



Delta Natural Gas Company, Inc.

3617 Lexington Road
Winchester, Kentucky 40391-9797



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

PHONE: 859-744-6171 EXT 148
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May 4, 2007

Beth O'Donnell
Executive Director
Public Service Commission of Kentucky
211 Sower Boulevard
P.O. Box 615
Frankfort, Kentucky 40602-0615

RE: Case No. 2007-00089

Dear Beth:

We deliver herewith for filing an original and ten (10) copies of Delta's response to the first data request of the Commission Staff dated March 19, 2007 in the above-captioned case.

RECEIVED

MAY 04 2007

**PUBLIC SERVICE
COMMISSION**

RECEIVED

MAY 04 2007

**PUBLIC SERVICE
COMMISSION**

DELTA NATURAL GAS COMPANY, INC.
CASE NO. 2007-00089

FIRST PSC DATA REQUEST
DATED 3/19/07

RECEIVED

MAY 04 2007

**PUBLIC SERVICE
COMMISSION**

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

RESPONSE:

A copy of Delta's current By-Laws is attached. There has been one change made to Delta's By-Laws since the year utilized as the test period in Delta's last rate case. The number of Directors was decreased from ten to eight.

Sponsoring Witness:

Glenn R. Jennings

**AMENDED AND RESTATED
BY-LAWS OF
DELTA NATURAL GAS COMPANY, INC.**

ARTICLE I

Offices and Registered Agent

1.1 Principal Office. The principal office of the Corporation shall be located at 3617 Lexington Road, Winchester, Kentucky 40391. The Corporation may have such other offices, either within or without the Commonwealth of Kentucky, as the business of the Corporation may require from time to time.

1.2 Registered Office. The registered office of the Corporation shall be at 3617 Lexington Road, Winchester, Kentucky 40391. The address of the registered office may be changed from time to time by the Board of Directors.

1.3 Registered Agent. The registered agent for the Corporation shall be the Secretary of the Corporation.

2.3 Place of Special Meetings. The President or the Board of Directors may designate any place within or without the Commonwealth of Kentucky as the place for any special meeting. If no designation is properly made, or if a special meeting be otherwise called, the place of meeting shall be at the registered office of the Corporation in the Commonwealth of Kentucky.

2.4 Notice of Annual or Special Meeting. Written or printed notice stating the place, day and hour of the annual or special meeting and, in case of a special meeting, the purpose or purposes for which the meeting is called, shall be delivered not less than ten (10) days nor more than sixty (60) days before the date of the meeting, either personally or by mail, by or at the direction of the President, the Secretary or the officer or persons calling the meeting, to each shareholder of record entitled to vote at such meeting. If mailed, such notice shall be deemed to be delivered when deposited in the United States mail in a sealed envelope addressed to the shareholder at his or her address as it appears on the stock transfer books of the Corporation, with postage thereon prepaid.

2.5 Fixing of a Record Date. The Board of Directors may fix a record date in order to determine the shareholders entitled to receive dividends or distributions, to notice of a shareholders' meeting, to demand a special meeting, to vote or to take any other action or receive any allotment of rights. A record date fixed by the Board of Directors shall not be more than seventy (70) days before the meeting.

An appointment shall be valid for eleven (11) months unless a longer period is expressly provided in the appointment form.

(d) An appointment of a proxy shall be revocable by the shareholder unless the appointment form conspicuously stated that it is irrevocable and the appointment is coupled with an interest.

2.8 Voting of Shares. Subject to the provisions of Section 2.9 hereof, each outstanding share of common stock authorized by the Corporation's Articles of Incorporation to have voting power shall be entitled to one vote upon each matter submitted to a vote at a meeting of shareholders. The voting rights, if any, of classes of shares other than voting common stock shall be as set forth in the Corporation's Articles of Incorporation or by appropriate legal action of the Board of Directors.

2.9 Informal Action by Shareholders. Any action required to be taken, or which may be taken, at a meeting of the shareholders may be taken without a meeting if a consent in writing setting forth the action so taken shall be signed by all of the shareholders entitled to vote with respect to the subject matter thereof.

ARTICLE III

Directors

3.4 Regular Meetings. A regular, annual meeting of the Board of Directors shall be held immediately after, and at the same place as, the annual meeting of shareholders. The Board of Directors may provide by resolution the time and place, either within or without the Commonwealth of Kentucky, for the holding of up to 12 additional regular meetings in the following twelve (12) month period without other notice than such resolution.

3.5 Special Meetings. Special meetings of the Board of Directors may be called by or at the request of the President or any two directors. All special meetings of the Board of Directors shall be held at the principal office of the Corporation or such other place as may be specified in the notice of the meeting.

3.6 Notice. Notice of any special meeting shall be given at least twelve (12) hours prior thereto by written notice delivered personally or mailed to each director at his or her business address or by telephone to each director personally. If mailed, such notice shall be deemed to be delivered when deposited in the United States mail in a sealed envelope so addressed, postage prepaid. Any director may waive in writing notice of any meeting. The attendance of a director at any meeting shall constitute a waiver of notice of such meeting, unless the director at the beginning of the meeting (or promptly upon his or her arrival) objects to holding the meeting or transacting business at the meeting and does not thereafter vote for or assent to action taken at the meeting. Neither the business to be transacted at, nor the purpose of, any regular or special meeting of the Board of Directors need be specified in the notice.

3.11 Action by Written Consent. Any action required or permitted to be taken by the Board of Directors at a meeting may be taken without a meeting, if a consent in writing setting forth the action so taken shall be signed by all of the directors.

3.12 Chairman and Vice-Chairman of the Board. The Board of Directors may appoint one of its members Chairman of the Board of Directors. The Board of Directors may also appoint one of its members as Vice-Chairman of the Board of Directors, and such individual shall serve in the absence of the Chairman and perform such additional duties as may be assigned to him or her by the Board of Directors.

ARTICLE IV

Officers

4.1 Classes. The officers of the Corporation shall be a President, one or more Vice-Presidents, a Secretary, a Treasurer, each of whom shall be elected by the Board of Directors. Such other officers and assistant officers as may be deemed necessary may be elected or appointed by the Board of Directors.

4.2 Election and Term of Office. The officers of the Corporation shall be elected by the Board of Directors at each regular, annual meeting of the Board of Directors. If the election of officers shall not be held at any

both, he or she shall preside at all meetings of the shareholders and of the Board of Directors. He or she may sign certificates for shares of the Corporation, any deeds, mortgages, bonds, contracts or other instruments which the Board of Directors has authorized to be executed, except in cases where the signing and execution thereof shall be expressly delegated by the Board of Directors or by these By-Laws to some other officer or agent of the Corporation, or shall be required by law to be otherwise signed or executed. The President, in general, shall perform all duties incident to the office of President and chief executive officer and such other duties as may be prescribed by the Board of Directors from time to time. Unless otherwise ordered by the Board of Directors, the President shall have full power and authority on behalf of the Corporation to attend, act and vote at any meetings of shareholders of any corporation in which the Corporation may hold stock, and at any such meeting, shall hold and may exercise all rights incident to the ownership of such stock which the Corporation, as owner, might have had and exercised if present. The Board of Directors may confer like powers on any other person or persons.

4.6 Vice-President. In the absence of the President, or in the event of his or her inability or refusal to act, the Vice Presidents in order designated at the time of their election or otherwise by the Board of Directors shall perform the duties of the President, and when so acting, shall have all the powers of and be subject to the restrictions upon the President. Any Vice-President may sign, with the Secretary or an assistant secretary, certificates for shares of the corporation and shall perform such other duties as from time to time may be assigned by the President or by the Board of Directors.

4.7 Treasurer. The Treasurer shall be the chief financial officer of the Corporation. He or she shall have charge and custody of and be responsible for all funds and securities of the Corporation, receive and give receipts for monies due and payable to the Corporation from any source whatsoever, deposit all such monies in the name of the Corporation in such banks, trust companies and other depositories as shall be selected in accordance with the Provisions of Article V of these By-Laws and, in general, perform all the duties incident to the office of Treasurer and such other duties as from time to time may be assigned to him or her by the President or the Board of Directors. If required by the Board of Directors, the Treasurer shall give a bond for the faithful discharge of his or her duties in such sum and with such surety or sureties as the Board of Directors shall determine.

4.8 Secretary. The Secretary shall (a) prepare and keep the minutes of the shareholders' meetings and of the Board of Directors' meetings in one or more books provided for that purpose; (b) see that all notices are duly given in accordance with the provisions of these By-Laws or as required by law; (c) be custodian of the corporate records and of the seal, if any, of the Corporation; (d) keep a register of the Post Office address of each shareholder; (e) sign with the President or Vice-President certificates for shares of stock of the Corporation; (f) have general charge of the stock transfer books of the Corporation; (g) have responsibility for authenticating records of the Corporation; and, (h) in general, perform all duties incident to the office of Secretary and

such other duties as from time to time may be assigned to him or her by the President or by the Board of Directors.

4.9 Compensation. The compensation of the officers of the Corporation shall be fixed from time to time by the Board of Directors, and no officer shall be prevented from receiving such compensation by reason of the fact that he or she is also a director of the Corporation.

ARTICLE V

Contracts, Loans, Checks and Deposits

5.1 Contracts. The Board of Directors may authorize any officer or officers, agent or agents, to enter into any contract and execute and deliver any instruments in the name of and on behalf of the Corporation. Such authority may be general or confined to specific instances.

5.2 Loans. No loans shall be contracted or evidence of indebtedness issued on behalf of the Corporation unless authorized by the President or by a resolution of the Board of Directors. Such authority may be general or confined to specific instances.

5.3 Deposits, Checks, Drafts, Etc. All funds of the Corporation not otherwise employed shall be deposited, from time to time, to the credit of the Corporation in such banks, trust companies and other depositories selected by the Board of Directors or any two of the President, a Vice President or Treasurer. All checks, drafts, electronic fund transfers, wire transfers or other orders for the payment of money, notes or other evidences of indebtedness issued in the name of the Corporation shall be signed or otherwise authorized by such officer or officers, employee or employees, or agent or agents of the Corporation and in such manner as shall, from time to time, be determined by resolution of the Board of Directors or any two of the President, a Vice President or Treasurer.

ARTICLE VI

Certificates for Shares and Their Transfer

6.1 Certificates for Shares. Certificates representing shares of the Corporation shall be in such form as may be determined by the Board of Directors and by the laws of the Commonwealth of Kentucky. Such certificates shall be signed by the President or a Vice-President and by the Secretary or an assistant secretary, and may be sealed with the seal of the Corporation, or a facsimile thereof. The signature of such officers upon such certificates may be facsimiles if the certificate is manually signed on

behalf of a transfer agent or registrar for the Corporation. All certificates for shares shall be consecutively numbered. The name of the person owning the shares represented thereby, with the number of shares and date of issue, shall be entered on the books of the Corporation. All certificates surrendered to the Corporation for transfer shall be cancelled, and no new certificates shall be issued until the former certificates for a like number of shares shall have been surrendered and cancelled, except that, in case of a lost, destroyed or mutilated certificate, a new one may be issued therefor upon such terms and indemnity to the Corporation as the Secretary may prescribe.

6.2 Transfer of Shares. Transfer of shares of the Corporation shall be made only on the books of the Corporation by the registered holder thereof, or by his or her legal representative who shall furnish proper evidence of authority to transfer, or by his or her attorney thereunto authorized by power of attorney duly executed and filed with the Secretary of the Corporation, and on surrender for cancellation of the certificate for such shares. The person in whose name shares stand on the books of the Corporation shall be deemed the owner thereof for all purposes as regards the Corporation.

6.3 Shares without Certificates. In addition to representing its shares by certificates, as provided above, the Corporation is authorized to issue some or all of its shares of any or all of its classes or series without certificates.

ARTICLE VII

INDEMNIFICATION

7.1 Definitions. As used in this Article VII:

(a) "Proceeding" means any threatened, pending or completed action, suit or proceeding, whether civil, criminal, administrative or investigative, and whether formal or informal;

(b) "Party" includes a person who was, is or is threatened to be made a named defendant or respondent in a Proceeding;

(c) "Expenses" include attorneys fees;

(d) "Officer" means any person serving as Chairman of the Board of Directors, President, Vice-President, Treasurer, Secretary or Assistant Secretary of the Corporation;

(e) "Director" means an individual who is or was a director of the Corporation or an individual who, while a director of the Corporation, is or was serving at the request of the Corporation as a Director, Officer, Partner, Trustee, Employee or Agent of another foreign or domestic corporation, partnership, joint venture, trust, employee benefit plan or other enterprise. A Director shall be considered serving an

employee benefit plan at the request of the Corporation if his or her duties to the Corporation also impose duties on, or otherwise involve services by, him or her to the plan or to participants in or beneficiaries of the plan. "Director" includes, unless the context requires otherwise, the estate or personal representative of a director.

7.2 Indemnification by Corporation.

(a) The Corporation shall indemnify any Officer or Director who is made a Party to any Proceeding by reason of the fact that such person is or was an Officer or Director if:

(1) Such Officer or Director conducted himself or herself in good faith; and

(2) Such Officer or Director reasonably believed:

(i) In the case of conduct in his or her official capacity with the Corporation, that his or her conduct was in the best interest of the Corporation; and

(ii) In all other cases, that his or her conduct was at least not opposed to the best interest of the Corporation; and

(3) In the case of any criminal Proceeding, he or she had no reasonable cause to believe his or her conduct was unlawful.

(b) A Director's conduct with respect to an employee benefit plan for a purpose he or she reasonably believes to be in the interest of the participants in and beneficiaries of the plan shall be conduct that satisfies the requirement of Section 7.2 (a)(2)(ii) of these By-Laws.

(c) Indemnification shall be made against judgments, penalties, fines, settlements and reasonable expenses, including legal expenses, actually incurred by such Officer or Director in connection with a Proceeding, except that if the Proceeding was by or in the right of the Corporation, indemnification shall be made only against such reasonable expenses and shall not be made in respect of any Proceeding in which the Officer or Director shall have been adjudged to be liable to the Corporation. The termination of any Proceeding by judgment, order, settlement, conviction or upon a plea of nolo contendere or its equivalent, shall not, by itself, be determinative that the Officer or Director did not meet the requisite standard of conduct set forth in this Section 7.2.

(d) (1) Reasonable expenses incurred by an Officer or Director as a Party to a Proceeding with respect to which indemnity is to be provided under this Section 7.2 shall be paid or reimbursed by the Corporation in advance of the final disposition of such Proceeding provided:

(i) The Corporation receives (I) a written affirmation by the Officer or Director of his or her good faith belief that he or she has met the requisite standard of conduct set forth in this Section 7.2, and (II) the Corporation receives a written undertaking by or on behalf of the Officer or Director to repay such amount if it shall ultimately be determined that he or she has not met such standard of conduct; and

(ii) The Corporation's Board of Directors (or other appropriate decisionmaker for the Corporation) determines that the facts then known to the Board of Directors (or decisionmaker) would not preclude indemnification under Kentucky law.

(2) The undertaking required herein shall be an unlimited general obligation of the Officer or Director but shall not require any security and shall be accepted without reference to the financial ability of the Officer or Director to make repayment.

(3) Determinations and authorizations of payments under this Section 7.2(d) shall be made in the manner specified in Section 7.2(e) of these By-Laws.

(e) (1) The Corporation shall not indemnify an Officer or Director under this Section 7.2 unless authorized in the specific case after a determination has been made that indemnification of the Officer or Director is permissible in the circumstances because he or she has met the standard of conduct set forth in this Section 7.2.

(2) Such determination shall be made:

(i) By the Corporation's Board of Directors by majority vote of a quorum consisting of directors not at the time Parties to the Proceeding;

(ii) If a quorum cannot be obtained under Section 7.2(e)(2)(i), by majority vote of a committee duly designated by the Corporation's Board of Directors (in which designation directors who are Parties may participate), consisting solely of two (2) or more directors not at the time Parties to the Proceeding; or

(iii) By special legal counsel:

(I) Selected by Corporation's Board of Directors or its committee in the manner prescribed in Sections 7.2(e)(2)(i) and (ii); or

(II) If a quorum of the Board of Directors cannot be obtained under Section 7.2(e)(2)(i) and a committee cannot be designated under Section 7.2(e)(2)(ii), selected by a majority vote of the full Board of Directors (in which selection directors who are Parties may participate); or

(3) Authorization of indemnification and evaluation as to reasonableness of expenses shall be made in the same manner as the determination that indemnification is permissible, except that if the determination is made by special legal counsel, authorization of indemnification and evaluation as to reasonableness of expenses shall be made by those entitled under Section 7.2(e)(2)(iii) to select counsel.

7.3 Further Indemnification. Notwithstanding any limitation imposed by Section 7.2 or elsewhere and in addition to the indemnification set forth in Section 7.2, the Corporation, to the full extent permitted by law, may agree by contract or otherwise to indemnify any Officer or Director and hold him or her harmless against any judgments, penalties, fines, settlements and reasonable expenses actually incurred or reasonably anticipated in connection with any Proceeding in which any Officer or Director is a Party, provided the Officer or Director was made a Party to such Proceeding by reason of the fact that he or she is or was an Officer or Director of the Corporation or by reason of any inaction, nondisclosure, action or statement made, taken or omitted by or on behalf of the Officer or Director with respect to the Corporation or by or on behalf of the Officer or Director in his or her capacity as an Officer or Director.

7.4 Insurance. The Corporation may, in the discretion of the Board of Directors, purchase and maintain or cause to be purchased and maintained insurance on behalf of all Officers and Directors against any liability asserted against them or incurred by them in their capacity or arising out of their status as an Officer or Director, to the extent such insurance is reasonably available. Such insurance shall provide such coverage for the Officers and Directors as the Board of Directors may deem appropriate.

ARTICLE VIII

Miscellaneous

8.1 Amendments. The Board of Directors shall have the power and authority to alter, amend or repeal By-Laws of the Corporation, subject always to the power of the shareholders under Kentucky law to change or repeal such By-Laws.

8.2 Fiscal Year. The Board of Directors shall have the power to fix, and from time to time change, the fiscal year of the Corporation. The fiscal year of the Corporation shall begin on the first day of July and end on the thirtieth day of June of each year.

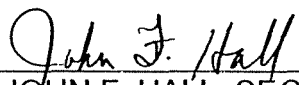
8.3 Dividends. The Board of Directors may, from time to time, make distributions to shareholders in the manner and upon the terms and conditions provided by Kentucky law and its Articles of Incorporation.

8.4 Seal. The Board of Directors may adopt a corporate seal.

8.5 Waiver of Notice. Whenever any notice is required to be given or delivered under the provisions of these By-Laws, or under the provisions of the Corporation's Articles of Incorporation, or under the provisions of the corporation laws of the Commonwealth of Kentucky, a waiver thereof in writing, signed by the person or persons entitled to such notice, whether before or after the time state, therein, shall be equivalent to the delivery or giving of such notice.

8.6 Construction. Unless the context specifically requires otherwise, any reference in these By-Laws to any gender shall include all other genders; any reference to the singular shall include the plural; and any reference to the plural shall include the singular.

THESE BY-LAWS WERE DULY
ADOPTED BY THE BOARD OF
DIRECTORS OF DELTA NATURAL
GAS COMPANY, INC. EFFECTIVE
NOVEMBER 16, 2006



JOHN F. HALL, SECRETARY

DELTA NATURAL GAS COMPANY, INC.
CASE NO. 2007-00089

FIRST PSC DATA REQUEST
DATED 3/19/07

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

RESPONSE:

See attached.

Delta Resources and Delgasco buy and sell gas.

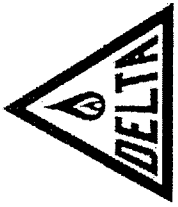
Enpro produces and sells natural gas.

None of the subsidiaries sell gas to Delta.

Delta transports gas for the subsidiaries at Delta's tariff rates.

Sponsoring Witness:

Glenn R. Jennings

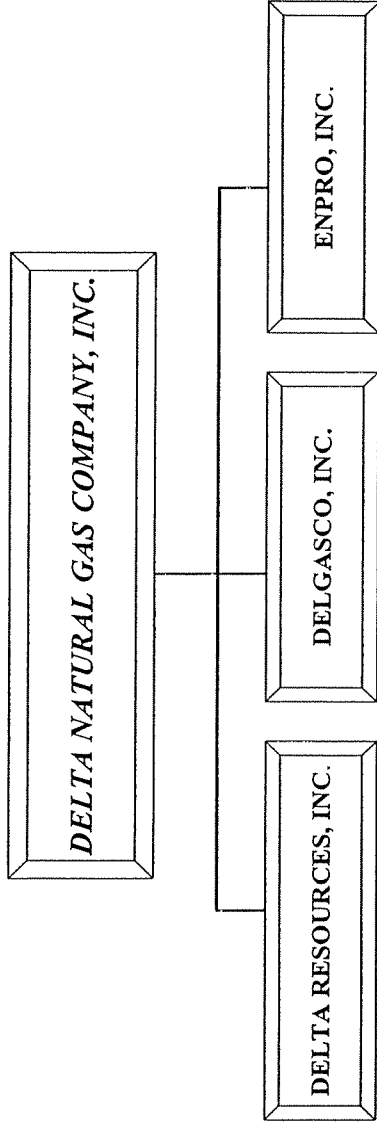


Delta Natural Gas Company, Inc.

Case No. 2007-00089

First PSC Data Request

Dated 3/19/07



**DELTA NATURAL GAS COMPANY, INC.
CASE NO. 2007-00089**

**FIRST PSC DATA REQUEST
DATED 3/19/07**

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

RESPONSE:

See attached schedules.

Sponsoring Witness:

John B. Brown

Delta Natural Gas Company, Inc.
CASE NO. 2007-00089
Capital Structure

Format 3
Schedule 1

Line No.	Type of Capital	10th Year - 1996		9th Year - 1997		8th Year - 1998		7th Year - 1999		6th Year - 2000	
		Amount	Ratio	Amount	Ratio	Amount	Ratio	Amount	Ratio	Amount	Ratio
1	Long-Term Debt	40,243	53.7%	39,530	46.3%	54,208	60.0%	52,969	54.5%	51,905	51.2%
2	Short-Term Debt	7,790	10.4%	19,395	22.7%	9,030	10.0%	16,700	17.2%	20,745	20.5%
3	Preferred Preference Stock										
4	Common Equity	26,887	35.9%	26,392	30.9%	27,072	30.0%	27,491	28.3%	28,749	28.4%
5	Total Capitalization	74,920		85,317		90,310		97,160		101,399	

Line No.	Type of Capital	5th Year - 2001		4th Year - 2002		3rd Year - 2003		2nd Year - 2004		1st Year - 2005	
		Amount	Ratio	Amount	Ratio	Amount	Ratio	Amount	Ratio	Amount	Ratio
1	Long-Term Debt	50,580	46.7%	49,911	45.2%	54,824	46.7%	54,473	45.9%	53,841	39.9%
2	Short-Term Debt	27,755	25.6%	29,038	26.3%	17,708	15.1%	17,838	15.0%	32,034	23.8%
3	Preferred Preference Stock										
4	Common Equity	30,052	27.7%	31,497	28.5%	44,978	38.3%	46,377	39.1%	48,959	36.3%
5	Total Capitalization	108,387		110,446		117,510		118,688		134,834	

Line No.	Type of Capital	Test Year - 2006		Latest Available Quarter - 12/31/06		Average Test Year	
		Amount	Ratio	Amount	Ratio	Amount	Ratio
1	Long-Term Debt	59,870	46.9%	59,870	46.9%	58,085	47.1%
2	Short-Term Debt	17,146	13.4%	17,146	13.4%	14,183	11.5%
3	Preferred Preference Stock						
4	Common Equity	50,633	39.7%	50,633	39.7%	51,057	41.4%
5	Total Capitalization	127,649		127,649		123,325	

Delta Natural Gas Company, Inc
CASE NO. 2007-00089
Calculation of Average Test Period Capital Structure
12 Months Ended - December 31, 2006

Line No.	Item	Total Capital (b)	Long-Term Debt (c)	Short-Term Debt (d)	Preferred Stock (e)	Common Stock (f)	Retained Earnings (g)	Total Common Equity (h)
1	Balance Beginning of test year -- December '05	134,834	53,841	32,034		45,954	3,005	48,959
2	1st Month -- January '06	129,645	53,841	25,390		45,945	4,469	50,414
3	2nd Month -- February '06	125,569	53,831	19,922		46,021	5,795	51,816
4	3rd Month -- March '06	118,531	53,831	12,670		46,151	5,879	52,030
5	4th Month -- April '06	118,588	59,990	5,926		46,168	6,504	52,672
6	5th Month -- May '06	114,407	59,990	1,739		46,173	6,505	52,678
7	6th Month -- June '06	118,586	59,990	7,046		46,282	5,268	51,550
8	7th Month -- July '06	119,405	59,990	8,074		46,288	5,053	51,341
9	8th Month -- August '06	122,285	59,990	11,085		46,301	4,909	51,210
10	9th Month -- September '06	124,687	59,990	14,572		46,408	3,717	50,125
11	10th Month -- October '06	124,593	59,990	14,597		46,409	3,597	50,006
12	11th Month -- November '06	124,456	59,965	14,184		46,444	3,863	50,307
13	12th Month -- December '06	127,649	59,870	17,146		46,554	4,079	50,633
14	Total (L1 through L13)	1,603,235	755,109	184,385		601,098	62,643	663,741
15	Average Balance (L14/13)	123,326	58,085	14,183		46,238	4,819	51,057
16	Average capitalization ratios		47.10%	11.50%		37.49%	3.91%	
17	End-of-period capitalization ratios		46.90%	13.43%		36.47%	3.20%	

DELTA NATURAL GAS COMPANY, INC.
CASE NO. 2007-00089

FIRST PSC DATA REQUEST
DATED 3/19/07

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

RESPONSE:

See attached schedules.

Sponsoring Witness:

John B. Brown

Delta Natural Gas Company, Inc.
CASE NO. 2007-00089
Schedule of Outstanding Long-Term Debt
For the Calendar Year Ended December 31, 2006

Line No.	Type of Debt Issue (a)	Date of Issue (b)	Date of Maturity (c)	Amount Outstanding (d)	Interest Rate (e)	Annualized Cost Col.(d) x Col.(e) (f)
1	7.00% Sinking Fund Debentures	02/18/2003	02/01/2023	\$ 19,990,000	7.000%	\$ 1,399,300
2	5.75% Insured Quarterly Notes	04/06/2006	04/01/2021	\$ 39,880,000	5.750%	\$ 2,293,100
3	Unamortized Debt Expense					\$ 387,263 ⁽²⁾
				<u>\$ 59,870,000</u>		<u>\$ 4,079,663</u>
Annualized Cost Rate [Total Col. (f) / Total Col. (d)]						<u>6.81420%</u>

⁽¹⁾ Coupon Rate, Rate of Issue & Rate at Maturity are all the same.
⁽²⁾ Includes related debt issuance expenses

Delta Natural Gas Company, inc
CASE NO. 2007-00089
Schedule of Outstanding Long-Term Debt
For the Test Year Ended December 31, 2006

Line No.	Type of Debt Issue (a)	Date of Issue (b)	Date of Maturity (c)	Amount Outstanding (d)	Interest Rate (e)	Annualized Cost Col.(d) x Col.(e) (f)	Actual Test Year Interest Cost (g)
1	6.625% Sinking Fund Debentures	10/18/1993	10/01/1923	\$ -	6.625%	\$ - ⁽²⁾	\$ 406,112 ⁽⁵⁾
2	7.15% Sinking Fund Debentures	03/27/1998	04/01/2018	\$ -	7.150%	\$ - ⁽³⁾	\$ 1,020,445 ⁽⁵⁾
3	7.00% Sinking Fund Debentures	02/18/2003	02/18/2023	\$ 19,990,000	7.000%	\$ 1,399,300	\$ 1,399,300 ⁽⁵⁾
4	5.75% Insured Quarterly Notes	04/06/2006	04/01/2021	\$ 39,880,000	5.750%	\$ 2,293,100	\$ 1,119,086 ⁽⁵⁾
5	Unamortized Debt Expense					\$ 387,263 ⁽⁴⁾	\$ 348,890
6	Interest Accrued			\$ 59,870,000		\$ 4,079,663	\$ (18,330)

Annualized Cost Rate
[Total Col. (f) / Total Col. (d)]

6.8142%

Actual Long-Term Debt Cost Rate
[Total Col. (g) / Total Reported in
Col. (c) Line 15 of Format 3,
Schedule 2 -- \$4,275,503 / \$58,085,000

7.3608%

⁽¹⁾ Coupon Rate, Rate of Issue & Rate at Maturity are all the same.

⁽²⁾ Debentures called May 8, 2006

⁽³⁾ Debentures called May 8, 2006

⁽⁴⁾ Includes related debt issuance expenses

⁽⁵⁾ Actual interest paid during the 12 months ended 12/31/06 not accrued

Delta Natural Gas Company, Inc.
Case No. 2007
Schedule of Short-Term Debt
For The Test Year Ended Decmeber 31,2006

Format 4b

Line No.	Type of Debt Instrument (a)	Date of Issue (b)	Date of Maturity (c)	Amount Outstanding (d)	Interest Rate (e) ⁽²⁾	Effective Interest Cost Rate (f)	Annualized Interest Cost Col.(d)xCol(f) (g)
1	Grid Note	8/12/2005	Demand ⁽¹⁾	\$17,146,346	6.35% ⁽³⁾	6.51661%	\$1,117,360

⁽¹⁾ This is a demand grid note dated August 12, 2005 with a maturity date of October 31, 2007. It can be increased or decreased daily up to a maximum of \$40,000,000.

⁽²⁾ The interest rate on this line is determined monthly at the thirty day LIBOR Rate plus 1% on the used line of credit. The cost of the unused line of credit is 0.125%

⁽³⁾ Rate @ 12/31/06

Total Short Term-Debt

Annualized Cost Rate:

Balance 12/31/06 - \$17,146,346 x 6.35%	\$	1,088,793
Unused Portion 12/31/06 - \$22,853,654 x 0.125%	\$	28,567
	\$	1,117,360

6.51661%

Actual Interest Paid or Accrued on Short-Term Debt during the Test Year

[Report in Col. (g) of this schedule]

\$ 718,348

Average Short-Term Debt - Format 3, Schedule 2 Line 15 Col (d)

[Report in Col. (g) of this schedule]

\$ 14,183,000

Test-Year Interest Cost Rate [Actual Interest / Average Short-Term Debt]

[Report in Col. (f) of this schedule]

5.0649%

DELTA NATURAL GAS COMPANY, INC.
CASE NO. 2007-00089

FIRST PSC DATA REQUEST
DATED 3/19/07

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

RESPONSE:

Effective June 30, 1987, the outstanding cumulative preferred shares were redeemed at par value. Thus, Delta had no outstanding issues of preferred stock as of the dates indicated.

Sponsoring Witness:

John B. Brown

**DELTA NATURAL GAS COMPANY, INC.
CASE NO. 2007-00089**

**FIRST PSC DATA REQUEST
DATED 3/19/07**

6. Provide the following:
- a. List all issues of common stock in the primary market during the most recent 10-year period as shown in Format 6a.
 - b. The common stock information on a quarterly and yearly basis for the most recent 5 calendar years available, and through the latest available quarter as shown in Format 6b.
 - c. The market prices for common stock for each month during the most recent 5-year period and for the months through the date the application is filed. List all stock splits and stock dividends by date and type.

RESPONSE:

See attached schedules.

Sponsoring Witness:

Glenn R. Jennings

DELTA NATURAL GAS COMPANY, INC.
CASE NO. 2007 - 00089
SCHEDULE OF COMMON STOCK ISSUE
FOR THE TEST PERIOD ENDING 12/31/06

ISSUE	DATE OF ANNOUNCEMENT	REGISTRATION	NUMBER OF SHARES ISSUED	\$ PRICE PER SHARE TO PUBLIC	\$ PRICE PER SHARE (NET TO COMPANY)	\$ BOOK VALUE PER SHARE AT DATE OF ISSUE	SELLING EXPS. AS % OF GROSS ISSUE AMOUNT	\$ NET PROCEEDS TO COMPANY
DRIP		Jan. 1997	2,611	19.00	19.00			19.00
DRIP		Feb. 1997	1,390	18.10	18.10			18.10
DRIP		March 1997	5,197	17.50	17.50	12.77		17.50
DRIP		April 1997	1,219	17.00	17.00			17.00
DRIP		May 1997	732	16.63	16.63			16.63
DRIP, ESPP		June 1997	4,741	16.63	16.63	12.58		16.63
DRIP		July 1997	741	17.65	17.65			17.65
DRIP		Aug. 1997	387	17.71	17.71			17.71
DRIP		Sept. 1997	4,669	17.05	17.05	11.98		17.05
DRIP		Oct. 1997	1,625	17.575	17.575			17.575
DRIP		Nov. 1997	1,919	17.85	17.85			17.85
DRIP		Dec. 1997	4,601	17.60	17.60	11.96		17.60
DRIP		Jan. 1998	802	18.78	18.78			18.78
DRIP		Feb. 1998	302	18.325	18.325			18.325
DRIP		March 1998	4,435	17.525	17.525	12.69		17.525
DRIP		April 1998	594	17.125	17.125			17.125
DRIP		May 1998	1,900	16.987	16.987			16.987
DRIP, ESPP		June 1998	5,138	17.375	17.375	12.55		17.375
DRIP		July 1998	693	17.575	17.575			17.575
DRIP		Aug. 1998	1,034	17.025	17.025			17.025
DRIP		Sept. 1998	4,871	17.00	17.00	12.00		17.00
DRIP		Oct. 1998	1,846	17.06	17.06			17.06
DRIP		Nov. 1998	655	18.08	18.08			18.08
DRIP		Dec. 1998	4,143	18.40	18.40	11.84		18.40

DRIP				995	18.53	18.53			18.53			18.53
DRIP			Jan. 1999	1,199	17.51	17.51			17.51			17.51
DRIP			Feb. 1999	5,895	18.00	18.00			18.00			18.00
DRIP			Mar. 1999	1,925	16.975	16.975		12.62	16.975			16.975
DRIP			Apr. 1999	2,703	17.16	17.16			17.16			17.16
DRIP			May 1999	6,592	17.03	17.03		12.39	17.03			17.03
DRIP, ESPP			June 1999	8,744	16.875	16.875			16.875			16.875
DRIP			July, 1999	810	17.45	17.45			17.45			17.45
DRIP			Aug. 1999	4,686	17.425	17.425		11.80	17.425			17.425
DRIP			Sept. 1999	1,256	15.95	15.95			15.95			15.95
DRIP			Oct. 1999	1,341	15.30	15.30			15.30			15.30
DRIP			Nov. 1999	5,640	15.03	15.03		11.79	15.03			15.03
DRIP			Dec. 1999									
DRIP			Jan. 2000	1,012	15.44	15.44			15.44			15.44
DRIP			Feb. 2000	1,789	14.66	14.66			14.66			14.66
DRIP			Mar. 2000	10,683	14.13	14.13		12.91	14.13			14.13
DRIP			Apr. 2000	1,474	14.25	14.25			14.25			14.25
DRIP			May 2000	1,157	14.36	14.36			14.36			14.36
DRIP			June 2000	5,633	15.113	15.113		12.73	15.113			15.113
DRIP, ESPP			July 2000	7,206	16.10	16.10			16.10			16.10
DRIP			Aug. 2000	608	16.22	16.22			16.22			16.22
DRIP			Sept. 2000	5,079	17.30	17.30		12.03	17.30			17.30
DRIP			Oct. 2000	642	16.61	16.61			16.61			16.61
DRIP			Nov. 2000	885	16.89	16.89			16.89			16.89
DRIP			Dec. 2000	5,850	18.15	18.15		12.07	18.15			18.15
DRIP			Jan. 2001	536	18.46	18.46			18.46			18.46
DRIP			Feb. 2001	2,176	18.79	18.79			18.79			18.79
DRIP			Mar. 2001	5,301	19.125	19.125		13.41	19.125			19.125
DRIP			Apr. 2001	1,373	18.83	18.83			18.83			18.83
DRIP			May 2001	586	20.22	20.22			20.22			20.22
DRIP			June 2001	5,261	19.74	19.74		13.12	19.74			19.74
DRIP, ESPP			July 2001	6,148	19.27	19.27			19.27			19.27
DRIP			Aug. 2001	1,268	19.28	19.28			19.28			19.28
DRIP			Sept. 2001	4,867	19.50	19.50		12.56	19.50			19.50
DRIP			Oct. 2001	735	20.25	20.25			20.25			20.25
DRIP			Nov. 2001	1,589	20.15	20.15			20.15			20.15
DRIP			Dec. 2001	5,448	19.94	19.94		12.53	19.94			19.94

DRIP				549	20.15	20.15					
DRIP		Jan. 2002		1,753	20.34	20.34					20.15
DRIP		Feb. 2002		4,547	22.25	22.25	13.74				20.34
DRIP		Mar. 2002		867	22.05	22.05					22.25
DRIP		Apr. 2002		1,292	22.10	22.10					22.05
DRIP		May 2002		4,368	21.99	21.99	13.51				22.10
DRIP		June 2002		7,280	21.80	21.80					21.99
DRIP, ESPP		July 2002		1,486	20.12	20.12					21.80
DRIP		Aug. 2002		5,634	20.88	20.88	12.87				20.12
DRIP		Sept. 2002		680	21.13	21.13					20.88
DRIP		Oct. 2002		957	19.77	19.77					21.13
DRIP		Nov. 2002		4,849	21.32	21.32	12.87				19.77
DRIP		Dec. 2002									21.32
DRIP		Jan. 2003		785	23.47	23.47					
DRIP		Feb. 2003		1,221	22.31	22.31					23.47
DRIP		Mar. 2003		5,250	22.35	22.35	14.26				22.31
DRIP		Apr. 2003		167	21.31	21.31					22.35
Public Off.		May 2003		600,000	21.60	21.60			4.4%		21.31
DRIP		May 2003		1,232	21.38	21.38					21.60
DRIP		June 2003		6,006	23.80	23.80	14.49				21.38
DRIP, ESPP		July 2003		6,186	23.45	23.45					23.80
DRIP		Aug. 2003		1,502	22.99	22.99					23.45
DRIP		Sept. 2003		4,456	23.02	23.02	13.95				22.99
DRIP		Oct. 2003		1,241	23.23	23.23					23.02
DRIP		Nov. 2003		298	23.435	23.435					23.23
DRIP		Dec. 2003		6,279	23.38	23.38	13.82				23.435
DRIP		Jan. 2004		1,602	24.93	24.93					23.38
DRIP		Feb. 2004		1,279	26.82	26.82					
DRIP		March 2004		3,952	25.95	25.95	14.73				24.93
DRIP		Apr. 2004		1,890	24.78	24.78					26.82
DRIP		May 2004		433	23.72	23.72					25.95
DRIP		June 2004		4,516	23.54	23.54	15.25				24.78
DRIP		July 2004		2,029	24.51	24.51					23.72
DRIP		Aug. 2004		375	25.43	25.43					23.54
DRIP		Sept. 2004		4,180	26.68	26.68	15.94				24.51
DRIP		Oct. 2004		1,055	25.96	25.96					25.43
DRIP		Nov. 2004		683	24.60	24.60					26.68
DRIP		Dec. 2004		4,317	27.66	27.66	15.24				25.96

DRIP		Jan. 2005	585	27.21	27.21			27.21		27.21
DRIP		Feb. 2005	928	27.97	27.97			27.97		27.97
DRIP		March 2005	4,296	26.13	26.13		16.12	26.13		26.13
DRIP		Apr. 2005	1,332	25.06	25.06			25.06		25.06
DRIP		May 2005	357	25.62	25.62			25.62		25.62
DRIP		June 2005	4,306	27.39	27.39		15.73	27.39		27.39
DRIP		July 2005	881	26.32	26.32			26.32		26.32
DRIP		Aug. 2005	2,432	28.20	28.20			28.20		28.20
DRIP		Sept. 2005	3,848	29.54	29.54		15.28	29.54		29.54
DRIP		Oct. 2005	609	28.00	28.00			28.00		28.00
DRIP		Nov. 2005	581	26.36	26.36			26.36		26.36
DRIP		Dec. 2005	4,157	26.71	26.71		15.89	26.71		26.71
DRIP										
DRIP		Jan. 2006	556	25.11	25.11			25.11		25.11
DRIP		Feb. 2006	3,017	25.10	25.10			25.10		25.10
DRIP		March 2006	4,694	26.46	26.46		16.64	26.46		26.46
DRIP		Apr. 2006	663	25.60	25.60			25.60		25.60
DRIP		May 2006	183	25.30	25.30			25.30		25.30
DRIP		June 2006	4,340	24.70	24.70		16.16	24.70		24.70
DRIP		July 2006	243	24.91	24.91			24.91		24.91
DRIP		Aug. 2006	498	24.86	24.86			24.86		24.86
DRIP		Sept. 2006	4,249	25.23	25.23		15.70	25.23		25.23
DRIP		Oct. 2006	43	25.03	25.03			25.03		25.03
DRIP		Nov. 2006	2,482	25.26	25.26			25.26		25.26
DRIP		Dec. 2006	4,383	25.21	25.21		16.14	25.21		25.21

ESPP Employee Stock Purchase Plan
Public Off. Public Offering
DRIP Dividend Reinvestment & Stock Purchase Plan

DELTA NATURAL GAS COMPANY, INC.
CASE 2007 - 00089

QUARTERLY & ANNUAL COMMON STOCK INFORMATION

<u>Line Number</u>	<u>Period Equity</u>	<u>Average Number of Shares Outstanding</u>	<u>Book Value (\$)</u>	<u>Earnings (Loss)(\$) Per Share</u>	<u>Dividend Rate per Share (\$)</u>	<u>Rate of Return on Common Equity</u>
1	Calendar 2002					
2	3/31/02	2,522,750	13.74	1.49	.29	
3	6/30/02	2,530,079	13.51	.03	.29	
4	9/30/02	2,544,479	12.87	-.39	.295	
5	12/31/02	2,551,337	12.87	.27	.295	
6	Annual	2,531,974	12.97	1.39	1.17	8.2%
7	Calendar 2003					
8	3/31/03	2,558,635	14.26	1.66	.295	
9	6/30/03	3,166,940	14.49	-.08	.295	
10	9/30/03	3,179,086	13.95	-.27	.295	
11	12/31/03	3,187,044	13.82	.13	.295	
12	Annual	2,936,639	14.99	1.26	1.18	4.7%
13						
14	Calendar 2004					
15	3/31/04	3,193,877	14.73	1.19	.295	
16	6/30/04	3,200,715	15.25	.16	.295	
17	9/30/04	3,212,125	15.94	-.35	.295	
18	12/31/04	3,218,186	15.24	.87	.295	
19	Annual	3,201,926	15.32	1.86	1.18	4.1%
20						
21	Calendar 2005					
22	3/31/05	3,223,994	16.12	1.16	.295	
23	6/30/06	3,229,988	15.73	-.13	.295	
24	9/30/05	3,237,149	15.28	-.18	.30	
25	12/31/05	3,242,502	15.89	.89	.30	
26	Annual	3,229,324	15.95	1.75	1.19	5.6%
27						
28	Calendar 2006					
29	3/31/06	3,250,768	16.64	1.03	.30	
30	6/30/06	3,256,043	16.16	-.19	.30	
31	9/30/06	3,261,034	15.70	-.16	.305	
32	12/31/06	3,267,942	16.14	.73	.305	
33	Annual	3,254,475	16.20	1.40	1.21	3.9%

DELTA NATURAL GAS COMPANY, INC.
CASE NO. 2007 - 00089
COMMON STOCK MARKET PRICE INFORMATION

Line Number		Month/Yr.	High (\$)	Low(\$)	Closing (\$)	Dividends Paid (\$)
1	Fiscal 02	July 2001	19.63	19.01	19.347	
2		Aug. 2001	19.74	18.90	19.50	
3		Sept. 2001	20.432	19.05	20.00	.29
4		Oct. 2001	20.99	18.67	19.40	
5		Nov. 2001	20.50	19.104	20.247	
6		Dec. 2001	20.25	19.62	20.20	.29
7		Jan. 2002	20.50	19.75	20.40	
8		Feb. 2002	21.00	20.00	20.00	
9		Mar. 2002	23.08	19.96	21.53	.29
10		Apr. 2002	22.50	21.50	22.09	
11		May 2002	22.30	21.47	21.998	
12		June 2002	22.22	21.62	21.71	.29
13						
14	Fiscal 03	July 2002	21.97	18.50	20.20	
15		Aug. 2002	21.00	18.62	20.99	
16		Sept. 2002	21.50	20.62	21.17	.295
17		Oct. 2002	21.99	19.85	20.35	
18		Nov. 2002	21.75	19.50	20.31	
19		Dec. 2002	21.50	19.97	21.49	.295
20		Jan. 2003	23.99	21.40	23.28	
21		Feb. 2003	23.36	21.24	22.42	
22		Mar. 2003	22.40	21.50	21.93	.295
23		Apr. 2003	22.12	21.00	21.54	
24		May 2003	23.75	21.00	23.75	
25		June 2003	24.10	23.31	23.49	.295
26						
27	Fiscal 04	July 2003	23.90	22.75	23.02	
28		Aug. 2003	23.47	22.45	23.15	
29		Sept. 2003	23.23	22.77	23.01	.295
30		Oct. 2003	23.66	22.80	23.34	
31		Nov. 2003	23.54	23.07	23.33	
32		Dec. 2003	24.03	22.86	23.95	.295
33		Jan. 2004	26.20	23.56	26.10	
34		Feb. 2004	27.78	25.01	25.73	
35		Mar. 2004	26.73	24.00	25.29	.295
36		Apr. 2004	27.65	23.00	25.40	
37		May 2004	25.38	23.00	23.22	
38		June 2004	25.00	23.22	24.75	.295
39						
40	Fiscal 05	July 2004	25.40	23.90	25.40	
41		Aug. 2004	26.99	22.02	26.29	
42		Sept. 2004	26.99	25.58	26.98	.295
43		Oct. 2004	26.98	24.50	24.94	
44		Nov. 2004	26.19	23.20	25.80	

45			Dec. 2004	28.75	25.54	27.22	.295
46			Jan. 2005	27.29	25.26	26.99	
47			Feb. 2005	28.10	25.74	26.72	
48			Mar. 2005	27.60	25.21	25.76	.295
49			Apr. 2005	26.00	24.42	25.02	
50			May 2005	26.67	24.91	25.72	
51			June 2005	29.00	25.45	25.86	.295
52							
53	Fiscal 06		July 2005	29.35	25.56	28.74	
54			Aug. 2005	29.18	26.77	28.15	
55			Sept. 2005	30.00	26.02	26.64	.30
56			Oct. 2005	28.42	23.60	25.54	
57			Nov. 2005	26.91	24.40	25.55	
58			Dec. 2005	26.95	25.00	25.20	.30
59			Jan. 2006	26.13	24.99	25.35	
60			Feb. 2006	26.72	24.80	25.89	
61			Mar. 2006	26.75	25.25	26.59	.30
62			Apr. 2006	26.82	25.28	25.68	
63			May 2006	26.05	24.64	24.64	
64			June 2006	24.96	24.22	24.51	.30
65							
66	Fiscal 07		July 2007	25.20	24.11	24.73	
67			Aug. 2007	25.24	24.17	25.17	
68			Sept. 2007	25.00	24.52	25.05	.305
69			Oct. 2007	25.50	24.83	25.37	
70			Nov. 2007	25.60	24.98	25.37	
71			Dec. 2007	25.59	24.50	25.07	.305

DELTA NATURAL GAS COMPANY, INC.
CASE NO. 2007-00089

FIRST PSC DATA REQUEST
DATED 3/19/07

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

RESPONSE:

See attached schedule.

Sponsoring Witness:

John B. Brown

DELTA NATURAL GAS COMPANY, INC.
CASE NO. 2007-00089

FIRST PSC DATA REQUEST
DATED 3/19/07

8. Provide the following:
- a. A schedule of revenues for each active rate schedule reflecting test-year revenues per book rates, revenues at present rates annualized, and revenues at proposed rates annualized.
 - b. A schedule showing the amount and percent of any proposed increase or decrease in revenue distributed to each rate schedule. This schedule is to be accompanied by a statement that explains, in detail, the methodology or basis used to allocate the requested increase or decrease in revenue to each of the respective customer classes.
 - c. A schedule showing how the increase or decrease in (b) above was further distributed to each rate charge (i.e., customer or facility charge, Mcf charge, etc.). This schedule is to be accompanied by a statement that explains, in detail, the methodology or basis used to allocate the increase or decrease.
 - d. A reconciliation of the Gas Cost Adjustment revenue and expenses for the test year.

RESPONSE:

- a. See Attachment I – Proposed Rate Increase by Rate Class for the schedule of revenues for each active rate schedule reflecting test-year revenues per book rates, revenues at present rates annualized, and revenues at proposed rates annualized.
- b. Delta relied heavily on the cost-of-service study to determine the allocation of the rate increase to each class of service. Based on the cost of service Delta is requesting an 8.82% overall return (based on a return on equity of 12.1% with a cost of debt of 6.49%), which is an increase from the current return being earned of 5.71%. The methodology employed by Delta to allocate the increase was to move each customer class's rate of return closer to the overall average. The following table presents the return for each customer class under the present and proposed rates:

DELTA NATURAL GAS COMPANY, INC.

CASE NO. 2007-00089

FIRST PSC DATA REQUEST

DATED 3/19/07

Class Rates of Return¹		
Customer Class	Present Rate of Return	Proposed Rate of Return
Residential	3.69%	7.88%
Small Non-Residential	7.03%	9.26%
Large Non-Residential	7.28%	10.10%
Interruptible	19.11%	19.11%
Special Contracts	3.32%	3.32%
Off-System Transportation	8.16%	8.81%
Total	5.71%	8.82%

Under the present rates for each customer class, the returns range from 3.96% (Residential) to 19.11% (Interruptible). Although the Residential class had the lowest return, Delta did not want the Residential class to bear the entire increase. Therefore, a portion of the increase was allocated to the Small Non-Residential, Large Non-Residential and Off-System Transportation classes. Additionally, Delta did not want to reduce the return for any class, as a reduction in return in one class would create a burden on the other classes with lower returns. Therefore, no increase was allocated to the Interruptible class as their current return is 19.11%. Delta is proposing a slight increase to the Off-System Transportation class, as this customer class has alternatives to transporting gas through Delta's system, which introduces competitive pressures into the amount of increase that could be reasonably implemented without causing the customers to bypass Delta all together. Therefore, the Off-System Transportation class was allocated an increase so that the return under the proposed rates approximated the average return based on the cost of service. As in the prior rate case, Delta chose to cap the Large Non-Residential rates at approximately 10%. The Small Non-Residential return was capped at approximately 9%, as the Small Non-Residential cost of service is slightly lower than the Large Non-Residential cost of service. The remainder of the increase was allocated to the Residential classes. This served to mitigate the Residential increase over what would have been required to equalize each rate class's rates of return and also produce approximately the same level of return for the majority of Delta's non-residential customers. It further served to accomplish Delta's goal of moving returns of all its rates closer to the overall system rate of return.

See Attachment I – Proposed Rate Increase by Rate Class for the amount and percent increase or decrease in revenues distributed to each rate schedule.

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- c. The overall philosophy that guided Delta in its determination of each rate component within a rate schedule is that the change should move the rate component closer to its cost as reflected in the cost-of-service study. See schedule provided in response to (a) above.

Residential

Delta is proposing a two-part rate consisting of a customer charge and a flat commodity charge. Delta chose to have the rate increase for Residential customers allocated to the monthly customer charge, with no increase in the volumetric charge. This enables Delta to recover more of its fixed customer costs through a fixed rate and reduce the volatility on customer bills in the winter months. Additionally, the proposed rate design does not penalize Delta as much when customers conserve. Delta is proposing a customer charge of \$19.74 per customer per month and a commodity charge of \$0.4159 per Ccf. The cost-of-service study indicated customer cost of \$24.16 for this class. The change from \$9.80 to \$19.74 moves the customer charge to approximately 82% of its cost. Although a higher increase in the customer charge could be justified, we feel that the proposed increase is reasonable. The commodity charge was set at a level necessary to yield the revenue requirement allocated to this class given the \$19.74 customer charge.

Small Non-Residential General Service

Delta is proposing a two-part rate consisting of a customer charge and a flat commodity charge. Delta is proposing a customer charge of \$25.00 per customer per month and a commodity charge of \$0.4159 per Ccf. The cost-of-service study indicated customer cost of \$31.77 for this class. The change from \$20.00 to \$25.00 moves the customer charge to approximately 78% of its cost. Although a higher increase in the customer charge could be justified, we feel that the proposed increase is reasonable. The commodity charge was set at a level necessary to yield the revenue requirement allocated to this class given the \$25.00 customer charge.

Large Non-Residential General Service

Delta is proposing to maintain the existing block structure. Delta is proposing a customer charge of \$100.00 per customer per month and a commodity charge of \$0.4159 per Ccf for the first 2000 Ccf, \$0.2510 per Ccf for the next 8000 Ccf, \$0.1714 per Mcf for the next 40,000 Ccf, \$0.1314 per Ccf for the next 50,000 Ccf and \$0.1114 per Ccf for all usage over 100,000 Ccf. The first block was set at the same level as the first block in the Small Non-Residential rate and the current differentials between blocks were maintained.

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The cost-of-service study indicated customer cost of \$104.25 for this class. The change from \$72.00 to \$100.00 moves the customer charge to approximately 96% of its cost. Although a higher increase in the customer charge could be justified, we feel that the proposed increase is reasonable.

Off-System Transportation

Delta is proposing to increase the off-system transportation rate from \$0.26 to \$0.27 per dekatherm.

- d. See Attachment II – Gas Cost Adjustment (GCA) Clause Revenues and Expenses for a reconciliation of the Gas Cost Adjustment revenue and expenses for the test year.

¹ information on class rates of return as presented in the direct written testimony of William Steven Seelye – Table 2.

Sponsoring Witness:

Matthew D. Wesolosky and William Steven Seelye

Attachment I - PSC Data Request Dated 3/19/07; Item 8(a) and (b)

Delta Natural Gas Company, Inc.

Summary of Proposed Rate Increase by Rate Class
Based on Adjusted Sales and Transportation for the 12 months Ended December 31, 2006
PSC Data Request Dated 3/19/07; Item 8(b)

The following schedule has also been provided as Exhibit 3 to the written testimony of William Steven Seeley.

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
REVENUE	Actual Billed Revenue	Elimination of Gas Cost Adjustment (See Gas Cost Exhibit)	Correction	Net Revenue Before Temperature Adjustment (Column (1) + (2))	Temperature Adjustment (See Temperature Normalization Exhibit)	GCR at Current Rates	Adjusted Billings at Current Rates (Column (3) + (4) + (5))	Proposed Increase in Revenue	Percentage Increase
Residential	\$ 34,527,341.00	\$ (22,936,300.71)		\$ 11,591,040.29	\$ (53,004.84)	\$ 19,333,682.61	\$ 30,871,716.06	\$ 3,845,404.78	12.46%
Small Non-Residential GS	10,269,885.00	(7,026,753.45)		3,243,131.55	(11,271.15)	5,940,439.75	9,172,300.15	471,298.43	5.14%
Large Non-Residential GS - Commercial	13,254,779.00	(9,926,896.18)		3,327,882.82	89,258.40	8,384,984.42	11,802,125.64	563,300.00	4.77%
Large Non-Residential GS - Industrial	1,721,229.00	(1,380,929.29)		340,299.71	13,388.76	1,156,453.28	1,510,141.75	57,755.76	3.82%
Total Large Non-Residential GS	14,976,008.00	(11,307,825.47)		3,668,182.53	102,647.16	9,541,437.70	13,312,267.39	621,055.76	4.67%
Interruptible									
Interruptible - Commercial	39,289.00	(33,431.90)		5,857.10	313.60	28,759.20	34,929.90	(0.60)	
Interruptible - Industrial	484,019.46	(410,921.61)	(3,992.43)	69,105.42	1,568.00	350,445.44	421,118.86	-	
Total Interruptible	523,308.46	(444,353.51)	(3,992.43)	74,982.52	1,881.60	379,204.64	456,048.76	-	0.00%
Unmetered Gas Lights	9,737.45	(7,262.07)		2,475.38	6,205.11	6,205.11	8,680.49	96.89	
Commercial	4,291.00	(3,266.82)		1,024.18	2,813.40	2,813.40	3,837.58	135.70	
Small Commercial	6,008.05	(4,573.55)		1,434.50	4,001.28	5,435.78	17,953.84	231.99	
Unmetered Gas Lights	20,036.50	(15,102.45)	(3,992.43)	4,934.05	13,019.79	13,019.79	17,953.84	231.99	1.29%
Total Retail	\$ 60,316,578.96	\$ (41,730,335.59)	\$ (3,992.43)	\$ 18,582,250.94	\$ 40,252.77	\$ 35,207,784.49	\$ 53,830,288.20	\$ 4,937,991	
Special Contracts	\$ 608,063.00	\$ -		\$ 608,063.00	\$ -	\$ -	\$ 608,063.00	\$ -	
Small Non-Residential GS	147,218.00	-		147,218.00	5,206.74	-	152,424.74	17,885.10	
Large Non-Residential GS	2,016,375.00	-		2,016,375.00	60,983.24	-	2,077,358.24	509,063.46	
Residential	6,377.00	-		6,377.00	-	-	6,377.00	1,826.16	
Interruptible	1,550,100.00	-		1,550,100.00	-	-	1,550,100.00	-	
On System Transportation	4,328,133.00	-		4,328,133.00	66,199.98	-	4,394,332.98	528,774.72	12.03%
Off System Transportation	2,484,947.00	-		2,484,947.00	-	-	2,484,947.00	95,574.88	3.85%
Total Transportation	\$ 6,813,080.00	\$ -	\$ -	\$ 6,813,080.00	\$ 66,199.98	\$ -	\$ 6,879,279.98	\$ 624,349.60	9.08%
Miscellaneous Revenue	\$ 261,301.00	\$ -	\$ -	\$ 261,301.00	\$ -	\$ 261,301.00	\$ 261,301.00	\$ 79,309.00	30.35%
Total Operating Revenue	\$ 67,390,959.96	\$ (41,730,335.59)	\$ (3,992.43)	\$ 25,656,631.94	\$ 106,462.75	\$ 35,207,784.49	\$ 60,970,869.18	\$ 5,641,649.56	9.25000%
MCF									
Residential	1,778,782				76,658	1,855,440			
Small Non-Residential GS	544,113				25,987	570,100			
Large Non-Residential GS - Commercial	781,181				23,520	804,701			
Large Non-Residential GS - Industrial	107,456				3,528	110,984			
Interruptible - Commercial	2,564				196	2,760			
Interruptible - Industrial	32,652				980	33,632			
Unmetered Gas Lights - Residential	596				-	596			
Unmetered Gas Lights - Commercial	270				-	270			
Unmetered Gas Lights Small Commercial	384				-	384			
Total Retail	3,247,997				130,869	3,378,866			
On System Transportation Special	5,375,396				17,444	5,392,840			
Off System Transportation	8,525,855				17,444	8,543,299			
Total Transportation	13,901,252				17,444	13,918,696			
Total	17,149,249				148,313	17,297,562			

Attachment II - PSC Data Request Dated 3/19/07; Item 8(d)

Delta Natural Gas Company, Inc.

Gas Cost Adjustment (GCA) Clause Revenues and Expenses
For the 12 months Ended December 31, 2006

GCA Revenues (see Attachment III)	\$ 41,730,336
GCA Expenses, per books	<u>\$ 41,730,337</u>
	\$ (1)

Attachment III Data Request Dated 3/19/07: Item 8(d)

Delta Natural Gas Company, Inc.
 Gas Cost Adjustment (GCA) Clause Revenues
 For the 12 months Ended December 31, 2006

Customer Class	Rate Code	Firm / Interrup	January	February	March	April	May	June	July	August	September	October	November	December	Total
			\$ 12,329.3	\$ 14,804.0	\$ 14,804.0	\$ 14,804.0	\$ 11,876.2	\$ 11,876.2	\$ 11,876.2	\$ 10,956.8	\$ 10,956.8	\$ 10,956.8	\$ 9,975.6	\$ 9,975.6	
			342,565.5	267,422.5	317,259.5	248,490.0	63,596.0	59,241.0	25,019.0	23,501.0	27,555.0	32,150.0	119,663.5	252,278.5	1,778,781.5
Residential		Firm	109,602.0	83,937.0	98,764.0	72,528.0	17,633.0	14,944.0	8,959.0	8,807.0	10,541.0	10,798.0	32,684.0	74,916.0	544,113.0
Small Non-Residential General Service		Firm	130,041.0	104,832.0	121,685.0	100,608.0	34,765.0	35,890.0	20,779.0	20,110.0	27,174.0	28,380.0	54,339.0	102,478.0	781,181.0
Large Non-Residential GS - Commercial		Firm	21,180.0	16,043.0	17,383.0	14,241.0	4,988.0	4,098.0	2,115.0	2,109.0	2,545.0	3,217.0	6,593.0	12,944.0	107,466.0
Large Non-Residential GS - Industrial		Firm	541.0	343.0	431.0	589.0	-	-	-	-	-	-	248.0	412.0	2,564.0
Interruptible - Commercial		Interrup	5,662.0	5,366.0	4,837.0	2,825.0	1,083.0	1,158.0	749.0	791.0	1,020.0	1,483.0	3,274.0	4,384.0	32,652.0
Interruptible - Industrial		Interrup	55.5	55.5	52.5	51.0	51.0	51.0	51.0	45.0	45.0	45.0	46.5	46.5	595.5
Unmetered Gas Lights - Residential		Gas Lts	22.5	22.5	22.5	22.5	22.5	22.5	22.5	22.5	22.5	22.5	22.5	22.5	270.0
Unmetered Gas Lights - Commercial		Gas Lts	32	32	32	32	32	32	32	32	32	32	32	32	384
Unmetered Gas Lights - Small Commercial		Gas Lts	609,722	478,174	560,467	439,387	122,171	115,437	57,727	55,418	68,935	76,128	216,923	447,514	3,247,997
Total Retail Sales															
GCR Revenues															
Residential	01	Firm	\$ 4,223,839.37	\$ 3,958,922.69	\$ 4,696,709.84	\$ 3,678,645.96	\$ 755,278.82	\$ 703,557.86	\$ 287,130.85	\$ 257,495.76	\$ 301,914.62	\$ 352,261.12	\$ 1,193,914.72	\$ 2,516,629.40	\$22,936,900.71
Small Non-Residential General Service	02CS	Firm	1,351,321.61	1,242,610.67	1,462,109.67	1,073,711.67	209,418.90	177,471.90	106,404.90	96,501.86	115,500.86	118,316.86	326,047.77	747,336.77	7,026,753.45
Large Non-Residential GS - Commercial	02C / I	Firm	1,603,345.31	1,353,435.53	1,601,417.34	1,489,406.23	412,882.03	425,242.76	246,781.50	220,346.73	297,734.60	310,948.51	542,069.12	1,022,284.52	9,926,896.18
Large Non-Residential GS - Industrial	02C / I	Firm	261,122.24	237,500.57	257,357.93	210,808.96	59,238.49	48,688.67	25,118.16	23,107.89	27,885.06	35,248.03	65,769.13	129,124.17	1,380,925.29
Interruptible - Commercial	04C / I	Interrup	6,670.15	5,062.97	6,395.33	8,719.56	-	-	-	-	-	-	2,473.95	4,109.95	33,431.90
Interruptible - Industrial	04C / I	Interrup	68,796.17	79,734.34	71,606.95	41,821.30	12,861.92	13,752.64	8,883.40	8,666.83	11,175.94	16,248.83	32,650.14	43,723.05	410,921.61
Unmetered Gas Lights - Residential		Gas Lts	684.28	821.62	777.21	755.00	605.69	605.69	605.69	493.06	493.06	493.06	463.87	463.87	7,262.07
Unmetered Gas Lights - Commercial		Gas Lts	277.43	333.09	333.09	333.09	267.21	267.21	267.21	246.53	246.53	246.53	224.45	224.45	3,266.82
Unmetered Gas Lights - Small Commercial		Gas Lts	388.40	466.33	466.33	466.33	374.10	374.10	374.10	345.14	345.14	345.14	314.23	314.23	4,573.55
Total GCR Revenues			\$ 7,517,444.94	\$ 7,078,887.82	\$ 8,287,153.48	\$ 6,504,670.10	\$ 1,450,927.16	\$ 1,370,940.83	\$ 685,565.61	\$ 607,203.79	\$ 755,295.80	\$ 834,108.17	\$ 2,163,927.37	\$ 4,464,210.41	41,730,335.59

DELTA NATURAL GAS COMPANY, INC.
CASE NO. 2007-00089

FIRST PSC DATA REQUEST
DATED 3/19/07

9. Provide the following information, in comparative form, for the test year and the 12-month period immediately preceding the test year:
- a. A Kentucky jurisdictional operations income statement, a statement of changes in financial position, a statement of cash flows, a statement of changes in owner's equity, and a balance sheet.
 - b. A total company income statement, a statement of changes in financial position, a statement of cash flows, a statement of changes in owner's equity and a balance sheet.

RESPONSE:

- a & b. See original Filing Requirements Volume 1 of 3, Tab 32, which includes the PSC Annual Report filed for the year ended December 31, 2006. Please refer to the following pages in the PSC report or attached support as noted below:
1. Income Statement – Pages 114 – 116
 2. Changes in Retained Earnings – Page 118
 3. Statement of Cash Flows – See attached schedules
 4. Balance Sheet – Pages 110-112

Sponsoring Witness:

John B. Brown

Statement of Cash Flows (Ref Page: 120)

Description	Amounts
1. Net Cash Flow From Operating Activities:	
2. Net Income (Line 72 c on page 117)	\$4,550,017.00
3. Noncash Charges (Credits) to Income:	
4. Depreciation and Depletion	\$4,234,739.00
Amortization of (Specify)	
5. AMORTIZATION OF DEBT EXPENSE	\$348,890.00
6. Deferred Income Taxes (Net)	\$2,617,138.00
7. Investment Tax Credit Adjustment (Net)	
8. Net (Increase) Decrease in Receivables	\$14,164,560.00
9. Net (Increase) Decrease in Inventory	\$2,467,999.00
10. Net (Increase) Decrease in Allowances Inventory	
11. Net Increase (Decrease) in Payables and Accrued Expenses	\$860,155.00
12. Net (Increase) Decrease in Other Regulatory Assets	
13. Net Increase (Decrease) in Other Regulatory Liabilities	
14. (Less) Allowance for Other Funds Used During Construction	
15. (Less) Undistributed Earnings from Subsidiary Companies	
Other:	
16. UNRECOVERED GAS COST	\$6,246,056.00
17. Net Cash Provided by (Used in) Operating Activities (Total lines 2 thru 16)	\$35,489,554.00
Cash Flows from Investment Activities:	
21. Construction and Acquisition of Plant (Including Land):	
22. Gross Additions to Utility Plant (Less nuclear fuel)	(\$9,465,947.00)
23. Gross Additions to Nuclear Fuel	
24. Gross Additions to Common Utility Plant	
25. Gross Additions to Nonutility Plant	

Statement of Cash Flows (Ref Page: 120)

Description	Amounts
26. (Less) Allowance for Other Funds Used During Construction	
Other	
27. CONSTRUCTION WORK IN PROCESS	\$1,469,986.00
Cash Outflows for Plant (Total lines 22-27)	(\$7,995,961.00)
30. Acquisition of Other Noncurrent Assets (d)	
31. Proceeds from Disposal of Noncurrent Assets (d)	
32. Retirements of Property, Plant and Equipment	
33. Investments in and Advances to Assoc. and Subsidiary Companies	(\$2,800,954.00)
34. Contributions and Advances from Assoc. and Subsidiary Companies	
35. Disposition of Investments in (and Advances to) Associated and Subsidiary Companies	
37. Purchase of Investment Securities (a)	
38. Proceeds from Sales of Investment Securities (a)	(\$24,000.00)
40. Loans Made or Purchased	
41. Collections on Loans	
43. Net (Increase) Decrease in Receivables	
44. Net (Increase) Decrease in Inventory	
45. Net (Increase) Decrease in Allowances Held for Speculation	
46. Net Increase (Decrease) in Payables and Accrued Expenses	
Other:	
47.	
48. Net Cash Provided by (used in) investing Activities (Lines 28-47)	(\$10,820,915.00)
Cash Flows from Financing Activities:	
52. Proceeds from Issuance of:	
53. Long - Term Debt (b)	(\$6,489,000.00)

Statement of Cash Flows (Ref Page: 120)

Description	Amounts
54. Preferred Stock	\$600,667.00
55. Common Stock	
Other	
56	
57. Net Increase in Short-Term Debt (c)	(\$14,888,181.00)
Other	
58.	
59. Cash Provided by Outside Sources (Total lines 53-58)	(\$20,776,514.00)
61. Payments for Retirement of	
62. Long-Term Debt (b)	\$10,000.00
63. Preferred Stock	
64. Common Stock	
Other	
65.	
66. Net Decrease in Short-Term Debt (c)	
68. Dividends on Preferred Stock	(\$3,938,012.00)
69. Dividends on Common Stock	(\$24,704,526.00)
70. Net Cash Provided by (used in) Financing Activities (Lines 59-69)	(\$35,887.00)
Net Increase (Decrease) in Cash and Cash Equivalents (Total Lines 18,49,71)	\$421,531.00
Cash and Cash Equivalents at Beginning of Year	
Cash and Cash Equivalents at End of Year	\$385,644.00

Statement of Cash Flows (Ref Page: 120)

Description	Amounts
1. Net Cash Flow From Operating Activities:	
2. Net Income (Line 72 c on page 117)	\$5,649,012.00
3. Noncash Charges (Credits) to Income:	
4. Depreciation and Depletion	\$3,988,963.00
Amortization of (Specify)	
5. AMORTIZATION OF DEBT EXPENSE	\$236,184.00
6. Deferred Income Taxes (Net)	\$1,736,865.00
7. Investment Tax Credit Adjustment (Net)	
8. Net (Increase) Decrease in Receivables	(\$12,317,928.00)
9. Net (Increase) Decrease in Inventory	(\$1,255,786.00)
10. Net (Increase) Decrease in Allowances Inventory	
11. Net Increase (Decrease) in Payables and Accrued Expenses	\$1,475,158.00
12. Net (Increase) Decrease in Other Regulatory Assets	
13. Net Increase (Decrease) in Other Regulatory Liabilities	
14. (Less) Allowance for Other Funds Used During Construction	
15. (Less) Undistributed Earnings from Subsidiary Companies	
Other:	
16. UNRECOVERED GAS COST	\$126,487.00
17. Net Cash Provided by (Used in) Operating Activities (Total lines 2 thru 16)	(\$361,045.00)
Cash Flows from Investment Activities:	
21. Construction and Acquisition of Plant (Including Land):	
22. Gross Additions to Utility Plant (Less nuclear fuel)	(\$4,882,128.00)
23. Gross Additions to Nuclear Fuel	
24. Gross Additions to Common Utility Plant	
25. Gross Additions to Nonutility Plant	

Statement of Cash Flows (Ref Page: 120)

Description	Amounts
26. (Less) Allowance for Other Funds Used During Construction	
Other	(\$2,629,558.00)
27.	(\$7,511,686.00)
Cash Outflows for Plant (Total lines 22-27)	
30. Acquisition of Other Noncurrent Assets (d)	
31. Proceeds from Disposal of Noncurrent Assets (d)	
32. Retirements of Property, Plant and Equipment	
33. Investments in and Advances to Assoc. and Subsidiary Companies	(\$2,310,910.00)
34. Contributions and Advances from Assoc. and Subsidiary Companies	
35. Disposition of Investments in (and Advances to) Associated and Subsidiary Companies	
37. Purchase of Investment Securities (a)	
38. Proceeds from Sales of Investment Securities (a)	(\$24,000.00)
40. Loans Made or Purchased	
41. Collections on Loans	
43. Net (Increase) Decrease in Receivables	
44. Net (Increase) Decrease in Inventory	
45. Net (Increase) Decrease in Allowances Held for Speculation	
46. Net Increase (Decrease) in Payables and Accrued Expenses	
Other:	
47.	
48. Net Cash Provided by (used in) investing Activities (Lines 28-47)	(\$9,846,596.00)
Cash Flows from Financing Activities:	
52. Proceeds from Issuance of:	
53. Long - Term Debt (b)	

4100 Delta Natural Gas Company, Inc. 01/01/2005 - 12/31/2005
 Statement of Cash Flows (Ref Page: 120)

Description	Amounts
54. Preferred Stock	\$662,162.00
55. Common Stock	
Other	
56	
57. Net Increase in Short-Term Debt (c)	\$14,196,233.00
Other	
58.	
59. Cash Provided by Outside Sources (Total lines 53-58)	\$14,858,395.00
61. Payments for Retirement of	
62. Long-Term Debt (b)	(\$632,000.00)
63. Preferred Stock	
64. Common Stock	
Other	
65.	
66. Net Decrease in Short-Term Debt (c)	
68. Dividends on Preferred Stock	
69. Dividends on Common Stock	(\$3,842,882.00)
70. Net Cash Provided by (used in) Financing Activities (Lines 59-69)	\$10,383,513.00
Net Increase (Decrease) in Cash and Cash Equivalents (Total Lines 18,49,71)	\$175,872.00
Cash and Cash Equivalents at Beginning of Year	\$245,659.00
Cash and Cash Equivalents at End of Year	\$421,531.00

DELTA NATURAL GAS COMPANY, INC.
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FIRST PSC DATA REQUEST
DATED 3/19/07

10. Provide the following:

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

RESPONSE:

- a. See attached schedules.
- b. Delta is not a combination utility, therefore, the trial balance provided in response 10a for gas operations reflects the accounts of the total company.

Sponsoring Witness:

John B. Brown

DELTA NATURAL GAS CO., INC. AND SUBSIDIARIES
Trial Balance
January 01, 2006 thru December 31, 2006

1 - DELTA NATURAL GAS CO, INC.

G/L Number	Description	Current Month	Balance
1.107.0100	CONST WORK IN PROGRESS CONTROL		2,275,551.86
1.108.0100	PROV FOR DEPR PLANT IN SERVICE	708,745.96	64,704,116.78CR
1.108.6900	A/C 369 COST OF REMOVAL DEPR	357,834.28CR	70,609.08CR
1.108.7610	PROVISION FOR DEPR - ARO	623.48CR	78,018.27CR
1.108.7800	A/C 378 COST OF REMOVAL DEPR	.00	4,380.74
1.108.7900	A/C 379 COST OF REMOVAL DEPR	313.05CR	20,170.14CR
1.108.8000	A/C 380 COST OF REMOVAL DEPR	107.63CR	355,904.05CR
1.108.8010	A/C PROVISION FOR DEPR - ARO	2,980.98	53,020.73CR
1.108.8200	A/C 382 COST OF REMOVAL DEPR	.00	344,041.06CR
1.108.8300	A/C 383 SALVAGE DEPR	204.94CR	61,766.45
1.108.8500	A/C 385 COST OF REMOVAL DEPR	513.83	45,534.37CR
1.108.9000	A/C 390 SALVAGE DEPR	279.65CR	1,051,473.18
1.108.9100	A/C 391 SALVAGE DEPR	6,036.24	25,434.70
1.108.9200	A/C 392 SALVAGE DEPR	4.52	863,643.21
1.108.9400	A/C 394 SALVAGE DEPR	2,304.74CR	26,940.09
1.108.9600	A/C 396 SALVAGE DEPR	111.63	1,100,668.58
1.108.9700	A/C 398 SALVAGE DEPR	2,195.74	16,330.21
1.108.9800	A/C 399 SALVAGE DEPR	103.15	4,606.17
1.108.9930	A/C 39503 SALVAGE DEPR	4.47	32,145.76
1.108.9931	A/C 399031 SALVAGE DEPR	528.91	2,661.37
1.114.0000	GAS PLANT ACQ ADJ - TRANEX	221.51	1,045,703.73CR
1.114.0100	GAS PLANT ACQ ADJ - MT OLIVET	.00	464,944.65
1.115.0000	PROV FOR AMORT ACQ ADJ - TRANEX	.00	545,903.73
1.115.0100	PROV FOR AMORT ACQ ADJ - MT OLIVET	4,900.00	332,344.65CR
1.117.0000	CUSHION GAS	3,900.00CR	4,208,069.49
1.123.0000	INVESTMENT IN OTHERS	.00	1,000.00
1.123.0200	INVESTMENT IN DELTA RESOURCES	215,340.00	216,340.18
1.123.0300	INVESTMENT IN DELGASCO	276,506.00	277,506.39
1.123.0500	INVESTMENT IN ENPRO	178,963.00	938,926.23
1.128.0000	LIFE INSURANCE SURRENDER VALUE	21,370.77CR	379,661.08
1.128.0100	SUPPLEMENTAL RETIREMENT TRUST	60,615.27	194,040.09
1.131.0100	CASH OWINGSVILLE	42,530.06	70,181.26
1.131.0200	CASH BERE A	23,322.70	108,227.82
1.131.0300	CASH NICHOLASVILLE	5,263.68	21,450.17
1.131.1000	CASH MIDDLESBORO	23,404.63	55,866.28
1.131.1100	CASH CORBIN	56,604.85	120,906.27
1.131.2000	CASH WINCHESTER	463.02	1,538.07
1.131.2100	CASH GENERAL ACCOUNT	257,028.38	.00
1.131.2200	CASH EFT BERE A NATIONAL	703.97CR	1,898.99
1.135.0100	WORKING FUNDS OWINGSVILLE	.00	475.00
1.135.0200	WORKING FUNDS BERE A	.00	750.00
1.135.0300	WORKING FUNDS NICHOLASVILLE	.00	875.00
1.135.1000	WORKING FUNDS MIDDLESBORO	.00	875.00
1.135.1100	WORKING FUNDS CORBIN	.00	1,200.00
1.135.2000	WORKING FUNDS WINCHESTER	.00	1,400.00
1.141.0000	NOTES RECEIVABLE OFFICER	2,000.00CR	50,000.00
1.141.0100	NOTES RECEVL DUE IN 1YR OFFSET	.00	24,000.00CR
1.141.0200	NOTES RECEIVABLE DUE IN 1 YEAR	.00	24,000.00
1.142.0000	CUSTOMER ACCOUNTS RECEIVABLE	3,318,928.86	4,605,605.94
1.142.0100	MISC ACCOUNTS RECEIVABLE-BRANCHES	213.59CR	235.59CR

DELTA NATURAL GAS CO., INC. AND SUBSIDIARIES

Trial Balance
 January 01, 2006 thru December 31, 2006

1 - DELTA NATURAL GAS CO, INC.

G/L Number	Current Month	Balance
1.142.0110	157,990.12	728,013.28
1.142.0200	5,786.00	14,854.00
1.142.0300	3,335.00CR	12,302.00
1.142.0400	913.00CR	.00
1.142.0500	2,209.62	21,796.62
1.142.0600	2,468.00CR	13,041.00
1.144.0000	84,357.99CR	400,024.76CR
1.146.0200	770,520.25CR	1,074,859.33
1.146.0300	1,550,932.91	1,043,036.76CR
1.146.0500	39,689.72	6,760,676.63
1.154.0000	13,080.07	441,371.58
1.164.0300	1,214,905.15CR	9,809,341.16
1.165.0000	18,851.97CR	62,815.14
1.165.0100	25.00CR	775.00
1.165.0200	47,275.00CR	3,670,491.00
1.165.0300	857,078.23CR	756,492.75
1.165.0500	71,476.84CR	212,710.05
1.173.0100	1,081,205.00	6,162,183.00
1.181.0700	3,379.75CR	655,671.25
1.181.0710	4,692.00CR	910,299.00
1.181.0800	13,005.46CR	2,223,918.19
1.181.0810	11,194.67CR	1,914,288.57
1.184.0300	95,271.64	494,056.71
1.184.0500	63,800.35CR	464,473.67CR
1.184.0700	.00	10.46
1.184.0800	4,428.04	55,649.32
1.184.0900	5,991.06CR	46,438.12CR
1.186.0300	51,512.00	1,177,622.00
1.186.1100	6,100.00CR	108,498.37
1.191.0000	8,633.39	10,111.71
1.191.0000	52,433.29	2,679,401.14
1.192.0000	370,070.24	2,122,172.17
1.193.0000	253,447.65CR	63,193.52
1.194.0000	393,497.00CR	3,746,878.00CR
1.201.0000	4,384.00CR	3,267,942.00CR
1.207.0000	106,088.22CR	45,929,039.15CR
1.214.0000	.00	2,643,353.61
1.216.0000	995,385.80	1,633,302.81CR
1.221.0800	.00	19,990,000.00CR
1.221.0900	95,000.00	39,880,000.00CR
1.228.0310	60,615.27CR	194,040.09CR
1.230.0000	.00	51,474.00CR
1.230.0010	.00	822,616.69CR
1.230.0020	.00	570,135.43CR
1.230.0100	.00	1,200,000.00
1.230.0200	.00	17,146,346.26CR
1.231.0000	2,962,283.51CR	845,275.66CR
1.232.0100	335,457.88CR	1,205,828.24CR
1.232.0200	1,202,558.99CR	2,454,014.93CR
1.232.0600	1,664,910.60	
MISC ACCOUNTS RECEIVABLE (MAR)		
RECEIVABLE FROM EA AGENCY - BERE		
RECEIVABLE FROM EA AGENCY - OWINGSVILLE		
RECEIVABLE FROM EA AGENCY - NICHOLASVILLE		
RECEIVABLE FROM EA AGENCY - MIDDLESBORO		
RECEIVABLE FROM EA AGENCY - CORBIN		
PROVISION FOR UNCOLLECTIBLES		
RECEIVABLE DELTA RESOURCES		
RECEIVABLE FROM DELGASCO		
RECEIVABLE FROM ENPRO INVENTORY		
STORAGE GAS - CANADA MT PREPAYMENTS		
PREPAYMENT-INTRASOURCE INC.		
PREPAID PENSION COST		
PREPAID UNDELIVERED GAS		
PREPAID INSURANCE		
ACCURED UNBILLED REVENUE		
UNAMORT DEBT EXP DUE 02-01-23 (7%)		
LOSS ON EXTINGUISHMENT OF DEBT 02-01-23		
UNAMORT DEBT EXP DUE 2021		
LOSS ON EXTINGUISHMENT OF DEBT		
TRANSP EQUIP OPER & MNT COST		
TRANSPORTATION EXPENSE CLEARED		
PROVIDENT INSURANCE CLEARING		
WORK EQUIPMENT OPER & MNT COST		
WORK EQUIPMENT EXPENSE CLEARED		
UNRECOVERED SFAS 143 ADOPTION COSTS (ARO)		
UNAMORTIZED RATE CASE 2003		
UNAMORTIZED RATE CASE 2007		
UNRECOVERED PURCHASED GAS COST		
ACTUAL ADJUSTMENT GAS COSTS		
BALANCE ADJUSTMENT GAS COSTS		
DEFERRED UNBILLED GAS COSTS		
COMMON STOCK ISSUED \$1 PAR		
PREMIUMS ON COMMON STOCK		
CAPITAL STOCK EXPENSE		
RETAINED EARNINGS		
DEBENTURES 7.000% DUE 02-01-23		
DEBENTURES 5.750% DUE 04-01-21		
SUPPLEMENTAL RETIREMENT PLAN LIABILITY		
ASSET RETIREMENT OBLIGATIONS		
ASSET RETIREMENT OBLIGATIONS- MAINS		
ASSET RETIREMENT OBLIGATIONS - SERVICES		
LONG TERM ONE YEAR OFFSET		
LONG TERM DUE IN ONE YEAR		
NOTES PAYABLE		
ACCOUNTS PAYABLE GENERAL		
ACCOUNTS PAYABLE CUSTOMERS		
ACCOUNTS PAYABLE GAS PURCHASES		

DELTA NATURAL GAS CO., INC. AND SUBSIDIARIES
 Trial Balance
 January 01, 2006 thru December 31, 2006

1 - DELTA NATURAL GAS CO., INC.

G/L Number	Current Month	Balance
1.232.0800	241,75CR	2,297.81CR
1.232.0900	.00	4,175.02CR
1.232.1000	91,007.05CR	164,186.10CR
1.232.1200	1,368.25CR	9,950.27CR
1.232.1300	11,553.80	27,151.45CR
1.235.0000	31,067.22CR	596,453.40CR
1.236.0100	960,470.00	843,398.56
1.236.0200	240,118.00	384,718.00
1.236.0300	41,260.24CR	101,589.05CR
1.236.0400	41,471.52CR	20,281.91CR
1.236.0500	92,524.00CR	1,324,154.81CR
1.236.0700	328,900.00CR	.00
1.236.0800	92,747.88CR	199,470.18CR
1.236.0900	43,487.77CR	80,966.83CR
1.237.0500	8,571.89CR	9,876.94CR
1.237.0600	2,202.40CR	46,853.86CR
1.237.0800	116,600.00CR	233,200.00CR
1.237.0900	190,189.58CR	573,289.79CR
1.241.0000	6,953.97CR	87,387.93CR
1.242.0600	179.00CR	537.00CR
1.242.0700	.11	.00
1.242.0800	.00	560.00CR
1.242.1200	216.00CR	648.00CR
1.242.1300	.00	705,600.00CR
1.242.1400	.00	200,800.00
1.242.1500	.00	92,400.00
1.242.1600	.00	236,100.00CR
1.242.1700	.00	52,500.00CR
1.243.0000	113,391.98	581,455.66CR
1.243.0100	582.60CR	8,354.99CR
1.244.0100	8,744.07CR	108,900.00CR
1.244.0200	.00	165,000.00CR
1.252.0000	12,138.00CR	4,256,831.68CR
1.252.0100	12,138.00	4,205,123.67
1.253.0000	268.50	1,439.44CR
1.254.0100	.00	431,200.00CR
1.254.0200	.00	164,000.00CR
1.254.0300	2,100.00	231,700.00
1.254.0400	.00	138,900.00CR
1.254.0500	.00	767,900.00CR
1.254.0600	3,000.00	59,300.00
1.254.0700	.00	448,600.00CR
1.255.0000	3,083.33	232,099.98CR
1.282.0100	1,496,588.00CR	21,320,688.00CR
1.282.0200	.00	2,064,000.00CR
1.282.0500	.00	1,003,600.00
1.282.0600	.00	209,600.00
1.282.0700	.00	19,700.00
1.282.1000	.00	1,109,700.00CR
1.282.1400	.00	7,200.00

DEF INC TAX ASSET RETIREMENT OBLIGATION

DELTA NATURAL GAS CO., INC. AND SUBSIDIARIES
Trial Balance
January 01, 2006 thru December 31, 2006

1 - DELTA NATURAL GAS CO, INC.

G/L Number	Current Month	Balance
1.282.1700	.00	55,600.00CR
DEF INC TAX - RATE CASE EXPENSE		
1.282.1800	.00	334,600.00
DEF INC TAX - COST OF REMOVAL		
1.283.0100	.00	644,600.00
DEF INC TAX - REG LIABILITIES		
1.283.0200	.00	95,400.00
DEF INC TAX - ITC		
1.283.0300	.00	47,000.00
DEF INC TAX - SUPP RET		
1.283.0500	.00	512,000.00
DEF INC TAX - CONDITIONAL ARO		
1.283.0600	.00	427,500.00CR
DEF INC TAX - CONDITIONAL ARO REG ASSET		
1.283.0700	.00	87,300.00CR
DEF INC TAX - DELTA ARO BOOK TAX DIFF		
ORGANIZATION		
1.301.0000	.00	53,150.52
GATHERING LAND & RIGHTS		
1.325.0000	.00	75,987.20
GATHERING COMP STAT STRUCTURES		
1.327.0000	.00	42,950.12
NATURAL GAS WELL EQUIPMENT		
1.331.0000	.00	7,795.46
GATHERING LINES		
1.332.0000	.00	1,914,740.87
GATHERING COMP STAT EQUIPMENT		
1.333.0000	.00	828,752.09
GATHR MEAS & REGLTR STAT EQUIP		
1.334.0000	.00	136,937.30
STORAGE LAND		
1.350.0100	.00	14,141.61
STORAGE - RIGHT OF WAY		
1.350.0200	.00	177,425.47
GAS RIGHTS WELLS		
1.350.0500	.00	1,494.93
STORAGE STURCTURES & IMPROVEMENTS		
1.351.0000	.00	294,115.99
STORAGE WELLS		
1.352.0000	.00	360,583.01
STORAGE RIGHTS		
1.352.0100	.00	860,396.29
STORAGE RESERVOIRS		
1.352.0200	.00	1,881,730.85
NONRECOVERABLE NATURAL GAS		
1.352.0300	.00	294,306.84
STORAGE LINES		
1.353.0000	.00	5,091,296.64
STORAGE COMPRESSOR STATION EQUIPMENT		
1.354.0000	.00	2,419,642.99
STORAGE MEASURING & REGULATING EQUIPMENT		
1.355.0000	.00	363,661.65
PURIFICATION EQUIPMENT		
1.356.0000	.00	360,431.68
STORAGE OTHER EQUIPMENT		
1.357.0000	.00	47,209.39
TRAN LAND & LAND RIGHTS		
1.365.0100	.00	56,998.82
TRAN RIGHTS OF WAY		
1.365.0200	.00	1,212,506.56
LAND RIGHTS DEPRECIABLE		
1.365.0300	.00	163,626.11
TRAN STRUCTURES & IMPROVEMENTS		
1.366.0000	.00	182,239.11
TRANSMISSION MAINS		
1.367.0000	3,926.26	41,447,021.93
TRANSM COMPRESSOR STAT EQUIP		
1.368.0000	2,265.00CR	2,479,973.84
TRANSMISSION MEAS & REG EQUIP		
1.369.0000	40,569.46	2,678,816.99
TRANSMISSION OTHER EQUIPMENT		
1.371.0000	5,512.23	579,896.31
DISTRIBUTION RIGHT OF WAYS		
1.374.0000	.00	258,984.99
DISTRIBUTION LAND		
1.374.0100	.00	63,206.48
DIST STRUCTURES & IMPROVEMENTS		
1.375.0000	.00	113,715.25
DISTRIBUTION MAINS		
1.376.0000	39,705.12	61,423,133.85
DISTRIBUTION MAINS - ARO		
1.376.0100	.00	210,848.64
DIST GENERAL REG STATIONS		
1.378.0000	.00	1,356,369.84
DIST CITY GATE REG STATIONS		
1.379.0000	.00	480,351.50
DISTRIBUTION SERVICES		
1.380.0000	38,030.00	12,658,475.01
DISTRIBUTION SERVICES - ARO		
1.380.0100	.00	138,932.48
DISTRIBUTION METERS		
1.381.0000	84,151.28	8,917,576.20
DIST METER & REG INSTALLATION		
1.382.0000	5,785.93	3,145,614.58
DIST REGULATORS		
1.382.0000	10,119.03	3,093,299.58
DIST INDUSTRIAL METER SET		
1.385.0000	16.81	1,530,217.00
GEN LAND & LAND RIGHTS		
1.389.0000	.00	1,038,741.17

DELTA NATURAL GAS CO., INC. AND SUBSIDIARIES
Trial Balance
January 01, 2006 thru December 31, 2006

1 - DELTA NATURAL GAS CO., INC.

G/L Number	Current Month	Balance
1.390.0000		5,452,188.75
1.391.0000	.00	135,671.80
1.392.0000	5,026.52CR	3,868,756.68
1.393.0000	.00	36,010.82
1.394.0000	.00	629,382.03
1.394.0100	.00	283,352.46
1.395.0000	.00	215,820.01
1.396.0000	.00	2,779,542.30
1.397.0000	.00	443,787.61
1.398.0000	.00	54,237.95
1.399.0100	135,697.03	638,508.87
1.399.0200	.00	2,525,990.99
1.399.0300	.00	937,029.38
1.399.0310	.00	255,272.44
1.403.0000	362,402.56	4,246,739.40
1.403.1000	4,402.00CR	.00
1.406.0000	4,900.00CR	58,800.00CR
1.406.0100	3,900.00	46,800.00
1.408.0100	135.00	5,432.00
1.408.0200	92,524.00	1,221,140.00
1.408.0300	39,851.85	540,908.71
1.409.0100	963,510.00CR	1,391,650.00CR
1.409.0200	240,878.00CR	273,813.00CR
1.409.0700	342,200.00	.00
1.409.0800	9,500.00CR	73,900.00
1.410.0000	1,496,588.00	2,724,863.00
1.410.0100	5,100.00CR	65,800.00CR
1.411.1000	47,110.00CR	.00
1.415.0100	625.00CR	4,150.00CR
1.415.0200	1,225.98CR	10,852.21CR
1.415.0300	805.03CR	10,479.05CR
1.416.0100	469.34	2,269.38
1.416.0200	963.73	8,421.90
1.418.0100	670,809.00CR	2,709,770.00CR
1.419.0000	1,062.97CR	156,137.06CR
1.420.0000	3,083.33CR	37,300.00CR
1.421.0000	26,733.53	19,181.79CR
1.421.0100	827.84	4,364.61
1.426.0200	.00	5,265.22CR
1.427.0000	307,700.00	3,926,613.00
1.428.0000	32,271.88	348,890.12
1.431.0100	2,888.76	30,054.97
1.431.0200	81,041.19	718,347.51
1.431.0210	31,500.00CR	56,200.00CR
1.480.0100	3,888,275.24CR	34,155,499.32CR
1.480.0110	737,526.00CR	2,112,536.00
1.480.0200	1,419,620.09CR	13,259,070.58CR
1.480.0210	91,994.00CR	837,932.00
1.480.0300	169,576.97CR	1,721,228.70CR
1.480.0310	30,379.00CR	154,704.00

DELTA NATURAL GAS CO., INC. AND SUBSIDIARIES
 Trial Balance
 January 01, 2006 thru December 31, 2006

1 - DELTA NATURAL GAS CO., INC.

G/L Number	Description	Current Month	Balance
1.480.0400	GS RATE SALES SMALL COMMERCIAL	1,121,406.95CR	10,166,002.93CR
1.480.0410	UNBILLED REVENUE - SMALL COMMERCIAL	224,473.00CR	737,356.00
1.480.0500	UNMETERED GAS LIGHT REVENUE	657.20CR	9,737.45CR
1.480.0600	WNA RESIDENTIAL	2,339.01CR	371,842.32CR
1.480.0700	WNA SMALL NON-RESIDENTIAL	2,815.16CR	109,890.46CR
1.481.0200	INTERRUPTIBLE RATE COMMERCIAL	5,020.30CR	39,288.53CR
1.481.0210	INTERRUPTIBLE RATE INDUSTRIAL	253.00	4,761.00
1.481.0300	INTERRUPTIBLE RATE INDUSTRIAL	51,998.96CR	484,019.46CR
1.481.0310	UNBILLED REVENUE INTERRUPTIBLE RATE INDUSTRIAL	2,914.00	28,113.00
1.488.0100	COLLECTION REVENUE	8,460.00CR	137,310.00CR
1.488.0200	RECONNECT REVENUE	13,728.00CR	113,856.00CR
1.488.0300	METER TEST REVENUE	4.00CR	40.00CR
1.488.0400	BAD CHECK REVENUE	780.00CR	10,095.06CR
1.489.0200	OFF SYSTEM TRANSP REVENUE - DELGASCO	119,290.34CR	1,797,703.18CR
1.489.0210	OFF SYSTEM TRANSP REVENUE	116,591.54CR	687,244.48CR
1.489.0400	ON SYSTEM TRANSP DR	153,325.07CR	1,530,908.68CR
1.489.0410	WELLS & GATHERING PAYROLL	259,699.32CR	2,797,223.86CR
1.753.0100	WELLS & GATHERING MISC	370.10	8,355.20
1.753.0200	COMPRESSOR STATION PAYROLL	5,161.14	54,679.92
1.754.0100	COMPRESSOR STATION MISC	5,302.99	67,207.95
1.764.0100	MNT WELLS & GATHERING PAYROLL	.00	316.39
1.765.0100	MNT COMPRESSOR STATION PAYROLL	928.22	12,317.56
1.765.0200	MNT COMPRESSOR STATION OTHER	4,464,210.68	21,183.26
1.803.0000	PURCHASED GAS - OUTSIDE	393,497.00	41,730,336.99
1.803.1100	UNBILLED PURCHASE GAS	11,829.76	3,366,488.00CR
1.816.0100	CM WELLS EXPENSES - PAYROLL	128.12	61,280.19
1.816.0200	CM WELLS EXPENSES - MISC	530.62	3,366.03
1.818.0100	CM COMPRESSOR STATION EXPENSES - PAYROLL	501.25	21,112.77
1.818.0200	CM COMPRESSOR STATION EXPENSES - MISC	12,607.24	24,963.95
1.824.0200	CM OTHER UNDERGROUND STORAGE EXPENSES - MISC	.00	103,330.14
1.825.0000	CM STORAGE WELL ROYALTIES/RENTS	1,071.00	1,807.50
1.831.0200	CM MAINTENANCE STRUCTURES & IMPROVEMENTS - MISC	.00	56,370.79
1.832.0100	CM MAINTENANCE OF RESERVOIRS AND WELLS - PAYROLL	.00	2,648.63
1.832.0200	CM MAINTENANCE OF RESERVOIRS AND WELLS - MISC	20.92	907.04
1.834.0100	CM MAINT OF COMPRESSOR STAT EQUIP - PAYROLL	.00	43,432.06
1.834.0200	CM MAINTENANCE OF COMPRESSOR STAT EQUIP - MISC	568.23	9,526.73
1.835.0100	CM MAINT OF MEAS & REG STAT EQUIP - PAYROLL	467.95	26,301.91
1.835.0200	CM MAINTENANCE OF MEAS & REG STAT EQUIP - MISC	50.00	1,483.48
1.837.0200	CM MAINTENANCE OF OTHER EQUIPMENT - MISC	2,837.50	1,735.41
1.856.0000	RIGHT OF WAY CLEARING	4,702.76	2,302.97
1.871.0000	TELEMETRY COSTS	8,990.33	66,284.88
1.880.0100	OPERATIONS OFFICE TELEPHONE	4,194.43	58,165.36
1.880.0200	OPERATIONS OFFICE UTILITIES	2,857.10	98,382.78
1.880.0300	OPERATIONS OFFICE MISC.	.00	59,496.95
1.880.0400	FEES TRAINING SCHOOLS	286.74	107,925.51
1.880.0500	UNIFORMS	3,346.15	30,008.31
1.880.0600	WELDING SUPPLIES	990.00	33,588.69
1.881.0200	RENT LAND & LAND RIGHTS		20,150.05
			17,394.37

DELTA NATURAL GAS CO., INC. AND SUBSIDIARIES
 Trial Balance
 January 01, 2006 thru December 31, 2006

1 - DELTA NATURAL GAS CO, INC.

G/L Number	Current Month	Balance
1.887.0100	MNT TRANS & DIST MAINS PAYROLL	1,422.06
1.887.0200	MNT TRANS & DIST MAINS OTHER	4,308.28
1.889.0000	MNT REG STATION TRANS & DIST.	553.55
1.893.0100	MNT OF METERS & REG PAYROLL	665.79
1.893.0200	MNT OF METERS & REG OTHER	5,754.33
1.894.0100	MNT OF OTHER EQUIPMENT PAYROLL	318.63
1.894.0200	MNT OF OTHER EQUIPMENT OTHER	8,007.89
1.898.0100	MNT - TRANSP EQUIP EXPENSE-PAYROLL	600.30
1.898.0200	MNT - POWER OPR EQUIP EXPENSE-PAYROLL	174.84
1.900.0100	TRANS & DIST. PAYROLL	177,187.18
1.900.0200	OPR TRANSPORTATION EXPENSES	42,211.44
1.900.0300	SMALL TOOLS & WORK EQUIPMENT	2,528.91
1.903.0100	CASHING PAYROLL	35,402.98
1.903.0200	CUSTOMER COLLECTIONS & RECORDS	17,094.90
1.904.0000	UNCOLLECTIBLE ACCOUNTS	211,200.00
1.913.0000	ADVERTISING	.00
1.920.0100	ADMINISTRATIVE PAYROLL	208,766.68
1.920.0200	ADM TRANSPORTATION EXPENSES	7,900.00
1.921.0100	ADM TELEPHONE	11,922.40
1.921.0300	BOOKS & SUBSCRIPTIONS	1,621.99
1.921.0400	COMPANY FORMS	3,572.85
1.921.0500	SMALL SUPPLY ITEMS	8,703.93
1.921.0600	MISCELLANEOUS OTHER ITEMS	10,563.10
1.921.0700	EMPLOYEE MEMBERSHIPS	40.00
1.921.0800	SAFETY LITERATURE & EDUCATION	1,469.29
1.921.0900	ENGR & DRAFTING SUPPLIES	509.62
1.921.1000	ADM UTILITIES	3,987.70
1.921.1100	INVENTORY - DIFFERENCE	91.91
1.921.2100	TRAVEL ETC CO BUS PRES & CEO	335.50
1.921.2200	TRAVEL ETC CO BUS OFFICERS	1,062.95
1.921.2300	TRAVEL ETC CO BUS OPER & CONST	378.74
1.921.2400	TRAVEL ETC CO BUS ADM&CUST SER	.00
1.921.2600	TRAVEL ETC CO BUS FINANCE	785.71
1.921.2900	CO. BUS. MEALS & ENTERTAINMENT	4,686.50
1.921.3000	COMPUTER EQUIPMENT OPERATIONS	2,220.43
1.922.0000	EXP. TRANSFERRED - CAPITAL	191,691.01
1.922.1000	EXP. TRANSFERRED I/C	11,839.00
1.923.0100	OUTSIDE SERVICES LEGAL	5,672.72
1.923.0200	OUTSIDE SERVICES ACCOUNTING	33,744.07
1.923.0300	OUTSIDE SERVICES JANITORIAL	5,037.50
1.923.0400	OUTSIDE SERVICES OTHER	6,992.71
1.923.0500	OUTSIDE SERVICES COMPUTERS	12,597.30
1.924.0000	INSURANCE	64,180.87
1.926.0100	TIME OFF PAYROLL	23,155.89
1.926.0200	PENSION	67,858.75
1.926.0300	EMPLOYEE 401K PLAN	25,184.86
1.926.0400	MEDICAL COVERAGE	138,944.81
1.926.0500	SALARY CONTINUATION COVERAGE	11,064.91
1.926.0700	EMPLOYEE EDUCATION	2,171.95
1.926.0800	EMPLOYEE RECREATION & SOCIAL	7,004.88
		2,482,183.65
		94,100.00
		141,688.60
		22,730.89
		29,263.05
		62,148.57
		151,007.62
		3,707.63
		18,781.76
		6,259.51
		45,849.55
		1,074.28
		11,421.35
		10,095.17
		9,965.72
		5,262.84
		14,830.26
		33,668.81
		14,219.71
		2,349,858.07
		686,711.00
		28,404.95
		265,104.07
		59,555.00
		122,603.74
		182,316.36
		786,123.91
		1,036,705.49
		700,261.73
		240,839.21
		985,272.51
		129,709.28
		9,030.92
		7,680.17

DELTA NATURAL GAS CO., INC. AND SUBSIDIARIES
Trial Balance
January 01, 2006 thru December 31, 2006

1 - DELTA NATURAL GAS CO, INC.

G/L Number	Current Month	Balance
1.926.1000 SUPPLEMENTAL RETIREMENT PLAN	60,615.27	72,258.46
1.928.0000 REGULATORY COMMISSION EXPENSE	38,582.24	163,358.60
1.930.0100 DIRECTOR FEES & EXPENSES	14,529.77CR	204,464.40
1.930.0200 COMPANY MEMBERSHIPS	600.00	49,469.50
1.930.0300 FEES CONVENTIONS & MEETINGS	.00	6,125.00
1.930.0400 MARKETING	244.89	3,972.99
1.930.0500 COMPANY RELATIONS	1,407.42	15,944.67
1.930.0600 TRUSTEE, REGISTRAR, AGENT FEES	1,640.58	69,450.20
1.930.0800 STOCKHOLDER REPORTS	1,900.16	74,536.32
1.930.0900 CUSTOMER & PUBLIC INFORMATION	12.00	30,493.18
1.930.1000 PUBLIC & COMMUNITY RELATIONS	7,125.00	52,663.93
1.930.1100 CONSERVATION PROGRAM	8,714.00	32,821.00
1.930.1200 LOBBYING EXPENDITURES	3,000.00	22,281.00
1.930.1300 MISC NON TAX DEDUCTIBLE	.00	375.00
1.932.0100 MNT COMMUNICATION EQUIPMENT	3,129.55	38,523.18
1.932.0200 MNT OFFICE EQUIPMENT	623.21	30,418.92
1.932.0300 MNT GENERAL STRUCTURES	780.99	41,635.74
1.932.0500 MAINTENANCE COMPUTER EQUIPMENT	18,762.96	72,816.51
Total 1 - DELTA NATURAL GAS CO, INC.	.00	.00
Grand Totals	.00	.00

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DELTA NATURAL GAS COMPANY, INC.
CASE NO. 2007-00089

FIRST PSC DATA REQUEST
DATED 3/19/07

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

RESPONSE:

See attached schedules.

Sponsoring Witness:

John B. Brown

DELTA NATURAL GAS COMPANY, INC.
CASE NUMBER 2007-00089
FIRST PSC DATE REQUEST #11

CURRENT ASSETS AND CURRENT LIABILITIES

	200612	200601	200602	200603	200604	200605	200606	200607	200608	200609	200610	200611	200612	13 MONTH AVERAGE
1-131-010:CASH OWINGSVILLE	60,530	51,194	67,175	41,267	78,493	28,330	29,655	33,233	21,423	35,002	73,079	27,651	70,181	47,478
1-131-020:CASH/BEREA	115,536	51,966	182,050	38,039	92,851	27,350	46,663	36,499	23,864	64,558	67,512	84,905	108,228	72,309
1-131-030:CASH NICHOLASVILLE	81,129	52,646	44,132	23,214	24,521	17,608	17,649	20,542	18,847	15,498	16,353	16,186	21,450	28,444
1-131-100:CASH MIDDLESBORO	74,995	79,725	58,689	54,109	51,743	23,085	24,521	25,936	19,784	23,762	12,565	32,462	55,866	41,326
1-131-110:CASH CORBIN	67,714	73,144	135,128	53,906	117,206	43,413	19,903	46,223	35,702	29,436	27,051	64,301	120,906	64,156
1-131-200:CASH WINCHESTER	13,667	1,457	38,128	1,932	1,275	1,560	3,142	408,581	9,853	16,765	1,902	1,075	1,538	36,529
1-131-210:CASH GENERAL ACCOUNT	-	93,162	(365,727)	-	(10,173)	(81,694)	-	(318,323)	(373,956)	-	(250,161)	(257,028)	-	(120,300)
1-131-220:CASH/ST BEREA-NATIONAL	2,686	2,000	2,000	3,000	1,902	2,385	3,000	2,639	2,737	2,654	2,103	2,603	1,899	2,431
1-135-010:WORKING FUNDS/OWINGSVILLE	475	475	475	475	475	475	475	475	475	475	475	475	475	475
1-135-020:WORKING FUNDS/BEREA	750	750	750	750	750	750	750	750	750	750	750	750	750	750
1-135-030:WORKING FUNDS/NICHOLASVILLE	875	875	875	875	875	875	875	875	875	875	875	875	875	875
1-135-100:WORKING FUNDS/MIDDLESBORO	875	875	875	875	875	875	875	875	875	875	875	875	875	875
1-135-110:WORKING FUNDS/CORBIN	1,200	1,200	1,200	1,200	1,200	1,200	1,200	1,200	1,200	1,200	1,200	1,200	1,200	1,200
1-135-200:WORKING FUNDS/MWINCHESTER	1,100	1,400	1,400	1,400	1,400	1,400	1,400	1,400	1,400	1,400	1,400	1,400	1,400	1,377
1-123-000:INVESTMENT IN OTHERS	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000
1-141-020:NOTES RECEIVABLE/DUE IN 1	24,000	24,000	24,000	24,000	24,000	24,000	24,000	24,000	24,000	24,000	24,000	24,000	24,000	24,000
1-142-000:CUSTOMER ACCOUNTS	6,603,688	4,490,255	5,115,452	5,996,731	6,889,771	4,314,675	4,050,626	2,517,149	2,046,079	2,868,264	739,598	1,286,677	4,605,606	3,963,428
1-142-010:MISC ACCOUNTS	(143)	(35)	(55)	(111)	(15)	(15)	(496)	(30)	(128)	(9)	(216)	(22)	(236)	(116)
1-142-011:MISC ACCOUNTS	1,157,613	1,139,930	1,125,060	536,065	644,302	613,864	607,209	658,104	594,531	718,712	683,961	570,023	728,013	752,107
1-142-020:RECEIVABLE FROM/EA AGENCY -	6,557	8,620	6,708	8,546	1,367	293	540	293	-	95	-	9,068	14,854	4,380
1-142-030:RECEIVABLE FROM/EA AGENCY -	13,440	9,912	12,860	6,368	1,356	(995)	(457)	(889)	-	-	-	15,637	12,302	5,349
1-142-040:RECEIVABLE FROM/EA AGENCY -	533	6,941	7,314	6,087	604	657	553	561	(95)	-	100	913	-	1,859
1-142-050:RECEIVABLE FROM/EA AGENCY -	18,813	21,262	20,987	10,041	190	190	225	190	275	190	580	19,587	21,797	8,794

DELTA NATURAL GAS COMPANY, INC.
CASE NUMBER 2007-00089
FIRST PSC DATE REQUEST #11

CURRENT ASSETS AND CURRENT LIABILITIES

	200512	200601	200602	200603	200604	200605	200606	200607	200608	200609	200610	200611	200612	13 MONTH AVERAGE
TOTAL CURRENT ASSETS	40,676,823	35,414,842	31,345,940	24,864,535	19,699,168	19,509,730	18,766,265	18,041,856	17,886,568	20,121,644	19,882,609	21,469,423	24,008,379	23,975,985
1-232-010-ACCOUNTS PAYABLE-GENERAL	(629,299)	(548,318)	(211,640)	(848,444)	(382,714)	(489,328)	(1,642,032)	(1,204,260)	(596,751)	(1,080,071)	(669,273)	(509,818)	(845,276)	(742,865)
1-232-020-ACCOUNTS PAYABLE-CUSTOMERS	(1,631,163)	(3,269)	(3,269)	(200,315)	(3,269)	(3,269)	(177,222)	(3,269)	(3,269)	(942,566)	(3,269)	(3,269)	(1,205,828)	(321,788)
1-232-060-ACCOUNTS PAYABLE-GAS	(4,638,216)	(3,930,067)	(2,833,819)	(1,951,655)	(1,425,644)	(4,230,124)	(1,284,878)	(1,034,586)	(1,753,961)	(1,427,619)	(1,430,906)	(4,118,926)	(2,454,015)	(2,501,109)
1-232-070-CONTRACTORS' PAYABLES	(194,594)	(40,000)	(40,000)	(40,000)	(40,000)	-	-	-	-	-	-	-	-	(27,276)
1-232-080-WINTERCARE PAYABLES	(1,876)	(524)	(912)	(1,138)	(1,284)	(1,441)	(1,541)	(1,661)	(1,535)	(1,668)	(1,835)	(2,056)	(2,298)	(1,521)
1-232-090-ACCOUNTS PAYABLE-FAITHFUL	(4,175)	(4,175)	(4,175)	(4,175)	(4,175)	(4,175)	(4,175)	(4,175)	(4,175)	(4,175)	(4,175)	(4,175)	(4,175)	(4,175)
1-232-100-GAS IMBALANCES-PAYABLE	(371,048)	(406,846)	(122,914)	(123,067)	(136,886)	(273,119)	(225,713)	(331,545)	(95,676)	(241,385)	(1,117,430)	(73,179)	(164,186)	(283,307)
1-232-120-ACCRUED GIT	(10,395)	(12,157)	(13,631)	(3,092)	(4,354)	(4,948)	(5,474)	(5,844)	(6,288)	(6,746)	(7,490)	(8,582)	(9,950)	(7,612)
1-232-130-ACCRUED ENERGY-ASSISTANCE PAYABLE	(32,034,527)	(25,390,229)	(19,922,236)	(12,669,551)	(5,925,524)	(1,738,789)	(7,046,434)	(8,074,005)	(11,085,423)	(14,572,267)	(14,596,952)	(14,184,063)	(17,146,346)	(14,183,565)
1-230-020-LONG TERM DUE/PHONE YEAR	(1,650,000)	(1,650,000)	(1,650,000)	(1,200,000)	(1,200,000)	(1,200,000)	(1,200,000)	(1,200,000)	(1,200,000)	(1,200,000)	(1,200,000)	(1,200,000)	(1,200,000)	(1,303,846)
1-236-010-TAXES ACCRUED/FEDERAL	186,796	186,796	186,796	187,247	21,403	24,177	(127,771)	(127,771)	(127,771)	(117,071)	(117,071)	(117,071)	843,399	69,391
1-236-020-TAXES ACCRUED/STATE	138,925	138,925	138,925	133,812	133,812	133,812	238,787	238,787	238,787	144,600	144,600	144,600	384,718	181,007
1-236-030-TAXES ACCRUED/SALES	(128,680)	(116,518)	(92,210)	(124,774)	(82,462)	35,339	(23,014)	(13,988)	(16,766)	(25,986)	(33,388)	(60,329)	(101,589)	(60,336)
1-236-040-TAXES ACCRUED/PAYROLL	(20,480)	(33,051)	(40,254)	(41,611)	(21,225)	(20,894)	(21,999)	(21,613)	(21,101)	(21,205)	(19,520)	(19,810)	(20,262)	(24,850)
1-236-050-TAXES ACCRUED/PROPERTY	(687,551)	(499,859)	(480,776)	(553,780)	(658,401)	(761,791)	(866,412)	(966,590)	(1,066,768)	(1,052,411)	(1,131,453)	(1,231,631)	(1,324,155)	(867,814)
1-236-070-TAXES ACCRUED/ESTIMATE	-	(799,200)	(1,411,200)	(1,434,200)	(1,362,000)	(1,198,600)	-	227,000	422,800	593,200	501,600	328,900	-	(317,823)
1-236-080-TAXES ACCRUED/SCHOOL	(248,869)	(310,138)	(300,311)	(329,536)	(259,203)	(72,570)	(68,845)	(41,300)	(39,419)	(45,768)	(49,820)	(106,722)	(199,470)	(159,383)
1-236-090-TAXES ACCRUED/FRANCHISE	(90,013)	(56,527)	(116,117)	(175,044)	(43,622)	(56,908)	(70,407)	(9,258)	(18,236)	(29,187)	(12,518)	(37,479)	(80,967)	(61,253)
1-253-000-REFUNDS DUE-CUSTOMERS	(174)	(1,242)	(2,113)	(2,057)	(2,013)	(1,977)	(1,976)	(1,958)	(1,925)	(1,864)	(1,838)	(1,706)	(1,439)	(1,716)
1-235-000-CUSTOMER SERVICE DEPOSITS	(585,659)	(564,840)	(568,781)	(558,326)	(485,984)	(462,834)	(442,979)	(417,052)	(430,472)	(459,095)	(519,326)	(565,386)	(596,453)	(512,214)

DELTA NATURAL GAS COMPANY, INC.
CASE NUMBER 2007-00089
FIRST PSC DATE REQUEST #11

CURRENT ASSETS AND CURRENT LIABILITIES

	200512	200601	200602	200603	200604	200605	200606	200607	200608	200609	200610	200611	200612	13 MONTH AVERAGE
1.237.030:INTEREST	(188,303)	(224,403)	(280,480)	(336,848)	(56,100)	-	-	-	-	-	-	-	-	(82,010)
1.237.050:INTEREST	(16,964)	(5,839)	1,289	(7,680)	(8,548)	(3,471)	(16,961)	(15,612)	(8,776)	(12,703)	(14,838)	(1,305)	(9,877)	(9,314)
ACCRUED ST NOTES	(46,619)	(45,618)	(46,867)	(47,865)	(45,591)	(45,251)	(44,630)	(42,202)	(43,320)	(44,485)	(43,040)	(44,651)	(46,854)	(45,152)
1.237.060:INTEREST	(423,251)	(564,351)	(705,138)	(846,274)	(141,000)	-	-	-	-	-	-	-	-	(206,155)
ACCRUED DEB 7.15%	(233,244)	(349,825)	(116,600)	(233,200)	(349,825)	(116,600)	(233,200)	(349,825)	(116,600)	(233,200)	(349,825)	(116,600)	(233,200)	(233,211)
1.237.080:INTEREST	(1,022,200)	(1,022,200)	(1,022,200)	(1,022,200)	(1,022,200)	(1,022,200)	(705,600)	(705,600)	(705,600)	(705,600)	(705,600)	(705,600)	(705,600)	(851,723)
ACCRUED DEB 5.75%	119,700	119,700	119,700	119,700	119,700	119,700	200,800	200,800	200,800	200,800	200,800	200,800	200,800	163,369
1.242.140:DEF:INC TAX	129,200	129,200	129,200	129,200	129,200	129,200	92,400	92,400	92,400	92,400	92,400	92,400	92,400	109,385
BAD DEBT RESERVE	(226,400)	(226,400)	(226,400)	(226,400)	(226,400)	(226,400)	(236,100)	(236,100)	(236,100)	(236,100)	(236,100)	(236,100)	(236,100)	(231,623)
1.242.150:DEF:INC TAX	-	-	-	-	-	-	-	-	-	-	-	-	-	-
STORAGE GAS	-	-	-	-	-	-	-	-	-	-	-	-	-	-
1.242.160:DEF:INC TAX	-	-	-	-	-	-	-	-	-	-	-	-	-	-
PREPAID INS	(82,885)	(86,370)	(77,394)	(83,193)	(72,661)	(76,217)	(84,898)	(74,861)	(298)	(91,516)	(72,920)	(80,434)	(87,388)	(83,494)
1.242.050: KY TAX REFUND	-	-	-	-	-	-	-	-	-	-	-	-	-	(23)
MISCELLANEOUS	-	-	-	-	-	-	-	-	-	-	-	-	-	-
1.242.060:UNITED WAY	(540)	(179)	(358)	(537)	(179)	(358)	(537)	(179)	(358)	(537)	(179)	(358)	(537)	(372)
DEDUCTION	-	-	-	-	-	-	-	-	-	-	-	-	-	-
1.242.070:401K SAVINGS PLAN	(530)	(530)	(530)	(530)	(530)	(530)	(530)	(560)	(560)	(560)	(560)	(560)	(560)	(544)
REINVESTMENT PLAN	-	-	-	-	-	-	-	-	-	-	-	-	-	-
1.242.090:EMPLOYEE LOAN DEDUCTION	-	-	-	-	-	-	-	-	20	-	-	-	-	2
1.242.120:COMMUNITY HEALTH DEDUCTION	(2,282)	(216)	(432)	(648)	(216)	(432)	(648)	(216)	(432)	(648)	(216)	(432)	(648)	(574)
1.243.000:ACCRUED VACATION/ANNUAL OVERTIME	(560,433)	(560,433)	(560,433)	(560,433)	(560,433)	(560,433)	(693,123)	(693,123)	(693,123)	(693,123)	(693,123)	(693,123)	(693,123)	(643,521)
1.243.010:ACCRUED SERVICES	(9,716)	(8,106)	(5,881)	(4,634)	(3,764)	(6,220)	(7,075)	(10,466)	(6,129)	(5,756)	(4,808)	(7,772)	(8,355)	(6,822)
1.244.010:ACCOUNTING SELF-INSURED	(101,099)	(117,349)	(136,659)	(159,059)	(143,409)	(128,942)	(128,942)	(149,942)	(170,942)	(71,447)	(89,447)	(100,156)	(108,900)	(123,561)
1.244.020:MEDICAL	(230,000)	(230,000)	(230,000)	(230,000)	(230,000)	(230,000)	(165,000)	(165,000)	(165,000)	(165,000)	(165,000)	(165,000)	(165,000)	(195,000)
TOTAL CURRENT LIABILITIES	(45,476,565)	(37,234,157)	(30,682,047)	(23,577,304)	(14,821,994)	(12,991,301)	(15,624,568)	(15,413,873)	(18,244,860)	(23,126,576)	(22,643,661)	(24,105,606)	(26,672,509)	(23,893,463)

(A)

DELTA NATURAL GAS COMPANY, INC.
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CURRENT ASSETS AND CURRENT LIABILITIES

NET CURRENT POSITION	200512	200601	200602	200603	200604	200605	200606	200607	200608	200609	200610	200611	200612 AVERAGE	13 MONTH AVERAGE
	(4,799,742)	(1,819,316)	663,893	1,287,231	4,877,174	6,518,429	3,141,717	2,627,983	(358,292)	(3,004,932)	(2,761,053)	(2,636,183)	(2,664,130)	82,521

(A) In April 2006, approximately \$33,841,000 of proceeds received from the issuance of the Insured Quarterly Notes included as a debit in Notes Payable (on Delta's Balance Sheet) was reclassified to Long-Term Debt (in the accompanying schedule) as these proceeds were used to redeem the Debentures in the subsequent month.

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

RESPONSE:

Delta has no common general office accounts.

Sponsoring Witness:

John B. Brown

DELTA NATURAL GAS COMPANY, INC.
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13. Provide the following monthly account balances and a calculation of the average (13-month) account balances for the test year for the total company and Kentucky jurisdictional operations:
- a. Plant in service (Account No. 101).
 - b. Plant purchased or sold (Account No. 102).
 - c. Property held for future use (Account No. 105).
 - d. Construction work in progress (Account No. 107).
 - e. Completed construction not classified (Account No. 106).
 - f. Depreciation reserve (Account No. 108).
 - g. Plant acquisition adjustment (Account No. 114).
 - h. Amortization of utility plant acquisition adjustment (Account No. 115).
 - i. Materials and supplies (include all accounts and subaccounts).
 - j. Balance in accounts payable applicable to each account in (i) above. (If actual is indeterminable, give reasonable estimate.)
 - k. Unamortized investment credit - Pre-Revenue Act of 1971.
 - l. Unamortized investment credit - Revenue Act of 1971.
 - m. Accumulated deferred income taxes.
 - n. A summary of customer deposits as shown in Format 13(n) to this request.
 - o. Computation and development of minimum cash requirements.
 - p. Balance in accounts payable applicable to amounts included in utility plant in service. (If actual is indeterminable, give reasonable estimate.)
 - q. Balance in accounts payable applicable to prepayments by major category or subaccount.

DELTA NATURAL GAS COMPANY, INC.
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- r. Balance in accounts payable applicable to amounts included in plant under construction. (If actual is undeterminable, give reasonable estimate.)

RESPONSE:

- a. See attached schedule.
- b. N/A
- c. N/A
- d. See attached schedule.
- e. See attached schedule.
- f. See attached schedule.
- g. N/A
- h. N/A
- i. See attached schedule.
- j. See attached schedule.
- k. N/A
- l. See attached schedule.
- m. See attached schedule.
- n. See attached schedule.
- o. See attached schedule.
- p. See attached schedule.
- q. See attached schedule.
- r. See attached schedule.

Balance in Accounts Payable (j,p,q & r) and Unamortized Investment Tax Credit(l)

LINE NUMBER	MONTH ENDED	r.		p.		q.		TOTAL	
		A/C 107 CONSTR WIP	A/C 10601 FIXED ASSET CLEARING	A/C 10801 DEPRECIATION RESERVE	A/C 165 PREPAYMENTS INTRASOURCE	A/C 16505 PREPAID INSURANCE	A/C 16505 PREPAID INSURANCE	A/C 16505 PREPAID INSURANCE	A/C 16505 PREPAID INSURANCE
1	Dec-05	302,835	0	0	0	0	0	0	0
2	Jan-06	134,808	0	0	0	0	0	0	0
3	Feb-06	33,604	0	0	0	0	0	0	0
4	Mar-06	439,478	(8,500)	0	0	0	0	0	0
5	Apr-06	103,657	0	0	0	0	0	0	0
6	May-06	186,847	(44,765)	0	0	0	0	0	0
7	Jun-06	191,425	0	0	0	0	0	0	777
8	Jul-06	240,155	0	1,714	0	0	0	0	0
9	Aug-06	136,637	0	10,219	0	0	0	0	0
10	Sep-06	148,870	0	8,764	0	0	0	0	0
11	Oct-06	278,381	0	3,464	0	0	0	0	0
12	Nov-06	203,094	0	485	0	0	0	0	0
13	Dec-06	198,656	(3,869)	3,926	0	0	0	0	11,370
14	Total	2,598,447	(57,134)	28,572	0	0	0	0	12,147
15	Average	199,881	(4,395)	2,198	0	0	0	0	934

LINE NUMBER	MONTH ENDED	i.		j.		k.		l.	
		A/C 154 INVENTORY MATERIALS	A/C 18403 OPR EXP VEHICLES	A/C 18404 NON OWNED VEHICLE EXP	A/C 18408 WORK EQUIP OPER & MNT COST	TOTAL MATERIALS & SUPPLIES ACCOUNT	A/C 255 INVESTMENT TAX CREDIT	DEF INVESTMENT TAX CREDIT	
16	Dec-05	29,822	26,816	38	659	57,335	(268,400)	(268,400)	
17	Jan-06	60,986	47,460	0	1,887	110,333	(266,267)	(266,267)	
18	Feb-06	18,117	41,421	0	3,902	63,440	(263,193)	(263,193)	
19	Mar-06	22,989	49,297	495	2,653	75,434	(260,000)	(260,000)	
20	Apr-06	24,393	45,852	0	1,733	71,978	(256,867)	(256,867)	
21	May-06	34,948	49,818	0	2,632	87,398	(253,793)	(253,793)	
22	Jun-06	38,804	36,108	0	7,959	82,871	(250,600)	(250,600)	
23	Jul-06	62,794	48,206	0	3,341	114,341	(247,517)	(247,517)	
24	Aug-06	54,922	56,218	0	9,048	120,188	(244,433)	(244,433)	
25	Sep-06	33,284	37,598	0	7,220	78,102	(241,350)	(241,350)	
26	Oct-06	40,636	39,692	0	10,789	91,117	(238,267)	(238,267)	
27	Nov-06	20,280	39,327	0	1,430	61,037	(235,183)	(235,183)	
28	Dec-06	45,354	37,359	0	1,180	83,893	(232,100)	(232,100)	
29	Total	487,329	555,172	533	54,433	1,097,467	(3,258,850)	(3,258,850)	
30	Average	37,487	42,706	41	4,187	84,421	(250,681)	(250,681)	

Accumulated Deferred Taxes (m)

LINE NUMBER	MONTH ENDED	A/C 28201 ACCEL DEPR	A/C 28202 PENSION PLAN	A/C 28205 ALT MIN TAXES	A/C 28206 ANNUAL LEAVE	A/C 28207 CONTRBTS	A/C 28210 DEBT EXPENSE	A/C 28214 ASSET RET OBLGTON	A/C 28217 CASE EXPENSE	RATE	A/C 282180 COST OF REMOVAL	A/C 28301 REGULATORY INC TAX
1	Dec-05	-19,418,550	-1,766,800	1,462,400	199,000	23,100	-711,100	5,900	-83,800	-83,800	322,900	658,700
2	Jan-06	-19,418,550	-1,766,800	1,462,400	199,000	23,100	-711,100	5,900	-83,800	-83,800	322,900	658,700
3	Feb-06	-19,418,550	-1,766,800	1,462,400	199,000	23,100	-711,100	5,900	-83,800	-83,800	322,900	658,700
4	Mar-06	-19,418,550	-1,766,800	1,475,500	199,000	23,100	-711,100	5,900	-83,800	-83,800	322,900	658,700
5	Apr-06	-19,418,550	-1,766,800	1,475,500	199,000	23,100	-711,100	5,900	-83,800	-83,800	322,900	658,700
6	May-06	-19,418,550	-1,766,800	1,475,500	199,000	23,100	-711,100	5,900	-83,800	-83,800	322,900	658,700
7	Jun-06	-19,824,100	-2,064,000	1,003,600	209,600	19,700	-1,109,700	7,200	-55,600	-55,600	334,600	644,600
8	Jul-06	-19,824,100	-2,064,000	1,003,600	209,600	19,700	-1,109,700	7,200	-55,600	-55,600	334,600	644,600
9	Aug-06	-19,824,100	-2,064,000	1,003,600	209,600	19,700	-1,109,700	7,200	-55,600	-55,600	334,600	644,600
10	Sep-06	-19,824,100	-2,064,000	1,003,600	209,600	19,700	-1,109,700	7,200	-55,600	-55,600	334,600	644,600
11	Oct-06	-19,824,100	-2,064,000	1,003,600	209,600	19,700	-1,109,700	7,200	-55,600	-55,600	334,600	644,600
12	Nov-06	-19,824,100	-2,064,000	1,003,600	209,600	19,700	-1,109,700	7,200	-55,600	-55,600	334,600	644,600
13	Dec-06	-21,320,688	-2,064,000	1,003,600	209,600	19,700	-1,109,700	7,200	-55,600	-55,600	334,600	644,600
14	Total	-256,776,588	-25,048,800	15,838,900	2,661,200	276,500	-12,034,500	85,800	-892,000	-892,000	4,279,600	8,464,400
15	Average	-19,752,045	-1,926,831	1,218,377	204,708	21,269	-925,731	6,600	-68,615	-68,615	329,200	651,108

LINE NUMBER	MONTH ENDED	A/C 28300 REGULATORY ITC	A/C 28303 SUPP RET	A/C 28304 KY REFUND	A/C 28305 CONDITIONAL ARO	A/C 28306 CONDITIONAL ARO REG ASSET	A/C 28307 DELTA ARO BOOK TAX DIFF	TOTAL LONG TERM DEFERRED TAXES
16	Dec-05	109,900	0	0	0	0	0	(19,198,350)
17	Jan-06	109,900	0	0	0	0	0	(19,198,350)
18	Feb-06	109,900	0	0	0	0	0	(19,198,350)
19	Mar-06	109,900	23,590	(32,024)	0	0	0	(19,193,684)
20	Apr-06	109,900	23,590	(32,024)	0	0	0	(19,193,684)
21	May-06	109,900	23,590	(32,024)	0	0	0	(19,193,684)
22	Jun-06	95,400	47,000	0	512,000	(427,500)	(87,300)	(20,694,500)
23	Jul-06	95,400	47,000	0	512,000	(427,500)	(87,300)	(20,694,500)
24	Aug-06	95,400	47,000	0	512,000	(427,500)	(87,300)	(20,694,500)
25	Sep-06	95,400	47,000	0	512,000	(427,500)	(87,300)	(20,694,500)
26	Oct-06	95,400	47,000	0	512,000	(427,500)	(87,300)	(20,694,500)
27	Nov-06	95,400	47,000	0	512,000	(427,500)	(87,300)	(20,694,500)
28	Dec-06	95,400	47,000	0	512,000	(427,500)	(87,300)	(22,191,088)
29	Total	1,327,200	399,770	(96,072)	3,584,000	(2,992,500)	(611,100)	(261,534,190)
30	Average	102,092	30,752	(7,350)	275,692	(230,192)	(47,008)	(20,118,015)

Accumulated Deferred Taxes (m)

LINE NUMBER	MONTH ENDED	A/C 24213 DEF GAS COST	A/C 24214 BAD DEBT RESERVE	A/C 24215 STORAGE GAS	A/C 24216 PREPAID INS	A/C 24217 KY TAX REFUND	TOTAL CURRENT DEFERRED TAXES	TOTAL DEFERRED TAXES
1	Dec-05	(1,022,200)	119,700	129,200	(226,400)	0	(999,700)	(20,198,050)
2	Jan-06	(1,022,200)	119,700	129,200	(226,400)	0	(999,700)	(20,198,050)
3	Feb-06	(1,022,200)	119,700	129,200	(226,400)	0	(999,700)	(20,198,050)
4	Mar-06	(1,022,200)	119,700	129,200	(226,400)	0	(999,700)	(20,193,384)
5	Apr-06	(1,022,200)	119,700	129,200	(226,400)	0	(999,700)	(20,193,384)
6	May-06	(1,022,200)	119,700	129,200	(226,400)	0	(999,700)	(20,193,384)
7	Jun-06	(705,600)	200,800	92,400	(236,100)	(52,500)	(701,000)	(21,395,500)
8	Jul-06	(705,600)	200,800	92,400	(236,100)	(52,500)	(701,000)	(21,395,500)
9	Aug-06	(705,600)	200,800	92,400	(236,100)	(52,500)	(701,000)	(21,395,500)
10	Sep-06	(705,600)	200,800	92,400	(236,100)	(52,500)	(701,000)	(21,395,500)
11	Oct-06	(705,600)	200,800	92,400	(236,100)	(52,500)	(701,000)	(21,395,500)
12	Nov-06	(705,600)	200,800	92,400	(236,100)	(52,500)	(701,000)	(21,395,500)
13	Dec-06	(705,600)	200,800	92,400	(236,100)	(52,500)	(701,000)	(21,395,500)
14	Total	(11,072,400)	2,123,800	1,422,000	(3,011,100)	(387,500)	(10,905,200)	(272,439,390)
15	Average	(851,723)	163,369	109,365	(231,623)	(28,269)	(838,862)	(20,956,876)

Delta Natural Gas Company, Inc.

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Summary of Customer Deposits- 2006

Line No.	Month (a)	Receipts (b)	Refunds (c)	Balance (d)
1	Balance beginning of Test Year	43,060	18,285	585,659
2	1st Month	30,737	51,556	564,840
3	2nd Month	31,790	27,849	568,781
4	3rd Month	26,613	37,068	558,326
5	4th Month	16,988	88,330	486,984
6	5th Month	24,425	48,575	462,834
7	6th Month	20,495	40,350	442,979
8	7th Month	20,875	46,802	417,052
9	8th Month	29,230	15,810	430,472
10	9th Month	41,717	13,095	459,095
11	10th Month	100,879	40,048	519,926
12	11th Month	58,860	13,400	565,386
13	12th Month	44,162	13,095	596,453
14	Total (L 1 through L 13)	489,832	454,262	6,658,788
15	Average Balance(L 14/L 13)	37,679	34,943	512,214
16	Amount of deposits received			489,832
17	Amount of deposits refunded			454,262
18	Number of Deposits on hand			5,941
19	Average amount of deposit (L 15 d/L 18)			86
20	Interest Paid during test year			30,055

Minimum Cash Requirements

Cash is required to pay for operating expenses, capital expenditures, debt interest and principal repayments and dividends. Cash generated from operations (gas sales) provides liquidity. Also, short-term borrowings are used as interim measures for cash needs and are periodically replaced with long-term debt or equity financing.

Delta's current cash needs, other than operating expenses, on an annual basis, in the approximate amounts are:

- (1) Common Dividends 3,875,000
- (2) Estimated Capital Expenditures 5,953,000
- (3) Long-Term Debt Principal 652,000

Historical funds flows are also shown in Delta's Statement of Cash flows as shown in response to Item 9.

Minimum cash requirements would be those required to pay for all operating expenses requiring cash (primarily all except depreciation and deferred taxes), plus dividends, debt principal and capital needs as discussed above.

DELTA NATURAL GAS COMPANY, INC.
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14. Provide the cash account balances at the beginning of the test year and at the end of each month during the test year for the total company and Kentucky jurisdictional operations.

RESPONSE:

See attached schedule.

Sponsoring Witness:

John B. Brown

Case No. 2007-00089

Cash Account Balances

	200512	200601	200602	200603	200604	200605	200606	200607	200608	200609	200610	200611	200612	Average
1.131.010 CASH OWINGSVILLE	60,530	51,194	67,175	41,267	78,493	28,330	29,655	33,233	21,423	35,002	73,079	27,651	70,181	47,478
1.131.020 CASH BERE A	115,536	51,966	182,050	38,039	92,851	27,350	46,663	36,499	23,864	64,568	67,512	84,905	108,228	72,309
1.131.030 CASH NICHOLASVILLE	81,129	52,646	44,132	23,214	24,521	17,608	17,649	20,542	18,847	15,498	16,353	16,186	21,450	28,444
1.131.100 CASH MIDDLESBORO	74,995	79,725	58,689	54,109	51,743	23,085	24,521	25,936	19,784	23,762	12,565	32,462	55,866	41,326
1.131.110 CASH CORBIN	67,714	73,144	135,128	53,906	117,206	43,413	19,903	46,223	35,702	29,436	27,051	64,301	120,906	64,156
1.131.200 CASH WINCHESTER	13,667	1,457	38,128	1,932	1,275	1,560	3,142	408,581	9,853	16,765	1,902	1,075	1,538	38,529
1.131.220 CASH LEFT BERE A NATIONAL	2,686	2,000	2,000	3,000	1,902	2,385	3,000	2,639	2,737	2,654	2,103	2,603	1,899	2,431
1.135.010 WORKING FUNDS OWINGSVILLE	475	475	475	475	475	475	475	475	475	475	475	475	475	475
1.135.020 WORKING FUNDS BERE A	750	750	750	750	750	750	750	750	750	750	750	750	750	750
1.135.030 WORKING FUNDS NICHOLASVILLE	875	875	875	875	875	875	875	875	875	875	875	875	875	875
1.135.100 WORKING FUNDS MIDDLESBORO	875	875	875	875	875	875	875	875	875	875	875	875	875	875
1.135.110 WORKING FUNDS CORBIN	1,200	1,200	1,200	1,200	1,200	1,200	1,200	1,200	1,200	1,200	1,200	1,200	1,200	1,200
1.135.200 WORKING FUNDS WINCHESTER	1,100	1,400	1,400	1,400	1,400	1,400	1,400	1,400	1,400	1,400	1,400	1,400	1,400	1,377
1.131.210 CASH GENERAL ACCOUNT		93,162	(365,727)		(10,173)	(81,694)		(318,323)	(373,956)		(250,161)	(257,028)		(120,300)
Total Cash	421,531	410,869	167,149	221,041	363,394	67,611	150,108	260,905	(236,171)	193,249	(44,021)	(22,269)	385,644	179,926

DELTA NATURAL GAS COMPANY, INC.
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15. Provide the following information for each item of gas property or plant held for future use at the end of the test year:
- a. Description of property.
 - b. Location.
 - c. Date purchased.
 - d. Cost.
 - e. Estimated date to be placed in service.
 - f. Brief description of intended use.
 - g. Current status of each project.

RESPONSE:

As of December 31, 2006, Delta had no property held for future use.

Sponsoring Witness:

John B. Brown

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

RESPONSE:

See attached schedules.

Sponsoring Witness:

John B. Brown

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

RESPONSE:

See attached schedules.

Sponsoring Witness:

John B. Brown

Line Delta, effective March 31, 1985, merged with its wholly owned subsidiary, Laurel Valley Pipe Line
umber Company. The journal entry recording this merger was as follows:

	<u>Account Number</u>	<u>Account Description</u>	<u>General Ledger</u>	
			<u>Debit</u>	<u>Credit</u>
1	101	Gas Plant In Service	553,948	
2	1081	Accumulated Provision for Depreciation		328,711
3	117	Gas Stored Underground Non Current	328,092	
4	123	Investment in Subsidiary		226,850
5	1462	Receivable from Subsidiary		253,382
6	232	Accounts Payable		25,769
7	236	Taxes Payable		6,728
8	255	Investment Tax Credit		2,100
9	282	Deferred Income Taxes		38,500

There was no acquisition adjustment when Delta acquired this company in October, 1977, as it was acquired at book value.

Line Delta acquired approximately 57 miles of transmission lines and related measuring and regulating
umber equipment from The Wisser Oil Company. The acquisition occurred effective January 31, 1982. A copy
the journal entries to record the purchase is included below:

	<u>Account Number</u>	<u>Account Description</u>	<u>General Ledger</u>	
			<u>Debit</u>	<u>Credit</u>
1	101	Gas Plant In Service	2,198,023	
2	1081	Accumulated Provision for Depreciation		622,147
3	131	Cash		1,575,876
		To record the purchase of the Wisser Transmission Facilities at 1/31/82		
4	131	Cash	1,575,876	
5	231	Notes Payable		1,575,876
		To record the short-term debt used to finance the purchase of the Wisser Transmission Facilities at 1/31/82		

There was no acquisition adjustment. The assets were purchased at net book value on the date of purchase.

Line Delta acquired the assets and assumed certain liabilities of People Gas Company of Kentucky. This acquisition occurred effective January 31, 1981. A copy of the journal entry to record the purchase is included below:

	<u>Account Number</u>	<u>Account Description</u>	<u>General Ledger</u>	
			<u>Debit</u>	<u>Credit</u>
1	101	Gas Plant In Service	3,854,706	
2	107	Construction Work In Progress	12,822	
3	1081	Accumulated Provision for Depreciation		1,750,111
4	131	Cash	74,976	
5	142	Accounts Receivable	776,445	
6	144	Reserve for Bad Debts		3,700
7	154	Inventory Materials	45,483	
8	173	Accrued Utility Revenues	151,230	
9	232	Accounts Payable		701,634
10	235	Customer Deposits		151,240
11	236	Taxes Accrued		58,003
12	237	Interest Accrued		20,850
13	241	Tax Collections Payable		4,990
14	231	Note Payable		2,225,134

There was no acquisition adjustment. The assets were purchased at net book value on the date of purchase.

Line Delta, effective December 31, 1979, merged with its wholly owned subsidiaries, Gas Service Company
number and Cumberland Valley Pipe Line Co. The journal entry made recording this merger was as follows:

Line number	Account Number	Account Description	General Ledger	
			Debit	Credit
1	101	Gas Plant In Service	5,738,581	
2	107	Construction Work In Progress	30,742	
3	1081	Accumulated Provision for Depreciation		2,184,448
4	114	Gas Plant Acquisition Adjustments	411,160	
5	115	Amortization of Gas Plant Acquisition		240,799
6	121	Non Utility Property	30,330	
7	122	Accumulated Provision for Depreciation		4,787
8	123	Investment in Associated Companies		3,436,099
9	131	Cash	98,825	
10	135	Working Funds	10,215	
11	142	Accounts Receivable Customers	656,298	
12	143	Accounts Receivable Misc.	31,441	
13	144	Provision for Uncollectible Accounts		39,691
14	146	Accounts Receivable from Associated Companies		351,900
15	154	Inventory Construction Materials	39,623	
16	164	Gas Stored Underground	240,235	
17	165	Prepayments	146,293	
18	167	Advance for Gas	73,146	
19	173	Accrued Utility Revenue	394,000	
20	182	Extraordinary Property Loss	7,500	
21	184	Clearing Account	26,121	
22	186	Prepaid Income Tax	14,600	
23	212	Installment Received on Capital Stock		7,440
24	224	Long-Term Debt		133,101
25	231	Notes Payable		500,000
26	232	Accounts Payable		468,949
27	235	Customer Deposits		146,698
28	236	Taxes Accrued		131,973
29	237	Interest Accrued		24,575
30	241	Tax Collection Payable		7,292
31	242	Misc. Accrued Liabilities		1,215
32	243	Accrued Vacation Pay		4,800
33	253	Gas Refunds Payable		143,743
34	265	Deferred Investment Tax Credit		57,400
35	282	Deferred Income Taxes		64,200

There was no acquisition adjustment when Delta purchased these companies in October, 1977. Delta acquired these companies at net book value. The acquisition costs shown above were incurred by Gas Service Company prior to Delta acquiring the properties. The acquisition adjustment was amortized over a 25 year period and is fully amortized, as allowed by the Commission in prior Orders.

Line Delta, effective December 31, 1971, merged with its wholly owned subsidiary, Delta Natural Gas of
umber Stanton, Inc. The journal entry made recording this merger was as follows:

	<u>Account Number</u>	<u>Account Description</u>	<u>General Ledger</u>	
			<u>Debit</u>	<u>Credit</u>
1	101	Gas Plant In Service	445,663	
2	107	Construction Work In Progress	115	
3	1081	Accumulated Provision for Depreciation		102,635
4	123	Investment in Associated Companies		26,000
5	131	Cash	3,661	
6	135	Special Deposits - Working Fund	675	
7	141	Notes Receivable	550	
8	142	Customers Accounts Receivable	47,722	
9	143	Other Accounts Receivable	3,404	
10	144	Provision for Uncollectible Accounts		706
11	145	Receivable from Associated Company		251,858
12	154	Plant Materials	5,400	
13	155	Merchandise Materials	400	
14	165	Prepayments	4,132	
15	173	Accrued Utility Revenues	20,700	
16	1843	Clearing Account - Transportation Expense		1,185
17	1844	Clearing Account - Miscellaneous	383	
18	1862	Prepaid Taxes - Gas Refunds	2,900	
19	212	Installments Received on Capital Stock		1,215
20	216	Unappropriated Earned Surplus		69,077
21	224	Other Long-Term Debt		13,500
22	232	Accounts Payable		17,736
23	235	Customer Deposits		11,780
24	2361	Federal Income Taxes - Accrued	4,580	
25	2363	Kentucky Sales Taxes - Accrued		1,508
26	2364	Payroll Taxes - Accrued		278
27	2365	Property Taxes - Accrued		1,741
28	2374	Interest Accrued - Customer Deposits		3,480
29	241	Tax Collections - Payable		689
30	2421	Accrued Net Payroll Liability		189
31	2422	Employees Christmas Funds Payable		135
32	243	Accrued Vacation Pay		2,100
33	244	Accrued Insurance Expense		1,185
34	2521	Customer Advances for Construction		2,516
35	253	Refunds Due Under Purchase Gas Clause		9,884
36	265	Reserve for Investment Credit		5,200
37	271	Contribution in Aid of Construction		1,088
38	282	Reserve for Deferred Income Taxes		14,600

There was no acquisition adjustment when Delta acquired this Company in December of 1958.

Line Delta acquired the North Middletown natural gas distribution system from the City of North Middletown.
Number The acquisition occurred effective November 18, 1996. A copy of the journal entry to record the purchase is included below:

	<u>Account Number</u>	<u>Account Description</u>	<u>General Ledger</u>	
			<u>Debit</u>	<u>Credit</u>
1	101	Gas Plant in Service	230,000	
2	131	Cash		230,000

There was no acquisition adjustment. The assets were purchased and recorded at cost on the date of purchase.

Line Delta acquired the Annville gas transmission line from Annville Gas Transmission Inc.
 .umber The acquisition occurred July 1997. A copy of the journal entry to record the purchase
 is included below:

	<u>Account Number</u>	<u>Account Description</u>	<u>General Ledger</u>	
			<u>Debit</u>	<u>Credit</u>
1	101	Gas Plant In Service	104,634	
2	131	Cash		104,634

There was no acquisition adjustment. The assets were purchased and recorded at cost on the date of purchase.

Property acquired is located in the Jackson County Tax District

Line Effective April 1999, Delta merged with its wholly owned subsidiaries Tranex and Circle R.
Number The journal entry recording this merger was as follows:

Line Number	Account Number	Account Description	General Ledger	
			Debit	Credit
1	6.108.01	Provision for Depr Plant In Service	2,506,468	
2	6.114	Gas Plant Acquisition Adjustment	1,045,704	
3	6.115	Accum Prov for Fas Plant Acq Adjustment		95,104
4	6.143	Other Accounts Receivable		50,000
5	6.146	Intercompany Clearing Account		95,713
6	6.207	Premiums on Common Stock	1,000,000	
7	6.216	Retained Earnings		139,791
8	6.234.01	Payable to Delta Natural	513,006	
9	6.234.07	Payable to Circle R	28,000	
10	6.236.01	Taxes Accrued Federal Income		37,500
11	6.236.02	Taxes Accrued State Income		6,500
12	6.236.07	Taxes Accrued Est Income Taxes		39,300
13	6.365.01	Tran Land & Land Rights		10,000
14	6.365.02	Transmission Rights of Ways		227,267
15	6.366	Transmission Structures & Improvements		1,622
16	6.367	Transmission Mains		3,664,657
17	6.368	Transmission Compressor Station Equipment		519,600
18	6.369	Transmission Meas & Reg Station Equipment		145,142
19	6.371	Other Equipment - Telemetering		60,982
20	7.111	Accumulated Depreciation	14,000	
21	7.146	Receivable from Tranex		28,000
22	7.201	Common Stock	2,026	
23	7.207	Premiums on Common Stock	407,962	
24	7.236.07	Taxes Accrued Est Income Taxes	4,900	
25	7.303	Misc Intangible Plant		409,988
26	7.216	Retained Earnings	9,100	
27	5.123.07	Investement in Circle R		419,088
28	5.234.01	Payable to Delta Natural	419,088	
29	1.123.06	Investment in Tranex		860,210
30	1.146.05	Receivable from Enpro		419,088
31	1.146.06	Receivable from Tranex		513,006
32	1.146	Intercompany Clearing Account	95,713	
33	1.108.01	Provision for Depr Plant In Service		2,506,468
34	1.114	Gas Plant Acquisition Adjustment		1,045,704
35	1.115	Provision for Amort Acq Adj	95,104	
36	1.367	Transmission Mains	50,000	
37	1.236.01	Taxes Accrued Federal Income	37,500	
38	1.236.02	Taxes Accrued State Income	6,500	
39	1.236.07	Taxes Accrued Est Income Taxes	39,300	
40	1.365.01	Transmission Land & Land Rights	10,000	
41	1.365.02	Transmission Rights of Ways	227,267	
42	1.366	Transmission Structures & Improvements	1,622	
43	1.367	Transmission Mains	3,664,657	
44	1.368	Transmission Compressor Station Equipment	519,600	
45	1.369	Transmission Meas & Reg Station Equipment	145,142	
46	1.371	Transmission Other Equipment	60,982	
47	1.108.01	Provision for Depr Plant In Service		14,000
48	1.236.07	Taxes Accrued Est Income Taxes		4,900
49	1.367	Transmission Mains	409,988	

See next page for Acquisition Adjustment

Acquisition Adjustment for Tranex
See Journal Entry 91, Account 1.115

Line Number	Tranex was purchased in June 1997 and set up as a subsidiary company.		
	Total amount calculated to amortize over 18 years		<u>\$ 1,045,704</u>
	Amortization		
1	1997	July through December	16,704
2	1998		58,800
3	1999	Amorized as Tranex through April 99	19,600
4		Total Tranex Amortization	<u>95,104</u>
5		Balance remaining to amortize when merged with Delta 4/99	950,600
6	1999	May thru December	39,200
7	2000		58,800
8	2001		58,800
9	2002		58,800
10	2003		58,800
11	2004		58,800
12	2005		58,800
13	2006		58,800
14		Total Amortized as of 12/31/06	<u>545,904</u>
15		Balance remaining to amortize at end of test year	499,800
16	2007		58,800
17	2008		58,800
18	2009		58,800
19	2010		58,800
20	2011		58,800
21	2012		58,800
22	2013		58,800
23	2014		58,800
24	2015	Will be fully amortized 6/30/15	<u>29,400</u>
25		Total Delta Amortization	<u>950,600</u>
26		Total Amortization	<u>1,045,704</u>

Line Delta acquired the Mt Olivet natural gas distribution system November 1999.
 Jumber Property acquired located in Robertson and Mason County.
 A copy of the journal entry to record the purchase is included below:

	Account Number	Account Description	General Ledger	
			Debit	Credit
1	1.390	General Structures & Improvements	10,318	
2	1.376	Distribution Mains	127,336	
3	1.380	Distribution Services	27,126	
4	1.381	Distribution Meters	21,807	
5	1.382	Distribution Meter & Reg Installation	1,364	
6	1.383	Distribution Regulators	3,050	
7	1.391	Office Furniture & Equipment	1,895	
8	1.394	Tool, Shop & Garage Equipment	3,830	
9	1.108.01	Prov for Depr Plant In Service		(175,548)
10	1.114.01	Gas Plant Acq Adj - Mt Olivet	464,945	
11	1.106.01	Fixed Asset Clearing		(486,123)
Acquisition Adjustment for Mt Olivet				
See Standard Journal Entry 98, Account 1.115.01				
12		Total amount calculated to amortize over 10 years	<u>464,945</u>	
Amortization				
13	1999	Nov & Dec	4,745	
14	2000		46,800	
15	2001		46,800	
16	2002		46,800	
17	2003		46,800	
18	2004		46,800	
19	2005		46,800	
20	2006		46,800	
		Total Amortized as of 12/31/06	<u>332,345</u>	
		Balance remaining to amortize at end of test year		132,600
21	2007		46,800	
22	2008		46,800	
23	2009	Will be fully amortized 10/31/09	<u>39,000</u>	
24		Total Amortization	<u>464,945</u>	

DELTA NATURAL GAS COMPANY, INC.
CASE NO. 2007-00089

FIRST PSC DATA REQUEST
DATED 3/19/07

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

RESPONSE:

See attached schedules.

Sponsoring Witness:

John B. Brown

DELTA NATURAL GAS COMPANY, INC.
CASE NO. 2007-00089

FIRST PSC DATA REQUEST
DATED 3/19/07

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

RESPONSE:

Administrative costs are capitalized based on the percentage of time administrative personnel spend in construction related activities. Field employees' benefits and taxes are capitalized based on the percentage of time field personnel charge to construction work orders. Transportation and Power Operated Equipment operations and maintenance expenses (including depreciation) are spread to overhead based on hours worked in construction activities.

Sponsoring Witness:

John B. Brown

DELTA NATURAL GAS COMPANY, INC.
CASE NO. 2007-00089

FIRST PSC DATA REQUEST
DATED 3/19/07

20. Provide the following:
- a. A schedule showing a comparison of the balance in the total company and Kentucky jurisdictional operating expense accounts for each month of the test year to the same month of the preceding year for each account or subaccount included in Delta's chart of accounts. See Format 16.
 - b. A schedule, in comparative form, showing the total company and Kentucky jurisdictional operating expense account balance for the test year and each of the 5 calendar years preceding the test year for each account or subaccount included in Delta's annual report. (FERC Form No. 2, pages 317-325.) Show the percentage of increase or decrease of each year over the prior year.
 - c. A schedule of the total company and Kentucky jurisdictional operations salaries and wages for the test year and each of the 3 calendar years preceding the test year as shown in Format 20c. Show for each time period the amount of overtime pay.
 - d. A schedule showing the percentage of increase in salaries and wages for both union and non-union employees for the test year and the 3 preceding calendar years.

RESPONSE:

See attached schedules.

Sponsoring Witness:

John B. Brown

Delta Natural Gas Co. Inc. Case Number 2007-00089

Comparison of Total Company Test Year Account Balances With Those of the Preceding Year

	1	2	3	4	5	6	7	8	9	10	11	12	Total
2006 1,403.000 DEPRECIATION EXPENSE	339,232	346,361	347,458	348,037	350,133	350,830	358,755	359,596	360,581	361,526	361,827	362,403	4,246,739
2005 1,403.000 DEPRECIATION EXPENSE	329,357	329,906	330,624	332,050	333,102	333,120	332,585	333,813	334,456	335,870	336,283	336,868	3,997,035
Increase(Decrease)	9,875	16,455	16,834	15,988	17,031	18,709	26,170	25,783	26,125	25,656	25,543	25,535	249,704
2006 1,403.100 DEPRECIATION EXPENSE FOR ASSET RETIREMENT COST	47	47	47	47	47	47	824	824	824	824	824	(4,402)	-
2005 1,403.100 DEPRECIATION EXPENSE FOR ASSET RETIREMENT COST	51	51	51	51	51	51	47	47	47	47	47	47	588
Increase(Decrease)	(4)	(4)	(4)	(4)	(4)	(4)	777	777	777	777	777	(4,449)	(588)
2006 1,406.000 AMORT OF GAS PLANT ACQ. ADJ.-TRANEX	(4,900)	(4,900)	(4,900)	(4,900)	(4,900)	(4,900)	(4,900)	(4,900)	(4,900)	(4,900)	(4,900)	(4,900)	(58,800)
2005 1,406.000 AMORT OF GAS PLANT ACQ. ADJ.-TRANEX	(4,900)	(4,900)	(4,900)	(4,900)	(4,900)	(4,900)	(4,900)	(4,900)	(4,900)	(4,900)	(4,900)	(4,900)	(58,800)
Increase(Decrease)	-	-	-	-	-	-	-	-	-	-	-	-	-
2006 1,406.010 AMORT OF GAS PLANT ACQ. ADJ.-MT OLIVET	3,900	3,900	3,900	3,900	3,900	3,900	3,900	3,900	3,900	3,900	3,900	3,900	46,800
2005 1,406.010 AMORT OF GAS PLANT ACQ. ADJ.-MT OLIVET	3,900	3,900	3,900	3,900	3,900	3,900	3,900	3,900	3,900	3,900	3,900	3,900	46,800
Increase(Decrease)	-	-	-	-	-	-	-	-	-	-	-	-	-
2006 1,408.010 LICENSE & PRIVILEGE FEES	212	3,000	0	552	588	0	825	0	0	120	0	135	5,432
2005 1,408.010 LICENSE & PRIVILEGE FEES	203	0	1,393	0	588	3,050	0	0	0	180	0	0	5,414
Increase(Decrease)	9	3,000	(1,393)	552	-	(3,050)	825	-	-	(60)	-	135	18
2006 1,408.020 PROPERTY TAXES	104,621	104,621	104,621	104,621	104,621	104,621	100,178	100,178	100,178	100,178	100,178	92,524	1,221,140
2005 1,408.020 PROPERTY TAXES	101,112	101,112	101,112	101,112	101,112	77,098	87,725	87,725	87,725	87,725	87,725	112,143	1,133,426
Increase(Decrease)	3,509	3,509	3,509	3,509	3,509	27,523	12,453	12,453	12,453	12,453	12,453	(19,619)	87,714
2006 1,408.030 PAYROLL TAXES	54,312	49,827	43,600	42,522	40,283	41,520	43,659	67,944	39,704	39,025	38,661	39,852	540,909
2005 1,408.030 PAYROLL TAXES	51,159	50,438	45,454	40,673	39,718	72,324	42,095	38,678	39,308	38,725	38,173	39,563	536,308
Increase(Decrease)	3,154	(611)	(1,854)	1,849	565	(30,804)	1,564	29,266	396	299	487	289	4,601
2006 1,409.010 CURRENT FED INC TAX	0	0	0	0	0	(428,140)	0	0	0	0	0	(963,510)	(1,391,650)
2005 1,409.010 CURRENT FED INC TAX	0	0	0	0	0	204,620	0	0	0	0	0	(172,660)	31,960
Increase(Decrease)	-	-	-	-	-	(632,760)	-	-	-	-	-	(790,850)	(1,423,610)
2006 1,409.020 CURRENT STATE INC TAX	0	0	0	0	0	(32,935)	0	0	0	0	0	(240,878)	(273,813)
2005 1,409.020 CURRENT STATE INC TAX	0	0	0	0	0	111,705	0	0	0	0	0	(43,165)	68,540
Increase(Decrease)	-	-	-	-	-	(144,640)	-	-	-	-	-	(197,713)	(342,353)
2006 1,409.070 ESTIMATED INTERIM INCOME TAXES	795,900	609,200	18,900	(108,700)	(180,100)	(1,135,200)	(229,200)	(199,500)	(172,800)	88,900	170,400	342,200	-
2005 1,409.070 ESTIMATED INTERIM INCOME TAXES	891,125	542,025	440,125	35,625	(55,775)	(1,853,125)	(168,675)	(190,275)	(184,325)	14,800	186,300	342,175	-
Increase(Decrease)	(95,225)	67,175	(421,225)	(144,325)	(124,325)	717,925	(60,525)	(9,225)	11,525	74,100	(15,900)	25	-

Comparison of Total Company Test Year Account Balances With Those of the Preceding Year

	1	2	3	4	5	6	7	8	9	10	11	12	Total
2006 1,409,080 INCOME TAXES NON-REGULATED	3,300	2,800	4,100	36,500	16,700	6,700	2,200	3,700	2,400	2,700	2,300	(9,500)	73,900
2005 1,409,080 INCOME TAXES NON-REGULATED	2,700	2,500	1,600	4,600	2,700	5,600	2,600	3,400	1,900	3,200	4,100	2,500	37,400
Increase(Decrease)	600	300	2,500	31,900	14,000	1,100	(400)	300	500	(500)	(1,800)	(12,000)	36,500
2006 1,410,000 DEFERRED INCOME TAXES	0	0	0	0	0	1,228,275	0	0	0	0	0	1,496,588	2,724,863
2005 1,410,000 DEFERRED INCOME TAXES	0	0	0	0	0	1,094,600	0	0	0	0	0	694,450	1,789,050
Increase(Decrease)	-	-	-	-	-	133,675	-	-	-	-	-	802,138	935,813
2006 1,410,010 AMORT OF REGULATORY LIABILITY	(4,900)	(4,900)	(4,900)	(4,900)	(4,900)	(4,900)	(4,900)	(4,900)	(11,300)	(5,100)	(5,100)	(5,100)	(65,800)
2005 1,410,010 AMORT OF REGULATORY LIABILITY	(2,125)	(2,125)	(2,125)	(2,125)	(2,125)	(2,100)	(2,125)	(2,125)	(13,275)	(4,900)	(4,900)	(4,900)	(44,950)
Increase(Decrease)	(2,775)	(2,775)	(2,775)	(2,775)	(2,775)	(2,800)	(2,775)	(2,775)	1,975	(200)	(200)	(200)	(20,850)
2006 1,411,100 ACCRETION EXPENSE	276	276	292	292	292	292	8,978	9,078	9,078	9,078	9,178	(47,110)	-
2005 1,411,100 ACCRETION EXPENSE	280	280	280	280	280	280	276	276	276	276	280	276	3,340
Increase(Decrease)	(4)	(4)	12	12	12	12	8,702	8,802	8,802	8,802	8,898	(47,386)	(3,340)
2006 1,416,010 LABOR SERVICE EXPENSE	67	0	0	0	0	0	0	64	570	827	271	469	2,269
2005 1,416,010 LABOR SERVICE EXPENSE	92	0	0	32	0	0	0	97	0	0	0	0	221
Increase(Decrease)	(25)	-	-	(32)	-	-	-	(33)	570	827	271	469	2,048
2006 1,416,020 MERCHANDISING EXPENSE	1,165	485	307	177	212	737	222	1,840	456	1,180	676	964	8,422
2005 1,416,020 MERCHANDISING EXPENSE	1,088	468	326	1,200	526	2,589	810	670	2,531	1,266	244	482	12,203
Increase(Decrease)	77	16	(19)	(1,023)	(314)	(1,853)	(588)	1,170	(2,075)	(86)	432	482	(3,781)
2006 1,426,02 - LIFE INSURANCE COMPANY BENEFIARY	-	-	-	-	-	(5,265)	-	-	-	-	-	-	(5,265)
2005 1,426,02 - LIFE INSURANCE COMPANY BENEFIARY	-	-	-	-	-	(1,688)	-	-	-	-	-	-	(1,688)
Increase(Decrease)	-	-	-	-	-	(3,577)	-	-	-	-	-	-	(3,577)
2006 1,427,00 INTEREST ON LONG-TERM DEBT	313,781	313,700	314,104	505,425	354,398	276,255	308,225	308,300	308,300	308,325	308,100	307,700	3,926,613
2005 1,427,00 INTEREST ON LONG-TERM DEBT	317,300	317,000	317,345	316,900	316,800	316,800	316,600	316,600	316,230	314,100	314,000	313,800	3,793,475
Increase(Decrease)	(3,519)	(3,300)	(3,241)	189,525	37,598	(40,545)	(8,375)	(8,300)	(7,930)	(5,775)	(5,900)	(6,100)	133,138
2006 1,428,000 AMORT OF DEBT EXPENSES	19,684	19,682	19,682	31,978	32,209	32,209	32,209	32,209	32,243	32,243	32,272	32,272	348,890
2005 1,428,000 AMORT OF DEBT EXPENSES	19,682	19,682	19,682	19,682	19,685	19,682	19,682	19,682	19,682	19,682	19,682	19,682	236,184
Increase(Decrease)	2	-	-	12,296	12,524	12,527	12,527	12,527	12,561	12,561	12,590	12,590	112,706
2006 1,431,010 INTEREST ON CUSTOMER DEPOSITS	2,628	2,833	2,773	2,839	2,571	2,484	2,117	2,124	2,254	2,034	2,510	2,889	30,055
2005 1,431,010 INTEREST ON CUSTOMER DEPOSITS	2,944	2,897	2,838	2,917	2,629	2,634	2,241	2,258	2,308	2,156	2,455	2,780	31,056
Increase(Decrease)	(316)	(63)	(65)	(77)	(58)	(150)	(124)	(134)	(55)	(122)	55	109	(1,001)

Comparison of Total Company Test Year Account Balances With Those of the Preceding Year

	1	2	3	4	5	6	7	8	9	10	11	12	Total
2006 1.431.020 INTEREST ON SHORT-TERM DEBT	123,177	88,831	76,344	14,685	9,918	20,281	38,715	48,575	63,470	78,679	74,622	81,041	718,348
2005 1.431.020 INTEREST ON SHORT-TERM DEBT	52,819	38,620	32,446	17,703	18,320	27,515	29,436	33,063	50,708	72,545	90,757	122,401	586,333
Increase(Decrease)	70,359	50,210	43,898	(3,009)	(8,402)	(7,235)	9,279	15,512	12,763	6,133	(16,135)	(41,360)	132,015
2006 1.431.021 SUBSIDIARY INTEREST	(17,700)	(9,800)	(3,200)	10,600	9,900	21,000	3,900	2,800	(9,500)	(17,300)	(15,400)	(31,500)	(56,200)
2005 1.431.021 SUBSIDIARY INTEREST	(4,600)	(2,000)	(100)	3,900	7,500	8,500	3,800	6,100	(1,400)	(4,200)	(8,800)	(20,400)	(11,700)
Increase(Decrease)	(13,100)	(7,800)	(3,100)	6,700	2,400	12,500	100	(3,300)	(8,100)	(13,100)	(6,600)	(11,100)	(44,500)
2006 1.753.010 WELLS & GATHERING PAYROLL	813	570	631	605	1,039	945	1,188	560	804	509	322	370	8,355
2005 1.753.010 WELLS & GATHERING PAYROLL	2,305	1,408	2,696	1,070	1,299	914	1,583	1,150	1,130	1,730	1,246	803	17,334
Increase(Decrease)	(1,492)	(838)	(2,065)	(465)	(260)	31	(395)	(589)	(326)	(1,222)	(924)	(433)	(8,978)
2006 1.753.020 WELLS & GATHERING MISC	100	262	0	0	0	0	59	0	79	0	0	0	500
2005 1.753.020 WELLS & GATHERING MISC	100	0	13	27	236	0	0	0	245	23	0	0	644
Increase(Decrease)	-	262	(13)	(27)	(236)	-	59	-	(166)	(23)	-	-	(144)
2006 1.754.010 COMPRESSOR STATION PAYROLL	4,222	4,290	4,688	5,049	4,676	3,451	3,655	6,052	4,110	4,947	4,380	5,161	54,680
2005 1.754.010 COMPRESSOR STATION PAYROLL	5,431	2,839	3,186	3,040	3,752	3,578	3,167	3,829	4,384	4,059	6,638	7,249	51,154
Increase(Decrease)	(1,209)	1,451	1,502	2,009	924	(127)	489	2,222	(275)	888	(2,259)	(2,088)	3,526
2006 1.754.020 COMPRESSOR STATION MISC	5,451	4,627	5,416	3,793	5,817	4,997	8,382	5,904	4,621	8,029	4,868	5,303	67,208
2005 1.754.020 COMPRESSOR STATION MISC	8,853	5,603	2,692	10,328	7,103	3,798	2,950	4,797	3,916	5,855	5,922	8,236	70,055
Increase(Decrease)	(3,403)	(977)	2,723	(6,536)	(1,286)	1,199	5,432	1,107	705	2,174	(1,054)	(2,933)	(2,847)
2006 1.764.010 MNT WELLS & GATHERING PAYROLL	0	0	0	0	0	0	248	181	(112)	0	0	0	316
2005 1.764.010 MNT WELLS & GATHERING PAYROLL	0	0	633	0	0	0	0	0	89	213	52	65	1,051
Increase(Decrease)	-	-	(633)	-	-	-	248	181	(201)	(213)	(52)	(65)	(734)
2006 1.764.020 MNT WELLS & GATHERING OTHER	0	0	-	0	0	0	0	0	-	-	-	-	-
2005 1.764.020 MNT WELLS & GATHERING OTHER	11	0	27	(27)	0	0	0	0	0	0	0	0	11
Increase(Decrease)	(11)	-	(27)	27	-	-	-	-	-	-	-	-	(11)
2006 1.765.010 MNT COMPRESSOR STATION PAYROLL	334	257	65	0	2,545	2,857	1,505	3,407	144	154	1,050	0	12,318
2005 1.765.010 MNT COMPRESSOR STATION PAYROLL	3,863	2,307	663	1,859	0	927	-	148	35	706	1,408	1,358	13,274
Increase(Decrease)	(3,529)	(2,050)	(598)	(1,859)	2,545	1,930	1,505	3,260	108	(552)	(358)	(1,358)	(856)
2006 1.765.020 MNT COMPRESSOR STATION OTHER	1,213	1,812	216	1,741	980	2,163	4,322	4,404	1,970	306	1,127	928	21,183

Comparison of Total Company Test Year Account Balances With Those of the Preceding Year

	1	2	3	4	5	6	7	8	9	10	11	12	Total
2005 1.765.020 MNT COMPRESSOR STATION OTHER	1,306	3,401	4,153	1,230	247	1,400	1,111	1,460	782	1,186	1,496	918	18,691
Increase(Decrease)	(94)	(1,589)	(3,936)	511	733	763	3,211	2,944	1,188	(880)	(369)	10	2,492
2006 1.803.000 PURCHASED GAS - OUTSIDE	7,517,445	7,078,888	8,297,153	6,504,670	1,450,927	1,370,941	685,566	607,204	755,296	834,108	2,163,927	4,464,211	41,730,337
2005 1.803.000 PURCHASED GAS - OUTSIDE	5,469,626	5,298,838	4,549,804	3,724,446	2,007,307	931,676	753,260	722,121	873,023	783,621	1,886,001	6,030,076	33,029,799
Increase(Decrease)	2,047,819	1,780,050	3,747,349	2,780,225	(556,380)	439,265	(67,694)	(114,917)	(117,727)	50,487	277,926	(1,565,865)	8,700,538
2006 1.816.010 CM WELLS EXPENSES - PAYROLL	5,574	6,526	6,296	2,686	4,160	2,849	3,039	1,373	2,703	2,418	11,825	11,830	61,280
2005 1.816.010 CM WELLS EXPENSES - PAYROLL	5,302	5,241	4,275	4,106	940	2,972	3,163	6,399	5,039	916	6,471	9,622	54,446
Increase(Decrease)	273	1,285	2,021	(1,420)	3,220	(123)	(124)	(5,025)	(2,335)	1,502	5,354	2,208	6,835
2006 1.816.020 CM WELLS EXPENSES - MISC	0	0	0	0	0	205	13	0	0	0	21	128	366
2005 1.816.020 CM WELLS EXPENSES - MISC	79	0	0	48	0	633	416	758	594	164	335	0	3,027
Increase(Decrease)	(79)	0	0	(48)	0	(428)	(403)	(758)	(594)	(164)	(314)	128	(2,661)
2006 1.818.010 CM COMPRESSOR STATION EXPENSES - PAYROLL	1,531	2,102	3,271	1,850	1,615	1,351	2,633	2,365	2,203	1,266	393	531	21,113
2005 1.818.010 CM COMPRESSOR STATION EXPENSES - PAYROLL	122	0	197	3,727	3,578	3,658	2,099	1,361	1,853	635	224	769	18,224
Increase(Decrease)	1,409	2,102	3,074	(1,877)	(1,963)	(2,307)	535	1,004	350	633	169	(238)	2,889
2006 1.818.020 CM COMPRESSOR STATION EXPENSES - MISC	82	2,496	776	278	6,389	2,638	4,516	2,111	4,752	325	99	501	24,964
2005 1.818.020 CM COMPRESSOR STATION EXPENSES - MISC	183	324	368	573	4,482	351	2,031	4,411	1,279	2,141	631	2,775	19,549
Increase(Decrease)	(101)	2,172	408	(295)	1,907	2,287	2,484	(2,300)	3,473	(1,816)	(532)	(2,273)	5,415
2006 1.821.000 CM PURIFICATION OF NATURAL GAS	-	-	-	-	-	-	-	-	-	-	-	-	-
2005 1.821.000 CM PURIFICATION OF NATURAL GAS	5,196	18,635	10,797	30	0	15	0	2,325	249	-	0	0	37,247
Increase(Decrease)	(5,196)	(18,635)	(10,797)	(30)	-	(15)	-	(2,325)	(249)	-	-	-	(37,247)
2006 1.821.020 CM PURIFICATION OF NATURAL GAS - MISC	23,783	7,896	30,083	186	4,568	123	629	0	0	0	23,456	12,607	103,330
2005 1.821.020 CM PURIFICATION OF NATURAL GAS - MISC	0	0	0	0	0	0	0	0	0	5,378	9,137	15,577	30,092
Increase(Decrease)	23,783	7,896	30,083	186	4,568	123	629	-	-	(5,378)	14,319	(2,970)	73,238
2006 1.824.020 CM OTHER UNDERGROUND STORAGE EXPENSES - MISC	0	1,463	0	0	0	0	345	0	0	0	0	0	1,808
2005 1.824.020 CM OTHER UNDERGROUND STORAGE EXPENSES - MISC	0	0	0	0	0	580	0	0	0	0	0	0	580
Increase(Decrease)	-	1,463	-	-	-	(580)	345	-	-	-	-	-	1,228
2006 1.825.000 CM STORAGE WELL ROYALTIES/RENTS	75	60	13,586	0	3,169	25,702	528	0	0	181	12,000	1,071	56,371

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Comparison of Total Company Test Year Account Balances With Those of the Preceding Year

	1	2	3	4	5	6	7	8	9	10	11	12	Total
2005 1.825.000 CM STORAGE WELL ROYALTIES/RENTS	0	60	13,586	120	3,040	25,702	490	38	0	143	12,000	1,071	56,249
Increase(Decrease)	75	-	-	(120)	129	-	38	(38)	-	38	-	-	122
2006 1.831.020 CM MAINTENANCE STRUCTURES & IMPROVEMENTS - MISC	0	0	0	0	0	0	275	2,373	0	0	0	0	2,649
2005 1.831.020 CM MAINTENANCE STRUCTURES & IMPROVEMENTS - MISC	0	0	0	0	0	7,410	0	2,908	0	0	0	0	10,318
Increase(Decrease)	-	-	-	-	-	(7,410)	275	(534)	-	-	-	-	(7,669)
2006 1.832.010 CM MAINT OF RESERVOIRS AND WELLS - PAYROLL	0	0	0	0	0	223	-	0	684	-	0	0	907
2005 1.832.010 CM MAINT OF RESERVOIRS AND WELLS - PAYROLL	0	0	0	852	0	417	550	0	0	0	0	0	1,819
Increase(Decrease)	-	-	-	(852)	-	(194)	(550)	-	684	-	-	-	(912)
2006 1.832.020 CM MAINTENANCE OF RESERVOIRS AND WELLS - MISC	0	0	0	17,865	83	15,423	389	9,456	196	0	0	21	43,432
2005 1.832.020 CM MAINTENANCE OF RESERVOIRS AND WELLS - MISC	0	0	0	20,486	25	1,125	19,689	126	866	0	14	4,692	47,022
Increase(Decrease)	-	-	-	(2,621)	58	14,298	(19,300)	9,330	(670)	-	(14)	(4,671)	(3,590)
2006 1.834.010 CM MAINT OF COMPRESSOR STAT EQUIP - PAYROLL	0	3,947	2,512	343	0	492	728	1,003	233	268	-	0	9,527
2005 1.834.010 CM MAINT OF COMPRESSOR STAT EQUIP - PAYROLL	58	0	0	234	54	-	415	-	0	0	0	0	761
Increase(Decrease)	(58)	3,947	2,512	109	(54)	492	313	1,003	233	268	-	-	8,766
2006 1.834.020 CM MAINTENANCE OF COMPRESSOR STAT EQUIP - MISC	0	3,362	903	1,854	5,696	462	490	3,782	1,531	492	7,162	568	26,302
2005 1.834.020 CM MAINTENANCE OF COMPRESSOR STAT EQUIP - MISC	183	0	0	1,884	1,101	152	777	651	844	2,653	1,095	0	9,341
Increase(Decrease)	(183)	3,361	903	(29)	4,595	310	(287)	3,131	687	(2,161)	6,067	568	16,961
2006 1.835.010 CM MAINT OF MEAS & REG STAT EQUIP - PAYROLL	0	0	83	99	0	0	0	0	95	207	-	0	483
2005 1.835.010 CM MAINT OF MEAS & REG STAT EQUIP - PAYROLL	0	0	0	154	0	0	0	0	0	109	0	0	263
Increase(Decrease)	-	-	83	(55)	-	-	-	-	95	98	-	-	221
2006 1.835.020 CM MAINTENANCE OF MEAS & REG STAT EQUIP - MISC	403	0	0	50	51	0	0	0	0	0	763	468	1,735
2005 1.835.020 CM MAINTENANCE OF MEAS & REG STAT EQUIP - MISC	0	0	0	265	1,685	0	0	14	0	0	0	0	1,964
Increase(Decrease)	403	-	-	(215)	(1,634)	-	-	(14)	-	-	763	468	(229)

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Comparison of Total Company Test Year Account Balances With Those of the Preceding Year

	1	2	3	4	5	6	7	8	9	10	11	12	Total
2005 1,886,000 MNT STRUCTURES TRANS & DIST. Increase(Decrease)	-	-	-	101	-	-	-	-	-	-	-	-	101
2006 1,887,010 MNT TRANS & DIST MAINS PAYROLL	7,502	12,440	14,314	14,657	6,200	9,780	6,501	5,004	4,657	1,340	2,856	1,422	86,672
2005 1,887,010 MNT TRANS & DIST MAINS PAYROLL Increase(Decrease)	6,628	3,344	2,182	2,662	4,395	4,637	3,678	5,328	5,857	5,749	3,831	2,399	50,688
2006 1,887,020 MNT TRANS & DIST MAINS OTHER	875	9,096	12,132	11,995	1,806	5,143	2,822	(324)	(1,200)	(4,409)	(975)	(977)	35,984
2005 1,887,020 MNT TRANS & DIST MAINS OTHER Increase(Decrease)	9,476	1,221	6,801	2,370	3,878	12,365	2,160	4,792	5,434	6,904	3,983	3,252	62,737
2006 1,889,000 MNT REG STATION TRANS & DIST	857	133	75	332	401	755	786	1,291	992	26	1,305	554	7,505
2005 1,889,000 MNT REG STATION TRANS & DIST Increase(Decrease)	33	325	10	57	329	102	1,745	263	85	508	841	34	4,332
2006 1,893,010 MNT OF METERS & REG PAYROLL	2,176	2,692	1,144	1,245	1,106	1,103	1,361	1,362	1,204	1,215	1,040	666	16,313
2005 1,893,010 MNT OF METERS & REG PAYROLL Increase(Decrease)	2,097	1,515	1,527	1,077	1,249	1,301	1,472	1,234	1,040	1,184	788	642	15,125
2006 1,893,020 MNT OF METERS & REG OTHER	530	10,020	4,445	1,387	5,673	2,531	4,972	828	2,025	2,988	1,840	5,754	42,994
2005 1,893,020 MNT OF METERS & REG OTHER Increase(Decrease)	3,791	4,222	3,010	7,298	4,957	15,451	897	12,227	2,462	2,190	5,563	359	62,428
2006 1,894,010 MNT OF OTHER EQUIPMENT PAYROLL	239	670	838	868	595	1,052	1,740	1,598	278	1,386	234	319	9,805
2005 1,894,010 MNT OF OTHER EQUIPMENT PAYROLL Increase(Decrease)	142	449	571	1,230	684	796	693	1,003	545	1,014	108	974	8,208
2006 1,894,020 MNT OF OTHER EQUIPMENT OTHER	9,994	15,166	10,995	8,278	6,191	7,393	7,801	6,293	9,313	6,794	6,055	8,008	102,281
2005 1,894,020 MNT OF OTHER EQUIPMENT OTHER Increase(Decrease)	7,658	7,289	5,435	4,767	3,376	4,650	8,111	9,227	5,204	9,796	5,354	7,880	78,746
2006 1,898,010 MNT - TRANSP EQUIP EXPENSE-PAYROLL	2,444	4,450	8,747	4,090	2,544	3,832	2,876	3,279	1,681	1,072	1,246	600	36,991
2005 1,898,010 MNT - TRANSP EQUIP EXPENSE-PAYROLL Increase(Decrease)	2,401	1,762	1,335	1,636	1,297	3,052	1,438	1,807	1,778	1,801	1,263	1,186	20,757
2006 1,898,020 MNT - POWER OPR EQUIP EXPENSE-PAYROLL	877	1,493	2,057	1,826	851	(547)	722	556	469	173	305	175	8,955
2005 1,898,020 MNT - POWER OPR EQUIP EXPENSE-PAYROLL Increase(Decrease)	724	473	310	313	505	649	404	724	821	668	479	352	6,421
2006 1,899,000 MNT REG STATION TRANS & DIST Increase(Decrease)	153	1,020	1,747	1,513	346	(1,196)	318	(166)	(352)	(495)	(174)	(177)	2,534

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Comparison of Total Company Test Year Account Balances With Those of the Preceding Year

	1	2	3	4	5	6	7	8	9	10	11	12	Total
2006	1,900.010 TRANS & DIST. PAYROLL	221,770	228,624	216,663	203,707	212,229	212,734	244,342	219,394	227,222	193,396	177,187	2,560,526
2005	1,900.010 TRANS & DIST. PAYROLL	231,309	222,990	207,304	210,545	185,532	201,925	211,212	206,268	210,416	187,341	173,777	2,436,349
	Increase(Decrease)	(9,539)	5,635	9,359	(6,838)	26,697	10,809	33,130	13,126	16,806	6,055	3,410	124,177
2006	1,900.020 OPR TRANSPORTATION EXPENSES	53,275	48,906	120,701	43,644	53,936	48,405	62,514	50,999	54,348	46,803	42,211	675,613
2005	1,900.020 OPR TRANSPORTATION EXPENSES	47,100	42,896	44,870	42,340	39,897	44,928	50,803	46,947	44,800	41,892	40,057	549,637
	Increase(Decrease)	6,175	6,010	75,831	1,305	10,175	(9,371)	3,477	11,711	9,547	4,911	2,154	125,976
2006	1,900.030 SMALL TOOLS & WORK EQUIPMENT	7,500	12,147	16,950	4,505	15,358	6,896	11,872	14,810	(166)	4,613	2,529	108,395
2005	1,900.030 SMALL TOOLS & WORK EQUIPMENT	5,060	4,918	9,163	4,669	4,996	2,760	13,004	3,980	4,149	3,776	9,446	71,379
	Increase(Decrease)	2,441	7,229	7,787	(164)	5,924	4,136	(1,132)	10,830	(4,316)	838	(6,917)	37,017
2006	1,903.010 CASHING PAYROLL	33,393	33,743	33,666	32,841	32,740	33,320	33,840	33,137	34,880	35,190	35,403	404,578
2005	1,903.010 CASHING PAYROLL	31,173	32,168	32,133	31,226	31,909	33,298	32,553	32,663	33,351	34,356	34,652	391,234
	Increase(Decrease)	2,221	1,575	1,536	1,615	670	831	22	1,287	474	1,529	834	13,344
2006	1,903.020 CUSTOMER COLLECTIONS & RECORDS	14,321	23,925	23,765	13,753	13,984	23,957	13,783	24,265	27,650	3,706	17,095	223,782
2005	1,903.020 CUSTOMER COLLECTIONS & RECORDS	14,619	26,706	13,948	15,460	23,918	24,050	13,857	23,810	13,731	13,657	23,712	231,133
	Increase(Decrease)	(298)	(2,781)	9,817	(1,707)	(338)	(93)	(74)	454	13,919	(9,952)	(6,617)	(7,351)
2006	1,904.000 UNCOLLECTIBLE ACCOUNTS	42,500	42,500	42,500	42,500	60,510	0	0	0	0	43,000	211,200	484,710
2005	1,904.000 UNCOLLECTIBLE ACCOUNTS	0	38,900	117,000	38,900	(128,141)	42,500	42,500	42,500	117,464	130,000	100,000	601,623
	Increase(Decrease)	42,500	3,600	(74,500)	3,600	(60,000)	(188,651)	(42,500)	(42,500)	(117,464)	(87,000)	111,200	(116,913)
2006	1,913.000 ADVERTISING	0	0	438	255	700	0	0	275	596	0	0	2,264
2005	1,913.000 ADVERTISING	350	0	443	255	0	0	0	1,000	468	1,697	0	4,362
	Increase(Decrease)	(350)	0	(5)	(150)	700	0	0	(725)	129	(1,697)	0	(2,098)
2006	1,920.010 ADMINISTRATIVE PAYROLL	206,915	205,513	205,819	211,397	201,271	211,576	203,652	207,188	208,767	208,767	208,767	2,482,184
2005	1,920.010 ADMINISTRATIVE PAYROLL	193,480	194,975	188,649	190,429	188,744	197,368	197,252	198,323	198,395	210,803	207,058	2,355,694
	Increase(Decrease)	13,434	10,538	17,170	20,968	12,527	14,207	6,400	8,864	10,372	(2,036)	1,708	126,490
2006	1,920.020 ADM TRANSPORTATION EXPENSES	7,200	7,900	7,900	7,900	7,900	7,900	7,900	7,900	7,900	7,900	7,900	94,100
2005	1,920.020 ADM TRANSPORTATION EXPENSES	6,300	6,300	6,300	6,300	6,300	6,400	6,400	6,400	6,400	6,400	6,400	76,200
	Increase(Decrease)	900	1,600	1,600	1,600	1,600	1,500	1,500	1,500	1,500	1,500	1,500	17,900
2006	1,921.010 ADM TELEPHONE	11,677	12,220	13,145	10,509	11,968	10,824	10,772	13,785	10,802	10,302	11,922	141,689
2005	1,921.010 ADM TELEPHONE	10,962	12,053	12,050	12,019	12,063	12,001	11,668	11,104	11,710	12,387	12,333	142,713
	Increase(Decrease)	715	166	1,096	(1,510)	(95)	(1,177)	(895)	2,681	(909)	(2,085)	(410)	(1,024)

Comparison of Total Company Test Year Account Balances With Those of the Preceding Year

	1	2	3	4	5	6	7	8	9	10	11	12	Total
2006 1.921.030 BOOKS & SUBSCRIPTIONS	5,052	2,398	881	2,947	2,433	1,752	699	414	604	2,713	1,216	1,622	22,731
2005 1.921.030 BOOKS & SUBSCRIPTIONS	5,076	670	1,821	1,299	3,558	2,129	2,170	390	443	2,637	912	6,022	27,127
Increase(Decrease)	(24)	1,728	(940)	1,648	(1,125)	(377)	(1,471)	24	161	75	305	(4,400)	(4,397)
2006 1.921.040 COMPANY FORMS	5,006	2,121	1,915	396	3,827	2,822	2,631	2,582	1,991	2,400	2,400	3,573	29,263
2005 1.921.040 COMPANY FORMS	2,778	1,761	817	1,693	3,189	2,798	2,254	2,803	2,316	2,156	1,860	119	24,543
Increase(Decrease)	2,228	360	1,098	(1,297)	638	24	376	(221)	(325)	(2,156)	540	3,454	4,720
2006 1.921.050 SMALL SUPPLY ITEMS	7,868	4,417	6,726	2,293	5,308	4,470	9,200	4,198	4,917	3,161	887	8,704	62,149
2005 1.921.050 SMALL SUPPLY ITEMS	6,981	4,551	3,062	4,521	6,856	3,939	4,062	5,494	4,833	4,931	3,372	4,814	57,416
Increase(Decrease)	887	(134)	3,664	(2,228)	(1,548)	531	5,138	(1,296)	83	(1,770)	(2,485)	3,890	4,733
2006 1.921.060 MISCELLANEOUS OTHER ITEMS	14,547	15,149	13,051	11,435	14,189	12,013	11,156	12,968	11,888	12,926	11,122	10,563	151,008
2005 1.921.060 MISCELLANEOUS OTHER ITEMS	10,670	14,258	11,412	9,534	10,366	8,389	10,272	10,249	9,598	11,457	11,437	12,419	130,062
Increase(Decrease)	3,876	891	1,639	1,901	3,823	3,624	883	2,719	2,290	1,469	(315)	(1,856)	20,946
2006 1.921.070 EMPLOYEE MEMBERSHIPS	240	0	600	45	200	100	1,185	873	400	(30)	55	40	3,708
2005 1.921.070 EMPLOYEE MEMBERSHIPS	231	45	600	150	0	120	149	1,582	55	0	420	180	3,512
Increase(Decrease)	9	(45)	-	(105)	200	(20)	1,037	(689)	345	(30)	(365)	(140)	196
2006 1.921.080 SAFETY LITERATURE & EDUCATION	1,150	4,324	1,171	1,226	2,443	2,253	1,570	1,570	1,726	755	695	1,469	18,782
2005 1.921.080 SAFETY LITERATURE & EDUCATION	2,087	1,502	1,119	19	1,296	994	759	612	1,016	728	667	2,460	13,259
Increase(Decrease)	(937)	2,821	52	1,207	1,147	1,258	(759)	958	710	27	28	(990)	5,523
2006 1.921.090 ENGR & DRAFTING SUPPLIES	473	926	263	150	1,518	114	0	1,606	414	287	0	510	6,260
2005 1.921.090 ENGR & DRAFTING SUPPLIES	69	1,438	181	0	329	1,457	64	172	188	270	1,762	93	6,025
Increase(Decrease)	404	(512)	82	150	1,188	(1,343)	(64)	1,434	226	17	(1,762)	416	235
2006 1.921.100 ADM UTILITIES	5,114	4,323	3,763	3,716	3,300	3,322	3,688	3,869	3,436	3,661	3,670	3,988	45,850
2005 1.921.100 ADM UTILITIES	3,851	4,781	4,019	3,255	3,243	3,051	3,138	3,683	3,482	3,245	3,415	4,995	44,156
Increase(Decrease)	1,263	(459)	(256)	461	57	271	551	186	(45)	417	255	(1,007)	1,694
2006 1.921.110 INVENTORY - DIFFERENCE	(1,609)	844	14	(425)	32	279	(315)	152	6	(300)	340	(92)	(1,074)
2005 1.921.110 INVENTORY - DIFFERENCE	(364)	522	(16)	304	(578)	203	4,710	(695)	(185)	(488)	(462)	(82)	2,869
Increase(Decrease)	(1,245)	322	30	(729)	611	77	(5,025)	847	191	188	802	(9)	(3,943)
2006 1.921.210 TRAVEL ETC CO BUS PRES & CEO	738	860	1,797	1,259	800	1,713	239	2,211	339	0	1,129	336	11,421
2005 1.921.210 TRAVEL ETC CO BUS PRES & CEO	0	1,153	104	0	819	1,134	1,149	865	163	390	631	392	6,801
Increase(Decrease)	738	(292)	1,693	1,259	(19)	579	(910)	1,346	176	(390)	498	(57)	4,620

Della Natural Gas Co. Inc. Case Number 2007-00089

Comparison of Total Company Test Year Account Balances With Those of the Preceding Year

	1	2	3	4	5	6	7	8	9	10	11	12	Total
2006 1.921.220 TRAVEL ETC CO BUS OFFICERS	(441)	50				1,113	115	775	791	1,797	2,704	1,063	10,095
2005 1.921.220 TRAVEL ETC CO BUS OFFICERS	0	0	20	231	1,371	2,159	728	2,201	1,205	588	1,850	1,360	11,713
Increase(Decrease)	(441)	50	(17)	1,119	(596)	(1,046)	(613)	(1,426)	(414)	1,210	854	(297)	(1,618)
2006 1.921.230 TRAVEL ETC CO BUS OPER & CONST	1,552	1,618	1,167	852	658	757	459	0	277	1,246	1,000	379	9,966
2005 1.921.230 TRAVEL ETC CO BUS OPER & CONST	0	141	0	391	4,577	2,628	1,133	1,184	994	1,147	2,704	616	15,516
Increase(Decrease)	1,552	1,477	1,167	461	(3,919)	(1,871)	(674)	(1,184)	(717)	99	(1,704)	(237)	(5,550)
2006 1.921.240 TRAVEL ETC CO BUS ADM&CUST SER	0	252	1,566	563	95	757	175	32	112	411	1,299	0	5,263
2005 1.921.240 TRAVEL ETC CO BUS ADM&CUST SER	0	769	397	526	381	405	32	776	296	107	1,121	7	4,818
Increase(Decrease)	-	(518)	1,169	38	(285)	352	143	(744)	(184)	304	178	(7)	445
2006 1.921.260 TRAVEL ETC CO BUS FINANCE	0	0	634	1,014	757	336	0	1,389	2,284	3,484	4,146	786	14,830
2005 1.921.260 TRAVEL ETC CO BUS FINANCE	0	0	155	1,228	88	27	1,244	807	1,075	2,023	824	760	8,232
Increase(Decrease)	-	0	479	(213)	668	309	(1,244)	582	1,209	1,461	3,323	25	6,598
2006 1.921.270 TRAVEL ETC CO BUS TREASURY	0	0	0	0	0	0	0	0	0	0	0	0	-
2005 1.921.270 TRAVEL ETC CO BUS TREASURY	0	0	0	0	0	0	0	0	0	0	0	0	-
Increase(Decrease)	-	0	0	0	0	0	0	0	0	0	0	0	0
2006 1.921.290 CO. BUS. MEALS & ENTERTAINMENT	2,653	2,552	2,032	1,856	3,354	2,735	1,802	2,817	2,398	3,592	3,192	4,687	33,669
2005 1.921.290 CO. BUS. MEALS & ENTERTAINMENT	2,837	3,001	2,736	2,340	4,713	4,257	2,269	5,938	2,274	1,351	3,790	3,333	38,840
Increase(Decrease)	(184)	(449)	(704)	(485)	(1,359)	(1,522)	(467)	(3,122)	124	2,242	(599)	1,354	(5,171)
2006 1.921.300 COMPUTER EQUIPMENT OPERATIONS	536	309	1,702	1,857	1,035	1,560	216	1,830	1,877	682	395	2,220	14,220
2005 1.921.300 COMPUTER EQUIPMENT OPERATIONS	1,108	812	2,142	1,226	1,280	1,289	957	1,554	591	1,648	412	1,394	14,424
Increase(Decrease)	(572)	(504)	(440)	631	(245)	261	(741)	277	1,286	(966)	(17)	827	(204)
2006 1.922.000 EXP. TRANSFERRED - CAPITAL	(189,149)	(181,726)	(186,549)	(181,242)	(191,683)	(208,121)	(201,965)	(214,742)	(201,891)	(205,655)	(195,443)	(191,691)	(2,349,858)
2005 1.922.000 EXP. TRANSFERRED - CAPITAL	(189,466)	(193,518)	(199,139)	(194,487)	(210,332)	(119,920)	(193,306)	(208,622)	(203,563)	(201,175)	(188,874)	(178,636)	(2,281,038)
Increase(Decrease)	316	11,792	12,590	13,245	18,649	(88,202)	(8,659)	(6,120)	1,671	(4,480)	(6,588)	(13,055)	(68,820)
2006 1.923.010 OUTSIDE SERVICES LEGAL	(17,746)	2,107	9,112	525	2,956	1,398	1,338	5,139	14,539	1,189	2,175	5,673	28,405
2005 1.923.010 OUTSIDE SERVICES LEGAL	5,394	2,700	24,963	567	4,573	15,527	(2,950)	2,567	19,901	4,896	30,541	24,003	132,682
Increase(Decrease)	(23,140)	(593)	(15,851)	(42)	(1,618)	(14,129)	4,288	2,572	(5,362)	(3,707)	(28,365)	(18,330)	(104,277)
2006 1.923.020 OUTSIDE SERVICES ACCOUNTING	37,390	22,400	28,400	22,400	40,790	1,980	21,000	21,000	18,000	18,000	18,000	33,744	265,104

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Comparison of Total Company Test Year Account Balances With Those of the Preceding Year

	1	2	3	4	5	6	7	8	9	10	11	12	Total
2005 1.923.020 OUTSIDE SERVICES ACCOUNTING	14,500	74,580	26,000	26,000	31,238	21,183	17,000	17,000	17,800	17,000	19,710	27,600	309,611
Increase(Decrease)	22,890	(52,180)	2,400	(3,600)	9,552	(19,203)	4,000	4,000	(17,800)	1,000	(1,710)	6,144	(44,507)
2006 1.923.030 OUTSIDE SERVICES JANITORIAL	4,780	4,935	4,910	4,935	5,085	5,058	4,900	4,960	4,935	4,985	5,035	5,038	59,555
2005 1.923.030 OUTSIDE SERVICES JANITORIAL	4,833	4,780	4,830	4,845	4,780	4,780	4,833	4,868	4,760	4,830	4,655	4,883	57,675
Increase(Decrease)	(53)	155	80	90	305	278	68	93	175	155	380	155	1,880
2006 1.923.040 OUTSIDE SERVICES OTHER	4,206	3,624	6,902	7,394	3,538	11,837	7,896	8,882	12,600	40,328	8,405	6,993	122,604
2005 1.923.040 OUTSIDE SERVICES OTHER	3,630	6,038	5,671	5,739	4,983	5,707	4,024	3,393	6,501	5,692	5,182	6,029	62,590
Increase(Decrease)	576	(2,414)	1,231	1,655	(1,445)	6,131	3,872	5,488	6,099	34,636	3,223	963	60,014
2006 1.923.050 OUTSIDE SERVICES COMPUTERS	32,744	4,841	8,785	17,508	7,013	19,691	23,579	20,950	5,820	22,128	6,659	12,597	182,316
2005 1.923.050 OUTSIDE SERVICES COMPUTERS	22,886	16,064	10,615	25,795	7,893	24,279	17,924	8,146	15,677	26,623	13,799	13,536	203,237
Increase(Decrease)	9,858	(11,223)	(1,830)	(8,286)	(880)	(4,588)	5,655	12,804	(9,857)	(4,494)	(7,141)	(939)	(20,920)
2006 1.924.000 INSURANCE	63,399	62,584	64,874	63,649	63,490	66,351	66,140	72,190	66,555	66,355	66,356	64,181	786,124
2005 1.924.000 INSURANCE	60,497	59,309	59,834	63,015	96,616	61,042	37,667	71,015	76,240	64,184	58,785	46,304	754,608
Increase(Decrease)	2,902	3,275	4,941	634	(33,126)	5,309	28,473	1,175	(9,685)	2,171	7,571	17,877	31,516
2006 1.926.010 TIME OFF PAYROLL	25,389	13,352	111,369	43,087	40,369	663,057	58,666	(47,817)	48,417	34,752	72,220	(23,156)	1,036,705
2005 1.926.010 TIME OFF PAYROLL	15,694	24,030	110,367	28,344	42,605	676,152	54,177	18,833	49,249	35,418	61,032	(21,545)	1,094,355
Increase(Decrease)	9,695	(10,678)	1,002	14,744	(2,236)	(13,095)	1,489	(66,650)	(832)	(666)	11,188	(1,611)	(57,650)
2006 1.926.020 PENSION	74,227	61,206	61,206	59,759	59,759	59,759	50,124	51,718	55,162	47,275	52,210	67,859	700,282
2005 1.926.020 PENSION	47,468	47,468	47,468	46,297	46,297	46,297	59,759	59,759	59,759	59,759	59,759	59,759	639,849
Increase(Decrease)	26,759	13,737	13,738	13,462	13,462	13,462	(9,635)	(8,041)	(4,597)	(12,484)	(7,549)	8,100	60,413
2006 1.926.030 EMPLOYEE 401K PLAN	17,110	17,158	26,004	17,303	16,694	23,877	17,850	17,746	27,260	17,700	16,952	25,185	240,839
2005 1.926.030 EMPLOYEE 401K PLAN	17,216	17,047	26,206	16,868	16,773	24,622	17,358	18,233	25,911	17,070	17,209	25,761	240,273
Increase(Decrease)	(106)	111	(201)	435	(79)	(744)	493	(487)	1,349	630	(257)	(576)	566
2006 1.926.040 MEDICAL COVERAGE	76,645	49,206	83,702	111,056	94,886	18,799	96,036	65,062	77,066	79,462	94,409	138,945	985,273
2005 1.926.040 MEDICAL COVERAGE	109,853	132,353	152,713	172,604	90,978	158,603	72,803	83,767	96,488	86,850	103,720	87,140	1,347,871
Increase(Decrease)	(33,207)	(83,147)	(69,011)	(61,548)	3,908	(139,804)	23,233	(18,706)	(19,422)	(7,388)	(9,311)	51,805	(362,598)
2006 1.926.050 SALARY CONTINUATION COVERAGE	10,248	10,248	10,738	10,536	10,509	10,524	10,848	10,404	11,794	11,023	11,773	11,065	129,709
2005 1.926.050 SALARY CONTINUATION COVERAGE	9,962	9,962	9,750	9,978	9,920	9,939	9,734	11,875	10,108	10,116	11,384	9,662	122,391
Increase(Decrease)	285	285	988	558	588	586	1,113	(1,472)	1,687	907	389	1,403	7,319
2006 1.926.070 EMPLOYEE EDUCATION	133	0	827	0	125	539	1,382	593	1,062	828	1,369	2,172	9,031
2005 1.926.070 EMPLOYEE EDUCATION	0	0	0	0	0	323	0	0	0	0	540	458	1,320
Increase(Decrease)	133	0	827	0	125	217	1,382	593	1,062	828	829	1,714	7,711
2006 1.926.080 EMPLOYEE RECREATION & SOCIAL	0	0	0	0	0	0	0	0	0	600	75	7,005	7,680

Comparison of Total Company Test Year Account Balances With Those of the Preceding Year

	1	2	3	4	5	6	7	8	9	10	11	12	Total
2005 1.926.080 EMPLOYEE RECREATION & SOCIAL Increase(Decrease)	0	0	0	0	0	0	0	0	0	0	0	4,737	5,037
2006 1.926.100 SUPPLEMENTAL RETIREMENT PLAN	1,887	550	1,820	640	(3,086)	159	(218)	2,567	1,368	3,759	2,197	2,268	2,644
2005 1.926.100 SUPPLEMENTAL RETIREMENT PLAN Increase(Decrease)	0	0	(1,659)	(780)	0	2,234	1,591	(236)	65	(1,164)	1,734	59,997	61,782
2006 1.928.000 REGULATORY COMMISSION EXPENSE	1,887	550	3,479	1,420	(3,086)	(2,076)	(1,808)	2,802	1,304	4,922	464	618	10,477
2005 1.928.000 REGULATORY COMMISSION EXPENSE Increase(Decrease)	(21,475)	69,241	8,525	8,525	8,525	8,525	8,582	8,582	8,582	8,582	8,582	38,582	163,359
2006 1.930.010 DIRECTOR FEES & EXPENSES	(18,508)	66,936	7,492	7,492	7,492	7,492	8,525	8,525	8,525	8,525	8,525	38,525	159,545
2005 1.930.010 DIRECTOR FEES & EXPENSES Increase(Decrease)	(2,967)	2,305	1,033	1,033	1,033	1,033	58	57	57	57	57	57	3,814
2006 1.930.020 COMPANY MEMBERSHIPS	13,400	43,574	13,400	13,400	13,689	14,014	13,400	53,700	13,400	13,400	13,608	(14,530)	204,464
2005 1.930.020 COMPANY MEMBERSHIPS Increase(Decrease)	18,400	18,400	18,572	18,400	19,402	103,944	18,400	18,056	18,400	18,900	18,522	14,930	304,326
2006 1.930.030 FEES CONVENTIONS & MEETINGS	(5,000)	25,174	(5,172)	(5,000)	(5,703)	(89,930)	(5,000)	35,644	(5,000)	(5,500)	(4,914)	(29,459)	(99,861)
2005 1.930.030 FEES CONVENTIONS & MEETINGS Increase(Decrease)	31,965	475	2,170	545	0	3,540	1,050	815	0	6,610	1,700	600	49,470
2006 1.930.050 COMPANY RELATIONS	31,002	550	3,155	324	4,570	250	0	630	0	6,417	2,550	1,320	50,768
2005 1.930.050 COMPANY RELATIONS Increase(Decrease)	963	(75)	(985)	222	(4,570)	3,290	1,050	185	-	193	(850)	(720)	(1,298)
2006 1.930.060 TRUSTEE, REGISTRAR, AGENT FEES	725	385	0	325	675	3,115	0	0	275	625	0	0	6,125
2005 1.930.060 TRUSTEE, REGISTRAR, AGENT FEES Increase(Decrease)	(125)	1,050	595	0	475	3,175	(375)	905	1,775	0	572	0	8,047
2006 1.930.040 MARKETING	850	(665)	(595)	325	200	(60)	375	(905)	(1,500)	625	(572)	-	(1,922)
2005 1.930.040 MARKETING Increase(Decrease)	0	0	2,592	0	0	0	1,136	0	0	0	0	245	3,973
2006 1.930.080 STOCKHOLDER REPORTS	1,504	12	1,162	0	994	401	1,461	200	513	0	0	53	6,299
2005 1.930.080 STOCKHOLDER REPORTS Increase(Decrease)	(1,504)	(12)	1,430	-	(994)	(401)	(325)	(200)	(513)	-	-	192	(2,326)
2006 1.930.090 CUSTOMER & PUBLIC INFORMATION	87	37	919	727	741	3,775	2,710	124	410	802	4,205	1,407	15,945
2005 1.930.090 CUSTOMER & PUBLIC INFORMATION Increase(Decrease)	450	45	2,921	4,284	115	238	1,687	3,949	430	2,033	4,090	616	20,809
2006 1.930.060 TRUSTEE, REGISTRAR, AGENT FEES	(363)	(8)	(2,002)	(3,508)	626	3,537	1,024	(3,825)	(20)	(1,230)	115	791	(4,864)
2005 1.930.060 TRUSTEE, REGISTRAR, AGENT FEES Increase(Decrease)	24,500	11,513	3,160	6,194	3,442	3,592	2,271	3,847	3,703	2,160	3,428	1,641	69,450
2006 1.930.080 STOCKHOLDER REPORTS	29,618	(1,366)	4,462	5,012	13,200	(3,614)	1,523	4,271	2,160	3,344	5,040	5,040	63,648
2005 1.930.080 STOCKHOLDER REPORTS Increase(Decrease)	(5,118)	12,881	(1,302)	1,182	3,442	(9,608)	5,885	2,323	(569)	-	84	(3,399)	5,803
2006 1.930.090 CUSTOMER & PUBLIC INFORMATION	5,414	175	945	450	4,425	778	1,165	1,043	21,346	17,780	19,115	1,900	74,536
2005 1.930.090 CUSTOMER & PUBLIC INFORMATION Increase(Decrease)	0	7,943	848	450	165	773	0	2,704	19,892	33,330	8,923	2,365	77,393
2006 1.930.090 CUSTOMER & PUBLIC INFORMATION Increase(Decrease)	5,414	(7,766)	98	-	4,260	5	1,165	(1,661)	1,454	(15,550)	10,192	(465)	(2,856)
2006 1.930.090 CUSTOMER & PUBLIC INFORMATION	473	0	1,200	3,854	2,356	3,022	5,435	3,752	2,226	6,141	2,023	12	30,493

Delta Natural Gas Co., Inc. Case Number 2007-00089

Comparison of Total Company Test Year Account Balances With Those of the Preceding Year

	1	2	3	4	5	6	7	8	9	10	11	12	Total
2005 1.930.090 CUSTOMER & PUBLIC INFORMATION	717	1,679	4,554	0	2,378	11,104	7,691	300	1,249	8,305	0	2,820	40,797
Increase(Decrease)	(244)	(1,679)	(3,354)	3,854	(22)	(8,081)	(2,256)	3,452	977	(2,164)	2,023	(2,808)	(10,303)
2006 1.930.100 PUBLIC & COMMUNITY RELATIONS	712	30,800	1,440	1,019	3,835	1,780	435	1,384	1,460	2,024	650	7,125	52,664
2005 1.930.100 PUBLIC & COMMUNITY RELATIONS	830	1,126	2,100	1,965	5,915	22,760	1,445	560	2,591	3,877	309	7,953	51,431
Increase(Decrease)	(118)	29,674	(660)	(946)	(2,080)	(20,980)	(1,010)	824	(1,131)	(1,853)	341	(828)	1,233
2006 1.930.110 CONSERVATION PROGRAM	3,000	1,100	2,450	500	1,750	1,300	2,650	1,300	3,500	1,550	5,007	8,714	32,821
2005 1.930.110 CONSERVATION PROGRAM	5,200	3,100	500	2,050	700	4,800	1,900	750	2,835	700	2,950	0	25,485
Increase(Decrease)	(2,200)	(2,000)	1,950	(1,550)	1,050	(3,500)	750	550	665	850	2,057	8,714	7,336
2006 1.930.120 LOBBYING EXPENDITURES	4,196	3,885	4,003	1,880	1,292	1,360	1,705	450	0	210	300	3,000	22,281
2005 1.930.120 LOBBYING EXPENDITURES	1,748	4,732	2,424	1,462	0	0	1,017	1,255	0	1,000	1,000	1,333	15,969
Increase(Decrease)	2,448	(847)	1,579	419	1,292	1,360	688	(805)	0	(790)	(700)	1,667	6,312
2006 1.930.130 MISC NON TAX DEDUCTIBLE	0	0	0	0	0	0	0	0	0	0	375	0	375
2005 1.930.130 MISC NON TAX DEDUCTIBLE	0	0	0	0	0	115	0	0	0	0	0	0	115
Increase(Decrease)	-	-	-	-	-	(115)	-	-	-	-	375	-	260
2006 1.932.010 MINT COMMUNICATION EQUIPMENT	4,440	2,191	3,662	3,268	3,845	4,361	1,805	1,960	1,717	6,003	2,141	3,130	38,523
2005 1.932.010 MINT COMMUNICATION EQUIPMENT	4,730	3,517	3,769	6,959	2,285	4,889	2,334	1,547	2,013	2,335	1,547	2,198	38,124
Increase(Decrease)	(291)	(1,325)	(107)	(3,692)	1,561	(528)	(529)	413	(297)	3,668	594	932	399
2006 1.932.020 MNT OFFICE EQUIPMENT	3,139	11,450	682	4,027	571	430	2,580	788	403	3,126	2,589	623	30,419
2005 1.932.020 MNT OFFICE EQUIPMENT	2,653	957	3,256	10,692	858	674	2,036	705	726	1,965	967	4,976	30,465
Increase(Decrease)	485	10,494	(2,574)	(6,665)	(287)	(244)	544	83	(323)	1,162	1,632	(4,353)	(46)
2006 1.932.030 MNT GENERAL STRUCTURES	4,760	1,196	1,735	4,774	3,437	4,077	2,648	3,840	3,522	8,073	2,793	781	41,636
2005 1.932.030 MNT GENERAL STRUCTURES	1,809	2,211	2,853	3,197	5,361	4,479	2,030	3,995	6,172	7,702	3,743	1,437	44,989
Increase(Decrease)	2,951	(1,015)	(1,117)	1,576	(1,924)	(403)	618	(155)	(2,649)	372	(951)	(656)	(3,354)
2006 1.932.050 MAINTENANCE COMPUTER EQUIPMENT	7,373	6,974	1,469	7,600	1,818	2,738	3,924	3,023	10,724	1,785	6,625	18,763	72,817
2005 1.932.050 MAINTENANCE COMPUTER EQUIPMENT	9,197	1,048	268	9,454	777	1,941	7,420	4,142	17,081	7,301	5,758	12,619	77,008
Increase(Decrease)	(1,824)	5,926	1,201	(1,854)	1,041	797	(3,496)	(1,119)	(6,357)	(5,516)	867	6,144	(4,191)

Delta Natural Gas Co. Inc. Case Number 2007-00089
Comparison of Total Company Test Year Account Balances With Those of the Preceding Four Years

FIRST PSC DATA REQUEST 20-B

	2006	% Growth 2006/2005	2005	% Growth 2005/2004	2004	% Growth 2004/2003	2003	% Growth 2003/2002	2002
110 Purchased Gas	41,730,337	26.34%	33,029,799	11.64%	29,587,211	6.25%	27,846,731	32.51%	21,014,727
120 Labor	8,355	-51.80%	17,334	5.87%	16,373	-0.66%	16,481	-31.61%	24,099
1.754.010 COMPRESSOR STATION PAYROLL	54,680	6.89%	51,154	4.32%	49,037	21.25%	40,443	-2.64%	41,540
1.816.010 CM WELLS EXPENSES - PAYROLL	61,280	12.55%	54,446	18.76%	45,846	-1.43%	46,512	-13.74%	53,921
1.818.010 CM COMPRESSOR STATION EXPENSES - PAYROLL	21,113	15.85%	18,224	-6.93%	19,581	15.21%	16,996	50.48%	11,294
1.900.010 TRANS & DIST. PAYROLL	2,560,526	5.10%	2,436,349	-0.26%	2,442,796	2.75%	2,377,376	1.02%	2,353,476
1.903.010 CASHIERING PAYROLL	404,578	3.41%	391,234	4.98%	372,665	2.70%	362,869	-0.25%	363,762
1.920.010 ADMINISTRATIVE PAYROLL	2,482,184	5.37%	2,355,694	2.64%	2,295,040	5.12%	2,183,224	8.65%	2,009,344
1.926.010 TIME OFF PAYROLL	1,036,705	-5.27%	1,094,355	118.76%	500,261	-37.30%	797,893	18.70%	672,200
1.900.020 OPR TRANSPORTATION EXPENSES	675,613	22.92%	549,637	-23.56%	719,013	23.03%	584,413	4.38%	559,889
1.920.020 ADM TRANSPORTATION EXPENSES	94,100	23.49%	76,200	-18.98%	94,050	7.18%	87,750	2.63%	85,500
1.871.000 TELEMETRY COSTS	58,165	13.25%	51,362	11.18%	46,198	10.28%	41,893	20.20%	34,854
1.880.010 OPERATIONS OFFICE TELEPHONE	98,383	-0.39%	98,767	-3.73%	102,589	-7.12%	110,454	-1.31%	111,916
1.880.020 OPERATIONS OFFICE UTILITIES	59,497	4.36%	57,013	9.28%	52,170	1.46%	51,419	-3.92%	53,519
1.880.030 OPERATIONS OFFICE MISC.	107,926	64.21%	65,725	-27.59%	90,768	10.14%	82,410	-43.70%	146,369
1.880.040 FEES TRAINING SCHOOLS	30,008	-15.12%	35,354	-3.03%	36,458	-3.97%	37,964	72.25%	22,040
1.880.050 UNIFORMS	33,589	8.39%	30,988	-3.21%	32,015	-15.22%	37,765	26.67%	29,813
1.880.060 WELDING SUPPLIES	20,150	47.73%	13,640	22.85%	11,103	-40.18%	18,560	59.10%	11,666
1.881.010 RENT OPERATING OFFICES	0	0.00%	0	0.00%	0	-100.00%	500	-58.33%	1,200
1.881.020 RENT LAND & LAND RIGHTS	17,394	2.42%	16,984	1.46%	16,739	0.82%	16,603	1.17%	16,411
1.821.020 CM PURIFICATION OF NATURAL GAS - MISC	103,330	243.38%	30,092	0.00%	0	0.00%	0	0.00%	0
1.903.020 CUSTOMER COLLECTIONS & RECORDS	223,782	-3.18%	231,133	0.27%	230,519	1.51%	227,093	12.25%	202,308
1.904.000 UNCOLLECTIBLE ACCOUNTS	484,710	-19.43%	601,623	13.66%	529,301	10.60%	478,567	98.06%	241,632
1.921.010 ADM TELEPHONE	141,689	-0.72%	142,713	-5.46%	150,960	0.55%	150,134	-4.61%	157,393
1.921.030 BOOKS & SUBSCRIPTIONS	22,731	-16.21%	27,127	11.04%	24,431	-9.53%	27,005	16.73%	23,135
1.921.040 COMPANY FORMS	29,263	19.23%	24,543	0.25%	24,481	-15.34%	28,916	17.63%	24,582
1.921.050 SMALL SUPPLY ITEMS	62,149	8.24%	57,416	4.72%	54,827	-8.43%	59,875	-17.94%	72,963
1.921.060 MISCELLANEOUS OTHER ITEMS	151,008	16.10%	130,062	122.30%	58,507	5.89%	55,254	-67.49%	169,972
1.921.070 EMPLOYEE MEMBERSHIPS	3,708	5.59%	3,512	-11.94%	3,987	-18.27%	4,879	26.93%	3,844
1.921.080 SAFETY LITERATURE & EDUCATION	18,782	41.68%	13,259	-15.91%	15,767	35.43%	11,642	5.93%	10,990
1.921.090 ENGR & DRAFTING SUPPLIES	6,260	3.90%	6,025	10.13%	5,471	-28.67%	7,670	16.41%	6,588
1.921.100 ADM UTILITIES	45,850	3.84%	44,156	7.36%	41,128	17.42%	35,027	2.88%	34,047
1.921.110 INVENTORY - DIFFERENCE	(1,074)	-137.44%	2,869	217.04%	905	-132.15%	(2,814)	-208.68%	2,590

Delta Natural Gas Co. Inc. Case Number 2007-00089
Comparison of Total Company Test Year Account Balances With Those of the Preceding Four Years

FIRST PSC DATA REQUEST 20-B

	2006	% Growth 2006/2005	2005	% Growth 2005/2004	2004	% Growth 2004/2003	2003	% Growth 2003/2002	2002
1.921.210 TRAVEL ETC CO BUS PRES & CEO	11,421	67.93%	6,801	-26.84%	9,296	-3.88%	9,672	2.57%	9,430
1.921.220 TRAVEL ETC CO BUS OFFICERS	10,095	-13.81%	11,713	46.94%	7,971	-24.68%	10,583	221.05%	3,296
1.921.230 TRAVEL ETC CO BUS OPER & CONST	9,966	-35.77%	15,516	59.43%	9,732	-39.39%	16,057	20.53%	13,322
1.921.240 TRAVEL ETC CO BUS ADM&CUST SER	5,263	9.24%	4,818	-31.41%	7,024	12.28%	6,256	53.36%	4,079
1.921.250 TRAVEL ETC CO BUS EXTERNAL AFFAIRS	0	0.00%	0	0.00%	0	-100.00%	65	-98.74%	5,188
1.921.260 TRAVEL ETC CO BUS FINANCE	14,830	80.14%	8,232	95.97%	4,201	-44.33%	7,546	305.05%	1,863
1.921.290 CO. BUS. MEALS & ENTERTAINMENT	33,669	-13.31%	38,840	16.58%	33,316	3.26%	32,263	2.30%	31,537
1.921.300 COMPUTER EQUIPMENT OPERATIONS	14,220	-1.41%	14,424	2.78%	14,033	-24.51%	18,589	167.55%	6,948
1.923.010 OUTSIDE SERVICES LEGAL	28,405	-78.59%	132,682	239.04%	39,135	-35.15%	60,344	-21.02%	76,400
1.923.020 OUTSIDE SERVICES ACCOUNTING	265,104	-14.38%	309,611	18.78%	260,658	-24.17%	343,748	270.21%	92,851
1.923.030 OUTSIDE SERVICES JANITORIAL	59,555	3.26%	57,675	-0.93%	58,215	2.92%	56,562	3.42%	54,691
1.923.040 OUTSIDE SERVICES OTHER	122,604	95.88%	62,590	-8.39%	68,325	-20.57%	86,023	-12.14%	97,908
1.923.050 OUTSIDE SERVICES COMPUTERS	182,316	-10.29%	203,237	65.12%	123,086	-21.07%	155,951	34.76%	115,721
1.924.000 INSURANCE	786,124	4.18%	754,608	15.60%	652,785	18.51%	550,836	14.76%	479,976
1.926.020 PENSION	700,262	9.44%	639,849	-1.90%	652,264	31.23%	497,034	-19.23%	615,380
1.926.030 EMPLOYEE 401K PLAN	240,839	0.24%	240,273	13.36%	211,950	59.49%	132,894	-21.94%	170,244
1.926.040 MEDICAL COVERAGE	985,273	-26.90%	1,347,871	26.91%	1,062,034	-5.12%	1,119,300	8.41%	1,032,492
1.926.050 SALARY CONTINUATION COVERAGE	129,709	5.98%	122,391	7.02%	114,364	8.16%	105,738	15.21%	91,778
1.926.060 EMPLOYEE STOCK PLAN	0	0.00%	0	-100.00%	27,813	-50.12%	55,765	5.85%	52,683
1.926.080 EMPLOYEE RECREATION & SOCIAL	7,680	52.49%	5,037	-51.05%	10,289	52.79%	6,734	28.78%	5,229
1.926.070 EMPLOYEE EDUCATION	9,031	584.03%	1,320	-50.01%	2,641	70.20%	1,552	0.00%	0
1.926.100 SUPPLEMENTAL RETIREMENT PLAN	72,258	16.96%	61,782	2.97%	60,000	0.00%	0	0.00%	0
1.913.000 ADVERTISING	2,264	-48.10%	4,362	119.21%	1,990	-9.69%	2,204	-58.95%	5,367
1.928.000 REGULATORY COMMISSION EXPENSE	163,359	2.39%	159,545	2.83%	155,154	8.33%	143,222	12.81%	126,962
1.930.010 DIRECTOR FEES & EXPENSES	204,464	-32.81%	304,326	32.92%	228,946	1.59%	225,369	35.78%	165,979
1.930.020 COMPANY MEMBERSHIPS	49,470	-2.56%	50,768	138.86%	21,254	-55.66%	47,930	-3.18%	49,506
1.930.030 FEES CONVENTIONS & MEETINGS	6,125	-23.88%	8,047	-17.98%	9,810	6.01%	9,254	68.26%	5,500
1.930.040 MARKETING	3,973	-36.93%	6,299	-5.50%	6,666	-56.26%	15,239	94.47%	7,836
1.930.050 COMPANY RELATIONS	15,945	-23.37%	20,809	65.13%	12,601	-25.09%	16,822	-18.61%	20,668
1.930.060 TRUSTEE, REGISTRAR, AGENT FEES	69,450	9.12%	63,648	-15.81%	75,597	27.07%	59,491	1.65%	58,525

210 General Administration

Delta Natural Gas Co. Inc. Case Number 2007-00089
Comparison of Total Company Test Year Account Balances With Those of the Preceding Four Years

FIRST PSC DATA REQUEST 20-B

	2006	% Growth 2006/2005	2005	% Growth 2005/2004	2004	% Growth 2004/2003	2003	% Growth 2003/2002	2002
1.409.070 ESTIMATED INTERIM INCOME TAXES									
1.409.020 CURRENT STATE INC TAX	(273,813)	0.00%	68,540	-100.00%	1	0.00%		0.00%	
1.410.000 DEFERRED INCOME TAXES	2,724,863	499.49%	1,789,050	-78.93%	325,305	-272.94%	(188,100)	-219.10%	157,940
1.410.010 AMORT OF REGULATORY LIABILITY	(65,800)	52.31%	(44,950)	-32.45%	2,648,400	18.85%	2,228,400	83.98%	1,211,200
1.420.000 INVESTMENT TAX CREDIT NET	(37,300)	46.38%	(37,800)	76.10%	(25,525)	0.10%	(25,500)	0.00%	(25,500)
1.418.010 NET EARNINGS OF SUBSIDIARY	(2,709,770)	-1.32%	(2,705,981)	-1.05%	(38,200)	98.96%	(19,200)	0.00%	0
1.409.080 INCOME TAXES NON-REGULATED	73,900	0.14%	(2,705,981)	25.32%	(2,159,190)	41.73%	(1,523,447)	68.20%	(905,721)
1.415.010 LABOR SERVICE REVENUE	(4,150)	97.59%	37,400	8.72%	34,400	21.99%	28,200	75.16%	16,100
1.415.020 MERCHANDISING REVENUE	(10,852)	-37.24%	(6,613)	63.27%	(4,050)	5.19%	(3,850)	-22.61%	(4,975)
1.415.030 SALES TAX COMMISSION	(10,479)	-34.60%	(16,593)	-15.85%	(19,717)	-6.12%	(21,003)	-16.49%	(25,150)
1.416.010 LABOR SERVICE EXPENSE	2,269	12.45%	(9,319)	-4.04%	(9,711)	-5.04%	(10,227)	27.41%	(8,027)
1.416.020 MERCHANDISING EXPENSE	8,422	925.20%	221	-74.98%	885	28.86%	687	301.04%	171
1.419.000 INTEREST & DIVIDEND INCOME	(156,137)	-30.98%	12,203	-13.27%	14,069	-22.51%	18,157	-12.09%	20,655
1.421.000 MISC NON OPERATING INCOME	(19,182)	651.85%	(20,767)	-1.20%	(21,020)	-5.59%	(22,264)	-17.68%	(27,045)
1.425.020 LIFE INSURANCE CO. BENEFICIARY	(5,265)	-63.42%	(52,435)	10.43%	(47,483)	41.21%	(33,625)	92.38%	(17,478)
1.421.010 MISC NON OPERATING EXPENSE - PAYROLL	4,365	211.84%	(1,688)	-86.18%	(12,219)	324.85%	(2,876)	-115.32%	18,779
1.427.000 INTEREST ON LONG TERM DEBT	3,926,613	0.00%	0	0.00%	0	0.00%	0	0.00%	0
1.431.020 INTEREST ON SHORT-TERM DEBT	718,348	3.51%	3,793,475	-0.75%	3,822,051	-2.80%	3,932,075	6.07%	3,706,900
1.431.021 SUBSIDIARY INTEREST	(56,200)	22.52%	586,333	74.74%	335,536	-6.64%	359,395	-41.63%	615,689
1.431.010 INTEREST ON CUSTOMER DEPOSITS	30,055	380.34%	(11,700)	-608.70%	2,300	-77.00%	10,000	0.00%	0
1.428.000 AMORT OF DEBT EXPENSES	348,890	-3.22%	31,056	4.28%	29,780	2.28%	29,116	-1.26%	29,489
Debt Expense	62,332,030	47.72%	236,184	0.00%	236,183	1.75%	232,110	44.02%	161,160
Grouping Level 6 (GRPg)			54,412,385	7.11%	50,802,743	4.98%	48,390,962	16.16%	41,657,496

DELTA NATURAL GAS COMPANY, INC
CASE NO. 2007-00089
Schedule of Gas Operations Salaries and Wages

	2003		2004		2005		2006	
	Amount	% Change	Amount	% Change	Amount	% Change	Amount	% Change
Salaries and Wages	6,469,729	4.0	6,534,809	1.0	6,724,912	2.9	6,967,324	3.6
Overtime (included above)	414,993	12.8	199,718	(51.9)	212,859	6.6	166,373	(21.8)

* The salaries and wages in this schedule reflect non-union employees since Delta has no union employees.

DELTA NATURAL GAS COMPANY, INC.
CASE NO. 2007-00089

FIRST PSC DATA REQUEST
DATED 3/19/07

21. Provide the following payroll information for each employee classification or category:
- a. The actual regular hours worked during the test year.
 - b. The actual overtime hours worked during the test year.
 - c. The test-year-end wage rate for each employee classification or category and the date of the last increase.
 - d. A calculation of the percent of increase granted during the test year.

RESPONSE:

See attached schedule.

Also see Delta's response to Item 36.

Sponsoring Witness:

John B. Brown

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

Item 21

Line Number		(a) Actual Regular Hours For Test Year	(b) Actual Overtime Hours For Test Year	(c) Yearly Wage Rate	(d) Percent of Increase
1	Field Personnel	223,323	6,963	3,914,207	3.57%
2	Cashiers	29,397	1	404,560	3.37%
3	Administrative & General	<u>77,284</u>	<u>0</u>	<u>2,482,184</u>	<u>4.18%</u>
4	Total	330,004	6,964	6,800,951	

(a & b) Actual Regular and Actual Overtime Hours includes part-time employees.
(c) Yearly Wage Rate includes part-time employees (excludes overtime).
The date of the last increase was 7/1/06.

DELTA NATURAL GAS COMPANY, INC.
CASE NO. 2007-00089

FIRST PSC DATA REQUEST
DATED 3/19/07

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

RESPONSE:

Unamortized excess deferred federal income taxes totaled \$199,500 at December 31, 2006. The Company attributes this balance to the 1986 reduction in corporate tax rates. There are no amounts associated with the 1979 reduction.

Sponsoring Witness:

John B. Brown

DELTA NATURAL GAS COMPANY, INC.
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23. Provide the following tax data for the test year for total company:
- a. Income taxes:
- (1) Federal operating income taxes deferred - accelerated tax depreciation.
 - (2) Federal operating income taxes deferred - other (explain).
 - (3) Federal income taxes - operating.
 - (4) Income credits resulting from prior deferrals of federal income taxes.
 - (5) Investment tax credit net.
 - (i) Investment credit realized.
 - (ii) Investment credit amortized - Pre-Revenue Act of 1971.
 - (iii) Investment credit amortized - Revenue Act of 1971.
 - (6) The information in Item 23(a)(1-4) for state income taxes.
 - (7) A reconciliation of book to taxable income as shown in Format 23(a)(7) and a calculation of the book federal and state income tax expense for the test year using book taxable income as the starting point.
 - (8) A copy of federal and state income tax returns for the taxable year ended during the test year, including supporting schedules.
 - (9) A schedule of franchise fees paid to cities, towns, or municipalities during the test year, including the basis of these fees.
- b. An analysis of Kentucky other operating taxes as shown in Format 23(b).

DELTA NATURAL GAS COMPANY, INC.
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RESPONSE:

23. a. (1) See attached schedule
- (2) See attached schedule
- (3) See attached schedule
- (4) See attached schedule
- (5) See attached schedule
- (i) See attached schedule
- (ii) N/A
- (iii) Same as i) above
- (6) See attached schedule
- (7) See attached schedules
- (8) Tax returns filed under seal with motion for confidential treatment.
- (9) See attached schedules for the cities, towns or municipalities with which Delta has a franchise agreement. The fee is 3% of gross annual revenue and is levied on the monthly bills to those customers in the franchise area (with the exception of the City of Barbourville, where the fee is 5%; North Middletown, where the fee is 3.5%; and Annville, where the fee is 5%).
- b. See attached schedule

Sponsoring Witness:

John B. Brown

DELTA NATURAL GAS COMPANY, INC

CASE NO. 2007-00089

Item 23 (a) 1- 7

Reconciliation of Book Net Income and Federal Taxable Income

Test Year Ended December 2006

LINE NO.		Federal			Kentucky		
		Total Company	Company Non-Oper	KY Retail Jurisdiction	Total Company	Company Non-Oper	KY Retail Jurisdiction
1	NET INCOME PER BOOKS	5,024,635	2,791,180	2,233,455	5,024,635	2,791,180	2,233,455
2							
3	ADD INCOME TAXES						
4	1916325 (A) FIT - CURRENT OPER	841,000	1,441,800	(600,800)	841,000	1,441,800	(600,800)
5	3,020,925 (B) DEFERRED - DEPR	(1,102,600)	1,140	(1,103,740)	(1,102,600)	1,140	(1,103,740)
6	4137176 (C) DEFERRED - OTHER	3,020,925	(5,540)	3,026,465	3,020,925	(5,540)	3,026,465
7	(D) ITC ADJUSTMENT	(37,600)		(37,600)	(37,600)		(37,600)
8	(E) SFAS AMORTATION ADJ	(61,625)		(61,625)	(61,625)		(61,625)
9	(F) FIT OTHER INCOME	72,000	-	72,000	72,000	-	72,000
10	(G) KIT CURRENT OPER	235,000	311,100	(76,100)	235,000	311,100	(76,100)
11	(H) KIT OTHER INCOME	15,800	-	15,800	15,800	-	15,800
11	TOTAL TAXES	2,982,900	1,748,500	1,234,400	2,982,900	1,748,500	1,234,400
12	BOOK TAXABLE INCOME	8,007,535	4,539,680	3,467,855	8,007,535	4,539,680	3,467,855
13	SCHEDULE M'S						
14							
15	PERMANENT:						
16	CHANGE CSV KEYMEN POLICIES	(5,265)		(5,265)	(5,265)		(5,265)
17	BUSINESS MEALS	17,068		17,068	17,068		17,068
18	LOBBYING EXP	22,220		22,220	22,220		22,220
19	OTHER	1,424		1,424	1,424		1,424
20							
21	TIMING:						
22	TAX DEPR VS BOOK	(3,034,576)	1,140	(3,035,716)	(3,810,629)	1,140	(3,811,769)
23	GAIN (LOSS) ASSETS RETIRED	31,573		31,573	31,249		31,249
24	SELF CONSTRUCTION INTEREST	137,504		137,504	137,504		137,504
25	PENSION COST AMORTIZATION	(782,894)		(782,894)	(782,894)		(782,894)
26	PERSONAL LEAVE PLAN	27,406		27,406	27,406		27,406
27	CONTRIBUTION FOR CONSTRUCTION	(9,107)		(9,107)	(9,107)		(9,107)
28	DEFERRED GAS COST	819,453		819,453	819,453		819,453
29	Debt Expense - Early Retired	(1,050,273)		(1,050,273)	(1,050,273)		(1,050,273)
30	RESERVE FOR BAD DEBT	210,000		210,000	210,000		210,000
31	UNICAP - STORAGE GAS	(95,113)		(95,113)	(95,113)		(95,113)
32	KY IT REFUND	94,187		94,187			
33	PREPAID INSURANCE	(25,067)		(25,067)	(25,067)		(25,067)
34	RATE CASE EXPENSES	73,200		73,200	73,200		73,200
35	COST OF REMOVAL	30,241		30,241	30,241		30,241
36	ARO	13,483	10,625	2,858	13,483	10,625	2,858
37	SUPPLEMENTAL RETIREMENT PLAN	63,956		63,956	63,956		63,956
37	TOTAL SCHEDULE M'S	(3,460,580)	11,765	(3,472,345)	(4,331,144)	11,765	(4,342,909)
38	TAXABLE INCOME	4,546,955	4,551,445	(4,490)	3,676,391	4,551,445	(875,054)
39	STATE TAX PROVISION	250,800	311,100	(60,300)			
40	TAXABLE INCOME PER RETURNS	4,296,155	4,240,345	55,810	3,676,391	4,551,445	(875,054)
41	INCOME TAX AT 34%	1,460,693	1,441,717	18,976			
42	LESS CREDIT FOR PY TAX	(483,877)		(483,877)			
43	FEDERAL TAX PAYABLE	976,816	1,441,717	(464,901)			
43	KENTUCKY PAYABLE AT 7%				257,347	318,601	(61,254)

refer to Attachment I of this schedule for the calculation of current vs. deferred income taxes

Delta Natural Gas Company, Inc.
Calculation of Book Taxes
Case No. 2007-00089

Appendix I - Item 23, Schedule 1

1	BOOK INCOME BEFORE TAXES, per Schedule 1, line 12	8,007,535
2	STATE AT 7%	<u>560,527</u>
3	FEDERAL TAXABLE INCOME	7,447,008
4	FEDERAL TAX AT 34%	<u>2,531,983</u>
5	BOOK STATE AND FEDERAL	<u>3,092,510</u>
6	LESS TAX CALCULATION PER SCHEDULE 1	
7	FEDERAL, LINE 42	976,816
8	STATE, LINE 39	<u>250,800</u>
9	DIFFERENCE	1,864,894
10	BOOK TO RETURN DIFFERENCE	<u>53,431</u>
11	DEFERRED TAXES	<u><u>1,918,325</u></u>

SIX MONTHS TOTAL COST OF MONTHLY TAXES-FRANCHISE(2006)

	TAXING DISTRICT												SIX MONTH TOTAL
	JAN	FEB	MAR	APR	MAY	JUN	JULY	AUG	SEP	OCT	NOV	DEC	SIX MONTH TOTAL
FR01	Franchise Fee-Richmond	5855.75	6104.77	5853.59	4492.43	1551.71	1428.26						25286.51
FR02	Franchise Fee-Owingsville	4496.16	4199.33	4785.82	3640.24	948.94	949.57						19020.06
FR03	Franchise Fee-Jeffersonville	1950.67	1836.95	1979.48	1694.08	450.06	361.39						8272.63
FR04	Franchise Fee-Beattyville	1756.26	2007.68	1880.30	1499.66	325.57	362.63						7832.10
FR05	Franchise Fee-Berea	19415.04	22556.69	21427.96	15973.64	5612.17	5714.10						90699.60
FR06	Franchise Fee-N. Middletown	1075.46	1078.63	1171.21	891.65	205.98	180.22						4603.15
FR07	Franchise Fee-Barbourville	15810.44	16402.90	15709.23	10720.89	3018.34	3379.53						65041.33
FR08	Franchise Fee-Fayette	3608.44	2976.85	3646.80	2911.51	772.35	662.73						14578.68
FR09	Franchise Fee-Annnville	0.00	0.00	0.00	0.00	0.00	0.00						0.00
FR10	Franchise Fee-Clay City	2558.90	2426.55	2471.81	1798.29	400.52	460.26						10116.33
	TOTAL	56527.12	59590.35	58926.20	43622.39	13285.64	13498.69						245450.39
	TAXING DISTRICT												SIX MONTH TOTAL
	JAN	FEB	MAR	APR	MAY	JUN	JULY	AUG	SEP	OCT	NOV	DEC	SIX MONTH TOTAL
FR01	Franchise Fee-Richmond	1183.15	1211.83	1437.98	1471.49	2790.54	4513.84						12608.83
FR02	Franchise Fee-Owingsville	523.46	507.54	573.50	660.99	1560.94	2859.59						6686.02
FR03	Franchise Fee-Jeffersonville	250.68	205.99	266.07	232.30	706.95	1522.27						3184.26
FR04	Franchise Fee-Beattyville	231.33	151.48	251.91	336.00	715.00	1348.53						3034.25
FR05	Franchise Fee-Berea	4291.55	4268.86	5481.73	6539.03	10726.25	17299.09						48606.51
FR06	Franchise Fee-N. Middletown	83.24	94.37	96.57	120.84	294.08	612.43						1301.53
FR07	Franchise Fee-Barbourville	2088.83	1992.81	2169.51	2524.29	6334.88	11995.59						27105.91
FR08	Franchise Fee-Fayette	363.16	346.17	367.38	382.64	901.59	1886.84						4247.78
FR09	Franchise Fee-Annnville	0.00	0.00	0.00	0.00	0.00	0.00						0.00
FR10	Franchise Fee-Clay City	241.52	199.63	306.60	250.81	930.44	1449.59						3378.59
	TOTAL	9256.92	8978.68	10951.25	12518.39	24960.67	43487.77						110153.68

DELTA NATURAL GAS COMPANY, INC.
CASE NO. 2007-00089
Analysis of Other Operating Taxes
12 Months Ended 2006
(000's)

Line No.	Item	Charged Expense	Charged to Construction	Charged to Other Accounts	Amounts Accrued	Amount Paid
1.	Kentucky Retail:					
	(a) State Income					
	(b) Sales, Utility & Franchise Fees				3,366	3,451
	(c) Ad Valorem	1,221				585
	(d) Payroll (Employers Portion)	541				541
	(e) Other Taxes	5				5
2.	Total Retail (L1(a) through L1(e))	1,767	0	0	3,366	4,582
3.	Other Jurisdictions	0	0	0	0	0
	Total Per Books (L2 and L3)	1,767	0	0	3,366	4,582

* Amounts applicable to construction or other accounts are allocated and cleared from operating expenses via a/c 922 along with payroll costs and benefits and thus the specific payroll tax is not set out.

DELTA NATURAL GAS COMPANY, INC.
CASE NO. 2007-00089

FIRST PSC DATA REQUEST
DATED 3/19/07

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

RESPONSE:

See attached schedule.

Sponsoring Witness:

John B. Brown

NET INCOME PER MCF SOLD

	2003	2004	2005	2006
Operating Income:				
Operating Revenues	-12.93	-14.50	-16.64	-20.75
Operating Expenses:				
Gas Purchases	6.91	7.96	9.16	12.85
Operation Expenses	2.48	2.71	3.17	3.33
Maintenance Expenses	0.14	0.18	0.17	0.21
Depreciation Expenses	1.04	1.17	1.11	1.31
Amortization Expenses	0.00	0.00	0.00	0.00
Taxes Other than Income	0.38	0.43	0.46	0.54
Income Tax Total	0.32	0.33	0.49	0.35
Total	11.27	12.78	14.57	18.59
Operating Income:	-1.66	-1.72	-2.07	-2.16
Interest Charges:				
Interest on Long-Short Term Debt	1.07	1.12	1.21	1.41
Amort. Of Debt Disc. And Expenses	0.06	0.06	0.07	0.11
Other Interest Expense	0.01	0.01	0.01	0.01
Total	1.13	1.19	1.29	1.53
Regulated Net Income	-0.53	-0.53	-0.79	-0.63
MCF Out of Usage Book	4,027,189	3,718,765	3,605,223	3,247,997

DELTA NATURAL GAS COMPANY, INC.
CASE NO. 2007-00089

FIRST PSC DATA REQUEST
DATED 3/19/07

25. Provide the comparative operating statistics as shown in Format 25.

RESPONSE:

See attached schedule.

Sponsoring Witness:

John B. Brown

DELTA NATURAL GAS COMPANY, INC.
CASE NO. 2007-00089

FIRST PSC DATA REQUEST
DATED 3/19/07

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 B. Brown

DELTA NATURAL GAS COMPANY, INC.
CASE NUMBER 2007-00089 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
		<u>Intangible Plant</u>					
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
		<u>Production Plant:</u>					
		<u>Natural Gas Production & Gathering Plant</u>					
4	304	Land & Rights					-
5	305	Structures and Improvements					-
6	325	Right of Ways	75,987				75,987
7	327	Compressor Station Structures	42,950				42,950
8	331	Well Equipment	7,796				7,796
9	332	Field Lines	1,904,405	10,408	72		1,914,741
10	333	Compressor Station Equipment	805,634	12,328			817,962
11	334	Measuring & Regulating Stations	115,706	12,358		8,873	136,937
12		Total Production and Gathering Plant	2,952,478	35,094	72	8,873	2,996,373
		<u>Natural Gas Storage & Processing Plant</u>					
		<u>Underground Storage Plant</u>					
13	35001	Storage Land	14,142				14,142
	35002	Storage - Rights of Way	177,425				177,425
	35005	Gas Rights Wells	1495				1495
16	35006	Gas Rights Storage	0				0
17	351	Structures & Improvements	294,116				294,116
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	5,091,297				5,091,297
23	354	Compressor Station Equipment	2,419,643				2,419,643
24	355	Measuring & Regulating Equipment	361,994	24,512	22,844		363,662
25	356	Purification Equipment	326,326				326,326
26	357	Other Equipment	47,209				47,209
27		Total Underground Storage Plant	12,130,664	24,512	22844	0	12,132,332
		<u>Transmission Plant</u>					
28	36501	Land & Rights	56,999				56,999
29	36502	Rights of Way	1,189,300	23,206			1,212,506
30	36503	Land Rights CVPL	163,626				163,626
31	366	Structures & Improvements	152,933	29,306			182,239
32	367	Mains	37,761,179	3,695,479	9,636		41,447,022
33	368	Compressor Station Equipment	1,647,128	818,543	2,265		2,463,406
34	369	Meas & Reg Stat Equipment	2,464,834	219,987	10,300	(8,873)	2,665,648
35	371	Other Equipment	612,239	16,663	49,006		579,896
36		Total Transmission Plant	44,048,238	4,803,184	71,207	(8,873)	48,771,342

DELTA NATURAL GAS COMPANY, INC.
CASE NO. 2007-00089

FIRST PSC DATA REQUEST
DATED 3/19/07

27. Provide the following information for the total company operations. If any amounts were allocated, show a calculation of the factor used to allocate each amount.
- a. A detailed analysis of all charges booked during the test year for advertising expenditures. Include a complete breakdown of Account No. 913 - Advertising Expenses, as shown in Format 27a showing any other advertising expenditures included in any other expense accounts. The analysis should specify the purpose of the expenditure and the expected benefit to be derived.
 - b. An analysis of Account No. 930 - Miscellaneous General Expenses for the test year. Include a complete breakdown of this account as shown in Format 27b and provide detailed workpapers supporting this analysis. At a minimum, the workpapers should show the date, vendor, reference (i.e., voucher no., etc.), dollar amount, and brief description of each expenditure of \$500 or more, provided that lesser items are grouped by classes as shown in Format 27b.
 - c. An analysis of Account No. 426 - Other Income Deductions for the test year. Include a complete breakdown of this account as 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 2006 was a gain of \$5,265.22 after interest and expenses are applied. Policies are on Byron, Green, Peet and Jennings. See attached.

Sponsoring Witness:

John B. Brown

Delta Natural Gas Company, Inc.

Case No. 2007-00089

Analysis of Account No. 1.913 - Advertising Expenses

For the Test Year ended December 31, 2006

Line No.	DATE	VENDOR	AC #	CHECK #	AMOUNT	PURPOSE	BENEFIT EXPECTED
1	2006-03-31	THE TIMES TRIBUNE	1.913	239153	180.00	SPRING HOME IMPROVEMENT AD	Gain more customers/revenue
2	2006-03-31	MIDDLESBORO DAILY NEWS	1.913	239121	257.85	HOME IMPROVEMENT AD	Gain more customers/revenue
3	2006-04-30	THE ADVOCATE - MESSENGER	1.913	239702	255.00	SPRING HOME IMPROVEMENT AD	Gain more customers/revenue
4	2006-06-21	BOONE'S TRACE PROMOTIONS	1.913	240819	700.00	PROMOTIONAL JOURNAL AD	Gain more customers/revenue
5	2006-09-30	THE ADVOCATE MESSENGER	1.913	243475	275.00	FALL HOME IMPROVEMENT AD	Gain more customers/revenue
6	2006-10-31	MIDDLESBORO DAILY NEWS	1.913	244284	372.45	HOME IMPROVEMENT AD	Gain more customers/revenue
7	2006-10-31	NEWS JOURNAL	1.913	244289	223.87	HOME IMPROVEMENT AD	Gain more customers/revenue
8				TOTAL AC 1.913	2,264.17		

Delta Natural Gas Company, Inc.		
Case No. 2007-00089		
Analysis of Account No. 930 - Miscellaneous General Expenses		
For the Test Year Ended December 31, 2006		
DATA REQUEST DATED MARCH 19, 2007		
Line No.	Item (a)	Amount (b)
1	Industry Association Dues	49,470
2	Stockholder and Debt Service Expenses	143,987
3	Institutional Advertising	-
4	Conservation Advertising	-
5	Rate Department Load Studies	-
6	Director's Fees and Expenses	204,464
7	Dues and Subscriptions	-
8	Miscellaneous	142,021
9	Total	539,941
10	Amount Assigned to Kentucky Retail	539,941

DELTA NATURAL GAS COMPANY
RATE CASE 2007-00089
AC 930 - MISCELLANEOUS YEAR END 2006

LINE NO.	VENDOR #	VENDOR NAME	CHECK NO	ACCOUNT NUMBER	DATE	AMOUNT	DESCRIPTION
1	4229	KISTNER, MICHAEL J.	236947	193001000000000	2006-01-01	1,900.00	DIRECTOR FEES & EXPENSES
2	3761	MELTON, LEWIS N.	236949	193001000000000	2006-01-01	1,800.00	DIRECTOR FEES & EXPENSES
3	1063	HALL, BILLY JOE	236942	193001000000000	2006-01-01	1,600.00	DIRECTOR FEES & EXPENSES
4	3901	WHITLEY, MICHAEL R.	236954	193001000000000	2006-01-01	1,600.00	DIRECTOR FEES & EXPENSES
5	2500	WALKER JR, ARTHUR E	236952	193001000000000	2006-01-01	1,500.00	DIRECTOR FEES & EXPENSES
6	689	CROWE, DONALD R	236938	193001000000000	2006-01-01	1,300.00	DIRECTOR FEES & EXPENSES
7	3802	GREER, LANNY D.	236941	193001000000000	2006-01-01	1,300.00	DIRECTOR FEES & EXPENSES
8	1201	GREEN, JANE HYLTON	236940	193001000000000	2006-01-01	1,200.00	DIRECTOR FEES & EXPENSES
9	1890	PEET, H D	236950	193001000000000	2006-01-01	1,200.00	DIRECTOR FEES & EXPENSES
10	4229	KISTNER, MICHAEL J.	237610	193001000000000	2006-02-01	1,900.00	DIRECTOR FEES & EXPENSES
11	3761	MELTON, LEWIS N.	237611	193001000000000	2006-02-01	1,800.00	DIRECTOR FEES & EXPENSES
12	1063	HALL, BILLY JOE	237609	193001000000000	2006-02-01	1,600.00	DIRECTOR FEES & EXPENSES
13	3901	WHITLEY, MICHAEL R.	237614	193001000000000	2006-02-01	1,600.00	DIRECTOR FEES & EXPENSES
14	2500	WALKER JR, ARTHUR E	237613	193001000000000	2006-02-01	1,500.00	DIRECTOR FEES & EXPENSES
15	689	CROWE, DONALD R	237605	193001000000000	2006-02-01	1,300.00	DIRECTOR FEES & EXPENSES
16	3802	GREER, LANNY D.	237608	193001000000000	2006-02-01	1,300.00	DIRECTOR FEES & EXPENSES
17	1201	GREEN, JANE HYLTON	237607	193001000000000	2006-02-01	1,200.00	DIRECTOR FEES & EXPENSES
18	1890	PEET, H D	237612	193001000000000	2006-02-01	1,200.00	DIRECTOR FEES & EXPENSES
19	4229	KISTNER, MICHAEL J.	238202	193001000000000	2006-03-01	1,900.00	DIRECTOR FEES & EXPENSES
20	3761	MELTON, LEWIS N.	238205	193001000000000	2006-03-01	1,800.00	DIRECTOR FEES & EXPENSES
21	1063	HALL, BILLY JOE	238201	193001000000000	2006-03-01	1,600.00	DIRECTOR FEES & EXPENSES
22	3901	WHITLEY, MICHAEL R.	238208	193001000000000	2006-03-01	1,600.00	DIRECTOR FEES & EXPENSES
23	2500	WALKER JR, ARTHUR E	238207	193001000000000	2006-03-01	1,500.00	DIRECTOR FEES & EXPENSES
24	689	CROWE, DONALD R	238197	193001000000000	2006-03-01	1,300.00	DIRECTOR FEES & EXPENSES
25	3802	GREER, LANNY D.	238200	193001000000000	2006-03-01	1,300.00	DIRECTOR FEES & EXPENSES
26	1201	GREEN, JANE HYLTON	238199	193001000000000	2006-03-01	1,200.00	DIRECTOR FEES & EXPENSES
27	1890	PEET, H D	238206	193001000000000	2006-03-01	1,200.00	DIRECTOR FEES & EXPENSES
28	4229	KISTNER, MICHAEL J.	238861	193001000000000	2006-04-01	1,900.00	DIRECTOR FEES & EXPENSES
29	3761	MELTON, LEWIS N.	238864	193001000000000	2006-04-01	1,800.00	DIRECTOR FEES & EXPENSES
30	1063	HALL, BILLY JOE	238859	193001000000000	2006-04-01	1,600.00	DIRECTOR FEES & EXPENSES
31	3901	WHITLEY, MICHAEL R.	238870	193001000000000	2006-04-01	1,600.00	DIRECTOR FEES & EXPENSES
32	2500	WALKER JR, ARTHUR E	238869	193001000000000	2006-04-01	1,500.00	DIRECTOR FEES & EXPENSES
33	689	CROWE, DONALD R	238855	193001000000000	2006-04-01	1,300.00	DIRECTOR FEES & EXPENSES
34	3802	GREER, LANNY D.	238858	193001000000000	2006-04-01	1,300.00	DIRECTOR FEES & EXPENSES
35	1201	GREEN, JANE HYLTON	238857	193001000000000	2006-04-01	1,200.00	DIRECTOR FEES & EXPENSES
36	1890	PEET, H D	238866	193001000000000	2006-04-01	1,200.00	DIRECTOR FEES & EXPENSES
37	4229	KISTNER, MICHAEL J.	239472	193001000000000	2006-05-01	1,900.00	DIRECTOR FEES & EXPENSES
38	3761	MELTON, LEWIS N.	239475	193001000000000	2006-05-01	1,800.00	DIRECTOR FEES & EXPENSES
39	1063	HALL, BILLY JOE	239468	193001000000000	2006-05-01	1,600.00	DIRECTOR FEES & EXPENSES
40	3901	WHITLEY, MICHAEL R.	239479	193001000000000	2006-05-01	1,600.00	DIRECTOR FEES & EXPENSES
41	2500	WALKER JR, ARTHUR E	239478	193001000000000	2006-05-01	1,500.00	DIRECTOR FEES & EXPENSES
42	689	CROWE, DONALD R	239456	193001000000000	2006-05-01	1,300.00	DIRECTOR FEES & EXPENSES
43	3802	GREER, LANNY D.	239466	193001000000000	2006-05-01	1,300.00	DIRECTOR FEES & EXPENSES
44	1201	GREEN, JANE HYLTON	239465	193001000000000	2006-05-01	1,200.00	DIRECTOR FEES & EXPENSES
45	1890	PEET, H D	239476	193001000000000	2006-05-01	1,200.00	DIRECTOR FEES & EXPENSES
46	4314	B B & T BANKCARD CORPORATION	240255	193001000000000	2006-05-30	298.60	DIRECTOR FEES & EXPENSES
47	4229	KISTNER, MICHAEL J.	240184	193001000000000	2006-06-01	1,900.00	DIRECTOR FEES & EXPENSES
48	3761	MELTON, LEWIS N.	240186	193001000000000	2006-06-01	1,800.00	DIRECTOR FEES & EXPENSES
49	1063	HALL, BILLY JOE	240183	193001000000000	2006-06-01	1,600.00	DIRECTOR FEES & EXPENSES
50	3901	WHITLEY, MICHAEL R.	240191	193001000000000	2006-06-01	1,600.00	DIRECTOR FEES & EXPENSES
51	2500	WALKER JR, ARTHUR E	240190	193001000000000	2006-06-01	1,500.00	DIRECTOR FEES & EXPENSES
52	689	CROWE, DONALD R	240179	193001000000000	2006-06-01	1,300.00	DIRECTOR FEES & EXPENSES
53	3802	GREER, LANNY D.	240182	193001000000000	2006-06-01	1,300.00	DIRECTOR FEES & EXPENSES
54	1201	GREEN, JANE HYLTON	240181	193001000000000	2006-06-01	1,200.00	DIRECTOR FEES & EXPENSES
55	1890	PEET, H D	240188	193001000000000	2006-06-01	1,200.00	DIRECTOR FEES & EXPENSES
56	4229	KISTNER, MICHAEL J.	240976	193001000000000	2006-06-23	613.84	DIRECTOR FEES & EXPENSES
57	4229	KISTNER, MICHAEL J.	240976	193001000000000	2006-07-03	1,900.00	DIRECTOR FEES & EXPENSES
58	3761	MELTON, LEWIS N.	240980	193001000000000	2006-07-03	1,800.00	DIRECTOR FEES & EXPENSES
59	1063	HALL, BILLY JOE	240973	193001000000000	2006-07-03	1,600.00	DIRECTOR FEES & EXPENSES
60	3901	WHITLEY, MICHAEL R.	240989	193001000000000	2006-07-03	1,600.00	DIRECTOR FEES & EXPENSES
61	2500	WALKER JR, ARTHUR E	240988	193001000000000	2006-07-03	1,500.00	DIRECTOR FEES & EXPENSES
62	689	CROWE, DONALD R	240968	193001000000000	2006-07-03	1,300.00	DIRECTOR FEES & EXPENSES
63	3802	GREER, LANNY D.	240972	193001000000000	2006-07-03	1,300.00	DIRECTOR FEES & EXPENSES
64	1201	GREEN, JANE HYLTON	240971	193001000000000	2006-07-03	1,200.00	DIRECTOR FEES & EXPENSES
65	1890	PEET, H D	240981	193001000000000	2006-07-03	1,200.00	DIRECTOR FEES & EXPENSES
66	4229	KISTNER, MICHAEL J.	241780	193001000000000	2006-08-01	1,900.00	DIRECTOR FEES & EXPENSES
67	3761	MELTON, LEWIS N.	241782	193001000000000	2006-08-01	1,800.00	DIRECTOR FEES & EXPENSES
68	1063	HALL, BILLY JOE	241778	193001000000000	2006-08-01	1,600.00	DIRECTOR FEES & EXPENSES
69	3901	WHITLEY, MICHAEL R.	241785	193001000000000	2006-08-01	1,600.00	DIRECTOR FEES & EXPENSES
70	2500	WALKER JR, ARTHUR E	241784	193001000000000	2006-08-01	1,500.00	DIRECTOR FEES & EXPENSES
71	689	CROWE, DONALD R	241773	193001000000000	2006-08-01	1,300.00	DIRECTOR FEES & EXPENSES
72	3802	GREER, LANNY D.	241777	193001000000000	2006-08-01	1,300.00	DIRECTOR FEES & EXPENSES
73	1201	GREEN, JANE HYLTON	241776	193001000000000	2006-08-01	1,200.00	DIRECTOR FEES & EXPENSES
74	1890	PEET, H D	241783	193001000000000	2006-08-01	1,200.00	DIRECTOR FEES & EXPENSES
75	4229	KISTNER, MICHAEL J.	242462	193001000000000	2006-08-25	5,000.00	DIRECTOR FEES & EXPENSES
76	3761	MELTON, LEWIS N.	242466	193001000000000	2006-08-25	4,900.00	DIRECTOR FEES & EXPENSES
77	1063	HALL, BILLY JOE	242457	193001000000000	2006-08-25	4,500.00	DIRECTOR FEES & EXPENSES
78	3901	WHITLEY, MICHAEL R.	242473	193001000000000	2006-08-25	4,500.00	DIRECTOR FEES & EXPENSES
79	2500	WALKER JR, ARTHUR E	242472	193001000000000	2006-08-25	4,400.00	DIRECTOR FEES & EXPENSES
80	689	CROWE, DONALD R	242454	193001000000000	2006-08-25	4,300.00	DIRECTOR FEES & EXPENSES
81	3802	GREER, LANNY D.	242456	193001000000000	2006-08-25	4,300.00	DIRECTOR FEES & EXPENSES
82	1201	GREEN, JANE HYLTON	242455	193001000000000	2006-08-25	4,200.00	DIRECTOR FEES & EXPENSES
83	1890	PEET, H D	242467	193001000000000	2006-08-25	4,200.00	DIRECTOR FEES & EXPENSES
84	4229	KISTNER, MICHAEL J.	242546	193001000000000	2006-09-01	1,900.00	DIRECTOR FEES & EXPENSES
85	3761	MELTON, LEWIS N.	242548	193001000000000	2006-09-01	1,800.00	DIRECTOR FEES & EXPENSES
86	1063	HALL, BILLY JOE	242544	193001000000000	2006-09-01	1,600.00	DIRECTOR FEES & EXPENSES
87	3901	WHITLEY, MICHAEL R.	242553	193001000000000	2006-09-01	1,600.00	DIRECTOR FEES & EXPENSES
88	2500	WALKER JR, ARTHUR E	242552	193001000000000	2006-09-01	1,500.00	DIRECTOR FEES & EXPENSES
89	689	CROWE, DONALD R	242540	193001000000000	2006-09-01	1,300.00	DIRECTOR FEES & EXPENSES
90	3802	GREER, LANNY D.	242543	193001000000000	2006-09-01	1,300.00	DIRECTOR FEES & EXPENSES
91	1201	GREEN, JANE HYLTON	242542	193001000000000	2006-09-01	1,200.00	DIRECTOR FEES & EXPENSES
92	1890	PEET, H D	242549	193001000000000	2006-09-01	1,200.00	DIRECTOR FEES & EXPENSES
93	4229	KISTNER, MICHAEL J.	243270	193001000000000	2006-10-01	1,900.00	DIRECTOR FEES & EXPENSES
94	3761	MELTON, LEWIS N.	243273	193001000000000	2006-10-01	1,800.00	DIRECTOR FEES & EXPENSES
95	1063	HALL, BILLY JOE	243266	193001000000000	2006-10-01	1,600.00	DIRECTOR FEES & EXPENSES
96	3901	WHITLEY, MICHAEL R.	243283	193001000000000	2006-10-01	1,600.00	DIRECTOR FEES & EXPENSES
97	2500	WALKER JR, ARTHUR E	243282	193001000000000	2006-10-01	1,500.00	DIRECTOR FEES & EXPENSES
98	689	CROWE, DONALD R	243259	193001000000000	2006-10-01	1,300.00	DIRECTOR FEES & EXPENSES

LINE NO.	VENDOR #	VENDOR NAME	CHECK NO	ACCOUNT NUMBER	DATE	AMOUNT	DESCRIPTION
99	3802	GREER, LANNY D.	243265	193001000000000	2006-10-01	1,300.00	DIRECTOR FEES & EXPENSES
100	1201	GREEN, JANE HYLTON	243264	193001000000000	2006-10-01	1,200.00	DIRECTOR FEES & EXPENSES
101	1890	PEET, H D	243274	193001000000000	2006-10-01	1,200.00	DIRECTOR FEES & EXPENSES
102	4229	KISTNER, MICHAEL J.	244022	193001000000000	2006-11-01	1,900.00	DIRECTOR FEES & EXPENSES
103	3761	MELTON, LEWIS N.	244024	193001000000000	2006-11-01	1,800.00	DIRECTOR FEES & EXPENSES
104	1063	HALL, BILLY JOE	244020	193001000000000	2006-11-01	1,600.00	DIRECTOR FEES & EXPENSES
05	3901	WHITLEY, MICHAEL R.	244027	193001000000000	2006-11-01	1,600.00	DIRECTOR FEES & EXPENSES
06	2500	WALKER JR, ARTHUR E	244026	193001000000000	2006-11-01	1,500.00	DIRECTOR FEES & EXPENSES
107	689	CROWE, DONALD R	244016	193001000000000	2006-11-01	1,300.00	DIRECTOR FEES & EXPENSES
108	3802	GREER, LANNY D.	244019	193001000000000	2006-11-01	1,300.00	DIRECTOR FEES & EXPENSES
109	1201	GREEN, JANE HYLTON	244018	193001000000000	2006-11-01	1,200.00	DIRECTOR FEES & EXPENSES
110	1890	PEET, H D	244025	193001000000000	2006-11-01	1,200.00	DIRECTOR FEES & EXPENSES
111	4314	B B & T BANKCARD CORPORATION	244785	193001000000000	2006-11-29	208.10	DIRECTOR FEES & EXPENSES
112	4229	KISTNER, MICHAEL J.	244731	193001000000000	2006-12-01	2,600.00	DIRECTOR FEES & EXPENSES
113	3761	MELTON, LEWIS N.	244732	193001000000000	2006-12-01	2,500.00	DIRECTOR FEES & EXPENSES
114	3901	WHITLEY, MICHAEL R.	244736	193001000000000	2006-12-01	2,200.00	DIRECTOR FEES & EXPENSES
115	689	CROWE, DONALD R	244727	193001000000000	2006-12-01	2,000.00	DIRECTOR FEES & EXPENSES
116	1063	HALL, BILLY JOE	244729	193001000000000	2006-12-01	2,000.00	DIRECTOR FEES & EXPENSES
117	3802	GREER, LANNY D.	244728	193001000000000	2006-12-01	2,000.00	DIRECTOR FEES & EXPENSES
118	2500	WALKER JR, ARTHUR E	244735	193001000000000	2006-12-01	1,900.00	DIRECTOR FEES & EXPENSES
119	4229	KISTNER, MICHAEL J.	245300	193001000000000	2006-12-01	107.12	DIRECTOR FEES & EXPENSES
120	4314	B B & T BANKCARD CORPORATION	245418	193001000000000	2006-12-29	336.74	DIRECTOR FEES & EXPENSES
121					TOTAL	204,464.40	
122							
123	60	AMERICAN GAS ASSOCIATION	236262	193002000000000	2006-01-01	29,387.00	INDUSTRY ASSOCIATION DUES
124	3520	BETTER BUSINESS BUREAU	236748	193002000000000	2006-01-01	675.00	INDUSTRY ASSOCIATION DUES
125	1262	JESSAMINE COUNTY CHAMBER OF COMMERCE	236408	193002000000000	2006-01-01	165.00	INDUSTRY ASSOCIATION DUES
126	232	BELL CO. CHAMBER OF COMMERCE	237142	193002000000000	2006-01-01	187.50	INDUSTRY ASSOCIATION DUES
127	0	KENTUCKY ASSOCIATION FOR ECONOMIC DEV	236766	193002000000000	2006-01-01	150.00	INDUSTRY ASSOCIATION DUES
128	226	BEATTYVILLE-LEE COUNTY CHAMBER/COMMERCE	237140	193002000000000	2006-01-10	200.00	INDUSTRY ASSOCIATION DUES
129	1397	KNOX COUNTY CHAMBER OF COMMERCE	237412	193002000000000	2006-01-12	100.00	INDUSTRY ASSOCIATION DUES
130	255	BEREA CHAMBER OF COMMERCE	237628	193002000000000	2006-01-24	450.00	INDUSTRY ASSOCIATION DUES
131	2389	TENNESSEE OIL & GAS ASSOCIATION	237521	193002000000000	2006-01-26	150.00	INDUSTRY ASSOCIATION DUES
132	1036	GREATER CORBIN CHAMBER OF COMMERCE	237799	193002000000000	2006-01-31	500.00	INDUSTRY ASSOCIATION DUES
133	1764	NATIONAL INVESTOR RELATIONS INSTITUTE	238412	193002000000000	2006-02-28	475.00	INDUSTRY ASSOCIATION DUES
134	128	ASSOCIATED INDUSTRIES OF KENTUCKY	237910	193002000000000	2006-03-01	855.00	INDUSTRY ASSOCIATION DUES
135	2979	MADISON COUNTY HBA	238257	193002000000000	2006-03-02	280.00	INDUSTRY ASSOCIATION DUES
136	2067	RICHMOND CHAMBER OF COMMERCE	238568	193002000000000	2006-03-12	550.00	INDUSTRY ASSOCIATION DUES
137	2386	TENNESSEE GAS ASSOCIATION	238728	193002000000000	2006-03-21	165.00	INDUSTRY ASSOCIATION DUES
138	3561	SOUTHEASTERN KENTUCKY HBA	238840	193002000000000	2006-03-27	270.00	INDUSTRY ASSOCIATION DUES
139	3927	FRENCHBURG/MENIFEE COUNTY	238936	193002000000000	2006-03-30	50.00	INDUSTRY ASSOCIATION DUES
140	2781	SOCIETY OF CORPORATE SECRETARIES	239445	193002000000000	2006-04-25	495.00	INDUSTRY ASSOCIATION DUES
141	1850	OWINGSVILLE BATH CO CHAMBER OF COMMERCE	239441	193002000000000	2006-04-25	50.00	INDUSTRY ASSOCIATION DUES
142	4121	KENTUCKY GAS ASSOCIATION	240544	193002000000000	2006-06-01	2,650.00	INDUSTRY ASSOCIATION DUES
143	1350	KENTUCKY MOTOR TRANSPORT ASSOCIATION INC	240848	193002000000000	2006-06-01	250.00	INDUSTRY ASSOCIATION DUES
144	2474	U S CHAMBER OF COMMERCE	240554	193002000000000	2006-06-08	640.00	INDUSTRY ASSOCIATION DUES
145	1698	MOREHEAD-ROWAN COUNTY	240237	193002000000000	2006-07-01	550.00	INDUSTRY ASSOCIATION DUES
146	3990	BLUEGRASS TOMORROW INC	241539	193002000000000	2006-07-19	500.00	INDUSTRY ASSOCIATION DUES
47	2597	WINCHESTER-CLARK COUNTY	241633	193002000000000	2006-08-01	470.00	INDUSTRY ASSOCIATION DUES
148	4314	B B & T BANKCARD CORPORATION	242614	193002000000000	2006-08-31	345.00	INDUSTRY ASSOCIATION DUES
149	1764	NATIONAL INVESTOR RELATIONS INSTITUTE	241736	193002000000000	2006-10-01	475.00	INDUSTRY ASSOCIATION DUES
150	3425	COMMERCE LEXINGTON	243076	193002000000000	2006-10-01	325.00	INDUSTRY ASSOCIATION DUES
151	2273	SOUTHERN GAS ASSOCIATION	243877	193002000000000	2006-10-17	5,810.00	INDUSTRY ASSOCIATION DUES
152	1337	KENTUCKY CHAMBER OF COMMERCE	244329	193002000000000	2006-11-01	1,700.00	INDUSTRY ASSOCIATION DUES
153	1721	MT. STERLING-MONTGOMERY COUNTY	245307	193002000000000	2006-12-18	600.00	INDUSTRY ASSOCIATION DUES
154					TOTAL	49,469.50	
155							
156	1168	HOME BUILDERS ASSOCIATION OF KY	237405	193003000000000	2006-01-20	300.00	MISCELLANEOUS
157	58	AMERICAN EXPRESS	237874	193003000000000	2006-01-31	425.00	MISCELLANEOUS
158	0	KIUC	237670	193003000000000	2006-02-01	300.00	MISCELLANEOUS
159	4314	B B & T BANKCARD CORPORATION	238293	193003000000000	2006-02-28	85.00	MISCELLANEOUS
160	1745	NARUC	238828	193003000000000	2006-04-01	150.00	MISCELLANEOUS
161	4314	B B & T BANKCARD CORPORATION	239657	193003000000000	2006-04-25	175.00	MISCELLANEOUS
162	4314	B B & T BANKCARD CORPORATION	240255	193003000000000	2006-05-30	675.00	MISCELLANEOUS
163	1343	KENTUCKY GAS ASSOCIATION	240042	193003000000000	2006-06-01	1,500.00	MISCELLANEOUS
164	2126	SEARUC 2005	239285	193003000000000	2006-06-01	550.00	MISCELLANEOUS
165	1343	KENTUCKY GAS ASSOCIATION	239761	193003000000000	2006-06-01	315.00	MISCELLANEOUS
166	1343	KENTUCKY GAS ASSOCIATION	239997	193003000000000	2006-06-01	250.00	MISCELLANEOUS
167	1343	KENTUCKY GAS ASSOCIATION	240153	193003000000000	2006-06-01	250.00	MISCELLANEOUS
168	4314	B B & T BANKCARD CORPORATION	241051	193003000000000	2006-06-30	250.00	MISCELLANEOUS
169	1745	NARUC	241735	193003000000000	2006-09-01	150.00	MISCELLANEOUS
170	4314	B B & T BANKCARD CORPORATION	244130	193003000000000	2006-10-31	750.00	MISCELLANEOUS
171	32	ADVERTISING SPECIALTIES	238677	193004000000000	2006-03-25	900.05	MISCELLANEOUS
172	4314	B B & T BANKCARD CORPORATION	238849	193004000000000	2006-03-25	35.73	MISCELLANEOUS
173	4314	B B & T BANKCARD CORPORATION	238849	193004000000000	2006-03-25	8.98	MISCELLANEOUS
174	32	ADVERTISING SPECIALTIES	238780	193004000000000	2006-03-31	985.09	MISCELLANEOUS
175	0	DOUGLAS, ALLEN AND TAMMY	238927	193004000000000	2006-03-31	300.00	MISCELLANEOUS
176	32	ADVERTISING SPECIALTIES	239047	193004000000000	2006-03-31	316.58	MISCELLANEOUS
177	4314	B B & T BANKCARD CORPORATION	238877	193004000000000	2006-03-31	45.27	MISCELLANEOUS
178	32	ADVERTISING SPECIALTIES	241745	193004000000000	2006-07-28	1,136.40	MISCELLANEOUS
179	4361	MYRON CORPORATION	245308	193004000000000	2006-12-13	231.94	MISCELLANEOUS
180	4361	MYRON CORPORATION	245308	193004000000000	2006-12-13	12.95	MISCELLANEOUS
181	1402	KNOX FLORIST	237672	193005000000000	2006-01-31	47.70	MISCELLANEOUS
182	1132	HENRY'S FLOWER SHOP	237801	193005000000000	2006-01-31	39.75	MISCELLANEOUS
183	0	BETHANY BOOK ROOM	238107	193005000000000	2006-02-23	37.07	MISCELLANEOUS
184	497	CHAPMAN PRINTING COMPANY INC, THE	239295	193005000000000	2006-03-31	836.34	MISCELLANEOUS
185	4593	CRAFT NOOK, THE	238917	193005000000000	2006-03-31	47.70	MISCELLANEOUS
186	4314	B B & T BANKCARD CORPORATION	238877	193005000000000	2006-03-31	35.00	MISCELLANEOUS
187	866	ESTES, KATHY	239081	193005000000000	2006-04-13	35.00	MISCELLANEOUS
188	0	FIRST CHRISTIAN CHURCH OF OWINGSVILLE	239250	193005000000000	2006-04-17	35.00	MISCELLANEOUS
189	4314	B B & T BANKCARD CORPORATION	239657	193005000000000	2006-04-30	286.14	MISCELLANEOUS
190	4314	B B & T BANKCARD CORPORATION	239675	193005000000000	2006-04-30	165.92	MISCELLANEOUS
191	1132	HENRY'S FLOWER SHOP	239990	193005000000000	2006-04-30	140.45	MISCELLANEOUS
192	4593	CRAFT NOOK, THE	239572	193005000000000	2006-04-30	38.15	MISCELLANEOUS
193	4314	B B & T BANKCARD CORPORATION	239657	193005000000000	2006-04-30	25.99	MISCELLANEOUS
194	0	BETHANY BOOK ROOM	239550	193005000000000	2006-05-03	37.07	MISCELLANEOUS
195	4593	CRAFT NOOK, THE	239980	193005000000000	2006-05-18	52.99	MISCELLANEOUS
196	4593	CRAFT NOOK, THE	239980	193005000000000	2006-05-18	52.99	MISCELLANEOUS

DELTA NATURAL GAS COMPANY
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LINE NO.	VENDOR #	VENDOR NAME	CHECK NO	ACCOUNT NUMBER	DATE	AMOUNT	DESCRIPTION
197	4314	B B & T BANKCARD CORPORATION	240255	1930050000000000	2006-05-31	508.26	MISCELLANEOUS
198	3939	NICHOLASVILLE FLORIST	240498	1930050000000000	2006-05-31	51.41	MISCELLANEOUS
199	43	ALLEN'S FLOWERS & GREENHOUSES INC	240196	1930050000000000	2006-05-31	38.11	MISCELLANEOUS
200	4314	B B & T BANKCARD CORPORATION	240965	1930050000000000	2006-06-27	332.79	MISCELLANEOUS
201	4314	B B & T BANKCARD CORPORATION	240965	1930050000000000	2006-06-27	4.01	MISCELLANEOUS
202	4618	TURNER, BRENDA	240955	1930050000000000	2006-06-28	72.00	MISCELLANEOUS
203	32	ADVERTISING SPECIALTIES	241157	1930050000000000	2006-06-30	500.51	MISCELLANEOUS
204	32	ADVERTISING SPECIALTIES	241157	1930050000000000	2006-06-30	2,652.45	MISCELLANEOUS
205	32	ADVERTISING SPECIALTIES	241157	1930050000000000	2006-06-30	213.35	MISCELLANEOUS
206	0	CALVARY CHRISTIAN CHURCH	241080	1930050000000000	2006-07-06	50.00	MISCELLANEOUS
207	4665	HOSPICE OF THE BLUE GRASS	241107	1930050000000000	2006-07-07	50.00	MISCELLANEOUS
208	32	ADVERTISING SPECIALTIES	241745	1930050000000000	2006-07-21	69.85	MISCELLANEOUS
209	4314	B B & T BANKCARD CORPORATION	241900	1930050000000000	2006-07-26	388.01	MISCELLANEOUS
210	4314	B B & T BANKCARD CORPORATION	241900	1930050000000000	2006-07-26	102.01	MISCELLANEOUS
211	4314	B B & T BANKCARD CORPORATION	241900	1930050000000000	2006-07-26	41.09	MISCELLANEOUS
212	4314	B B & T BANKCARD CORPORATION	241900	1930050000000000	2006-07-26	10.52	MISCELLANEOUS
213	4314	B B & T BANKCARD CORPORATION	241900	1930050000000000	2006-07-26	5.37	MISCELLANEOUS
214	32	ADVERTISING SPECIALTIES	241745	1930050000000000	2006-07-28	1,157.07	MISCELLANEOUS
215	497	CHAPMAN PRINTING COMPANY INC, THE	242450	1930050000000000	2006-07-31	836.34	MISCELLANEOUS
216	277	DELTA NATURAL GAS - 02	242197	1930050000000000	2006-08-21	40.00	MISCELLANEOUS
217	43	ALLEN'S FLOWERS & GREENHOUSES INC	242680	1930050000000000	2006-08-31	42.35	MISCELLANEOUS
218	4314	B B & T BANKCARD CORPORATION	242614	1930050000000000	2006-08-31	41.58	MISCELLANEOUS
219	2411	TIMES-TRIBUNE, THE	243697	1930050000000000	2006-09-30	325.75	MISCELLANEOUS
220	43	ALLEN'S FLOWERS & GREENHOUSES INC	243339	1930050000000000	2006-09-30	44.47	MISCELLANEOUS
221	4314	B B & T BANKCARD CORPORATION	243448	1930050000000000	2006-09-30	40.00	MISCELLANEOUS
222	0	BETHANY BOOK ROOM	244008	1930050000000000	2006-10-26	39.19	MISCELLANEOUS
223	4314	B B & T BANKCARD CORPORATION	244130	1930050000000000	2006-10-26	13.10	MISCELLANEOUS
224	32	ADVERTISING SPECIALTIES	244057	1930050000000000	2006-10-31	187.31	MISCELLANEOUS
225	32	ADVERTISING SPECIALTIES	244057	1930050000000000	2006-10-31	207.97	MISCELLANEOUS
226	32	ADVERTISING SPECIALTIES	244057	1930050000000000	2006-10-31	143.18	MISCELLANEOUS
227	32	ADVERTISING SPECIALTIES	244057	1930050000000000	2006-10-31	140.92	MISCELLANEOUS
228	32	ADVERTISING SPECIALTIES	244057	1930050000000000	2006-10-31	70.46	MISCELLANEOUS
229	0	PAYROLL EXPENSES	244472	1930050000000000	2006-10-31	3,041.44	MISCELLANEOUS
230	4587	TOP DRAWER GALLERY	244472	1930050000000000	2006-11-10	643.29	MISCELLANEOUS
231	4314	B B & T BANKCARD CORPORATION	244785	1930050000000000	2006-11-28	22.98	MISCELLANEOUS
232	4314	B B & T BANKCARD CORPORATION	244785	1930050000000000	2006-11-30	482.98	MISCELLANEOUS
233	0	FIRST CHRISTIAN CHURCH OF OWINGSVILLE	245017	1930050000000000	2006-12-12	100.00	MISCELLANEOUS
234	497	CHAPMAN PRINTING COMPANY INC, THE	245337	1930050000000000	2006-12-19	921.14	MISCELLANEOUS
235	1862	PAGES EDITORIAL SERVICE	245405	1930050000000000	2006-12-27	312.70	MISCELLANEOUS
236	0	RAYANN'S	245948	1930050000000000	2006-12-31	45.05	MISCELLANEOUS
237	4593	CRAFT NOOK, THE	245628	1930050000000000	2006-12-31	42.40	MISCELLANEOUS
238	4361	MYRON CORPORATION	237422	1930090000000000	2006-01-18	255.74	MISCELLANEOUS
239	497	CHAPMAN PRINTING COMPANY INC, THE	237876	1930090000000000	2006-01-24	216.90	MISCELLANEOUS
240	1306	JUNIOR ACHIEVEMENT OF THE BLUEGRASS	238740	1930090000000000	2006-03-17	1,200.00	MISCELLANEOUS
241	497	CHAPMAN PRINTING COMPANY INC, THE	239295	1930090000000000	2006-04-13	2,052.16	MISCELLANEOUS
242	497	CHAPMAN PRINTING COMPANY INC, THE	239829	1930090000000000	2006-04-30	1,801.81	MISCELLANEOUS
243	497	CHAPMAN PRINTING COMPANY INC, THE	240210	1930090000000000	2006-05-18	-96.53	MISCELLANEOUS
244	497	CHAPMAN PRINTING COMPANY INC, THE	240717	1930090000000000	2006-05-26	2,052.16	MISCELLANEOUS
245	497	CHAPMAN PRINTING COMPANY INC, THE	240876	1930090000000000	2006-05-31	400.01	MISCELLANEOUS
246	497	CHAPMAN PRINTING COMPANY INC, THE	241348	1930090000000000	2006-06-29	2,132.80	MISCELLANEOUS
247	4667	LEE PUBLICATIONS INC	241283	1930090000000000	2006-06-30	247.20	MISCELLANEOUS
248	4101	MOREHEAD NEWS GROUP	241603	1930090000000000	2006-06-30	243.20	MISCELLANEOUS
249	3148	WINCHESTER SUN, THE	241340	1930090000000000	2006-06-30	172.00	MISCELLANEOUS
250	3302	CITIZEN ADVERTISER, THE	241083	1930090000000000	2006-06-30	106.40	MISCELLANEOUS
251	210	BATH COUNTY NEWS OUTLOOK	241063	1930090000000000	2006-06-30	60.80	MISCELLANEOUS
252	3335	FLEMINGSBURG GAZETTE	241262	1930090000000000	2006-06-30	60.00	MISCELLANEOUS
253	0	HACKER FIRE DEPARTMENT	241573	1930090000000000	2006-07-18	60.00	MISCELLANEOUS
254	497	CHAPMAN PRINTING COMPANY INC, THE	242091	1930090000000000	2006-07-25	2,048.66	MISCELLANEOUS
255	4314	B B & T BANKCARD CORPORATION	241900	1930090000000000	2006-07-26	265.63	MISCELLANEOUS
256	4314	B B & T BANKCARD CORPORATION	241900	1930090000000000	2006-07-26	29.72	MISCELLANEOUS
257	497	CHAPMAN PRINTING COMPANY INC, THE	242247	1930090000000000	2006-07-31	2,052.16	MISCELLANEOUS
258	1645	MIDDLESBORO DAILY NEWS	242215	1930090000000000	2006-07-31	194.56	MISCELLANEOUS
259	2411	TIMES-TRIBUNE, THE	242235	1930090000000000	2006-07-31	183.20	MISCELLANEOUS
260	2152	SENTINEL-ECHO, THE	242228	1930090000000000	2006-07-31	119.20	MISCELLANEOUS
261	1923	PINEVILLE SUN	242049	1930090000000000	2006-07-31	113.60	MISCELLANEOUS
262	33	ADVOCATE PUBLISHING COMPANY	241967	1930090000000000	2006-07-31	112.64	MISCELLANEOUS
263	1720	MT. STERLING ADVOCATE	242217	1930090000000000	2006-07-31	91.04	MISCELLANEOUS
264	2409	THREE FORKS TRADITION	241882	1930090000000000	2006-07-31	64.00	MISCELLANEOUS
265	3092	INTERMOUNTAIN PUBLISHING	241845	1930090000000000	2006-07-31	64.00	MISCELLANEOUS
266	1849	DELTA NATURAL GAS - 01	241825	1930090000000000	2006-07-31	36.28	MISCELLANEOUS
267	1473	LEXINGTON HERALD-LEADER	242422	1930090000000000	2006-08-17	139.66	MISCELLANEOUS
268	867	ESTILL COUNTY TRIBUNE, THE	242407	1930090000000000	2006-08-17	26.60	MISCELLANEOUS
269	1242	JACKSON COUNTY NEWSGROUP INC.	242417	1930090000000000	2006-08-21	56.00	MISCELLANEOUS
270	1796	DELTA NATURAL GAS - 03	242402	1930090000000000	2006-08-24	80.50	MISCELLANEOUS
271	4314	B B & T BANKCARD CORPORATION	242614	1930090000000000	2006-08-30	40.69	MISCELLANEOUS
272	497	CHAPMAN PRINTING COMPANY INC, THE	243135	1930090000000000	2006-08-31	1,816.63	MISCELLANEOUS
273	4314	B B & T BANKCARD CORPORATION	242614	1930090000000000	2006-08-31	360.37	MISCELLANEOUS
274	2653	KENTUCKY INSTITUTE-ECONOMIC DEVELOPMENT	242732	1930090000000000	2006-08-31	300.00	MISCELLANEOUS
275	2069	RICHMOND REGISTER	243010	1930090000000000	2006-08-31	195.36	MISCELLANEOUS
276	4314	B B & T BANKCARD CORPORATION	242614	1930090000000000	2006-08-31	138.09	MISCELLANEOUS
277	1557	MANCHESTER ENTERPRISE INC	243105	1930090000000000	2006-08-31	112.00	MISCELLANEOUS
278	2408	THOUSANDSTICKS NEWS, THE	242770	1930090000000000	2006-08-31	108.80	MISCELLANEOUS
279	3319	LESLIE COUNTY NEWS, THE	242738	1930090000000000	2006-08-31	108.80	MISCELLANEOUS
280	256	BEREA CITIZEN, THE	242689	1930090000000000	2006-08-31	88.00	MISCELLANEOUS
281	485	GARRARD CENTRAL RECORD, THE	242719	1930090000000000	2006-08-31	80.00	MISCELLANEOUS
282	509	CITIZEN VOICE & TIMES	242700	1930090000000000	2006-08-31	77.76	MISCELLANEOUS
283	1649	DELTA NATURAL GAS - 10	242571	1930090000000000	2006-08-31	14.00	MISCELLANEOUS
284	4314	B B & T BANKCARD CORPORATION	242614	1930090000000000	2006-08-31	8.55	MISCELLANEOUS
285	4412	ADVOCATE-MESSENGER, THE	243197	1930090000000000	2006-09-26	170.40	MISCELLANEOUS
286	4314	B B & T BANKCARD CORPORATION	243448	1930090000000000	2006-09-29	242.98	MISCELLANEOUS
287	497	CHAPMAN PRINTING COMPANY INC, THE	243705	1930090000000000	2006-09-30	1,282.60	MISCELLANEOUS
288	3487	NATIONAL ENERGY FOUNDATION	243542	1930090000000000	2006-09-30	500.00	MISCELLANEOUS
289	4314	B B & T BANKCARD CORPORATION	243448	1930090000000000	2006-09-30	30.07	MISCELLANEOUS
290	497	CHAPMAN PRINTING COMPANY INC, THE	244639	1930090000000000	2006-10-31	2,052.16	MISCELLANEOUS
291	497	CHAPMAN PRINTING COMPANY INC, THE	244639	1930090000000000	2006-10-31	2,020.10	MISCELLANEOUS
292	4698	TASCO INDUSTRIES	244146	1930090000000000	2006-10-31	1,960.04	MISCELLANEOUS
293	4698	TASCO INDUSTRIES	244146	1930090000000000	2006-10-31	108.81	MISCELLANEOUS
294	497	CHAPMAN PRINTING COMPANY INC, THE	245337	1930090000000000	2006-11-30	1,336.34	MISCELLANEOUS

LINE NO.	VENDOR #	VENDOR NAME	CHECK NO	ACCOUNT NUMBER	DATE	AMOUNT	DESCRIPTION
295	497	CHAPMAN PRINTING COMPANY INC, THE	245337	1930090000000000	2006-11-30	417.41	MISCELLANEOUS
296	4361	MYRON CORPORATION	244912	1930090000000000	2006-11-30	269.12	MISCELLANEOUS
297	210	BATH COUNTY NEWS OUTLOOK	245455	1930090000000000	2006-12-01	12.00	MISCELLANEOUS
298	1546	MADISON SOUTHERN PROJECT GRADUATION	237209	1930100000000000	2006-01-11	50.00	MISCELLANEOUS
299	2462	UNITED WAY OF THE BLUEGRASS	237709	1930100000000000	2006-01-26	600.00	MISCELLANEOUS
300	4314	B B & T BANKCARD CORPORATION	237723	1930100000000000	2006-01-26	16.98	MISCELLANEOUS
301	4614	NICHOLASVILLE POLICE D.A.R.E.	237683	1930100000000000	2006-01-31	45.00	MISCELLANEOUS
302		ENERGY ASSISTANCE LIABILITY	JOURNAL	1930100000000000	2006-02-01	30,000.00	MISCELLANEOUS
303	0	JESSAMINE COUNTY YOUTH BASEBALL	237806	1930100000000000	2006-02-03	75.00	MISCELLANEOUS
304	0	GRC BASEBALL BOOSTERS	237798	1930100000000000	2006-02-07	150.00	MISCELLANEOUS
305	0	POWELL COUNTY HIGH SCHOOL BAND	238142	1930100000000000	2006-02-16	50.00	MISCELLANEOUS
306	0	RIPPLES OF HOPE	238147	1930100000000000	2006-02-20	200.00	MISCELLANEOUS
307	0	CLAY COUNTY MINISTERIAL ASSOCIATION	238114	1930100000000000	2006-02-20	50.00	MISCELLANEOUS
308	0	PROJECT GRADUATION	238144	1930100000000000	2006-02-21	50.00	MISCELLANEOUS
309	0	DEMING HIGH SCHOOL	238119	1930100000000000	2006-02-21	25.00	MISCELLANEOUS
310	0	KMSHA JUVENILE DRILL TEAM	238253	1930100000000000	2006-02-24	50.00	MISCELLANEOUS
311	0	RAPHE MINISTRIES	238269	1930100000000000	2006-02-28	100.00	MISCELLANEOUS
312	210	BATH COUNTY NEWS OUTLOOK	238323	1930100000000000	2006-02-28	50.00	MISCELLANEOUS
313	2570	WILLIAMSBURG INDEPENDENT SCHOOL DISTRICT	238451	1930100000000000	2006-03-05	50.00	MISCELLANEOUS
314	0	HOSPICE CARE PLUS	238385	1930100000000000	2006-03-09	200.00	MISCELLANEOUS
315	0	44TH DISTRICT PROGRAM	238587	1930100000000000	2006-03-15	50.00	MISCELLANEOUS
316	4629	LONDON LAUREL COUNTY RESCUE SQUAD	238712	1930100000000000	2006-03-17	125.00	MISCELLANEOUS
317	0	BEREA COMMUNITY ELEMENTARY SCHOOL	238791	1930100000000000	2006-03-23	200.00	MISCELLANEOUS
318	0	CHS SOCCER BOOSTERS CLUB	238802	1930100000000000	2006-03-23	200.00	MISCELLANEOUS
319	0	KENTUCKY BASEBALL CLUB	238820	1930100000000000	2006-03-27	125.00	MISCELLANEOUS
320	2528	WEST KNOX VOLUNTEER FIRE DEPARTMENT	239024	1930100000000000	2006-03-28	50.00	MISCELLANEOUS
321	644	CORBIN ROTARY CLUB	238805	1930100000000000	2006-03-29	100.00	MISCELLANEOUS
322	4638	EASTERN KY DRAFT HORSE ASSOCIATION	238930	1930100000000000	2006-03-30	100.00	MISCELLANEOUS
323	0	DEMING HIGH SCHOOL PROJECT PROM	238922	1930100000000000	2006-03-30	50.00	MISCELLANEOUS
324	0	LEE COUNTY YOUTH SPORTS	238961	1930100000000000	2006-03-30	50.00	MISCELLANEOUS
325	1973	POWELL COUNTY HIGH SCHOOL	238988	1930100000000000	2006-03-30	50.00	MISCELLANEOUS
326	3927	FRENCHBURG/MENIFEE COUNTY	238935	1930100000000000	2006-03-30	50.00	MISCELLANEOUS
327	2069	RICHMOND REGISTER	239138	1930100000000000	2006-03-31	40.00	MISCELLANEOUS
328	4505	MULTIMEDIA SALES AND MARKETING	238976	1930100000000000	2006-04-01	94.05	MISCELLANEOUS
329	4636	WCC TEE-TIME TWIST TOURNAMENT	238846	1930100000000000	2006-04-01	50.00	MISCELLANEOUS
330	0	MONTGOMERY COUNTY AFTER PROM PARTY	239125	1930100000000000	2006-04-05	50.00	MISCELLANEOUS
331	2804	FOLEY MIDDLE SCHOOL	239086	1930100000000000	2006-04-05	50.00	MISCELLANEOUS
332	0	BLUEGRASS CHRISTIAN SCHOOL	239061	1930100000000000	2006-04-11	75.00	MISCELLANEOUS
333	0	CLARK COUNTY UK ALUMNI CLUB	239235	1930100000000000	2006-04-13	100.00	MISCELLANEOUS
334	4130	CYSTIC FIBROSIS FOUNDATION	239241	1930100000000000	2006-04-13	100.00	MISCELLANEOUS
335	0	FIGHT FORE MS	239249	1930100000000000	2006-04-13	75.00	MISCELLANEOUS
336	0	KNOX COUNTY UNITE COALITION	239264	1930100000000000	2006-04-13	50.00	MISCELLANEOUS
337	0	BATH COUNTY FOOTBALL-FLAG & JR PRO	239055	1930100000000000	2006-04-13	25.00	MISCELLANEOUS
338	0	KENTON REED MEMORIAL SCHOLARSHIP	239436	1930100000000000	2006-04-20	50.00	MISCELLANEOUS
339	560	CLAY COUNTY HIGH SCHOOL	239423	1930100000000000	2006-04-25	50.00	MISCELLANEOUS
340	4079	CORBIN SENIOR CITIZENS	239570	1930100000000000	2006-04-30	200.00	MISCELLANEOUS
341	201	BATH COUNTY HIGH SCHOOL	239544	1930100000000000	2006-04-30	50.00	MISCELLANEOUS
342	0	MENIFEE COUNTY FIELD DAY FUND	239611	1930100000000000	2006-05-03	50.00	MISCELLANEOUS
343	1973	POWELL COUNTY HIGH SCHOOL	239624	1930100000000000	2006-05-03	50.00	MISCELLANEOUS
344	0	TRINITY CHRISTIAN ACADEMY	239811	1930100000000000	2006-05-04	85.00	MISCELLANEOUS
345	0	SHIRLEY'S MARCHING SOLDIERS	239794	1930100000000000	2006-05-09	25.00	MISCELLANEOUS
346	0	BFCO	239714	1930100000000000	2006-05-11	500.00	MISCELLANEOUS
347	0	HINDMAN SETTLEMENT SCHOOL	239753	1930100000000000	2006-05-11	200.00	MISCELLANEOUS
348	0	SEND A KID TO KAMP RADIOTHON	240025	1930100000000000	2006-05-11	50.00	MISCELLANEOUS
349	1263	JESSAMINE COUNTY FAIR INC	239994	1930100000000000	2006-05-12	35.00	MISCELLANEOUS
350	4317	NATIONAL FIRE SAFETY COUNCIL INC.	240011	1930100000000000	2006-05-16	100.00	MISCELLANEOUS
351	0	POWELL COUNTY ATHLETICS	240018	1930100000000000	2006-05-16	50.00	MISCELLANEOUS
352	0	KENTUCKY HOST COMMITTEE	240141	1930100000000000	2006-05-22	2,000.00	MISCELLANEOUS
353	4294	SLC-KENTUCKY NIGHT RECEPTION	240246	1930100000000000	2006-05-22	225.00	MISCELLANEOUS
354	631	CORBIN CHAMBER OF COMMERCE	240217	1930100000000000	2006-05-25	325.00	MISCELLANEOUS
355	210	BATH COUNTY NEWS OUTLOOK	240414	1930100000000000	2006-05-31	65.00	MISCELLANEOUS
356	0	UNIVERSITY SPORTS PROGRAM	240250	1930100000000000	2006-05-31	50.00	MISCELLANEOUS
357	0	MCNABB RELAY FOR LIFE GOLF SCRAMBLE	240235	1930100000000000	2006-05-31	25.00	MISCELLANEOUS
358	255	BEREA CHAMBER OF COMMERCE	239971	1930100000000000	2006-06-01	75.00	MISCELLANEOUS
359	0	POWELL COUNTY TOURISM COMMISSION	240699	1930100000000000	2006-06-08	100.00	MISCELLANEOUS
360	56	AMERICAN CANCER SOCIETY	240407	1930100000000000	2006-06-08	100.00	MISCELLANEOUS
361	56	AMERICAN CANCER SOCIETY	240406	1930100000000000	2006-06-08	10.00	MISCELLANEOUS
362	4317	NATIONAL FIRE SAFETY COUNCIL INC.	240693	1930100000000000	2006-06-09	75.00	MISCELLANEOUS
363	1721	MT. STERLING-MONTGOMERY COUNTY	240856	1930100000000000	2006-06-13	250.00	MISCELLANEOUS
364	0	MUSA 97G FLYERS	240690	1930100000000000	2006-06-13	75.00	MISCELLANEOUS
365	0	MENIFEE COUNTY RELAY FOR LIFE	240687	1930100000000000	2006-06-14	50.00	MISCELLANEOUS
366	0	GRACE BAPTIST CHURCH	240843	1930100000000000	2006-06-20	125.00	MISCELLANEOUS
367	0	WILLIAMSBURG HIGH SCHOOL CHEERLEADERS	240960	1930100000000000	2006-06-22	100.00	MISCELLANEOUS
368	0	WILLIAMSBURG RESCUE SQUAD	240961	1930100000000000	2006-06-22	100.00	MISCELLANEOUS
369	0	WILLIAMSBURG FOOTBALL BOOSTERS	240959	1930100000000000	2006-06-22	40.00	MISCELLANEOUS
370	0	BEREA DANCE TEAM	241067	1930100000000000	2006-06-30	75.00	MISCELLANEOUS
371	0	UNDER 14 GIRLS SOCCER TEAM	241146	1930100000000000	2006-06-30	75.00	MISCELLANEOUS
372	292	BIG CREEK FIRE DEPARTMENT	241068	1930100000000000	2006-06-30	60.00	MISCELLANEOUS
373	364	BRIGHT SHADE FIRE DEPARTMENT	241072	1930100000000000	2006-06-30	60.00	MISCELLANEOUS
374	399	BURNING SPRINGS FIRE DEPARTMENT	241076	1930100000000000	2006-06-30	60.00	MISCELLANEOUS
375	932	FOGERTOWN FIRE DEPARTMENT	241097	1930100000000000	2006-06-30	60.00	MISCELLANEOUS
376	1496	LOCKARDS CREEK FIRE DEPARTMENT	241117	1930100000000000	2006-06-30	60.00	MISCELLANEOUS
377	1558	MANCHESTER FIRE DEPARTMENT	241121	1930100000000000	2006-06-30	60.00	MISCELLANEOUS
378	1831	ONEIDA FIRE DEPARTMENT	241131	1930100000000000	2006-06-30	60.00	MISCELLANEOUS
379	4663	HORSE CREEK FIRE DEPARTMENT	241106	1930100000000000	2006-06-30	60.00	MISCELLANEOUS
380	0	MADISON SOUTHERN VARSITY CHEERLEADERS	241120	1930100000000000	2006-06-30	50.00	MISCELLANEOUS
381	0	SPOONBREAD FESTIVAL	241326	1930100000000000	2006-07-07	100.00	MISCELLANEOUS
382	261	BEREA COMMUNITY HIGH SCHOOL	241537	1930100000000000	2006-07-19	75.00	MISCELLANEOUS
383	0	BATH COUNTY COMMUNITY EDUCATION	241708	1930100000000000	2006-07-26	50.00	MISCELLANEOUS
384	1852	OWINGSVILLE LIONS CLUB	241737	1930100000000000	2006-07-26	50.00	MISCELLANEOUS
385	1733	MUSCULAR DYSTROPHY ASSOCIATION	241868	1930100000000000	2006-07-27	50.00	MISCELLANEOUS
386	2616	WKCA-FM RADIO	242241	1930100000000000	2006-07-31	110.00	MISCELLANEOUS
387	0	NCLS BLUEGRASS SOCIAL	240128	1930100000000000	2006-08-01	325.00	MISCELLANEOUS
388	4505	MULTIMEDIA SALES AND MARKETING	241733	1930100000000000	2006-08-01	94.05	MISCELLANEOUS
389	261	BEREA COMMUNITY HIGH SCHOOL	241978	1930100000000000	2006-08-04	200.00	MISCELLANEOUS
390	0	UNIVERSITY OF THE CUMBERLANDS BASEBALL	242073	1930100000000000	2006-08-04	175.00	MISCELLANEOUS
391	3981	EAST JESSAMINE HIGH SCHOOL	242002	1930100000000000	2006-08-04	60.00	MISCELLANEOUS
392	4436	BATH COUNTY QUARTERBACK CLUB	241972	1930100000000000	2006-08-04	20.00	MISCELLANEOUS

DELTA NATURAL GAS COMPANY
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 AC 930 - MISCELLANEOUS YEAR END 2006

LINE NO.	VENDOR #	VENDOR NAME	CHECK NO	ACCOUNT NUMBER	DATE	AMOUNT	DESCRIPTION
393	0	HOSPICE CARE PLUS INC.	242018	19301000000000	2006-08-10	40.00	MISCELLANEOUS
394	251	BEREA BAND BOOSTERS	242186	19301000000000	2006-08-11	200.00	MISCELLANEOUS
395	0	COMMUNITY DIRECTORY	242194	19301000000000	2006-08-15	75.00	MISCELLANEOUS
396	0	BATH LODGE #55 F & AM	242392	19301000000000	2006-08-17	25.00	MISCELLANEOUS
397	2042	REDHOUND VARSITY CLUB	242430	19301000000000	2006-08-24	100.00	MISCELLANEOUS
398	0	NICHOLASVILLE FIREFIGHTERS LOCAL 4289	242591	19301000000000	2006-08-29	50.00	MISCELLANEOUS
399	1649	DELTA NATURAL GAS - 10	242571	19301000000000	2006-08-31	20.00	MISCELLANEOUS
400	0	MSU FOUNDATION	242589	19301000000000	2006-09-01	500.00	MISCELLANEOUS
401	0	FIRST ANNUAL TRACTOR DRIVE	242573	19301000000000	2006-09-01	50.00	MISCELLANEOUS
402	4191	GATEWAY AREA DEVELOPMENT DISTRICT	242720	19301000000000	2006-09-07	200.00	MISCELLANEOUS
403	1626	MENIFEE COUNTY HIGH SCHOOL	242988	19301000000000	2006-09-08	35.00	MISCELLANEOUS
404	0	BEREA COMMUNITY MIDDLE SCHOOL GOLF SCRAM	243065	19301000000000	2006-09-15	50.00	MISCELLANEOUS
405	0	BATH COUNTY AGRICULTURAL AND HORSE FAIR	243200	19301000000000	2006-09-26	100.00	MISCELLANEOUS
406	0	CORNERSTONE CHRISTIAN SCHOOL	243214	19301000000000	2006-09-27	250.00	MISCELLANEOUS
407	0	BEREA KIWANIS CLUB	243354	19301000000000	2006-09-29	25.00	MISCELLANEOUS
408	1260	JENNINGS, GLENN R	243459	19301000000000	2006-09-30	200.00	MISCELLANEOUS
409	256	BEREA CITIZEN, THE	243353	19301000000000	2006-09-30	50.00	MISCELLANEOUS
410	3561	SOUTHEASTERN KENTUCKY HBA	243243	19301000000000	2006-10-01	100.00	MISCELLANEOUS
411	0	EAST JESSAMINE INVITATIONAL MARCHING BAND	243384	19301000000000	2006-10-04	75.00	MISCELLANEOUS
412	255	BEREA CHAMBER OF COMMERCE	243484	19301000000000	2006-10-10	520.00	MISCELLANEOUS
413	2198	SILVER CREEK ELEMENTARY PTO	243559	19301000000000	2006-10-11	50.00	MISCELLANEOUS
414	0	MENIFEE BOYS BASKETBALL	243917	19301000000000	2006-10-23	25.00	MISCELLANEOUS
415	1733	MUSCULAR DYSTROPHY ASSOCIATION	243920	19301000000000	2006-10-26	50.00	MISCELLANEOUS
416	4455	BIG SKILLET, THE	244211	19301000000000	2006-10-31	203.85	MISCELLANEOUS
417	3572	TRADITIONAL BANK	244311	19301000000000	2006-11-06	25.00	MISCELLANEOUS
418	261	BEREA COMMUNITY HIGH SCHOOL	244408	19301000000000	2006-11-10	50.00	MISCELLANEOUS
419	0	WSKV 104.9 FM MOORE COUNTRY 104	244635	19301000000000	2006-11-16	50.00	MISCELLANEOUS
420	0	BEREA LADY PIRATE HOLIDAY CLASSIC	244573	19301000000000	2006-11-17	75.00	MISCELLANEOUS
421	967	GRC YEARBOOK	244596	19301000000000	2006-11-17	50.00	MISCELLANEOUS
422	0	BEREA YOUTH BASKETBALL LEAGUE	244409	19301000000000	2006-11-20	100.00	MISCELLANEOUS
423	2941	EMPTY STOCKING FUND	244880	19301000000000	2006-11-30	200.00	MISCELLANEOUS
424	65	AMERICAN HEART ASSOCIATION	244842	19301000000000	2006-11-30	50.00	MISCELLANEOUS
425	1178	HOSPICE EAST	244756	19301000000000	2006-11-30	50.00	MISCELLANEOUS
426	0	MONTGOMERY COUNTY COUNCIL FOR THE ARTS	245059	19301000000000	2006-12-01	100.00	MISCELLANEOUS
427	0	TIM'S TROT FOR TOTS	244938	19301000000000	2006-12-04	25.00	MISCELLANEOUS
428	4232	AIKCU	245099	19301000000000	2006-12-07	4,000.00	MISCELLANEOUS
429	113	ASBURY THEOLOGICAL SEMINARY	245101	19301000000000	2006-12-07	1,000.00	MISCELLANEOUS
430	4724	FORWARD IN THE FIFTH	245111	19301000000000	2006-12-07	1,000.00	MISCELLANEOUS
431	0	FIRST PRIORITY	245018	19301000000000	2006-12-07	500.00	MISCELLANEOUS
432	4469	KENTUCKY MEN OF INTEGRITY	245047	19301000000000	2006-12-07	500.00	MISCELLANEOUS
433	1308	KET	245050	19301000000000	2006-12-12	600.00	MISCELLANEOUS
434	0	CORBIN LION'S CLUB	245005	19301000000000	2006-12-12	200.00	MISCELLANEOUS
435	0	KENTUCKY ENVIRONMENTAL FOUNDATION	245297	19301000000000	2006-12-19	200.00	MISCELLANEOUS
436	3426	BALL HOMES INC	236976	19301000000000	2006-01-05	450.00	MISCELLANEOUS
437	0	GABBARD, DON	237017	19301100000000	2006-01-05	250.00	MISCELLANEOUS
438	4287	GAWTHROP, JO	237019	19301100000000	2006-01-05	200.00	MISCELLANEOUS
439	3798	SHORT, RODNEY	237273	19301100000000	2006-01-10	1,000.00	MISCELLANEOUS
440	4287	GAWTHROP, JO	237186	19301100000000	2006-01-10	350.00	MISCELLANEOUS
441	4381	J. B. LANG BUILDERS	237196	19301100000000	2006-01-10	200.00	MISCELLANEOUS
442	3426	BALL HOMES INC	237139	19301100000000	2006-01-10	150.00	MISCELLANEOUS
443	4433	T & J HOMES LLC	237242	19301100000000	2006-01-10	150.00	MISCELLANEOUS
444	0	KINDER, STEVE	237669	19301100000000	2006-01-30	250.00	MISCELLANEOUS
445	0	RICE, DREW	237844	19301100000000	2006-02-09	850.00	MISCELLANEOUS
446	0	CAMPBELL, DEWEY	237757	19301100000000	2006-02-13	250.00	MISCELLANEOUS
447	0	YOUNT CONSTRUCTION	238453	19301100000000	2006-03-03	150.00	MISCELLANEOUS
448	0	BLUEGRASS FINE HOMES	238332	19301100000000	2006-03-05	300.00	MISCELLANEOUS
449	0	HARPE & MASHNI HOMES	238375	19301100000000	2006-03-05	150.00	MISCELLANEOUS
450	0	COUCH, HERSHEL	238543	19301100000000	2006-03-15	300.00	MISCELLANEOUS
451	3727	PAYNE, KEVIN	238833	19301100000000	2006-03-27	350.00	MISCELLANEOUS
452	3426	BALL HOMES INC	238886	19301100000000	2006-03-31	250.00	MISCELLANEOUS
453	4639	RICK MOORE HOMES INC	238993	19301100000000	2006-03-31	250.00	MISCELLANEOUS
454	4263	J. K. HOMES	238951	19301100000000	2006-03-31	200.00	MISCELLANEOUS
455	4433	T & J HOMES LLC	239010	19301100000000	2006-03-31	200.00	MISCELLANEOUS
456	0	FRENCH, DANNY	238934	19301100000000	2006-03-31	150.00	MISCELLANEOUS
457	0	TMW CONSTRUCTION	239013	19301100000000	2006-03-31	150.00	MISCELLANEOUS
458	3426	BALL HOMES INC	239658	19301100000000	2006-04-30	250.00	MISCELLANEOUS
459	4287	GAWTHROP, JO	239584	19301100000000	2006-04-30	250.00	MISCELLANEOUS
460	3426	BALL HOMES INC	239658	19301100000000	2006-05-04	750.00	MISCELLANEOUS
461	4433	T & J HOMES LLC	239635	19301100000000	2006-05-04	250.00	MISCELLANEOUS
462	4263	J. K. HOMES	239592	19301100000000	2006-05-04	150.00	MISCELLANEOUS
463	0	LOCKER, CHARLES	239768	19301100000000	2006-05-08	350.00	MISCELLANEOUS
464	0	GILREATH, TROY	240118	19301100000000	2006-05-23	250.00	MISCELLANEOUS
465	3426	BALL HOMES INC	240411	19301100000000	2006-06-06	750.00	MISCELLANEOUS
466	4263	J. K. HOMES	240471	19301100000000	2006-06-06	250.00	MISCELLANEOUS
467	4553	KINDER, DENVER	241114	19301100000000	2006-06-30	300.00	MISCELLANEOUS
468	4066	CROUSE, KEVIN	241352	19301100000000	2006-07-12	2,250.00	MISCELLANEOUS
469	3426	BALL HOMES INC	241222	19301100000000	2006-07-12	400.00	MISCELLANEOUS
470	3426	BALL HOMES INC	242179	19301100000000	2006-08-16	800.00	MISCELLANEOUS
471	4433	T & J HOMES LLC	242233	19301100000000	2006-08-16	200.00	MISCELLANEOUS
472	4553	KINDER, DENVER	242420	19301100000000	2006-08-21	300.00	MISCELLANEOUS
473	4066	CROUSE, KEVIN	242950	19301100000000	2006-09-08	750.00	MISCELLANEOUS
474	0	PHILLIPS, R NICHOLAS	243000	19301100000000	2006-09-08	250.00	MISCELLANEOUS
475	3426	BALL HOMES INC	242931	19301100000000	2006-09-08	250.00	MISCELLANEOUS
476	0	BALL, JIMMY	242932	19301100000000	2006-09-08	150.00	MISCELLANEOUS
477	0	CVM PROPERTIES	242952	19301100000000	2006-09-08	150.00	MISCELLANEOUS
478	0	HUGHES, GARY	242972	19301100000000	2006-09-11	350.00	MISCELLANEOUS
479	4553	KINDER, DENVER	242980	19301100000000	2006-09-11	250.00	MISCELLANEOUS
480	4639	RICK MOORE HOMES INC	243011	19301100000000	2006-09-11	250.00	MISCELLANEOUS
481	0	JONES, ROB	243098	19301100000000	2006-09-18	150.00	MISCELLANEOUS
482	0	BANTA, PATRICK	243199	19301100000000	2006-09-22	300.00	MISCELLANEOUS
483	0	CARPENTER, JIMMY	243210	19301100000000	2006-09-26	400.00	MISCELLANEOUS
484	0	JONES, WAVERLY	243228	19301100000000	2006-09-26	250.00	MISCELLANEOUS
485	0	KELLEY, HAROLD	243528	19301100000000	2006-10-09	250.00	MISCELLANEOUS
486	0	WITHROW, DONNA	243582	19301100000000	2006-10-09	100.00	MISCELLANEOUS
487	0	MESMER, MIKE	243674	19301100000000	2006-10-17	250.00	MISCELLANEOUS
488	0	MINK, CRAIG	243675	19301100000000	2006-10-18	400.00	MISCELLANEOUS
489	0	DAILEY HOMES	243650	19301100000000	2006-10-18	300.00	MISCELLANEOUS
490	3426	BALL HOMES INC	243630	19301100000000	2006-10-18	250.00	MISCELLANEOUS

DELTA NATURAL GAS COMPANY
 RATE CASE 2007-00089
 AC 930 - MISCELLANEOUS YEAR END 2006

LINE NO.	VENDOR #	VENDOR NAME	CHECK NO	ACCOUNT NUMBER	DATE	AMOUNT	DESCRIPTION
491	0	JETT BUILDERS	244267	193011000000000	2006-11-08	250.00	MISCELLANEOUS
492	4066	CROUSE, KEVIN	244233	193011000000000	2006-11-08	250.00	MISCELLANEOUS
493	4708	DAILY HOMES	244237	193011000000000	2006-11-08	150.00	MISCELLANEOUS
494	4709	HARPE & MASHNI HOMES	244260	193011000000000	2006-11-08	150.00	MISCELLANEOUS
495	3426	BALL HOMES INC	244403	193011000000000	2006-11-10	800.00	MISCELLANEOUS
96	0	EZ BUILDERS	244435	193011000000000	2006-11-10	200.00	MISCELLANEOUS
37	4712	BANTA, PATRICK	244404	193011000000000	2006-11-10	200.00	MISCELLANEOUS
98	4711	PAYNE, KEVIN	244456	193011000000000	2006-11-10	150.00	MISCELLANEOUS
499	0	SNOW, DAVID	244464	193011000000000	2006-11-14	200.00	MISCELLANEOUS
500	4713	YOUNT CONSTRUCTION	244480	193011000000000	2006-11-14	100.00	MISCELLANEOUS
501	4715	STAR MOUNTAIN DEVELOPMENT LLC	244649	193011000000000	2006-11-21	1,407.00	MISCELLANEOUS
502	0	BLACKBURN, KEITH	244574	193011000000000	2006-11-21	200.00	MISCELLANEOUS
503	0	HEUSON, JOHN	244598	193011000000000	2006-11-21	150.00	MISCELLANEOUS
504	0	POWELL, JIMMY	244611	193011000000000	2006-11-21	150.00	MISCELLANEOUS
505	0	BENNETT, GARY	244572	193011000000000	2006-11-21	100.00	MISCELLANEOUS
506	0	ROGERS, JENNIFER	244619	193011000000000	2006-11-21	100.00	MISCELLANEOUS
507	0	SMITH, LEON	244622	193011000000000	2006-11-21	100.00	MISCELLANEOUS
508	0	BISSONNETTE, KATHY	244742	193011000000000	2006-11-28	250.00	MISCELLANEOUS
509	0	HATFIELD, MIKE	244754	193011000000000	2006-11-28	100.00	MISCELLANEOUS
510	0	ALEXANDER, MICHAEL	245447	193011000000000	2006-12-01	300.00	MISCELLANEOUS
511	4715	STAR MOUNTAIN DEVELOPMENT LLC	245126	193011000000000	2006-12-14	2,814.00	MISCELLANEOUS
512	4066	CROUSE, KEVIN	245109	193011000000000	2006-12-14	2,000.00	MISCELLANEOUS
513	0	W.A.C. BUILDERS	245093	193011000000000	2006-12-14	750.00	MISCELLANEOUS
514	0	HARMONY HOMES	245027	193011000000000	2006-12-14	300.00	MISCELLANEOUS
515	0	O'CONNELL, BOB	245062	193011000000000	2006-12-14	300.00	MISCELLANEOUS
516	3426	BALL HOMES INC	244982	193011000000000	2006-12-14	250.00	MISCELLANEOUS
517	4727	JETT BUILDERS	245041	193011000000000	2006-12-14	250.00	MISCELLANEOUS
518	0	DEAN, BOBBY	245009	193011000000000	2006-12-14	200.00	MISCELLANEOUS
519	3643	KNIGHT, BILLY	245051	193011000000000	2006-12-14	200.00	MISCELLANEOUS
520	4712	BANTA, PATRICK	244984	193011000000000	2006-12-14	200.00	MISCELLANEOUS
521	4709	HARPE & MASHNI HOMES	245028	193011000000000	2006-12-14	150.00	MISCELLANEOUS
522	4728	BALL, KERRY	244983	193011000000000	2006-12-14	150.00	MISCELLANEOUS
523	4553	KINDER, DENVER	245299	193011000000000	2006-12-19	250.00	MISCELLANEOUS
524	0	GREENE, ELI	245284	193011000000000	2006-12-19	100.00	MISCELLANEOUS
525	0	WILSON, JAMES	245329	193011000000000	2006-12-19	100.00	MISCELLANEOUS
526	0	WINKLEMAN, JIM	245331	193011000000000	2006-12-19	100.00	MISCELLANEOUS
527	0	ELKINS, JAMES	245281	193011000000000	2006-12-20	100.00	MISCELLANEOUS
528	0	HOWARD, GEORGE	245292	193011000000000	2006-12-20	100.00	MISCELLANEOUS
529	0	WASSON, ADDLY	245327	193011000000000	2006-12-20	100.00	MISCELLANEOUS
530							
531					TOTAL	142,020.77	
532	1752	NASDAQ STOCK MARKET, THE	237466	193006000000000	2006-01-17	24,500.00	STOCKHOLDER AND DEBT SERVICE EXPENSES
533	4414	COMPUTERSHARE INVESTOR SERVICES LLC	238298	193006000000000	2006-02-23	4,294.27	STOCKHOLDER AND DEBT SERVICE EXPENSES
534	4435	BANK OF NEW YORK, THE	238455	193006000000000	2006-02-28	4,500.00	STOCKHOLDER AND DEBT SERVICE EXPENSES
535	4414	COMPUTERSHARE INVESTOR SERVICES LLC	238854	193006000000000	2006-02-28	2,718.74	STOCKHOLDER AND DEBT SERVICE EXPENSES
536	4414	COMPUTERSHARE INVESTOR SERVICES LLC	239660	193006000000000	2006-03-31	3,160.49	STOCKHOLDER AND DEBT SERVICE EXPENSES
537	4435	BANK OF NEW YORK, THE	239169	193006000000000	2006-04-10	4,500.00	STOCKHOLDER AND DEBT SERVICE EXPENSES
538	4414	COMPUTERSHARE INVESTOR SERVICES LLC	240256	193006000000000	2006-04-30	1,693.75	STOCKHOLDER AND DEBT SERVICE EXPENSES
39	4414	COMPUTERSHARE INVESTOR SERVICES LLC	240879	193006000000000	2006-05-31	3,442.42	STOCKHOLDER AND DEBT SERVICE EXPENSES
540	4414	COMPUTERSHARE INVESTOR SERVICES LLC	241772	193006000000000	2006-07-01	3,592.39	STOCKHOLDER AND DEBT SERVICE EXPENSES
541	4414	COMPUTERSHARE INVESTOR SERVICES LLC	242539	193006000000000	2006-07-31	2,270.68	STOCKHOLDER AND DEBT SERVICE EXPENSES
542	4435	BANK OF NEW YORK, THE	242243	193006000000000	2006-08-16	3,846.58	STOCKHOLDER AND DEBT SERVICE EXPENSES
543	4414	COMPUTERSHARE INVESTOR SERVICES LLC	243453	193006000000000	2006-09-18	1,630.39	STOCKHOLDER AND DEBT SERVICE EXPENSES
544	4414	COMPUTERSHARE INVESTOR SERVICES LLC	244135	193006000000000	2006-09-30	2,072.27	STOCKHOLDER AND DEBT SERVICE EXPENSES
545	4435	BANK OF NEW YORK, THE	244131	193006000000000	2006-10-31	2,160.00	STOCKHOLDER AND DEBT SERVICE EXPENSES
546	4414	COMPUTERSHARE INVESTOR SERVICES LLC	244957	193006000000000	2006-11-21	1,675.09	STOCKHOLDER AND DEBT SERVICE EXPENSES
547	4414	COMPUTERSHARE INVESTOR SERVICES LLC	245422	193006000000000	2006-11-30	1,752.55	STOCKHOLDER AND DEBT SERVICE EXPENSES
548	4414	COMPUTERSHARE INVESTOR SERVICES LLC	246183	193006000000000	2006-12-31	1,640.58	STOCKHOLDER AND DEBT SERVICE EXPENSES
549	2303	STANDARD & POOR'S	236666	193008000000000	2006-01-01	5,250.00	STOCKHOLDER AND DEBT SERVICE EXPENSES
550	4339	COMPUTERSHARE	1981	193008000000000	2006-03-19	795.18	STOCKHOLDER AND DEBT SERVICE EXPENSES
551	0	BETTER INVESTING	240138	193008000000000	2006-05-23	3,500.00	STOCKHOLDER AND DEBT SERVICE EXPENSES
552	4339	COMPUTERSHARE	2052	193008000000000	2006-06-16	778.13	STOCKHOLDER AND DEBT SERVICE EXPENSES
553	0	BETTER INVESTING	241747	193008000000000	2006-07-26	1,000.00	STOCKHOLDER AND DEBT SERVICE EXPENSES
554	32	ADVERTISING SPECIALTIES	242175	193008000000000	2006-08-16	721.01	STOCKHOLDER AND DEBT SERVICE EXPENSES
555	0	BETTER INVESTING	242244	193008000000000	2006-09-01	1,000.00	STOCKHOLDER AND DEBT SERVICE EXPENSES
556	32	ADVERTISING SPECIALTIES	243036	193008000000000	2006-09-13	1,739.80	STOCKHOLDER AND DEBT SERVICE EXPENSES
557	4339	COMPUTERSHARE	2117	193008000000000	2006-09-15	776.06	STOCKHOLDER AND DEBT SERVICE EXPENSES
558	8	ADP INVESTOR COMMUNICATION SERVICES	243446	193008000000000	2006-09-30	12,085.67	STOCKHOLDER AND DEBT SERVICE EXPENSES
559	2047	REES PRINTING COMPANY	243467	193008000000000	2006-09-30	5,072.55	STOCKHOLDER AND DEBT SERVICE EXPENSES
560	4314	B & T BANKCARD CORPORATION	243448	193008000000000	2006-09-30	593.78	STOCKHOLDER AND DEBT SERVICE EXPENSES
561	8	ADP INVESTOR COMMUNICATION SERVICES	244006	193008000000000	2006-10-17	693.53	STOCKHOLDER AND DEBT SERVICE EXPENSES
562	2047	REES PRINTING COMPANY	244144	193008000000000	2006-10-31	16,063.59	STOCKHOLDER AND DEBT SERVICE EXPENSES
563	8	ADP INVESTOR COMMUNICATION SERVICES	244482	193008000000000	2006-11-20	5,267.71	STOCKHOLDER AND DEBT SERVICE EXPENSES
564	32	ADVERTISING SPECIALTIES	244483	193008000000000	2006-11-20	2,039.26	STOCKHOLDER AND DEBT SERVICE EXPENSES
565	32	ADVERTISING SPECIALTIES	244483	193008000000000	2006-11-20	1,604.00	STOCKHOLDER AND DEBT SERVICE EXPENSES
566	4414	COMPUTERSHARE INVESTOR SERVICES LLC	245422	193008000000000	2006-11-30	8,016.94	STOCKHOLDER AND DEBT SERVICE EXPENSES
567	4475	GEORGESON SHAREHOLDER COMMUNICATIONS	245113	193008000000000	2006-11-30	1,495.85	STOCKHOLDER AND DEBT SERVICE EXPENSES
568	8	ADP INVESTOR COMMUNICATION SERVICES	245373	193008000000000	2006-12-18	638.03	STOCKHOLDER AND DEBT SERVICE EXPENSES
569	4339	COMPUTERSHARE	2188	193008000000000	2006-12-22	766.93	STOCKHOLDER AND DEBT SERVICE EXPENSES
570	2047	REES PRINTING COMPANY	237694	193008000000000	2006-01-26	164.02	STOCKHOLDER AND DEBT SERVICE EXPENSES
571	404	BUSINESS WIRE	238110	193008000000000	2006-02-23	175.00	STOCKHOLDER AND DEBT SERVICE EXPENSES
572	0	NAIC GREAT LAKES COALITION	237832	193008000000000	2006-03-01	100.00	STOCKHOLDER AND DEBT SERVICE EXPENSES
573	0	KANSAS CITY CHAPTER NAIC	238819	193008000000000	2006-03-27	50.00	STOCKHOLDER AND DEBT SERVICE EXPENSES
574	763	DEPOSITORY TRUST COMPANY, THE	239429	193008000000000	2006-04-21	450.00	STOCKHOLDER AND DEBT SERVICE EXPENSES
575	0	NAIC-CNCC	238410	193008000000000	2006-05-01	300.00	STOCKHOLDER AND DEBT SERVICE EXPENSES
576	0	IR SOLUTIONS	239992	193008000000000	2006-05-09	300.00	STOCKHOLDER AND DEBT SERVICE EXPENSES
577	0	BETTER INVESTING	239713	193008000000000	2006-05-11	150.00	STOCKHOLDER AND DEBT SERVICE EXPENSES
578	404	BUSINESS WIRE	240107	193008000000000	2006-05-24	175.00	STOCKHOLDER AND DEBT SERVICE EXPENSES
579	0	GREATER COLUMBUS CONVENTION CENTER	241721	193008000000000	2006-07-26	65.00	STOCKHOLDER AND DEBT SERVICE EXPENSES
580	0	CNCC - NAIC	241816	193008000000000	2006-07-31	50.00	STOCKHOLDER AND DEBT SERVICE EXPENSES
581	0	HOIC/NAIC	241840	193008000000000	2006-07-31	50.00	STOCKHOLDER AND DEBT SERVICE EXPENSES
582	3254	PICTURE PERFECT PHOTOS	242224	193008000000000	2006-08-17	147.00	STOCKHOLDER AND DEBT SERVICE EXPENSES
583	404	BUSINESS WIRE	242941	193008000000000	2006-08-31	175.00	STOCKHOLDER AND DEBT SERVICE EXPENSES
584	2047	REES PRINTING COMPANY	243237	193008000000000	2006-09-22	78.22	STOCKHOLDER AND DEBT SERVICE EXPENSES
585		STOCK GIVEN AT INVESTOR EXPO		193008000000000	2006-09-31	2.00	STOCKHOLDER AND DEBT SERVICE EXPENSES
586	0	NAIC CPAC	243414	193008000000000	2006-10-02	50.00	STOCKHOLDER AND DEBT SERVICE EXPENSES
587	32	ADVERTISING SPECIALTIES	243337	193008000000000	2006-10-04	513.55	STOCKHOLDER AND DEBT SERVICE EXPENSES
588	217	BAY TACT CORPORATION	243886	193008000000000	2006-10-26	434.40	STOCKHOLDER AND DEBT SERVICE EXPENSES

DELTA NATURAL GAS COMPANY
 RATE CASE 2007-00089
 AC 930 - MISCELLANEOUS YEAR END 2006

LINE NO.	VENDOR #	VENDOR NAME	CHECK NO	ACCOUNT NUMBER	DATE	AMOUNT	DESCRIPTION
589	763	DEPOSITORY TRUST COMPANY, THE	244428	193008000000000	2006-10-31	25.00	STOCKHOLDER AND DEBT SERVICE EXPENSES
590	404	BUSINESS WIRE	244744	193008000000000	2006-11-28	175.00	STOCKHOLDER AND DEBT SERVICE EXPENSES
591	650	CORMAN AND ASSOCIATES INC	244749	193008000000000	2006-11-30	175.96	STOCKHOLDER AND DEBT SERVICE EXPENSES
592	2809	ICE SYSTEMS INC	245035	193008000000000	2006-11-30	124.12	STOCKHOLDER AND DEBT SERVICE EXPENSES
593	2809	ICE SYSTEMS INC	245035	193008000000000	2006-11-30	106.66	STOCKHOLDER AND DEBT SERVICE EXPENSES
94	2809	ICE SYSTEMS INC	245035	193008000000000	2006-11-30	100.70	STOCKHOLDER AND DEBT SERVICE EXPENSES
95	4314	B B & T BANKCARD CORPORATION	244785	193008000000000	2006-11-30	8.47	STOCKHOLDER AND DEBT SERVICE EXPENSES
96	0	IR SOLUTIONS	245495	193008000000000	2006-12-22	493.20	STOCKHOLDER AND DEBT SERVICE EXPENSES
597		STOCK GIVEN AT INVESTOR EXPO		193008000000000	2006-12-31	2.00	STOCKHOLDER AND DEBT SERVICE EXPENSES
598					TOTAL	143,986.52	
599					TOTAL ALL 930'S	539,941.19	

Delta Natural Gas Company, Inc.		
Case No. 2007-00089		
Analysis of Account No. 426 - Other Income Deductions		
For the Test Year Ended December 31, 2003		
DATA REQUEST DATED 3/19/07		
Line No.	Item (a)	Amount (b)
1	Donations (see account 1.930.10)	-
2	Civic Activities	-
3	Political Activities	-
4	Other	(5,265)
5	Total	(5,265)

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

DELTA NATURAL GAS COMPANY, INC.
CASE NO. 2007-00089

FIRST PSC DATA REQUEST
DATED 3/19/07

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 B. Brown

Delta Natural Gas Company, Inc.

Case No. 2007-00089

Analysis of Professional Services Expenses
For the Test Year 2006

Line No.	A/C #	Item	Rate Case	Annual Audit	Other	Total
1	1.923.01	Legal			28,405	28,405
2	N/A	Engineering - N/A			0	0
3	1.923.02	Accounting		246,634	18,470	265,104
4	1.923.03	Janitorial			59,555	59,555
5	1.923.04	Other			122,604	122,604
6	1.923.05	Computer			182,316	182,316
7		TOTAL A/C 1923	0	246,634	411,350	657,984
8	Attached is a copy of the report showing details					

LINE NO.	VEN N	VENDOR NAME	AC NO	DATE	AMOUNT	CK NUMBER	INV #	INVOICE DESCRIPTION	HRLY RATE	NO HOURS	BUSINESS Exp	BUSINESS EXP DESCRIPTION	TYPE SERVICE
1	4568	JAMES R. GOLDEN CORRECTION OF INVOICE - FROM AUG AND SEPT. 05	192301	2006-01-31	(5,541.83)			CORRECTION OF INVOICE				JAMES R. GOLDEN CORRECTION OF INVOICE - FROM AUG AND SEPT. 05	LEGAL
2	2334	STOLL KEENON AND OGDEN	192301	2006-01-31	(12,474.90)			STOLL KEENON AND OGDEN - INVOICE REVERSAL FROM DEC 05 WHERE THE RATE CASE EXPENSE WAS EXPENSED IN ERROR. WHEN THE INVOICE WAS PAID IT WENT TO RATE CASE AMORTIZATION.				STOLL KEENON AND OGDEN - INVOICE REVERSAL FROM DEC 05 WHERE THE RATE CASE EXPENSE WAS EXPENSED IN ERROR. WHEN THE INVOICE WAS PAID IT WENT TO RATE CASE AMORTIZATION.	LEGAL
3	2334	STOLL KEENON AND OGDEN	192301	2006-02-17	995.57	238471	502442	GENERAL-MISCELLANEOUS	281.00	3.60	56.00	TELEPHONE & DUPLICATING FEES	LEGAL
4	2334	STOLL KEENON AND OGDEN	192301	2006-02-22	608.50	238471	504281	GENERAL-MISCELLANEOUS	230.00	2.60	10.00	CERTIFICATE OF EXISTENCE	LEGAL
5	3307	COY GILBERT AND GILBERT	192301	2006-03-09	1,000.00	238598		RETAINER FEE				ANNUAL RETAINER FEE	LEGAL
6	2334	STOLL KEENON AND OGDEN	192301	2006-03-23	1,554.23	238750	FEB 06	GENERAL-MISCELLANEOUS	254.00	5.90	53.00	TELEPHONE & DUPLICATING FEES	LEGAL
7	2334	STOLL KEENON AND OGDEN	192301	2006-04-21	4,982.88	239477	510403	GENERAL-MISCELLANEOUS	206.00	24.10	8.00	TELEPHONE & DUPLICATING FEES	LEGAL
8	2334	STOLL KEENON AND OGDEN	192301	2006-04-21	734.22	239477	510403	EMPLOYEE BENEFITS	281.00	2.60	3.00	TELEPHONE & DUPLICATING FEES	LEGAL
9	2334	STOLL KEENON AND OGDEN	192301	2006-05-18	2,098.44	240050	APRIL 2006	GENERAL-MISCELLANEOUS	172.00	12.10	22.00	TELESCOPIER & TELEPHONE FEES	LEGAL
10	2334	STOLL KEENON AND OGDEN	192301	2006-05-18	784.52	240050	APRIL 2006	EMPLOYEE BENEFITS	281.00	3.00	2.00	TELEPHONE & DUPLICATING FEES	LEGAL
11	2334	STOLL KEENON AND OGDEN	192301	2006-06-21	1,125.00	240994	MAY 06	GENERAL-MISCELLANEOUS	256.00	4.40		NO BUSINESS EXPENSE	LEGAL
12	958	FULBRIGHT AND JAWORSKI	192301	2006-07-18	902.25	241570	10667264	GENERAL-REVIEW FERC, ETC.	450.00	2.00	2.00	TELEPHONE & DUPLICATING FEES	LEGAL
13	2334	STOLL KEENON AND OGDEN	192301	2006-08-23	3,859.60	242470	JUL 06	GENERAL-MISCELLANEOUS	306.00	12.60	4.00	TELEPHONE & DUPLICATING FEES	LEGAL
14	2334	STOLL KEENON AND OGDEN	192301	2006-08-23	1,031.96	242470	JUL 06	EMPLOYEE BENEFITS	281.00	3.90	14.00	TELEPHONE & DUPLICATING FEES	LEGAL
15	2334	STOLL KEENON AND OGDEN	192301	2006-09-22	1,998.26	243280	SEP 06	EMPLOYEE BENEFITS	281.00	7.60	15.00	TELEPHONE & DUPLICATING FEES	LEGAL
16	2334	STOLL KEENON AND OGDEN	192301	2006-09-22	1,327.32	243280	SEP 06	GENERAL-MISCELLANEOUS	205.00	6.40	13.00	TELESCOPIER & TELEPHONE FEES	LEGAL
17	4576	MILLER BALIS & ONEIL P.C.	192301	2006-09-30	1,420.45	243600	15893	TGP - GENERAL	361.00	3.90	17.00	PHOTOCOPIES & TELEPHONE FEES	LEGAL
18	2334	STOLL KEENON AND OGDEN	192301	2006-10-24	8,976.01	243959	528234-528235	GENERAL-MISCELLANEOUS	301.00	29.80	1.00	TELEPHONE FEE	LEGAL
19	2334	STOLL KEENON AND OGDEN	192301	2006-10-24	738.78	243959	528234-528235	EMPLOYEE BENEFITS	287.00	2.60	8.00	TELEPHONE FEE	LEGAL
20	4576	MILLER BALIS & ONEIL P.C.	192301	2006-10-31	1,189.19	244333	16059	TGP GENERAL MATTERS	361.00	3.19	39.00	PHOTOCOPIES	LEGAL
21	2334	STOLL KEENON AND OGDEN	192301	2006-11-21	2,175.40	244651	531295	GENERAL-MISCELLANEOUS	286.00	7.60	1.00	DUPLICATING CHARGES	LEGAL
22	2334	STOLL KEENON AND OGDEN	192301	2006-12-18	2,457.81	245351	534653	GENERAL-MISCELLANEOUS	304.00	8.00	25.00	TELEPHONE & TRAVEL EXPENSE	LEGAL
23	4576	MILLER BALIS & ONEIL P.C.	192301	2006-12-18	663.15	245678	16339	TGP GENERAL MATTERS	314.00	1.95	50.00	PHOTOCOPIES & TELEPHONE FEES	LEGAL
24	2334	STOLL KEENON AND OGDEN	192301	2006-12-31	1,627.84	246073	DEC 06	EMPLOYEE BENEFITS	281.00	6.20	9.34	TELEPHONE & DUPLICATING FEES	LEGAL
25	2334	STOLL KEENON AND OGDEN	192301	2006-12-31	824.22	246073	DEC 06	EMPLOYEE BENEFITS	281.00	6.20	9.34	TELEPHONE & DUPLICATING FEES	LEGAL
26	4186	DELOITTE AND TOUCHE LLP	192302	2006-01-31	9,990.00	237901	8000082732	ESTIMAT OUT OF POCKET EXPENSES				MEALS & TRAVEL EXPENSES	ACCOUNTING
27	4186	DELOITTE AND TOUCHE LLP	192302	2006-01-31	5,000.00	237901	8000082732	PREPAPPROVED TAX RELATED CONSUL	200.00	25.00		INCOME TAXES	ACCOUNTING
28	4186	DELOITTE AND TOUCHE LLP	192302	2006-03-31	5,500.00	237076	8000086225	PREAPPROVED AUDIT RELATED SERV				AUDIT RELATED SERVICES	ACCOUNTING
29	4508	DELOITTE TAX LLP	192302	2006-03-31	500.00	239176	8000159413	PREAPPROVED AUDIT RELATED SERV	200.00	2.50		AUDIT	ACCOUNTING
30	4186	DELOITTE AND TOUCHE LLP	192302	2006-05-13	16,800.00	239830	8000166042	PREAPPROVED AUDIT RELATED SERV	200.00	84.00		AUDIT RELATED SERVICES	ACCOUNTING
31	4823	DELOITTE AND TOUCHE PRODUCTS CO	192302	2006-05-31	1,500.00	240537	09448537	PREAPPROVED EXPENSES FOR DELOITTE				1 DART SUBSCRIPTION	ACCOUNTING
32	4314	B & T BANKCARD CORPORATION	192302	2006-06-01	990.00	240965	1960 GJ	PREAPPROVED EXPENSES FOR DELOITTE				2006 DELOITTE ENERGY CONFERENCE - MIKE KISTNER	ACCOUNTING
33	4314	B & T BANKCARD CORPORATION	192302	2006-06-01	990.00	240965	1960 GJ	PREAPPROVED EXPENSES FOR DELOITTE				2006 DELOITTE ENERGY CONFERENCE - GLENN JENNINGS	ACCOUNTING
34		ACCURED FOR ACCOUNTING SERVICE	192302	VARIOUS	223,834.07			ACCURALS				GAL ENTRY TO ACCRUE FOR ACCOUNTING SERVICES	ACCOUNTING
35	2319	STEAMLINER CARPET CLEANER	192303	2006-01-01	2,500.00	237538	CLEANING	CLEANING				CLEANING	OTHER
36	2319	STEAMLINER CARPET CLEANER	192303	2006-02-01	2,500.00	238175	CLEANING	CLEANING				CLEANING	OTHER
37	2319	STEAMLINER CARPET CLEANER	192303	2006-03-01	2,500.00	238749	CLEANING	CLEANING				CLEANING	OTHER
38	2319	STEAMLINER CARPET CLEANER	192303	2006-04-01	2,500.00	239311	CLEANING	CLEANING				CLEANING	OTHER
39	2319	STEAMLINER CARPET CLEANER	192303	2006-05-01	2,500.00	240146	CLEANING	CLEANING				CLEANING	OTHER
40	2319	STEAMLINER CARPET CLEANER	192303	2006-06-01	2,500.00	240893	CLEANING	CLEANING				CLEANING	OTHER
41	2319	STEAMLINER CARPET CLEANER	192303	2006-07-03	2,500.00	241755	CLEANING	CLEANING				CLEANING	OTHER
42	2319	STEAMLINER CARPET CLEANER	192303	2006-08-01	2,500.00	242469	CLEANING	CLEANING				CLEANING	OTHER
43	2319	STEAMLINER CARPET CLEANER	192303	2006-09-01	2,500.00	243150	CLEANING	CLEANING				CLEANING	OTHER
44	2319	STEAMLINER CARPET CLEANER	192303	2006-10-01	2,500.00	243958	CLEANING	CLEANING				CLEANING	OTHER
45	2319	STEAMLINER CARPET CLEANER	192303	2006-11-01	2,500.00	244650	CLEANING	CLEANING				CLEANING	OTHER
46	2319	STEAMLINER CARPET CLEANER	192303	2006-12-01	2,500.00	245350	CLEANING	CLEANING				CLEANING	OTHER
47	1890	PEET, H D	192304	2006-01-01	2,000.00	238950	CONSULTING	CONSULTANT				CONSULTING SERVICES	OTHER
48	2635	YARBER, EUNICE	192304	2006-01-01	700.00	238929	CONSULTING	CONSULTANT				CONSULTING SERVICES	OTHER
49	4365	ETA ENGINEERING CONSULTANTS PSC	192304	2006-01-24	500.00	237495	20600079	SHUTDOWN EMERGENCY				SHUTDOWN	OTHER
50	1890	PEET, H D	192304	2006-02-01	2,000.00	237612	CONSULTING	CONSULTANT				CONSULTING SERVICES	OTHER
51	2635	YARBER, EUNICE	192304	2006-02-01	700.00	237601	CONSULTING	CONSULTANT				CONSULTING SERVICES	OTHER
52	1890	PEET, H D	192304	2006-03-01	2,000.00	238206	CONSULTING	CONSULTANT				CONSULTING SERVICES	OTHER
53	2635	YARBER, EUNICE	192304	2006-03-01	700.00	238193	CONSULTING	CONSULTANT				CONSULTING SERVICES	OTHER
54	4138	URGENT TREATMENT CLINIC	192304	2006-03-31	3,500.00	239215	900130135566	MEDICAL				MEDICAL SERVICES	OTHER
55	1890	PEET, H D	192304	2006-04-01	2,000.00	238866	CONSULTING	CONSULTANT				CONSULTING SERVICES	OTHER
56	2635	YARBER, EUNICE	192304	2006-04-01	700.00	238848	CONSULTING	CONSULTANT				CONSULTING SERVICES	OTHER

DELTA NATURAL GAS COMPANY
RATE CASE 2007-00089
AC 1.923 - PROFESSIONAL SERVICES 2006

LINE NO.	VEN #	VENDOR NAME	AC NO	DATE	AMOUNT	CK NUMBER	INV #	INVOICE DESCRIPTION	HRLY RATE	NO HOURS	BUSINESS EXP	BUSINESS EXP DESCRIPTION	TYPE SERVICE
57	4138	URGENT TREATMENT CLINIC	192304	2006-04-30	1,785.50	240051	900130135556	MEDICAL				MEDICAL SERVICES	OTHER
58	3955	QUEST DIAGNOSTICS	192304	2006-04-30	1,117.00	239669	042806	MEDICAL				MEDICAL SERVICES	OTHER
59	1890	PEET, H D	192304	2006-05-01	2,000.00	239476		CONSULTANT				CONSULTING SERVICES	OTHER
60	2835	YARBER, EUNICE	192304	2006-05-01	700.00	239452		CONSULTANT				CONSULTING SERVICES	OTHER
61	1890	PEET, H D	192304	2006-06-01	2,000.00	240188		CONSULTANT				CONSULTING SERVICES	OTHER
62	2635	YARBER, EUNICE	192304	2006-06-01	700.00	240176		CONSULTANT				CONSULTING SERVICES	OTHER
63	582	COLUMBIA SMALL CUSTOMER GROUP	192304	2006-06-13	6,440.00	240878		CONSULTANT				CONSULTING SERVICES	OTHER
64	4138	URGENT TREATMENT CLINIC	192304	2006-06-22	1,827.00	240897		MEDICAL				MEDICAL SERVICES	OTHER
65	1131	HENSLY, JUANITA	192304	2006-07-03	3,000.00	240974	900130135556	CONSULTANT				CONSULTING SERVICES	OTHER
66	1890	PEET, H D	192304	2006-07-03	2,000.00	240981		CONSULTANT				CONSULTING SERVICES	OTHER
67	2635	YARBER, EUNICE	192304	2006-07-03	700.00	240963		CONSULTANT				CONSULTING SERVICES	OTHER
68	3304	EEO ASSOCIATES	192304	2006-07-31	548.15	242003	11829	LINDA POSTLEWATE				CONSULTING SERVICES	OTHER
69	1131	HENSLY, JUANITA	192304	2006-08-01	3,000.00	241779		CONSULTANT				CONSULTING SERVICES	OTHER
70	1890	PEET, H D	192304	2006-08-01	2,000.00	241783		CONSULTANT				CONSULTING SERVICES	OTHER
71	2635	YARBER, EUNICE	192304	2006-08-01	700.00	241768		CONSULTANT				CONSULTING SERVICES	OTHER
72	4138	URGENT TREATMENT CLINIC	192304	2006-08-31	1,485.15	243151	AUG 06	MEDICAL				MEDICAL SERVICES	OTHER
73	1131	HENSLY, JUANITA	192304	2006-09-01	3,000.00	242549		CONSULTANT				CONSULTING SERVICES	OTHER
74	1890	PEET, H D	192304	2006-09-01	2,000.00	242549		CONSULTANT				CONSULTING SERVICES	OTHER
75	2635	YARBER, EUNICE	192304	2006-09-01	700.00	242537		CONSULTANT				CONSULTING SERVICES	OTHER
76	4138	URGENT TREATMENT CLINIC	192304	2006-09-30	2,085.45	243721	900130135556	MEDICAL				MEDICAL SERVICES	OTHER
77	3304	EEO ASSOCIATES	192304	2006-09-30	799.90	243503	11869	LINDA POSTLEWATE				CONSULTING SERVICES	OTHER
78	1131	HENSLY, JUANITA	192304	2006-10-01	3,000.00	243268		CONSULTANT				CONSULTING SERVICES	OTHER
79	1890	PEET, H D	192304	2006-10-01	2,000.00	243974		CONSULTANT				CONSULTING SERVICES	OTHER
80	3876	CAPITAL LINK CONSULTANTS	192304	2006-10-01	1,000.00	243257		CONSULTANT				CONSULTING SERVICES	OTHER
81	2635	YARBER, EUNICE	192304	2006-10-01	700.00	243255		CONSULTANT				CONSULTING SERVICES	OTHER
82	2840	SIDWELL, MARJORIE	192304	2006-10-17	640.00	243810	200024	CONSULTANT				CONSULTING SERVICES	OTHER
83	4153	MERCER HUMAN RESOURCE CONSULT	192304	2006-10-18	1,037.00	243717	134010003626	COMPENSATION STUDY				COMPENSATION CONSULTING	OTHER
84	4153	MERCER HUMAN RESOURCE CONSULT	192304	2006-10-31	30,500.00	244492	134010003748	COMPENSATION STUDY				COMPENSATION CONSULTING	OTHER
85	3771	CLARK COUNTY HEALTH DEPARTMENT	192304	2006-10-31	1,175.00	244322	FLU SHOTS 10/3	FLU SHOTS				MEDICAL SERVICES	OTHER
86	1131	HENSLY, JUANITA	192304	2006-11-01	3,000.00	244021		CONSULTANT				CONSULTING SERVICES	OTHER
87	1890	PEET, H D	192304	2006-11-01	2,000.00	244025		CONSULTANT				CONSULTING SERVICES	OTHER
88	3876	CAPITAL LINK CONSULTANTS	192304	2006-11-01	1,000.00	244015		CONSULTANT				CONSULTING SERVICES	OTHER
89	2635	YARBER, EUNICE	192304	2006-11-01	700.00	244014		CONSULTANT				CONSULTING SERVICES	OTHER
90	4596	WHITLEY COUNTY HEALTH DEPARTMENT	192304	2006-11-22	506.00	244633	FLU SHOTS	FLU SHOTS				MEDICAL SERVICES	OTHER
91	1131	HENSLY, JUANITA	192304	2006-12-01	3,000.00	244730		CONSULTANT				CONSULTING SERVICES	OTHER
92	1890	PEET, H D	192304	2006-12-01	2,000.00	244730		CONSULTANT				CONSULTING SERVICES	OTHER
93	3876	CAPITAL LINK CONSULTANTS	192304	2006-12-01	1,000.00	244723		CONSULTANT				CONSULTING SERVICES	OTHER
94	2635	YARBER, EUNICE	192304	2006-12-31	700.00	244723		CONSULTANT				CONSULTING SERVICES	OTHER
95	4138	URGENT TREATMENT CLINIC	192304	2006-12-31	678.00	245955	900130135556	MEDICAL				MEDICAL SERVICES	OTHER
96	4566	HARRIS INC	192305	2006-01-01	16,476.00	236658	MN00005625	ANNUAL CLASSIC SOFTWARE SUPPORT				SOFTWARE SUPPORT	OTHER
97	4019	IBM	192305	2006-01-01	779.00	236404	D50531	IBM BUSINESS RECOVERY CONTRACT				RECOVERY CONTRACT	OTHER
98	4404	ALLIANCE DATA SYSTEMS INC	192305	2006-01-06	11,289.00	237072	URCM000117	ECIS SOFTWARE MAINTENANCE AND RECOVERY CONTRACT				SOFTWARE MAINTENANCE	OTHER
99	3265	IRON INC	192305	2006-01-19	592.80	237367	283678 2A	SYSTEM SOFTWARE				SOFTWARE SUPPORT	OTHER
100	4019	IBM	192305	2006-01-30	779.00	237499	1610550	IBM BUSINESS RECOVERY CONTRACT				RECOVERY CONTRACT	OTHER
101	4512	BUSINESS SOLUTIONS GROUP INC.	192305	2006-01-31	600.00	237896	2948	IT CONSULTING				CONSULTING SERVICES	OTHER
102	3873	CDW DIRECT LLC	192305	2006-01-31	610.42	237658	VW33712	ADOBE ACROBAT STANDARD VERSION				GAS SUPPLY DEPARTMENT	OTHER
103	3873	CDW DIRECT LLC	192305	2006-01-31	610.42	237761	VW33712	ADOBE ACROBAT STANDARD VERSION				GAS SUPPLY DEPARTMENT	OTHER
104	4196	CITRIX SYSTEMS INC	192305	2006-02-28	1,575.00	238296	90331605	RENEW SUBSCRIPTION ADVANTAGE F				ONE YEAR SUBSCRIPTION	OTHER
105	4512	BUSINESS SOLUTIONS GROUP INC.	192305	2006-02-28	675.00	238294	3025	IT CONSULTING				CONSULTING SERVICES	OTHER
106	4019	IBM	192305	2006-03-01	779.00	237938	2610519	IBM BUSINESS RECOVERY CONTRACT				RECOVERY CONTRACT	OTHER
107	3873	CDW DIRECT LLC	192305	2006-03-19	735.62	238690	VW69795	WINDOWS 2003 SERVER FOR EXCHAN				EXCHANGE AGENT	OTHER
108	3873	CDW DIRECT LLC	192305	2006-03-31	1,200.00	239172	XH67050	ETRUST RENEWAL AGREEMENT				SUPPORT & UPDATES	OTHER
109	4392	PINNACLE BUSINESS SYSTEMS INC.	192305	2006-03-31	828.00	238876	4460	ICOM400 ANNUAL SOFTWARE MAINT				SOFTWARE MAINTENANCE	OTHER
110	4606	CT CORPORATION	192305	2006-04-01	2,962.70	237453	2387264-SI	EDGAR SERVICE SUBSCRIPTION CONTRACT				SUBSCRIPTION	OTHER
111	4019	IBM	192305	2006-04-01	779.00	238554	3610518	IBM BUSINESS RECOVERY CONTRACT				RECOVERY CONTRACT	OTHER
112	4404	ALLIANCE DATA SYSTEMS INC	192305	2006-04-15	11,289.00	239166	URCM000214	ECIS SOFTWARE MAINTENANCE AND RECOVERY CONTRACT				SOFTWARE MAINTENANCE	OTHER
113	4512	BUSINESS SOLUTIONS GROUP INC.	192305	2006-04-23	1,162.50	239294	3095	IT CONSULTING				CONSULTING SERVICES	OTHER
114	4512	BUSINESS SOLUTIONS GROUP INC.	192305	2006-04-23	555.00	239294	3109	IT CONSULTING				CONSULTING SERVICES	OTHER
115	3265	IRON INC	192305	2006-04-28	973.41	239470	293845 2A	SYSTEM SOFTWARE SUPPORT				SOFTWARE SUPPORT	OTHER

LINE NO.	VEN N	VENDOR NAME	AC NO	DATE	AMOUNT	CK NUMBER	INV #	INVOICE DESCRIPTION	HRLY RATE	NO HOURS	BUSINESS EXP	BUSINESS EXP DESCRIPTION	TYPE SERVICE
116	3813	CDW DIRECT LLC	192305	2006-04-30	1,093.87	239827	XV63917	WINDOWS SERVER 2003 LICENSE				EXCHANGE & UPGRADE LICENSE	OTHER
117	4097	DIGITAL DESIGNS INC.	192305	2006-05-01	1,350.00	239480	10554	FORMSERVER/400 ANNUAL MAINTENANCE				ANNUAL MAINTENANCE	OTHER
118	4019	IBM	192305	2006-05-01	779.00	239433	4610530	IBM BUSINESS RECOVERY CONTRACT				RECOVERY CONTRACT	OTHER
119	4655	TCG AMERICA LLC	192305	2006-05-31	1,850.00	240576	2393	IT CONSULTING				CONSULTING SERVICES	OTHER
120	3764	COGNOS CORPORATION	192305	2006-05-31	804.54	240661	224974	IMPROPTU SUPPORT THROUGH 11/2				STANDARD SUPPORT RENEWAL	OTHER
121	3813	CDW DIRECT LLC	192305	2006-05-31	795.98	240427	ZJ16282	EXCHANGE AGENT FOR EXCHANGE SE				EXCHANGE AGENT	OTHER
122	3508	GROUP 1 SOFTWARE	192305	2006-06-01	14,464.89	239467	REN0009920	CODE-1 PLUS, MAILSTREAM PLUS				U.S. POSTAL MONTHLY DATABASE	OTHER
123	4019	IBM	192305	2006-06-01	779.00	239635	5610522	IBM BUSINESS RECOVERY CONTRACT				RECOVERY CONTRACT	OTHER
124	4655	TCG AMERICA LLC	192305	2006-06-21	1,025.00	240896	2428	IT CONSULTING				CONSULTING SERVICES	OTHER
125	4314	B B & T BANKCARD CORPORATION	192305	2006-06-30	673.70	241051	1950 DT	SOFTWARE MAINTENANCE DT				SOFTWARE MAINTENANCE	OTHER
126	4019	IBM	192305	2006-07-01	779.00	240470	6610529	IBM BUSINESS RECOVERY CONTRACT				RECOVERY CONTRACT	OTHER
127	4404	ALLIANCE DATA SYSTEMS INC	192305	2006-07-02	11,289.00	240964	URCM003004	EGS SOFTWARE MAINTENANCE AND SPOOLVIEW ANNUAL MAINTENANCE/S				SOFTWARE MAINTENANCE	OTHER
128	3803	DATA TRADE LLC	192305	2006-07-02	4,464.00	240969	2006-319	IT CONSULTING				ANNUAL MAINTENANCE	OTHER
129	4655	TCG AMERICA LLC	192305	2006-07-24	1,375.00	241653	2526	IT CONSULTING				CONSULTING SERVICES	OTHER
130	4673	BERBEE INFORMATION NETWORKS CO	192305	2006-07-28	1,871.45	241746	IN00102228	SOFTWARE MAINTENANCE MONTHLY EXPENSE				SOFTWARE MAINTENANCE	OTHER
131	3563	INTRASOURCE PREPARMENTS	192305	VARIOUS	3,250.00	245432	321507 2A	SOFTWARE MAINTENANCE MONTHLY EXPENSE OF				SOFTWARE MAINTENANCE	OTHER
132	3265	ITRON INC	192305	2006-12-31	653.49	245432	321507 2A	SOFTWARE MAINTENANCE MONTHLY EXPENSE OF				SOFTWARE MAINTENANCE	OTHER
133	3813	CDW DIRECT LLC	192305	VARIOUS	7,678.25			MONTHLY EXPENSE OF FILENET CONTENT SERVICES, WEB				ANNUAL SOFTWARE SUPPORT	OTHER
134	4674	FILENET CORPORATION	192305	VARIOUS	1,335.50			MONTHLY EXPENSE OF FILENET CONTENT SERVICES, WEB				ANNUAL SOFTWARE SUPPORT	OTHER
135	109	ARSENALUT ASSOCIATES	192305	2006-07-28	1,687.55	241770	0609-19	RENEWAL OF ANNUAL SOFTWARE MAI				ANNUAL MAINTENANCE	OTHER
136	4669	AMERICAN INNOVATIONS	192305	2006-07-31	1,564.93	242242	A10114221	CATHODIC PROTECTION SOFTWARE M				SOFTWARE MAINTENANCE	OTHER
137	4019	IBM	192305	2006-08-01	779.00	241365	7610545	IBM BUSINESS RECOVERY CONTRACT				RECOVERY CONTRACT	OTHER
138	4674	FILENET CORPORATION	192305	2006-08-21	5,342.40	242780	70070089	FILENET CONTENT SERVICES, WEB				ANNUAL SOFTWARE SUPPORT	OTHER
139	4674	FILENET CORPORATION	192305	2006-08-31	5,342.40	242841	85068766	FILENET CONTENT SERVICES, WEB				ANNUAL SOFTWARE SUPPORT	OTHER
140	4655	TCG AMERICA LLC	192305	2006-08-12	525.00	242089	2563	IT CONSULTING				CONSULTING SERVICES	OTHER
141	3813	CDW DIRECT LLC	192305	2006-08-14	756.83	242474	BMHY554	SOFTWARE MAINTENANCE UPDATES TO WEBSITE				SOFTWARE MAINTENANCE	OTHER
142	0	BOX LAKE NETWORKS INC.	192305	2006-08-28	765.00	242693	7395	ANNUAL SARBOX PORTAL MAINTENAN				ANNUAL MAINTENANCE	OTHER
143	4325	PROTIVITI INC.	192305	2006-08-31	10,000.00	243053	030466	ANNUAL SARBOX PORTAL MAINTENAN				ANNUAL MAINTENANCE	OTHER
144	4019	IBM	192305	2006-09-01	779.00	242209	8610522	IBM BUSINESS RECOVERY CONTRACT				RECOVERY CONTRACT	OTHER
145	4429	HAWKEYE INFORMATION SYSTEMS INC	192305	2006-09-01	650.00	242576	64265	PATHFINDER SERVICES				SUPPORT SERVICES	OTHER
146	4655	TCG AMERICA LLC	192305	2006-09-27	825.00	243247	2619	IT CONSULTING				CONSULTING SERVICES	OTHER
147	4404	ALLIANCE DATA SYSTEMS INC	192305	2006-10-01	11,289.00	243447	URCM000398	EGS SOFTWARE MAINTENANCE AND KNOWLEDGE LAKE PINNACLE TABLE				SOFTWARE MAINTENANCE	OTHER
148	4307	KNOWLEDGE LAKE INC.	192305	2006-10-01	5,750.00	242251	200201350	DOAGENT ANNUAL MAINTENANCE 10				ANNUAL MAINTENANCE	OTHER
149	4087	DIGITAL DESIGNS INC.	192305	2006-10-01	1,875.00	243591	10963	IBM BUSINESS RECOVERY CONTRACT				ANNUAL MAINTENANCE	OTHER
150	4019	IBM	192305	2006-10-01	779.00	243093	9610507	SOFTWARE MAINTENANCE				RECOVERY CONTRACT	OTHER
151	3265	ITRON INC	192305	2006-10-17	653.49	243613	302440	SOFTWARE MAINTENANCE 7/1/06 -				SOFTWARE MAINTENANCE	OTHER
152	4019	IBM	192305	2006-11-01	243828	243828	0610521	IBM BUSINESS RECOVERY CONTRACT				RECOVERY CONTRACT	OTHER
153	4655	TCG AMERICA LLC	192305	2006-11-20	800.00	244469	2691	IT CONSULTING				CONSULTING SERVICES	OTHER
154	4655	TCG AMERICA LLC	192305	2006-11-21	1,975.00	244652	2700	IT CONSULTING				CONSULTING SERVICES	OTHER
155	3265	ITRON INC	192305	2006-11-27	729.04	244642	310906 2A	SOFTWARE MAINTENANCE				SOFTWARE MAINTENANCE	OTHER
156	4019	IBM	192305	2006-12-01	779.00	244440	N610607	IBM BUSINESS RECOVERY CONTRACT				RECOVERY CONTRACT	OTHER
157	3764	COGNOS CORPORATION	192305	2006-12-13	8,469.40	245107	238638	POWERPLAY AND REPORTNET SUPPOR				SUPPORT SERVICES	OTHER
158	Less than \$500												LEGAL
159	2334	STOLL KEENON AND OGDEN	192301	2006-01-23	47.70	237893	500419	EMPLOYEE RELATIONS				LEGAL	LEGAL
160	4576	MILLER BALUS & O'NEIL P.C.	192301	2006-01-31	223.10	237829	14595	TSP GENERAL MATTERS				LEGAL	LEGAL

LINE NO.	VEN #	VENDOR NAME	AC NO	DATE	AMOUNT	CK NUMBER	INV #	INVOICE DESCRIPTION	HRLY RATE	NO HOURS	BUSINESS EXP	BUSINESS EXP DESCRIPTION	TYPE SERVICE
161	2334	STOLL KEENON AND OGDEN	192301	2006-02-17	208.80	238471	502434	EMPLOYEE RELATIONS					LEGAL
162	4576	MILLER BALIS & O'NEIL P.C.	192301	2006-02-24	274.32	238262	14692	TGP GENERAL MATTERS					LEGAL
163	3917	ARMSTRONG TEASDALE LLP	192301	2006-02-28	19.41	238214	1006216	LEGAL FEES-BLUE SKY III					LEGAL
164	2334	STOLL KEENON AND OGDEN	192301	2006-03-21	104.40	238750	505697	EMPLOYEE RELATIONS					LEGAL
165	3334	STOLL KEENON AND OGDEN	192301	2006-03-23	392.64	238750	FEB 06	EMPLOYEE BENEFITS					LEGAL
166	4082	SAUNDERS, DARRELL L	192301	2006-03-31	225.00	239142	MAR 06	JANITORIAL					LEGAL
167	4576	MILLER BALIS & O'NEIL P.C.	192301	2006-04-18	116.87	239269	14883	GENERAL TGP					LEGAL
168	2334	STOLL KEENON AND OGDEN	192301	2006-04-21	118.35	239477	510403	MISCELLANEOUS					LEGAL
169	958	FULLBRIGHT AND JAWORSKI	192301	2006-04-30	205.60	239987	10846587	GENERAL MATTERS					LEGAL
170	4576	MILLER BALIS & O'NEIL P.C.	192301	2006-04-30	202.48	240004	15048	TGP GROUP					LEGAL
171	4576	MILLER BALIS & O'NEIL P.C.	192301	2006-05-22	72.68	240127	15131	TGP GENERAL MATTERS					LEGAL
172	2334	STOLL KEENON AND OGDEN	192301	2006-06-21	104.40	240894	MAY 06	EMPLOYEE BENEFITS					LEGAL
173	4082	SAUNDERS, DARRELL L	192301	2006-06-30	112.50	241360	GENERAL 6/06	JANITORIAL					LEGAL
174	4576	MILLER BALIS & O'NEIL P.C.	192301	2006-06-30	56.54	241124	15388	TGP GENERAL MATTERS					LEGAL
175	2334	STOLL KEENON AND OGDEN	192301	2006-07-21	137.71	241742	518994	GENERAL					LEGAL
176	4082	SAUNDERS, DARRELL L	192301	2006-07-31	150.00	242256	GENERAL 7/06	JANITORIAL					LEGAL
177	4576	MILLER BALIS & O'NEIL P.C.	192301	2006-07-31	145.08	242039	15554	TGP - GENERAL MATTERS					LEGAL
178	4576	MILLER BALIS & O'NEIL P.C.	192301	2006-08-31	247.50	242745	15696	TGP - GENERAL MATTERS					LEGAL
179	2334	STOLL KEENON AND OGDEN	192301	2006-09-30	76.30	243568	525326	Employee Relations					LEGAL
180	2077	RILEY, LAWRENCE	192303	2006-01-03	275.00	237515	033017	JANITORIAL					OTHER
181	3876	DOWNS, ANDREA	192303	2006-01-04	105.00	237494	012601	JANITORIAL					OTHER
182	9533	DEZARN, SUE	192303	2006-01-18	52.50	237400	013006 1/20/06	JANITORIAL					OTHER
183	4158	RUSSELL, RICK	192303	2006-01-19	330.00	237516	587041	JANITORIAL					OTHER
184	4598	BAKER, TERRY L	192303	2006-01-24	160.00	237479	JAN 06	JANITORIAL					OTHER
185	1066	HALL, GARY K	192303	2006-01-26	105.00	237498	050145	JANITORIAL					OTHER
186	4028	BLACK, CATHY	192303	2006-01-31	300.00	237630	JAN 06	JANITORIAL					OTHER
187	4151	HOMETOWN SERVICE	192303	2006-01-31	300.00	237660	JAN 06	JANITORIAL					OTHER
188	4151	HOMETOWN SERVICE	192303	2006-01-31	300.00	237660	451037	JANITORIAL					OTHER
189	4151	HOMETOWN SERVICE	192303	2006-01-31	150.00	237660	451038	JANITORIAL					OTHER
190	4151	HOMETOWN SERVICE	192303	2006-01-31	150.00	237660	451039	JANITORIAL					OTHER
191	3833	DEZARN, SUE	192303	2006-01-31	52.50	237649	12706 2/3/06	JANITORIAL					OTHER
192	2077	RILEY, LAWRENCE	192303	2006-02-01	275.00	238146	033016	JANITORIAL					OTHER
193	3876	DOWNS, ANDREA	192303	2006-02-01	105.00	238122	012602	JANITORIAL					OTHER
194	4158	RUSSELL, RICK	192303	2006-02-16	330.00	238148	587047	JANITORIAL					OTHER
195	1066	HALL, GARY K	192303	2006-02-16	105.00	238128	050147	JANITORIAL					OTHER
196	3833	DEZARN, SUE	192303	2006-02-16	52.50	237927	21006 2/17/06	JANITORIAL					OTHER
197	4598	BAKER, TERRY L	192303	2006-02-21	160.00	238103	FEB 06	JANITORIAL					OTHER
198	4028	BLACK, CATHY	192303	2006-02-28	455.00	238223	FEB 06	JANITORIAL					OTHER
199	4151	HOMETOWN SERVICE	192303	2006-02-28	300.00	238583	090058	JANITORIAL					OTHER
200	4151	HOMETOWN SERVICE	192303	2006-02-28	300.00	238583	090059	JANITORIAL					OTHER
201	4151	HOMETOWN SERVICE	192303	2006-02-28	150.00	238983	090055	JANITORIAL					OTHER
202	4151	HOMETOWN SERVICE	192303	2006-02-28	150.00	238363	090057	JANITORIAL					OTHER
203	3833	DEZARN, SUE	192303	2006-02-28	52.50	238238	2/24/06 3/3/06	JANITORIAL					OTHER
204	2077	RILEY, LAWRENCE	192303	2006-03-01	275.00	238723	033019	JANITORIAL					OTHER
205	3876	DOWNS, ANDREA	192303	2006-03-01	105.00	238701	012603	JANITORIAL					OTHER
206	3833	DEZARN, SUE	192303	2006-03-16	52.50	238546	3/10/06 3/17/06	JANITORIAL					OTHER
207	4158	RUSSELL, RICK	192303	2006-03-28	330.00	238725	597203	JANITORIAL					OTHER
208	4598	BAKER, TERRY L	192303	2006-03-28	160.00	238785	MAR 06	JANITORIAL					OTHER
209	3833	DEZARN, SUE	192303	2006-03-29	52.50	238609	3/24/06 3/31/06	JANITORIAL					OTHER
210	4151	HOMETOWN SERVICE	192303	2006-03-30	300.00	238814	090076	JANITORIAL					OTHER
211	4151	HOMETOWN SERVICE	192303	2006-03-30	150.00	238814	090078	JANITORIAL					OTHER
212	4151	HOMETOWN SERVICE	192303	2006-03-30	75.00	236814	090077	JANITORIAL					OTHER
213	4028	BLACK, CATHY	192303	2006-03-31	455.00	238892	MAR 06	JANITORIAL					OTHER
214	4151	HOMETOWN SERVICE	192303	2006-03-31	300.00	238814	090081	JANITORIAL					OTHER
215	1066	HALL, GARY K	192303	2006-03-31	105.00	239812	05-0154	JANITORIAL					OTHER
216	3971	RIBDOGG'S CLEANING SERVICE	192303	2006-04-01	275.00	239281	1383	JANITORIAL					OTHER
217	2077	RILEY, LAWRENCE	192303	2006-04-01	275.00	239281	033020	JANITORIAL					OTHER
218	3876	DOWNS, ANDREA	192303	2006-04-01	105.00	239245	033020	JANITORIAL					OTHER
219	3833	DEZARN, SUE	192303	2006-04-13	52.50	239077	47706 4/14/06	JANITORIAL					OTHER
220	4158	RUSSELL, RICK	192303	2006-04-18	330.00	239283	597209	JANITORIAL					OTHER
221	1066	HALL, GARY K	192303	2006-04-21	105.00	239251	05-0155	JANITORIAL					OTHER
222	4598	BAKER, TERRY L	192303	2006-04-25	160.00	239414	APR 06	JANITORIAL					OTHER
223	3833	DEZARN, SUE	192303	2006-04-26	52.50	239430	4/21/06 4/28/06	JANITORIAL					OTHER
224	4028	BLACK, CATHY	192303	2006-04-30	455.00	239551	APR 06	JANITORIAL					OTHER
225	4151	HOMETOWN SERVICE	192303	2006-04-30	300.00	239569	090090	JANITORIAL					OTHER
226	4151	HOMETOWN SERVICE	192303	2006-04-30	150.00	239569	090093	JANITORIAL					OTHER
227	4151	HOMETOWN SERVICE	192303	2006-04-30	150.00	239569	090091	JANITORIAL					OTHER
228	4151	HOMETOWN SERVICE	192303	2006-04-30	150.00	239569	090092	JANITORIAL					OTHER
229	2077	RILEY, LAWRENCE	192303	2006-05-01	275.00	240134	012604	JANITORIAL					OTHER
230	3876	DOWNS, ANDREA	192303	2006-05-01	105.00	240117	012605	JANITORIAL					OTHER
231	3833	DEZARN, SUE	192303	2006-05-10	52.50	239738	5/5/06 5/12/06	JANITORIAL					OTHER
232	1066	HALL, GARY K	192303	2006-05-16	105.00	240119	05158	JANITORIAL					OTHER
233	4158	RUSSELL, RICK	192303	2006-05-24	330.00	240136	597215	JANITORIAL					OTHER

LINE NO.	VEN N	VENDOR NAME	AC NO	DATE	AMOUNT	CK NUMBER	INV #	INVOICE DESCRIPTION	HRLY RATE	NO HOURS	BUSINESS EXP	BUSINESS EXP DESCRIPTION	TYPE SERVICE
234	601	COMMERCIAL CLEANING SERVICE	192303	2006-05-24	300.00	240111	FLOORMICHES	JANITORIAL					OTHER
235	3933	DEZARN, SUE	192303	2006-05-24	52.50	240115	CLN 5/19/5/26	JANITORIAL					OTHER
236	4598	BAKER, TERRY L	192303	2006-05-30	160.00	240146	CLN CORBIN WH	JANITORIAL					OTHER
237	4028	BLACK, CATHY	192303	2006-05-31	455.00	240206	MAY 06	JANITORIAL					OTHER
238	4151	HOMETOWN SERVICE	192303	2006-05-31	300.00	240226	230357	JANITORIAL					OTHER
239	4151	HOMETOWN SERVICE	192303	2006-05-31	300.00	240226	230359	JANITORIAL					OTHER
240	4151	HOMETOWN SERVICE	192303	2006-05-31	150.00	240226	230358	JANITORIAL					OTHER
241	2077	RILEY, LAWRENCE	192303	2006-05-01	275.00	240864	033022	JANITORIAL					OTHER
242	3876	DOWN, ANDREA	192303	2006-06-01	105.00	240833	012606	JANITORIAL					OTHER
243	3933	DEZARN, SUE	192303	2006-06-07	52.50	240448	6/2/06 6/9/06	JANITORIAL					OTHER
244	3933	DEZARN, SUE	192303	2006-05-21	52.50	240831	6/16/06 6/23/06	JANITORIAL					OTHER
245	4598	BAKER, TERRY L	192303	2006-06-27	160.00	240905	CLEANING 6/06	JANITORIAL					OTHER
246	4158	RUSSELL, RICK	192303	2006-06-28	330.00	240950	JUNE 06	JANITORIAL					OTHER
247	4028	BLACK, CATHY	192303	2006-06-30	455.00	241232	JUN 06	JANITORIAL					OTHER
248	4151	HOMETOWN SERVICE	192303	2006-06-30	300.00	241105	230379	JANITORIAL					OTHER
249	4151	HOMETOWN SERVICE	192303	2006-06-30	300.00	241105	230380	JANITORIAL					OTHER
250	4151	HOMETOWN SERVICE	192303	2006-06-30	150.00	241105	230377	JANITORIAL					OTHER
251	4151	HOMETOWN SERVICE	192303	2006-06-30	150.00	241105	230378	JANITORIAL					OTHER
252	1066	HALL, GARY K	192303	2006-06-30	105.00	241270	050162	JANITORIAL					OTHER
253	3971	BIRDDOG'S CLEANING SERVICE	192303	2006-06-30	70.00	241230	1434	JANITORIAL					OTHER
254	3933	DEZARN, SUE	192303	2006-06-30	52.50	241092	6/30/06 7/7/06	JANITORIAL					OTHER
255	2077	RILEY, LAWRENCE	192303	2006-07-01	275.00	241616	033047	JANITORIAL					OTHER
256	3876	DOWN, ANDREA	192303	2006-07-01	105.00	241561	012607	JANITORIAL					OTHER
257	4158	RUSSELL, RICK	192303	2006-07-18	330.00	241739	597227	JANITORIAL					OTHER
258	3933	DEZARN, SUE	192303	2006-07-19	52.50	241560	7/14/06 7/21/06	JANITORIAL					OTHER
259	4598	BAKER, TERRY L	192303	2006-07-26	160.00	241705	JUL 06	JANITORIAL					OTHER
260	4028	BLACK, CATHY	192303	2006-07-31	455.00	241600	JUL 06	JANITORIAL					OTHER
261	4151	HOMETOWN SERVICE	192303	2006-07-31	300.00	241842	230388	JANITORIAL					OTHER
262	4151	HOMETOWN SERVICE	192303	2006-07-31	265.00	241842	230391	JANITORIAL					OTHER
263	4151	HOMETOWN SERVICE	192303	2006-07-31	150.00	241842	230389	JANITORIAL					OTHER
264	4151	HOMETOWN SERVICE	192303	2006-07-31	150.00	241842	230390	JANITORIAL					OTHER
265	1066	HALL, GARY K	192303	2006-07-31	105.00	241635	050163	JANITORIAL					OTHER
266	3933	DEZARN, SUE	192303	2006-07-31	52.50	241826	7/28/06 8/4/06	JANITORIAL					OTHER
267	2077	RILEY, LAWRENCE	192303	2006-08-01	275.00	242451	033048	JANITORIAL					OTHER
268	3876	DOWN, ANDREA	192303	2006-08-01	105.00	242405	072808	JANITORIAL					OTHER
269	3933	DEZARN, SUE	192303	2006-08-16	52.50	242199	8/1/06 8/18/06	JANITORIAL					OTHER
270	4158	RUSSELL, RICK	192303	2006-08-21	330.00	242536	597231	JANITORIAL					OTHER
271	4028	BLACK, CATHY	192303	2006-08-29	455.00	242558	AUG 06	JANITORIAL					OTHER
272	4151	HOMETOWN SERVICE	192303	2006-08-29	300.00	242577	409409	JANITORIAL					OTHER
273	4151	HOMETOWN SERVICE	192303	2006-08-29	265.00	242577	409408	JANITORIAL					OTHER
274	4151	HOMETOWN SERVICE	192303	2006-08-29	150.00	242577	409410	JANITORIAL					OTHER
275	4151	HOMETOWN SERVICE	192303	2006-08-29	150.00	242577	409411	JANITORIAL					OTHER
276	1066	HALL, GARY K	192303	2006-08-29	105.00	242575	050168	JANITORIAL					OTHER
277	4598	BAKER, TERRY L	192303	2006-08-30	160.00	242555	AUG 06	JANITORIAL					OTHER
278	3933	DEZARN, SUE	192303	2006-08-30	52.50	242572	AUG 06	JANITORIAL					OTHER
279	3971	BIRDDOG'S CLEANING SERVICE	192303	2006-08-31	60.00	242690	1468	JANITORIAL					OTHER
280	2077	RILEY, LAWRENCE	192303	2006-09-01	275.00	243114	033049	JANITORIAL					OTHER
281	3876	DOWN, ANDREA	192303	2006-09-01	105.00	243066	012609	JANITORIAL					OTHER
282	3933	DEZARN, SUE	192303	2006-09-14	52.50	242964	9/6/06 9/15/06	JANITORIAL					OTHER
283	4158	RUSSELL, RICK	192303	2006-09-25	330.00	243116	597239	JANITORIAL					OTHER
284	3933	DEZARN, SUE	192303	2006-09-28	52.50	243216	9/22/06 9/29/06	JANITORIAL					OTHER
285	4151	HOMETOWN SERVICE	192303	2006-09-29	300.00	243394	409426	JANITORIAL					OTHER
286	4151	HOMETOWN SERVICE	192303	2006-09-29	300.00	243394	409429	JANITORIAL					OTHER
287	4151	HOMETOWN SERVICE	192303	2006-09-29	150.00	243394	409427	JANITORIAL					OTHER
288	4151	HOMETOWN SERVICE	192303	2006-09-29	150.00	243394	409428	JANITORIAL					OTHER
289	1066	HALL, GARY K	192303	2006-09-29	105.00	243391	050169	JANITORIAL					OTHER
290	4028	BLACK, CATHY	192303	2006-09-30	455.00	243358	SEP 06	JANITORIAL					OTHER
291	4598	BAKER, TERRY L	192303	2006-09-30	160.00	243347	CLEANING	JANITORIAL					OTHER
292	2077	RILEY, LAWRENCE	192303	2006-10-01	275.00	243925	033050	JANITORIAL					OTHER
293	3876	DOWN, ANDREA	192303	2006-10-01	105.00	243902	012610	JANITORIAL					OTHER
294	1066	HALL, GARY K	192303	2006-10-09	105.00	243907	050172	JANITORIAL					OTHER
295	3933	DEZARN, SUE	192303	2006-10-12	52.50	243499	1006-1013	JANITORIAL					OTHER
296	4158	RUSSELL, RICK	192303	2006-10-17	330.00	243927	597245	JANITORIAL					OTHER
297	3933	DEZARN, SUE	192303	2006-10-26	52.50	243899	10/20-10/27	JANITORIAL					OTHER
298	4598	BAKER, TERRY L	192303	2006-10-27	160.00	244063	CLEANING	JANITORIAL					OTHER
299	4028	BLACK, CATHY	192303	2006-10-31	455.00	244071	CLEANING OCT	JANITORIAL					OTHER
300	4151	HOMETOWN SERVICE	192303	2006-10-31	300.00	244092	409442	JANITORIAL					OTHER
301	4151	HOMETOWN SERVICE	192303	2006-10-31	300.00	244092	409444	JANITORIAL					OTHER
302	4151	HOMETOWN SERVICE	192303	2006-10-31	150.00	244092	409446	JANITORIAL					OTHER
303	4151	HOMETOWN SERVICE	192303	2006-10-31	150.00	244092	409447	JANITORIAL					OTHER
304	4151	HOMETOWN SERVICE	192303	2006-10-31	50.00	244212	1517	JANITORIAL					OTHER
305	2077	RILEY, LAWRENCE	192303	2006-11-01	275.00	244617	033051	JANITORIAL					OTHER
306	3876	DOWN, ANDREA	192303	2006-11-01	105.00	244592	012611	JANITORIAL					OTHER

LINE NO.	VEN N	VENDOR NAME	AC NO	DATE	AMOUNT	CK NUMBER	INV #	INVOICE DESCRIPTION	HRLY RATE	NO HOURS	BUSINESS EXP	BUSINESS EXP DESCRIPTION	TYPE SERVICE
307	1066	HALL, GARY K	192303	2006-11-07	105.00	244597	050174	JANITORIAL					OTHER
308	3933	STEAMLINER SUE	192303	2006-11-08	52.50	244239		JANITORIAL					OTHER
309	4158	RUSSELL, RICK	192303	2006-11-14	100.00	244466	CLEAN CHAIRS	JANITORIAL					OTHER
310	4158	RUSSELL, RICK	192303	2006-11-16	330.00	244620	597250	JANITORIAL					OTHER
311	3933	DEZARN, SUE	192303	2006-11-22	52.50	244598	11/17 11/24/06	JANITORIAL					OTHER
312	4151	HOMETOWN SERVICE	192303	2006-11-28	300.00	244755	347858	JANITORIAL					OTHER
313	4028	BLACK, CATHY	192303	2006-11-30	455.00	244851	NOV 06	JANITORIAL					OTHER
314	4151	HOMETOWN SERVICE	192303	2006-11-30	300.00	244755	347855	JANITORIAL					OTHER
315	4598	BAKER, TERRY L	192303	2006-11-30	160.00	244739	NOV 06	JANITORIAL					OTHER
316	4151	HOMETOWN SERVICE	192303	2006-11-30	150.00	244755	347856	JANITORIAL					OTHER
317	4151	HOMETOWN SERVICE	192303	2006-11-30	150.00	244755	347857	JANITORIAL					OTHER
318	2077	HILLY, LAWRENCE	192303	2006-12-01	275.00	245313	033052	JANITORIAL					OTHER
319	1066	HALL, GARY K	192303	2006-12-01	105.00	245286	050177	JANITORIAL					OTHER
320	3971	DOWNS, ANDREA	192303	2006-12-01	105.00	245278	012612	JANITORIAL					OTHER
321	3971	BIRDDOG'S CLEANING SERVICE	192303	2006-12-01	50.00	245609	1557	JANITORIAL					OTHER
322	3933	DEZARN, SUE	192303	2006-12-06	52.50	244872	12/01-12/08	JANITORIAL					OTHER
323	4158	RUSSELL, RICK	192303	2006-12-19	330.00	245315	241607	JANITORIAL					OTHER
324	3933	DEZARN, SUE	192303	2006-12-20	52.50	245273	12/15-12/22/06	JANITORIAL					OTHER
325	4028	BLACK, CATHY	192303	2006-12-28	495.00	245461	CLEANING-12/08	JANITORIAL					OTHER
326	4151	HOMETOWN SERVICE	192303	2006-12-29	300.00	245391	347870	JANITORIAL					OTHER
327	4151	HOMETOWN SERVICE	192303	2006-12-29	150.00	245391	347871	JANITORIAL					OTHER
328	4151	HOMETOWN SERVICE	192303	2006-12-29	150.00	245391	347872	JANITORIAL					OTHER
329	4151	HOMETOWN SERVICE	192303	2006-12-31	300.00	245654	347873	JANITORIAL					OTHER
330	4598	BAKER, TERRY L	192303	2006-12-31	160.00	245453	CLEANING	JANITORIAL					OTHER
331	3933	DEZARN, SUE	192303	2006-12-31	52.50	245483	12/29 1/5/2007	JANITORIAL					OTHER
332	3767	ADELPHIA	192304	2006-01-01	48.79	236877	45010099011557	CABLE SERVICES					OTHER
333	3767	ADELPHIA	192304	2006-01-01	48.79	236877	45010099012738	CABLE SERVICES					OTHER
334	4270	PAGING BILLING SERVICES	192304	2006-01-03	169.00	236909	003056	PAGING SERVICE					OTHER
335	3844	UNITY COMMUNICATIONS INC	192304	2006-01-05	147.13	236959	000002863028	COMMUNICATIONS SERVICE					OTHER
336	3810	CHARTER COMMUNICATIONS	192304	2006-01-05	20.84	237161	78611001014017	COMMUNICATIONS SERVICE					OTHER
337	3767	ADELPHIA	192304	2006-01-13	53.01	237378	45010007005846	CABLE SERVICES					OTHER
338	743	DECKER, VIRGINIA	192304	2006-01-26	200.24	237491	20060124	JANITORIAL					OTHER
339	318	BLUEGRASS REGIONAL MH/MR BOARD	192304	2006-01-30	498.24	237633	OCT-DEC 2005	MEDICAL CLAIMS					OTHER
340	4270	PAGING BILLING SERVICES	192304	2006-02-01	195.00	237510	003056	PAGING SERVICE					OTHER
341	3767	ADELPHIA	192304	2006-02-01	50.89	237588	45010099011557	CABLE SERVICES					OTHER
342	3767	ADELPHIA	192304	2006-02-01	50.89	237588	45010099012738	CABLE SERVICES					OTHER
343	3810	CHARTER COMMUNICATIONS	192304	2006-02-01	20.84	237764	78611001014017	COMMUNICATIONS SERVICE					OTHER
344	3844	UNITY COMMUNICATIONS INC	192304	2006-02-03	125.52	237710	000002864268	COMMUNICATIONS SERVICE					OTHER
345	3767	ADELPHIA	192304	2006-02-14	53.01	237905	45010007005846	CABLE SERVICES					OTHER
346	3342	EMPLOYEE BENEFIT MANAGEMENT CO	192304	2006-02-17	213.75	238124	0106116-IN	MEDICAL CLAIMS					OTHER
347	3342	EMPLOYEE BENEFIT MANAGEMENT CO	192304	2006-02-24	213.75	238239	0206035-IN	MEDICAL CLAIMS					OTHER
348	4270	PAGING BILLING SERVICES	192304	2006-03-01	213.52	238141	003056	PAGING SERVICES					OTHER
349	3767	ADELPHIA	192304	2006-03-01	50.89	238211	45010099011557	CABLE SERVICES					OTHER
350	3767	ADELPHIA	192304	2006-03-01	50.89	238211	45010099012738	CABLE SERVICES					OTHER
351	3810	CHARTER COMMUNICATIONS	192304	2006-03-06	20.84	238340	78611001014017	COMMUNICATIONS SERVICE					OTHER
352	3844	UNITY COMMUNICATIONS INC	192304	2006-03-09	99.02	238447	000002875805	COMMUNICATIONS SERVICE					OTHER
353	3767	ADELPHIA	192304	2006-03-17	53.01	238520	45010007005846	CABLE SERVICES					OTHER
354	3342	EMPLOYEE BENEFIT MANAGEMENT CO	192304	2006-03-21	213.75	238704	0306028-IN	MEDICAL CLAIMS					OTHER
355	4270	PAGING BILLING SERVICES	192304	2006-04-01	208.00	238632	003056	PAGING SERVICES					OTHER
356	3767	ADELPHIA	192304	2006-04-01	50.89	238779	45010099011557	CABLE SERVICES					OTHER
357	3767	ADELPHIA	192304	2006-04-01	50.89	238779	45010099012738	CABLE SERVICES					OTHER
358	3810	CHARTER COMMUNICATIONS	192304	2006-04-01	20.84	238902	78611001014017	COMMUNICATIONS SERVICE					OTHER
359	3844	UNITY COMMUNICATIONS INC	192304	2006-04-04	99.02	239021	000002865629	COMMUNICATIONS SERVICE					OTHER
360	3342	EMPLOYEE BENEFIT MANAGEMENT CO	192304	2006-04-13	408.50	239248	0406027-JN	MEDICAL CLAIMS					OTHER
361	318	BLUEGRASS REGIONAL MH/MR BOARD	192304	2006-04-18	498.24	239226	JAN-MAR 2006	MEDICAL					OTHER
362	0	KEYSPAN	192304	2006-04-18	275.00	239262	BL0512178	GAS SAMPLES VARIOUS PLACES					OTHER
363	3767	ADELPHIA	192304	2006-04-20	53.01	239187	45010007005846	CABLE SERVICES					OTHER
364	4520	ERTEL MEDICINE AND PEDIATRIC	192304	2006-04-30	74.00	239581	0428106	MEDICAL					OTHER
365	3767	ADELPHIA	192304	2006-04-30	53.01	239963	45010007005846	CABLE SERVICES					OTHER
366	4270	PAGING BILLING SERVICES	192304	2006-05-01	208.00	239442	003056	PAGING SERVICES					OTHER
367	3767	ADELPHIA	192304	2006-05-01	50.89	239411	45010099011557	CABLE SERVICES					OTHER
368	3767	ADELPHIA	192304	2006-05-01	50.89	239411	45010099012738	CABLE SERVICES					OTHER
369	3844	UNITY COMMUNICATIONS INC	192304	2006-05-03	99.02	239647	000002895392	COMMUNICATIONS SERVICE					OTHER
370	3810	CHARTER COMMUNICATIONS	192304	2006-05-03	20.84	239728	78611001014017	COMMUNICATIONS SERVICE					OTHER
371	3342	EMPLOYEE BENEFIT MANAGEMENT CO	192304	2006-05-16	408.50	239984	0508027-IN	MEDICAL CLAIMS					OTHER
372	4270	PAGING BILLING SERVICES	192304	2006-06-01	208.00	240174	011061	PAGING SERVICES					OTHER
373	3767	ADELPHIA	192304	2006-06-01	50.89	240163	45010099011557	CABLE SERVICES					OTHER
374	3767	ADELPHIA	192304	2006-06-01	50.89	240163	45010099012738	CABLE SERVICES					OTHER
375	3810	CHARTER COMMUNICATIONS	192304	2006-06-01	20.84	240429	78611001014017	COMMUNICATIONS SERVICE					OTHER
376	3844	UNITY COMMUNICATIONS INC	192304	2006-06-08	123.52	240523	000002905367	COMMUNICATIONS SERVICE					OTHER
377	3767	ADELPHIA	192304	2006-06-14	53.01	240645	45010007005846	CABLE SERVICES					OTHER
378	3342	EMPLOYEE BENEFIT MANAGEMENT CO	192304	2006-06-20	361.00	240839	0608027-IN	MEDICAL CLAIMS					OTHER

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LINE NO.	VEN #	VENDOR NAME	AC NO	DATE	AMOUNT	CK NUMBER	INV #	INVOICE DESCRIPTION	HRLY RATE	NO HOURS	BUSINESS EXP	BUSINESS EXP DESCRIPTION	TYPE SERVICE
379	4138	URGENT TREATMENT CLINIC	192304	2006-07-01	226.00	241630	900130135556	MEDICAL					OTHER
380	4270	PAGING BILLING SERVICES	192304	2006-07-01	208.00	240942	003056	PAGING SERVICES					OTHER
381	4432	ADELPHIA	192304	2006-07-01	50.89	240802	45010099011557	CABLE SERVICES					OTHER
382	4432	ADELPHIA	192304	2006-07-01	50.89	240902	45010099012738	CABLE SERVICES					OTHER
383	3810	CHARTER COMMUNICATIONS	192304	2006-07-03	20.84	241082	78611001014017	COMMUNICATIONS SERVICE					OTHER
384	3767	ADELPHIA	192304	2006-07-03	53.01	241217	45010007005846	CABLE SERVICES					OTHER
385	3844	UNITY COMMUNICATIONS INC	192304	2006-07-13	99.02	241335	000002814232	COMMUNICATIONS SERVICE					OTHER
386	3342	BLUEGRASS REGIONAL M/HMR BOARD	192304	2006-07-18	213.75	241564	0766082-IN	MEDICAL CLAIMS					OTHER
387	318	BLUEGRASS REGIONAL M/HMR BOARD	192304	2006-07-21	496.24	241538	APR-JUN 06	MEDICAL CLAIMS					OTHER
388	4138	URGENT TREATMENT CLINIC	192304	2006-07-31	227.00	242442	900130135556	MEDICAL					OTHER
389	4270	PAGING BILLING SERVICES	192304	2006-08-01	208.00	241738	003056	PAGING SERVICES					OTHER
390	3810	CHARTER COMMUNICATIONS	192304	2006-08-02	20.84	241986	78611001014017	COMMUNICATIONS SERVICE					OTHER
391	3844	UNITY COMMUNICATIONS INC	192304	2006-08-03	99.02	241890	000002923709	COMMUNICATIONS SERVICE					OTHER
392	4432	ADELPHIA	192304	2006-08-04	50.89	241767	45010099011557	CABLE SERVICES					OTHER
393	4432	ADELPHIA	192304	2006-08-04	50.89	241787	45010099012738	CABLE SERVICES					OTHER
394	3767	ADELPHIA	192304	2006-08-04	53.01	242174	45010007005846	CABLE SERVICES					OTHER
395	3342	EMPLOYEE BENEFIT MANAGEMENT CC	192304	2006-08-15	213.75	242201	0806027-IN	MEDICAL CLAIMS					OTHER
396	4270	PAGING BILLING SERVICES	192304	2006-09-01	208.00	242535	003056	PAGING SERVICES					OTHER
397	4432	ADELPHIA	192304	2006-09-01	54.07	242527	45010099011557	CABLE SERVICES					OTHER
398	4432	ADELPHIA	192304	2006-09-01	50.89	242527	45010099012738	CABLE SERVICES					OTHER
399	3810	CHARTER COMMUNICATIONS	192304	2006-09-01	20.84	242699	78611001014017	COMMUNICATIONS SERVICE					OTHER
400	3844	UNITY COMMUNICATIONS INC	192304	2006-09-06	74.34	242677	000002932512	COMMUNICATIONS SERVICE					OTHER
401	3767	ADELPHIA	192304	2006-09-13	53.01	242826	45010007005846	CABLE SERVICES					OTHER
402	2840	SIDWELL, MARJORIE	192304	2006-09-18	320.00	243117	200020	CONSULTANT					OTHER
403	3342	EMPLOYEE BENEFIT MANAGEMENT CC	192304	2006-09-21	218.50	243218	0906027-IN	MEDICAL CLAIMS					OTHER
404	2840	SIDWELL, MARJORIE	192304	2006-09-29	480.00	243240	200021	CONSULTANT					OTHER
405	318	BLUEGRASS REGIONAL M/HMR BOARD	192304	2006-09-30	488.24	243487	JUL-SEP 06	MEDICAL CLAIMS					OTHER
406	4270	PAGING BILLING SERVICES	192304	2006-10-01	208.00	243235	003056	PAGING SERVICES					OTHER
407	3767	ADELPHIA	192304	2006-10-01	50.89	243196	45010099011557	CABLE SERVICES					OTHER
408	3767	ADELPHIA	192304	2006-10-01	50.89	243196	45010099012738	CABLE SERVICES					OTHER
409	4692	NEWVAVE COMMUNICATIONS	192304	2006-10-05	20.85	243543	01623966-1	COMMUNICATIONS SERVICE					OTHER
410	3844	UNITY COMMUNICATIONS INC	192304	2006-10-10	99.43	243473	000002941180	COMMUNICATIONS SERVICE					OTHER
411	3342	EMPLOYEE BENEFIT MANAGEMENT CC	192304	2006-10-13	213.75	243853	1006027-IN	MEDICAL CLAIMS					OTHER
412	3767	TIME WARNER	192304	2006-10-18	53.01	243696	45010007005846	CABLE SERVICES					OTHER
413	2840	SIDWELL, MARJORIE	192304	2006-10-26	320.00	243928	200025	CONSULTANT					OTHER
414	4138	URGENT TREATMENT CLINIC	192304	2006-10-31	332.00	244630	900130135556	MEDICAL					OTHER
415	0	PRICE, VINCE	192304	2006-10-31	22.00	244459	REIMBURSE FIL	FLU SHOT 2006					OTHER
416	3844	UNITY COMMUNICATIONS INC	192304	2006-11-01	152.43	244124	000002848936	COMMUNICATIONS SERVICE					OTHER
417	3767	TIME WARNER	192304	2006-11-01	50.89	244013	45010099011557	CABLE SERVICES					OTHER
418	3767	TIME WARNER	192304	2006-11-01	50.89	244013	45010099012738	CABLE SERVICES					OTHER
419	4270	PAGING BILLING SERVICES	192304	2006-11-06	208.00	244012	003056	PAGING SERVICES					OTHER
420	3342	EMPLOYEE BENEFIT MANAGEMENT CC	192304	2006-11-14	213.75	244433	1106026-IN	MEDICAL CLAIMS					OTHER
421	3767	TIME WARNER	192304	2006-11-14	53.01	244471	45010007005846	CABLE SERVICES					OTHER
422	0	SELECT LAB SERVICES	192304	2006-11-16	45.00	244462	4347	DRUG SCREEN RE ACCIDENT					OTHER
423	3217	CURTIS, FRANCES	192304	2006-11-16	22.00	244425	201767	FLU SHOT 2006					OTHER
424	469	CAUDILL, JOHNNY	192304	2006-11-22	15.00	244560	201589	FLU SHOT 2006					OTHER
425	3304	EEO ASSOCIATES	192304	2006-11-30	94.00	245324	11905	LINDA POSTLEWAITE					OTHER
426	4138	URGENT TREATMENT CLINIC	192304	2006-11-30	94.00	245324	900130135556	MEDICAL					OTHER
427	4692	NEWVAVE COMMUNICATIONS	192304	2006-11-30	41.70	244915	01623966-1	COMMUNICATIONS SERVICE					OTHER
428	3342	EMPLOYEE BENEFIT MANAGEMENT CC	192304	2006-12-01	213.75	245841	1206026-IN	MEDICAL CLAIMS					OTHER
429	4270	PAGING BILLING SERVICES	192304	2006-12-01	208.00	244719	003056	PAGING SERVICES					OTHER
430	3767	TIME WARNER	192304	2006-12-01	50.89	244775	45010099011557	CABLE SERVICES					OTHER
431	3767	TIME WARNER	192304	2006-12-01	50.89	244775	45010099012738	CABLE SERVICES					OTHER
432	3844	UNITY COMMUNICATIONS INC	192304	2006-12-05	125.93	244943	000002958684	COMMUNICATIONS SERVICE					OTHER
433	3324	HALL, JOHN	192304	2006-12-13	414.00	245026	DK-00009	MEDICAL					OTHER
434	3767	TIME WARNER	192304	2006-12-13	53.01	245087	OCT-DEC 06	MEDICAL					OTHER
435	318	BLUEGRASS REGIONAL M/HMR BOARD	192304	2006-12-31	498.24	245610	000002941180	MEDICAL CLAIMS					OTHER
436	4453	MAILWATCH	192305	2006-01-01	135.00	237037	0810570	E-MAIL SECURITY SYSTEM					OTHER
437	4314	B B & T BANKCARD CORPORATION	192305	2006-01-26	210.94	237723	1960 DT	AD ON SOFTWARE-HP					OTHER
438	4314	B B & T BANKCARD CORPORATION	192305	2006-01-26	10.59	237723	1960 DT	PRINTER STATION					OTHER
439	4512	BUSINESS SOLUTIONS GROUP INC.	192305	2006-01-30	300.00	237485	2917	IT CONSULTING					OTHER
440	4109	EASLINK SERVICES CORPORATION	192305	2006-01-31	38.52	237930	07680450602	COMPUTER CONSULTANT					OTHER
441	3813	CDW DIRECT LLC	192305	2006-01-31	(610.42)	237638	VW33712	ADOBE ACRobat STANDARD VERSION					OTHER
442	4453	MAILWATCH	192305	2006-02-03	135.00	237942	0811126	E-MAIL SECURITY SYSTEM					OTHER
443	3502	ADVANCED SOLUTIONS INC	192305	2006-02-28	375.00	238314	27966	COMPUTER CONSULTANT					OTHER
444	4512	BUSINESS SOLUTIONS GROUP INC.	192305	2006-02-28	350.00	238294	3014	IT CONSULTING					OTHER
445	4109	EASLINK SERVICES CORPORATION	192305	2006-02-28	33.60	238549	07680450603	COMPUTER CONSULTANT					OTHER
446	4453	MAILWATCH	192305	2006-03-03	135.00	238560	08111673	E-MAIL SECURITY SYSTEM					OTHER
447	3813	CDW DIRECT LLC	192305	2006-03-17	312.10	238600	WZ27831	ADOBE ACRobat STANDARD VERSION					OTHER
448	0	BOX LAKE NETWORKS	192305	2006-03-21	42.50	238795	6776	COMPUTER CONSULTANT					OTHER

LINE NO.	VEN N	VENDOR NAME	AC NO	DATE	AMOUNT	CK NUMBER	INV #	INVOICE DESCRIPTION	HRLY RATE	NO HOURS	BUSINESS EXP	BUSINESS EXP DESCRIPTION	TYPE SERVICE
449	137	AUBLE CONSULTING SERVICES	192305	2006-03-25	360.00	238784	06232001	COMPUTER CONSULTANT					OTHER
450	4512	BUSINESS SOLUTIONS GROUP INC.	192305	2006-03-25	225.00	238687	3080	IT CONSULTING					OTHER
451	4512	BUSINESS SOLUTIONS GROUP INC.	192305	2006-03-31	225.00	238695	3079	IT CONSULTING					OTHER
452	4453	MAILWATCH	192305	2006-04-01	135.00	238967		E-MAIL SECURITY SYSTEM					OTHER
453	4235	EARTHLINK INC.	192305	2006-04-07	23.95	238928	2625988223	INTERNET SERVICES					OTHER
454	4109	EASYLEINK SERVICES CORPORATION	192305	2006-04-18	31.26	239246	07680450604	COMPUTER CONSULTANT					OTHER
455	4512	BUSINESS SOLUTIONS GROUP INC.	192305	2006-04-30	100.00	239555	3146	IT CONSULTING					OTHER
456	4453	MAILWATCH	192305	2006-05-01	135.00	240002	0812758	E-MAIL SECURITY SYSTEM					OTHER
457	4235	EARTHLINK INC.	192305	2006-05-11	23.95	239742	267588757	INTERNET SERVICES					OTHER
458	4512	BUSINESS SOLUTIONS GROUP INC.	192305	2006-05-13	325.00	239722	3161	IT CONSULTING					OTHER
459	4109	EASYLEINK SERVICES CORPORATION	192305	2006-05-22	26.94	240152	07680450605	COMPUTER CONSULTANT					OTHER
460	3813	CDW DIRECT LLC	192305	2006-05-23	(795.98)	240427	ZJ16282	ADOBE ACROBAT STANDARD VERSION					OTHER
461	4453	MAILWATCH	192305	2006-06-01	135.00	240685	0813292	E-MAIL SECURITY SYSTEM					OTHER
462	137	ALBIE CONSULTING SERVICES	192305	2006-06-21	140.00	241061	06232002	CONSULTANT					OTHER
463	4109	EASYLEINK SERVICES CORPORATION	192305	2006-06-21	34.14	240837	07680450606	COMPUTER CONSULTANT					OTHER
464	3813	CDW DIRECT LLC	192305	2006-06-22	466.89	241081	ZX27123	ADOBE ACROBAT STANDARD VERSION					OTHER
465	4314	B & T BANKCARD CORPORATION	192305	2006-06-30	349.59	241051	1950 DT	COMPUTER MAINTENANCE					OTHER
466	4655	TCG AMERICA LLC	192305	2006-06-30	250.00	241142	2502	IT CONSULTING					OTHER
467	4655	TCG AMERICA LLC	192305	2006-06-30	150.00	240954	2438	IT CONSULTING					OTHER
468	4109	EASYLEINK SERVICES CORPORATION	192305	2006-07-19	29.31	241563	07680450607	COMPUTER CONSULTANT					OTHER
469	4655	TCG AMERICA LLC	192305	2006-07-24	475.00	241653	2519	IT CONSULTING					OTHER
470	4655	TCG AMERICA LLC	192305	2006-07-31	350.00	241880	2543	IT CONSULTING					OTHER
471	4453	MAILWATCH	192305	2006-07-31	270.00	241862	08-1000208	E-MAIL SECURITY SYSTEM					OTHER
472	4235	EARTHLINK INC.	192305	2006-08-11	23.95	242001	281187550	INTERNET SERVICES					OTHER
473	4109	EASYLEINK SERVICES CORPORATION	192305	2006-08-16	28.74	242200	07680450608	COMPUTER CONSULTANT					OTHER
474	4655	TCG AMERICA LLC	192305	2006-08-25	425.00	242437	2576	IT CONSULTING					OTHER
475	4655	TCG AMERICA LLC	192305	2006-08-31	350.00	243056	2609	IT CONSULTING					OTHER
476	4655	TCG AMERICA LLC	192305	2006-08-31	300.00	242767	2596	IT CONSULTING					OTHER
477	4689	BOX LAKE NETWORKS INC	192305	2006-08-31	170.00	243068	7466	COMPUTER CONSULTANT					OTHER
478	4314	B & T BANKCARD CORPORATION	192305	2006-08-31	37.05	242614	1950 DT	COMPUTER MAINTENANCE					OTHER
479	4453	MAILWATCH	192305	2006-09-01	135.00	242866	0814881	E-MAIL SECURITY SYSTEM					OTHER
480	4689	BOX LAKE NETWORKS INC.	192305	2006-09-18	148.75	243204	7532	COMPUTER CONSULTANT					OTHER
481	4109	EASYLEINK SERVICES CORPORATION	192305	2006-09-18	34.02	243087	076306-001	SOFTWARE LICENSE FEE					OTHER
482	0	LACERTE SOFTWARE	192305	2006-09-25	224.72	243102	539263	COMPUTER CONSULTANT					OTHER
483	4689	BOX LAKE NETWORKS INC.	192305	2006-09-26	42.39	243361	7577	COMPUTER CONSULTANT					OTHER
484	4314	B & T BANKCARD CORPORATION	192305	2006-09-28	42.39	243448	1950 DT	COMPUTER MAINTENANCE					OTHER
485	4453	MAILWATCH	192305	2006-10-01	135.00	243672	0815533	E-MAIL SECURITY SYSTEM					OTHER
486	3803	DATA TRADE LLC	192305	2006-10-17	130.00	243805	2006-523	SPOOL VIEW SOFTWARE					OTHER
487	4109	EASYLEINK SERVICES CORPORATION	192305	2006-10-17	28.50	243807	07680450610	COMPUTER CONSULTANT					OTHER
488	4655	TCG AMERICA LLC	192305	2006-10-31	225.00	244117	2669	IT CONSULTING					OTHER
489	4314	B & T BANKCARD CORPORATION	192305	2006-10-31	90.06	244130	4889 MW	COMPUTER MAINTENANCE					OTHER
490	4109	EASYLEINK SERVICES CORPORATION	192305	2006-10-31	27.48	244431	07680450611	COMPUTER CONSULTANT					OTHER
491	4453	MAILWATCH	192305	2006-11-01	135.00	244446	0815412	E-MAIL SECURITY SYSTEM					OTHER
492	3265	ITRON INC	192305	2006-11-27	(35.57)	244642	308317	SOFTWARE MAINTENANCE					OTHER
493	4109	EASYLEINK SERVICES CORPORATION	192305	2006-11-30	30.36	245014	07680450612	COMPUTER CONSULTANT					OTHER
494	4314	B & T BANKCARD CORPORATION	192305	2006-11-30	28.57	244806	1950 DT	COMPUTER MAINTENANCE					OTHER
495	4453	MAILWATCH	192305	2006-12-01	135.00	245054	0816133	E-MAIL SECURITY SYSTEM					OTHER
496	4655	TCG AMERICA LLC	192305	2006-12-12	225.00	245085	2721	IT CONSULTING					OTHER
497	3764	COGNOS CORPORATION	192305	2006-12-13	268.16	245107	238838	IMPROMPTU SUPPORT THROUGH 11/2					OTHER
498	4655	TCG AMERICA LLC	192305	2006-12-22	200.00	245319	2744	IT CONSULTING					OTHER
499	4655	TCG AMERICA LLC	192305	2006-12-31	100.00	245412	2752	IT CONSULTING					OTHER
500				TOTAL	657,984.12								

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

RESPONSE:

None for political purposes.

See attached schedules.

Sponsoring Witness:

John B. Brown

LINE #	VENDOR #	VENDOR NAME	CHECK NO	DATE	AMOUNT
		Donations not in AC 426 - AC 1.930.10 - Public and Community Relations			
1	1546	MADISON SOUTHERN PROJECT GRADUATION	237209	2006-01-11	50
2	2609	WINTER CARE ENERGY FUND	237475	2006-01-18	1,876
3	2462	UNITED WAY OF THE BLUEGRASS	237709	2006-01-26	600
4	4314	B B & T BANKCARD (SR CITIZENS CHRISTMAS LUNCH)	237723	2006-01-26	17
5	4614	NICHOLASVILLE POLICE D.A.R.E.	237683	2006-01-31	45
6	0	JESSAMINE COUNTY YOUTH BASEBALL	237806	2006-02-03	75
7	0	GRC BASEBALL BOOSTERS	237798	2006-02-07	150
8	0	POWELL COUNTY HIGH SCHOOL BAND	238142	2006-02-16	50
9	0	RIPPLES OF HOPE	238147	2006-02-20	200
10	0	CLAY COUNTY MINISTERIAL ASSOCIATION	238114	2006-02-20	50
11	0	PROJECT GRADUATION	238144	2006-02-21	50
12	0	DEMING HIGH SCHOOL	238119	2006-02-21	25
13	0	KMSHA JUVENILE DRILL TEAM	238253	2006-02-24	50
14	0	RAPHE MINISTRIES	238269	2006-02-28	100
15	210	BATH COUNTY NEWS OUTLOOK (FFA SPONSOR)	238323	2006-02-28	50
16	2570	WILLIAMSBURG INDEPENDENT SCHOOL DISTRICT	238451	2006-03-05	50
17	0	HOSPICE CARE PLUS	238385	2006-03-09	200
18	0	44TH DISTICT PROGRAM (MADISON CO BASKETBALL)	238587	2006-03-15	50
19	4629	LONDON LAUREL COUNTY RESCUE SQUAD	238712	2006-03-17	125
20	0	BEREA COMMUNITY ELEMENTARY SCHOOL	238791	2006-03-23	200
21	0	CHS SOCCER BOOSTERS CLUB	238802	2006-03-23	200
22	0	KENTUCKY BASEBALL CLUB	238820	2006-03-27	125
23	2528	WEST KNOX VOLUNTEER FIRE DEPARTMENT	239024	2006-03-28	50
24	644	CORBIN ROTARY CLUB	238805	2006-03-29	100
25	4638	EASTERN KY DRAFT HORSE ASSOCIATION	238930	2006-03-30	100
26	0	DEMING HIGH SCHOOL PROJECT PROM	238922	2006-03-30	50
27	0	LEE COUNTY YOUTH SPORTS	238961	2006-03-30	50
28	1973	POWELL COUNTY HIGH SCHOOL	238988	2006-03-30	50
29	3927	FRENCHBURG/MENIFEE COUNTY	238935	2006-03-30	50
30	2069	RICHMOND REGISTER (SWEET 16 HIGH SCHOOL BASKETBALL)	239138	2006-03-31	40
31	4505	MULTIMEDIA SALES/MARKETING (BLOOD DONOR CAMPAIGN)	238976	2006-04-01	94
32	4636	WCC TEE-TIME TWIST TOURNAMENT	238846	2006-04-01	50
33	0	MONTGOMERY COUNTY AFTER PROM PARTY	239125	2006-04-05	50
34	2804	FOLEY MIDDLE SCHOOL	239086	2006-04-05	50
35	0	BLUEGRASS CHRISTIAN SCHOOL	239061	2006-04-11	75
36	0	CLARK COUNTY UK ALUMNI CLUB	239235	2006-04-13	100
37	4130	CYSTIC FIBROSIS FOUNDATION	239241	2006-04-13	100
38	0	FIGHT FORE MS	239249	2006-04-13	75
39	0	KNOX COUNTY UNITE COALITION	239264	2006-04-13	50
40	0	BATH COUNTY FOOTBALL-FLAG & JR PRO	239055	2006-04-13	25
41	0	KENTON REED MEMORIAL SCHOLARSHIP	239436	2006-04-20	50
42	560	CLAY COUNTY HIGH SCHOOL	239423	2006-04-25	50
43	4079	CORBIN SENIOR CITIZENS	239570	2006-04-30	200
44	201	BATH COUNTY HIGH SCHOOL	239544	2006-04-30	50
45	0	MENIFEE COUNTY FIELD DAY FUND	239611	2006-05-03	50
46	1973	POWELL COUNTY HIGH SCHOOL	239624	2006-05-03	50
47	0	TRINITY CHRISTIAN ACADEMY	239811	2006-05-04	85
48	0	SHIRLEY'S MARCHING SOLDIERS	239794	2006-05-09	25
49	0	BFCO (BEREA FAITH COMMUNITY OUTREACH)	239714	2006-05-11	500
50	0	HINDMAN SETTLEMENT SCHOOL	239753	2006-05-11	200
51	0	SEND A KID TO KAMP RADIOTHON	240025	2006-05-11	50
52	1263	JESSAMINE COUNTY FAIR INC	239994	2006-05-12	35
53	4317	NATIONAL FIRE SAFETY COUNCIL INC.	240011	2006-05-16	100
54	0	POWELL COUNTY ATHLETICS	240018	2006-05-16	50
55	0	KENTUCKY HOST COMMITTEE-SOUTHERN LEGISLATIVE CONFERENCE	240141	2006-05-22	2,000
56	4294	SLC-KENTUCKY NIGHT RECEPTION	240246	2006-05-22	225
57	631	CORBIN CHAMBER OF COMMERCE(HORSE SHOW PROGRAM)	240217	2006-05-25	325
58	210	BATH COUNTY NEWS OUTLOOK	240414	2006-05-31	65
59	0	UNIVERSITY SPORTS PROGRAM-BASEBALL TOURNAMENT	240250	2006-05-31	50

LINE #	VENDOR #	VENDOR NAME	CHECK NO	DATE	AMOUNT
60	0	MCNABB RELAY FOR LIFE GOLF SCRAMBLE	240235	2006-05-31	25
61	255	BEREA CHAMBER OF COMMERCE	239971	2006-06-01	75
62	0	POWELL COUNTY TOURISM COMMISSION	240699	2006-06-08	100
63	56	AMERICAN CANCER SOCIETY	240407	2006-06-08	100
64	56	AMERICAN CANCER SOCIETY	240406	2006-06-08	10
65	4317	NATIONAL FIRE SAFETY COUNCIL INC.	240693	2006-06-09	75
66	1721	MT. STERLING-MONTGOMERY COUNTY	240856	2006-06-13	250
67	0	MUSA 97G FLYERS (SOCCER ASSOCIATION)	240690	2006-06-13	75
68	0	MENIFEE COUNTY RELAY FOR LIFE	240687	2006-06-14	50
69	0	GRACE BAPTIST CHURCH (HOLE SPONSORSHIP GOLF OUTING)	240843	2006-06-20	125
70	0	WILLIAMSBURG HIGH SCHOOL CHEERLEADERS	240960	2006-06-22	100
71	0	WILLIAMSBURG RESCUE SQUAD	240961	2006-06-22	100
72	0	WILLIAMSBURG FOOTBALL BOOSTERS	240959	2006-06-22	40
73	0	BEREA DANCE TEAM	241067	2006-06-30	75
74	0	UNDER 14 GIRLS SOCCER TEAM	241146	2006-06-30	75
75	292	BIG CREEK FIRE DEPARTMENT	241068	2006-06-30	60
76	364	BRIGHT SHADE FIRE DEPARTMENT	241072	2006-06-30	60
77	399	BURNING SPRINGS FIRE DEPARTMENT	241076	2006-06-30	60
78	932	FOGERTOWN FIRE DEPARTMENT	241097	2006-06-30	60
79	1496	LOCKARDS CREEK FIRE DEPARTMENT	241117	2006-06-30	60
80	1558	MANCHESTER FIRE DEPARTMENT	241121	2006-06-30	60
81	1831	ONEIDA FIRE DEPARTMENT	241131	2006-06-30	60
82	4663	HORSE CREEK FIRE DEPARTMENT	241106	2006-06-30	60
83	0	MADISON SOUTHERN VARSITY CHEERLEADERS	241120	2006-06-30	50
84	0	SPOONBREAD FESTIVAL	241326	2006-07-07	100
85	261	BEREA COMMUNITY HIGH SCHOOL	241537	2006-07-19	75
86	0	BATH COUNTY COMMUNITY EDUCATION	241708	2006-07-26	50
87	1852	OWINGSVILLE LIONS CLUB	241737	2006-07-26	50
88	1733	MUSCULAR DYSTROPHY ASSOCIATION	241868	2006-07-27	50
89	2616	WKCA-FM RADIO	242241	2006-07-31	110
90	0	NCLS BLUEGRASS SOCIAL	240128	2006-08-01	325
91	4505	MULTIMEDIA SALES AND MARKETING (MILITARY TRIBUTE)	241733	2006-08-01	99
92	261	BEREA COMMUNITY HIGH SCHOOL	241978	2006-08-04	200
93	0	UNIVERSITY OF THE CUMBERLANDS BASEBALL	242073	2006-08-04	175
94	3981	EAST JESSAMINE HIGH SCHOOL	242002	2006-08-04	60
95	4436	BATH COUNTY QUARTERBACK CLUB	241972	2006-08-04	20
96	0	HOSPICE CARE PLUS INC.	242018	2006-08-10	40
97	251	BEREA BAND BOOSTERS	242186	2006-08-11	200
98	0	COMMUNITY DIRECTORY (LISTING IN COMMUNITY DIRECTORY)	242194	2006-08-15	75
99	0	BATH LODGE #55 F & AM	242392	2006-08-17	25
100	2042	REDHOUND VARSITY CLUB	242430	2006-08-24	100
101	0	NICHOLASVILLE FIREFIGHTERS LOCAL 4289	242591	2006-08-29	50
102	1649	DELTA NATURAL GAS - 10 (AMERICAN CANCER SOCIETY)	242571	2006-08-31	20
103	0	MSU FOUNDATION (MOREHEAD STATE UNIVERSITY)	242589	2006-09-01	500
104	0	FIRST ANNUAL TRACTOR DRIVE	242573	2006-09-01	50
105	4191	GATEWAY AREA DEVELOPMENT DISTRICT	242720	2006-09-07	200
106	1626	MENIFEE COUNTY HIGH SCHOOL	242988	2006-09-08	35
107	0	BEREA COMMUNITY MIDDLE SCHOOL GOLF SCRAM	243065	2006-09-15	50
108	0	BATH COUNTY AGRICULTURAL AND HORSE FAIR	243200	2006-09-26	100
109	0	CORNERSTONE CHRISTIAN SCHOOL	243214	2006-09-27	250
110	0	BEREA KIWANIS CLUB	243354	2006-09-29	25
111	1260	JENNINGS, GLENN R (BEREA FIRE DEPT)	243459	2006-09-30	200
112	256	BEREA CITIZEN, THE (SPOOLBREAD FESTIVAL)	243353	2006-09-30	50
113	0	BUILDING A BETTER BLUEGRASS	242245	2006-10-01	1,000
114	3561	SOUTHEASTERN KENTUCKY HBA	243243	2006-10-01	100
115	0	EAST JESSAMINE INVITATIONL MARCHING BAND	243384	2006-10-04	75
116	255	BEREA CHAMBER OF COMMERCE (SPONSOR ANNUAL PIG ROAST)	243484	2006-10-10	520
117	2198	SILVER CREEK ELEMENTARY PTO	243559	2006-10-11	50
118	0	MENIFEE BOYS BASKETBALL	243917	2006-10-23	25
119	1733	MUSCULAR DYSTROPHY ASSOCIATION	243920	2006-10-26	50
120	4455	BIG SKILLET, THE (CHICKEN FESTIVAL-LONDON)	244211	2006-10-31	204

LINE #	VENDOR #	VENDOR NAME	CHECK NO	DATE	AMOUNT
121	3572	TRADITIONAL BANK (KIWANIS AUCTION-SAV BOND)	244311	2006-11-06	25
122	261	BEREA COMMUNITY HIGH SCHOOL	244408	2006-11-10	50
123	0	WSKV 104.9 FM MOORE COUNTRY 104	244635	2006-11-16	50
124	0	BEREA LADY PIRATE HOLIDAY CLASSIC	244573	2006-11-17	75
125	967	GRC YEARBOOK	244596	2006-11-17	50
126	0	BEREA YOUTH BASKETBALL LEAGUE	244409	2006-11-20	100
127	2941	EMPTY STOCKING FUND	244880	2006-11-30	200
128	65	AMERICAN HEART ASSOCIATION	244842	2006-11-30	50
129	1178	HOSPICE EAST	244756	2006-11-30	50
130	0	MONTGOMERY COUNTY COUNCIL FOR THE ARTS	245059	2006-12-01	100
131	0	TIM'S TROT FOR TOTS	244938	2006-12-04	25
132	4232	AIKCU (ASSOC OF INDEPENDENT KY COLLEGE & UNIV FOUNDATION)	245099	2006-12-07	4,000
133	113	ASBURY THEOLOGICAL SEMINARY	245101	2006-12-07	1,000
134	0	FIRST PRIORITY - PRES BOB JONES	245018	2006-12-07	500
135	4469	KENTUCKY MEN OF INTEGRITY	245047	2006-12-07	500
136	1308	KET (KENTUCKY EDUCATIONAL TELEVISION)	245050	2006-12-12	600
137	0	CORBIN LION'S CLUB	245005	2006-12-12	200
138	0	KENTUCKY ENVIRONMENTAL FOUNDATION	245297	2006-12-19	200
139		ENERGY ASSISTANCE PROGRAM - ACCRUAL			30,000
140		Reversal Entry for December 2005			(1,876)
141		TOTAL FOR ACCOUNT 1.930.10			52,669

DELTA NATURAL GAS COMPANY, INC.
CASE NO. 2007-00089

FIRST PSC DATA REQUEST
DATED 3/19/07

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 Manager – External Affairs and Richard Taylor and John Cooper, with the consulting firm Capital Link Consultants, register as lobbyists during the sessions 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 as well as appropriate amounts paid to Capital Link Consultants, were excluded from the test year in this rate case in an adjustment reflected in the testimony of John B. Brown and as set forth in Delta's filing in Volume 1 under Tab 27, Schedule 3, for filing requirement FR 10(6)(h).

See attached schedule.

Sponsoring Witness:

Glenn R. Jennings

DELTA NATURAL GAS COMPANY, INC.
CASE NO. 2007-00089
Lobbying Expenses
For the 12 Months Ended December 31, 2006

Lobby Expenditures

LINE NO.	DATE	DETAIL	VENDOR	DESCRIPTION	HOURS	RATE/HR	AMOUNT	TOTALS	ACCOUNT CHARGED
1	1/31/2006	R/C	ROBERT HAZELRIGG - SALARY	LOBBYIST	64	36.54	\$ 2,338.56		1,930.12
2	1/31/2006	R/C	CAPITAL LINK - TAYLOR COOPER	LOBBYIST			1,000.00		1,930.12
3	1/31/2006	R/C	ROBERT HAZELRIGG	FOOD, BEVERAGES, LODGING TRANSPORTATION			537.96		1,930.12
4	1/31/2006	R/C	ROBERT HAZELRIGG	MISCELLANEOUS EXP MEMBERSHIP INCLUDES LOBBYING SERVICES			19.92	3,895.44	
5	1/31/2006	R/C	U S CHAMBER COMMERCE				300.00	300.00	1,930.12
6	2/28/2006	AP	LEGISLATIVE RESEARCH COMMISSION	LITERATURE EXPENSE			9.79	9.79	1,930.12
7	2/28/2006	R/C	ROBERT HAZELRIGG	LOBBYIST	64	36.54	2,338.56		1,930.12
8	2/28/2006	R/C	ROBERT HAZELRIGG	FOOD, BEVERAGES, LODGING TRANSPORTATION			526.39		1,930.12
9	2/28/2006	R/C	ROBERT HAZELRIGG	MISCELLANEOUS EXP			9.79		1,930.12
10	2/28/2006	R/C	CAPITAL LINK - TAYLOR COOPER	LOBBYIST			1,000.00	3,874.74	1,930.12
11	3/31/2006	AP	LEGISLATIVE RESEARCH COMMISSION	LITERATURE EXPENSE			8.94	8.94	1,930.12
12	3/31/2006	R/C	ROBERT HAZELRIGG	LOBBYIST	66	36.54	2,411.64		1,930.12
13	3/31/2006	R/C	CAPITAL LINK - TAYLOR COOPER	LOBBYIST			1,000.00		1,930.12
14	3/31/2006	R/C	ROBERT HAZELRIGG	FOOD, BEVERAGES, LODGING TRANSPORTATION			582.65	3,994.29	1,930.12
15	4/30/2006	R/C	CAPITAL LINK - TAYLOR COOPER	LOBBYIST			1,000.00		1,930.12
16	4/30/2006	R/C	ROBERT HAZELRIGG	LOBBYIST	20	36.54	730.80		1,930.12
17	4/30/2006	R/C	ROBERT HAZELRIGG	FOOD, BEVERAGES, LODGING TRANSPORTATION			149.42	1,880.22	1,930.12
18	5/31/2006	R/C	LEGISLATIVE RESEARCH COMMISSION	LITERATURE EXPENSE			265.00	265.00	1,930.12
19	5/31/2006	R/C	CAPITAL LINK - TAYLOR COOPER	LOBBYIST			1,000.00	1,000.00	1,930.12
20	5/31/2006	R/C	LEGISLATIVE RESEARCH COMMISSION	LITERATURE EXPENSE			26.65	26.65	1,930.12
21	6/30/2006	R/C	U S CHAMBER OF COMMERCE	PORTION OF MEMBERSHIP INCLUDES LOBBYING SERVICES			360.00	360.00	1,930.12
22	6/30/2006	R/C	CAPITAL LINK - TAYLOR COOPER	LOBBYIST			1,000.00	1,000.00	1,930.12
23	7/31/2006	R/C	CAPITAL LINK - TAYLOR COOPER	LOBBYIST			1,000.00	1,000.00	1,930.12
24	7/31/2006	R/C	ROBERT HAZELRIGG	EXP SOUTHERN LEG CONFERENCE			704.73	704.73	1,930.12
25	8/31/2006	R/C	CAPITAL LINK - TAYLOR COOPER	LOBBYIST			1,000.00	1,000.00	1,923.04
26	8/31/2006	R/C	ROBERT HAZELRIGG	LOBBYIST	12	37.50	450.00	450.00	1,930.12
27	10/31/2006	R/C	AMERICAN INSTITUTE OF CPA	PORTION OF MEMBERSHIP INCLUDES LOBBYING SERVICES			29.20	29.20	1,930.12
28	10/31/2006	R/C	KENTUCKY SOCIETY OF CPAS	PORTION OF MEMBERSHIP INCLUDES LOBBYING SERVICES			56.00	56.00	1,930.12
29	10/31/2006	R/C	KENTUCKY CHAMBER OF COMMERCE	15% LOBBYING EXPENSE			125.00	125.00	1,930.12
30	11/30/2006	R/C	KENTUCKY CHAMBER OF COMMERCE	15% LOBBYING EXPENSE			300.00	300.00	1,930.12
31	12/31/2006	R/C	BUILDING A BETTER BLUEGRASS	SPONSORSHIP MEETINGS GENERAL ASSEMBLY/RC STAFF VARIOUS LOCATIONS IN CENTRAL KY			1,000.00		1,930.12
32	12/31/2006	R/C	CAPITAL LINK - TAYLOR COOPER	LOBBYIST			2,000.00	3,000.00	1,930.12
33				TOTAL	226			23,281.00	
34									
35				Mr. Hazelrigg's salary during the time lobbying expense occurred was \$77,000 averaging \$36.59 /hrly wage.					
36				The amount related to lobbying of Mr. Hazelrigg's salary is 226 hours X \$36.59 /hr = \$8,289.56					

DELTA NATURAL GAS COMPANY, INC.

CASE NO. 2007-00089

FIRST PSC DATA REQUEST

DATED 3/19/07

31. Provide a schedule showing for the test year and the year preceding the test year, with each year shown separately, the following information regarding Delta's investments in subsidiaries and joint ventures:
- a. Name of subsidiary or joint venture.
 - b. Date of initial investment.
 - c. Amount and type of investment made for each of the 2 years included in this response.
 - d. Balance sheet and income statement. Where only internal statements are prepared, furnish copies of these.
 - e. A separate schedule of all dividends or income of any type received by Delta from its subsidiaries or joint ventures showing how this income is reflected in the reports filed with the Commission and stockholder reports.
 - f. Name of each officer of each of the subsidiaries or joint ventures, each officer's annual compensation, the portion of that compensation that is charged to the subsidiary or joint venture, the position each officer holds with Delta, and the compensation received from Delta.

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.

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- f. The officers of Delta also serve as officers for the subsidiaries. See Item 42 for the name of each officer and their annual compensation. No direct 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 and 100% of the bonus amounts paid during the test year.

Sponsoring Witness:

John B. Brown

Delta Natural Gas Company, Inc.
Financial Statements of Subsidiaries
Case No. 2007-200089

ITEM 31

LINE NO		12/31/2006	12/31/2005
1	BALANCE SHEET		
2	ASSETS:		
3	NET PLANT INVESTMENTS	621,393	770,705
4	RECEIVABLES FROM OTHERS	13,259,469	12,838,100
5	RECEIVABLES FROM PARENT	1,043,037	2,266,303
6	STORAGE GAS	5,220,550	3,646,252
7	TOTAL ASSET	20,144,449	19,521,360
8	LIABILITIES:		
9	TAXES PAYABLE	(648,221)	(958,384)
10	PAYABLE TO OTHERS	(10,227,919)	(10,725,616)
11	PAYABLE TO PARENT	(7,835,536)	(6,257,849)
12	COMMON STOCK	(3,000)	(3,000)
13	RETAINED EARNINGS	(1,429,773)	(1,576,511)
14	TOTAL LIABILITIES	(20,144,449)	(19,521,360)
15	DIVIDENDS PAID IN YEAR	2,856,507	2,107,207
16	INCOME STATEMENT		
17	FOR YEARS ENDED DECEMBER 31	12/31/2006	12/31/2005
18	REVENUES		
19	FROM PARENT	-	-
20	FROM AFFILIATES	(1,378,122)	(2,147,104)
21	FROM OTHERS	(42,575,226)	(45,742,214)
22	NON RECURRING	-	-
23	TOTAL REVENUES	(43,953,348)	(47,889,318)
24	EXPENSES		
25	GAS COSTS	35,085,362	39,430,860
26	TRANSPORTATION FEES	3,484,468	3,495,013
27	DEPLETION	119,312	120,047
28	OTHER	868,537	405,417
29	INCOME TAXES	1,685,900	1,732,000
30	TOTAL EXPENSES	41,243,579	45,183,337
31	NET INCOME	(2,709,769)	(2,705,981)

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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 B. Brown

ANALYSIS OF ALLOWANCE FOR UNCOLLECTIBLE ACCOUNTS

Line No.		2003	2004	2005	2006
1	Beginning Balance	(300000)	(300000)	(391000)	(523252)
2	Charge Offs	547437	544493	545218	688805
3	Recoveries	(68870)	(81398)	(75847)	(82102)
4	Current Year Provision	(478567)	(554095)	(601623)	(483476)
5	Ending Balance	<u>(300000)</u>	<u>(391000)</u>	<u>(523252)</u>	<u>(400025)</u>
6	% of Provision to Total Revenue	0.919%	1.028%	1.003%	0.717%
	Operating Revenue from General Ledger	(52085353)	(53904811)	(59996169)	(67390961)

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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 B. Brown

DELTA NATURAL GAS COMPANY, INC.

ANALYSIS OF RETAINED EARNINGS
FOR 2005 AND TEST YEAR 2006

Line No.	2005			2006		
	Date	Description	Amount	Date	Description	Amount
1	1/1/2005	Beginning Balance	\$ 3,765,184	1/1/2006	Beginning Balance	\$ 5,571,315
2	3/15/2005	Common Stock Dividend @ .295/share	(949,811)	3/15/2006	Common Stock Dividend @ .30/share	(973,823)
3	6/15/2005	Common Stock Dividend @ .295/share	(951,576)	6/15/2006	Common Stock Dividend @ .30/share	(975,484)
4	9/15/2005	Common Stock Dividend @ .30/share	(969,990)	9/15/2006	Common Stock Dividend @ .305/share	(993,319)
5	12/15/2005	Common Stock Dividend @ .30/share	(971,504)	12/15/2006	Common Stock Dividend @ .305/share	(995,386)
6	12/31/2005	Net Income for 12 Months Ended	5,649,012	12/31/2006	Net Income for 12 Months Ended	4,550,017
7	12/31/2005	Ending Balance	\$ 5,571,315	12/31/2006	Ending Balance	\$ 6,183,320

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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 B. Brown

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35. Provide rates of return in Format 35.

RESPONSE:

See attached schedule.

Sponsoring Witness:

John B. Brown

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AVERAGE RATES OF RETURN
FOR THE CALENDAR YEARS 2002 THROUGH 2006

LINE #	Description	2002	2003	2004	2005	2006	Average
1	Net Income	2,592,112	2,124,141	1,967,331	2,845,314	2,050,352	2,315,850
2	Net Plant Investment	108,135,533	112,996,550	114,599,826	117,882,047	120,915,797	114,905,951
3	% of Return on Net Plant	2.4%	1.9%	1.7%	2.4%	1.7%	2.0%
LINE #	Description	2002	2003	2004	2005	2006	Average
4	Net Income	2,592,112	2,124,141	1,967,331	2,845,314	2,050,352	2,315,850
5	Common Equity	31,496,855	44,977,907	46,376,806	48,958,684	50,633,041	44,488,659
6	% Return on Common Equity	8.2%	4.7%	4.2%	5.8%	4.0%	5.2%

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36. Provide employee data in Format 36.

RESPONSE:

See attached schedule.

Sponsoring Witness:

John B. Brown

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	Calendar Year 2001	30	61,074	986,813	19	31,030	396,537	59	110,581	1,731,796	2	4,273	68,800
2	Percent of Change	-11.8%	-0.2%	-0.4%	-17.4%	-13.2%	-14.0%	-7.8%	-2.6%	-3.5%	0.0%	0.4%	4.1%
3													
4													
5	Calendar Year 2002	30	58,924	984,085	18	28,641	363,762	59	111,726	1,792,390	2	4,310	71,650
6	Percent of Change	0.0%	-3.5%	-0.3%	-5.3%	-7.7%	-8.3%	0.0%	1.0%	3.5%	0.0%	0.9%	4.1%
7													
8													
9	Calendar Year 2003	29	57,382	981,223	18	29,201	362,869	57	111,980	1,855,957	2	4,297	74,200
10	Percent of Change	-3.3%	-2.6%	-0.3%	0.0%	2.0%	-0.2%	-3.4%	0.2%	3.5%	0.0%	-0.3%	3.6%
11													
12													
13	Calendar Year 2004	28	57,139	986,624	17	29,414	372,665	55	108,374	1,833,138	2	4,283	77,100
14	Percent of Change	-3.4%	-0.4%	1.6%	-5.6%	0.7%	2.7%	-3.5%	-3.2%	-1.2%	0.0%	-0.3%	3.9%
15													
16													
17	Calendar Year 2005	32	56,961	1,035,735	17	29,654	391,234	58	107,103	1,895,294	2	4,160	80,350
18	Percent of Change	14.3%	-0.3%	3.9%	0.0%	0.8%	5.0%	5.5%	-1.2%	3.4%	0.0%	-2.9%	4.2%
19													
20													
21	Calendar Year 2006	34	62,243	1,154,058	17	29,398	404,578	56	106,045	1,950,075	2	2,839	60,991
22	Percent of Change	6.3%	9.3%	11.4%	0.0%	-0.9%	3.4%	-3.4%	-1.0%	2.9%	0.0%	-31.8%	-24.1%

This data includes part-time employees and overtime.

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 2001									
2	Percent of Change	42	77,455	1,842,427	36	70,451	1,007,676	188	354,864	6,034,049
3		-12.5%	-4.9%	-2.8%	-2.7%	4.0%	5.2%	-9.6%	-2.5%	-2.2%
4										
5	Calendar Year 2002	42	77,856	1,937,695	34	72,757	1,071,057	185	354,214	6,220,639
6	Percent of Change	0.0%	0.5%	5.2%	-5.6%	3.3%	6.3%	-1.6%	-0.2%	3.1%
7										
8										
9	Calendar Year 2003	39	80,794	2,117,741	34	71,451	1,077,739	179	355,105	6,469,729
10	Percent of Change	-7.1%	3.8%	9.3%	0.0%	-1.8%	0.6%	-3.2%	0.3%	4.0%
11										
12										
13	Calendar Year 2004	38	77,839	2,217,940	31	67,809	1,037,342	171	344,858	6,534,809
14	Percent of Change	-2.6%	-3.7%	4.7%	-8.8%	-5.1%	-3.7%	-4.5%	-2.9%	1.0%
15										
16										
17	Calendar Year 2005	39	73,044	2,277,058	33	65,461	1,045,241	181	336,383	6,724,912
18	Percent of Change	2.6%	-6.2%	2.7%	6.5%	-3.5%	0.8%	5.8%	-2.5%	2.9%
19										
20										
21	Calendar Year 2006	40	73,861	2,410,454	34	62,582	987,168	183	336,968	6,967,324
22	Percent of Change	2.6%	1.1%	5.9%	3.0%	-4.4%	-5.6%	1.1%	0.2%	3.6%

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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 B. Brown

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

RESPONSE:

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

Sponsoring Witness:

John B. Brown

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

RESPONSE:

- a. See attached schedule.
- b. There were no costs allocated to Delta from affiliated entities during the test year.

Sponsoring Witness:

John B. Brown

DELTA NATURAL GAS CO., INC.
Expenses Charged/Allocated to Affiliate Companies
Test Year Ended December 31, 2006

Item 39.a.

Affiliate Expense Accounts				Test Year Amount Charged/ Allocated	Charge/ Allocation Method	
Income Taxes	Income taxes	Current Federal	2.409.010 CURRENT FED INC TAX	582,000	Direct Charge	
			2.409.070 ESTIMATED INTERIM INCOME	135,900	Direct Charge	
			3.409.010 CURRENT FEDERAL INCOME TAX	380,900	Direct Charge	
			3.409.070 ESTIMATED INTERIM INCOME	16,100	Direct Charge	
			5.409.010 CURRENT FEDERAL INCOME TAX	478,900	Direct Charge	
			5.409.070 ESTIMATED INTERIM INCOME	(214,600)	Direct Charge	
		Current State	2.409.020 CURRENT STATE INC TAX	126,200	Direct Charge	
			3.409.020 CURRENT STATE INCOME TAX	81,600	Direct Charge	
			5.409.020 CURRENT STATE INCOME TAX	103,300	Direct Charge	
Deferred Federal & State	5.410.000 DEFERRED INCOME TAXES	(4,400)	Direct Charge			
Operating Expenses	Depreciation and depletion	Depreciation Expense	5.403.100 DEPRECIATION EXPENSE FOR ASSET RETIREMENT COST	1,026	Direct Charge	
			5.404.000 DEPLETION EXPENSE	108,074	Direct Charge	
			5.411.100 ACCRETION EXPENSE	10,212	Direct Charge	
			5.924.000 INSURANCE	9,466	Direct Charge	
	Operations and maintenance	Insurance	Labor	5.752.010 GAS WELLS - PAYROLL	13,197	Direct Charge
				5.763.010 MNT - GAS WELLS - PAYROLL	221	Direct Charge
		Other	Outside Services	5.752.020 GAS WELLS - OTHER	1,696	Direct Charge
				5.763.020 MNT - GAS WELLS - OTHER	2,725	Direct Charge
		Outside Services	2.923.000 OUTSIDE SERVICES I/C	272,797	See Note A	
			2.923.100 OUTSIDE SERVICES	20	Direct Charge	
			3.923.000 OUTSIDE SERVICES -	197,585	See Note A	
			5.923.000 OUTSIDE SERV. I/C	216,329	See Note A	
		Taxes other than income taxes	Payroll Taxes	3.408.100 OTHER TAXES	814	Direct Charge
				5.408.100 OTHER TAXES	1,314	Direct Charge
	Purchased gas	Property	5.408.000 PROPERTY TAXES	31,100	Direct Charge	
			Purchased Gas	2.803.000 GAS PURCHASED	16,980,274	Direct Charge
				3.803.000 GAS PURCHASED	35,013,933	Direct Charge
	5.803.000 PURCHASED GAS	249,278		Direct Charge		
	Transportation fee	Transportation Fee	2.804.000 ON SYSTEM EXPENSE TRANSP FEE	2,797,224	See Note B	
			3.804.000 EXPENSE-TRANSPORTATION FEES	687,244	See Note B	
Interest Charges	Interest charges	Interest On Short Term Debt	2.419.000 INTEREST AND DIVIDEND INCOME	3,600	See Note C	
			3.419.000 INT. INCOME - SUBS	113,600	See Note C	
			3.419.100 INTEREST INCOME	(24,948)	Direct Charge	
			5.431.000 INTEREST EXPENSE - SUBS	(61,000)	See Note C	
			5.431.100 INTEREST EXPENSE	20	Direct Charge	

Note A These expenses total \$686,711, recorded as a credit balance in account 1.922.100 on Delta's income statement. \$580,000 of this represents the bonus accrual; \$68,400 represents the administrative charge computed in accordance with Delta's Cost Allocation Manual dated March 28, 2006. \$38,311 represents the allocation of variable costs of the storage field to the subsidiaries.

Note B These expenses total \$3,484,468, recorded as credit balances in accounts 1.489.021 and 1.489.041 on Delta's income statement. These are billed by Delta at its tariff transportation rates based on volumes transported.

Note C These expenses total \$56,200, recorded as a net credit balance in account 1.431.021 on Delta's income statement. Delta charges interest to the affiliates based on the average monthly balance of the intercompany payable accounts.

DELTA NATURAL GAS COMPANY, INC.
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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, 2006 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 B. Brown

DELTA NATURAL GAS COMPANY, INC.
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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 testimony of William Steven Seelye in this case. See Seelye Exhibits 3, 4, 5, 6, 7 and 8.

Sponsoring Witness:

Glenn R. Jennings

DELTA NATURAL GAS COMPANY, INC.
CASE NO. 2007-00089

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

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:

John B. Brown

Delta Natural Gas Company, Inc.
Case No. 2007-00089
Schedule of Officer's Salaries and Other Compensation

Line Number	TITLE	COMPENSATION FOR 12 MONTHS ENDED						PERCENT OF INCREASE (DECREASE)	EFFECTIVE DATE OF SALARY CHANGES		
		12/31/2006		12/31/2005		12/31/2004					
		SALARY	OTHER COMPENSATION (3)	SALARY	OTHER COMPENSATION (3)	SALARY	OTHER COMPENSATION (3)				
1	Chairman of the Board/President & CEO	329,500.08	118,132.00	277,500.08	147,700.00	254,000.04	16,845.68	18.7%	7/1/2006	7/1/2005 (1)	7/1/2004
2	V.P. Operations & Engineering	164,850.00	52,318.00	156,849.96	47,063.00	145,500.00	7,335.33	5.1%	7/1/2006	7/1/2005	7/1/2004
3	V.P. Finance, Secretary & Treasurer	150,500.04	37,510.00	143,499.86	46,605.00	133,500.00	14,477.72	4.9%	7/1/2006	7/1/2005	7/1/2004
4	V.P. Administration & Customer Service	146,400.00	42,880.00	139,400.04	47,402.00	130,000.08	14,102.36	5.0%	7/1/2006	7/1/2005	7/1/2004
5	V.P. Controller	139,249.92	42,834.00	124,166.64	43,779.53	110,000.04	10,734.48	12.1%	7/1/2006	7/1/2005 (2)	7/1/2004

(1) Glenn Jennings - salary change also effective 12/01/05 (Title change from President & CEO to Chairman of the Board, President & CEO)

(2) John Brown - salary change also effective 09/01/05 (Title change from Controller to Vice President-Controller)

(3) Other compensation includes bonus amounts for which we are not seeking recovery in this case.

Delta Natural Gas Company, Inc.

Position Description

Job Title:	<u>Chairman of the Board /</u> <u>President & CEO</u>	Reports To:	<u>Board of Directors</u>
Section:	<u>Corporate</u>		
Department:	<u></u>	Effective Date:	<u>11-17-2005</u>

Function:

Chairs Board meetings and coordinates all Board activities and functions. 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. Chairs Board Meetings.
2. Coordinates all activities of the Board of Directors, including planning for all meetings and other functions.
3. Plans, coordinates and conducts shareholder meetings.
4. Directs, administers, and coordinates the activities of the Company in accordance with policies and objectives approved by the Board of Directors.
5. Establishes short and long-range plans and programs subject to Board approval.
6. Assures the corporate policies and objectives are uniformly understood and properly interpreted and administered by Company officers and management.
7. Directs the development of operating and capital budgets based on corporate requirements and growth objective.
8. Evaluates the results of overall operations to achieve budgeted profit results, a reasonable return on investments, and other financial criteria.
9. Develops and maintains a sound plan of corporate organization; recommends changes in organization as required by the continued growth and development of the Company.
10. Assures that all corporate activities and operations are carried out in compliance with local, state, federal and governmental regulations and laws.
11. 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.
12. Provides for adequate management development activities and orderly management succession.
13. 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.
14. Serves as Chief Executive Officer.
15. Performs other duties and functions which may be requested by the Board of Directors.

QUALIFICATIONS

TITLE: Chairman of the Board / President & CEO

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: Vice President - Operations
& Engineering

Reports To: COB / President & CEO

Section: Operations & Engineering

Department: _____

Effective Date: 07/01/2003

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,
Secretary & Treasurer

Section: Finance

Department: _____

Reports To: Chairmen of the Board
President & CEO

Effective Date: 07-01-2006

Function:

Oversees and directs treasury, accounting, information technology, Employee Services 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 Manager – Corporate & Employee Services.
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. Coordinates Employee Services function.
18. 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: 12
-

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>Chairman of the Board, President & CEO</u>
Section:	<u>Administration/Cust.Service</u>		
Department:	<u></u>	Effective Date:	<u>07-01-2006</u>

Function:

Directs and supervises Purchasing, Inventory, safety, and training 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. Oversees and evaluates customer service activities, meter reading, cashiering, collection, meter removal and rotation, service activation and deactivation.
3. Directs and approves all activities involved with obtaining new gas customers and installing necessary facilities, including work order approval.
4. Reviews customer contracts and agreements, including special gas service contracts, self-help programs and main extension contracts.
5. Coordinates purchasing, inventory control and purchase requisition function.
6. Coordinates phone systems, vehicle records and replacement programs and general office equipment and maintenance.
7. Directs marketing efforts relating to residential and commercial customers.
8. 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.
9. Coordinates and directs buildings and grounds maintenance, repairs and replacement.
10. Directs and coordinates Company training and safety programs.
11. 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: 5
 - Indirect: All other Cust. Service, & 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>Vice President - Controller</u>	Reports To:	<u>V.P. - Finance,</u> <u>Secretary & Treas.</u>
Section:	<u>Finance</u>		
Department:	<u>Accounting</u>	Effective Date:	<u>09/01/2005</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: VP - 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 : 8
 - 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. 2007-00089

FIRST PSC DATA REQUEST
DATED 3/19/07

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 B. Brown

DELTA NATURAL GAS COMPANY, INC.
CASE NO. 2007-00089

FIRST PSC DATA REQUEST
DATED 3/19/07

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 B. Brown

Delta Natural Gas Company
Average Number of Customers Billed

YY/M	Residential	Small Non Residential	Large Non Residential	Interruptible	Total
Average 2003	33,700	4,476	868	9	39,052
Average 2004	33,391	4,470	864	9	38,734
Average 2005	33,082	4,417	845	8	38,351
Average 2006	32,148	4,320	859	8	37,334

YY/M	Residential	Small Non Residential	Large Non Residential	Interruptible	Total
2006 01	33,571	4,565	861	8	39,005
2006 02	33,596	4,556	863	8	39,023
2006 03	33,558	4,555	862	8	38,983
2006 04	33,227	4,523	866	8	38,624
2006 05	32,274	4,374	861	7	37,516
2006 06	31,662	4,217	859	7	36,745
2006 07	31,131	4,125	855	7	36,118
2006 08	30,827	4,088	845	7	35,767
2006 09	30,832	4,061	851	7	35,751
2006 10	30,885	4,066	850	7	35,808
2006 11	31,697	4,265	863	8	36,833
2006 12	32,511	4,449	868	8	37,836
Total	385,771	51,844	10,304	90	448,009
Average	32,148	4,320	859	8	37,334

Delta Natural Gas Company
Average Number of Customers Billed

YY/M	Residential	Small Non Residential	Large Non Residential	Interruptible	Total
2003 01	34,711	4,720	876	9	40,316
2003 02	34,922	4,748	873	9	40,552
2003 03	34,934	4,741	880	9	40,564
2003 04	34,692	4,692	875	9	40,268
2003 05	34,042	4,568	874	9	39,493
2003 06	33,193	4,357	869	8	38,427
2003 07	32,816	4,257	863	8	37,944
2003 08	32,521	4,204	856	8	37,589
2003 09	32,429	4,179	857	8	37,473
2003 10	32,570	4,207	850	8	37,635
2003 11	33,464	4,414	866	9	38,753
2003 12	34,100	4,629	872	9	39,610
Total	404,394	53,716	10,411	103	468,624
Average	33,700	4,476	868	9	39,052
YY/M	Residential	Small Non Residential	Large Non Residential	Interruptible	Total
2004 01	34,525	4,724	885	9	40,143
2004 02	34,678	4,747	884	9	40,318
2004 03	34,696	4,755	888	9	40,348
2004 04	34,325	4,705	875	9	39,914
2004 05	33,742	4,584	870	9	39,205
2004 06	32,970	4,370	869	9	38,218
2004 07	32,387	4,262	866	8	37,523
2004 08	32,256	4,241	861	8	37,366
2004 09	32,237	4,227	861	8	37,333
2004 10	32,250	4,167	830	9	37,256
2004 11	32,934	4,316	841	9	38,100
2004 12	33,691	4,545	843	9	39,088
Total	400,691	53,643	10,373	105	464,812
Average	33,391	4,470	864	9	38,734
YY/M	Residential	Small Non Residential	Large Non Residential	Interruptible	Total
2005 01	34,189	4,680	848	9	39,726
2005 02	34,410	4,696	851	9	39,966
2005 03	34,454	4,672	854	8	39,988
2005 04	34,218	4,642	852	8	39,720
2005 05	33,498	4,496	848	8	38,850
2005 06	32,882	4,362	841	8	38,093
2005 07	32,284	4,227	830	7	37,348
2005 08	31,950	4,176	834	7	36,967
2005 09	31,699	4,136	835	7	36,677
2005 10	31,776	4,136	837	7	36,756
2005 11	32,296	4,267	849	8	37,420
2005 12	33,323	4,513	858	8	38,702
Total	396,979	53,003	10,137	94	460,213
Average	33,082	4,417	845	8	38,351

DELTA NATURAL GAS COMPANY, INC.
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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 B. Brown

DELTA NATURAL GAS COMPANY, INC.
CASE NO. 2007-00089

FIRST PSC DATA REQUEST
DATED 3/19/07

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 costs capitalized and expensed.
 - d. The average annual cost per employee.

RESPONSE:

See attached schedule.

Sponsoring Witness:

John B. Brown

Delta Natural Gas Company, Inc.
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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	985,273	6,357
2			
3	Salary continuation insurance - illness or disability	129,709	837
4			
5	Employee stock plan - company portion (1% of salary)	-	-
6			
7	Employee Retirement Plans - defined benefit and defined contribution	1,013,359	6,538
8			
9	Employee education	9,031	58
10			
11	Employee Recreation & Social	7,680	50
12			
13			
14			
15			
16			
17	Benefit Expense	2,145,052	
18	Payroll Amount	6,967,324	
19	Percent	30.79%	
20			
21			
22			
23			
24			
25			
26	(a) The number of employees covered at test-year end is 155.		
27	(c) The amount of the test-year actual cost capitalized is \$528,857.		
28			
29			
30	Delta has a sick leave plan that provides some company paid time off to employees for illness. Such		
31	plan is coordinated with salary continuation, long-term disability, social security, etc. in providing for		
32	employees who are off work due to illness. Vacation time allowed is 80 to 160 hours per year,		
33	depending on year of service. Each employee is allowed up to 40 hours per year of personal leave as		
34	required. Delta observes 10 paid holidays. All these items are reflected in total payroll dollars as they		
35	represent compensated time off during the year.		

DELTA NATURAL GAS COMPANY, INC.
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FIRST PSC DATA REQUEST
DATED 3/19/07

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 B. Brown

	<u>2006</u>	<u>2005</u>
Deferred Tax Liabilities		
Accelerated depreciation	\$ 19,913,300	\$ 18,726,500
Deferred gas costs	705,600	1,022,200
Pension	2,064,000	1,766,800
Debt issuance expense	1,109,700	711,100
Regulatory assets – asset retirement obligations	427,500	--
Other	<u>344,200</u>	<u>310,200</u>
Total	<u>\$ 24,564,300</u>	<u>\$ 22,536,800</u>
Deferred Tax Assets		
Alternative minimum tax credits	\$ 1,003,600	\$ 1,462,400
Regulatory liabilities	979,200	981,600
Investment tax credits	95,400	109,900
Asset retirement obligations	536,100	18,900
Other	<u>569,500</u>	<u>471,000</u>
Total	<u>\$ 3,183,800</u>	<u>\$ 3,043,800</u>
Net accumulated deferred income tax liability	<u>\$ 21,380,500</u>	<u>\$ 19,493,000</u>

The components of the income tax provision are comprised of the following for the years ended June 30:

	<u>2006</u>	<u>2005</u>	<u>2004</u>
Components of Income Tax Expense			
Current			
Federal	\$ 741,300	\$ 312,800	\$ (149,800)
State	<u>240,100</u>	<u>156,100</u>	<u>539,800</u>
Total	\$ 981,400	\$ 468,900	\$ 390,000
Deferred	<u>1,913,700</u>	<u>2,634,300</u>	<u>1,969,600</u>
Income tax expense	<u>\$ 2,895,100</u>	<u>\$ 3,103,200</u>	<u>\$ 2,359,600</u>

Reconciliation of the statutory federal income tax rate to the effective income tax rate is shown in the table below:

	<u>2006</u>	<u>2005</u>	<u>2004</u>
Statutory federal income tax rate	34.0%	34.0%	34.0%
State income taxes, net of federal benefit	4.6	5.3	5.3
Amortization of investment tax credits	(0.5)	(0.5)	(0.6)
Other differences, net	<u>(0.8)</u>	<u>(0.1)</u>	<u>(0.3)</u>
Effective income tax rate	<u>37.3%</u>	<u>38.7%</u>	<u>38.4%</u>

(5) Employee Benefit Plans

(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.

Our obligations and the funded status of our plan, measured at March 31, are as follows:

	<u>2006</u>	<u>2005</u>
Change in Benefit Obligation		
Benefit obligation at beginning of year	\$ 12,086,832	\$ 10,267,056
Service cost	779,702	714,801
Interest cost	697,556	612,370
Actuarial loss	(295,099)	1,017,431
Benefits paid	<u>(572,688)</u>	<u>(524,826)</u>
Benefit obligation at end of year	<u>\$ 12,696,303</u>	<u>\$ 12,086,832</u>
Change in Plan Assets		
Fair value of plan assets at beginning of year	\$ 11,301,413	\$ 10,450,066
Actual return on plan assets	839,103	343,517
Employer contributions	1,500,000	1,032,656
Benefits paid	<u>(572,688)</u>	<u>(524,826)</u>
Fair value of plan assets at end of year	<u>\$ 13,067,828</u>	<u>\$ 11,301,413</u>
Funded status	\$ 371,525	\$ (785,419)
Unrecognized net actuarial loss	4,608,561	5,068,790
Unrecognized prior service cost	<u>(1,025,945)</u>	<u>(1,112,124)</u>
Net amount recognized as prepaid benefit costs in the statement of financial position	<u>\$ 3,954,141</u>	<u>\$ 3,171,247</u>
Projected benefit obligation	\$ 12,696,303	\$ 12,086,832
Accumulated benefit obligation	11,847,991	10,936,279
Fair value of plan assets	13,067,828	11,301,413

	<u>2006</u>	<u>2005</u>	<u>2004</u>
Components of Net Periodic Benefit Cost			
Service cost	\$ 779,702	\$ 714,801	\$ 662,770
Interest cost	697,556	612,370	557,183
Expected return on plan assets	(931,313)	(863,061)	(670,823)
Amortization of unrecognized net loss	257,340	177,629	262,483
Amortization of prior service cost	<u>(86,179)</u>	<u>(86,179)</u>	<u>(86,179)</u>
Net periodic benefit cost	<u>\$ 717,106</u>	<u>\$ 555,560</u>	<u>\$ 725,434</u>
Weighted-Average % Assumptions Used to Determine Benefit Obligations			
Discount rate	5.80	5.80	6.00
Rate of compensation increase	4.00	4.00	4.00
Weighted-Average % Assumptions Used to Determine Net Periodic Benefit Cost			
Discount rate	5.80	6.00	6.25
Expected long-term 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.
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FIRST PSC DATA REQUEST
DATED 3/19/07

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 B. Brown

DELTA NATURAL GAS COMPANY, INC.
CASE NO. 2007-00089

FIRST PSC DATA REQUEST
DATED 3/19/07

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 B. Brown

DELTA NATURAL GAS COMPANY, INC.
CASE NO. 2007-00089

FIRST PSC DATA REQUEST
DATED 3/19/07

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 B. Brown

Delta Natural Gas Company, Inc.
Case No. 2007-00089
First PSC Data Request; Dated 3/19/07
Item 50

a. Delta adopted SFAS No. 143 on July 1, 2002. Additionally, the Financial Accounting Standards Board issued Interpretation No. 47, entitled Accounting for Conditional Asset Retirement Obligations which was adopted by Delta as of June 30, 2007.

b. Entries made for the adoption of SFAS No. 143 (7/1/02):

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)

Entries made for the adoption of Interpretation No. 47 (as of 6/30/06):

1.376.010 DISTRIBUTION MAINS - ARO	210,849	
1.380.010 DISTRIBUTION SERVICES - ARO	138,932	
1.186.030 UNRECOVERED SFAS 143 ADOPTION	661,436	
1.186.030 UNRECOVERED SFAS 143 ADOPTION	464,674	
1.230.001 ASSET RETIREMENT OBLIGATIONS		(210,849)
1.230.001 ASSET RETIREMENT OBLIGATIONS		(585,768)
1.230.002 ASSET RETIREMENT OBLIGATIONS		(138,932)
1.230.002 ASSET RETIREMENT OBLIGATIONS		(413,203)
1.108.761 PROVISION FOR DEPR - ARO		(75,668)
1.108.801 A/C PROVISION FOR DEPR - ARO		(51,471)

c. Upon the initial adoption of SFAS No. 143, Delta recorded an asset retirement obligation for eleven storage tanks which are estimated to be retired periodically over the next twenty two years. Prior to the 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. Upon adoption of Interpretation No. 47 Delta recorded asset retirement obligations for its distribution mains and services. Mains and services are accounted for under the group method of asset accounting. Therefore, any costs associated with the removal of mains and services are capitalized into the cost of the new main and/or service and the expense is recognized through depreciation expense at the Commission approved rate. Consistent with industry practice, upon adoption of Interpretation No. 47 there has been no change in how the removal costs are expensed.

d. Depreciation rates did not change as a result of adopting FAS 143 or Interpretation No. 47.

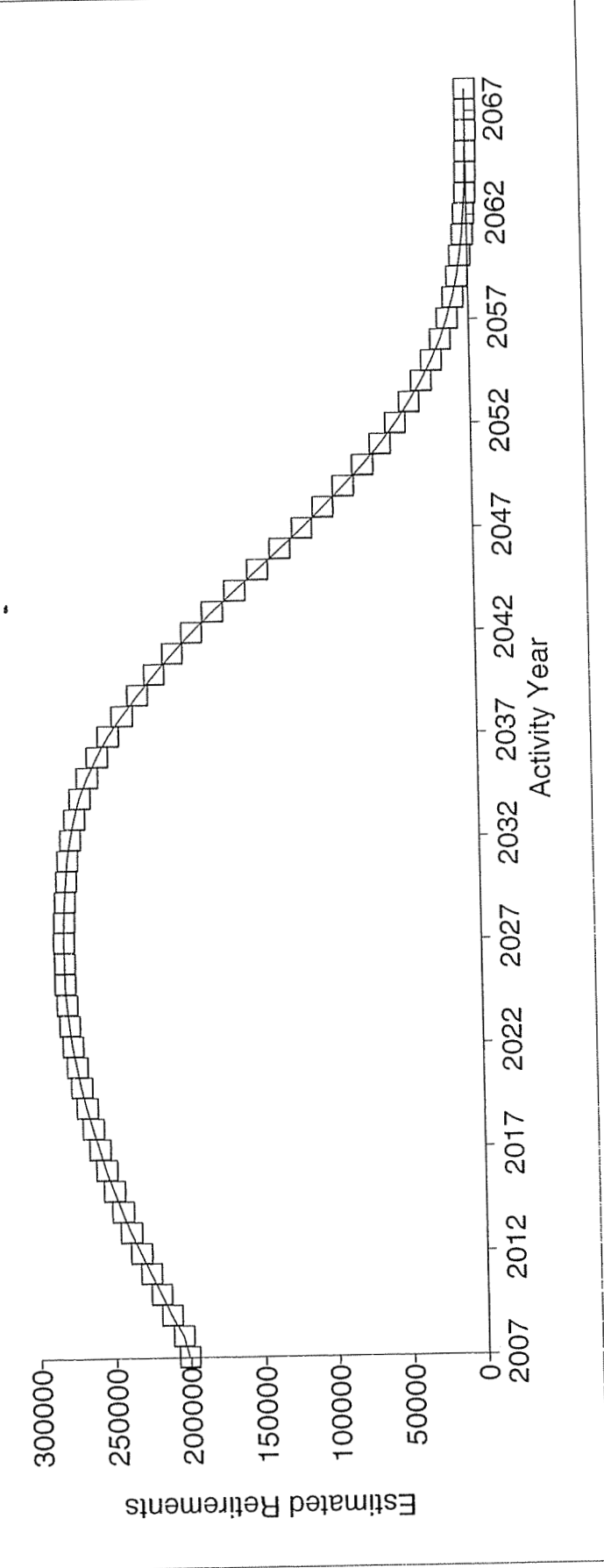
- i. As July 1, 2002 the tanks were depreciated at 4.5% or 22 years.
- ii. As of June 30, 2006 distribution mains and services were depreciated at 2.50% (40 years) and 2.08% (48 years), respectively.

Description: DNG Purge and Seal Mains ARO **Long Description:** DNG Purge and Seal Mains ARO **Accretion Account:** 411100 ARO Accretion
ARO Type: Mass **Liability Account:** 2300001 ARO Liability
Transition Month: 01/2007 **Accounting Adjustment Account:** XXX.1 - Accum Accounting Adjust

Layer #	Layer Comments	Initial Layer Date	Discount Rate	Annual Eff. Rate	Asset Value	Accumulated Depreciation	Accumulated Accretion	Total Liability
1	Layer #1	01/1970	7.72%	8.00%	\$210,848.64	\$75,668.27	\$585,768.05	\$796,616.69

ARO Totals: \$210,848.64 \$75,668.27 \$585,768.05 \$796,616.69

ARO Mass Retirement Graph



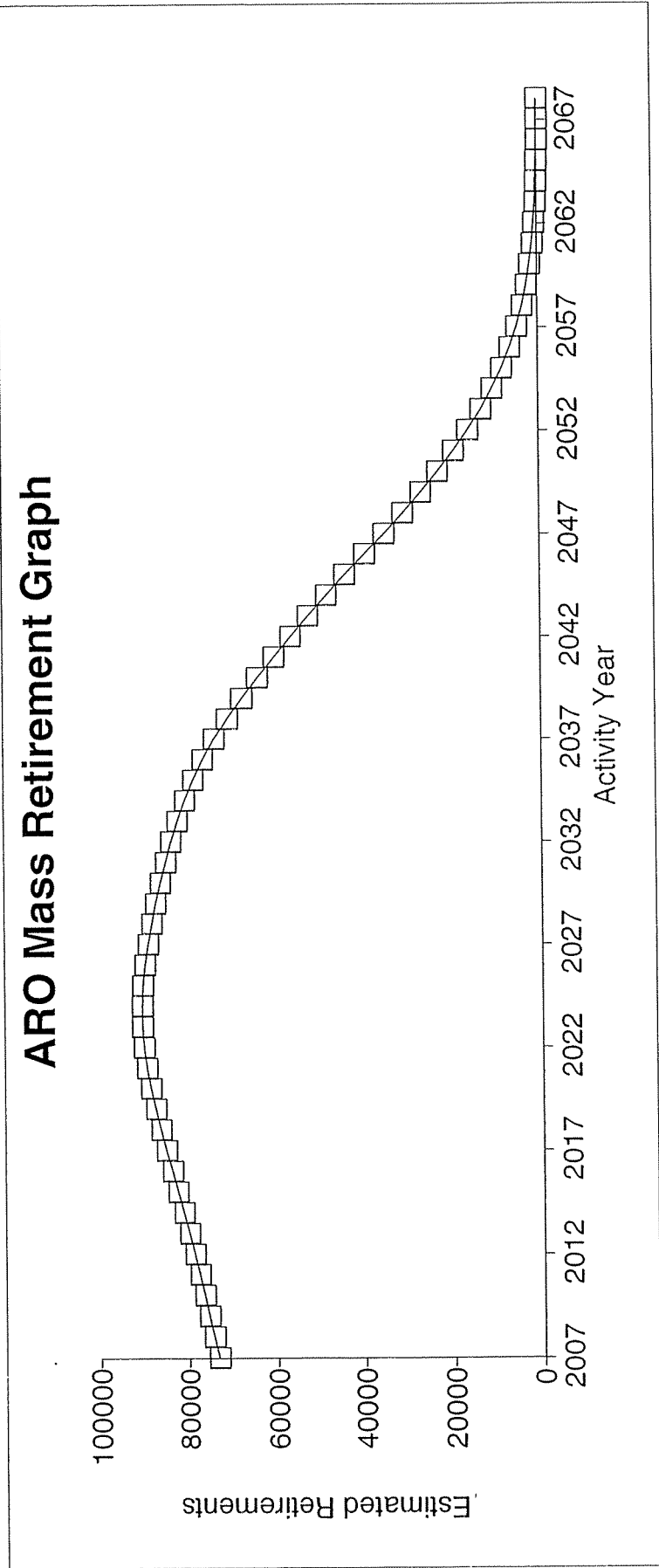
Description: DNG Purge and Seal Services ARO Long Description: DNG Purge and Seal Services ARO 411100 ARO Accretion
 ARO Type: Mass Liability Account: 2300001 ARO Liability Accretion Account:
 Transition Month: 01/2007 Accounting Adjustment Account: XXX.1 - Accum Accounting Adjust

Layer #	Layer Comments	Initial Layer Date	Discount Rate	Annual Eff. Rate	Asset Value	Accumulated Depreciation	Accumulated Accretion	Total Liability
1	Layer #1	01/1970	7.72%	8.00%	\$138,932.48	\$51,470.73	\$413,202.95	\$552,135.43

ARO Layer Mass Inputs:

Layer #	Stream #	Probability	Unit Cost	Inflation Rate	Risk Premium Rate
1	1	100%	\$0.38	3.0%	5.0%
1	2	0%			
1	3	0%			

ARO Totals: \$138,932.48 \$51,470.73 \$413,202.95 \$552,135.43



ARO Description:		DNG Purge and Seal Services ARO				Beginning ARO Liability				Ending ARO Liability				
Year	Beginning Asset Value	Asset Additions	Ending Asset Value	Beginning Accum Depr	Current Depreciation	Ending Accum Depr	Beginning ARO Liability	Liability Additions	Current Accretion	Ending ARO Liability	Beginning ARO Liability	Liability Additions	Current Accretion	Ending ARO Liability
1970	\$0.00	\$5,527.35	\$5,527.35	\$0.00	\$120.60	\$120.60	\$0.00	\$5,527.35	\$354.09	\$5,881.44	\$0.00	\$5,527.35	\$354.09	\$5,881.44
1971	\$5,527.35	\$612.07	\$6,139.42	\$120.60	\$133.66	\$254.26	\$5,881.44	\$612.07	\$470.52	\$6,351.96	\$5,881.44	\$612.07	\$470.52	\$6,351.96
1972	\$6,139.42	\$631.80	\$6,771.22	\$254.26	\$145.12	\$399.38	\$6,351.96	\$631.80	\$557.07	\$6,908.93	\$6,351.96	\$631.80	\$557.07	\$6,908.93
1973	\$6,771.22	\$760.17	\$7,531.39	\$399.38	\$160.89	\$560.27	\$6,908.93	\$760.17	\$652.18	\$7,561.11	\$6,908.93	\$760.17	\$652.18	\$7,561.11
1974	\$7,531.39	\$549.63	\$8,081.02	\$560.27	\$179.07	\$739.34	\$7,561.11	\$549.63	\$765.19	\$8,326.30	\$7,561.11	\$549.63	\$765.19	\$8,326.30
1975	\$8,081.02	\$287.94	\$8,368.96	\$739.34	\$191.26	\$930.60	\$8,326.30	\$287.94	\$870.39	\$9,196.69	\$8,326.30	\$287.94	\$870.39	\$9,196.69
1976	\$8,368.96	\$202.93	\$8,571.89	\$930.60	\$198.62	\$1,129.22	\$9,196.69	\$202.93	\$963.05	\$10,159.74	\$9,196.69	\$202.93	\$963.05	\$10,159.74
1977	\$8,571.89	\$186.23	\$8,758.12	\$1,129.22	\$203.52	\$1,332.74	\$10,159.74	\$186.23	\$1,056.33	\$11,216.07	\$10,159.74	\$186.23	\$1,056.33	\$11,216.07
1978	\$8,758.12	\$202.25	\$8,960.37	\$1,332.74	\$210.57	\$1,543.31	\$11,216.07	\$202.25	\$1,155.71	\$12,371.78	\$11,216.07	\$202.25	\$1,155.71	\$12,371.78
1979	\$8,960.37	\$6,684.57	\$15,644.94	\$1,543.31	\$228.71	\$1,772.02	\$12,371.78	\$6,684.57	\$1,264.37	\$16,636.15	\$12,371.78	\$6,684.57	\$1,264.37	\$16,636.15
1980	\$15,644.94	\$6,985.72	\$22,630.66	\$1,772.02	\$399.83	\$2,171.85	\$16,636.15	\$6,985.72	\$1,900.26	\$18,536.41	\$16,636.15	\$6,985.72	\$1,900.26	\$18,536.41
1981	\$22,630.66	\$9,606.33	\$32,236.99	\$2,171.85	\$582.37	\$2,754.22	\$18,536.41	\$9,606.33	\$2,611.20	\$24,147.61	\$18,536.41	\$9,606.33	\$2,611.20	\$24,147.61
1982	\$32,236.99	\$652.94	\$32,889.93	\$2,754.22	\$812.36	\$3,566.58	\$24,147.61	\$652.94	\$3,588.57	\$27,736.18	\$24,147.61	\$652.94	\$3,588.57	\$27,736.18
1983	\$32,889.93	\$516.47	\$33,406.40	\$3,566.58	\$826.72	\$4,393.30	\$27,736.18	\$516.47	\$3,927.99	\$31,664.17	\$27,736.18	\$516.47	\$3,927.99	\$31,664.17
1984	\$33,406.40	\$764.49	\$34,170.89	\$4,393.30	\$841.24	\$5,234.54	\$31,664.17	\$764.49	\$4,283.60	\$35,947.77	\$31,664.17	\$764.49	\$4,283.60	\$35,947.77
1985	\$34,170.89	\$966.47	\$35,137.36	\$5,234.54	\$863.65	\$6,098.19	\$35,947.77	\$966.47	\$4,687.95	\$40,635.72	\$35,947.77	\$966.47	\$4,687.95	\$40,635.72
1986	\$35,137.36	\$1,681.26	\$36,818.62	\$6,098.19	\$889.01	\$6,987.20	\$40,635.72	\$1,681.26	\$5,139.69	\$45,775.41	\$40,635.72	\$1,681.26	\$5,139.69	\$45,775.41
1987	\$36,818.62	\$1,858.97	\$38,677.59	\$6,987.20	\$935.11	\$7,922.31	\$45,775.41	\$1,858.97	\$5,685.30	\$51,462.71	\$45,775.41	\$1,858.97	\$5,685.30	\$51,462.71
1988	\$38,677.59	\$2,363.31	\$41,040.90	\$7,922.31	\$986.37	\$8,908.68	\$51,462.71	\$2,363.31	\$6,288.84	\$57,751.55	\$51,462.71	\$2,363.31	\$6,288.84	\$57,751.55
1989	\$41,040.90	\$2,635.83	\$43,676.73	\$8,908.68	\$1,050.54	\$9,959.22	\$57,751.55	\$2,635.83	\$6,981.02	\$64,732.57	\$57,751.55	\$2,635.83	\$6,981.02	\$64,732.57
1990	\$43,676.73	\$5,589.99	\$49,266.72	\$9,959.22	\$1,127.85	\$11,087.07	\$64,732.57	\$5,589.99	\$7,750.40	\$72,483.07	\$64,732.57	\$5,589.99	\$7,750.40	\$72,483.07
1991	\$49,266.72	\$4,477.67	\$53,744.39	\$11,087.07	\$1,277.71	\$12,364.78	\$72,483.07	\$4,477.67	\$8,817.57	\$81,300.64	\$72,483.07	\$4,477.67	\$8,817.57	\$81,300.64
1992	\$53,744.39	\$5,628.67	\$59,373.06	\$12,364.78	\$1,403.31	\$13,768.09	\$81,300.64	\$5,628.67	\$9,881.23	\$91,181.87	\$81,300.64	\$5,628.67	\$9,881.23	\$91,181.87
1993	\$59,373.06	\$5,125.60	\$64,498.66	\$13,768.09	\$1,555.65	\$15,323.74	\$91,181.87	\$5,125.60	\$11,122.10	\$102,303.97	\$91,181.87	\$5,125.60	\$11,122.10	\$102,303.97
1994	\$64,498.66	\$6,071.58	\$70,570.24	\$15,323.74	\$1,699.26	\$17,023.00	\$102,303.97	\$6,071.58	\$12,421.79	\$114,725.76	\$102,303.97	\$6,071.58	\$12,421.79	\$114,725.76
1995	\$70,570.24	\$5,874.70	\$76,444.94	\$17,023.00	\$1,866.19	\$18,889.19	\$114,725.76	\$5,874.70	\$13,901.30	\$128,627.06	\$114,725.76	\$5,874.70	\$13,901.30	\$128,627.06
1996	\$76,444.94	\$7,666.04	\$84,110.98	\$18,889.19	\$2,033.88	\$20,923.07	\$128,627.06	\$7,666.04	\$15,483.32	\$144,110.38	\$128,627.06	\$7,666.04	\$15,483.32	\$144,110.38
1997	\$84,110.98	\$7,981.78	\$92,092.76	\$20,923.07	\$2,246.12	\$23,169.19	\$144,110.38	\$7,981.78	\$17,335.24	\$161,445.62	\$144,110.38	\$7,981.78	\$17,335.24	\$161,445.62
1998	\$92,092.76	\$6,217.99	\$98,310.75	\$23,169.19	\$2,463.93	\$25,633.12	\$161,445.62	\$6,217.99	\$19,360.78	\$180,806.40	\$161,445.62	\$6,217.99	\$19,360.78	\$180,806.40
1999	\$98,310.75	\$8,600.20	\$106,910.95	\$25,633.12	\$2,643.00	\$28,276.12	\$180,806.40	\$8,600.20	\$21,406.93	\$202,217.33	\$180,806.40	\$8,600.20	\$21,406.93	\$202,217.33
2000	\$106,910.95	\$5,462.15	\$112,373.10	\$28,276.12	\$2,875.86	\$31,151.98	\$202,217.33	\$5,462.15	\$23,807.57	\$226,024.90	\$202,217.33	\$5,462.15	\$23,807.57	\$226,024.90
2001	\$112,373.10	\$5,457.87	\$117,830.97	\$31,151.98	\$3,028.58	\$34,180.56	\$226,024.90	\$5,457.87	\$26,149.12	\$252,174.02	\$226,024.90	\$5,457.87	\$26,149.12	\$252,174.02

ARO Mass Transition Balance Sheet Report

Aro Description:		DNG Purge and Seal Services ARO								
Year	Beginning Asset Value	Asset Additions	Ending Asset Value	Beginning Accum Depr	Current Depreciation	Ending Accum Depr	Beginning ARO Liability	Liability Additions	Current Accretion	Ending ARO Liability
2002	\$117,830.97	\$5,055.87	\$122,886.84	\$34,180.56	\$3,180.31	\$37,360.87	\$358,471.04	\$5,055.87	\$28,677.60	\$392,204.51
2003	\$122,886.84	\$4,903.00	\$127,789.84	\$37,360.87	\$3,321.38	\$40,682.25	\$392,204.51	\$4,903.00	\$31,376.22	\$428,483.73
2004	\$127,789.84	\$5,072.84	\$132,862.68	\$40,682.25	\$3,459.48	\$44,141.73	\$428,483.73	\$5,072.84	\$34,278.61	\$467,835.18
2005	\$132,862.68	\$4,784.61	\$137,647.29	\$44,141.73	\$3,601.31	\$47,743.04	\$467,835.18	\$4,784.61	\$37,426.81	\$510,046.60
2006	\$137,647.29	\$1,285.19	\$138,932.48	\$47,743.04	\$3,727.69	\$51,470.73	\$510,046.60	\$1,285.19	\$40,803.64	\$552,135.43

ARO Mass Transition Br... es Report

ARO Description:		DNG Purge and Seal Mains ARO								
Year	Beginning Asset Value	Asset Additions	Ending Asset Value	Beginning Accum Depr	Current Depreciation	Ending Accum Depr	Beginning ARO Liability	Liability Additions	Current Accretion	Ending ARO Liability
1970	\$0.00	\$7,517.01	\$7,517.01	\$0.00	\$126.49	\$126.49	\$0.00	\$7,517.01	\$402.77	\$7,919.78
1971	\$7,517.01	\$1,667.96	\$9,184.97	\$126.49	\$179.03	\$305.52	\$7,919.78	\$1,667.96	\$633.54	\$10,221.28
1972	\$9,184.97	\$836.31	\$10,021.28	\$305.52	\$215.66	\$521.18	\$10,221.28	\$836.31	\$817.60	\$11,875.19
1973	\$10,021.28	\$812.70	\$10,833.98	\$521.18	\$236.48	\$757.66	\$11,875.19	\$812.70	\$950.05	\$13,637.94
1974	\$10,833.98	\$592.83	\$11,426.81	\$757.66	\$252.80	\$1,010.46	\$13,637.94	\$592.83	\$1,091.03	\$15,321.80
1975	\$11,426.81	\$1,121.23	\$12,548.04	\$1,010.46	\$271.45	\$1,281.91	\$15,321.80	\$1,121.23	\$1,225.58	\$17,668.61
1976	\$12,548.04	\$422.07	\$12,970.11	\$1,281.91	\$295.51	\$1,577.42	\$17,668.61	\$422.07	\$1,413.56	\$19,504.24
1977	\$12,970.11	\$360.08	\$13,330.19	\$1,577.42	\$305.90	\$1,883.32	\$19,504.24	\$360.08	\$1,560.30	\$21,424.62
1978	\$13,330.19	\$942.95	\$14,273.14	\$1,883.32	\$315.55	\$2,198.87	\$21,424.62	\$942.95	\$1,713.99	\$24,081.56
1979	\$14,273.14	\$12,539.18	\$26,812.32	\$2,198.87	\$364.88	\$2,563.75	\$24,081.56	\$12,539.18	\$1,926.47	\$38,547.21
1980	\$26,812.32	\$5,591.05	\$32,403.37	\$2,563.75	\$668.82	\$3,232.57	\$38,547.21	\$5,591.05	\$3,083.74	\$47,222.00
1981	\$32,403.37	\$2,687.84	\$35,091.21	\$3,232.57	\$805.43	\$4,038.00	\$47,222.00	\$2,687.84	\$3,777.74	\$53,687.58
1982	\$35,091.21	\$2,007.78	\$37,098.99	\$4,038.00	\$872.07	\$4,910.07	\$53,687.58	\$2,007.78	\$4,294.95	\$59,990.31
1983	\$37,098.99	\$2,105.34	\$39,204.33	\$4,910.07	\$924.82	\$5,834.89	\$59,990.31	\$2,105.34	\$4,799.17	\$66,894.82
1984	\$39,204.33	\$2,081.45	\$41,285.78	\$5,834.89	\$981.97	\$6,816.86	\$66,894.82	\$2,081.45	\$5,351.65	\$74,327.92
1985	\$41,285.78	\$3,624.43	\$44,910.21	\$6,816.86	\$1,039.16	\$7,856.02	\$74,327.92	\$3,624.43	\$5,946.20	\$83,898.55
1986	\$44,910.21	\$3,819.73	\$48,729.94	\$7,856.02	\$1,135.00	\$8,991.02	\$83,898.55	\$3,819.73	\$6,711.78	\$94,430.06
1987	\$48,729.94	\$3,728.34	\$52,458.28	\$8,991.02	\$1,237.62	\$10,228.64	\$94,430.06	\$3,728.34	\$7,554.35	\$105,712.75
1988	\$52,458.28	\$5,803.51	\$58,261.79	\$10,228.64	\$1,342.03	\$11,570.67	\$105,712.75	\$5,803.51	\$8,457.00	\$119,973.26
1989	\$58,261.79	\$6,337.82	\$64,599.61	\$11,570.67	\$1,498.73	\$13,069.40	\$119,973.26	\$6,337.82	\$9,597.82	\$135,908.90
1990	\$64,599.61	\$5,096.37	\$69,695.98	\$13,069.40	\$1,667.70	\$14,737.10	\$135,908.90	\$5,096.37	\$10,872.77	\$151,878.04
1991	\$69,695.98	\$6,883.76	\$76,579.74	\$14,737.10	\$1,812.09	\$16,549.19	\$151,878.04	\$6,883.76	\$12,150.15	\$170,911.95
1992	\$76,579.74	\$6,064.65	\$82,644.39	\$16,549.19	\$1,996.45	\$18,545.64	\$170,911.95	\$6,064.65	\$13,672.92	\$190,649.52
1993	\$82,644.39	\$8,167.09	\$90,811.48	\$18,545.64	\$2,168.46	\$20,714.10	\$190,649.52	\$8,167.09	\$15,251.89	\$214,068.50
1994	\$90,811.48	\$7,831.82	\$98,643.30	\$20,714.10	\$2,392.81	\$23,106.91	\$214,068.50	\$7,831.82	\$17,125.48	\$239,025.80
1995	\$98,643.30	\$12,848.37	\$111,491.67	\$23,106.91	\$2,620.40	\$25,727.31	\$239,025.80	\$12,848.37	\$19,121.83	\$270,996.00
1996	\$111,491.67	\$10,611.33	\$122,103.00	\$25,727.31	\$2,969.49	\$28,696.80	\$270,996.00	\$10,611.33	\$21,679.72	\$303,287.05
1997	\$122,103.00	\$17,160.30	\$139,263.30	\$28,696.80	\$3,279.56	\$31,976.36	\$303,287.05	\$17,160.30	\$24,262.91	\$344,710.26
1998	\$139,263.30	\$15,789.39	\$155,052.69	\$31,976.36	\$3,753.21	\$35,729.57	\$344,710.26	\$15,789.39	\$27,576.87	\$388,076.52
1999	\$155,052.69	\$12,866.35	\$167,919.04	\$35,729.57	\$4,185.79	\$39,915.36	\$388,076.52	\$12,866.35	\$31,046.13	\$431,989.00
2000	\$167,919.04	\$9,535.69	\$177,454.73	\$39,915.36	\$4,536.82	\$44,452.18	\$431,989.00	\$9,535.69	\$34,559.08	\$476,083.77
2001	\$177,454.73	\$4,739.40	\$182,194.13	\$44,452.18	\$4,792.42	\$49,244.60	\$476,083.77	\$4,739.40	\$38,086.74	\$518,909.91

Aro Description:		DNG Purge and Seal Mains ARO								
Year	Beginning Asset Value	Asset Additions	Ending Asset Value	Beginning Accum Depr	Current Depreciation	Ending Accum Depr	Beginning ARO Liability	Liability Additions	Current Accretion	Ending ARO Liability
2002	\$182,194.13	\$5,529.13	\$187,723.26	\$49,244.60	\$4,926.97	\$54,171.57	\$518,909.91	\$5,529.13	\$41,512.81	\$565,951.85
2003	\$187,723.26	\$7,918.44	\$195,641.70	\$54,171.57	\$5,087.70	\$59,259.27	\$565,951.85	\$7,918.44	\$45,276.15	\$619,146.44
2004	\$195,641.70	\$6,342.59	\$201,984.29	\$59,259.27	\$5,306.11	\$64,565.38	\$619,146.44	\$6,342.59	\$49,531.70	\$675,020.73
2005	\$201,984.29	\$5,102.84	\$207,087.13	\$64,565.38	\$5,481.32	\$70,046.70	\$675,020.73	\$5,102.84	\$54,001.58	\$734,125.15
2006	\$207,087.13	\$3,761.51	\$210,848.64	\$70,046.70	\$5,621.57	\$75,668.27	\$734,125.15	\$3,761.51	\$58,730.03	\$796,616.69

DELTA NATURAL GAS COMPANY, INC.
CASE NO. 2007-00089

FIRST PSC DATA REQUEST
DATED 3/19/07

51. Provide the following information concerning the costs for the preparation of this case:
- a. A detailed schedule of expenses incurred to date for the following categories:
 - (1) Accounting;
 - (2) Engineering;
 - (3) Legal;
 - (4) Consultants; and
 - (5) Other Expenses (identify separately).

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

- b. An itemized estimate of the total cost to be incurred for this case. Expenses should be broken down into the same categories as identified in (a) above, with an estimate of the hours to be worked and the rates per hour. Include a detailed explanation of how the estimate was determined, along with all supporting workpapers and calculations.
- c. During the course of this proceeding, provide monthly updates of the actual costs incurred, in the manner requested in (a) above. Updates will be due the last business day of each month, through the month of the public hearing.

RESPONSE:

- a. See attached schedule Item 51.a. and accompanying invoice copies.
- b. The estimate for total cost to be incurred for this case was based on actual expenses incurred during case 2004-00067, which are detailed on the attached schedule Item 51.b. As shown on Schedule 3.2 in Tab 27 of Volume 1 of our Filing Requirements, dated April 20, 2007, we estimate that a remaining \$53,598 of expenses from 2004-00067 need to be added in determining total costs to be amortized in 2007-00089.
- c. Noted.

Sponsoring Witness:
John B. Brown

DELTA NATURAL GAS CO., INC.
CASE NO. 2007-00089
Rate Case Expense Estimate

Item 51.b.

	<u>Hours</u>	<u>Average Rate per Hour</u>	<u>Amount</u>
Accounting			
Deloitte -- accounting consultations	7	200	1,400
Alliance Data Systems -- programming for data requests and system modifications for rate implementation	181	150	27,113
Legal			
Stoll, Keenon Ogden -- attorney fees	243	247	60,025
Consultants			
Prime Group LLP -- rate case consulting; depreciation study; cost of service study, return on equity study	674	210	141,729
Other Expenses			
Newspaper ads			29,575
Supplies, etc.			<u>7,257</u>
			267,098
Unamortized Expenses from Case No. 2004-00067			<u>53,598</u>
Total expenses to be amortized			<u><u>320,696</u></u>

DELTA NATUR, AS COMPANY, INC.
CASE NO. 2007-00089
Rate Case Expenses
for period ended 12/31/06
(Expenses thru 4/30/07)

.em 51.a.

Line No.	AC#	Date Incurred	Check #	Vendor #	Vendor Name	Total Amount	Description	Hours	Rate/Hr	AMT
1	1.186.20	2006-09-30	243465	3640	PRIME GROUP LLC	1,478	CONSULTING-SEELYE MILEAGE 176 MI. @ \$0.445	7.00	200	1,400
2	1.186.20	2006-12-31	245758	3640	PRIME GROUP LLC	5,657	CONSULTING-SEELYE	19.00	200	3,800
3	1.186.20	2006-12-31	245758	3640	PRIME GROUP LLC	5,657	CONSULTING-SEELYE	19.00	200	3,800
4	1.186.20	2006-12-31	245758	3640	PRIME GROUP LLC	5,657	CONSULTING-SEELYE	19.00	200	3,800
5	1.186.20	2007-01-31	246358	3640	PRIME GROUP LLC	6,956	CONSULTING-SEELYE MILEAGE - 352 MI @ \$0.445	20.00	200	4,000
6	1.186.20	2007-01-31	246358	3640	PRIME GROUP LLC	6,956	CONSULTING-SEELYE	11.00	200	2,200
7	1.186.20	2007-01-31	246358	3640	PRIME GROUP LLC	6,956	CONSULTING-SEELYE	11.00	200	2,200
8	1.186.20	2007-01-31	246358	3640	PRIME GROUP LLC	6,956	CONSULTING-SEELYE	4.50	150	675
9	1.186.20	2007-01-31	246358	3640	PRIME GROUP LLC	6,956	CONSULTING-SEELYE	4.50	150	675
10	1.186.20	2007-01-31	246344	2635	YARBER, EUNICE	140	CONSULTING - YARBER	7.00	20	140
11	1.186.20	2007-02-28	246931	2635	YARBER, EUNICE	500	CONSULTING - YARBER	25.00	20	500
12	1.186.20	2007-02-28	247089	3640	PRIME GROUP LLC	19,375	CONSULTING - SEELYE	19.00	200	3,800
13	1.186.20	2007-02-28	247089	3640	PRIME GROUP LLC	19,375	CONSULTING - SEELYE	19.00	200	3,800
14	1.186.20	2007-02-28	247089	3640	PRIME GROUP LLC	19,375	CONSULTING - SEELYE	43.00	200	8,600
15	1.186.20	2007-03-31	247618	3640	PRIME GROUP LLC	27,969	CONSULTING - GARCIA	46.50	150	6,975
16	1.186.20	2007-03-31	247618	3640	PRIME GROUP LLC	27,969	CONSULTING - SEELYE	59.00	200	11,800
17	1.186.20	2007-03-31	247618	3640	PRIME GROUP LLC	27,969	CONSULTING - SEELYE	35.00	200	7,000
18	1.186.20	2007-03-31	247618	3640	PRIME GROUP LLC	27,969	CONSULTING - SEELYE	60.00	150	9,000
19	1.186.20	2007-03-31	247618	3640	PRIME GROUP LLC	27,969	CONSULTING - SEELYE	60.00	150	9,000
20	1.186.20	2007-03-31	247618	3640	PRIME GROUP LLC	27,969	CONSULTING - SEELYE	60.00	150	9,000
21	1.186.20	2007-12-31	247263	2334	STOLL, KEENON, OGDEN	62,075	ATTORNEY FEES - WATT	364.50	283	1,559
22	1.186.20	2007-01-31	246622	2334	STOLL, KEENON, OGDEN	4,043	ATTORNEY FEES-CORNETT & WATT	15.70	252	3,963
23	1.186.20	2007-02-28	247263	2334	STOLL, KEENON, OGDEN	4,440	TRAVEL EXPENSES	16.50	264	4,363
24	1.186.20	2007-02-28	247263	2334	STOLL, KEENON, OGDEN	4,440	ATTORNEY FEES-CORNETT & WATT	16.50	264	4,363
25	1.186.20	2007-03-31	247625	2334	STOLL, KEENON, OGDEN	12,436	ATTORNEY FEES-CORNETT/ WATT/MONTAGUE	44.90	274	12,316
26	1.186.20	2007-03-31	247625	2334	STOLL, KEENON, OGDEN	12,436	ATTORNEY FEES-CORNETT/ WATT/MONTAGUE	44.90	274	12,316
27	1.186.20	2007-03-31	247625	2334	STOLL, KEENON, OGDEN	12,436	ATTORNEY FEES-CORNETT/ WATT/MONTAGUE	44.90	274	12,316
28	1.186.20	2007-03-31	247625	2334	STOLL, KEENON, OGDEN	12,436	ATTORNEY FEES-CORNETT/ WATT/MONTAGUE	44.90	274	12,316
29	1.186.20	2007-03-31	247625	2334	STOLL, KEENON, OGDEN	12,436	ATTORNEY FEES-CORNETT/ WATT/MONTAGUE	44.90	274	12,316
30	1.186.20	2007-03-31	247625	2334	STOLL, KEENON, OGDEN	12,436	ATTORNEY FEES-CORNETT/ WATT/MONTAGUE	44.90	274	12,316
31	1.186.20	2007-03-31	247625	2334	STOLL, KEENON, OGDEN	12,436	ATTORNEY FEES-CORNETT/ WATT/MONTAGUE	44.90	274	12,316
32	1.186.20	2007-03-31	247625	2334	STOLL, KEENON, OGDEN	12,436	ATTORNEY FEES-CORNETT/ WATT/MONTAGUE	44.90	274	12,316
33	1.186.20	2007-03-27	247341	4314	BB&T BANKCARD CORP	18	RATE CASE SUPPLIES	N/A	N/A	
34	1.186.20	2007-03-27	247341	4314	BB&T BANKCARD CORP	270	RATE CASE SUPPLIES	N/A	N/A	
35	1.186.20	2007-03-27	247341	4314	BB&T BANKCARD CORP	2,800	RATE CASE SUPPLIES	N/A	N/A	
36	1.186.20	2007-03-27	247341	4314	BB&T BANKCARD CORP	2,800	RATE CASE SUPPLIES	N/A	N/A	
37	1.186.20	2007-03-27	247341	4314	BB&T BANKCARD CORP	2,800	RATE CASE SUPPLIES	N/A	N/A	
38	1.186.20	2007-03-27	247341	4314	BB&T BANKCARD CORP	2,800	RATE CASE SUPPLIES	N/A	N/A	
39	1.186.20	2007-03-27	247341	4314	BB&T BANKCARD CORP	2,800	RATE CASE SUPPLIES	N/A	N/A	
40	1.186.20	2007-03-27	247341	4314	BB&T BANKCARD CORP	2,800	RATE CASE SUPPLIES	N/A	N/A	
					TOTAL SUPPLIES - OTHER	3,088				
					TOTAL LEGAL	22,478		77.1		20,919
					TOTAL NEWSPAPER ADS	0				
					TOTAL RATE CASE #2007-00089 EXPENSE @ 2007-04-30	87,641				

The Prime Group

Invoice for Services Rendered

Invoice date: October 2, 2006

10/16/06
9

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

Attn: Mr. John Hall

7.0 hours of consulting work by Steve Seelye @ \$200.00/hr during September in meeting with Delta personnel in Winchester to discuss rate issues. \$ 1,400.00

Expenses
Mileage 176 miles @ \$0.445 \$ 78.32

Total amount due for December

\$ 1,478.32

SD

Please note our mailing address change for remitting payments shown below

Please remit payment to: The Prime Group, LLC
P.O. Box 837
Crestwood, KY 40014-0837

Marian - Start
an account for
accumulate the
cost for a rate case
JH

OK to pay

JH

10-3-06

The Prime Group, LLC
P.O. Box 837 • Crestwood, KY • 40014-0837
Phone 502-425-7882 FAX 502-326-9894

■ The Prime Group ■

Invoice for Services Rendered

Invoice date: January 4, 2007

4/15
12/2006
Rate 025

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

Attn: Mr. John Hall

19.0 hours of consulting work by Steve Seelye @ \$200.00/hr \$ 3,800.00
during December in meeting with Delta personnel in Winchester to discuss
rate issues and commencing the preparation of analysis and testimony to
support Delta's rate filing.

8.5 hours of consulting work by Marty Blake @ \$200.00/hr \$ 1,700.00
during December for commencing analysis and testimony regarding cost
of capital to support Delta's rate filing.

Expenses

December 6 mileage 176 miles @ \$0.445 \$ 78.32
December 19 mileage 176 miles @ \$0.445 \$ 78.32

Total amount due for December

\$ 5,656.64

Please note our mailing address change for remitting payments shown below

Please remit payment to: The Prime Group, LLC
P.O. Box 837
Crestwood, KY 40014-0837

OK
J. Brown
1-11-07

■ The Prime Group ■

Invoice for Services Rendered

Invoice date: February 2, 2007

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

Attn: Mr. John Hall

20.0 hours of consulting work by Steve Seelye @ \$200.00/hr \$ 4,000.00
during January in meeting with Delta personnel in Winchester to discuss
rate issues and in preparing analysis and testimony to support Delta's rate filing.

11.0 hours of consulting work by Marty Blake @ \$200.00/hr \$ 2,200.00
during January for preparing analysis and testimony regarding cost
of capital to support Delta's rate filing.

4.5 hours of consulting work by Paul Garcia @ \$150.00/hr \$ 675.00
during January in preparing analysis and testimony to support Delta's rate
filing.

Expenses

January 24 mileage 168 miles @ \$0.485 \$ 81.48

Total amount due for January \$ 6,956.48

Please note our mailing address change for remitting payments shown below

Please remit payment to: **The Prime Group, LLC**
P.O. Box 837
Crestwood, KY 40014-0837

■ The Prime Group ■

2/12

February 2, 2007

Mr. John Brown
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 meeting with Delta personnel in Winchester to discuss rate issues and commencing the preparation of analysis and testimony to support Delta's rate filing. Thank you for giving us the opportunity to work with you on this project.

Sincerely,

Marty

Martin Blake
Principal

*OK - rate case
MB*

6956.48

DL

EUNICE A. YARBER
4 Lakeview Drive
Winchester, KY 40391

2/05/07

Delta Natural Gas Company
3617 Lexington Road
Winchester, KY 40391
Attn: John Brown

2/12

1099 code A

INVOICE

Accounting Services Rendered for January 2007 :

Accounting 25 Hours @ \$20/hour = \$ 500.

Rate Case 7 Hours @ \$20/hour = \$ 140. ~~*~~

1.186.20

TOTAL 32 Hours @ \$20/hour =

\$ 640.

Ⓟ

J Brown

3/12

EUNICE A. YARBER
4 Lakeview Drive
Winchester, KY 40391

03/01/07

Delta Natural Gas Company
3617 Lexington Road
Winchester, KY 40391
Attn: John Brown

INVOICE

Accounting Services Rendered for February - 2007 :

Accounting 66 Hours @ \$20/hour = \$ 1,320.

~~X~~ Rate Case 25 Hours @ \$20/hour = \$ 500. ~~X~~

TOTAL 91 Hours @ \$20/hour = \$ 1,820. ⁵⁰

John Brown
3/1/07

The Prime Group

Invoice for Services Rendered

Invoice date: March 2, 2007

3/19

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

Attn: Mr. John Hall

19.0 hours of consulting work by Steve Seelye @ \$200.00/hr during February in preparing analysis and testimony to support Delta's rate filing. \$ 3,800.00

43.0 hours of consulting work by Marty Blake @ \$200.00/hr during February for preparing analysis and testimony regarding cost of capital to support Delta's rate filing. \$ 8,600.00

46.5 hours of consulting work by Paul Garcia @ \$150.00/hr during February in preparing a gas cost of service study to support Delta's rate filing. \$ 6,975.00

Total amount due for February \$ 19,375.00 ✓

[Handwritten signature]

Please note our mailing address change for remitting payments shown below

Please remit payment to: **The Prime Group, LLC**
P.O. Box 837
Crestwood, KY 40014-0837

PO# 07-0053
say 97 hrs. rec'd
J Brown
2/07

PAID MAR 19 2007



DELTA NATURAL GAS COMPANY

3617 Lexington Road
U.S. 60 West
Winchester, Kentucky 40391
Phone: (859) 744-6171 Fax: (859) 745-0976



PURCHASE ORDER NO. 07-0053
PURCHASE ORDER DATE 3/12/2007
REFERENCE 0074056
PAGE 1

COPY 1

ORDER FORM

SHIP TO

THE PRIME GROUP LLC
P O BOX 837
CRESTWOOD, KY 40014-0837

DELTA NATURAL GAS CO. INC.
3617 LEXINGTON ROAD
WINCHESTER, KY 40391

SCHEDULED SHIPMENT

F.O.B.

ABOVE ORDER NO. MUST
APPEAR ON ALL PAPERS
AND PACKAGES RELATIVE
TO THIS ORDER

PAYMENT TERMS

NET 30 DAYS

SHIPPING TERMS

BEST WAY

ITEM NO	DESCRIPTION	QUANTITY	UNIT PRICE	TOTAL
1	RATE CASE CONSULTING	750 HR	200.00	150,000.00 QUOTED
		750	TOTAL ->	150,000.00
		2/2/07 (97) 653	<19,375>	130,625

SUBJECT TO CONDITIONS ON REVERSE SIDE.

BY

JOUETT CRAYCRAFT

3/14/2007 8:17 AM
Batch: EFC1
User: FCURTIS

DELTA NATURAL GAS CO., INC. AND SUBSIDIARIES
WAREHOUSE RECEIPTS
Posted: 3/14/2007

Purchase Order # 07-0053 Marked For FINANCE
Vendor 3640 PRIME GROUP LLC, THE
Date Received 2/02/2007
Comments

Line	Qty	Recvd.	CD	Qty	Order	Prev.	Recvd.	WHS#	Part	Number	Part	Description
1		97.00	P				750.00					RATE CASE CONSULTIN

The Prime Group

Invoice for Services Rendered

P.O. 07-0053

Invoice date: April 3, 2007

1,186.20

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

Attn: Mr. John Brown

59.0 hours of consulting work by Steve Seelye @ \$200.00/hr during March in preparing analysis and testimony to support Delta's rate filing. \$ 11,800.00

35.0 hours of consulting work by Marty Blake @ \$200.00/hr during March for preparing analysis and testimony regarding cost of capital, the demand side management recovery mechanism and the customer rate stability mechanism to support Delta's rate filing. \$ 7,000.00

60.0 hours of consulting work by Paul Garcia @ \$150.00/hr during March in preparing a gas cost of service study to support Delta's rate filing. \$ 9,000.00

Expenses for March 23 meeting in Winchester, KY
174 miles @ \$0.485 \$ 84.39

Expenses for March 29 meeting in Winchester, KY
174 miles @ \$0.485 \$ 84.39

Total amount due for March \$ 27,968.78

PAID APR 16 2007 *cb*

Please note our mailing address change for remitting payments shown below

Please remit payment to: The Prime Group, LLC
P.O. Box 837
Crestwood, KY 40014-0837

*say 140 hours
PO 07-0053
March 07
J Brown*

STOLL · KEENON · OGDEN

PLLC

300 West Vine Street

Suite 2100

Lexington, Kentucky 40507-1801

(859) 231-3000

Tax Id # 61-0421389

January 11, 2007

Delta Natural Gas Company, Inc.
Attn: Glenn R. Jennings, President
3617 Lexington Road
Winchester, KY 40391

INVOICE NO.: 536367
SKO File No.: 5522/125700

MATTER NAME: 2007 Rate Case

TOTAL FEES FOR PROFESSIONAL SERVICES PER ATTACHED 1,732.50

COURTESY DISCOUNT (173.25)

TOTAL CHARGES FOR EXPENSES AND OTHER SERVICES
PER ATTACHED 0.00

INVOICE TOTAL \$ 1,559.25

TOTAL BALANCE DUE \$1,559.25

*PLEASE INDICATE INVOICE NUMBER 536367 ON PAYMENT

BILL DATE: January 11, 2007

Delta Natural Gas Company, Inc.
Attn: Glenn R. Jennings, President
3617 Lexington Road
Winchester, KY 40391

LEGAL FEES

DATE	IND	DESCRIPTION OF SERVICE	HOURS	RATE	AMOUNT
12/19/06	RMW	Review material to prepare for meeting	1.00	315.00	\$ 315.00
12/20/06	RMW	Travel to Winchester; attend meeting re rate case planning; travel to Lexington	4.50	315.00	1,417.50
SUBTOTAL			5.50		\$1,732.50

EXPENSES AND OTHER SERVICES

DATE	DESCRIPTION	AMOUNT
SUBTOTAL		0.00
GRAND TOTAL:		\$1,732.50

ATTORNEY/PARALEGAL SUMMARY

TIMEKEEPER	RANK	HOURS	RATE	AMOUNT
R. M Watt	Partner	5.50	315.00	\$1,732.50

STOLL · KEENON · OGDEN

PLLC

300 West Vine Street

Suite 2100

Lexington, Kentucky 40507-1801

(859) 231-3000

Tax Id # 61-0421389

February 14, 2007

Delta Natural Gas Company, Inc.
Attn: Glenn R. Jennings, President
3617 Lexington Road
Winchester, KY 40391

INVOICE NO.: 539608
SKO File No.: 5522/125700

Please Remit This Page With Payment To:

STOLL · KEENON · OGDEN

PLLC

P.O. Box 11969

Lexington, Kentucky 40579-1969

Re: 2007 Rate Case
Our Reference: 005522/125700/RMW/1008

Fees rendered this bill		\$ 3,963.15
Disbursements	<i>OK</i> <i>BB</i>	\$ 80.10
Total Current Charges This Matter		\$ 4,043.25

AC 1.186.20

STOLL · KEENON · OGDEN

PLLC

300 West Vine Street

Suite 2100

Lexington, Kentucky 40507-1801

(859) 231-3000

Tax Id # 61-0421389

February 14, 2007

Delta Natural Gas Company, Inc.
Attn: Glenn R. Jennings, President
3617 Lexington Road
Winchester, KY 40391

INVOICE NO.: 539608
SKO File No.: 5522/125700

MATTER NAME: 2007 Rate Case

TOTAL FEES FOR PROFESSIONAL SERVICES PER ATTACHED 4,403.50

COURTESY DISCOUNT (440.35)

TOTAL CHARGES FOR EXPENSES AND OTHER SERVICES
PER ATTACHED 80.10

INVOICE TOTAL \$ 4,043.25

TOTAL BALANCE DUE \$4,043.25

*PLEASE INDICATE INVOICE NUMBER 539608 ON PAYMENT

BILL DATE: February 14, 2007

Delta Natural Gas Company, Inc.
Attn: Glenn R. Jennings, President
3617 Lexington Road
Winchester, KY 40391

LEGAL FEES

DATE	IND	DESCRIPTION OF SERVICE	HOURS	RATE	AMOUNT
01/05/07	RMW	Tel Cornett and review file and e-mail material to Cornett	0.50	335.00	\$ 167.50
01/19/07	JGC	Review last rate case order and primary pleadings in preparation for meeting with client; review South Carolina legislation on rate stabilization mechanism.	2.90	255.00	739.50
01/22/07	JGC	Finish review of relevant pleadings from past rate case in preparation for meeting with client.	0.60	255.00	153.00
01/24/07	JGC	Attend meeting with client re case planning.	7.20	255.00	1,836.00
01/24/07	RMW	Travel to Winchester; attend meeting for strategy and case planning; travel to Lexington	4.50	335.00	1,507.50
		SUBTOTAL	15.70		\$4,403.50

EXPENSES AND OTHER SERVICES

DATE	DESCRIPTION	AMOUNT
01/27/07	Travel Expense	80.10
	SUBTOTAL	80.10
	GRAND TOTAL:	\$4,483.60

ATTORNEY/PARALEGAL SUMMARY

TIMEKEEPER	RANK	HOURS	RATE	AMOUNT
J. Cornett	Partner	10.70	255.00	\$2,728.50
R. M Watt	Partner	5.00	335.00	\$1,675.00

STOLL · KEENON · OGDEN
PLLC
300 West Vine Street
Suite 2100
Lexington, Kentucky 40507-1801
(859) 231-3000
Tax Id # 61-0421389
March 14, 2007

Delta Natural Gas Company, Inc.
Attn: Glenn R. Jennings, President
3617 Lexington Road
Winchester, KY 40391

INVOICE NO.: 542418
SKO File No.: 5522/125700

MATTER NAME: 2007 Rate Case

TOTAL FEES FOR PROFESSIONAL SERVICES PER ATTACHED 4,847.50

COURTESY DISCOUNT (484.75)

TOTAL CHARGES FOR EXPENSES AND OTHER SERVICES
PER ATTACHED 76.99

INVOICE TOTAL \$ 4,439.74

TOTAL BALANCE DUE \$4,439.74

DL

BILL DATE: March 14, 2007

Delta Natural Gas Company, Inc.
Attn: Glenn R. Jennings, President
3617 Lexington Road
Winchester, KY 40391

LEGAL FEES

DATE	IND	DESCRIPTION OF SERVICE	HOURS	RATE	AMOUNT
02/06/07	RMW	Review 2004 application	0.50	335.00	\$ 167.50
02/12/07	RMW	Work on application and filing requirements	2.00	335.00	670.00
02/13/07	JGC	Review and edit draft application and filing requirements; compare same to regulation.	2.80	255.00	714.00
02/13/07	RMW	Work on application and filing requirements and send to Jennings; e-mail with Cornett	1.50	335.00	502.50
02/23/07	JGC	Meeting with client re case planning; travel to and from same; e-mail documents to Mr. Brown and Mr. Seelye per their request.	5.70	255.00	1,453.50
02/23/07	RMW	Travel to Winchester; attend meeting for rate case planning; travel to Lexington	4.00	335.00	1,340.00
		SUBTOTAL	16.50		\$4,847.50

EXPENSES AND OTHER SERVICES

DATE	DESCRIPTION	AMOUNT
02/23/07	Travel Expense	76.99
	SUBTOTAL	76.99
	GRAND TOTAL:	\$4,924.49

ATTORNEY/PARALEGAL SUMMARY

TIMEKEEPER	RANK	HOURS	RATE	AMOUNT
J. Cornett	Partner	8.50	255.00	\$2,167.50
R. M Watt	Partner	8.00	335.00	\$2,680.00

STOLL · KEENON · OGDEN
PLLC
300 West Vine Street
Suite 2100
Lexington, Kentucky 40507-1801
(859) 231-3000
Tax Id # 61-0421389
January 11, 2007

Delta Natural Gas Company, Inc.
Attn: Glenn R. Jennings, President
3817 Lexington Road
Winchester, KY 40391

INVOICE NO.: 536367
SKO File No.: 5522/125700

Please Remit This Page With Payment To:
STOLL · KEENON · OGDEN
PLLC
P.O. Box 11969
Lexington, Kentucky 40579-1969

Re: 2007 Rate Case
Our Reference: 005522/125700/RMW/1008

Fees rendered this bill	\$ 1,559.25
Total Current Charges This Matter	\$ 1,559.25

1,186.20

STOLL · KEENON · OGDEN
 PLLC
 300 West Vine Street
 Suite 2100
 Lexington, Kentucky 40507-1801
 (859) 231-3000
 Tax Id # 61-0421389
 April 12, 2007

Delta Natural Gas Company, Inc.
 Attn: Glenn R. Jennings, President
 3617 Lexington Road
 Winchester, KY 40391

INVOICE NO.: 545249
 SKO File No.: 5522/125700

MATTER NAME: 2007 Rate Case

TOTAL FEES FOR PROFESSIONAL SERVICES PER ATTACHED 13,684.00

COURTESY REDUCTION (1,368.40)

TOTAL CHARGES FOR EXPENSES AND OTHER SERVICES PER ATTACHED 120.27

INVOICE TOTAL \$ 12,435.87

TOTAL BALANCE DUE \$12,435.87

STOLL · KEENON · OGDEN
 PLLC
 300 West Vine Street
 Suite 2100
 Lexington, Kentucky 40507-1801
 (859) 231-3000
 Tax Id # 61-0421389
 April 12, 2007

4/16

Delta Natural Gas Company, Inc.
 Attn: Glenn R. Jennings, President
 3617 Lexington Road
 Winchester, KY 40391

INVOICE NO.: 545249
 SKO File No.: 5522/125700

Please Remit This Page With Payment To:

STOLL · KEENON · OGDEN
 PLLC
 P.O. Box 11969
 Lexington, Kentucky 40579-1969

Re: 2007 Rate Case
 Our Reference: 005522/1: 5700/RMW/1008

Fees rendered this bill	\$ 12,315.60
Disbursements	\$ 120.27
Total Current Charges This Matter	\$ 12,435.87

OK
HG

1099 Code A

BILL DATE: April 12, 2007

Delta Natural Gas Company, Inc.
 Attn: Glenn R. Jennings, President
 3617 Lexington Road
 Winchester, KY 40391

LEGAL FEES						
DATE	IND	DESCRIPTION OF SERVICE	HOURS	RATE	AMOUNT	
03/01/07	RMW	Draft notice of intent	0.30	335.00	\$ 100.50	
03/02/07	RMW	Tel Jennings and e-mail Jennings and Cornett re filing requirements and meetings; begin process of obtaining Articles of Incorporation and Certificate of Good Standing; file notice of intent	1.00	335.00	335.00	
03/02/07	CMM	Conferences with Attorney Watt re: Good Standing and Amended and Restated Articles. Facsimile to Kentucky Secretary of State to obtain Amended and Restated Articles and Certificate of Good Standing. Telephone call to Kentucky Secretary of State.	0.50	100.00	50.00	
03/13/07	JGC	Review regulations and statute re requirement for filing list of property at its original cost; e-mail to Mr. Watt re same.	0.70	255.00	178.50	
03/13/07	RMW	Tel Jennings; research re property description exhibit; tel Cornett	0.80	335.00	268.00	
03/14/07	RMW	Tel Jennings re effective date of financial exhibit	0.30	335.00	100.50	
03/15/07	RMW	Examine and send comments on Blake testimony; examine e-mail re Jennings testimony and re application, etc.	2.50	335.00	837.50	
03/16/07	RMW	Examine and revise Jennings and Brown testimony; examine Wesolosky testimony and e-mail to Wesolosky	2.00	335.00	670.00	
03/19/07	RMW	Examine, analyze, edit and comment upon Wesolosky testimony, DSM tariff, CIGS tariff and Efficiency/Conservation Program; examine and compare First P&C DRs to DRs in last case; e-mail to client and witnesses	5.50	335.00	1,842.50	

DATE	IND	DESCRIPTION OF SERVICE	HOURS	RATE	AMOUNT
03/19/07	JGC	Review latest drafts of testimony.	2.00	255.00	510.00
03/20/07	RMW	Examine and revise application and filing requirements; review Blake testimony and revisions; e-mail with Crnett re revisions; organize testimony, exhibits, etc.	2.00	335.00	670.00
03/20/07	JGC	Review and edit Application and Filing Requirements; compare same to regulations; e-mail to client re same.	2.00	255.00	510.00
03/21/07	RMW	Review and analyze prior Delta and other rate orders	3.00	335.00	1,005.00
03/22/07	RMW	Examine AGA price elasticity study; review material re rate filing	1.00	335.00	335.00
03/22/07	JGC	Review Price Elasticity Study report from Mr. Jennings.	0.70	255.00	178.50
03/23/07	RMW	Travel to Columbia Gas; travel to Delta; meet re rate filing; travel to Lexington	7.00	335.00	2,345.00
03/23/07	JGC	Meeting with client to review drafts and discuss case planning.	7.50	255.00	1,912.50
03/27/07	RMW	Work on newspaper notice; examine revised Jennings testimony and revised application and filing requirements	2.00	335.00	670.00
03/27/07	JGC	E-mail from Mr. Seelye re year end adjustment.	0.10	255.00	25.50
03/28/07	RMW	E-mail re depreciation; work on newspaper notice; tel Jennings re customer adjustment	1.50	335.00	502.50
03/29/07	JGC	Review revised draft of Mr. Jennings' testimony.	1.00	255.00	255.00
03/30/07	JGC	Review revised draft of application and filing requirements.	1.50	255.00	382.50
SUBTOTAL			44.90		\$13,684.00

EXPENSES AND OTHER SERVICES

DATE	DESCRIPTION	AMOUNT
03/02/07	Duplicating Charges	0.60
03/02/07	Duplicating Charges	0.10

*PLEASE INDICATE INVOICE NUMBER 545248 ON PAYMENT

DATE	DESCRIPTION	AMOUNT
03/02/07	Duplicating Charges	0.30
03/02/07	Duplicating Charges	0.10
03/02/07	Certificate of Existence	10.00
03/05/07	Certified Copies	21.50
03/09/07	Travel Expense	13.35
03/28/07	Travel Expense	74.32
	SUBTOTAL	120.27
	GRAND TOTAL:	\$13,804.27

ATTORNEY/PARALEGAL - SUMMARY

TIMEKEEPER	RANK	HOURS	RATE	AMOUNT
J. Comett	Partner	15.50	255.00	\$3,952.50
R. M Watt	Partner	28.90	335.00	\$9,681.50
C. M Montague	Paralegal	0.50	100.00	\$50.00

office supplies

1,186.20

OFFICE DEPOT
939 Bypass Road
Winchester, KY 40391
859-744-4033

SALE STR2643 REG012 TRN2924
03/02/07 11:45 EMP 256089 POS: 5:03A

078910214114 HEAVYWEIGHT 100PK 16.99 *rate case*

051125608879 FILM,CG6000/45
2 @ 33.99 67.98
PROMO DISC \$OFF -33.99

You Pay 33.99

051125608886 TRANSP,FLM,PLN,BLK 28.99
051125608862 FLM,TRNS,IJ,35 SHT 38.99

078910807514 BINDER,DRING,5"BLK
3 @ 32.99 98.97

078910886137 BDR,DTLKG-NG4" BLK
5 @ 16.99 84.95

072782051600 LABEL,5160 3000CT 25.99
072512045022 PNCL,2PK,5MM 7.59

PROMO DISC \$OFF -3.59
You Pay 4.00

072512076378 LEAD,7MM,HB,3PK 5.59
072512045084 PNCL,2PK,7MM 7.59

PROMO DISC \$OFF -3.59
You Pay 4.00

041540878131 TAPE,DRYLINE,2/PK 6.79
072512045329 LEAD,3PK,5MM 5.59

SUBTOTAL 354.84

KY 6% SALES TAX 21.29

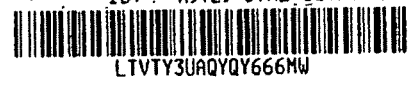
TOTAL 376.13

VISA 1794 376.13

For a chance to Win
One of 40-\$100 or 1-\$1000
Quarterly Shopping Sprees,
visit www.od.bizrate.com

En Espanol

ID: 1X9TL9-3THZ-JCTM1



epB
16.99
1.02

18.01
Rate Case



426407200000179400079566000795660

CORPORATE CARD

Account Number 4264 0720 0000 1794
 Past Due Amount \$0.00
 Current Balance \$795.66
 Minimum Payment Due \$795.66
 Payment Due Date 04-10-07

BB&T BANKCARD CORPORATION
 P.O. BOX 580363
 CHARLOTTE, NC 28258-0363

DE

4314
\$1/2

PLEASE TEAR PAYMENT COUPON AT PERFORATION.

INDIVIDUAL CARDHOLDER ACTIVITY

EMILY BENNETT
 4264-0720-0000-1794
 Credit Limit \$3,000
 Credits \$2,111.36
 Purchases & Other Charges \$830.66
 Cash Adv. \$0.00
 Total Activity \$1,280.70CR

Post Date	Trans Date	Reference Number	Transaction Description	Amount
PURCHASES				
02-19	02-18	24445747048737926033488	OFFICE DEPOT #42 LEXINGTON KY	+ 111.29 -
02-21	02-20	24445717051741218840047	KROGER #402 SL9 WINCHESTER KY	+ 24.41 -
02-23	02-22	24445717053743155030409	KROGER #402 SL9 WINCHESTER KY	+ 13.97 -
03-05	03-02	24445747062752184857877	OFFICE DEPOT #2643 WINCHESTER KY	+ 269.88 -
03-05	03-02	24445747062752184858058	OFFICE DEPOT #2643 WINCHESTER KY	+ 376.13 -
03-14	03-14		LATE PAYMENT CHARGE	+ 35.00
CREDITS				
03-15	03-13	74053717074074000002077	BRANCH PAYMENT-THANK YOU	2,076.38
03-15	03-13		LATE FEE REVERSAL	35.00

*Rate Case
Supplies*

Send Inquiries To:
 Bankcard Service Center
 P.O. BOX 698
 WILSON, NC 27894-0698



*VISA
Class*



TELEMARKETING PAYMENT
VISA 0268
VISA 1794
2800-00
269.86

2/2/01

REG. ENTRY # 3781513250011
TELEHKT PNT STR2643 REG012 TRN2923
03/02/07 11:42 EHP 256089 POS 5.03A
859-744-4033
939 Bypass Road
Winchester, KY 40391

OFFICE DEPOT

*Rate case
supplies*

BB&T BANKCARD CORPORATION
 P.O. BOX 580363
 CHARLOTTE, NC 28258-0363

CORPORATE CARD

Account Number 4264 0729 0000 0268
 Past Due Amount \$0.00
 Current Balance \$2,892.89
 Minimum Payment Due \$2,892.89
 Payment Due Date 04-10-07

DIO *DL*

PLEASE TEAR PAYMENT COUPON AT PERFORATION.

INDIVIDUAL CARDHOLDER ACTIVITY

DENISA KING
 4264-0729-0000-0268 Credit Limit \$3,000 Credits \$0.00 Purchases & Other Charges \$2,892.89 Cash Adv \$0.00 Total Activity \$2,892.89

Post Date	Trans Date	Reference Number	Transaction Description	Amount
PURCHASES				
02-23	02-21	24445747053742766691374	OFFICE DEPOT #2643 WINCHESTER KY	+ 52.67 ✓
02-26	02-23	24013397055008741026704	TASTE OF CHINA WINCHESTER KY	+ 13.89 ✓
02-26	02-24	24164077056451117839645	APPLEBEE'S #1000001065 WINCHESTER KY	+ 26.33 ✓
03-05	03-02	24445747082752184858546	OFFICE DEPOT #2643 WINCHESTER KY	+ 2,800.00 ✓

Rate Case
Supplier
 # 2800.00
 + 269.89

 # 3069.89

 TOTAL Charge

Send Inquiries To:
 Bankcard Service Center
 P.O. BOX 698
 WILSON, NC 27894-0698

24920628 378151325-001 001 1139 070302 1170 SH recpt RC 38780 306986

QPRINT =====
Retail Page: 1

** ORDER - CONFIRMATION **

OFFICE DEPOT, INC.
1-888-GO-DEPOT
FAX: 1-800-685-5010

1-888-GO-DEPOT
1-800-685-5010
Nbrs print on Invoices

Reg Entry #: 3781513250011

Order Nbr : 378151325-001 Ver: 001 Reg
Loc 1170: HAMILTON CSC
Rte/Stop : 777/000 0796

Delivery by : COMMON-CARRIER
Order Date : 2 Mar 2007 Fri
Est Delv Date: 5 Mar 2007 Mon
Prefer Time : 8:30 am - 5:00 pm
CSR: 2643

=====
B i l l T o ===== S h i p T o =====
00001 DELTA NATURAL GAS DELTA NATURAL GAS 00001
3617 LEXINGTON RD 3617 LEXINGTON RD
WINCHESTER, KY 40391-9797 WINCHESTER, KY 40391-9797

=====
C u s t o m e r I n f o r m a t i o n =====
Cust Nbr: 24920628
Contact : EMILY 606-744-6171

Sku / Cust Nbr	Item Description	T	Ord Qty	Ship Qty	B/O Qty	UM	Unit Price	Total Cost
0394329 A7025125	COVER,REPORT,10/PK,B		40	0	0	PK	19.990	799.60
	Low Price Guarantee						1.000-	40.00-
0920884 AVE11370	INDEX,LGL EXH,LTR,#1		100	0	0	ST	6.590	659.00
0920900 AVE11372	INDEX,LGL EXH,LTR#26		100	0	0	ST	6.590	659.00
0920967 AVE11396	INDEX,LTR SIDE TAB 5		25	0	0	ST	6.590	164.75
0470187 AVE11437	INDEX MAKER,8TAB,LAS		25	0	0	ST	24.790	619.75
0463646 AVE5164	LABEL,LSR,SHIP,WHT,6		1	0	0	BX	33.990	33.99

=====
Item Totals: 291 0 0
Merchandise Totals 2936.09
Delivery Chg .00

Customer Copies : 1

Sub-Total 2896.09
Sales TAX (6.000%) 173.77

Order Total 3069.86

Payment Type:
Cash
Balance Due -----> 3069.86

Rate Case Supplies
4/2/07

This is not a receipt of payment until register validation occurs.

Thank-you for placing your order with OFFICE DEPOT.

Signature

Signature is Required

DELTA NATURAL GAS COMPANY, INC.
CASE NO. 2007-00089

FIRST PSC DATA REQUEST
DATED 3/19/07

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 April 20, 2007 Filing Requirements Volume 3, testimony of William Steven Seelye, Seelye Exhibit 11.

Sponsoring Witness:

William Steven Seelye

DELTA NATURAL GAS COMPANY, INC.
CASE NO. 2007-00089

FIRST PSC DATA REQUEST
DATED 3/19/07

53. Does Delta have any gas demand side management ("DSM") programs? If yes, provide the following information:
- a. Describe the status of the gas DSM programs during and as of test-year end.
 - b. Identify the revenues and expenses associated with Delta's gas DSM programs during the test year. Include the account number used to record revenue and expense transactions for the gas DSM programs.

RESPONSE:

Delta does not currently have a DSM program. However, the CEP tariff included in the proposed tariff would establish a DSM program for Delta.

Sponsoring Witness:

Matthew D. Wesolosky