031215	218336	4158	SERVICEMASTER TRI-STATE	330.00	JANITORIAL
192303	20031218	218308	667	COX, CARL	160.00	JANITORIAL
192303	20031229	218323	4151	HOMETOWN SERVICE	300.00	JANITORIAL
192303	20031229	218461	3933	DEZARN, SUE	52.50	JANITORIAL
192303	20031231	218453	4028	BLACK, CATHY	300.00	JANITORIAL
192303	20031231	218599	4151	HOMETOWN SERVICE	300.00	JANITORIAL
192303	20031231	218599	4151	HOMETOWN SERVICE	150.00	JANITORIAL
192303	20031231	218599	4151	HOMETOWN SERVICE	150.00	JANITORIAL
					56,562.00	TOTAL A/C 192303

GL#	DATE	CHECK#	VENDOR #	VENDOR NAME	AMOUNT	DESCRIPTION
192304	20030101	200421	3767	ADELPHIA	37.83	BROADCAST AND SATELLITE SERVICE
192304	20030103	200421	3767	ADELPHIA	37.83	BROADCAST AND SATELLITE SERVICE
192304	20030117	200720	3767	ADELPHIA	53.30	BROADCAST AND SATELLITE SERVICE
192304	20030127	201077	3767	ADELPHIA	37.83	BROADCAST AND SATELLITE SERVICE
192304	20030128	201077	3767	ADELPHIA	37.83	BROADCAST AND SATELLITE SERVICE
192304	20030218	210550	3767	ADELPHIA	52.99	BROADCAST AND SATELLITE SERVICE
192304	20030301	210711	3767	ADELPHIA	37.83	BROADCAST AND SATELLITE SERVICE
192304	20030304	210821	3767	ADELPHIA	37.83	BROADCAST AND SATELLITE SERVICE
192304	20030319	211164	3767	ADELPHIA	52.99	BROADCAST AND SATELLITE SERVICE
192304	20030401	211376	3767	ADELPHIA	37.83	BROADCAST AND SATELLITE SERVICE
192304	20030401	211408	3767	ADELPHIA	37.83	BROADCAST AND SATELLITE SERVICE
192304	20030415	211820	3767	ADELPHIA	52.53	BROADCAST AND SATELLITE SERVICE
192304	20030430	212142	3767	ADELPHIA	41.65	BROADCAST AND SATELLITE SERVICE
192304	20030430	212142	3767	ADELPHIA	41.65	BROADCAST AND SATELLITE SERVICE
192304	20030520	212640	3767	ADELPHIA	52.54	BROADCAST AND SATELLITE SERVICE
192304	20030529	212820	3767	ADELPHIA	41.56	BROADCAST AND SATELLITE SERVICE
192304	20030529	212820	3767	ADELPHIA	41.56	BROADCAST AND SATELLITE SERVICE
192304	20030616	213455	3767	ADELPHIA	52.54	BROADCAST AND SATELLITE SERVICE
192304	20030701	213670	3767	ADELPHIA	41.66	BROADCAST AND SATELLITE SERVICE
192304	20030703	213720	3767	ADELPHIA	41.66	BROADCAST AND SATELLITE SERVICE
192304	20030718	214291	3767	ADELPHIA	52.54	BROADCAST AND SATELLITE SERVICE
192304	20030731	214580	3767	ADELPHIA	42.10	BROADCAST AND SATELLITE SERVICE
192304	20030731	214580	3767	ADELPHIA	42.10	BROADCAST AND SATELLITE SERVICE
192304	20030818	214985	3767	ADELPHIA	52.54	BROADCAST AND SATELLITE SERVICE
192304	20030901	215326	3767	ADELPHIA	42.10	BROADCAST AND SATELLITE SERVICE
192304	20030901	215326	3767	ADELPHIA	42.10	BROADCAST AND SATELLITE SERVICE
192304	20030916	215871	3767	ADELPHIA	52.54	BROADCAST AND SATELLITE SERVICE
192304	20031001	216179	3767	ADELPHIA	42.10	BROADCAST AND SATELLITE SERVICE
192304	20031001	216179	3767	ADELPHIA	42.10	BROADCAST AND SATELLITE SERVICE
192304	20031016	216532	3767	ADELPHIA	52.54	BROADCAST AND SATELLITE SERVICE
192304	20031101	216947	3767	ADELPHIA	42.10	BROADCAST AND SATELLITE SERVICE
192304	20031101	216947	3767	ADELPHIA	42.10	BROADCAST AND SATELLITE SERVICE
192304	20031118	217430	3767	ADELPHIA	52.54	BROADCAST AND SATELLITE SERVICE
192304	20031201	217759	3767	ADELPHIA	42.10	BROADCAST AND SATELLITE SERVICE
192304	20031201	217759	3767	ADELPHIA	42.10	BROADCAST AND SATELLITE SERVICE
192304	20031216	218128	3767	ADELPHIA	52.54	BROADCAST AND SATELLITE SERVICE
192304	20030109	200529	3999	APPALACHIAN WIRELESS	518.97	EQUIPMENT CHARGE
192304	20030107	200530	3909	ARCH WIRELESS	102.10	PAGING SERVICES FEE
192304	20030131	201202	3909	ARCH WIRELESS	178.63	PAGING SERVICES FEE
192304	20030306	210997	3909	ARCH WIRELESS	130.29	PAGING SERVICES FEE
192304	20030403	211588	3909	ARCH WIRELESS	137.33	PAGING SERVICES FEE

GL#	DATE	CHECK#	VENDOR #	VENDOR NAME	AMOUNT	DESCRIPTION
192304	20030507	212269	3909	ARCH WIRELESS	130.33	PAGING SERVICES FEE
192304	20030604	212960	3909	ARCH WIRELESS	130.33	PAGING SERVICES FEE
192304	20030709	213929	3909	ARCH WIRELESS	119.34	PAGING SERVICES FEE
192304	20030806	214715	3909	ARCH WIRELESS	119.34	PAGING SERVICES FEE
192304	20030903	215475	3909	ARCH WIRELESS	119.34	PAGING SERVICES FEE
192304	20031001	216336	3909	ARCH WIRELESS	119.34	PAGING SERVICES FEE
192304	20031103	217097	3909	ARCH WIRELESS	119.34	PAGING SERVICES FEE
192304	20031130	217764	3909	ARCH WIRELESS	119.34	PAGING SERVICES FEE
192304	20030618	213464	189	BARGO, JAMES	10.00	FLU VAZINE
192304	20031023	216959	275	BEREA HOSPITAL INC	157.00	COMPANY PHYSICAL
192304	20031231	218702	275	BEREA HOSPITAL INC	137.00	COMPANY PHYSICAL
192304	20031231	218702	275	BEREA HOSPITAL INC	45.00	COMPANY PHYSICAL
192304	20030131	201361	318	BLUEGRASS REGIONAL MH/MR BOARD INC	498.24	PROFESSIONAL SERVICES AGREEMENT
192304	20030430	212282	318	BLUEGRASS REGIONAL MH/MR BOARD INC	498.24	PROFESSIONAL SERVICES AGREEMENT
192304	20030731	214730	318	BLUEGRASS REGIONAL MH/MR BOARD INC	498.24	PROFESSIONAL SERVICES AGREEMENT
192304	20031023	216962	318	BLUEGRASS REGIONAL MH/MR BOARD INC	498.24	PROFESSIONAL SERVICES AGREEMENT
192304	20030101	200412	3676	CAPITAL LINK CONSULTANTS	1,000.00	CONSULTING
192304	20030201	201164	3676	CAPITAL LINK CONSULTANTS	1,000.00	CONSULTING
192304	20030301	210800	3676	CAPITAL LINK CONSULTANTS	1,000.00	CONSULTING
192304	20030401	211400	3676	CAPITAL LINK CONSULTANTS	1,000.00	CONSULTING
192304	20030501	212135	3676	CAPITAL LINK CONSULTANTS	1,000.00	CONSULTING
192304	20030601	212892	3676	CAPITAL LINK CONSULTANTS	1,000.00	CONSULTING
192304	20030701	213696	3676	CAPITAL LINK CONSULTANTS	1,000.00	CONSULTING
192304	20030801	214570	3676	CAPITAL LINK CONSULTANTS	1,000.00	CONSULTING
192304	20030901	215378	3676	CAPITAL LINK CONSULTANTS	1,000.00	CONSULTING
192304	20031001	216136	3676	CAPITAL LINK CONSULTANTS	1,000.00	CONSULTING
192304	20031103	217024	3676	CAPITAL LINK CONSULTANTS	1,000.00	CONSULTING
192304	20031201	217700	3676	CAPITAL LINK CONSULTANTS	1,000.00	CONSULTING
192304	20030107	200556	3810	CHARTER COMMUNICATIONS	19.49	PAGING SERVICES FEE
192304	20030131	201224	3810	CHARTER COMMUNICATIONS	19.49	PAGING SERVICES FEE
192304	20030306	211013	3810	CHARTER COMMUNICATIONS	19.48	PAGING SERVICES FEE
192304	20030403	211608	3810	CHARTER COMMUNICATIONS	19.48	PAGING SERVICES FEE
192304	20030502	212291	3810	CHARTER COMMUNICATIONS	19.48	PAGING SERVICES FEE
192304	20030602	212984	3810	CHARTER COMMUNICATIONS	19.48	PAGING SERVICES FEE
192304	20030709	213949	3810	CHARTER COMMUNICATIONS	19.48	PAGING SERVICES FEE
192304	20030806	214744	3810	CHARTER COMMUNICATIONS	19.48	PAGING SERVICES FEE
192304	20030905	215642	3810	CHARTER COMMUNICATIONS	19.48	PAGING SERVICES FEE
192304	20031001	216363	3810	CHARTER COMMUNICATIONS	19.49	PAGING SERVICES FEE
192304	20031101	217117	3810	CHARTER COMMUNICATIONS	19.49	PAGING SERVICES FEE
192304	20031204	217966	3810	CHARTER COMMUNICATIONS	19.49	PAGING SERVICES FEE
192304	20031118	217456	3771	CLARK COUNTY HEALTH DEPARTMENT	490.00	FLU SHOTS

GL#	DATE	CHECK#	VENDOR #	VENDOR NAME	AMOUNT	DESCRIPTION
192304	20031118	217456	3771	CLARK COUNTY HEALTH DEPARTMENT	100.00	FLU SHOTS
192304	20030325	211330	4280	CLARK INTERNAL MEDICINE P. S. C.	150.00	PHYSICAL
192304	20030228	210868	2876	COMPTON MD, RALPH E.	30.00	PHYSICAL
192304	20031031	217124	2876	COMPTON MD, RALPH E.	155.00	PHYSICAL
192304	20030831	215755	3304	EEO ASSOCIATES	1,237.70	AAP WORKFORCE ANALYSIS
192304	20030930	216386	3304	EEO ASSOCIATES	31.35	AAP WORKFORCE ANALYSIS
192304	20030731	214898	3342	EMPLOYEE BENEFIT MANAGEMENT CORP	213.75	PROFESSIONAL SERVICES AGREEMENT
192304	20031021	216772	3342	EMPLOYEE BENEFIT MANAGEMENT CORP	213.75	PROFESSIONAL SERVICES AGREEMENT
192304	20031117	217480	3342	EMPLOYEE BENEFIT MANAGEMENT CORP	213.75	PROFESSIONAL SERVICES AGREEMENT
192304	20031223	218316	3342	EMPLOYEE BENEFIT MANAGEMENT CORP	213.75	PROFESSIONAL SERVICES AGREEMENT
192304	20031231	218736	3342	EMPLOYEE BENEFIT MANAGEMENT CORP	213.75	PROFESSIONAL SERVICES AGREEMENT
192304	20030101	200415	1407	KOHNLE, THOMAS A.	1,000.00	CONSULTING
192304	20030201	201169	1407	KOHNLE, THOMAS A.	1,000.00	CONSULTING
192304	20030301	210811	1407	KOHNLE, THOMAS A.	1,000.00	CONSULTING
192304	20030401	211405	1407	KOHNLE, THOMAS A.	1,000.00	CONSULTING
192304	20030501	212140	1407	KOHNLE, THOMAS A.	1,000.00	CONSULTING
192304	20030601	212904	1407	KOHNLE, THOMAS A.	1,000.00	CONSULTING
192304	20030701	213706	1407	KOHNLE, THOMAS A.	1,000.00	CONSULTING
192304	20030801	214574	1407	KOHNLE, THOMAS A.	1,000.00	CONSULTING
192304	20030731	214790	1407	KOHNLE, THOMAS A.	252.60	CONSULTING
192304	20030901	215387	1407	KOHNLE, THOMAS A.	1,000.00	CONSULTING
192304	20031001	216140	1407	KOHNLE, THOMAS A.	1,000.00	CONSULTING
192304	20031103	217037	1407	KOHNLE, THOMAS A.	1,000.00	CONSULTING
192304	20031201	217712	1407	KOHNLE, THOMAS A.	1,000.00	CONSULTING
192304	20030101	200390	1469	LETHGO, NANCY C	700.00	CONSULTING
192304	20030201	201130	1469	LETHGO, NANCY C	700.00	CONSULTING
192304	20030301	210761	1469	LETHGO, NANCY C	700.00	CONSULTING
192304	20030401	211391	1469	LETHGO, NANCY C	700.00	CONSULTING
192304	20030501	212126	1469	LETHGO, NANCY C	700.00	CONSULTING
192304	20030601	212862	1469	LETHGO, NANCY C	700.00	CONSULTING
192304	20030714	214002	1469	LETHGO, NANCY C	700.00	CONSULTING
192304	20030131	210615	4138	LEXINGTON URGENT TREATMENT ASSOCIATES	980.00	DOT PHYSICAL
192304	20030228	211101	4138	LEXINGTON URGENT TREATMENT ASSOCIATES	1,420.00	DOT PHYSICAL
192304	20030422	212061	4138	LEXINGTON URGENT TREATMENT ASSOCIATES	3,863.00	DOT PHYSICAL
192304	20030430	212556	4138	LEXINGTON URGENT TREATMENT ASSOCIATES	380.00	DOT PHYSICAL
192304	20030531	213534	4138	LEXINGTON URGENT TREATMENT ASSOCIATES	935.00	DOT PHYSICAL
192304	20030630	214383	4138	LEXINGTON URGENT TREATMENT ASSOCIATES	1,530.00	DOT PHYSICAL
192304	20030731	215139	4138	LEXINGTON URGENT TREATMENT ASSOCIATES	200.00	DOT PHYSICAL
192304	20030831	215933	4138	LEXINGTON URGENT TREATMENT ASSOCIATES	60.00	DOT PHYSICAL
192304	20030930	216846	4138	LEXINGTON URGENT TREATMENT ASSOCIATES	1,660.00	DOT PHYSICAL
192304	20031223	218330	4138	LEXINGTON URGENT TREATMENT ASSOCIATES	977.00	DOT PHYSICAL

GL#	DATE	CHECK#	VENDOR #	VENDOR NAME	AMOUNT	DESCRIPTION
192304	20031231	219027	4138	LEXINGTON URGENT TREATMENT ASSOCIATES	850.00	DOT PHYSICAL
192304	20030321	211304	4270	PAGING BILLING SERVICES	1,605.10	PAGING SERVICES FEE
192304	20030401	211347	4270	PAGING BILLING SERVICES	351.00	PAGING SERVICES FEE
192304	20030429	212096	4270	PAGING BILLING SERVICES	351.00	PAGING SERVICES FEE
192304	20030529	212871	4270	PAGING BILLING SERVICES	351.00	PAGING SERVICES FEE
192304	20030630	213790	4270	PAGING BILLING SERVICES	351.00	PAGING SERVICES FEE
192304	20030731	214542	4270	PAGING BILLING SERVICES	351.00	PAGING SERVICES FEE
192304	20030901	215458	4270	PAGING BILLING SERVICES	371.74	PAGING SERVICES FEE
192304	20031021	216794	4270	PAGING BILLING SERVICES	360.00	PAGING SERVICES FEE
192304	20031028	217000	4270	PAGING BILLING SERVICES	360.00	PAGING SERVICES FEE
192304	20031201	217838	4270	PAGING BILLING SERVICES	260.00	PAGING SERVICES FEE
192304	20030211	201450	1919	PINNACLE FAMILY PRACTICE ASSOCIATES	230.00	PHYSICAL
192304	20030228	210923	3955	QUEST DIAGNOSTICS	417.24	PHYSICAL
192304	20030306	210966	2388	TENNESSEE GAS SGS CUSTOMER GROUP	20,111.00	CONSULTING
192304	20030103	200475	3844	UNITY COMMUNICATIONS INC	40.47	PAGING SERVICES FEE
192304	20030131	201308	3844	UNITY COMMUNICATIONS INC	41.28	PAGING SERVICES FEE
192304	20030304	210945	3844	UNITY COMMUNICATIONS INC	41.28	PAGING SERVICES FEE
192304	20030403	211524	3844	UNITY COMMUNICATIONS INC	41.28	PAGING SERVICES FEE
192304	20030505	212385	3844	UNITY COMMUNICATIONS INC	41.28	PAGING SERVICES FEE
192304	20030602	213079	3844	UNITY COMMUNICATIONS INC	41.28	PAGING SERVICES FEE
192304	20030630	213804	3844	UNITY COMMUNICATIONS INC	41.28	PAGING SERVICES FEE
192304	20030731	214837	3844	UNITY COMMUNICATIONS INC	41.28	PAGING SERVICES FEE
192304	20030903	215563	3844	UNITY COMMUNICATIONS INC	41.28	PAGING SERVICES FEE
192304	20031003	216460	3844	UNITY COMMUNICATIONS INC	41.28	PAGING SERVICES FEE
192304	20031103	217184	3844	UNITY COMMUNICATIONS INC	41.28	PAGING SERVICES FEE
192304	20031202	217860	3844	UNITY COMMUNICATIONS INC	41.28	PAGING SERVICES FEE
192304	20030131	201486	4118	WINCHESTER MEDICAL	145.00	PHYSICAL
192304	20030101	200411	2635	YARBER, EUNICE	700.00	CONSULTING
192304	20030201	201161	2635	YARBER, EUNICE	700.00	CONSULTING
192304	20030301	210794	2635	YARBER, EUNICE	700.00	CONSULTING
192304	20030401	211399	2635	YARBER, EUNICE	700.00	CONSULTING
192304	20030501	212134	2635	YARBER, EUNICE	700.00	CONSULTING
192304	20030601	212887	2635	YARBER, EUNICE	700.00	CONSULTING
192304	20030701	213694	2635	YARBER, EUNICE	700.00	CONSULTING
192304	20030801	214567	2635	YARBER, EUNICE	700.00	CONSULTING
192304	20030901	215373	2635	YARBER, EUNICE	700.00	CONSULTING
192304	20031001	216135	2635	YARBER, EUNICE	700.00	CONSULTING
192304	20031103	217020	2635	YARBER, EUNICE	700.00	CONSULTING
192304	20031201	217696	2635	YARBER, EUNICE	700.00	CONSULTING
				MISC ENTRY	18.10	
					86,023.43	TOTAL 192304

GL#	DATE	CHECK#	VENDOR #	VENDOR NAME	AMOUNT	DESCRIPTION	HRS	HRLY RATE
192305	20030123	200949	4105	ACL SERVICES LTD	420.00	PREMIUM SUPPORT		
192305	20031212	218386	137	AUBLE CONSULTING SERVICES	300.00	AUTOCAD WORK	4	75
192305	20030925	216264	4314	B B & T BANKCARD CORPORATION	29.95	SOFTWARE		
192305	20030930	216264	4314	B B & T BANKCARD CORPORATION	42.35	SOFTWARE		
192305	20031125	217869	4314	B B & T BANKCARD CORPORATION	19.95	SOFTWARE		
192305	20030616	213588	4159	BUREAU OF NATIONAL AFFAIRS INC	1,213.70	BNA SUPPORT		
192305	20030812	215191	3813	CDW	152.53	SERVICES FOR NETWARE		
192305	20030816	215191	3813	CDW	260.71	SERVICES FOR NETWARE		
192305	20030910	216030	3813	CDW	489.13	SERVICES FOR NETWARE		
192305	20030919	216196	3813	CDW	172.58	SERVICES FOR NETWARE		
192305	20031110	217454	3813	CDW	105.51	SERVICES FOR NETWARE		
192305	20031122	217872	3813	CDW DIRECT LLC	45.78	SERVICES FOR NETWARE		
192305	20030630	214305	4196	CITRIX SYSTEMS INC	954.00	EXTENDED SUPPORT		
192305	20030220	210662	4244	COTTON AND ALLEN PSC	521.85	UNBILLED REVENUE PROJECT		
192305	20030220	210662	4244	COTTON AND ALLEN PSC	5,100.00	UNBILLED REVENUE PROJECT		
192305	20030731	214598	0	CYBER AGENTS INC.	150.00	HARDWARE REPAIR		
192305	20030619	213593	3803	DATATRADE LLC	4,464.00	SPOOLVIEW ANNUAL MAINTENANCE		
192305	20030930	216379	3803	DATATRADE LLC	150.00	ANNUAL FEE		
192305	20030415	212137	4097	DIGITAL DESIGNS INC.	1,350.00	ANNUAL MAINTENANCE		
192305	20030910	216102	4097	DIGITAL DESIGNS INC.	1,875.00	SOFTWARE ANNUAL MAINTENANCE		
192305	20030523	212724	4235	EARTHINK INC.	23.95	TELEPHONE		
192305	20030113	200580	4109	EASYLINK SERVICES CORPORATION	50.00	VIRUS SCANNING SERVICE		
192305	20030219	210590	4109	EASYLINK SERVICES CORPORATION	50.00	VIRUS SCANNING SERVICE		
192305	20030312	211019	4109	EASYLINK SERVICES CORPORATION	50.00	VIRUS SCANNING SERVICE		
192305	20030409	211622	4109	EASYLINK SERVICES CORPORATION	50.00	VIRUS SCANNING SERVICE		
192305	20030523	212725	4109	EASYLINK SERVICES CORPORATION	100.00	VIRUS SCANNING SERVICE		
192305	20030612	213216	4109	EASYLINK SERVICES CORPORATION	100.00	VIRUS SCANNING SERVICE		
192305	20030723	214436	4109	EASYLINK SERVICES CORPORATION	100.00	VIRUS SCANNING SERVICE		
192305	20030822	215105	4109	EASYLINK SERVICES CORPORATION	100.75	VIRUS SCANNING SERVICE		
192305	20030910	215905	4109	EASYLINK SERVICES CORPORATION	100.00	VIRUS SCANNING SERVICE		
192305	20031008	216579	4109	EASYLINK SERVICES CORPORATION	100.00	VIRUS SCANNING SERVICE		
192305	20031111	217478	4109	EASYLINK SERVICES CORPORATION	101.53	VIRUS SCANNING SERVICE		
192305	20031204	218168	4109	EASYLINK SERVICES CORPORATION	100.00	VIRUS SCANNING SERVICE		
192305	20030131	201251	3508	GROUP 1 SOFTWARE	100.00	VIRUS SCANNING SERVICE		
192305	20030409	211707	3508	GROUP 1 SOFTWARE	339.31	BARCODING MAINTENANCE		
192305	20030409	211707	3508	GROUP 1 SOFTWARE	2,056.40	BARCODING MAINTENANCE		
192305	20030409	211707	3508	GROUP 1 SOFTWARE	4,524.08	BARCODING MAINTENANCE		
192305	20030409	211707	3508	GROUP 1 SOFTWARE	2,056.40	BARCODING MAINTENANCE		
192305	20030409	211707	3508	GROUP 1 SOFTWARE	395.86	BARCODING MAINTENANCE		
192305	20030107	200602	4019	IBM	779.00	HARDWARE MAINTENANCE		
192305	20030114	200824	4019	IBM	867.84	HARDWARE MAINTENANCE		
192305	20030114	200824	4019	IBM	1,510.82	HARDWARE MAINTENANCE		
192305	20030220	210605	4019	IBM	779.00	HARDWARE MAINTENANCE		
192305	20030313	211029	4019	IBM	779.00	HARDWARE MAINTENANCE		
192305	20030409	211638	4019	IBM	779.00	HARDWARE MAINTENANCE		
192305	20030422	212056	4019	IBM	1,510.82	HARDWARE MAINTENANCE		
192305	20030422	212056	4019	IBM	867.84	HARDWARE MAINTENANCE		
192305	20030523	212732	4019	IBM	779.00	HARDWARE MAINTENANCE		
192305	20030618	213520	4019	IBM	779.00	HARDWARE MAINTENANCE		

GL#	DATE	CHECK#	VENDOR #	VENDOR NAME	AMOUNT	DESCRIPTION	HRS	HRLY RATE
192305	20030709	213987	4019 IBM		779.00	HARDWARE MAINTENANCE		
192305	20030831	215677	4019 IBM		779.00	HARDWARE MAINTENANCE		
192305	20030915	215922	4019 IBM		779.00	HARDWARE MAINTENANCE		
192305	20031013	216401	4019 IBM		779.00	HARDWARE MAINTENANCE		
192305	20031115	217331	4019 IBM		779.00	HARDWARE MAINTENANCE		
192305	20031207	217817	4019 IBM		779.00	HARDWARE MAINTENANCE		
192305	20031221	218267	3583 INTRASOURCE INC		5,730.36	ANNUAL HARDWARE MAINTENANCE		
192305	20030107	200603	3265 ITRON INC		303.16	QUARTERLY SOFTWARE SUPPORT		
192305	20030409	211639	3265 ITRON INC		454.74	QUARTERLY SOFTWARE SUPPORT		
192305	20030630	214082	3265 ITRON INC		454.74	QUARTERLY SOFTWARE SUPPORT		
192305	20031030	217034	3265 ITRON INC		554.38	QUARTERLY SOFTWARE SUPPORT		
192305	20030930	216271	4307 KNOWLEDGELAKE INC.		10,790.00	SOFTWARE ANNUAL MAINTENANCE		
192305	20030930	216434	3334 NATIONAL CITY		29.95	VIRUS SCANNING SOFTWARE		
192305	20030409	211715	1837 ORCOM SOLUTIONS INC		7,775.00	EXTENDED SUPPORT		
192305	20030414	211925	1837 ORCOM SOLUTIONS INC		5,200.00	EXTENDED SUPPORT		
192305	20030530	212908	1837 ORCOM SOLUTIONS INC		875.00	EXTENDED SUPPORT		
192305	20030619	213544	1837 ORCOM SOLUTIONS INC		262.50	EXTENDED SUPPORT		
192305	20030630	213919	1837 ORCOM SOLUTIONS INC		7,775.00	EXTENDED SUPPORT		
192305	20030915	216112	1837 ORCOM SOLUTIONS INC		7,775.00	EXTENDED SUPPORT		
192305	20030513	212485	4290 ROE, LARRY K.		450.00	COMPUTER PROGRAMMING		
192305	20030528	212819	4290 ROE, LARRY K.		1,080.00	COMPUTER PROGRAMMING		
192305	20030613	213180	4290 ROE, LARRY K.		675.00	COMPUTER PROGRAMMING		
192305	20030625	213604	4290 ROE, LARRY K.		1,305.00	COMPUTER PROGRAMMING		
192305	20030630	213716	4290 ROE, LARRY K.		405.00	COMPUTER PROGRAMMING		
192305	20030711	214089	4290 ROE, LARRY K.		180.00	COMPUTER PROGRAMMING		
192305	20031130	217722	4360 SOURCE IMAGING		4,932.68	SCANNING SERVICES		
192305	20031130	217722	4360 SOURCE IMAGING		2,688.40	SCANNING SERVICES		
192305	20031130	217889	4360 SOURCE IMAGING		9,426.50	SCANNING SERVICES		
192305	20031130	218099	4360 SOURCE IMAGING		9,127.75	SCANNING SERVICES		
192305	20031221	218276	4360 SOURCE IMAGING LLC		4,132.96	SCANNING SERVICES		
192305	20031222	218276	4360 SOURCE IMAGING LLC		155.45	SCANNING SERVICES		
192305	20031230	218385	4360 SOURCE IMAGING LLC		3,178.77	SCANNING SERVICES		
192305	20031230	218385	4360 SOURCE IMAGING LLC		2,644.22	SCANNING SERVICES		
192305	20031230	218385	4360 SOURCE IMAGING LLC		2,294.93	SCANNING SERVICES		
192305	20031231	218678	4360 SOURCE IMAGING LLC		3,822.15	SCANNING SERVICES		
192305	20031231	218873	4360 SOURCE IMAGING LLC		2,708.05	SOFTWARE MAINTENANCE		
192305	20030703	213836	3804 TREEV INC		3,597.00	SOFTWARE MAINTENANCE		
192305	20031027	216858	3804 TREEV LLC		899.25	SOFTWARE MAINTENANCE		
192305	20031115	217387	3804 TREEV LLC		3,780.00	UNBILLED AND LOSS REPORT PROJECT		
192305	20030207	201326	3845 UTILITY SOLUTIONS LLC		1,680.00	UNBILLED AND LOSS REPORT PROJECT		
192305	20030331	211721	3845 UTILITY SOLUTIONS LLC INTRASOURCE		6,537.62	UNBILLED AND LOSS REPORT PROJECT		

155,951.20

**DELTA NATURAL GAS COMPANY, INC.
CASE NO. 2004-00067**

**FIRST PSC DATA REQUEST
DATED 3/17/04**

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 charge. If amounts are allocated, show a calculation of the factor used to allocate each amount. Detailed analysis is not required for amounts of less than \$100, provided the items are grouped by classes.

RESPONSE:

None for political purposes.

See attached schedules.

Sponsoring Witness:

John F. Hall

Delta Natural Gas Company, Inc.

Case No. 2004-00067

Analysis of Account No. 1.930.10 - Public and Community Relations - Contributions for accounts other than 426
For the Test Year ended December 31, 2003

Line No.	VENDOR NAME	CHECK #	DATE	AMOUNT	DESCRIPTION	PURPOSE
1	WINCHESTER ROTARY CLUB	200671	2003-01-07	25.00	Contributions	Public and Community Relations
2	BEREA COMMUNITY HIGH SCHOOL	200731	2003-01-14	150.00	Contributions	Public and Community Relations
3	MENIFEE COUNTY HIGH SCHOOL	201429	2003-01-31	25.00	Contributions	Public and Community Relations
4	COMMUNITY HEALTH CHARITIES	201231	2003-02-07	250.00	Contributions	Public and Community Relations
5	BEREA CHAMBER OF COMMERCE	210564	2003-02-14	100.00	Contributions	Public and Community Relations
6	HOSPICE EAST	210603	2003-02-14	50.00	Contributions	Public and Community Relations
7	MADISON SOUTHERN GIRLS SOFTBALL	210618	2003-02-20	50.00	Contributions	Public and Community Relations
8	POWELL COUNTY P.R.I.D.E.	210628	2003-02-20	50.00	Contributions	Public and Community Relations
9	BATH COUNTY NEWS OUTLOOK	210720	2003-02-25	35.00	Contributions	Public and Community Relations
10	BEREA COMMUNITY HIGH SCHOOL	210725	2003-02-25	50.00	Contributions	Public and Community Relations
11	BLUEGRASS TOMORROW	210856	2003-02-28	500.00	Contributions	Public and Community Relations
12	TRADITIONAL BANK	210942	2003-02-28	50.00	Contributions	Public and Community Relations
13	AMERICAN HEART ASSOCIATION	210714	2003-03-01	50.00	Contributions	Public and Community Relations
14	CTA FUND	210737	2003-03-01	100.00	Contributions	Public and Community Relations
15	CTA VICTIM FUND	210738	2003-03-01	100.00	Contributions	Public and Community Relations
16	HOSPICE OF THE BLUEGRASS	210893	2003-03-04	(500.00)	Contributions	Public and Community Relations
17	HOSPICE OF THE BLUEGRASS	210893	2003-03-04	500.00	Contributions	Public and Community Relations
18	KENTUCKY MEN OF INTEGRITY MINISTRIES	210901	2003-03-04	100.00	Contributions	Public and Community Relations
19	SOWERS, KYLE	210936	2003-03-07	75.00	Contributions	Public and Community Relations
20	WINCHESTER TEE TIME TWIST TOURNAMENT	210953	2003-03-07	50.00	Contributions	Public and Community Relations
21	WINTER CARE ENERGY FUND	211111	2003-03-07	1,118.28	Contributions	Public and Community Relations
22	LEE COUNTY SENIOR CITIZENS	211043	2003-03-12	25.00	Contributions	Public and Community Relations
23	MENIFEE COUNTY AFTER PROM PARTY	211235	2003-03-19	50.00	Contributions	Public and Community Relations
24	BEREA CHAMBER OF COMMERCE	211177	2003-03-20	75.00	Contributions	Public and Community Relations
25	BEREA CHAMBER OF COMMERCE	211178	2003-03-20	100.00	Contributions	Public and Community Relations
26	SPRING THING	211260	2003-03-21	500.00	Contributions	Public and Community Relations
27	BATH COUNTY HIGH SCHOOL	211325	2003-03-25	50.00	Contributions	Public and Community Relations
28	BEREA ARTS COUNCIL INC.	211364	2003-03-25	1,000.00	Contributions	Public and Community Relations

Delta Natural Gas Company, Inc.

Case No. 2004-00067

Analysis of Account No. 1.930.10 - Public and Community Relations - Contributions for accounts other than 426

For the Test Year ended December 31, 2003

Line No.	VENDOR NAME	CHECK #	DATE	AMOUNT	DESCRIPTION	PURPOSE
29	CLAY CITY TIMES, THE	211844	2003-03-31	75.00	Contributions	Public and Community Relations
30	CYSTIC FIBROSIS FOUNDATION	211465	2003-03-31	100.00	Contributions	Public and Community Relations
31	DEMING HIGH SCHOOL-AFTER PROM PARTY	211467	2003-04-01	50.00	Contributions	Public and Community Relations
32	LFC U11 GIRLS CLASSIC	211495	2003-04-01	75.00	Contributions	Public and Community Relations
33	ROTARY CHARITY GOLF	211516	2003-04-03	100.00	Contributions	Public and Community Relations
34	YMCA CAPITAL CAMPAIGN	211533	2003-04-03	500.00	Contributions	Public and Community Relations
35	WEST KNOX VOLUNTEER FIRE DEPARTMENT	211698	2003-04-09	50.00	Contributions	Public and Community Relations
36	MADISON COUNTY HBA	212024	2003-04-25	260.00	Contributions	Public and Community Relations
37	BATH LODGE # 55	212149	2003-04-30	50.00	Contributions	Public and Community Relations
38	PROJECT GRADUATION	212201	2003-04-30	50.00	Contributions	Public and Community Relations
39	FOLEY MIDDLE SCHOOL	212173	2003-05-01	50.00	Contributions	Public and Community Relations
40	FOLEY MIDDLE SCHOOL	212174	2003-05-01	50.00	Contributions	Public and Community Relations
41	KIDC	212184	2003-05-02	85.00	Contributions	Public and Community Relations
42	BATH COUNTY JR BETA BOOSTERS	212502	2003-05-13	25.00	Contributions	Public and Community Relations
43	CLAY COUNTY 911	212517	2003-05-13	100.00	Contributions	Public and Community Relations
44	CLAY COUNTY 911	212517	2003-05-13	100.00	Contributions	Public and Community Relations
45	SLC-KENTUCKY NIGHT RECEPTION	212596	2003-05-13	200.00	Contributions	Public and Community Relations
46	TROOPER ISLAND INC	212604	2003-05-13	100.00	Contributions	Public and Community Relations
47	"FORE" MULTIPLE SCLEROSIS	212486	2003-05-16	50.00	Contributions	Public and Community Relations
48	CATERING BY ANN	212711	2003-05-20	477.00	Contributions	Public and Community Relations
49	WALKER CHARITY BASS TOURNAMENT	212760	2003-05-20	200.00	Contributions	Public and Community Relations
50	HOSPICE EAST	212731	2003-05-22	50.00	Contributions	Public and Community Relations
51	JESSAMINE CHAMBER OF COMMERCE	212736	2003-05-22	50.00	Contributions	Public and Community Relations
52	BATH COUNTY NEWS OUTLOOK	212829	2003-05-29	20.00	Contributions	Public and Community Relations
53	WEKC RADIO STATION	213290	2003-05-29	139.00	Contributions	Public and Community Relations
54	BATH COUNTY NEWS OUTLOOK	213936	2003-05-31	20.00	Contributions	Public and Community Relations
55	MUSTANG SOFTBALL TEAM	213043	2003-05-31	50.00	Contributions	Public and Community Relations
56	NATIONAL CITY	213106	2003-05-31	21.00	Contributions	Public and Community Relations

Delta Natural Gas Company, Inc.

Case No. 2004-00067

Analysis of Account No. 1.930.10 - Public and Community Relations - Contributions for accounts other than 426

For the Test Year ended December 31, 2003

Line No.	VENDOR NAME	CHECK #	DATE	AMOUNT	DESCRIPTION	PURPOSE
57	KET	213029	2003-06-02	600.00	Contributions	Public and Community Relations
58	MUSCULAR DYSTROPHY ASSOCIATION	213042	2003-06-02	50.00	Contributions	Public and Community Relations
59	WINCHESTER/CLARK COUNTY FOP 34	213085	2003-06-04	25.00	Contributions	Public and Community Relations
60	MADISON COUNTY FRATERNAL ORDER OF	213251	2003-06-11	75.00	Contributions	Public and Community Relations
61	OWINGSVILLE LIONS CLUB HORSESHOW	213264	2003-06-11	50.00	Contributions	Public and Community Relations
62	POWELL COUNTY BASKETBALL BOYS	213271	2003-06-11	50.00	Contributions	Public and Community Relations
63	WILLIAMSBURG FOOTBALL BOOSTERS	213292	2003-06-11	40.00	Contributions	Public and Community Relations
64	CLARK COUNTY ALL-STARS	213480	2003-06-16	25.00	Contributions	Public and Community Relations
65	CORBIN CHAMBER OF COMMERCE	213485	2003-06-16	325.00	Contributions	Public and Community Relations
66	KIRKSVILLE COMMUNITY INC.	213528	2003-06-16	500.00	Contributions	Public and Community Relations
67	CITY OF BEREA	213619	2003-06-18	700.00	Contributions	Public and Community Relations
68	AMERICAN CANCER SOCIETY	213608	2003-06-27	50.00	Contributions	Public and Community Relations
69	JESSAMINE COUNTY FAIR INC	213766	2003-06-27	35.00	Contributions	Public and Community Relations
70	HAZELRIGG, ROBERT	213757	2003-06-30	205.87	Contributions	Public and Community Relations
71	MT. STERLING-MONTGOMERY COUNTY	213687	2003-07-01	75.00	Contributions	Public and Community Relations
72	NATIONAL FIRE SAFETY COUNCIL INC.	213786	2003-07-03	75.00	Contributions	Public and Community Relations
73	WINCHESTER ROTARY CLUB	213811	2003-07-03	25.00	Contributions	Public and Community Relations
74	PINE MOUNTAIN CHAPTER OF KSPE	213894	2003-07-10	225.00	Contributions	Public and Community Relations
75	BATH COUNTY NEWS OUTLOOK	214297	2003-07-18	20.00	Contributions	Public and Community Relations
76	EJHS FOOTBALL BOOSTERS	214318	2003-07-18	60.00	Contributions	Public and Community Relations
77	BATTLE OF RICHMOND ASSOCIATION	214476	2003-07-23	1,000.00	Contributions	Public and Community Relations
78	CHS SOCCER BOOSTERS CLUB	214421	2003-07-23	200.00	Contributions	Public and Community Relations
79	CLARK COUNTY JUNIOR MISS	214426	2003-07-23	50.00	Contributions	Public and Community Relations
80	NATIONAL FIRE SAFETY COUNCIL INC.	214454	2003-07-23	60.00	Contributions	Public and Community Relations
81	B B & T BANKCARD CORPORATION	214642	2003-07-24	33.00	Contributions	Public and Community Relations
82	B B & T BANKCARD CORPORATION	214642	2003-07-24	50.75	Contributions	Public and Community Relations
83	JESSAMINE JOURNAL	215127	2003-07-31	25.00	Contributions	Public and Community Relations
84	NATIONAL FIRE SAFETY COUNCIL INC.	214621	2003-07-31	45.00	Contributions	Public and Community Relations

Delta Natural Gas Company, Inc.

Case No. 2004-00067

Analysis of Account No. 1,930,10 - Public and Community Relations - Contributions for accounts other than 426

For the Test Year ended December 31, 2003

Line No.	VENDOR NAME	CHECK #	DATE	AMOUNT	DESCRIPTION	PURPOSE
85	POWELL COUNTY FOOTBALL BOOSTERS	214626	2003-08-01	25.00	Contributions	Public and Community Relations
86	GRC RED VARSITY CHEERLEADERS	214771	2003-08-06	50.00	Contributions	Public and Community Relations
87	WKCA-FM RADIO	214842	2003-08-07	100.00	Contributions	Public and Community Relations
88	HOSPICE CARE PLUS	214908	2003-08-14	50.00	Contributions	Public and Community Relations
89	LYNN CAMP MIDDLE/HIGH SCHOOL	214920	2003-08-14	100.00	Contributions	Public and Community Relations
90	REDHOUND VARSITY CLUB	214941	2003-08-14	100.00	Contributions	Public and Community Relations
91	WEST JESSAMINE HIGH SCHOOL FUND RAIS	214959	2003-08-14	50.00	Contributions	Public and Community Relations
92	BOYS & GIRLS CLUB OF MADISON COUNTY	215189	2003-08-19	1,000.00	Contributions	Public and Community Relations
93	LFU CLASSIC U-12 GIRLS	215355	2003-09-01	60.00	Contributions	Public and Community Relations
94	CLARK MOORE GIRLS SOCCER TEAM	215498	2003-09-02	50.00	Contributions	Public and Community Relations
95	CLAY COUNTY GIRLS CROSS COUNTRY TEAM	215499	2003-09-02	50.00	Contributions	Public and Community Relations
96	KIEV SYMPHONY & CHORUS CORPORATE SP	215406	2003-09-02	75.00	Contributions	Public and Community Relations
97	BCHS BOYS GOLF BOOSTERS	215479	2003-09-03	25.00	Contributions	Public and Community Relations
98	BLUEGRASS HERITAGE FESTIVAL	215631	2003-09-10	100.00	Contributions	Public and Community Relations
99	FRENCHBURG/MENIFEE COUNTY	215669	2003-09-10	200.00	Contributions	Public and Community Relations
100	CLARK COUNTY BOY'S BASKETBALL	215644	2003-09-11	100.00	Contributions	Public and Community Relations
101	DUDES & DOLLS DANCE CLUB	215903	2003-09-16	60.00	Contributions	Public and Community Relations
102	SUBLIMITY PTO	215969	2003-09-16	50.00	Contributions	Public and Community Relations
103	AMERICAN CANCER SOCIETY	216011	2003-09-19	50.00	Contributions	Public and Community Relations
104	BATH COUNTY HIGH SCHOOL QUARTERBACK	216014	2003-09-22	25.00	Contributions	Public and Community Relations
105	ST. CLARE PUMPKIN FEST	216083	2003-09-22	25.00	Contributions	Public and Community Relations
106	BEREA COMMUNITY HIGH SCHOOL 2003-2004	216019	2003-09-23	100.00	Contributions	Public and Community Relations
107	BEREA COLLEGE	216018	2003-09-25	50.00	Contributions	Public and Community Relations
108	BEREA CITIZEN, THE	216350	2003-09-30	50.00	Contributions	Public and Community Relations
109	MORTENSON BROADCASTING COMPANY	216429	2003-09-30	30.00	Contributions	Public and Community Relations
110	BATH COUNTY AMBULANCE	216185	2003-10-01	25.00	Contributions	Public and Community Relations
111	DIAMOND H SADDLE CLUB	216207	2003-10-01	25.00	Contributions	Public and Community Relations
112	DELTA NATURAL GAS	216573	2003-10-13	179.14	Contributions	Public and Community Relations

Delta Natural Gas Company, Inc.

Case No. 2004-00067

Analysis of Account No. 1.930.10 - Public and Community Relations - Contributions for accounts other than 426

For the Test Year ended December 31, 2003

Line No.	VENDOR NAME	CHECK #	DATE	AMOUNT	DESCRIPTION	PURPOSE
113	OPERATION HAPPINESS	216644	2003-10-14	50.00	Contributions	Public and Community Relations
114	OWINGSVILLE KIWANIS AUCTION	216645	2003-10-14	25.00	Contributions	Public and Community Relations
115	MADISON COUNTY CHILDREN'S ACTION NET	216786	2003-10-16	100.00	Contributions	Public and Community Relations
116	OWINGSVILLE ELEMENTARY PTO	216999	2003-10-24	25.00	Contributions	Public and Community Relations
117	UNION COLLEGE FOOTBALL	217013	2003-10-24	100.00	Contributions	Public and Community Relations
118	MORTENSON BROADCASTING	216791	2003-11-01	45.00	Contributions	Public and Community Relations
119	BEREA INVITATIONAL BASKETBALL TOURNAMENT	217289	2003-11-07	50.00	Contributions	Public and Community Relations
120	MENIFEE COUNTY HIGH SCHOOL YEARBOOK	217537	2003-11-10	35.00	Contributions	Public and Community Relations
121	WHITLEY COUNTY HIGH SCHOOL	217597	2003-11-17	50.00	Contributions	Public and Community Relations
122	RED FOLEY MIDDLE SCHOOL	217560	2003-11-19	50.00	Contributions	Public and Community Relations
123	TRADITIONAL BANK	217588	2003-11-20	25.00	Contributions	Public and Community Relations
124	MADISON COUNTY FOP LODGE # 47	217674	2003-12-01	75.00	Contributions	Public and Community Relations
125	MONTGOMERY COUNTY COUNCIL FOR THE AGED	217679	2003-12-01	200.00	Contributions	Public and Community Relations
126	UNITED WAY OF THE BLUEGRASS	217691	2003-12-01	600.00	Contributions	Public and Community Relations
127	WINCHESTER FOP # 34	217695	2003-12-01	25.00	Contributions	Public and Community Relations
128	BEREA COMMUNITY SCHOOL	217956	2003-12-05	50.00	Contributions	Public and Community Relations
129	EMPTY STOCKING FUND	218171	2003-12-11	200.00	Contributions	Public and Community Relations
130	CORBIN LIONS CLUB	218162	2003-12-12	100.00	Contributions	Public and Community Relations
131	AIKCU	218248	2003-12-16	4,000.00	Contributions	Public and Community Relations
132	ASBURY THEOLOGICAL SEMINARY	218252	2003-12-16	1,000.00	Contributions	Public and Community Relations
133	BOY SCOUTS OF AMERICA	218147	2003-12-16	500.00	Contributions	Public and Community Relations
134	HUMANE SOCIETY	218181	2003-12-16	200.00	Contributions	Public and Community Relations
135	OPERATION HAPPINESS	218207	2003-12-17	100.00	Contributions	Public and Community Relations
136	WINTER CARE ENERGY FUND	218357	2003-12-18	2,044.77	Contributions	Public and Community Relations
137	BEREA HEALTH MINISTRY CLINIC	218451	2003-12-31	500.00	Contributions	Public and Community Relations
138	JESSAMINE JOURNAL	218759	2003-12-31	46.73	Contributions	Public and Community Relations
139	CENTRAL PRIMARY PTO	211011	2003-03-12	100.00	Contributions	Public and Community Relations
140	INVENTORY (i.e. Gas Lights, etc)	N/A	2003-07-31	120.22	Contributions	Public and Community Relations

Delta Natural Gas Company, Inc.

Case No. 2004-00067

Analysis of Account No. 1.930.10 - Public and Community Relations - Contributions for accounts other than 426

For the Test Year ended December 31, 2003

Line No.	VENDOR NAME	CHECK #	DATE	AMOUNT	DESCRIPTION	PURPOSE
141	INVENTORY (i.e. Gas Lights, etc)	N/A	2003-09-30	376.62	Contributions	Public and Community Relations
142	UNCASHED CKS DONATIONS WRITTEN OFF	VAR	VARIOUS	(452.00)	Contributions	Public and Community Relations
143			TOTAL AC 1.930.10	25,645.38		

**DELTA NATURAL GAS COMPANY, INC.
CASE NO. 2004-00067**

**FIRST PSC DATA REQUEST
DATED 3/17/04**

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.

RESPONSE:

Delta does not employ a full-time lobbyist, nor does it employ anyone whose principal function is lobbying. Robert Hazelrigg, Delta's Vice President - Public and Community Relations, registered as a lobbyist during the last session of the General Assembly in order to be able to provide input into the legislative process for Delta as necessary. An appropriate portion of Mr. Hazelrigg's salary, and related expenses, was included in an adjustment in this rate case as reflected in the testimony of John F. Hall.

See attached schedule.

Sponsoring Witness:

Glenn R. Jennings

ELTA NATL. GAS COMPANY, INC.
CASE NO. 2004-000067

Lobbying Expenses

For the 12 Months Ended December 31, 2003

LINENO.	DATE	DETAIL	VENDOR	DESCRIPTION	HOURS	RATE/HR	AMOUNT	TOTALS	ACCOUNT CHARGED
1	1/31/2003	A/P	CAPITAL LINK - TAYLOR, COOPER	LOBBYIST			\$ 1,000.00	\$ 1,000.00	1923.04
2	2/28/2003	A/P	CAPITAL LINK - TAYLOR, COOPER	LOBBYIST			1,000.00		1923.04
3	2/28/2003	P/R	ROBERT HAZELRIGG'S - SALARY	LOBBYIST	65.14	\$ 34.57	2,251.87		1920.01
4	2/28/2003	A/P	ROBERT HAZELRIGG	FOOD, BEVERAGES			125.76		1921.29
5	2/28/2003	ALLOC.	ROBERT HAZELRIGG	MILEAGE - 990MI. X \$.36 MI.			356.40		1.84.03
6	2/28/03	A/P	ROBERT HAZELRIGG	MISCELLANEOUS EXPENSES			19.64		1930.12
7							3,753.67		
8	3/31/2003	A/P	CAPITAL LINK - TAYLOR, COOPER	LOBBYIST			1,000.00		1923.04
9	3/31/2003	P/R	ROBERT HAZELRIGG'S - SALARY	LOBBYIST	29.17	34.57	1,008.30		1920.01
10	3/31/2003	A/P	ROBERT HAZELRIGG	FOOD, BEVERAGES			67.88		1921.29
11	3/31/2003	ALLOC.	ROBERT HAZELRIGG	MILEAGE - 450 MI. X \$.36 MI.			162.00		1.84.03
12	3/31/2003	A/P	ROBERT HAZELRIGG	MISCELLANEOUS EXPENSES			4.78		1930.12
13	3/31/2003	A/P	CLARK PUBLISHING	ELECTION UPDATE-GOVN. RELAT.			98.60		1930.12
14							2,341.56		
15	4/30/2003	A/P	CAPITAL LINK - TAYLOR, COOPER	LOBBYIST			1,000.00		1923.04
16	5/31/2003	A/P	CAPITAL LINK - TAYLOR, COOPER	LOBBYIST			1,000.00		1923.04
17	6/30/2003	A/P	CAPITAL LINK - TAYLOR, COOPER	LOBBYIST			1,000.00		1923.04
18	6/30/2003	A/R	KENTUCKY CHAMBER OF COMMERCE	REFUND OF EXPENSES			(149.00)		1930.12
19							851.00		
20	7/31/2003	A/P	CAPITAL LINK - TAYLOR, COOPER	LOBBYIST			1,000.00		1923.04
21	8/31/2003	A/P	CAPITAL LINK - TAYLOR, COOPER	LOBBYIST			1,000.00		1923.04
22	8/31/2003	A/P	ROBERT HAZELRIGG	FOOD, BEVERAGES			66.20		1921.29
23	8/31/2003	A/P	HOME BUILDERS ASSOCIATION	REGISTRATION-LOBBYIST RET.			175.00		1930.12
24							1,241.20		
25	9/30/2003	A/P	CAPITAL LINK-TAYLOR, COOPER	LOBBYIST			1,000.00		1923.04
26	10/31/2003	A/P	CAPITAL LINK-TAYLOR, COOPER	LOBBYIST			1,000.00		1923.04
27	10/31/2003	A/R	HOME BUILDERS ASSOCIATION	REFUND OF EXPENSES			(35.00)		1930.12
28							965.00		
29	11/30/2003	A/P	CAPITAL LINK -TAYLOR, COOPER	LOBBYIST			1,000.00		1923.04
30	12/31/2003	A/P	CAPITAL LINK -TAYLOR, COOPER	LOBBYIST			1,000.00		1923.04
31	12/31/2003	A/P	KENTUCKY CHAMBER OF COMMERCE	LOBBY RETREAT			169.00		1930.12
32	12/31/2003	A/P	KENTUCKY STATE TREASURER	REG. FEE-LEGISLATIVE AGENT			250.00		1930.12
33	12/31/2003	A/P	KENTUCKY STATE TREASURER	REG. FEE-LEGISLATIVE AGENT			250.00		1930.12
34		NOTE	CK. REWRITTEN-1ST LOST-REINSTATE 1/04					1,669.00	
35									
36					94.31			16,821.43	
37				TOTAL					
38				Mr. Hazeltig's salary during the time lobbying expense occurred was \$71,900 averaging \$34.567/hrly wage.					
39				The amount related to lobbying of Mr. Hazeltig's salary is 94.31 hours X \$34.567/hr = \$3,260.01.					

DELTA NATURAL GAS COMPANY, INC.
CASE NO. 2004-00067

FIRST PSC DATA REQUEST
DATED 3/17/04

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 from 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, and portion of compensation charged to the subsidiary or joint venture and the position each officer holds with Delta and the compensation received from Delta.

RESPONSE:

- a. During the test year and the year immediately preceding the test year, Delta's investment in subsidiaries has included Delta Resources, Inc., Delgasco, Inc., and Enpro, Inc., all wholly-owned subsidiaries.
- b. & c. Delta formed Delta Resources on April 10, 1984 and formed Delgasco and Enpro subsidiaries on May 23, 1986, all with an initial capitalization of \$1,000 each.
- d. & e. See attached schedules for balance sheets and income statements for these subsidiaries and the dividends paid to Delta. The net income from the subsidiaries is recorded on the books of Delta in Account No. 123 Investment in Subsidiaries, with the offset to Account No. 4181, Net Earnings of Subsidiaries. The subsidiaries' activities are consolidated, with intercompany elimination, for the report to shareholders of Delta.

**DELTA NATURAL GAS COMPANY, INC.
CASE NO. 2004-00067**

**FIRST PSC DATA REQUEST
DATED 3/17/04**

- f. The officers of Delta also serve as officers for the subsidiaries. No compensation was paid by the subsidiaries to any of the officers. Some of Delta's overhead was allocated directly to the subsidiaries. This included some portion of salary.

Officers & Titles:

Glenn R. Jennings, President & Chief Executive Officer
John F. Hall, Vice President – Finance, Secretary & Treasurer
Alan L. Heath, Vice President – Operations & Engineering
Johnny L. Caudill, Vice President – Administration & Customer Service
John B. Brown, Controller

Sponsoring Witness:

John Brown

Delta Natural Gas Company, Inc.
Financial Statements of Subsidiaries
Case No. 2000-00067

Item 31
PSC Dated 3/17/04

LINE NO.		12/31/2003	12/31/2002
1	BALANCE SHEET		
2	ASSETS:		
3	NET PLANT INVESTMENT	1,165,275	1,338,498
4	RECEIABLES FROM OTHERS	5,213,447	3,398,934
5	RECEIVABLE FROM PARENT	2,047,939	510,137
6	TOTAL ASSETS	8,426,661	5,247,569
7	LIABILITIES:		
8	TAXES PAYABLE	(258,772)	(209,942)
9	PAYABLE TO OTHERS	(4,000,026)	(2,404,507)
10	PAYABLE TO PARENT	(3,470,012)	(1,659,999)
11	COMMON STOCK	(3,000)	(3,000)
12	RETAINED EARNINGS	(694,851)	(970,121)
13	TOTAL LIABILITIES	(8,426,661)	(5,247,569)
14	DIVIDENDS PAID IN YEAR	1,798,714	541,026
15	INCOME STATEMENT FOR YEARS ENDED DECEMBER 31	12/31/2003	12/31/2002
16	REVENUES:		
17	FROM PARENT	(1,070,103)	(575,139)
18	FROM ASSOCIATES	0	0
19	FROM OTHERS	(23,760,859)	(16,674,040)
20	NON RECURRING	0	0
21	TOTAL REVENUES	(24,830,962)	(17,249,179)
22	EXPENSES:		
23	GAS COSTS	18,687,532	12,043,381
24	TRANSPORTATION FEES	3,135,177	3,116,723
25	DEPLETION	129,478	146,578
26	OTHER	382,531	434,579
27	INCOME TAXES	972,800	602,200
28	TOTAL EXPENSES	23,307,518	16,343,461
29	NET INCOME	(1,523,444)	(905,718)

**DELTA NATURAL GAS COMPANY, INC.
CASE NO. 2004-00067**

**FIRST PSC DATA REQUEST
DATED 3/17/04**

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.

RESPONSE:

See attached schedule.

Sponsoring Witness:

John Brown

CASE NO. 2004-00067

DATE REQUESTED 3/17/04

ANALYSIS OF ALLOWANCE FOR UNCOLLECTIBLE ACCOUNTS

<u>LINE NO.</u>		<u>2000</u>	<u>2001</u>	<u>2002</u>	<u>2003</u>
1	Beginning Balance	\$ 208,886.48	\$ 252,626.68	\$ 400,000.00	\$ 300,000.00
2	Charge Offs	\$ (271,557.16)	\$ (589,828.22)	\$ (411,303.74)	\$ (547,437.20)
3	Recoveries	\$ 49,797.36	\$ 67,328.43	\$ 69,671.97	\$ 68,869.96
4	Current Year Provision	<u>\$ 265,500.00</u>	<u>\$ 669,873.11</u>	<u>\$ 241,631.77</u>	<u>\$ 478,567.24</u>
5	Ending Balance	<u>\$ 252,626.68</u>	<u>\$ 400,000.00</u>	<u>\$ 300,000.00</u>	<u>\$ 300,000.00</u>
6	Percentage of Provision to Total Revenue	0.63%	1.36%	0.53%	0.92%
	Operating Revenue	\$41,862,596	\$49,368,244	\$45,182,301	\$52,085,353

**DELTA NATURAL GAS COMPANY, INC.
CASE NO. 2004-00067**

**FIRST PSC DATA REQUEST
DATED 3/17/04**

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

RESPONSE:

See attached schedule.

Sponsoring Witness:

John Brown

DELTA NATURAL GAS COMPANY, INC.

ANALYSIS OF RETAINED EARNINGS

For 2002 and test year 2003

Line No.	Date	Description	2003		2002	
			Amount	Date	Description	Amount
1	01/1/03	Beginning Balance	1,448,636	01/1/02	Beginning Balance	886,508
2	3/03	Common Stock Dividend @ \$.0295/share	(753,246)	03/02	Common Stock Dividend @ \$.0295/share	(730,275)
3	6/03	Common Stock Dividend @ \$.0295/share	(932,473)	06/02	Common Stock Dividend @ \$.0295/share	(732,221)
4	9/03	Common Stock Dividend @ \$.0295/share	(936,516)	09/02	Common Stock Dividend @ \$.0295/share	(748,957)
5	12/03	Common Stock Dividend @ \$.0295/share	(938,326)	12/02	Common Stock Dividend @ \$.0295/share	(751,224)
6	12/31/2003	Net Income for 12 months ended	3,694,391	12/31/2002	Net Income for 12 months ended	3,524,805
7	12/31/2003	Ending Balance	1,582,466	12/31/2002	Ending Balance	1,448,636

**DELTA NATURAL GAS COMPANY, INC.
CASE NO. 2004-00067**

**FIRST PSC DATA REQUEST
DATED 3/17/04**

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.

RESPONSE:

Delta does not own any non-utility property.

Sponsoring Witness:

John Brown

**DELTA NATURAL GAS COMPANY, INC.
CASE NO. 2004-00067**

**FIRST PSC DATA REQUEST
DATED 3/17/04**

35. Provide rates of return in Format 35.

RESPONSE:

See attached schedule.

Sponsoring Witness:

John F. Hall

DELTA NATURAL GAS CO., INC.
CASE NO. 2000-00067
Average Rates of Return
For the Calendar Years 1999 Through 2003

Item 35

Line #	Description	1999	2000	2001	2002	2003	Average
1	Net Income	2,423,255	3,343,221	3,739,498	3,524,805	3,694,390	3,345,034
2	Net Plant Investment	93,972,213	94,989,944	99,710,512	103,927,463	108,822,323	100,284,491
3	% Return on Net Plant	2.6%	3.5%	3.8%	3.4%	3.4%	3.3%
Line #	Description	1999	2000	2001	2002	2003	Average
4	Net Income	2,423,255	3,343,221	3,739,498	3,524,805	3,694,390	3,345,034
5	Common Equity	28,728,396	29,937,771	31,512,318	32,835,353	46,080,957	33,818,959
6	% Return on Common Equity	8.4%	11.2%	11.9%	10.7%	8.0%	9.9%

**DELTA NATURAL GAS COMPANY, INC.
CASE NO. 2004-00067**

**FIRST PSC DATA REQUEST
DATED 3/17/04**

36. Provide employee data in Format 36.

RESPONSE:

See attached schedule.

Sponsoring Witness:

John F. Hall

Schedule of Number of Employees, Hours Per Employee, and Wages Per Employee Classification

Line Number	TRANSMISSION			CUSTOMER ACCOUNTS			CUSTOMER SERVICE			SALES		
	Number of Employees	Hours	Wages	Number of Employees	Hours	Wages	Number of Employees	Hours	Wages	Number of Employees	Hours	Wages
1	29	2,837	39,144	21	1,884	20,638	52	5,263	75,333	3	288	3,846
2	(6.5)	(8.2)	(5.6)	5.0	(0.5)	(0.5)	(1.9)	(3.2)	(0.6)	0.0	(1.4)	3.5
3												
4												
5	31	3,022	41,218	22	1,942	21,507	56	5,640	79,725	3	288	3,983
6	6.9	6.5	5.3	4.8	3.1	4.2	7.7	7.2	5.8	0.0	0.0	3.6
7												
8												
9	26	2,292	39,126	16	1,191	16,615	51	4,171	70,809	2	160	2,796
10	(16.1)	(24.2)	(5.1)	(27.3)	(38.7)	(22.7)	(8.9)	(26.0)	(11.2)	(33.3)	(44.4)	(29.8)
11												
12												
13	27	2,434	39,477	16	1,328	16,246	50	4,529	72,375	2	176	2,938
14	3.8	6.2	0.9	0	11.5	(2.2)	(2.0)	8.6	2.2	0.0	10.0	5.1
15												
16												
17	26	2,594	41,327	15	1,339	15,491	51	4,848	72,732	2	192	3,033
18	(3.7)	6.6	4.7	(6.3)	0.8	(4.6)	2.0	7.0	0.5	0.0	9.1	3.2
19												
20												
21	27	2,683	42,862	16	1,365	15,482	49	4,839	74,731	2	192	3,150
22	3.8	3.4	3.7	6.7	1.9	(0.1)	(3.9)	(0.2)	2.7	0.0	0.0	3.9

The above data was obtained from the semi-monthly pay periods ended on December 31.
This data includes part-time employees and overtime.

1998 - 96 hours in pay period
1999 - 96 hours in pay period
2000 - 80 hours in pay period
2001 - 88 hours in pay period
2002 - 96 hours in pay period
2003 - 96 hours in pay period

Schedule of Number of Employees, Hours Per Employee, and Wages Per Employee Classification

Line Number		ADMINISTRATIVE AND GENERAL			CONSTRUCTION			TOTAL		
		Number of Employees	Hours	Wages	Number of Employees	Hours	Wages	Number of Employees	Hours	Wages
1	Calendar Year 1998	46	4,386	80,224	35	3,507	42,257	186	18,165	261,442
2	Percent of Change	2.2	0.8	3.1	(5.4)	(14.6)	(16.1)	(1.6)	(5.2)	(3.1)
3										
4										
5	Calendar Year 1999	45	4,451	85,713	34	3,397	42,339	191	18,740	274,485
6	Percent of Change	(2.2)	1.5	6.8	(2.9)	(3.1)	0.2	2.7	3.2	5.0
7										
8										
9	Calendar Year 2000	36	2,894	74,007	30	2,670	40,704	161	13,378	244,057
10	Percent of Change	(20.0)	(35.0)	(13.7)	(11.8)	(21.4)	(3.9)	(15.7)	(28.6)	(11.1)
11										
12										
13	Calendar Year 2001	37	3,200	76,049	30	3,003	43,013	162	14,570	250,098
14	Percent of Change	2.8	10.6	2.8	0.0	12.5	5.7	0.6	9.7	2.5
15										
16										
17	Calendar Year 2002	35	3,450	79,680	32	3,214	42,330	161	15,637	254,593
18	Percent of Change	(5.4)	7.8	4.8	6.7	7.0	(1.6)	(0.6)	6.6	1.8
19										
20										
21	Calendar Year 2003	39	3,677	90,311	31	3,193	44,112	164	15,949	270,648
22	Percent of Change	11.4	6.6	13.3	(3.1)	(0.7)	4.2	1.9	2.0	6.3

**DELTA NATURAL GAS COMPANY, INC.
CASE NO. 2004-00067**

**FIRST PSC DATA REQUEST
DATED 3/17/04**

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

RESPONSE:

None.

Sponsoring Witness:

John Brown

**DELTA NATURAL GAS COMPANY, INC.
CASE NO. 2004-00067**

**FIRST PSC DATA REQUEST
DATED 3/17/04**

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

RESPONSE:

No interest has been capitalized during the periods referred to by this item.

Sponsoring Witness:

John Brown

**DELTA NATURAL GAS COMPANY, INC.
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**FIRST PSC DATA REQUEST
DATED 3/17/04**

39. Provide any information, when known, which would have a material effect on net operating income, rate base, or cost of capital which have occurred after the test year but were not incorporated in the filed testimony and exhibits.

RESPONSE:

If any additional information which would have a material effect on net operating income, rate base and cost of capital becomes known, such will be supplied to the Commission.

Sponsoring Witness:

John F. Hall

**DELTA NATURAL GAS COMPANY, INC.
CASE NO. 2004-00067**

**FIRST PSC DATA REQUEST
DATED 3/17/04**

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.

RESPONSE:

Delta routinely files with the Commission its monthly financial statements. Months subsequent to December 31, 2003 will routinely be filed with the Commission as they are prepared, as is Delta's practice. They will also be filed with the record in this case.

Sponsoring Witness:

John Brown

**DELTA NATURAL GAS COMPANY, INC.
CASE NO. 2004-00067**

**FIRST PSC DATA REQUEST
DATED 3/17/04**

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

RESPONSE:

Efforts reflected by cost of service study and rate design as provided in the Company's testimony in this case.

Sponsoring Witness:

Glenn R. Jennings

**DELTA NATURAL GAS COMPANY, INC.
CASE NO. 2004-00067**

**FIRST PSC DATA REQUEST
DATED 3/17/04**

42. Provide a schedule reflecting the salaries and other compensation of each executive officer for the test year and the 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.

RESPONSE:

See attached schedule of salaries and copies of job descriptions which reflect the number of employees supervised and to whom each officer reports.

Sponsoring Witness:

Glenn R. Jennings

Delta Natural Gas Company, Inc.
Case No. 2004-00067
Schedule of Officer's Salaries and Other Compensation

COMPENSATION FOR 12 MONTHS ENDED

Line Number	TITLE	12/31/03			12/31/02			12/31/2003			12/31/2002			EFFECTIVE DATE OF SALARY CHANGES
		SALARY	OTHER COMPENSATION	SALARY	OTHER COMPENSATION	SALARY	OTHER COMPENSATION	SALARY	OTHER COMPENSATION	PERCENT OF INCREASE (DECREASE)				
1	President and Chief Executive Officer	198,000.00	97,645.65	174,000.00	54,480.91	165,200.04	65,945.14	13.8%		7/1/2003	7/1/2002	12/31/2001	7/1/2001	
2	V.P. Operations & Engineering	129,000.00	30,755.95	116,000.04	10,713.33	109,000.08	14,497.32	11.2%		7/1/2003	7/1/2002	7/1/2001	7/1/2001	
3	V.P. Finance, Secretary & Treasurer	116,350.08	21,295.25	102,700.08	9,460.18	97,200.00	12,903.84	13.3%		7/1/2003	7/1/2002	7/1/2001	7/1/2001	
4	V.P. Administration & Customer Service	115,100.04	20,935.25	103,830.00	9,500.18	97,700.04	12,983.42	10.9%		7/1/2003	7/1/2002	7/1/2001	7/1/2001	
5	Controller	91,500.00	18,157.30	76,500.00	7,120.39	70,500.00	9,445.30	19.6%		7/1/2003	7/1/2002	7/1/2001	7/1/2001	

Delta Natural Gas Company, Inc.
Position Description

Job Title: PRESIDENT & CHIEF
EXECUTIVE OFFICER
Section: Corporate
Department: _____

Reports To: Chairman of
the Board

Effective Date: 07-01-2003

Function:

Executes and administers the policies and objectives established and/or approved by the Board of Directors. Guides and develops short and long-range planning, and evaluates activities in terms of objectives. Functions as Chief Executive Officer.

Duties:

1. Directs, administers, and coordinates the activities of the Company in accordance with policies and objectives approved by the Board of Directors.
2. Establishes short and long-range plans and programs subject to Board approval.
3. Assures the corporate policies and objectives are uniformly understood and properly interpreted and administered by Company officers and management.
4. Directs the development of operating and capital budgets based on corporate requirements and growth objective.
5. Evaluates the results of overall operations to achieve budgeted profit results, a reasonable return on investments, and other financial criteria.
6. Develops and maintains a sound plan of corporate organization; recommends changes in organization as required by the continued growth and development of the Company.
7. Assures that all corporate activities and operations are carried out in compliance with local, state, federal and governmental regulations and laws.
8. Prescribes the limitations of authority of subordinates regarding policies, contractual commitments, expenditures and personnel actions; reviews and approves the appointment, employment, transfer, or termination of all key employees.
9. Provides for adequate management development activities and orderly management succession.
10. Assures sound working relationships are maintained with customers, vendors, public and governmental bodies, commercial and investment bankers, auditing and brokerage firms, legal counsel, and outside consultants.
11. Serves as Chief Executive Officer.
12. Performs other duties and functions which may be requested by the Chairman of the Board or the Board of Directors.

QUALIFICATIONS

TITLE: PRESIDENT AND CHIEF EXECUTIVE OFFICER

EDUCATION:

- Bachelor's degree in Engineering, Law, Accounting, Business or equivalent. Master's degree in Business Administration desirable.
-

PROFESSIONAL CERTIFICATIONS:

- Professional engineering license or CPA desirable
-

PREVIOUS EXPERIENCE REQUIRED:

- Minimum of 10 to 15 years of increasingly responsible management experience preferably in the regulated sector; should also have at least one professional specialty (e.g. finance, engineering, etc.)
-

OTHER JOB RESPONSIBILITIES:

Number of Employees Supervised:

- Direct: 5
 - Indirect: all other employees
-

PUBLIC CONTACTS:

- Frequent contact with investors, financial institutions, state and federal regulatory agencies, attorneys and consultants, gas suppliers, pipeline companies, stock exchanges and trade organizations.
-

OTHER JOB REQUIREMENTS:

- Must possess a valid drivers License.
-

Remarks: In addition to the above qualifications all employees must meet the general qualifications and requirements pertaining to all jobs.

Delta Natural Gas Company, Inc.
Position Description

Job Title:	<u>Vice President - Operations & Engineering</u>	Reports To:	<u>President & CEO</u>
Section:	<u>Operations & Engineering</u>		
Department:	<u></u>	Effective Date:	<u>07/01/2003</u>

Function:

Plans and directs the engineering, transmission, gas supply, and construction functions of the Company, in accordance with regulatory rules and Company practices. Establishes policies and procedures with the objective of providing safe and dependable distribution and transportation services.

Duties:

1. Administers the objectives, strategies and short and long range plans of the Company as they relate to Operations & Engineering.
 2. Directs and coordinates the activities of the Managers of Engineering, Transmission, Construction, and Gas Supply.
 3. Directs and is responsible for the planning, design, construction, operation and maintenance of pipeline, production and storage facilities; coordinates these activities with all other area of the Company.
 4. Oversees and directs on-system and off-system gas transportation services to assure maximum utilization of transportation opportunities.
 5. Oversees and directs negotiations and contracts with large volume end users to insure company requirements.
 6. Directs and is responsible for design as well as construction of distribution facilities performed by the Construction Department. Is responsible for leak survey and leak repair. Coordinates leak repair effort between Customer Service and Construction Departments. Assists in planning of distribution facilities.
 7. Appraises and evaluates the results of Operations & Engineering and compares these results with established budgets, goals and objectives; formulates and takes necessary corrective action where appropriate.
 8. Oversees and directs gas operation planning with respect to gas supply, system operation and load forecasts; assures adequate gas supply to meet customer needs.
 9. Responsible for and assures that adequate pipeline production and storage facilities are in place to secure gas supply.
 10. Responsible for development, revisions to and use of applicable standard written practices.
 11. Performs any and all other duties assigned by authorized personnel.
-

QUALIFICATIONS

TITLE: VICE PRESIDENT - OPERATIONS & ENGINEERING

EDUCATION:

- Bachelor's Degree in Engineering or equivalent - Master's Degree in Business Administration desirable.
-

PROFESSIONAL CERTIFICATIONS:

- Professional Engineering License desirable
-

PREVIOUS EXPERIENCE REQUIRED:

- Minimum of 10 to 15 years related experience in gas utility operations and engineering.
-

OTHER JOB RESPONSIBILITIES:

Number of Employees Supervised:

- Direct: 5
 - Indirect: All other Operations and Engineering employees
-

PUBLIC CONTACTS:

- Kentucky Public Service Commission staff, vendors, contractors, gas suppliers, producers, other utilities and trade organizations.
-

OTHER JOB REQUIREMENTS:

- Must possess a valid drivers license.
-

Remarks: In addition to the above qualifications all employees must meet the general qualifications and requirements pertaining to all jobs.

Delta Natural Gas Company, Inc.
Position Description

Job Title: Vice President - Finance, Reports To: President & CEO
Secretary & Treasurer
Section: Finance
Department: _____ Effective Date: 07-01-2003

Function:

Oversees and directs treasury, accounting, information technology and Corporate Secretary activities. Under general supervision is responsible for the design and administration of the rates of the Company to fully return the cost of service, produce a fair return and distribute costs equitably among customers.

Duties:

1. Directs and coordinates the activities of the Controller and Director - Rates and Treasury.
 2. Directs and coordinates presentation of rate and other regulatory applications and presents testimony in PSC, FERC or other regulatory proceedings as required.
 3. Supervises the continuous review of rates and cost of service to identify areas in which rate adjustments are needed to produce acceptable rates of return.
 4. Directs rate design and cost of service studies.
 5. Assures the proper maintenance of bondholder and stockholder records.
 6. Directs, coordinates and assists in the preparation and filing of Gas Cost Recovery (GCR) filings.
 7. Plans and coordinates the preparation and filing of reports to the SEC and stockholders, including the 10-K and 10-Q reports, registration statements and proxies.
 8. Interprets and keeps abreast of state and national regulatory trends and informs management of the effects of such trends.
 9. Monitors PSC rule and regulation changes and recommends Company practice changes resulting therefrom; directs filing of Company tariffs, Rules and Regulations and Company practices as required with the PSC.
 10. Plans and directs the sale and issuance of long and short-term securities.
 11. Assists in contact with various agencies and outside groups, so as to stay aware of, and provide input to, regulatory and other matters that would impact the Company.
 12. Directs and coordinates stockholder meetings.
 13. Assures maintenance of all corporate records.
 14. Signs and/or seals documents requiring the signature of the Secretary and/or the Corporate Seal of the Company.
 15. Assures preparation for all meetings of Board of Directors and Stockholders; prepares notices, agendas and draft resolutions; maintains and distributes minutes; directs payment of fees to Directors.
 16. Assures the maintenance of good relationships with banks, including the trust area as well as lines of credit.
 17. Performs any and all other duties assigned by authorized personnel.
-

QUALIFICATIONS

TITLE: VICE PRESIDENT - FINANCE, SECRETARY & TREASURER

EDUCATION:

- Bachelor's degree in Business, Finance, Accounting or equivalent
-

PROFESSIONAL CERTIFICATIONS:

- CPA desirable
-

PREVIOUS EXPERIENCE REQUIRED:

- Minimum eight to ten years related experience in the regulated sector
-

OTHER JOB RESPONSIBILITIES:

Number of Employees Supervised:

- Direct: 2
 - Indirect: 8
-

PUBLIC CONTACTS:

- Contact with Kentucky PSC, FERC, SEC, attorneys and consultants
-

OTHER JOB REQUIREMENTS:

- Must possess a valid drivers license
-

Remarks: In addition to the above qualifications all employees must meet the general qualifications and requirements pertaining to all jobs.

Delta Natural Gas Company, Inc.
Position Description

Job Title:	<u>Vice President - Administration & Customer Service</u>	Reports To:	<u>President & CEO</u>
Section:	<u>Administration/Cust. Service</u>		
Department:	<u></u>	Effective Date:	<u>07-01-2003</u>

Function:

Directs and supervises Purchasing, Inventory, safety, training, and Human Resources areas. Under general supervision, plans, directs and coordinates all major customer service functions. Directs and supervises activities with respect to obtaining new gas business, retaining existing loads, rendering advisory service to customers in all areas of gas utilization and conservation.

Duties:

1. Oversees and evaluates the operation of all distribution facilities. Works with Operations & Engineering to provide for installation of service lines, distribution leak repair and other distribution system maintenance involving Operations & Engineering.
 2. Coordinates Human Resources function.
 3. Oversees and evaluates customer service activities, meter reading, cashiering, collection, meter removal and rotation, service activation and deactivation.
 4. Directs and approves all activities involved with obtaining new gas customers and installing necessary facilities, including work order approval.
 5. Reviews customer contracts and agreements, including special gas service contracts, self-help programs and main extension contracts.
 6. Coordinates purchasing, inventory control and purchase requisition function.
 7. Coordinates phone systems, vehicle records and replacement programs and general office equipment and maintenance.
 8. Directs marketing efforts relating to residential and commercial customers.
 9. Stays informed about Kentucky Public Service Commission and other agency rules and regulations; responsible for compliance and filing reports as required, including utilization and end-use data.
 10. Coordinates and directs buildings and grounds maintenance, repairs and replacement.
 11. Directs and coordinates Company training and safety programs.
 12. Performs any and all other duties assigned by authorized personnel.
-

QUALIFICATIONS

TITLE: VICE PRESIDENT - ADMINISTRATION AND CUSTOMER SERVICE

EDUCATION:

- High School plus two years of business or engineering preferred or equivalent
-

PROFESSIONAL CERTIFICATIONS:

- None Required
-

PREVIOUS EXPERIENCE REQUIRED:

- Minimum eight to ten years of related experience preferably in gas distribution operations
-

OTHER JOB RESPONSIBILITIES:

Number of Employees Supervised:

- Direct: 6
 - Indirect: All other Cust. Service, Human Resources & Purchasing Department employees
-

PUBLIC CONTACTS:

- Present and prospective customers, local and state officials, vendors, builders and Kentucky Public Service Commission staff
-

OTHER JOB REQUIREMENTS:

- Must possess a valid drivers license
-

Remarks: In addition to the above qualifications all employees must meet the general qualifications and requirements pertaining to all jobs.

Delta Natural Gas Company, Inc. Position Description

Job Title:	<u>Controller</u>	Reports To:	<u>V.P. - Finance</u>
Section:	<u>Finance</u>		<u>Secretary & Treas.</u>
Department:	<u></u>	Effective Date:	<u>07-01-2003</u>

Function:

Directs the establishment and administration of accounting policies, practices, and procedures, and maintains all accounting records. Ensures that the financial reports and records properly reflect the financial condition of the Company in accordance with generally accepted accounting principles (GAAP) and other regulatory requirements. Develops and administers internal controls for the protection of corporate assets. Ensures that the Company's information technology (IT) capabilities and planning are consistent with the Company's strategic plans.

Duties:

1. Directs the operations of the Accounting Department, counsels and advises accounting staff regarding general, customer, plant and payroll accounting assignments.
 2. Directs the recording and reporting of economic transactions for the purpose of determining corporate income, expenses, earnings, taxes and financial condition. This includes monthly financial statements, statistical analyses and reports to the PSC.
 3. Directs the Company's IT activities to ensure that they continuously focus on meeting the Company's needs.
 4. Encourage the use of IT company wide to facilitate efficiencies.
 5. Supervises the proper and timely billing and maintenance of customer accounts.
 6. Serves as immediate contact with and assists outside auditors, including the Company's independent auditors as well as federal and state regulatory agency auditors.
 7. Implements appropriate accounting rules and regulations, including those specified by the Kentucky PSC, FERC, FASB, SEC, ERISA and federal and state tax regulations.
 8. Testifies on accounting matters in rate proceedings before the regulatory commissions as required. Oversees the preparation of statistical exhibits, financial statements and other data for inclusion in rate case testimony, as well as responses to data requests.
 9. Supervises the assembly of tax information and the preparation and filing of all tax returns.
 10. Advises management on any impacts of various accounting principles that may apply to the Company.
 11. Coordinates the preparation of O & M and capital budgets, and supervises the preparation and distribution of budgetary reports.
 12. Oversees the review and approval of original source documents and vouchers to determine that the Company's accounting practices are followed, and assures the proper and timely recording of additions and retirements to the utility plant records.
 13. Assists in the preparation and filing of any required reports to the SEC and stockholders, including the 10-K and 10-Q reports, registration statements and proxies.
 14. Oversees the correct and timely processing of time reports and preparation of payroll.
 15. Performs any and all other duties assigned by authorized personnel.
-

QUALIFICATIONS

TITLE: CONTROLLER

EDUCATION:

- Bachelor's degree in Accounting, Business or equivalent.
 - Masters in Business preferable
-

PROFESSIONAL CERTIFICATIONS:

- CPA preferable.
-

PREVIOUS EXPERIENCE REQUIRED:

- Minimum of 10 years related experience.
-

OTHER JOB RESPONSIBILITIES:

Number of Employees Supervised:

- Direct : 7
 - Indirect: 0
-

PUBLIC CONTACTS:

- Contact with Kentucky PSC, external auditors, IRS, and trade organizations.
-

OTHER JOB REQUIREMENTS:

- Must possess a valid drivers license
-

Remarks: In addition to the above qualifications all employees must meet the general qualifications and requirements pertaining to all jobs.

**DELTA NATURAL GAS COMPANY, INC.
CASE NO. 2004-00067**

**FIRST PSC DATA REQUEST
DATED 3/17/04**

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.

RESPONSE:

None.

Sponsoring Witness:

John Brown

**DELTA NATURAL GAS COMPANY, INC.
CASE NO. 2004-00067**

**FIRST PSC DATA REQUEST
DATED 3/17/04**

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.

RESPONSE:

See attached schedules.

Sponsoring Witness:

John F. Hall

Delta Natural Gas Company**Item 44 Page 1 of 3****Average Number of Customers Billed.**

2000 Year Residential	S. Comm.	Lg. Comm	Industrial Total		
Jan.	34449	4626	802	64	39941
Feb.	34744	4658	801	65	40268
Mar.	34632	4649	801	65	40147
April	34330	4587	810	65	39792
May	34007	4533	804	67	39411
June	33028	4206	802	67	38103
July	32639	4113	795	66	37613
Aug.	32462	4080	793	66	37401
Sept.	32398	4075	798	65	37336
Oct.	32725	4112	802	64	37703
Nov.	33441	4372	804	63	38680
Dec.	34456	4618	812	62	39948
Total	403311	52629	9624	779	466343
2001 Year Residential	S. Comm.	Lg. Comm	Industrial		
Jan.	34857	4709	818	62	40446
Feb	34907	4718	824	68	40517
Mar	34856	4713	819	71	40459
Apr	34696	4711	827	66	40300
May	33880	4523	818	64	39285
Jun	32972	4267	806	64	38109
Jul	32664	4181	808	61	37714
Aug	32302	4109	802	62	37275
Sep	32191	4079	802	62	37134
Oct	32452	4110	809	61	37432
Nov	33646	4413	817	61	38937
Dec	34168	4536	825	62	39591
Total	403591	53069	9775	764	467199
2002 Year Residential	S. Comm.	Lg. Comm	Industrial		
Jan.	34578	4639	828	62	40107
Feb.	34766	4689	825	61	40341
Mar	34749	4703	832	61	40345
Apr	34599	4677	829	62	40167
May	34089	4529	825	62	39505
Jun	33287	4338	818	62	38505
Jul	32818	4222	816	61	37917
Aug	32624	4183	811	61	37679
Sep	32534	4161	809	62	37566
Oct	32576	4160	810	62	37608
Nov	33555	4450	824	63	38892
Dec	34479	4667	818	63	40027
Total	404654	53418	9845	742	468659

Delta Natural Gas Company Item 44 Page 2 of 3
Average Number of Customers Billed Test Year 2003

	Residential	Sm. Comm	Lg. Comm	Industrial
Jan.	34711	4720	821	64
Feb.	34922	4748	818	64
Mar	34934	4741	825	64
Apr	34692	4692	822	62
May	34042	4568	821	62
Jun	33193	4357	815	62
Jul	32816	4257	810	61
Aug	32521	4204	804	60
Sep	32429	4179	805	60
Oct	32570	4207	798	60
Nov	33464	4414	814	61
Dec	34100	4629	818	63
Total	404394	53716	9771	743
Average	33699.5	4476	814	61.9

Delta Natural Gas Company

Average Number Retail Customers Billed

Year	Residential	Sm. Comm	Commerical	Industrial
2000	33609	4386	802	65
2001	33633	4422	815	64
2002	33721	4452	820	62
2003	33700	4476	814	62

**DELTA NATURAL GAS COMPANY, INC.
CASE NO. 2004-00067**

**FIRST PSC DATA REQUEST
DATED 3/17/04**

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

RESPONSE:

None. Delta's employees are not unionized.

Sponsoring Witness:

John F. Hall

**DELTA NATURAL GAS COMPANY, INC.
CASE NO. 2004-00067**

**FIRST PSC DATA REQUEST
DATED 3/17/04**

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 the test-year actual cost capitalized and expensed.
 - d. The average annual cost per employee.

RESPONSE:

See attached schedule.

Sponsoring Witness:

John Brown

Delta Natural Gas Company, Inc.
Case No. 2004-00067

The following benefits as provided to Delta employees, and related costs, were:

LINE NO.	Benefit	(b) Test Year Cost	(d) Average Annual Cost per Employee
1	Hospitalization, medical and dental insurance	1,119,300	7,175
2			
3	Salary continuation insurance - illness or disability	105,738	678
4			
5	Employee stock plan - company portion (1% of salary)	55,765	357
6			
7	Pension plan (trusteed, non-contributory, defined benefit)	497,034	3,186
8			
9	Employee education	1,552	10
10			
11	401K plan (up to 2.5% of salary)	132,894	852
12			
13	Employee Recreation & Social	6,734	43
14			
15			
16			
17	Benefit Expense	1,919,017	
18	Payroll Amount	6,445,729	
19	Percent	29.77%	
20			
21			
22			
23			
24	(a) The number of employees covered at test-year end is 156.		
25	(c) The amount of the test-year actual cost capitalized is \$433,015.		
26			
27			
28	Delta has a sick leave plan that provides some company paid time off to employees for illness. Such		
29	plan is coordinated with salary continuation, long-term disability, social security, etc. in providing for		
30	employees who are off work due to illness. Vacation time allowed is 80 to 160 hours per year,		
31	depending on year of service. Each employee is allowed up to 40 hours per year of personal leave as		
32	required. Delta observes 10 paid holidays. All these items are reflected in total payroll dollars as they		
33	represent compensated time off during the year.		

**DELTA NATURAL GAS COMPANY, INC.
CASE NO. 2004-00067**

**FIRST PSC DATA REQUEST
DATED 3/17/04**

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

RESPONSE:

See attached. Rate-making treatment is consistent with financial reporting treatment.

Sponsoring Witness:

John Brown

(4) Employee Benefit Plans

ITEM# 47

(a) **Defined Benefit Retirement Plan** We have a trustee, noncontributory, defined benefit pension plan covering all eligible employees. Retirement income is based on the number of years of service and annual rates of compensation. The Company makes annual contributions equal to the amounts necessary to fund the plan adequately. The following table provides a reconciliation of the changes in the plans' benefit obligations and fair value of assets over the two-year period ended March 31, 2003, and a statement of the funded status as of March 31 of both years, as recognized in the Company's consolidated balance sheets at June 30:

	<u>2003</u>	<u>2002</u>
Change in Benefit Obligation		
Benefit obligation at beginning of year	\$ 10,681,119	\$ 8,486,103
Service cost	601,607	518,496
Interest cost	636,649	657,126
Amendments	(2,807,300)	1,514,620
Actuarial (gain) loss	692,436	(84,009)
Benefits paid	<u>(589,586)</u>	<u>(411,217)</u>
Benefit obligation at end of year	<u>\$ 9,214,925</u>	<u>\$ 10,681,119</u>
	<u>2003</u>	<u>2002</u>
Change in Plan Assets		
Fair value of plan assets at beginning of year	\$ 9,219,679	\$ 9,073,398
Actual return (loss) on plan assets	(1,198,684)	14,243
Employer contribution	878,913	543,255
Benefits paid	<u>(589,586)</u>	<u>(411,217)</u>
Fair value of plan assets at end of year	<u>\$ 8,310,322</u>	<u>\$ 9,219,679</u>
Funded status	\$ (904,603)	\$ (1,461,440)
Unrecognized net actuarial loss	4,858,741	2,272,764
Unrecognized prior service cost	(1,284,482)	1,514,620
Minimum pension liability adjustment	<u>(3,386,436)</u>	<u>--</u>
Net (minimum pension liability) pension asset	<u>\$ (716,780)</u>	<u>\$ 2,325,944</u>

Effective April 1, 2002, our Board of Directors adopted a plan amendment which enhanced the formula for benefits paid under our Company's Defined Benefit Retirement Plan. In September, 2002, our Board of Directors approved an amendment to the Plan effective November 1, 2002. The plan amendment reduced the formula for benefits paid under the plan for future service and restricted participants from taking lump-sum distributions from the plan.

The assets of the plan consist primarily of common stocks, bonds and certificates of deposit. Net pension costs for the years ended June 30 include the following:

	<u>2003</u>	<u>2002</u>	<u>2001</u>
Components of Net Periodic Benefit Cost			
Service cost	\$ 601,607	\$ 518,496	\$ 487,392
Interest cost	636,649	657,125	592,537
Expected return on plan assets	(756,731)	(755,307)	(800,303)
Amortization of unrecognized net loss	61,873	36,528	--
Amortization of net transition asset	<u>(8,198)</u>	<u>(29,262)</u>	<u>(42,394)</u>
Net periodic benefit cost	<u>\$ 535,200</u>	<u>\$ 427,580</u>	<u>\$ 237,232</u>

Weighted-Average Assumptions

Discount rate	6.25%	7.50%	7.75%
Expected return on plan assets	8.00%	8.00%	8.00%
Rate of compensation increase	4.00%	4.00%	4.00%

**DELTA NATURAL GAS COMPANY, INC.
CASE NO. 2004-00067**

**FIRST PSC DATA REQUEST
DATED 3/17/04**

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.

RESPONSE:

SFAS No. 106, "Employers Accounting for Post-Retirement Benefits", did not affect the Company as Delta does not provide benefits for post-retirement or post-employment other than the pension plan for retired employees.

Sponsoring Witness:

John Brown

**DELTA NATURAL GAS COMPANY, INC.
CASE NO. 2004-00067**

**FIRST PSC DATA REQUEST
DATED 3/17/04**

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.

RESPONSE:

SFAS No. 112, "Employers' Accounting for Post-Employment Benefits" did not affect the Company as Delta does not provide benefits for post-retirement or post-employment other than the pension plan for retired employees.

Sponsoring Witness:

John Brown

**DELTA NATURAL GAS COMPANY, INC.
CASE NO. 2004-00067**

**FIRST PSC DATA REQUEST
DATED 3/17/04**

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.

RESPONSE:

See attached.

Sponsoring Witness:

John Brown

- a. Delta adopted SFAS No. 143 on July 1, 2002
- b. 1.333.00 Gathering Compressor Station Equipment 8,970
- 1.186.03 Unrecovered SFAS 143 Adoption Costs 30,133
- 1.108.01 Provision for Depr Plant in Service (5,912)
- 1.230.00 Asset Retirement Obligations (33,191)

To record adoption of SFAS No. 143 -- Fiscal 2003

- c. The ARO is limited to eleven storage tanks which are estimated to be retired periodically over the next twenty two years. Prior to adoption of SFAS 143, tank removal costs were expensed when incurred. Therefore, Delta deferred the SFAS 143 Adoption Costs in order to seek appropriate recovery.
- d. Depreciation rates did not change as a result of adoption of SFAS 143. These tanks are depreciated at 4.5%, or 22 years.

DELTA NATURAL GAS COMPANY, INC.
CASE NO. 2004-00067

FIRST PSC DATA REQUEST
DATED 3/17/04

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 shall 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.

RESPONSE:

See attached schedules.

Sponsoring Witness:

John F. Hall

DELTA NATURAL GAS COMPANY, INC.

CASE NO. 2004-00067

Rate Case Expenses

for period ended 12/31/03

Item 51.

Line No.	AC#	Date	Check #	Vendor #	Vendor Name	Total Amount	Description	Hours	Rate/Hr	AMT
1	1.186.11	2003-12-31	218676	3640	PRIME GROUP LLC	\$1,200.00	CONSULTING - SEELYE	6	200	1,200
2	1.186.11	2003-01-31	219529	3640	PRIME GROUP LLC	\$1,350.00	CONSULTING - SEELYE	2.0	200	400
3							CONSULTING - FELTNER	1.0	150	150
4							CONSULTING - BLAKE	4.0	200	800
5	1.186.11	2004-02-29	220130	3640	PRIME GROUP LLC	\$39,550.00	CONSULTING - SEELYE	22.0	200	4,400
6							CONSULTING - FELTNER	23.5	150	3,525
7							CONSULTING - GARCIA	41.5	150	6,225
8							CONSULTING - BLAKE	27.0	200	5,400
9							DEPRECIATION STUDY			20,000
10										
11										
12						TOTAL CONSULTANTS				\$42,100.00
13										
14										
15						TOTAL LEGAL				\$0.00
16										
17										
18						TOTAL NEWSPAPER ADS				\$0.00
19										
20	1.186.11	2004-02-27	220111		VIKING OFFICE PRODUCTS	\$89.00	SUPPLIES		N/A	
21	1.186.11	2004-03-24	In A/P	4314	BB&T BANKCARD CORPORTION	\$1,740.86	SUPPLIES TO PREPARE RATE CASE			
22										
23										
24						TOTAL SUPPLIES - OTHER				\$1,829.86
25										
26										
27						TOTAL RATE CASE #2004-00067 EXPENSE @ 2004-03-31				\$43,329.86

■ The Prime Group ■

Priority Marketing, Planning and Regulatory Support

Invoice for Services Rendered

Invoice date: January 2, 2004

1/12

To: Delta Natural Gas Company
3617 Lexington Road
R. R. #1, Box 30-A
Winchester, Kentucky 40391

Attn: Mr. John Hall

6.0 hours of consulting work by Steve Seelye @ \$200.00/hr \$ 1,200.00
during December in providing assistance in preparing supporting materials
for a rate case for Delta to file at the Kentucky Public Service Commission.



Total amount due for December \$ 1,200.00

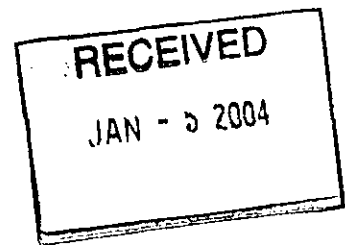


Please remit payment to: The Prime Group, LLC
P.O. Box 7469
Louisville, KY 40257-7469

OK to pay
JPA
1/5/04

■ The Prime Group ■

Priority Marketing, Planning and Regulatory Support



January 2, 2004

Mr. John Hall
Delta Natural Gas Company
3617 Lexington Road
R. R. #1, Box 30-A
Winchester, Kentucky 40391

Dear John:

Enclosed is an invoice for the work performed by The Prime Group during December in providing assistance in preparing supporting materials for a rate case for Delta to file at the Kentucky Public Service Commission. Thank you for giving us the opportunity to work with you on this project.

Sincerely,

A handwritten signature in cursive that reads "Marty".

Martin Blake
Principal

The Prime Group

Priority Marketing, Planning and Regulatory Support

Invoice for Services Rendered

RECEIVED

FEB 10 2004

Invoice date: February 9, 2004

2/16

To: Delta Natural Gas Company
3617 Lexington Road
R. R. #1, Box 30-A
Winchester, Kentucky 40391

Attn: Mr. John Hall

2.0 hours of consulting work by Steve Seelye @ \$200.00/hr \$ 400.00
during January in providing assistance in preparing supporting materials
for a rate case for Delta to file at the Kentucky Public Service Commission.

1.0 hour of consulting work by Larry Feltner @ \$150.00/hr \$ 150.00
during January in providing assistance in preparing supporting materials
for a rate case for Delta to file at the Kentucky Public Service Commission.

4.0 hours of consulting work by Marty Blake @ \$200.00/hr \$ 800.00
during January in in preparing cost of capital testimony to support
rate case filing for Delta.

Total amount due for January \$ 1,350.00

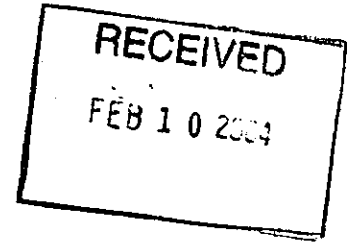
Please remit payment to: The Prime Group, LLC
P.O. Box 7469
Louisville, KY 40257-7469

Q

OK to pay
JA
2/10/04

■ The Prime Group ■

Priority Marketing, Planning and Regulatory Support



February 9, 2004

Mr. John Hall
Delta Natural Gas Company
3617 Lexington Road
R. R. #1, Box 30-A
Winchester, Kentucky 40391

Dear John:

Enclosed is an invoice for the work performed by The Prime Group during January in providing assistance in preparing supporting materials for a rate case for Delta to file at the Kentucky Public Service Commission. Thank you for giving us the opportunity to work with you on this project.

Sincerely,

A handwritten signature in cursive script that reads "Marty".

Martin Blake
Principal



Original Invoice

THANKS FOR YOUR ORDER.
 If you have any questions
 or problems, just call us
 TOLL FREE 1-800-248-6111
 Invoice Number 108418

CUSTOMER SERVICE CENTER
 HAMILTON OH 45011

3/15

Order Summary

Shipping Address
 00001
 Delta Natural Gas Co Inc
 3617 Lexington Rd
 Winchester KY 40391-9797

Billing Address
 00001
 Delta Natural Gas Co Inc
 3617 Lexington Rd
 Winchester KY 40391-9797

Customer Information
 Customer#: 5032173
 Contact: Emily Bennett
 Phone#: 859-744-6171

Comments

Carton Count 1

Additional Information
 PO # EMILY/REPLC
 Route/Stop/Door: 0004/000/032
 Order Date: 24-Feb-2004
 Delivery Date: 25-Feb-2004

rate cover

of 2 B

Item Details

Line	Quantity			Item Number	Description	Units	List Price	Unit Price	Total
	Ordered	Shipped	Back Ordered						
1	2	2	0	G08-5164	600 3 1/3X4 LASER LABELS	BX	42.010	41.98	83.960

TERMS: Net 30 days

TOTAL VALUE AT LIST PRICE	YOU SAVED THIS AMOUNT	MOSE. TOTAL	TAX	DELIVERY	HANDLING	PAID IN ADVANCE	AMOUNT DUE
84.02	0.06	83.96	5.04	FREE	0.00	0.00	89.00

To return supplies, please repack in original box and insert our packing list, or copy of this invoice. Please note problem so we may issue credit or replacement, whichever you prefer. Please do not ship collect. Please do not return furniture or machines until you call us first for instructions. Shortage or damage must be reported within 5 days after delivery.

DETACH AT PERFORATION

CUSTOMER NAME	YOUR VIKING ACCT. NO.	INVOICE NUMBER	INVOICE DATE	INVOICE AMOUNT	AMOUNT ENCLOSED
Delta Natural Gas Co Inc	5032173	108418	02/25/04	89.00	

CIN 50321736 1084185 0008900 1 8

Please Send Your Check to: Viking Office Products
 PO Box 30488
 Los Angeles, CA, 90030-0488

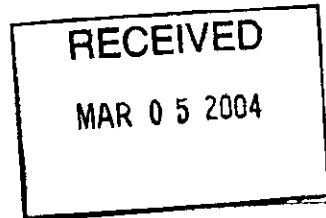
Please return this stub with your payment to ensure prompt credit to your account.

Please DO NOT staple or fold, Thank you.

The Prime Group

Priority Marketing, Planning and Regulatory Support

Invoice for Services Rendered



Invoice date: March 3, 2004

3/15

To: Delta Natural Gas Company
3617 Lexington Road
R. R. #1, Box 30-A
Winchester, Kentucky 40391

Attn: Mr. John Hall

Preparation of Depreciation Study for Delta	\$20,000.00
22.0 hours of consulting work by Steve Seelye @ \$200.00/hr during February in developing cost of service and rate design for a rate case for Delta to file at the Kentucky Public Service Commission.	\$ 4,400.00
23.5 hour of consulting work by Larry Feltner @ \$150.00/hr during February in providing assistance in preparing supporting materials for a rate case for Delta to file at the Kentucky Public Service Commission.	\$ 3,525.00
41.5 hour of consulting work by Paul Garcia @ \$150.00/hr during February in preparing revenue and revenue adjustments for a rate case for Delta to file at the Kentucky Public Service Commission.	\$ 6,225.00
27.0 hours of consulting work by Marty Blake @ \$200.00/hr during February in preparing cost of capital testimony to support rate case filing for Delta.	\$ 5,400.00

Total amount due for February

10 \$39,550.00

Please remit payment to: The Prime Group, LLC
P.O. Box 7469
Louisville, KY 40257-7469

Rate Case
OK to pay
JA
3/5/04

The Prime Group, LLC
6711 Fallen Leaf • P. O. Box 7469 • Louisville, KY • 40257-7469
Phone 502-425-7882 FAX 502-326-9894

■ The Prime Group ■

Priority Marketing, Planning and Regulatory Support

RECEIVED

MAR 05 2004

March 3, 2004

Mr. John Hall
Delta Natural Gas Company
3617 Lexington Road
R. R. #1, Box 30-A
Winchester, Kentucky 40391

Dear John:

Enclosed is an invoice for the work performed by The Prime Group during February in providing assistance in preparing supporting materials for a rate case for Delta to file at the Kentucky Public Service Commission. Thank you for giving us the opportunity to work with you on this project.

Sincerely,



Martin Blake
Principal

**DELTA NATURAL GAS COMPANY, INC.
CASE NO. 2004-00067**

**FIRST PSC DATA REQUEST
DATED 3/17/04**

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.

RESPONSE:

See W. Steven Seelye testimony – exhibit 7

Sponsoring Witness:

W. Steven Seelye

**DELTA NATURAL GAS COMPANY, INC.
CASE NO. 2004-00067**

**FIRST PSC DATA REQUEST
DATED 3/17/04**

53. Describe the status of any outstanding recommendations relating to gas operations contained in Delta's management audits. Identify any savings or costs related to management audit recommendations, the impact of which is not already reflected in the test year of this case.

RESPONSE:

The only outstanding recommendations from management audits of Delta are from the November, 2002 audit of gas procurement. There were 16 recommendations and as of March 31, 2004 12 of them are in an ongoing status. The Commission's Management Audit Branch placed the other 4 of these in a completed status in January, 2004. Delta has filed its March 31, 2004 progress report on the ongoing recommendations and has asked for the remaining 12 recommendations to be placed in a completed status.

Delta knows of no quantifiable savings or costs from the audit recommendations that need to be reflected in the test year of this case.

Sponsoring Witness:

Glenn R. Jennings

**DELTA NATURAL GAS COMPANY, INC.
CASE NO. 2004-00067**

**FIRST PSC DATA REQUEST
DATED 3/17/04**

54. 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.

RESPONSE:

Delta has no DSM Program.

Sponsoring Witness:

Glenn R. Jennings